

# County Employees Retirement System

GASB Statements No. 68 Accounting and Financial  
Reporting for Pensions as of June 30, 2021





June 16, 2022

Board of Trustees  
County Employees Retirement System  
Perimeter Park West  
1260 Louisville Road  
Frankfort, KY 40601

**Subject: GASB 68 Reporting Information for Measurement Period Ending June 30, 2021**

Dear Members of the Board:

This report contains information for the **County Employees Retirement System (CERS) Non-Hazardous and Hazardous Plans** 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, 2021 and June 30, 2022. The information provided herein was prepared for the purpose of assisting the Kentucky Public Pensions Authority (KPPA) and CERS 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 Statement No. 68 and are not applicable for other purposes, such as determining the plans' funding requirements. The calculation of the plans' liability for other purposes may produce significantly different results. This report may be provided to parties other than the Board of Trustees of the County Employees Retirement System 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 date of June 30, 2020. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year ending June 30, 2021 using generally accepted actuarial principles. The proportionate share of the Collective Pension Amounts for employers that participate in each plan is provided in Appendix A and B in this report.

## **Actuarial Assumptions and Plan Provisions**

There have been no actuarial assumption or method changes since June 30, 2020. Senate Bill 169 passed during the 2021 legislative session and increased the disability benefits for certain qualifying members who become “totally and permanently disabled” in the line of duty or as a result of a duty-related disability. The total pension liability as of June 30, 2021 is determined using these updated benefit provisions. 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 Statement No. 68.

### **401(h) Subaccount**

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.

### **Additional Disclosures**

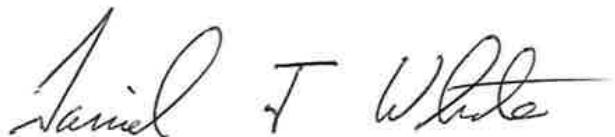
This report is based upon information furnished by KPPA, which includes benefit provisions, membership information, and financial data. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy or completeness of the information provided by KPPA. This report complements the GASB 67 accounting valuation report as of June 30, 2021, which was provided for plan accounting purposes, as well as the “Actuarial Valuation Report as of June 30, 2020”, 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, 2021. Please see the GASB 67 accounting valuation report as of June 30, 2021 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.

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.



To the best of our knowledge, this report is complete and accurate and is in accordance with generally recognized actuarial practices and methods. Both of the undersigned are Enrolled Actuaries, members of the American Academy of Actuaries and meet all of the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. In addition, both are independent of KPPA and are experienced in performing valuations for large public retirement systems. This communication shall not be construed to provide tax advice, legal advice or investment advice.

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



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## **SECTION 1**

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### **DISCUSSION**

# **Discussion**

## **Accounting Standards**

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

The following discussion provides a summary of the information that is required to be disclosed under GASB Statement No. 68. A number of the required disclosure items under this standard are provided in this report. However, certain information, such as notes regarding accounting policies and investments, are not included in this report. As a result, the employers are responsible for preparing and disclosing the non-actuarial information needed to comply with these accounting standards. Much of this additional information can be readily obtained from KPPA's 2021 Annual 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 date of June 30, 2020. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year ending June 30, 2021 using generally accepted actuarial principles.

There have been no actuarial assumption or method changes since June 30, 2020. Senate Bill 169 passed during the 2021 legislative session and increased the disability benefits for certain qualifying members who become "totally and permanently disabled" in the line of duty or as a result of a duty-related disability. The total pension liability as of June 30, 2021 is determined using these updated benefit provisions. 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 Statement 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, 2021.

### **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 to measure the total pension liability for the non-hazardous plan and the hazardous plan for the fiscal year ending June 30, 2021. The single discount rate determined for each plan is based on the expected rate of return on pension plan investments for each plan. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, the non-hazardous and hazardous pension plans' fiduciary net position and future contributions were separately projected and were each 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 plan.

The projection of cash flows used to determine the single discount rate for each plan must include an assumption regarding actual employer contributions made each future year. Except where noted below, future contributions are projected assuming that each participating employer in each pension plan contributes the actuarially determined employer contribution each future year calculated in accordance with the current funding policy, as most recently revised by House Bill 8, passed during the 2021 legislative session. The assumed future employer contributions reflect the provisions of House Bill 362 (passed during the 2018 legislative session) which limit the increases to the employer contribution rates to 12% over the prior fiscal year through June 30, 2028.

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 recent actual contribution efforts regardless of the stated funding policy (as required by paragraph 66 of GASB Statement No. 68).



## **Methodology for Proportionate Shares**

The proportionate share(s) of the Collective Pension Amounts for employers that participate in these cost-sharing multiple employer plans is provided in Appendix A and Appendix B of this report was determined using the employers' actual contributions for the fiscal year ending June 30, 2021. 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, 2021 for either the non-hazardous or hazardous plans.

## **Summary of Population Statistics**

The total pension liability described in this report is based on the plan membership as of June 30, 2020:

	<u>Non-Hazardous</u> (1)	<u>Hazardous</u> (2)
Inactive plan members currently receiving benefits:	65,414	10,452
Inactive plan members entitled to but not yet receiving benefits:	95,692	3,590
Active plan members:	81,250	9,419
Total plan members:	242,356	23,461

## 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 2021 measurement period, the table below provides 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 2021 measurement period for the non-hazardous and hazardous plans.

	<u>Non-Hazardous</u> (1)	<u>Hazardous</u> (2)
Total expected remaining service lives of all employees (years):	744,305	103,015
Total plan members:	242,356	23,461
Average expected remaining service life (years):	3.07	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**

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### **ACCOUNTING EXHIBITS**

## Exhibit 1

### Schedule of the Employers' Net Pension Liability as of June 30, 2021 (\$ in thousands)

Plan (1)	Total Pension Liability (2)	Plan Fiduciary Net Position (3)	Employers' Net Pension Liability (Asset) (4)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (5)	Covered Payroll <sup>1</sup> (6)	Net Pension Liability as a Percentage of Covered Payroll (7)
CERS Non-Hazardous Plan	\$ 14,941,437	\$ 8,565,652	\$ 6,375,785	57.33%	\$ 2,446,612	260.60%
CERS Hazardous Plan	\$ 5,576,567	\$ 2,914,408	\$ 2,662,159	52.26%	\$ 572,484	465.02%

Note:

<sup>1</sup> Based on derived compensation using the provided employer contribution information for fiscal year ending 2021.

## Exhibit 2

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

Change in the Net Pension Liability	Measurement Period	
	Ending June 30, 2021	
	CERS Non-Hazardous	CERS Hazardous
(1)	(2)	(3)
<b>Total pension liability</b>		
Service Cost	\$ 280,165	\$ 109,350
Interest	892,309	327,963
Benefit Changes	4,106	333
Difference between actual and expected experience	(91,776)	38,850
Assumption Changes	-	-
Benefit Payments	(840,611)	(294,661)
<b>Net Change in Total Pension Liability</b>	<b>\$ 244,193</b>	<b>\$ 181,835</b>
<b>Total Pension Liability - Beginning</b>	<b>\$ 14,697,244</b>	<b>\$ 5,394,732</b>
<b>Total Pension Liability - Ending (a)</b>	<b>\$ 14,941,437</b>	<b>\$ 5,576,567</b>
 <b>Plan Fiduciary Net Position<sup>1</sup></b>		
Contributions - Employer	\$ 472,228	\$ 172,205
Contributions - Member <sup>2</sup>	165,698	62,367
Refunds of contributions to members	(13,862)	(4,662)
Retirement benefits	(826,749)	(289,999)
Net Investment Income <sup>2</sup>	1,762,739	596,641
Administrative Expense <sup>2</sup>	(21,729)	(1,848)
Other	-	-
<b>Net Change in Plan Fiduciary Net Position</b>	<b>\$ 1,538,325</b>	<b>\$ 534,704</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>\$ 7,027,327</b>	<b>\$ 2,379,704</b>
Prior Year Adjustment	-	-
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 8,565,652</b>	<b>\$ 2,914,408</b>
<b>Net Pension Liability - Ending (a) - (b)</b>	<b>6,375,785</b>	<b>2,662,159</b>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	<b>57.33%</b>	<b>52.26%</b>
 <b>Covered Payroll<sup>3</sup></b>		
<b>Net Pension Liability as a Percentage of Covered Payroll</b>	<b>260.60%</b>	<b>465.02%</b>

Notes:

<sup>1</sup> Does not include 401(h) assets

<sup>2</sup> Does not include 401(h) contributions, associated administrative expenses, and investment income on 401(h) contributions

<sup>3</sup> Based on derived compensation using the provided employer contributions information for fiscal year 2021



## Exhibit 3

**Schedule of the Employers' Contributions  
for the Measurement Period Ending June 30, 2021**  
**(\$ in thousands)**

Plan (1)	Actuarially Determined Contribution <sup>1</sup> (2)	Total Employer Contributions (3)	Contribution Deficiency (Excess) (4)	Covered Employee Payroll <sup>2</sup> (5)	Actual Contributions as a Percentage of Covered Payroll (6)
CERS Non-Hazardous Plan	\$ 582,538	\$ 472,228	\$ 110,310	\$ 2,446,612	19.30%
CERS Hazardous Plan	\$ 240,558	\$ 172,205	\$ 68,353	\$ 572,484	30.08%

Note:

<sup>1</sup> Actuarially determined contribution for fiscal year ending 2021 is based on the contribution rate calculated with the June 30, 2019 actuarial valuation, as amended by SB249 (2020 legislative session) which reset the amortization period to 30 years.

<sup>2</sup> Based on derived compensation using the provided employer contribution information for fiscal year ending 2021.

## Notes to Schedule of Employers' Contributions for FYE 2021

The actuarially determined contributions effective for fiscal year ending 2021 that are documented in the schedule on the previous page were calculated as of June 30, 2019.

Based on the June 30, 2019 actuarial valuation report (as amended by SB249, passed during the 2020 legislative session), the actuarial methods and assumptions used to calculate the required contributions are below.

	<u>Non-Hazardous Plan</u>	<u>Hazardous Plan</u>
Determined by the Actuarial Valuation as of:	June 30, 2019	June 30, 2019
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:	30-year closed period at June 30, 2019 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>	30-year closed period at June 30, 2019 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>
Payroll Growth Rate	2.00%	2.00%
Investment Return:	6.25%	6.25%
Inflation:	2.30%	2.30%
Salary Increases:	3.30% to 10.30%, varies by service	3.55% to 19.05%, varies by service
Mortality:	System-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019	System-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019
Phase-In provision:	Board certified rate is phased into the actuarially determined rate in accordance with HB 362 enacted in 2018	Board certified rate is phased into the actuarially determined rate in accordance with HB 362 enacted in 2018

## Exhibit 4

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

Plan (1)	1.00% Decrease (5.25%) (2)	Current Discount Rate (6.25%) (3)	1.00% Increase (7.25%) (4)
CERS Non-Hazardous Plan	\$ 8,177,246	\$ 6,375,785	\$ 4,885,117
CERS Hazardous Plan	\$ 3,393,291	\$ 2,662,159	\$ 2,066,290

## Exhibit 5

### Components of Aggregate Pension Expense (Measurement Date of June 30, 2021)

Component	CERS Non-Hazardous	CERS Hazardous
(1)	(2)	(3)
1. Total service cost:	\$ 280,164,741	\$ 109,349,645
2. Interest on total pension liability:	892,308,679	327,962,595
3. Current-period benefit changes:	4,105,515	332,814
4. Member contributions:	(165,697,518)	(62,367,391)
5. Projected earnings on plan investments:	(432,195,006)	(146,795,950)
6. Administrative expense:	21,728,807	1,848,395
7. Other:	-	-
8. Recognition of deferred outflows/ (inflows) due to liabilities: <sup>1</sup>	302,082,216	140,042,889
9. Recognition of deferred outflows/ (inflows) due to assets: <sup>2</sup>	<u>(288,829,000)</u>	<u>(96,135,753)</u>
<b>10. Total Aggregate Pension Expense:</b>	<b>\$ 613,668,434</b>	<b>\$ 274,237,244</b>

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

<sup>2</sup> Difference between projected and actual investment experience.

## Exhibit 6a

### Summary of Collective Deferred Outflows and Inflows of Resources Arising from Current and Prior Reporting Periods for CERS Non-Hazardous Plan

#### Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2021	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					Thereafter
				2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	
2016-2017	\$ (208,014,827)	\$ -	3.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2017-2018	279,400,217	-	3.46	37,145,693	-	-	-	-	-
2018-2019	87,376,505	10,279,589	3.40	25,698,972	10,279,589	-	-	-	-
2019-2020	173,344,449	62,933,971	3.14	55,205,239	55,205,239	7,728,732	-	-	-
2020-2021	(91,775,635)	(61,881,291)	3.07	(29,894,344)	(29,894,344)	(29,894,344)	(2,092,603)	-	-
		\$ 11,332,269		\$ 88,155,560	\$ 35,590,484	\$ (22,165,612)	\$ (2,092,603)	\$ -	\$ -

#### Differences Between Projected and Actual Earnings on Pension Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2021	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
				2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	
2016-2017	\$ (375,797,969)	\$ -	5.00	\$ (75,159,593)	\$ -	\$ -	\$ -	\$ -	\$ -
2017-2018	(163,438,835)	(32,687,767)	5.00	(32,687,767)	(32,687,767)	-	-	-	-
2018-2019	40,218,078	16,087,230	5.00	8,043,616	8,043,616	8,043,614	-	-	-
2019-2020	385,417,937	231,250,763	5.00	77,083,587	77,083,587	77,083,587	77,083,589	-	-
2020-2021	(1,330,544,216)	(1,064,435,373)	5.00	(266,108,843)	(266,108,843)	(266,108,843)	(266,108,843)	(266,108,844)	-
		\$ (849,785,147)		\$ (288,829,000)	\$ (213,669,407)	\$ (180,981,642)	\$ (189,025,254)	\$ (266,108,844)	\$ -

#### Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2021	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions					Thereafter
				2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	
2016-2017	\$ 1,388,799,866	\$ -	3.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2017-2018	-	-	3.46	-	-	-	-	-	-
2018-2019	727,350,629	85,570,661	3.40	213,926,656	85,570,661	-	-	-	-
2019-2020	-	-	3.14	-	-	-	-	-	-
2020-2021	-	-	3.07	-	-	-	-	-	-
		\$ 85,570,661		\$ 213,926,656	\$ 85,570,661	\$ -	\$ -	\$ -	\$ -



## Exhibit 6b

### Summary of Collective Deferred Outflows and Inflows of Resources Arising from Current and Prior Reporting Periods for CERS Hazardous Plan

#### Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2021	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					Thereafter
				2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	
2016-2017	\$ 92,587,983	\$ -	3.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2017-2018	205,882,851	-	3.42	25,283,859	-	-	-	-	-
2018-2019	27,363,787	3,290,074	3.41	8,024,571	3,290,074	-	-	-	-
2019-2020	73,696,663	40,121,873	4.39	16,787,395	16,787,395	16,787,395	6,547,083	-	-
2020-2021	38,851,560	<u>30,001,546</u>	4.39	<u>8,850,014</u>	<u>8,850,014</u>	<u>8,850,014</u>	<u>8,850,014</u>	<u>3,451,504</u>	<u>-</u>
		\$ 73,413,493		\$ 58,945,839	\$ 28,927,483	\$ 25,637,409	\$ 15,397,097	\$ 3,451,504	\$ -

#### Differences Between Projected and Actual Earnings on Pension Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2021	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
				2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	
2016-2017	\$ (122,059,142)	\$ -	5.00	\$ (24,411,830)	\$ -	\$ -	\$ -	\$ -	\$ -
2017-2018	(54,605,498)	(10,921,098)	5.00	(10,921,100)	(10,921,098)	-	-	-	-
2018-2019	12,448,644	4,979,457	5.00	2,489,729	2,489,729	2,489,728	-	-	-
2019-2020	133,382,900	80,029,740	5.00	26,676,580	26,676,580	26,676,580	26,676,580	-	-
2020-2021	(449,845,659)	<u>(359,876,527)</u>	5.00	<u>(89,969,132)</u>	<u>(89,969,132)</u>	<u>(89,969,132)</u>	<u>(89,969,132)</u>	<u>(89,969,131)</u>	<u>-</u>
		\$ (285,788,428)		\$ (96,135,753)	\$ (71,723,921)	\$ (60,802,824)	\$ (63,292,552)	\$ (89,969,131)	\$ -

#### Effects of Changes of Assumptions

Year	Loss/(Gain)	Deferred Outflow/(Inflow) as of June 30, 2021	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions					Thereafter
				2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	
2016-2017	\$ 536,667,585	\$ -	3.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2017-2018	-	-	3.42	-	-	-	-	-	-
2018-2019	276,540,941	33,249,791	3.41	81,097,050	33,249,791	-	-	-	-
2019-2020	-	-	4.39	-	-	-	-	-	-
2020-2021	-	-	4.39	-	-	-	-	-	-
		\$ 33,249,791		\$ 81,097,050	\$ 33,249,791	\$ -	\$ -	\$ -	\$ -



## Exhibit 7

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

Period	CERS	
	Non-Hazardous	Hazardous
(1)	(2)	(3)
1. Fiscal Year + 1	\$ (92,508,262)	\$ (9,546,647)
2. Fiscal Year + 2	(203,147,254)	(35,165,415)
3. Fiscal Year + 3	(191,117,857)	(47,895,455)
4. Fiscal Year + 4	(266,108,844)	(86,517,627)
5. Fiscal Year + 5	-	-
6. Thereafter	-	-
<b>7. Total</b>	<b>\$ (752,882,217)</b>	<b>\$ (179,125,144)</b>

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

## **SECTION 3**

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### **DOCUMENTATION OF SUPPORT FOR INVESTMENT RETURN ASSUMPTION**

## Long-Term Expected Investment Return

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
<b>Growth</b>	<b>68.50%</b>	
US Equity	21.75%	5.70%
Non-US Equity	21.75%	6.35%
Private Equity	10.00%	9.70%
Specialty Credit/High Yield	15.00%	2.80%
<b>Liquidity</b>	<b>11.50%</b>	
Core Bonds	10.00%	0.00%
Cash	1.50%	-0.60%
<b>Diversifying Strategies</b>	<b>20.00%</b>	
Real Estate	10.00%	5.40%
Opportunistic	0.00%	N/A
Real Return	10.00%	4.55%
<b>Expected Real Return</b>	<b>100.00%</b>	<b>5.00%</b>
<b>Long Term Inflation Assumption</b>		<b>2.30%</b>
<b>Expected Nominal Return for Portfolio</b>		<b>7.30%</b>

Source: Kentucky Public Pensions Authority

## **APPENDIX A**

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### **COLLECTIVE PENSION AMOUNTS – CERS NON-HAZARDOUS PENSION PLAN**

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Actual FYE 2021 Contributions	Net Pension Liability as of June 30, 2021			Pension Expense							
			2021 Proportionate Share	2020 Proportionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
20025	JUDL ADM OFF OF THE COURT	11,857,972	2.405405%	2.489029%	153,363,436	196,695,882	117,506,854	14,761,211	418,722	15,179,933	-	15,179,933	
35628	TRAN DEPT OF INTERGOV PRO	-	0.000000%	0.000000%	-	-	-	-	(3,813)	(3,813)	-	(3,813)	
39931	JEFFERSON CO CLERK	1,810,406	0.367243%	0.355923%	23,414,622	30,030,363	17,940,251	2,253,654	477,849	2,731,503	-	2,731,503	
39932	JEFFERSON CO SHERIFF	467,411	0.094815%	0.089278%	6,045,200	7,753,256	4,631,824	581,850	298,846	880,696	-	880,696	
39933	KENTON CO COURT CLERK	246,839	0.050072%	0.044242%	3,192,483	4,094,511	2,446,076	307,276	58,201	365,477	-	365,477	
39934	KENTON CO SHERIFF	102,740	0.020841%	0.019124%	1,328,777	1,704,220	1,018,107	127,895	34,617	162,512	-	162,512	
39935	CAMPBELL COUNTY CLERK	197,821	0.040128%	0.037824%	2,558,475	3,281,365	1,960,300	246,253	75,523	321,776	-	321,776	
39936	CAMPBELL CO SHERIFF	97,951	0.019869%	0.017582%	1,266,805	1,624,737	970,624	121,930	100,585	222,515	-	222,515	
39937	FAYETTE CO CLERK	693,130	0.140602%	0.132670%	8,964,480	11,497,371	6,868,573	862,830	129,086	991,916	-	991,916	
39938	FAYETTE CO SHERIFF	334,129	0.067779%	0.071584%	4,321,443	5,542,456	3,311,084	415,938	(219,133)	196,805	-	196,805	
39939	DAVISS CO CLERK	238,936	0.048468%	0.042303%	3,090,215	3,963,348	2,367,719	297,433	130,344	427,777	-	427,777	
39940	DAVISS CO SHERIFF	49,901	0.010123%	0.009431%	645,421	827,783	494,520	62,122	66,050	128,172	-	128,172	
39941	PIKE CO CLERK	93,236	0.018913%	0.020417%	1,205,852	1,546,563	923,922	116,063	(57,143)	58,920	-	58,920	
39942	PIKE CO SHERIFF	163,729	0.033213%	0.031973%	2,117,589	2,715,909	1,622,494	203,818	109,683	313,501	-	313,501	
39943	HARDIN COUNTY CLERK OFFIC	236,587	0.047992%	0.044611%	3,059,866	3,924,424	2,344,465	294,512	46,860	341,372	-	341,372	
39944	HARDIN COUNTY SHERIFF	104,459	0.021190%	0.020701%	1,351,029	1,732,758	1,035,156	130,036	83,707	213,743	-	213,743	
39945	WARREN COUNTY CLERKS OFF	231,174	0.046894%	0.045687%	2,989,860	3,834,638	2,290,827	287,774	87,066	374,840	-	374,840	
39946	WARREN COUNTY SHERIFF	321,935	0.065305%	0.061969%	4,163,706	5,340,150	3,190,226	400,756	(146,294)	254,462	-	254,462	
39947	BOONE COUNTY CLERK	258,311	0.052399%	0.052017%	3,340,847	4,284,795	2,559,753	321,556	154,823	476,379	-	476,379	
39948	BOONE COUNTY SHERIFF	71,646	0.014534%	0.013902%	926,657	1,188,481	710,003	89,191	(12,666)	76,525	-	76,525	
39949	CHRISTIAN COUNTY CLERK	108,184	0.021945%	0.021820%	1,399,166	1,794,497	1,072,039	134,670	20,255	154,925	-	154,925	
39950	CHRISTIAN COUNTY SHERIFF	347,526	0.070496%	0.067852%	4,494,673	5,764,631	3,443,812	432,612	77,321	509,933	-	509,933	
39951	MADISON COUNTY CLERK	187,812	0.038098%	0.036076%	2,429,046	3,115,367	1,861,132	233,795	57,298	291,093	-	291,093	
39952	MADISON COUNTY SHERIFF	53,062	0.010764%	0.011150%	686,289	880,199	525,834	66,055	9,141	75,196	-	75,196	
39961	BULLITT COUNTY CLERK	206,837	0.041957%	0.039335%	2,675,088	3,430,927	2,049,649	257,477	108,508	365,985	-	365,985	
39962	BULLITT CO SHERIFF	233,670	0.047400%	0.044996%	3,022,122	3,876,015	2,315,546	290,879	234,700	525,579	-	525,579	
54527	J&PS DEPT OF CORRECTIONS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
014A	BRECKINRIDGE CO ATTORNEY	1,047	0.000212%	0.000468%	13,517	17,336	10,356	1,301	(7,590)	(6,289)	-	(6,289)	
116A	WAYNE COUNTY ATTORNEY	24,852	0.005041%	0.004075%	321,403	412,215	246,259	30,935	91,014	121,949	-	121,949	
A051	HENDERSON CO TOURIST COMM	10,002	0.002029%	0.001926%	129,365	165,916	99,119	12,451	(23,491)	(11,040)	-	(11,040)	
A073	HOUSING AUTH OF PADUCAH	233,407	0.047347%	0.040953%	3,018,743	3,871,681	2,312,956	290,554	82,538	373,092	-	373,092	
A113	MORGANFIELD HOUSING AUTH	-	0.000000%	0.000000%	-	-	-	-	(33,288)	(33,288)	-	(33,288)	
A156	CITY OF ANCHORAGE	92,707	0.018806%	0.018300%	1,199,030	1,537,813	918,695	115,406	30,885	146,291	-	146,291	
AB19	BELLEVUE/DAYTON FIRE	7,077	0.001436%	0.001426%	91,556	117,425	70,150	8,812	2,851	11,663	-	11,663	
AC19	CAMPBELL CO FIRE DIST 1	-	0.000000%	0.000000%	-	-	-	-	(332)	(332)	-	(332)	
B008	BURLINGTON FIRE PRO DIST	9,311	0.001889%	0.001799%	120,439	154,468	92,280	11,592	2,673	14,265	-	14,265	
B010	HOUSING AUTHORITY OF CATLETTSBURG	46,844	0.009502%	0.008363%	605,827	777,002	464,184	58,311	15,313	73,624	-	73,624	
B015	CITY OF HILLVIEW	96,216	0.019518%	0.018921%	1,244,426	1,596,035	953,477	119,776	97,474	217,250	-	217,250	
B017	PENNYRILE EMER ASST CTR	54,595	0.011075%	0.010542%	706,118	905,630	541,027	67,964	37,064	105,028	-	105,028	
B018	W KY ED COOPERATIVE	26,584	0.005393%	0.006937%	343,846	440,999	263,454	33,095	(159,290)	(126,195)	-	(126,195)	
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	47,799	0.009696%	0.008993%	618,196	792,866	473,661	59,501	132,268	191,769	-	191,769	
B030	OWENSBORO/DAV CO ECO DEV	42,800	0.008682%	0.010065%	553,546	709,948	424,126	53,279	(21,729)	31,550	-	31,550	
B035	GTR FLEMING CO WATER COMM	19,858	0.004028%	0.003958%	256,817	329,379	196,773	24,719	(2,249)	22,470	-	22,470	
B038	CITY OF HICKMAN	73,886	0.014988%	0.013574%	955,603	1,225,606	732,181	91,977	(57,510)	34,467	-	34,467</	

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	2021			2020			Net Pension Liability as of June 30, 2021			Pension Expense				
		Actual FYE 2021 Contributions	Proportionate Share	Proportionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense		
									(10)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)			
B230	RIVERPARK CTR OWENSBORO	39,839	0.008081%	0.013958%	515,227	660,803	394,766	49,591	(256,754)	(207,163)	-	(207,163)			
B256	BUECHEL FIRE PROTECT DIST	10,683	0.002167%	0.002120%	138,163	177,201	105,860	13,298	19,557	32,855	-	32,855			
B259	CITY OF LUDLOW	46,131	0.009358%	0.007927%	596,646	765,227	457,149	57,427	(119,545)	(62,118)	-	(62,118)			
B356	CITY OF DOUGLASS HILLS	30,787	0.006245%	0.004622%	398,168	510,669	305,076	38,324	48,564	86,888	-	86,888			
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	90,983	0.018456%	0.016121%	1,176,715	1,509,193	901,597	113,259	309,136	422,395	-	422,395			
B656	LOUISVILLE AIRPORT AUTHOR	1,395,844	0.283149%	0.304617%	18,052,970	23,153,790	13,832,161	1,737,596	(118,958)	1,618,638	-	1,618,638			
B756	LEGAL AID SOCIETY INC	459,819	0.093275%	0.089696%	5,947,013	7,627,326	4,556,593	572,399	319,270	891,669	-	891,669			
B856	JEFF CO SOIL/CONSER DIST	-	0.000000%	0.0000061%	-	-	-	-	(23,502)	(23,502)	-	(23,502)			
B956	LAKE DREAMLAND FIRE DIST	-	0.000000%	0.002490%	-	-	-	-	(30,429)	(30,429)	-	(30,429)			
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	20,297	0.004117%	0.004106%	262,491	336,657	201,120	25,265	4,129	29,394	-	29,394			
C037	CIRCUIT CLERKS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-		
C079	JONATHAN CREEK WATER DIST	52,552	0.010600%	0.010082%	679,659	871,694	520,753	65,417	(39,184)	26,233	-	26,233			
C087	CITY OF JEFFERSONVILLE	42,473	0.008616%	0.009252%	549,338	704,552	420,902	52,874	4,292	57,166	-	57,166			
C105	CITY OF SADIEVILLE	7,925	0.001608%	0.001337%	102,523	131,490	78,553	9,868	20,526	30,394	-	30,394			
C106	CITY OF SIMPSONVILLE	81,439	0.016520%	0.015846%	1,053,280	1,350,881	807,021	101,378	(79,785)	21,593	-	21,593			
C118	HOUSING AUTH OF CORBIN	42,109	0.008542%	0.009759%	544,620	698,500	417,287	52,420	(44,563)	7,857	-	7,857			
C230	HOUSING AUTH OF OWENSBORO	196,381	0.039836%	0.044057%	2,539,857	3,257,488	1,946,035	244,461	(126,063)	118,398	-	118,398			
C256	LOUISVILLE/JEFF CO METRO	27,186,008	5.514718%	5.643522%	351,606,529	450,952,053	269,400,440	33,842,084	(7,792,889)	26,049,195	-	26,049,195			
D017	CALDWELL CO WATER DISTRIC	40,356	0.008186%	0.006174%	521,922	669,389	399,896	50,235	(30,608)	19,627	-	19,627			
D025	WINCHESTER-CLARK COUNTY TOURISM	14,415	0.002924%	0.002916%	186,428	239,103	142,841	17,944	3,301	21,245	-	21,245			
D052	CITY OF PLEASUREVILLE	5,701	0.001156%	0.001060%	73,704	94,529	56,472	7,094	(68)	7,026	-	7,026			
D071	CITY OF LEWISBURG	40,953	0.008307%	0.007793%	529,636	679,284	405,807	50,977	5,976	56,953	-	56,953			
D079	NORTH MARSHALL WATER DIST	110,811	0.022478%	0.021030%	1,433,149	1,838,081	1,098,077	137,940	77,376	215,316	-	215,316			
D084	GTR H/MERCER PL&ZONING CO	12,541	0.002544%	0.002406%	162,200	208,029	124,277	15,612	5,294	20,906	-	20,906			
D098	CITY OF COAL RUN VILLAGE	31,780	0.006447%	0.004479%	411,047	527,187	314,944	39,563	76,941	116,504	-	116,504			
D106	SIMPSONVILLE RURAL FIRE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-		
D113	UNION CO WATER DISTRICT	49,153	0.009971%	0.009587%	635,729	815,353	487,095	61,189	16,163	77,352	-	77,352			
D118	WHITEY CO WATER DIST	37,591	0.007625%	0.007579%	486,154	623,515	372,490	46,792	7,529	54,321	-	54,321			
D135	WESTERN FLEMING WATER DIS	42,710	0.008664%	0.009248%	552,398	708,477	423,247	53,168	10,126	63,294	-	63,294			
G015	ZONETON FIRE PROT DIST	6,215	0.001261%	0.001190%	80,399	103,115	61,601	7,738	9,159	16,897	-	16,897			
G090	NELSON CO. DISPATCH	101,856	0.020662%	0.018262%	1,317,365	1,689,583	1,009,363	126,796	390,831	517,627	-	517,627			
GS06	SHELBY CO SUB FIRE DIST	12,046	0.002443%	0.002366%	155,760	199,770	119,343	14,992	(1,078)	13,914	-	13,914			
J001	ADAIR CO BD OF EDUCATION	658,015	0.133479%	0.134858%	8,510,333	10,914,906	6,520,606	819,118	22,252	841,370	-	841,370			
J002	CITY OF SCOTTSVILLE	343,331	0.069645%	0.058831%	4,440,415	5,695,043	3,402,240	427,389	63,460	490,849	-	490,849			
J003	CITY OF LAWRENCEBURG	414,073	0.083995%	0.082646%	5,355,340	6,868,478	4,103,254	515,451	(10,119)	505,332	-	505,332			
J004	BALLARD CO BD OF ED	323,702	0.065663%	0.065926%	4,186,531	5,369,425	3,207,715	402,953	(183,808)	219,145	-	219,145			
J005	GLASGOW BD OF EDUCATION	501,871	0.101805%	0.102215%	6,490,867	8,324,845	4,973,294	624,745	33,731	658,476	-	658,476			
J006	BATH CO BD OF EDUC	494,310	0.100271%	0.105819%	6,393,063	8,199,406	4,898,356	615,331	(72,573)	542,758	-	542,758			
J007	CITY OF MIDDLESBORO	197,727	0.040109%	0.042931%	2,557,263	3,279,812	1,959,372	246,136	(282,963)	(36,827)	-	(36,827)			
J008	BOONE CO WATER DISTRICT	278,022	0.056397%	0.054938%	3,595,751	4,611,721	2,755,060	346,091	97,771	443,862	-	443,862			
J009	BOURBON CO BD OF EDUCATIO	772,845	0.156773%	0.166160%	9,995,508	12,819,714	7,658,545	962,066	17,891	979,957	-	979,957			
J010	FAIRVIEW BD OF EDUCATION	159,690	0.032393%	0.028840%	2,065,308										

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			2021 Proportionate Share	2020 Proportionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
J040	CITY OF LANCASTER	160,698	0.032598%	0.034548%	2,078,378	2,665,619	1,592,451	200,044	161,879	361,923	-	361,923	
J041	WILLIAMSTOWN INDEPDNT SC	278,614	0.056517%	0.056030%	3,603,402	4,621,534	2,760,922	346,827	(67,069)	279,758	-	279,758	
J042	GRAVES CO LIBRARY	45,973	0.009326%	0.008509%	594,606	762,610	455,586	57,231	53,768	110,999	-	110,999	
J043	GRAYSON CO BD OF ED	1,075,205	0.218107%	0.222560%	13,906,032	17,835,146	10,654,783	1,338,454	5,517	1,343,971	-	1,343,971	
J044	GREEN CO BD OF EDUCATION	482,443	0.097864%	0.091891%	6,239,598	8,002,580	4,780,771	600,560	51,437	651,997	-	651,997	
J045	RUSSELL INDEPT BD OF ED	533,085	0.108137%	0.100933%	6,894,582	8,842,628	5,282,619	663,603	28,542	692,145	-	692,145	
J046	HANCOCK CO BD EDUCATION	508,856	0.103222%	0.105618%	6,581,212	8,440,717	5,042,516	633,441	(18,748)	614,693	-	614,693	
J047	HARDIN CO SOIL CN DIST	6,299	0.001278%	0.001049%	81,483	104,505	62,432	7,843	7,345	15,188	-	15,188	
J048	HARLAN CO BD OF EDUCATION	1,064,624	0.215960%	0.221435%	13,769,144	17,659,580	10,549,899	1,325,278	(219,499)	1,105,779	-	1,105,779	
J049	HARRISON CO BD OF ED	721,559	0.146369%	0.150889%	9,332,172	11,968,953	7,150,297	898,220	(147,602)	750,618	-	750,618	
J050	HART CO BD OF ED	588,118	0.119301%	0.125357%	7,606,375	9,755,536	5,827,994	732,113	(183,630)	548,483	-	548,483	
J051	HENDERSON PUBLIC LIBRARY	212,114	0.043028%	0.042720%	2,743,373	3,518,505	2,101,968	264,049	107,663	371,712	-	371,712	
J052	EMINENCE INDEP BD OF EDUC	232,601	0.047183%	0.050046%	3,008,286	3,858,270	2,304,945	289,547	71,516	361,063	-	361,063	
J053	HICKMAN CO BD OF ED	189,204	0.038380%	0.036957%	2,447,026	3,138,427	1,874,908	235,526	3,051	238,577	-	238,577	
J054	HOPKINS CO BD OF ED	1,678,254	0.340436%	0.356580%	21,705,465	27,838,289	16,630,698	2,089,148	(730,260)	1,358,888	-	1,358,888	
J055	JACKSON CO BD OF ED	531,484	0.107812%	0.107646%	6,873,861	8,816,052	5,266,743	661,608	(312,525)	349,083	-	349,083	
J056	JEFF CO METRO SEWER DIST	9,631,247	1.953711%	1.817503%	124,564,401	159,759,753	95,441,073	11,989,308	5,872,130	17,861,438	-	17,861,438	
J057	JESSAMINE CO BD OF ED	2,181,308	0.442481%	0.455436%	28,211,635	36,182,760	21,615,716	2,715,366	(34,165)	2,681,201	-	2,681,201	
J058	PAINTSVILLE GAS/WATER SYS	336,197	0.068198%	0.065045%	4,348,157	5,576,718	3,331,552	418,510	148,308	566,818	-	566,818	
J059	KENTON COUNTY AIRPORT BD	4,004,991	0.812418%	0.829890%	51,798,020	66,433,418	39,687,572	4,985,553	1,052,244	6,037,797	-	6,037,797	
J060	KNOTT CO BD OF EDUCATION	673,930	0.136708%	0.146269%	8,716,207	11,178,949	6,678,346	838,934	(290,478)	548,456	-	548,456	
J061	KNOX CO BD OF EDUCATION	1,320,718	0.267909%	0.255088%	17,081,300	21,907,578	13,087,669	1,644,073	86,072	1,730,145	-	1,730,145	
J062	LARUE CO PUBLIC LIBRARY	27,529	0.005584%	0.005724%	356,024	456,617	272,785	34,267	7,297	41,564	-	41,564	
J063	CITY OF LONDON	494,244	0.100258%	0.108583%	6,392,234	8,198,343	4,897,721	615,252	22,019	637,271	-	637,271	
J064	LAWRENCE CO BD OF ED	679,889	0.137916%	0.141865%	8,793,227	11,277,730	6,737,358	846,347	265,917	1,112,264	-	1,112,264	
J065	LEE CO BD OF ED	263,982	0.053549%	0.047899%	3,414,169	4,378,833	2,615,931	328,613	36,407	365,020	-	365,020	
J066	LESLIE CO BD OF ED	478,600	0.097085%	0.091850%	6,189,930	7,938,879	4,742,716	595,780	154,844	750,624	-	750,624	
J067	CITY OF WHITESBURG	162,627	0.032989%	0.036074%	2,103,308	2,697,592	1,611,551	202,443	(3,755)	198,688	-	198,688	
J068	ELEC PLT BD OF VANCEBURG	184,522	0.037430%	0.037792%	2,386,456	3,060,743	1,828,499	229,696	33,782	263,478	-	263,478	
J069	LINCOLN CO BD OF EDUC	961,462	0.195034%	0.204976%	12,434,947	15,948,410	9,527,640	1,196,862	(590,031)	606,831	-	606,831	
J070	LIVINGSTON CO BD OF ED	412,151	0.083605%	0.090160%	5,330,475	6,836,586	4,084,202	513,057	(76,058)	436,999	-	436,999	
J071	LOGAN CO BD OF EDUCATION	723,433	0.146749%	0.148821%	9,356,400	12,000,027	7,168,861	900,552	(300,656)	599,896	-	599,896	
J072	LYON CO. PUBLIC LIBRARY	24,833	0.005037%	0.004707%	321,148	411,888	246,063	30,910	19,698	50,608	-	50,608	
J073	PADUCAH WATER WORKS	648,047	0.131457%	0.121587%	8,381,415	10,749,562	6,421,829	806,710	306,994	1,113,704	-	1,113,704	
J074	MICCREARY CO BD OF EDUCATN	879,551	0.178418%	0.166265%	11,375,547	14,589,679	8,715,928	1,094,895	476,752	1,571,647	-	1,571,647	
J075	MCLEAN CO BD OF ED	347,302	0.070451%	0.071566%	4,491,804	5,760,952	3,441,614	432,336	(70,496)	361,840	-	361,840	
J076	MADISON CO BD OF ED	2,549,045	0.517077%	0.540312%	32,967,715	42,282,658	25,259,818	3,173,138	(368,503)	2,804,635	-	2,804,635	
J077	MAGOFFIN CO BD OF ED	614,882	0.124730%	0.125209%	7,952,516	10,199,479	6,093,207	765,429	(242,899)	522,530	-	522,530	
J078	MARION CO BD OF EDUCATION	637,845	0.129388%	0.137756%	8,249,500	10,580,375	6,320,756	794,013	(461,570)	332,443	-	332,443	
J079	MARSHALL COUNTY BD OF ED	1,055,583	0.214126%	0.219205%	13,652,212	17,509,610	10,460,306	1,314,024	(155,364)	1,158,660	-	1,158,660	
J080	MARTIN CO BD OF ED	572,844	0.116202%	0.120543%	7,408,789	9,502,123	5,676,604	713,095	(399,810)	313,285	-	313,285	
J081	MASON CO BD OF ED	637,475	0.129313%	0.131056%	8,244,718	10,574,242</td							

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	2021			2020			Net Pension Liability as of June 30, 2021			Pension Expense				
		Actual FYE 2021 Contributions	Proportionate Share	Proportionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense		
									(10)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)			
J109	TAYLOR CO BD OF ED	796,063	0.161482%	0.156097%	10,295,744	13,204,780	7,888,585	990,964	336,962	1,327,926	-	-	1,327,926		
J110	TODD CO BD OF ED	658,542	0.133586%	0.117288%	8,517,155	10,923,656	6,525,833	819,775	407,765	1,227,540	-	-	1,227,540		
J111	TRIGG CO BD OF ED	539,282	0.109394%	0.106489%	6,974,726	8,945,416	5,344,025	671,316	17,789	689,105	-	-	689,105		
J112	TRIMBLE CO BD OF ED	311,653	0.063219%	0.062144%	4,030,707	5,169,573	3,088,322	387,955	(103,910)	284,045	-	-	284,045		
J113	CITY OF MORGANFIELD	373,142	0.075692%	0.089451%	4,825,959	6,189,521	3,697,643	464,498	(190,373)	274,125	-	-	274,125		
J115	SPRINGFIELD WATER & SEWER	151,814	0.030796%	0.028634%	1,963,487	2,518,265	1,504,421	188,985	43,503	232,488	-	-	232,488		
J117	CITY OF SEBREE	44,614	0.009050%	0.009759%	577,008	740,041	442,103	55,537	(40,693)	14,844	-	-	14,844		
J118	CITY OF CORBIN	337,567	0.068476%	0.067124%	4,365,882	5,599,451	3,345,133	420,216	43,189	463,405	-	-	463,405		
J119	WOLFE CO BD OF EDUCATION	336,520	0.068263%	0.064197%	4,352,302	5,582,033	3,334,728	418,908	(47,837)	371,071	-	-	371,071		
J120	WOODFORD CO BD OF ED	1,186,260	0.240634%	0.237993%	15,342,305	19,677,234	11,755,253	1,476,695	306,420	1,783,115	-	-	1,783,115		
J124	PENNYRILE NAR TASK FORCE	5,991	0.0011215%	0.001124%	77,466	99,354	59,354	7,456	(31,323)	(23,867)	-	-	(23,867)		
J134	LEX-FAY CO HUM RIGHTS COM	32,401	0.006573%	0.007068%	419,080	537,490	321,099	40,336	(19,762)	20,574	-	-	20,574		
J135	FLEMING CO EMS	97,510	0.019780%	0.017477%	1,261,130	1,617,459	966,276	121,384	117,240	238,624	-	-	238,624		
J154	CITY OF EARLINGTON	40,418	0.008199%	0.009267%	522,751	670,452	400,531	50,315	(5,227)	45,088	-	-	45,088		
J156	CITY OF JEFFERSONTOWN	705,394	0.143090%	0.130172%	9,123,110	11,700,821	6,990,114	878,098	432,878	1,310,976	-	-	1,310,976		
J178	LEBANON HOUSING AUTHORITY	51,607	0.010469%	0.010914%	667,481	856,076	511,423	64,245	(2,378)	61,867	-	-	61,867		
J179	MARSHALL CO TOURIST COMM	10,293	0.002088%	0.003123%	133,126	170,741	102,001	12,813	(45,205)	(32,392)	-	-	(32,392)		
J190	CITY OF BLOOMFIELD	57,572	0.011679%	0.010057%	744,628	955,021	570,533	71,670	49,273	120,943	-	-	120,943		
J200	SOMERSET-PULASKI CONV & V	25,268	0.005126%	0.005052%	326,823	419,166	250,411	31,457	(1,409)	30,048	-	-	30,048		
J203	FRONTIER HOUSING INC	44,875	0.009103%	0.010229%	580,388	744,375	444,692	55,862	(171,619)	(115,757)	-	-	(115,757)		
J205	GEOGETOWN-SCOTT CO P COM	95,209	0.019313%	0.020567%	1,231,355	1,579,272	943,463	118,518	(9,353)	109,165	-	-	109,165		
J210	BOYD CO AMBULANCE SERVICE	10,449	0.002120%	0.002055%	135,167	173,358	103,564	13,010	5,119	18,129	-	-	18,129		
J214	COMM ACTION SOUTHERN KY	1,018,282	0.206560%	0.200561%	13,169,820	16,890,919	10,090,698	1,267,594	289,009	1,556,603	-	-	1,556,603		
J217	CITY OF PROVIDENCE	298,355	0.060522%	0.055312%	3,858,752	4,949,033	2,956,571	371,404	128,603	500,007	-	-	500,007		
J219	CAMPBELL CO PUBLIC LIBRAR	357,667	0.072553%	0.072852%	4,625,823	5,932,837	3,544,299	445,235	26,622	471,857	-	-	471,857		
J224	HOUSING AUTH OF HOPKINSVL	127,200	0.025803%	0.031639%	1,645,144	2,109,975	1,260,507	158,345	(262,512)	(104,167)	-	-	(104,167)		
J234	LFUC HOUSING AUTHORITY	617,548	0.125270%	0.126742%	7,986,945	10,243,636	6,119,586	768,742	51,610	820,352	-	-	820,352		
J256	CITY OF ST MATTHEWS	285,991	0.058014%	0.055791%	3,698,848	4,743,947	2,834,052	356,014	46,263	402,277	-	-	402,277		
J259	CITY OF PARK HILLS	22,849	0.004635%	0.004383%	295,518	379,015	226,425	28,444	6,765	35,209	-	-	35,209		
J305	SCOTT CO SOIL CONSER DIST	-	0.000000%	0.000000%	-	-	-	-	(55,597)	(55,597)	-	-	(55,597)		
J310	CANNONSBURG WATER DIST	81,562	0.016545%	0.015655%	1,054,874	1,352,925	808,243	101,531	22,713	124,244	-	-	124,244		
J314	BOWL GRN WARREN AIRPRT BD	44,482	0.009023%	0.008620%	575,287	737,833	440,784	55,371	12,639	68,010	-	-	68,010		
J317	PROVIDENCE MUN HOUSING AU	29,681	0.006021%	0.005612%	383,886	492,352	294,133	36,949	30,890	67,839	-	-	67,839		
J319	CITY OF ALEXANDRIA	135,711	0.027529%	0.028029%	1,755,190	2,251,114	1,344,824	168,937	48,709	217,646	-	-	217,646		
J324	CITY OF OAK GROVE	141,963	0.028797%	0.029049%	1,836,035	2,354,802	1,406,767	176,718	(47,714)	129,004	-	-	129,004		
J334	CENTRAL KY ED COOPERATIVE	14,977	0.003038%	0.003086%	193,696	248,425	148,410	18,643	(43,854)	(25,211)	-	-	(25,211)		
J356	CITY OF WEST BUECHEL	42,608	0.008643%	0.007621%	551,059	706,759	422,221	53,039	(33,663)	19,376	-	-	19,376		
J359	CITY OF FORT WRIGHT	77,890	0.015800%	0.014147%	1,007,374	1,292,005	771,849	96,960	90,100	187,060	-	-	187,060		
J405	GEOGETOWN HOUSING AUTHOR	73,650	0.014940%	0.015210%	952,542	1,221,681	729,837	91,682	(140,361)	(48,679)	-	-	(48,679)		
J414	WARREN CO PLANNING COMM	138,573	0.028110%	0.028001%	1,792,233	2,298,624	1,373,206	172,502	44,623	217,125	-	-	217,125		
J417	WEBSTER CO CONSER DIST	16,797	0.003407%	0.003140%	217,223	278,599	166,436	20,908	26,630	47,538	-	-			

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Actual FYE 2021 Contributions	Net Pension Liability as of June 30, 2021			Pension Expense						
			2021		2020		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	
			Proportionate Share	Proportionate Share	Discount Rate 6.25%	Discount Rate 5.25%						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
J910	SANITATION DISTRICT #4	90,026	0.018262%	0.016519%	1,164,346	1,493,329	892,120	112,068	57,862	169,930	-	169,930
J914	BOWLING GRN HUM RIGHT COM	14,242	0.002889%	0.002881%	184,196	236,241	141,131	17,729	1,408	19,137	-	19,137
J919	CITY OF DAYTON	79,508	0.016128%	0.015771%	1,028,287	1,318,826	787,872	98,972	22,781	121,753	-	121,753
J956	OKOLONA FIRE DISTRICT	24,245	0.004918%	0.001837%	313,561	402,157	240,250	30,180	75,686	105,866	-	105,866
J959	CITY OF INDEPENDENCE	168,886	0.034259%	0.032167%	2,184,280	2,801,443	1,673,592	210,237	46,464	256,701	-	256,701
K001	CITY OF COLUMBIA	141,014	0.028605%	0.027150%	1,823,793	2,339,101	1,397,388	175,540	114,740	290,280	-	290,280
K002	ALLEN CO BD OF ED	769,673	0.156129%	0.158750%	9,954,448	12,767,052	7,627,085	958,114	8,121	966,235	-	966,235
K003	ANDERSON CO BD OF ED	907,857	0.184160%	0.171952%	11,741,645	15,059,216	8,996,432	1,130,132	364,850	1,494,982	-	1,494,982
K004	CITY OF WICKLIFFE	45,236	0.009176%	0.009500%	585,042	750,344	448,258	56,310	(5,485)	50,825	-	50,825
K005	BARREN CO BD OF EDUCATION	1,309,160	0.265565%	0.252553%	16,931,852	21,715,903	12,973,162	1,629,689	(285,783)	1,343,906	-	1,343,906
K006	CITY OF OWINGSVILLE	94,601	0.019190%	0.018743%	1,223,513	1,569,213	937,454	117,763	37,284	155,047	-	155,047
K007	BELL CO BD OF ED	776,117	0.157436%	0.150040%	10,037,780	12,873,929	7,690,933	966,135	110,488	1,076,623	-	1,076,623
K009	PARIS BD OF EDUCATION	207,797	0.042152%	0.042444%	2,687,521	3,446,873	2,059,175	258,674	(30,910)	227,764	-	227,764
K010	CITY OF ASHLAND	1,566,747	0.317817%	0.308870%	20,263,327	25,988,678	15,525,733	1,950,343	159,778	2,110,121	-	2,110,121
K011	CITY OF DANVILLE	725,464	0.147161%	0.128059%	9,382,668	12,033,717	7,188,987	903,081	652,476	1,555,557	-	1,555,557
K012	AUGUSTA BD OF ED	56,023	0.011364%	0.011107%	724,544	929,262	555,145	69,737	19,135	88,872	-	88,872
K013	JACKSON CITY SCHOOLS	84,668	0.017175%	0.020039%	1,095,041	1,404,442	839,019	105,398	(157,507)	(52,109)	-	(52,109)
K014	CLOVERPORT INDEPENDENT SC	80,046	0.016237%	0.016907%	1,035,236	1,327,739	793,196	99,641	(159,374)	(59,733)	-	(59,733)
K015	BULLITT CO PUBLIC LIBRARY	343,677	0.069715%	0.068746%	4,444,878	5,700,767	3,405,659	427,819	165,449	593,268	-	593,268
K016	CITY OF MORGANTOWN	144,963	0.029406%	0.029268%	1,874,863	2,404,601	1,436,518	180,455	(42,711)	137,744	-	137,744
K017	GEORGE COON PUBLIC LIBRAR	25,806	0.005235%	0.005049%	333,772	428,079	255,736	32,126	(19,204)	12,922	-	12,922
K018	CITY OF MURRAY	799,110	0.162101%	0.167268%	10,335,210	13,255,397	7,918,824	994,763	203,661	1,198,424	-	1,198,424
K019	CITY OF NEWPORT	483,129	0.098003%	0.086710%	6,248,460	8,013,946	4,787,561	601,413	272,893	874,306	-	874,306
K020	CARLISLE CO BD OF ED	167,143	0.033905%	0.033793%	2,161,710	2,772,495	1,656,299	208,064	(45,382)	162,682	-	162,682
K021	CARROLL CO PUBLIC LIBRARY	69,220	0.014041%	0.016311%	895,224	1,148,167	685,919	86,165	(38,516)	47,649	-	47,649
K022	CARTER CO EMER AMBL DIST	247,285	0.050162%	0.045601%	3,198,221	4,101,870	2,450,473	307,828	(181,915)	125,913	-	125,913
K023	CASEY CO AMBULANCE SERV	102,821	0.020857%	0.019931%	1,329,797	1,705,528	1,018,889	127,993	85,295	213,288	-	213,288
K025	CLARK CO LIBRARY BD	163,462	0.033158%	0.034041%	2,114,083	2,711,411	1,619,807	203,480	11,930	215,410	-	215,410
K026	CITY OF MANCHESTER	172,810	0.035055%	0.032597%	2,235,031	2,866,534	1,712,478	215,121	(64,875)	150,246	-	150,246
K027	CLINTON CO PUBLIC LIBRARY	14,910	0.003024%	0.003069%	192,804	247,280	147,726	18,557	11,110	29,667	-	29,667
K028	CITY OF MARION	172,701	0.035033%	0.033108%	2,233,629	2,864,735	1,711,403	214,986	(12,853)	202,133	-	202,133
K029	CITY OF BURKESVILLE	123,689	0.025090%	0.024653%	1,599,684	2,051,671	1,225,676	153,969	31,379	185,348	-	185,348
K030	OWENSBORO BD OF ED	1,558,182	0.316079%	0.313988%	20,152,516	25,846,557	15,440,830	1,939,677	352,928	2,292,605	-	2,292,605
K032	ELLIOTT CO AMB SERVICE	-	0.000000%	0.000000%	-	-	-	-	(62,970)	(62,970)	-	(62,970)
K033	ESTILL CO BD OF EDUCATION	593,748	0.120443%	0.131216%	7,679,186	9,848,920	5,883,782	739,121	(178,516)	560,605	-	560,605
K034	LEX/FAYETTE URBAN CO GOVT	14,608,192	2.963291%	3.066657%	188,933,045	242,315,593	144,760,240	18,184,781	(3,217,899)	14,966,882	-	14,966,882
K035	LICKING VALLEY COM ACTION	301,017	0.061062%	0.063677%	3,893,181	4,993,190	2,982,950	374,718	(320,946)	53,772	-	53,772
K036	FLOYD CO SCHOOLS	1,804,398	0.366024%	0.370460%	23,336,901	29,930,683	17,880,702	2,246,174	575,219	2,821,393	-	2,821,393
K038	FULTON CITY SCHOOLS	88,762	0.018006%	0.015385%	1,148,024	1,472,395	879,614	110,497	(92,930)	17,567	-	17,567
K039	GALLATIN CO PUBLIC LIB	34,137	0.006925%	0.006769%	441,523	566,274	338,294	42,497	(2,433)	40,064	-	40,064
K040	GARRARD CO BD OF ED	592,678	0.120226%	0.125393%	7,665,351	9,831,176	5,873,181	737,789	(113,380)	624,409	-	624,409
K041	CITY OF WILLIAMSTOWN	357,855	0.072591%	0.069673%	4,628,246	5,935,945	3,546,155	445,468	97,700	543,168	-	543,168
K042	GRAVES CO BD OF ED	1,048,758	0.212742%	0.213468%	13,563,971	17,396,437	10,392,696	1,305,530	(490,572)	814,958	-	814,958
K043	CITY OF LEITCHFIELD	283,024	0.05741									

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	2021			2020			Net Pension Liability as of June 30, 2021			Pension Expense				
		Actual FYE 2021 Contributions	Proportionate Share	Proportionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense		
									(10)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)			
K074	MICCREARY CO WATER DIST	218,024	0.044226%	0.041752%	2,819,754	3,616,469	2,160,492	271,401	5,356	276,757	-	276,757			
K075	CITY OF CALHOUN	40,162	0.008147%	0.008061%	519,435	666,200	397,991	49,996	(15,406)	34,590	-	34,590			
K077	MAGOFFIN CO LIBRARY	8,637	0.001752%	0.001881%	111,704	143,265	85,587	10,751	(10,241)	510	-	510			
K078	CITY OF LEBANON	297,908	0.060431%	0.057242%	3,852,950	4,941,591	2,952,125	370,846	126,059	496,905	-	496,905			
K079	CITY OF BENTON	308,961	0.062673%	0.058690%	3,995,895	5,124,925	3,061,650	384,604	62,204	446,808	-	446,808			
K080	MARTIN COUNTY LIBRARY	30,031	0.006092%	0.007143%	388,413	498,158	297,601	37,385	(29,836)	7,549	-	7,549			
K081	MAYSVILLE UTILITY COMM	-	0.000000%	0.000000%	-	-	-	-	(203,844)	(203,844)	-	(203,844)			
K082	CITY OF MULDRAUGH	56,046	0.011369%	0.011122%	724,863	929,671	555,389	69,768	(14,627)	55,141	-	55,141			
K083	CITY OF FRENCHBURG	54,247	0.011004%	0.009944%	701,591	899,824	537,558	67,528	22,013	89,541	-	89,541			
K085	METCALFE HEALTH CARE CTN	310,213	0.062927%	0.072868%	4,012,090	5,145,696	3,074,058	386,163	(215,933)	170,230	-	170,230			
K086	MONROE CO CONSERV DIST	12,024	0.002439%	0.002055%	155,505	199,443	119,148	14,967	7,088	22,055	-	22,055			
K087	MONTGOMERY CO BD OF ED	1,000,518	0.202956%	0.225262%	12,940,037	16,596,211	9,914,639	1,245,477	(646,703)	598,774	-	598,774			
K088	GATEWAY COMM SER ORGANIZ	959,390	0.194614%	0.180892%	12,408,169	15,914,065	9,507,122	1,194,285	1,672,669	2,866,954	-	2,866,954			
K089	MUHLENBERG CO BD OF ED	1,396,435	0.283269%	0.293371%	18,060,621	23,163,603	13,838,023	1,738,332	(263,543)	1,474,789	-	1,474,789			
K090	NELSON COUNTY BD OF ED	1,198,622	0.243142%	0.231611%	15,502,210	19,882,319	11,877,772	1,492,086	49,222	1,541,308	-	1,541,308			
K091	CITY OF CARLISLE	126,341	0.025628%	0.023126%	1,633,986	2,095,665	1,251,958	157,271	17,336	174,607	-	174,607			
K092	OHIO CO LIBRARY	75,732	0.015362%	0.014206%	979,448	1,256,189	750,452	94,272	41,890	136,162	-	136,162			
K093	OLDHAM CO LIBRARY BD	160,578	0.032573%	0.033169%	2,076,784	2,663,574	1,591,229	199,890	(17,439)	182,451	-	182,451			
K094	OWEN CO PUBLIC LIBRARY	38,380	0.007785%	0.007747%	496,355	636,599	380,306	47,774	(26)	47,748	-	47,748			
K095	OWSLEY CO PUBLIC LIBRARY	8,854	0.001796%	0.001682%	114,509	146,863	87,737	11,021	(16,370)	(5,349)	-	(5,349)			
K096	PENDLETON CO LIBRARY	51,111	0.010368%	0.010024%	661,041	847,817	506,489	63,625	22,350	85,975	-	85,975			
K097	PERRY CO BD OF EDUCATION	1,093,800	0.221879%	0.241094%	14,146,527	18,143,591	10,839,049	1,361,601	(472,618)	888,983	-	888,983			
K098	PIKEVILLE INDEPENDENT SCH	233,033	0.047271%	0.044943%	3,013,897	3,865,466	2,309,244	290,087	(56,208)	233,879	-	233,879			
K099	CITY OF STANTON	53,538	0.010860%	0.010435%	692,410	888,049	530,524	66,644	34,930	101,574	-	101,574			
K100	SOMERSET BD OF EDUCATION	390,588	0.079231%	0.069925%	5,051,598	6,478,914	3,870,527	486,216	195,149	681,365	-	681,365			
K101	CITY OF MOUNT OLIVET	3,364	0.000682%	0.000680%	43,483	55,769	33,316	4,185	(4,992)	(807)	-	(807)			
K102	ROCKCASTLE CONSERV DIST	7,384	0.001498%	0.000989%	95,509	122,495	73,179	9,193	12,561	21,754	-	21,754			
K103	CITY OF MOREHEAD	286,436	0.058104%	0.057231%	3,704,586	4,751,307	2,838,449	356,566	39,737	396,303	-	396,303			
K104	RUSSELL CO CONS DIST	5,655	0.001147%	0.001189%	73,130	93,793	56,032	7,039	(851)	6,188	-	6,188			
K105	CITY OF GEORGETOWN	685,567	0.139068%	0.133866%	8,866,676	11,371,932	6,793,635	853,416	196,283	1,049,699	-	1,049,699			
K106	CITY OF SHELBYVILLE	316,396	0.064181%	0.064663%	4,092,042	5,248,238	3,135,317	393,859	121,228	515,087	-	515,087			
K107	FRANKLIN/SIMPSON PARKS BD	30,087	0.006103%	0.006211%	389,114	499,057	298,139	37,452	(6,747)	30,705	-	30,705			
K108	CITY OF TAYLORSVILLE	148,272	0.030077%	0.030482%	1,917,645	2,459,470	1,469,297	184,573	(40,434)	144,139	-	144,139			
K109	CAMPBELLSVLE MUN WTR&SEWR	342,636	0.069504%	0.066139%	4,431,425	5,683,513	3,395,352	426,524	178,168	604,692	-	604,692			
K110	TODD COUNTY WATER DIST	66,990	0.013589%	0.012915%	866,405	1,111,206	663,839	83,391	3,632	87,023	-	87,023			
K111	CITY OF CADIZ	213,369	0.043282%	0.042334%	2,759,567	3,539,276	2,114,376	265,608	66,218	331,826	-	331,826			
K112	TRIMBLE CO LIBRARY	42,206	0.008562%	0.008474%	545,895	700,136	418,264	52,542	19,948	72,490	-	72,490			
K113	UNION CO BD OF EDUCATION	671,565	0.136228%	0.132385%	8,685,604	11,139,699	6,654,898	835,988	(89,317)	746,671	-	746,671			
K114	CITY OF BOWLING GREEN	2,181,222	0.442464%	0.432400%	28,210,551	36,181,369	21,614,885	2,715,262	612,159	3,327,421	-	3,327,421			
K115	CITY OF SPRINGFIELD	143,101	0.029028%	0.027172%	1,850,763	2,373,691	1,418,052	178,136	86,972	265,108	-	265,108			
K116	WAYNE CO BD OF ED	828,913	0.168146%	0.17											

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Participating Employer Code	Participating Employer Name	2021			2020			Net Pension Liability as of June 30, 2021			Pension Expense					
		Actual FYE 2021 Contributions	Proportionate Share	Proportionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense			
									(10)							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)				
K856	HIGHVIEW FIRE DISTRICT	12,264	0.002488%	0.002386%	158,630	203,450	121,542	15,268	7,517	22,785	-	22,785				
K859	CITY OF FORT MITCHELL	113,701	0.023064%	0.022860%	1,470,511	1,886,000	1,126,703	141,536	(2,871)	138,665	-	138,665				
K956	CITY OF MEADOW VALE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-				
K959	HOUSING AUTH OF COVINGTON	295,637	0.059970%	0.048200%	3,823,558	4,903,894	2,929,605	368,017	225,375	593,392	-	593,392				
L001	ADAIR CO AMBULANCE SER	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-				
L002	ALLEN CO CONSERVATION DIS	6,854	0.001390%	0.001402%	88,623	113,664	67,903	8,530	8,165	16,695	-	16,695				
L003	ANDERSON PUBLIC LIBRARY	51,854	0.010519%	0.011961%	670,669	860,164	513,865	64,552	(33,435)	31,117	-	31,117				
L004	CITY OF BARLOW	20,657	0.004190%	0.003947%	267,145	342,627	204,686	25,713	374	26,087	-	26,087				
L005	CITY OF GLASGOW	633,166	0.128438%	0.121410%	8,188,930	10,502,691	6,274,347	788,183	131,138	919,321	-	919,321				
L006	BATH CO WATER DISTRICT	72,857	0.014779%	0.013618%	942,277	1,208,515	721,971	90,694	1,653	92,347	-	92,347				
L007	BELL CO COURT CLERK	47,333	0.009602%	0.009364%	612,203	785,179	469,069	58,924	(1,436)	57,488	-	57,488				
L008	BOONE CO BD OF ED	5,796,261	1.175779%	1.183459%	74,965,134	96,146,340	57,438,183	7,215,385	2,634,756	9,850,141	-	9,850,141				
L009	CITY OF PARIS	873,117	0.177113%	0.167072%	11,292,343	14,482,966	8,652,178	1,086,887	332,240	1,419,127	-	1,419,127				
L010	FIVCO AREA DEVELOPMNT DIST	228,675	0.046387%	0.042691%	2,957,535	3,793,179	2,266,059	284,662	89,213	373,875	-	373,875				
L011	DANVILLE BOYLE CO REC	-	0.000000%	0.009752%	-	-	-	-	(152,122)	(152,122)	-	(152,122)				
L012	BRACKEN COUNTY PUB LIBRAR	26,011	0.005276%	0.004993%	336,386	431,431	257,739	32,377	11,120	43,497	-	43,497				
L013	BREATHITT CO PUBLIC LIB	34,159	0.006929%	0.006839%	441,778	566,601	338,490	42,521	7,777	50,298	-	50,298				
L014	BRECKINRIDGE CO CLERK OFF	68,468	0.013889%	0.012135%	885,533	1,135,738	678,494	85,232	43,258	128,490	-	128,490				
L015	CITY OF MT WASHINGTON	446,106	0.090493%	0.092342%	5,769,639	7,399,835	4,420,689	555,327	295,139	850,466	-	850,466				
L016	BUTLER CO AMBULANCE SVC	113,464	0.023016%	0.025047%	1,467,451	1,882,075	1,124,359	141,242	54,720	195,962	-	195,962				
L017	CALDWELL COUNTY EMS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-				
L018	MURRAY PUBLIC SCHOOLS	827,680	0.167896%	0.157365%	10,704,687	13,729,269	8,201,916	1,030,325	666,780	1,697,105	-	1,697,105				
L020	BALLARD/CARLISLE/LIV PB L	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-				
L021	CITY OF CARROLLTON	279,361	0.056669%	0.055019%	3,613,093	4,633,963	2,768,347	347,760	113,629	461,389	-	461,389				
L022	NORTHEAST KY CAA	586,591	0.118991%	0.102304%	7,586,610	9,730,187	5,812,850	730,210	501,132	1,231,342	-	1,231,342				
L023	CITY OF LIBERTY	155,914	0.031627%	0.033912%	2,016,469	2,586,218	1,545,016	194,085	10,469	204,554	-	204,554				
L024	HOPKINSVLE CHRIST LIBRARY	69,707	0.014140%	0.013790%	901,536	1,156,263	690,756	86,773	76,961	163,734	-	163,734				
L025	CITY OF WINCHESTER	412,052	0.083585%	0.084304%	5,329,199	6,834,951	4,083,225	512,935	(39,000)	473,935	-	473,935				
L026	DANIEL BOONE COMM AGENCY	652,387	0.132337%	0.128761%	8,437,522	10,821,522	6,464,818	812,110	160,113	972,223	-	972,223				
L027	CITY OF ALBANY	222,283	0.045090%	0.041498%	2,874,841	3,687,120	2,202,699	276,703	(22,918)	253,785	-	253,785				
L028	CRITTENDEN/LIV CO WAT DIS	93,153	0.018896%	0.018688%	1,204,768	1,545,172	923,092	115,959	(867)	115,092	-	115,092				
L029	CUMBERLAND CO SOIL & WAT	5,941	0.001205%	0.001145%	76,828	98,536	58,866	7,395	2,671	10,066	-	10,066				
L031	EDMONSON CO AMBULANCE DIS	58,013	0.011768%	0.010276%	750,302	962,298	574,881	72,217	45,109	117,326	-	117,326				
L032	SANDY HOOK WATER DISTRICT	42,361	0.008593%	0.008534%	547,871	702,671	419,778	52,733	26,864	79,597	-	79,597				
L033	CITY OF IRVINE	104,009	0.021098%	0.018300%	1,345,163	1,725,235	1,030,662	129,472	47,137	176,609	-	176,609				
L035	CITY OF FLEMINGSBURG	131,742	0.026724%	0.026098%	1,703,865	2,185,287	1,305,499	163,997	25,243	189,240	-	189,240				
L036	FLOYD CO LIBRARY	91,955	0.018653%	0.018353%	1,189,275	1,525,302	911,221	114,468	36,673	151,141	-	151,141				
L038	FULTON CO LIBRARY	22,831	0.004631%	0.004951%	295,263	378,688	226,230	28,419	(10,287)	18,132	-	18,132				
L039	CITY OF WARSAW	55,093	0.011176%	0.009336%	712,558	913,889	545,961	68,584	82,674	151,258	-	151,258				
L041	GRANT CO PUBLIC LIBRARY	73,767	0.014964%	0.017418%	954,072	1,223,643	731,009	91,829	(41,446)	50,383	-	50,383				
L042	MAYFIELD CITY SCHOOLS	649,969	0.131847%	0.127947%	8,406,280	10,781,453	6,440,881	809,1								

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		Actual FYE 2021 Contributions	Proportionate Share	2020 Proportionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(10)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
L076	BEREA BD OF ED	227,121	0.046072%	0.053343%	2,937,451	3,767,421	2,250,671	282,729	(338,733)	(56,004)	-	(56,004)	
L077	CITY OF SALYERSVILLE	158,422	0.032136%	0.028990%	2,048,922	2,627,840	1,569,881	197,208	69,658	266,866	-	266,866	
L078	MARION FREE PUBLIC LIBRAR	46,518	0.009436%	0.010499%	601,619	771,605	460,960	57,906	(39,017)	18,889	-	18,889	
L079	MARSHALL CO SOIL & WATER	6,560	0.001331%	0.001198%	84,862	108,839	65,021	8,168	4,569	12,737	-	12,737	
L080	MARTIN CO CONSERV DIST	4,416	0.000896%	0.000893%	57,127	73,268	43,771	5,498	(421)	5,077	-	5,077	
L082	MEADE CO BD OF ED	1,132,570	0.229743%	0.244313%	14,647,918	18,786,650	11,223,215	1,409,860	(503,006)	906,854	-	906,854	
L083	MENIFEE CO PUBLIC LIBRARY	3,241	0.000657%	0.001325%	41,889	53,725	32,095	4,032	(28,320)	(24,288)	-	(24,288)	
L084	BURGIN INDEPENDENT SCH	96,295	0.019534%	0.024368%	1,245,446	1,597,343	954,259	119,874	(112,348)	7,526	-	7,526	
L085	METCALFE CO PUBLIC LIB	28,145	0.005709%	0.005820%	363,994	466,839	278,891	35,034	275	35,309	-	35,309	
L086	CITY OF TOMPKINSVILLE	141,140	0.028631%	0.032664%	1,825,451	2,341,227	1,398,658	175,699	(72,345)	103,354	-	103,354	
L087	MONTGOMERY CO SAN DIST #2	10,744	0.002179%	0.001841%	138,928	178,182	106,447	13,372	(1,434)	11,938	-	11,938	
L088	MORGAN COUNTY LIBRARY	26,768	0.005430%	0.005530%	346,205	444,024	265,262	33,322	12,742	46,064	-	46,064	
L090	CITY OF NEW HAVEN	21,869	0.004436%	0.004487%	282,830	362,743	216,704	27,222	5,384	32,606	-	32,606	
L091	NICHOLAS COUNTY LIBRARY	9,436	0.001914%	0.002074%	122,033	156,512	93,501	11,746	(32,153)	(20,407)	-	(20,407)	
L092	OHIO CO WATER DIST	172,818	0.035056%	0.036752%	2,235,095	2,866,615	1,712,527	215,128	35,438	250,566	-	250,566	
L093	LAGRANGE UTILITY COMM	120,305	0.024404%	0.022452%	1,555,946	1,995,575	1,192,164	149,760	97,725	247,485	-	247,485	
L096	PENDLETON COUNTY WATER	71,312	0.014466%	0.014549%	922,321	1,182,920	706,681	88,773	32,117	120,890	-	120,890	
L099	POWELLS VALLEY WATER DIST	45,091	0.009147%	0.009389%	583,193	747,973	446,842	56,132	(6,565)	49,567	-	49,567	
L100	SCIENCE HILL BD OF ED	121,299	0.024606%	0.021234%	1,568,826	2,012,093	1,202,032	150,999	65,296	216,295	-	216,295	
L102	CITY OF MOUNT VERNON	241,461	0.048981%	0.050575%	3,122,923	4,005,297	2,392,779	300,581	(18,744)	281,837	-	281,837	
L103	MOREHEAD UTILITY PLANT BD	419,177	0.085031%	0.081441%	5,421,393	6,953,194	4,153,864	521,808	263,115	784,923	-	784,923	
L104	LAKE CUMBERLAND ADD	530,876	0.107689%	0.110806%	6,866,018	8,805,994	5,260,734	660,853	(77,904)	582,949	-	582,949	
L105	GEORGETOWN/SCOTT CO PARKS	118,488	0.024036%	0.028827%	1,532,484	1,965,483	1,174,187	147,501	(163,726)	(16,225)	-	(16,225)	
L106	TRIPLE S PLANNING & ZONIN	31,527	0.006395%	0.006245%	407,731	522,935	312,403	39,244	20,178	59,422	-	59,422	
L107	CITY OF FRANKLIN	407,588	0.082680%	0.086896%	5,271,499	6,760,947	4,039,015	507,381	(109,301)	398,080	-	398,080	
L108	SPENCER CO FIRE DIST	7,690	0.001560%	0.001573%	99,462	127,565	76,208	9,573	6,701	16,274	-	16,274	
L109	CAMPBELLSVILLE CITY SCHOOL	296,063	0.060057%	0.055844%	3,829,105	4,911,009	2,933,855	368,551	58,462	427,013	-	427,013	
L110	CITY OF ELKTON	117,522	0.023840%	0.022133%	1,519,987	1,949,455	1,164,612	146,299	59,617	205,916	-	205,916	
L111	HOUSING AUTH OF CADIZ	22,788	0.004623%	0.004468%	294,753	378,034	225,839	28,370	(4,741)	23,629	-	23,629	
L112	CITY OF BEDFORD	16,912	0.003431%	0.003199%	218,753	280,561	167,608	21,055	3,597	24,652	-	24,652	
L113	UNION CO PLANNING COMM	16,856	0.003419%	0.005422%	217,988	279,580	167,022	20,981	(24,235)	(3,254)	-	(3,254)	
L114	WARREN COUNTY BD OF ED	3,467,492	0.703385%	0.734664%	44,846,311	57,517,521	34,361,182	4,316,452	386,665	4,703,117	-	4,703,117	
L115	WASHINGTON CO SCHOOLS	397,495	0.080632%	0.084550%	5,140,922	6,593,477	3,938,968	494,813	(108,430)	386,383	-	386,383	
L118	CORBIN BD OF ED	556,473	0.112881%	0.122589%	7,197,049	9,230,557	5,514,369	692,715	(214,220)	478,495	-	478,495	
L119	CITY OF CAMPTON	86,583	0.017564%	0.017849%	1,119,843	1,436,251	858,022	107,785	22,189	129,974	-	129,974	
L120	FALLING SPRINGS ARTS	93,377	0.018942%	0.018952%	1,207,701	1,548,934	925,339	116,241	(14,427)	101,814	-	101,814	
L141	CORINTH WATER DISTRICT	17,614	0.003573%	0.002578%	227,807	292,173	174,545	21,926	(27,876)	(5,950)	-	(5,950)	
L156	CITY OF LYNDON	37,561	0.007619%	0.007709%	485,771	623,024	372,197	46,755	(3,046)	43,709	-	43,709	
L159	ELSMERE FIRE PROTECTION	9,940	0.002016%	0.001965%	128,536	164,853	98,484	12,372	6,176	18,548	-	18,548	
L256	CITY OF HURSTBOURNE	26,322	0.005339%	0.005479%	340,403	436,583	260,816	32,764	1,149	33,913	-	33,913	
L259	KY CRIME PREVENT COALITIO	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
L356	EASTWOOD FIRE PROT DIST	-	0.000000%	0.000000%	-	-	-	-	(30,093)	(30,093)	-	(30,093)	
L456	HARRODS CREEK FIRE DIST	-	0.000000%	0.000000%	-	-	-	-	(2,864)	(2,			

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	2021			Net Pension Liability as of June 30, 2021			Pension Expense					
		Actual FYE 2021 Contributions	Proportionate Share	2020 Proportionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(10)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
M027	HOUSING AUTH OF ALBANY	31,156	0.006320%	0.006104%	402,950	516,802	308,739	38,784	3,579	42,363	-	42,363	
M029	CUMBERLAND CO FISCAL CT	195,024	0.039561%	0.039072%	2,522,324	3,235,000	1,932,601	242,773	(10,413)	232,360	-	232,360	
M030	DAVIESS CO BD OF EDUC	2,994,047	0.607346%	0.635454%	38,723,071	49,664,176	29,669,564	3,727,091	(713,134)	3,013,957	-	3,013,957	
M031	EDMONSON CO CONSERV DIST	4,271	0.000866%	0.000858%	55,214	70,815	42,305	5,314	5,269	10,583	-	10,583	
M033	IRVINE MUNICIPAL UTILITY	128,094	0.025984%	0.026225%	1,656,684	2,124,776	1,269,349	159,456	21,593	181,049	-	181,049	
M034	FAYETTE CO BD EDUCATION	11,867,268	2.407291%	2.391956%	153,483,684	196,850,105	117,598,988	14,772,785	3,169,833	17,942,618	-	17,942,618	
M035	FLEMING COUNTY LIBRARY	32,705	0.006634%	0.006720%	422,970	542,478	324,079	40,711	9,078	49,789	-	49,789	
M037	FRANKLIN CO BD OF ED	1,768,068	0.358655%	0.381216%	22,867,069	29,328,101	17,520,717	2,200,953	(467,657)	1,733,296	-	1,733,296	
M038	HICKMAN/FULTON RIV PRT AU	50,216	0.010186%	0.011775%	649,437	832,934	497,598	62,508	(58,186)	4,322	-	4,322	
M039	GALLATIN CO WATER DIS	44,945	0.009117%	0.009759%	581,280	745,520	445,376	55,948	(19,387)	36,561	-	36,561	
M040	GARRARD CO PUBLIC LIBRARY	40,640	0.008244%	0.007508%	525,620	674,132	402,729	50,591	36,398	86,989	-	86,989	
M041	GRANT CO BD OF ED	943,141	0.191317%	0.208162%	12,197,959	15,644,462	9,346,060	1,174,052	(595,042)	579,010	-	579,010	
M042	CITY OF MAYFIELD	196,611	0.039883%	0.037336%	2,542,854	3,261,331	1,948,331	244,749	97,825	342,574	-	342,574	
M043	CITY OF CANEYVILLE	21,277	0.004316%	0.005932%	275,179	352,930	210,842	26,486	(14,472)	12,014	-	12,014	
M044	GREEN/TAYLOR WATER DIST	104,942	0.021288%	0.021617%	1,357,277	1,740,772	1,039,944	130,638	45,428	176,066	-	176,066	
M045	CITY OF FLATWOODS	225,035	0.045649%	0.045833%	2,910,482	3,732,831	2,230,007	280,134	36,649	316,783	-	316,783	
M046	CITY OF LEWISPORT	119,597	0.024260%	0.024174%	1,546,765	1,983,800	1,185,129	148,876	6,625	155,501	-	155,501	
M047	HARDIN CO PUBLIC LIBRARY	60,618	0.012296%	0.015699%	783,966	1,005,474	600,674	75,457	(56,815)	18,642	-	18,642	
M048	CITY OF BENHAM	35,154	0.007131%	0.008888%	454,657	583,119	348,358	43,761	(6,164)	37,597	-	37,597	
M049	HARRISON CO CONSERVA DIST	11,389	0.002310%	0.002432%	147,281	188,894	112,846	14,176	18,050	32,226	-	32,226	
M050	HART CO CONSERVATION DIST	8,640	0.001753%	0.001740%	111,768	143,347	85,636	10,758	2,254	13,012	-	13,012	
M051	HENDERSON CO BD OF ED	2,043,987	0.414625%	0.394526%	26,435,596	33,904,906	20,254,917	2,544,423	553,060	3,097,483	-	3,097,483	
M052	HENRY CO LIBRARY	32,623	0.006618%	0.007924%	421,949	541,170	323,297	40,613	(31,332)	9,281	-	9,281	
M054	CITY OF DAWSON SPRINGS	106,912	0.021687%	0.020596%	1,382,716	1,773,399	1,059,435	133,086	34,186	167,272	-	167,272	
M056	JEFF CO MED CTR STM & CHL	236,265	0.047927%	0.046574%	3,055,722	3,919,109	2,341,290	294,113	(124,150)	169,963	-	169,963	
M057	NICH-VLE/JESS CO PK & REC	66,167	0.013422%	0.011883%	855,758	1,097,550	655,680	82,367	61,683	144,050	-	144,050	
M058	CITY OF PAINTSVILLE	492,183	0.09840%	0.103707%	6,365,583	8,164,162	4,877,301	612,687	(105,001)	507,686	-	507,686	
M059	KENTON COUNTY FISCAL CT	1,928,142	0.391126%	0.373536%	24,937,350	31,983,335	19,106,964	2,400,217	1,120,002	3,520,219	-	3,520,219	
M060	CITY OF HINDMAN	13,523	0.002743%	0.003875%	174,888	224,302	133,999	16,833	(37,211)	(20,378)	-	(20,378)	
M061	KNOX CO E M S	212,191	0.043043%	0.045166%	2,744,329	3,519,732	2,102,701	264,141	(52,843)	211,298	-	211,298	
M062	LARUE CO WATER DIST #1	45,928	0.009316%	0.009045%	593,968	761,792	455,098	57,169	(54,820)	2,349	-	2,349	
M064	HOUSING AUTH/ LAWRENCE CO	29,875	0.006060%	0.006435%	386,373	495,541	296,038	37,188	564	37,752	-	37,752	
M065	LEE CO SOIL CONSERV DIST	8,372	0.001698%	0.001323%	108,261	138,850	82,949	10,420	4,762	15,182	-	15,182	
M067	JENKINS BD OF ED	84,609	0.017163%	0.019869%	1,094,276	1,403,461	838,433	105,324	(95,111)	10,213	-	10,213	
M068	CITY OF VANCEBURG	65,919	0.013372%	0.013894%	852,570	1,093,461	653,238	82,060	(50,855)	31,205	-	31,205	
M069	CITY OF STANFORD	32,004	0.006492%	0.006626%	413,916	530,867	317,142	39,839	59,361	99,200	-	99,200	
M070	LEDGETTER WATER DISTRICT	47,064	0.009547%	0.009426%	608,696	780,682	466,382	58,587	2,017	60,604	-	60,604	
M073	W MCCRACKEN CO WATER DIST	19,387	0.003933%	0.003475%	250,760	321,611	192,132	24,136	(11,772)	12,364	-	12,364	
M075	CITY OF SACRAMENTO	33,431	0.006782%	0.006883%	432,406	554,581	331,309	41,619	8,918	50,537	-	50,537	
M076	CITY OF RICHMOND	932,321	0.189123%	0.185325%	12,058,075	15,465,053	9,238,880	1,160,588	260,066	1,420,654	-	1,420,654	
M077	MAGOFFIN CO COURT CLERK	38,213	0.007752%	0.009405%	494,251	633,900	378,694	47,572	(16,918)	30,654	-	30,654	
M078	LEBANON WATER WORKS	133,674	0.027116%	0.027248%	1,7								

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	2021			2020			Net Pension Liability as of June 30, 2021			Pension Expense				
		Actual FYE 2021 Contributions	Proportionate Share	Proportionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense		
									(10)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)			
M115	WASHINGTON CO LIBRARY BD	27,246	0.005527%	0.005319%	352,390	451,956	270,000	33,917	12,327	46,244	-	-	46,244		
M116	WAYNE CO PUBLIC LIBRARY	40,099	0.008134%	0.009366%	518,606	665,137	397,355	49,916	(36,181)	13,735	-	-	13,735		
M117	WEBSTER CO BD OF ED	624,347	0.126650%	0.126343%	8,074,931	10,356,482	6,187,001	777,211	120,184	897,395	-	-	897,395		
M118	WHITLEY CO FISCAL COURT	766,314	0.155448%	0.147074%	9,911,029	12,711,365	7,593,817	953,935	228,582	1,182,517	-	-	1,182,517		
M119	WOLFE CO FISCAL COURT	229,177	0.046489%	0.044636%	2,964,038	3,801,520	2,271,042	285,288	82,775	368,063	-	-	368,063		
M120	WOODFORD COUNTY LIBRARY	95,924	0.019458%	0.020705%	1,240,600	1,591,129	950,546	119,408	(13,591)	105,817	-	-	105,817		
M215	SHEPER/BULLIT CO TOURIST	102,399	0.02072%	0.021532%	1,324,378	1,698,578	1,014,737	127,471	51,006	178,477	-	-	178,477		
M315	CITY OF PIONEER VILLAGE	8,250	0.001674%	0.001567%	106,731	136,887	81,777	10,273	1,494	11,767	-	-	11,767		
M356	MIDDLETOWN FIRE PROT DIST	-	0.000000%	0.000000%	-	-	-	-	(31,196)	(31,196)	-	-	(31,196)		
M415	BULLITT CO SANITATION DIS	104,760	0.021251%	0.019177%	1,354,918	1,737,747	1,038,136	130,411	144,025	274,436	-	-	274,436		
N001	ADAIR CO CONSERVATION DIS	14,174	0.002785%	0.002728%	183,304	235,096	140,447	17,643	10,381	28,024	-	-	28,024		
N006	HOUSING AUTH OWINGSVILLE	18,058	0.003663%	0.003576%	233,545	299,533	178,942	22,479	(1,506)	20,973	-	-	20,973		
N007	PINEVILLE BD OF EDUCATION	94,177	0.019104%	0.021136%	1,218,030	1,562,181	933,253	117,235	(23,354)	93,881	-	-	93,881		
N008	CITY OF FLORENCE	903,833	0.183344%	0.178070%	11,689,618	14,992,490	8,956,569	1,125,124	180,585	1,305,709	-	-	1,305,709		
N009	CITY OF MILLERSBURG	8,984	0.001822%	0.001193%	116,167	148,989	89,007	11,181	14,979	26,160	-	-	26,160		
N010	BOYD CO PUBLIC LIBRARY	119,524	0.024246%	0.031643%	1,545,873	1,982,655	1,184,446	148,790	(69,239)	79,551	-	-	79,551		
N011	CITY OF PERRYVILLE	5,146	0.001044%	0.001011%	66,563	85,370	51,001	6,407	(8,790)	(2,383)	-	-	(2,383)		
N012	CITY OF BROOKSVILLE	58,006	0.011767%	0.010035%	750,239	962,217	574,832	72,210	36,622	108,832	-	-	108,832		
N013	MIDDLE KY COMM ACT PART	416,239	0.084435%	0.084717%	5,383,394	6,904,458	4,124,749	518,151	(38,329)	479,822	-	-	479,822		
N014	CITY OF IRVINGTON	29,522	0.005989%	0.006959%	381,846	489,735	292,570	36,753	(139,023)	(102,270)	-	-	(102,270)		
N015	BULLITT CO CONSERVAT DIST	6,043	0.001226%	0.001427%	78,167	100,253	59,892	7,524	(3,642)	3,882	-	-	3,882		
N017	PRINCETON ELECTRIC PL BD	252,123	0.051144%	0.048513%	3,260,831	4,182,171	2,498,444	313,855	63,991	377,846	-	-	377,846		
N018	MURRAY/CALLOWAY CO AIRPRT	8,476	0.001719%	0.001683%	109,600	140,567	83,975	10,549	(1,723)	8,826	-	-	8,826		
N020	CARLISLE CO SANIT DIST 1	15,065	0.003056%	0.002964%	194,844	249,897	149,289	18,754	1,721	20,475	-	-	20,475		
N021	CARROLLTON UTILITIES COMM	320,955	0.065106%	0.060087%	4,151,018	5,323,878	3,180,504	399,535	70,700	470,235	-	-	470,235		
N022	CITY OF GRAYSON	197,215	0.040005%	0.035394%	2,550,633	3,271,307	1,954,291	245,498	145,607	391,105	-	-	391,105		
N025	EAST CLARK CO WATER DIST	59,638	0.012098%	0.011481%	771,342	989,283	591,001	74,242	33,499	107,741	-	-	107,741		
N029	CUMBERLAND CO PUBLIC LIB	18,396	0.003732%	0.004438%	237,944	305,175	182,313	22,902	(5,020)	17,882	-	-	17,882		
N033	ESTILL CO WATER DIST NO 1	59,543	0.012078%	0.010724%	770,067	987,648	590,024	74,119	27,586	101,705	-	-	101,705		
N035	HOUSING AUTH FLEMINGSBURG	12,469	0.002529%	0.003215%	161,244	206,803	123,545	15,520	6,054	21,574	-	-	21,574		
N036	PRESTONSBURG CITY UTIL	493,879	0.100184%	0.100326%	6,387,516	8,192,292	4,894,106	614,798	(225,954)	388,844	-	-	388,844		
N037	FRANKFORT INDEP SCHOOLS	222,182	0.045070%	0.046465%	2,873,566	3,685,485	2,201,722	276,580	(131,359)	145,221	-	-	145,221		
N038	HOUSING AUTH OF HICKMAN	34,108	0.006919%	0.006658%	441,141	565,784	338,001	42,460	(11,409)	31,051	-	-	31,051		
N041	BULLOCK PEN WATER DIST	150,208	0.030470%	0.030301%	1,942,702	2,491,607	1,488,495	186,985	17,286	204,271	-	-	204,271		
N042	PURCHASE AREA DEV DIST	363,785	0.073794%	0.069399%	4,704,946	6,034,317	3,604,923	452,850	(99,442)	353,408	-	-	353,408		
N043	GRAYSON CO LIBRARY	41,606	0.008440%	0.010181%	538,116	690,160	412,304	51,794	(43,168)	8,626	-	-	8,626		
N044	HOUSING AUTH OF GREENSBUR	-	0.000000%	0.000000%	-	-	-	-	(27,489)	(27,489)	-	-	(27,489)		
N045	KENTUCKY ED DEV CORP	164,077	0.033283%	0.024281%	2,122,052	2,721,633	1,625,914	204,247	47,717	251,964	-	-	251,964		
N047	ELIZABETHTOWN BD OF EDUC	555,320	0.112647%	0.119081%	7,182,130	9,211,422	5,502,938	691,279	(128,259)	563,020	-	-	563,020		
N049	CYNTHIANA HARRISON CO JPC	18,099	0.003671%	0.003579%	234,055	300,187	179,333	22,528	1,120	23,648	-	-	23,648		
N050	CITY OF HORSE CAVE	89,920	0.018240%	0.017004%	1,162,943	1,491,530	891,045	111,933	87,165	199,098	-	-	199,098		
N051	CITY OF HENDERSON	1,424,219	0.288905%	0.288385%	18,419,960	23,624,472	14,113,34								

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Actual FYE 2021 Contributions	Net Pension Liability as of June 30, 2021			Pension Expense							
			2021 Proportionate Share	2020 Proportionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
N092	CITY OF HARTFORD	145,076	0.029429%	0.027748%	1,876,330	2,406,482	1,437,641	180,596	(12,736)	167,860	-	-	167,860
N093	CITY OF LAGRANGE	138,312	0.028057%	0.024196%	1,788,854	2,294,290	1,370,617	172,177	109,679	281,856	-	-	281,856
N094	CITY OF OWENTON	21,731	0.004408%	0.004311%	281,045	360,453	215,336	27,051	8,729	35,780	-	-	35,780
N097	KY VALLEY ED COOPERATIVE	26,505	0.005377%	0.004489%	342,826	439,691	262,673	32,997	(11,379)	21,618	-	-	21,618
N098	PIKE CO LIBRARY DISTRICT	124,877	0.025332%	0.023595%	1,615,114	2,071,460	1,237,498	155,454	80,934	236,388	-	-	236,388
N099	CITY OF CLAY CITY	48,529	0.009844%	0.008527%	627,632	804,968	480,891	60,410	96,692	157,102	-	-	157,102
N100	CITY OF BURNSIDE	48,277	0.009793%	0.010248%	624,381	800,798	478,400	60,097	23,282	83,379	-	-	83,379
N103	HOUSING AUTH OF MOREHEAD	77,609	0.015743%	0.013538%	1,003,740	1,287,344	769,064	96,610	42,591	139,201	-	-	139,201
N104	CITY OF JAMESTOWN	194,950	0.039546%	0.037960%	2,521,368	3,233,774	1,931,868	242,681	36,983	279,664	-	-	279,664
N106	W SHELBY WATER DISTRICT	44,007	0.008927%	0.008879%	569,166	729,983	436,094	54,782	7,735	62,517	-	-	62,517
N107	SIMPSON CO CONSER DIST	4,617	0.000936%	0.000934%	59,677	76,539	45,725	5,744	(298)	5,446	-	-	5,446
N110	LOGAN/TODD REG. WATER COM	118,017	0.023940%	0.020544%	1,526,363	1,957,633	1,169,497	146,912	129,500	276,412	-	-	276,412
N111	BARKLEY LAKE WATER DIST	132,983	0.026976%	0.025843%	1,719,932	2,205,894	1,317,809	165,543	(5,695)	159,848	-	-	159,848
N112	TRIMBLE CO WATER DIST	21,238	0.004308%	0.004446%	274,669	352,276	210,451	26,437	(31,658)	(5,221)	-	-	(5,221)
N113	UNION CO LIBRARY BD	52,272	0.010604%	0.011358%	676,088	867,115	518,018	65,073	(30,083)	34,990	-	-	34,990
N114	BOWLING GRN MUNICIPAL UTI	2,584,038	0.524176%	0.512391%	33,420,332	42,863,161	25,606,612	3,216,703	548,680	3,765,383	-	-	3,765,383
N115	WASHINGTON CO CONSER DIST	5,551	0.001126%	0.001117%	71,791	92,076	55,006	6,910	1,574	8,484	-	-	8,484
N116	MONTICELLO UTILITY COMM	224,272	0.045494%	0.043417%	2,900,599	3,720,156	2,222,435	279,182	41,576	320,758	-	-	320,758
N117	CITY OF DIXON	12,487	0.002533%	0.003436%	161,499	207,130	123,740	15,544	(11,895)	3,649	-	-	3,649
N118	CITY OF WILLIAMSBURG	400,310	0.081203%	0.078841%	5,177,328	6,640,169	3,966,862	498,317	103,842	602,159	-	-	602,159
N119	WOLFE CO CONSER DISTRICT	8,288	0.001681%	0.001644%	107,177	137,460	82,119	10,316	3,077	13,393	-	-	13,393
N120	WOODFORD CO PLAN ZONING	50,318	0.010207%	0.010121%	650,776	834,651	498,624	62,637	10,503	73,140	-	-	73,140
N959	N KY CONV & VISITORS BUR	99,238	0.020131%	0.039616%	1,283,509	1,646,161	983,423	123,538	(590,382)	(466,844)	-	-	(466,844)
P001	HOUSING AUTH OF COLUMBIA	16,934	0.003435%	0.004179%	219,008	280,888	167,804	21,080	(47,452)	(26,372)	-	-	(26,372)
P005	GLASGOW ELECTRIC PLANT BD	736,453	0.149390%	0.141945%	9,524,784	12,215,988	7,297,877	916,759	31,949	948,708	-	-	948,708
P006	BATH COUNTY E.M.S.	94,758	0.019222%	0.018170%	1,225,553	1,571,830	939,017	117,959	(58,585)	59,374	-	-	59,374
P007	CITY OF PINEVILLE	45,608	0.009252%	0.009451%	589,888	756,559	451,971	56,777	(15,757)	41,020	-	-	41,020
P008	BOONE CO PLANNING COMM	198,566	0.040279%	0.040171%	2,568,102	3,293,713	1,967,676	247,180	6,960	254,140	-	-	254,140
P009	HOUSING AUTHORITY PARIS	39,596	0.008032%	0.007539%	512,103	656,796	392,373	49,290	(65,860)	(16,570)	-	-	(16,570)
P010	REGIONAL PUBLIC SAFETY	145,612	0.029538%	0.027425%	1,883,279	2,415,395	1,442,966	181,265	39,263	220,528	-	-	220,528
P011	CITY OF JUNCTION CITY	36,219	0.007347%	0.006998%	468,429	600,782	358,910	45,086	(15,144)	29,942	-	-	29,942
P013	CITY OF JACKSON	235,992	0.047871%	0.047262%	3,052,152	3,914,529	2,338,554	293,769	3,342	297,111	-	-	297,111
P014	BRECKINRIDGE CO PUBLIC LI	38,787	0.007868%	0.008272%	501,647	643,386	384,361	48,283	4,189	52,472	-	-	52,472
P015	CITY OF LEBANON JUNCTION	50,422	0.010228%	0.009839%	652,115	836,369	499,650	62,766	57,316	120,082	-	-	120,082
P017	PRINCETON WATER/WASTEWATE	141,452	0.028694%	0.029808%	1,829,468	2,346,379	1,401,736	176,086	(10,436)	165,650	-	-	165,650
P018	MURRAY/CALLOWAY TRANS AUT	68,909	0.013978%	0.013206%	891,207	1,143,015	682,842	85,779	(62,647)	23,132	-	-	23,132
P022	RATTLESNAKE RIDGE WATER	129,439	0.026257%	0.024004%	1,674,090	2,147,099	1,282,685	161,131	85,471	246,602	-	-	246,602
P023	LIBERTY TOURISM	1,782	0.000361%	0.000000%	23,017	29,520	17,635	2,215	8,241	10,456	-	-	10,456
P025	CLARK CO CONSVATION DIST	4,616	0.000936%	0.000917%	59,677	76,539	45,725	5,744	(71)	5,673	-	-	5,673
P033	ESTILL COUNTY EMS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
P035	FLEMING CO DISPATCH	31,944	0.006480%	0.006226%	413,151	529,886	316,556	39,766	6,759	46,525	-	-	46,525
P037	COMMUNITY ACTION KENTUCKY	168,376	0.034155%	0.028979%	2,177,649	2,792,938	1,668,512	209,598	240,566	450,164	-	-	450,164
P038	HICKMAN ELECTRIC SYSTEM	74,328	0.015078%	0.015833%	961,341	1,232,965	736,578	92,529	(26,379)	66,150	-	-	66,150
P041	CITY OF D												

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	2021			2020			Net Pension Liability as of June 30, 2021			Pension Expense					
		Actual FYE 2021 Contributions	Proportionate Share	Proportionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense			
									(10)							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)				
P089	MUHLENBERG WATER DIST #3	51,703	0.010488%	0.009668%	668,692	857,630	512,351	64,362	25,441	89,803	-	-	89,803			
P090	NORTH NELSON WATER DIST	41,088	0.008335%	0.007973%	531,422	681,573	407,175	51,149	(655)	50,494	-	-	50,494			
P092	OHIO CO REG WASTEWATER D	48,869	0.009913%	0.008964%	632,032	810,610	484,262	60,833	49,489	110,322	-	-	110,322			
P097	KY RIVER AREA DEV DIST	271,464	0.055067%	0.053483%	3,510,953	4,502,964	2,690,088	337,929	(52,650)	285,279	-	-	285,279			
P100	LAKE CUMBERLAND CAA, INC	651,522	0.132162%	0.122337%	8,426,364	10,807,212	6,456,269	811,036	408,696	1,219,732	-	-	1,219,732			
P103	MOREHEAD TOURISM COMMISSION	47,003	0.009535%	0.009020%	607,931	779,700	465,796	58,513	(5,959)	52,554	-	-	52,554			
P104	RUSSELL CO TOURIST COMM	12,966	0.002630%	0.002726%	167,683	215,062	128,479	16,139	(1,782)	14,357	-	-	14,357			
P105	GEOGETOWN/SCOTT TOURISM	21,751	0.004412%	0.005065%	281,300	360,780	215,531	27,075	(5,377)	21,698	-	-	21,698			
P106	MULTI PURPOSE COMM ACTION	67,965	0.013787%	0.011914%	879,029	1,127,397	673,511	84,606	81,329	165,935	-	-	165,935			
P107	SIMPSON CO LIBRARY DIST	39,416	0.007996%	0.007817%	509,808	653,853	390,614	49,069	12,043	61,112	-	-	61,112			
P110	TODD COUNTY CONSERVATION DISTRICT	7,782	0.001579%	0.001462%	100,674	129,119	77,136	9,690	2,835	12,525	-	-	12,525			
P111	JOHN L STREET LIBRARY	19,086	0.003872%	0.003747%	246,870	316,623	189,152	23,761	(13,716)	10,045	-	-	10,045			
P113	STURGIS HOUSING AUTHORITY	11,127	0.002257%	0.002195%	143,901	184,560	110,257	13,850	(12,513)	1,337	-	-	1,337			
P115	HOUSING AUTH SPRINGFIELD	15,507	0.003146%	0.002866%	200,582	257,256	153,686	19,306	(23,337)	(4,031)	-	-	(4,031)			
P116	CITY OF MONTICELLO	70,498	0.014301%	0.013749%	911,801	1,169,428	698,621	87,761	(28,099)	59,662	-	-	59,662			
P117	CITY OF CLAY	60,204	0.012212%	0.009576%	778,611	998,605	596,571	74,941	64,355	139,296	-	-	139,296			
P120	WOODFORD CO CONSERV DIST	9,021	0.001830%	0.001702%	116,677	149,644	89,398	11,230	4,205	15,435	-	-	15,435			
P959	CITY OF CRESTVIEW HILLS	40,783	0.008273%	0.009599%	527,469	676,504	404,146	50,769	(4,627)	46,142	-	-	46,142			
R003	SOUTH ANDERSON WATER DIST	47,861	0.009709%	0.009401%	619,025	793,929	474,296	59,581	38,208	97,789	-	-	97,789			
R005	BARREN CO SOIL CONS DIS	5,901	0.001197%	0.001194%	76,318	97,882	58,475	7,346	1,179	8,525	-	-	8,525			
R008	BOONE CO LIBRARY DIST	629,805	0.127757%	0.123357%	8,145,511	10,447,004	6,241,079	784,004	310,957	1,094,961	-	-	1,094,961			
R010	ASHLAND BD OF ED	990,954	0.201016%	0.197123%	12,816,347	16,437,573	9,819,867	1,233,572	74,719	1,308,291	-	-	1,308,291			
R011	DANVILLE BOYLE PLANNING	18,339	0.003720%	0.003459%	237,179	304,194	181,726	22,828	(16,396)	6,432	-	-	6,432			
R013	BREATHITT COUNTY WATER DISTRICT	35,332	0.007167%	0.006752%	456,952	586,063	350,116	43,982	18,837	62,819	-	-	62,819			
R015	CITY OF SHEPHERDSVILLE	233,825	0.047432%	0.048396%	3,024,162	3,878,631	2,317,109	291,075	2,637	293,712	-	-	293,712			
R017	CITY OF PRINCETON	106,380	0.021579%	0.024445%	1,375,831	1,764,568	1,054,159	132,424	(55,863)	76,561	-	-	76,561			
R018	MURRAY ELECTRIC SYSTEM	541,048	0.109752%	0.106697%	6,997,551	8,974,691	5,361,514	673,513	103,113	776,626	-	-	776,626			
R019	FORT THOMAS BOARD OF ED	657,256	0.133325%	0.131674%	8,500,515	10,902,313	6,513,083	818,173	54,685	872,858	-	-	872,858			
R021	CARROLLTON/CARR CO REC TR	9,493	0.01926%	0.001897%	122,798	157,494	94,087	11,819	1,778	13,597	-	-	13,597			
R024	CHRISTIAN CO WATER DIST	116,617	0.023656%	0.022372%	1,508,256	1,934,409	1,155,623	145,169	62,475	207,644	-	-	207,644			
R030	DAVISS CO AIRPORT BD	56,387	0.011438%	0.013301%	729,262	935,313	558,760	70,191	40,709	110,900	-	-	110,900			
R033	CITY OF RAVENNA	7,819	0.001586%	0.002494%	101,120	129,691	77,478	9,733	(27,352)	(17,619)	-	-	(17,619)			
R034	LEXINGTON PUBLIC LIBRARY	959,435	0.194623%	0.205905%	12,408,743	15,914,801	9,507,562	1,194,340	(489,305)	705,035	-	-	705,035			
R036	CITY OF PRESTONSBURG	484,619	0.098306%	0.102497%	6,267,779	8,038,723	4,802,363	603,273	142,097	745,370	-	-	745,370			
R037	PAUL SAWYIER LIBRARY	213,230	0.043254%	0.043288%	2,757,782	3,536,986	2,113,009	265,436	(32,593)	232,843	-	-	232,843			
R038	CITY OF FULTON	244,873	0.049673%	0.046746%	3,167,043	4,061,883	2,426,584	304,828	14,696	319,524	-	-	319,524			
R041	CITY OF CRITTENDEN	14,764	0.002995%	0.004108%	190,955	244,909	146,309	18,379	(26,276)	(7,897)	-	-	(7,897)			
R042	MAYFIELD ELEC & WATER SYS	667,336	0.135370%	0.133361%	8,630,899	11,069,538	6,612,983	830,723	253,677	1,084,400	-	-	1,084,400			
R045	CITY OF RUSSELL	194,254	0.039405%	0.038154%	2,512,378	3,222,244	1,924,980	241,816	9,605	251,421	-	-	251,421			
R047	LINCOLN TRAIL AREA DEV DI	305,188	0.061908%	0.0												

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	2021			2020			Net Pension Liability as of June 30, 2021			Pension Expense				
		Actual FYE 2021 Contributions	Proportionate Share	Proportionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense		
									(10)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)			
R118	WILLIAMSBURG IND BD OF ED	185,219	0.037572%	0.040814%	2,395,510	3,072,355	1,835,436	230,568	(31,471)	199,097	-	199,097			
R120	CITY OF MIDWAY	46,789	0.009491%	0.010503%	605,126	776,102	463,646	58,243	8,970	67,213	-	67,213			
R959	N KY LEGAL AID SOCIETY	493,455	0.100098%	0.090766%	6,382,033	8,185,260	4,889,905	614,270	436,725	1,050,995	-	1,050,995			
T036	FLOYD COUNTY CONSV DIST	19,300	0.003915%	0.003791%	249,612	320,139	191,252	24,025	6,884	30,909	-	30,909			
V001	ADAIR COUNTY FISCAL COURT	337,931	0.068550%	0.068566%	4,370,600	5,605,502	3,348,748	420,670	22,263	442,933	-	442,933			
V002	ALLEN COUNTY FISCAL COURT	429,983	0.087223%	0.085808%	5,561,150	7,132,439	4,260,946	535,260	(248,234)	287,026	-	287,026			
V003	ANDERSON CO FISCAL COURT	549,322	0.111431%	0.097346%	7,104,600	9,111,987	5,443,535	683,817	430,065	1,113,882	-	1,113,882			
V004	BALLARD COUNTY FISCAL CT	487,880	0.098967%	0.093131%	6,309,923	8,092,775	4,834,654	607,329	312,780	920,109	-	920,109			
V005	BARREN CO FISCAL CT	295,387	0.059920%	0.062306%	3,820,370	4,899,806	2,927,162	367,710	(73,564)	294,146	-	294,146			
V006	BATH CO FISCAL COURT	253,644	0.051452%	0.048284%	3,280,469	4,207,357	2,513,491	315,745	(7,569)	308,176	-	308,176			
V007	BELL CO FISCAL CT	451,271	0.091541%	0.087455%	5,836,457	7,485,533	4,471,885	561,758	(29,572)	532,186	-	532,186			
V008	BOONE CO FISCAL CT	1,959,909	0.397570%	0.399009%	25,348,206	32,510,277	19,421,761	2,439,762	485,782	2,925,544	-	2,925,544			
V009	BOURBON CO FISCAL COURT	483,360	0.098050%	0.091989%	6,251,457	8,017,790	4,789,857	601,702	217,070	818,772	-	818,772			
V010	BOYD COUNTY FISCAL COURT	1,350,863	0.274024%	0.270111%	17,471,179	22,407,616	13,386,394	1,681,599	324,842	2,006,441	-	2,006,441			
V011	BOYLE COUNTY FISCAL COURT	638,326	0.129485%	0.126569%	8,255,684	10,588,307	6,325,494	794,609	93,035	887,644	-	887,644			
V012	BRACKEN CO FISCAL COURT	266,266	0.054012%	0.048296%	3,443,689	4,416,694	2,638,550	331,455	143,043	474,498	-	474,498			
V013	BREATHITT CO FISCAL COURT	258,154	0.052367%	0.051252%	3,338,807	4,282,178	2,558,189	321,360	(55,989)	265,371	-	265,371			
V014	BRECKINRIDGE CO FISCAL CT	502,749	0.101983%	0.098198%	6,502,216	8,339,401	4,981,989	625,837	117,433	743,270	-	743,270			
V016	BUTLER COUNTY FISCAL CT	403,208	0.081791%	0.081092%	5,214,818	6,688,251	3,995,586	501,926	134,170	636,096	-	636,096			
V017	CALDWELL CO FISCAL COURT	281,042	0.057010%	0.056166%	3,634,835	4,661,848	2,785,005	349,852	(15,173)	334,679	-	334,679			
V018	CALLOWAY CO FISCAL COURT	754,394	0.153030%	0.157362%	9,756,863	12,513,639	7,475,695	939,097	(77,078)	862,019	-	862,019			
V019	CAMPBELL CO FISCAL CT	1,703,172	0.345491%	0.374199%	22,027,761	28,251,649	16,877,640	2,120,169	307,343	2,427,512	-	2,427,512			
V020	CARLISLE CO FISCAL COURT	197,800	0.040124%	0.035317%	2,558,220	3,281,038	1,960,104	246,228	648	246,876	-	246,876			
V021	CARROLL CO FISCAL CT	525,842	0.106668%	0.102961%	6,800,922	8,722,505	5,210,857	654,588	134,164	788,752	-	788,752			
V022	CARTER CO FISCAL CT	686,406	0.139238%	0.132205%	8,877,515	11,385,834	6,801,940	854,460	277,659	1,132,119	-	1,132,119			
V023	CASEY CO FISCAL COURT	432,761	0.087786%	0.092013%	5,597,046	7,178,477	4,288,449	538,715	(49,106)	489,609	-	489,609			
V024	CHRISTIAN CO FISCAL COURT	700,847	0.142168%	0.138758%	9,064,325	11,625,427	6,945,073	872,440	135,562	1,008,002	-	1,008,002			
V025	CLARK COUNTY FISCAL COURT	567,575	0.115133%	0.123558%	7,340,632	9,414,709	5,624,382	706,535	(49,638)	656,897	-	656,897			
V026	CLAY COUNTY FISCAL CT	789,399	0.160131%	0.158094%	10,209,607	13,094,306	7,822,587	982,673	229,887	1,212,560	-	1,212,560			
V027	CLINTON CO FISCAL COURT	368,196	0.074689%	0.079220%	4,762,010	6,107,503	3,648,645	458,343	46,387	504,730	-	504,730			
V028	CRITTENDEN CO FIS CT	426,263	0.086468%	0.084751%	5,513,013	7,070,701	4,224,063	530,627	184,726	715,353	-	715,353			
V030	DAVIESS CO FISCAL COURT	1,215,455	0.246557%	0.238054%	15,719,943	20,161,572	12,044,599	1,513,042	141,539	1,654,581	-	1,654,581			
V031	EDMONSON CO FISCAL CRT	308,854	0.062651%	0.056896%	3,994,493	5,123,126	3,060,575	384,469	153,478	537,947	-	537,947			
V032	ELLIOTT CO FISCAL CT	151,430	0.030718%	0.029488%	1,958,513	2,511,886	1,500,610	188,507	(12,250)	176,257	-	176,257			
V033	ESTILL CO FISCAL COURT	379,815	0.077046%	0.075831%	4,912,287	6,300,241	3,763,787	472,807	78,282	551,089	-	551,089			
V035	FLEMING CO FISCAL COURT	216,483	0.043914%	0.044098%	2,799,862	3,590,956	2,145,250	269,486	(4,962)	264,524	-	264,524			
V036	FLOYD CO FISCAL COURT	737,337	0.149570%	0.145010%	9,536,261	12,230,707	7,306,670	917,864	135,184	1,053,048	-	1,053,048			
V037	FRANKLIN CO FISCAL COURT	984,316	0.199670%	0.204085%	12,730,529	16,327,507	9,754,114	1,225,312	291,984	1,517,296	-	1,517,296			
V038	FULTON COUNTY FIS CT	503,631	0.102162%	0.114891%	6,513,629	8,354,0									

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	2021			2020			Net Pension Liability as of June 30, 2021			Pension Expense				
		Actual FYE 2021 Contributions	Proportionate Share	Proportionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense		
									(10)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)			
V072	LYON COUNTY FISCAL COURT	190,822	0.038708%	0.038512%	2,467,939	3,165,248	1,890,931	237,539	20,076	257,615	-	257,615			
V073	MCCRACKEN CO FISCAL COURT	743,248	0.150769%	0.147848%	9,612,706	12,328,752	7,365,242	925,222	148,887	1,074,109	-	1,074,109			
V074	MCCREARY CO FISCAL CT	502,436	0.101920%	0.101625%	6,498,199	8,334,249	4,978,911	625,451	343,970	969,421	-	969,421			
V075	MCLEAN COUNTY FISCAL CT	406,673	0.082494%	0.078892%	5,259,640	6,745,737	4,029,929	506,240	15,775	522,015	-	522,015			
V076	MADISON CO FISCAL COURT	1,095,002	0.222123%	0.230291%	14,162,084	18,163,544	10,850,969	1,363,099	272,773	1,635,872	-	1,635,872			
V077	MAGOFFIN CO FISCAL COURT	242,262	0.049143%	0.048689%	3,133,252	4,018,544	2,400,693	301,575	(196,901)	104,674	-	104,674			
V078	MARION CO FISCAL COURT	845,531	0.171517%	0.176120%	10,935,554	14,025,367	8,378,807	1,052,546	112,830	1,165,376	-	1,165,376			
V079	MARSHALL CO FISCAL COURT	806,503	0.163600%	0.170367%	10,430,783	13,377,974	7,992,052	1,003,962	(193,685)	810,277	-	810,277			
V080	MARTIN CO FISCAL COURT	286,786	0.058175%	0.056574%	3,709,113	4,757,113	2,841,917	357,002	(91,125)	265,877	-	265,877			
V081	MASON CO FIS CT	619,710	0.125709%	0.119859%	8,014,935	10,279,534	6,141,032	771,436	160,101	931,537	-	931,537			
V082	MEADE COUNTY FISCAL COURT	1,034,839	0.209918%	0.198919%	13,383,919	17,165,511	10,254,740	1,288,201	378,185	1,666,386	-	1,666,386			
V083	MENIFEE CO FISCAL COURT	174,980	0.035495%	0.034101%	2,263,085	2,902,513	1,733,972	217,822	92,722	310,544	-	310,544			
V084	MERCER COUNTY FISCAL COUR	343,261	0.069631%	0.067545%	4,439,522	5,693,898	3,401,556	427,303	(30,684)	396,619	-	396,619			
V085	METCALFE CO FISCAL COURT	211,228	0.042848%	0.042018%	2,731,896	3,503,786	2,093,175	262,945	(57,995)	204,950	-	204,950			
V086	MONROE CO FISCAL COURT	196,406	0.039841%	0.039528%	2,540,176	3,257,897	1,946,280	244,492	73,080	317,572	-	317,572			
V087	MONTGOMERY CO FISCAL CT	599,296	0.121568%	0.125687%	7,750,914	9,940,914	5,938,739	746,024	(165,832)	580,192	-	580,192			
V088	MORGAN CO FISCAL CT	239,785	0.048641%	0.046721%	3,101,245	3,977,494	2,376,170	298,494	119,145	417,639	-	417,639			
V089	MUHLENBERG CO FISCAL CT	848,369	0.172093%	0.178708%	10,972,279	14,072,468	8,406,945	1,056,080	(318,519)	737,561	-	737,561			
V090	NELSON CO FISCAL CT	1,258,664	0.255322%	0.239950%	16,278,780	20,878,308	12,472,779	1,566,831	711,301	2,278,132	-	2,278,132			
V091	NICHOLAS CO FISCAL COURT	232,956	0.047255%	0.044822%	3,012,877	3,864,158	2,308,462	289,989	57,948	347,937	-	347,937			
V092	OHIO COUNTY FISCAL CRT	573,531	0.116341%	0.107544%	7,417,651	9,513,490	5,683,394	713,948	253,307	967,255	-	967,255			
V093	OLDHAM CO FISCAL COURT	805,296	0.163355%	0.161876%	10,415,163	13,357,940	7,980,083	1,002,458	111,418	1,113,876	-	1,113,876			
V094	OWEN COUNTY FISCAL COURT	359,048	0.072833%	0.063397%	4,643,675	5,955,734	3,557,977	446,953	191,275	638,228	-	638,228			
V095	OWSLEY CO FISCAL COURT	148,191	0.030061%	0.030013%	1,916,625	2,458,162	1,468,515	184,475	(26,444)	158,031	-	158,031			
V096	PENDLETON CO FISCAL COURT	288,968	0.058617%	0.055234%	3,737,294	4,793,256	2,863,509	359,714	(8,739)	350,975	-	350,975			
V097	PERRY COUNTY FISCAL COURT	682,830	0.138513%	0.146170%	8,831,290	11,326,549	6,766,522	850,011	(311,169)	538,842	-	538,842			
V098	PIKE COUNTY FISCAL COURT	1,456,478	0.295448%	0.301118%	18,837,127	24,159,510	14,432,981	1,813,071	136,614	1,949,685	-	1,949,685			
V099	POWELL CO FISCAL CT	644,450	0.130727%	0.126582%	8,334,872	10,689,868	6,386,167	802,230	287,104	1,089,334	-	1,089,334			
V100	PULASKI CO FISCAL CT	1,139,022	0.231052%	0.230579%	14,731,377	18,893,690	11,287,161	1,417,893	(75,854)	1,342,039	-	1,342,039			
V101	ROBERTSON CO FISCAL CT	100,851	0.020458%	0.019698%	1,304,358	1,672,901	999,397	125,544	28,385	153,929	-	153,929			
V102	ROCKCASTLE CO FISCAL CT	515,842	0.104639%	0.101808%	6,671,557	8,556,588	5,111,738	642,137	135,149	777,286	-	777,286			
V103	ROWAN CO FISCAL COURT	800,676	0.162418%	0.150123%	10,355,421	13,281,319	7,934,310	996,708	958,073	1,954,781	-	1,954,781			
V104	RUSSELL CO FISCAL COURT	477,841	0.096931%	0.091291%	6,180,112	7,926,286	4,735,193	594,835	110,754	705,589	-	705,589			
V105	SCOTT CO FISCAL CT	770,070	0.156210%	0.141373%	9,959,613	12,773,676	7,631,042	958,611	589,886	1,548,497	-	1,548,497			
V106	SHELBY CO FISCAL COURT	659,009	0.133681%	0.128233%	8,523,212	10,931,424	6,530,474	820,358	304,910	1,125,268	-	1,125,268			
V107	SIMPSON CO FISCAL COURT	551,456	0.111864%	0.114673%	7,132,207	9,147,394	5,464,688	686,474	11,105	697,579	-	697,579			
V108	SPENCER CO TREASURER	261,708	0.053088%	0.053291%	3,384,776	4,341,136	2,593,411	325,784	73,080	398,864	-	398,864			
V109	TAYLOR COUNTY FISCAL COUR	524,986	0.106494%	0.110232%	6,789,828	8,708,276	5,202,357	653,520	57,409	710,929	-	710,929			
V110	TODD COUNTY FISCAL COURT	372,189</													

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Actual FYE 2021 Contributions	Net Pension Liability as of June 30, 2021			Pension Expense							
			2021 Proportionate Share	2020 Proportionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
V198	MOUNTAIN WATER DISTRICT	409,513	0.083070%	0.085027%	5,296,364	6,792,838	4,058,067	509,774	97,808	607,582	-	607,582	
V200	PULASKI COUNTY LIBRARY	103,051	0.020904%	0.022331%	1,332,794	1,709,371	1,021,185	128,281	(28,816)	99,465	-	99,465	
V205	BARREN/METCALFE CO AMB SR	25,198	0.005111%	0.003758%	325,866	417,939	249,678	31,365	(1,832)	29,533	-	29,533	
V206	SHELBYVLE MUN WATER&SEWER	277,821	0.056356%	0.054975%	3,593,137	4,608,369	2,753,057	345,839	154,297	500,136	-	500,136	
V207	BELL CO PUBLIC LIBRARY	53,959	0.010946%	0.010459%	697,893	895,081	534,725	67,172	23,729	90,901	-	90,901	
V208	CITY OF WALTON	87,895	0.017830%	0.017209%	1,136,802	1,458,003	871,016	109,417	106,544	215,961	-	215,961	
V218	MURRAY TOURISM COMMISSION	16,598	0.003367%	0.003436%	214,673	275,328	164,482	20,662	3,474	24,136	-	24,136	
V219	BELLEVUE BD OF EDUCATION	198,670	0.040300%	0.038688%	2,569,441	3,295,430	1,968,702	247,308	79,707	327,015	-	327,015	
V224	PENNYROYAL AREA MUSEUM	16,291	0.003305%	0.004610%	210,720	270,258	161,453	20,282	(29,399)	(9,117)	-	(9,117)	
V230	OWENSBORO RIVERPORT AUTH	484,825	0.098347%	0.095963%	6,270,393	8,042,076	4,804,366	603,524	80,721	684,245	-	684,245	
V236	BIG SANDY AREA DEV DIST	468,799	0.095096%	0.094749%	6,063,116	7,776,234	4,645,551	583,574	(70,486)	513,088	-	513,088	
V237	BLUE GRASS COMM ACTION	1,049,531	0.212899%	0.185085%	13,573,981	17,409,275	10,400,366	1,306,494	393,083	1,699,577	-	1,699,577	
V247	HARDIN CO WATER DIST #1	767,756	0.155740%	0.152133%	9,929,647	12,735,243	7,608,082	955,727	439,643	1,395,370	-	1,395,370	
V251	HENDERSON CO RIVER AUTH	152,736	0.030983%	0.031267%	1,975,409	2,533,556	1,513,556	190,133	32,306	222,439	-	222,439	
V259	KENTON CO PUBLIC LIBRARY	952,669	0.193250%	0.194938%	12,321,203	15,802,528	9,440,489	1,185,914	(21,219)	1,164,695	-	1,164,695	
V263	LAUREL CO BD OF EDUCATION	1,767,454	0.358530%	0.377490%	22,859,100	29,317,880	17,514,611	2,200,185	(1,001,702)	1,198,483	-	1,198,483	
V271	RUSSELLVILLE ELEC PL BD	240,702	0.048827%	0.047620%	3,113,104	3,992,704	2,385,256	299,636	108,251	407,887	-	407,887	
V281	HOUSING AUTH OF MAYSVILLE	76,064	0.015430%	0.015317%	983,784	1,261,749	753,774	94,689	26,854	121,543	-	121,543	
V298	CITY OF PIKEVILLE	616,344	0.125026%	0.114692%	7,971,388	10,223,683	6,107,667	767,245	634,695	1,401,940	-	1,401,940	
V300	HOUSING AUTH OF SOMERSET	98,399	0.019960%	0.019092%	1,272,607	1,632,178	975,069	122,488	(10,672)	111,816	-	111,816	
V305	CITY OF CAVE CITY	110,615	0.022438%	0.022980%	4,430,599	1,834,810	1,096,123	137,695	2,805	140,500	-	140,500	
V306	HOUSING AUTH OF SHELBYVLE	20,365	0.004131%	0.003933%	263,384	337,802	201,804	25,351	(2,991)	22,360	-	22,360	
V308	NORTHERN KY AREA DEV.DIST	599,822	0.121675%	0.118447%	7,757,736	9,949,664	5,943,966	746,681	(41,814)	704,867	-	704,867	
V319	CAMPBELL CO BD OF ED	1,511,119	0.306532%	0.306055%	19,543,819	25,065,875	14,974,448	1,881,090	103,891	1,984,981	-	1,984,981	
V324	CHRISTIAN CO CONS DIST	7,288	0.001478%	0.001340%	94,234	120,860	72,202	9,070	(18,072)	(9,002)	-	(9,002)	
V330	CITY OF OWENSBORO	2,136,995	0.433492%	0.420673%	27,638,515	35,447,707	21,176,592	2,660,204	657,825	3,318,029	-	3,318,029	
V336	SANDY VALLEY TRANS SER IN	409,650	0.083098%	0.082480%	5,298,149	6,795,128	4,059,435	509,946	18,673	528,619	-	528,619	
V337	FRANKFORT ELEC WATER BD	2,625,336	0.532553%	0.510967%	33,954,431	43,548,169	26,015,838	3,268,110	1,210,749	4,478,859	-	4,478,859	
V347	CITY OF RADCLIFF	427,394	0.086697%	0.090556%	5,527,614	7,089,427	4,235,250	532,032	(186,737)	345,295	-	345,295	
V359	CITY OF ELSMERE	108,436	0.021996%	0.021017%	1,402,418	1,798,667	1,074,530	134,983	78,474	213,457	-	213,457	
V363	LONDON LAUREL CO COMM CTR	145,891	0.029594%	0.028921%	1,886,850	2,419,974	1,445,702	181,609	50,232	231,841	-	231,841	
V373	PADUCAH MCCRACKEN CO TOUR	63,585	0.012898%	0.012063%	822,349	1,054,701	630,082	79,151	35,123	114,274	-	114,274	
V376	CITY OF BEREA	1,358,048	0.275482%	0.266772%	17,564,138	22,526,841	13,457,619	1,690,546	583,030	2,273,576	-	2,273,576	
V398	CITY OF ELKHORN CITY	48,861	0.009912%	0.007065%	631,968	810,529	484,213	60,827	81,266	142,093	-	142,093	
V400	PULASKI CO SOIL CONS DIST	21,622	0.004386%	0.004086%	279,642	358,654	214,261	26,915	9,155	36,070	-	36,070	
V405	MARY W WELDON MEM PUB LIB	46,525	0.009438%	0.008854%	601,747	771,768	461,057	57,918	4,346	62,264	-	62,264	
V407	BELL/WHITELEY COMM ACTION	564,701	0.114550%	0.110305%	7,303,461	9,367,035	5,595,902	702,957	202,328	905,285	-	905,285	
V408	UNION EMERGENCY SERVICES	9,853	0.001999%	0.000000%	127,452	163,463	97,653	12,267	45,631	57,898	-	57,898	
V419	DAYTON CITY SCHOOLS	231,361	0.046932%	0.049847%	2,992,283	3,837,745	2,292,683	288,007	(3,730)	284,277	-	284,277	
V424	PENNYRILE ALLIED COMM SER	719,856	0.146024%	0.131849%	9,310,175	11,940,742	7,133,444	896,103	241,369	1,137,472	-	1,137,472	
V430	OWENSBORO MUN UTILITIES	3,057,343	0.620186%	0.724744%	39,541,722	50,714,134	30,296,813	3,805,886	(2,602,400)	1,203,486	-	1,203,486	
V436	APPALACHIAN RES & DEFENSE	422,118	0.085627%	0.078515%	5,459,393	7,001,930	4,182,979	525,466	595,091	1,120,557	-	1,120,557	
V437	FKT/FKLN CO TOUR&CONV COM	27,406	0.005559%	0									

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	2021			2020			Net Pension Liability as of June 30, 2021			Pension Expense				
		Actual FYE 2021 Contributions	Proportionate Share	Proportionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense		
									(10)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)			
V676	MADISON CO UTILITIES DIST	121,892	0.024726%	0.023957%	1,576,476	2,021,906	1,207,894	151,736	36,966	188,702	-	188,702			
V707	BELL CO CONSERVATION DIST	3,054	0.000620%	0.000589%	39,530	50,699	30,288	3,805	1,694	5,499	-	5,499			
V708	HEBRON FIRE PROTECTION DI	14,415	0.002924%	0.002783%	186,428	239,103	142,841	17,944	3,741	21,685	-	21,685			
V719	SILVER GROVE BD OF ED	-	0.000000%	0.000000%	-	-	-	-	(168,341)	(168,341)	-	(168,341)			
V724	PENNYRILE AREA DEVP DIST	341,222	0.069217%	0.069114%	4,413,127	5,660,044	3,381,332	424,763	(67,507)	357,256	-	357,256			
V730	GREEN RIV AREA DEL DIST	450,238	0.091331%	0.089968%	5,823,068	7,468,360	4,461,626	560,470	(59,320)	501,150	-	501,150			
V737	KY ASSOC OF CO (KACO)	689,612	0.139889%	0.140509%	8,919,021	11,439,068	6,833,742	858,455	(115,978)	742,477	-	742,477			
V756	JEFF CO MED CENTER LAUNDR	464,551	0.094235%	0.089340%	6,008,220	7,705,828	4,603,490	578,290	128,140	706,430	-	706,430			
V759	ERLANGER/ELSMERE BD OF ED	677,185	0.137368%	0.138987%	8,758,287	11,232,919	6,710,588	842,984	(88,738)	754,246	-	754,246			
V773	MCCRACKEN CO PUB LIBRARY	188,807	0.038300%	0.041358%	2,441,925	3,131,885	1,871,000	235,035	(112,793)	122,242	-	122,242			
V808	POINT PLEASANT FIRE DIST	507	0.000103%	0.000081%	6,567	8,423	5,032	632	(21,416)	(20,784)	-	(20,784)			
V819	NEWPORT BD OF ED	591,489	0.119984%	0.123078%	7,649,921	9,811,387	5,861,359	736,304	(88,428)	647,876	-	647,876			
V830	REGIONAL WTR RESOURCE AGY	940,350	0.190751%	0.184495%	12,161,872	15,598,178	9,318,410	1,170,579	283,500	1,454,079	-	1,454,079			
V856	KYIANA REG PLANNING DEV	786,862	0.159616%	0.152969%	10,176,772	13,052,193	7,797,429	979,513	(219,920)	759,593	-	759,593			
V859	COVINGTON BD OF ED	1,768,033	0.358648%	0.374577%	22,866,623	29,327,529	17,520,375	2,200,910	160,432	2,361,342	-	2,361,342			
V873	PADUCAH-MCRACKEN CO RIV	106,713	0.021647%	0.016163%	1,380,166	1,770,128	1,057,481	132,841	(35,591)	97,250	-	97,250			
V919	CITY OF WILDER	42,564	0.008634%	0.008408%	550,485	706,023	421,781	52,984	1,159	54,143	-	54,143			
V930	OWENSBORO METRO PLAN COMM	125,162	0.025389%	0.022357%	1,618,748	2,076,121	1,240,282	155,804	44,999	200,803	-	200,803			
V937	HOUSING AUTH OF FRANKFORT	114,136	0.023153%	0.024624%	1,476,185	1,893,278	1,131,051	142,083	(52,547)	89,536	-	89,536			
V959	CITY OF COVINGTON	1,398,764	0.283741%	0.261687%	18,090,714	23,202,199	13,861,081	1,741,229	910,724	2,651,953	-	2,651,953			
W001	ADAIR COUNTY ATTORNEY	24,211	0.004911%	0.005049%	313,115	401,585	239,908	30,137	(15,250)	14,887	-	14,887			
W003	ANDERSON COUNTY ATTORNEY	10,161	0.002061%	0.001695%	131,405	168,533	100,682	12,648	(16,342)	(3,694)	-	(3,694)			
W004	BALLARD COUNTY ATTORNEY	15,324	0.003109%	0.003193%	198,223	254,231	151,878	19,079	(6,413)	12,666	-	12,666			
W010	BOYD COUNTY ATTORNEY	39,643	0.008042%	0.008374%	512,741	657,614	392,861	49,351	(14,345)	35,006	-	35,006			
W011	BOYLE COUNTY ATTORNEY	15,032	0.003049%	0.002923%	194,398	249,324	148,947	18,711	(7,048)	11,663	-	11,663			
W013	BREATHITT CO ATTORNEY	5,170	0.001049%	0.002430%	66,882	85,779	51,245	6,437	(56,845)	(50,408)	-	(50,408)			
W015	BULLITT COUNTY ATTORNEY	79,417	0.016110%	0.015871%	1,027,139	1,317,354	786,992	98,862	(42,742)	56,120	-	56,120			
W016	BUTLER COUNTY ATTORNEY	6,442	0.001307%	0.000955%	83,332	106,877	63,848	8,021	(19,265)	(11,244)	-	(11,244)			
W017	CALDWELL COUNTY ATTORNEY	21,064	0.004273%	0.004277%	272,437	349,414	208,741	26,222	(4,495)	21,727	-	21,727			
W018	CALLOWAY COUNTY ATTORNEY	40,206	0.008156%	0.008736%	520,009	666,936	398,430	50,051	(16,567)	33,484	-	33,484			
W019	CAMPBELL COUNTY ATTORNEY	97,973	0.019874%	0.019575%	1,267,123	1,625,146	970,868	121,960	(78,028)	43,932	-	43,932			
W020	CARLISLE COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	(23,424)	(23,424)	-	(23,424)			
W021	CARROLL COUNTY ATTORNEY	5,869	0.001190%	0.000952%	75,872	97,309	58,133	7,303	11,470	18,773	-	18,773			
W022	CHILD SUPPORT ENCORCEMENT	15,070	0.003057%	0.002926%	194,908	249,978	149,338	18,760	(19,499)	(739)	-	(739)			
W024	CHRISTIAN COUNTY ATTORNEY	70,684	0.014338%	0.014453%	914,160	1,172,454	700,428	87,988	(67,422)	20,566	-	20,566			
W026	CLAY COUNTY ATTORNEY	27,816	0.005642%	0.005662%	359,722	461,360	275,618	34,623	(12,583)	22,040	-	22,040			
W027	CLINTON CO ATTORNEY	15,941	0.003234%	0.003217%	206,193	264,452	157,985	19,846	(1,667)	18,179	-	18,179			
W028	CRITTENDEN CO ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-			
W029	CUMBERLAND CO ATTORNEY	11,874	0.002409%	0.002722%	153,593	196,990	117,682	14,783	(11,765)	3,018	-	3,018			
W031	EDMONSON COUNTY ATTORNEY	5,790	0.001175%	0.001104%	74,915	96,083	57,400	7,211	3,065	10,276	-	10,276			
W032	ELLIOTT COUNTY ATTORNEY	11,666	0.002366%	0.002372%	150,851	193,474	115,582	14,519	(3,967)	10,552	-	10,552			
W033	ESTILL COUNTY ATTORNEY	19,808	0.004018%												

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2021					Pension Expense						
		Actual FYE 2021 Contributions	Proportionate Share	2020 Proportionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(9)	(10)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
W077	MAGOFFIN CO ATTORNEY	6,242	0.001266%	0.001200%	80,717	103,524	61,846	7,769	1,818	9,587	-	9,587	
W078	MARION COUNTY ATTORNEY	12,261	0.002487%	0.002088%	158,566	203,368	121,493	15,262	49,049	64,311	-	64,311	
W079	MARSHALL COUNTY ATTORNEY	5,796	0.001176%	0.001096%	74,979	96,164	57,449	7,217	(8,420)	(1,203)	-	(1,203)	
W080	MARTIN COUNTY ATTORNEY	21,094	0.004279%	0.004172%	272,820	349,904	209,034	26,259	(15,199)	11,060	-	11,060	
W082	MEADE COUNTY ATTORNEY	15,749	0.003195%	0.003696%	203,706	261,263	156,079	19,607	(18,067)	1,540	-	1,540	
W083	MENIFEE COUNTY ATTORNEY	8,745	0.001774%	0.001696%	113,106	145,064	86,662	10,886	399	11,285	-	11,285	
W084	MERCER COUNTY ATTORNEY	21,078	0.004276%	0.004264%	272,629	349,659	208,888	26,240	(14,212)	12,028	-	12,028	
W085	METCALFE COUNTY ATTORNEY	16,983	0.003445%	0.003549%	219,646	281,706	168,292	21,141	(2,581)	18,560	-	18,560	
W087	MONTGOMERY CO ATTORNEY	1,930	0.000392%	0.000390%	24,993	32,055	19,150	2,406	(6,525)	(4,119)	-	(4,119)	
W090	NELSON COUNTY ATTORNEY	47,719	0.009680%	0.009722%	617,176	791,557	472,879	59,403	(10,930)	48,473	-	48,473	
W091	NICHOLAS COUNTY ATTORNEY	8,166	0.001656%	0.001583%	105,583	135,415	80,898	10,162	(23,601)	(13,439)	-	(13,439)	
W092	OHIO COUNTY ATTORNEY	1,291	0.000262%	0.003914%	16,705	21,424	12,799	1,608	(93,051)	(91,443)	-	(91,443)	
W095	OWSLEY COUNTY ATTORNEY	11,430	0.002318%	0.002317%	147,791	189,549	113,237	14,225	(316)	13,909	-	13,909	
W096	PENDLETON COUNTY ATTORNEY	16,715	0.003391%	0.003324%	216,203	277,290	165,654	20,809	15,961	36,770	-	36,770	
W097	PERRY COUNTY ATTORNEY	50,060	0.010155%	0.009361%	647,461	830,399	496,084	62,318	4,297	66,615	-	66,615	
W098	PIKE COUNTY ATTORNEY	97,754	0.019830%	0.023530%	1,264,318	1,621,548	968,719	121,690	(137,206)	(15,516)	-	(15,516)	
W099	POWELL COUNTY ATTORNEY	21,523	0.004366%	0.003983%	278,367	357,019	213,284	26,793	(11,952)	14,841	-	14,841	
W103	ROWAN COUNTY ATTORNEY	8,075	0.001638%	0.000690%	104,435	133,943	80,018	10,052	33,288	43,340	-	43,340	
W104	RUSSELL COUNTY ATTORNEY	26,786	0.005433%	0.005436%	346,396	444,270	265,408	33,341	(997)	32,344	-	32,344	
W105	SCOTT COUNTY ATTORNEY	5,515	0.001111%	0.003670%	71,345	91,503	54,664	6,867	(21,646)	(14,779)	-	(14,779)	
W106	SHELBY COUNTY ATTORNEY	10,042	0.002037%	0.001993%	129,875	166,570	99,510	12,500	(2,128)	10,372	-	10,372	
W107	SIMPSON COUNTY ATTORNEY	8,214	0.001666%	0.000343%	106,221	136,233	81,386	10,224	26,287	36,511	-	36,511	
W109	TAYLOR COUNTY ATTORNEY	25,389	0.005150%	0.005207%	328,353	421,128	251,584	31,604	(5,014)	26,590	-	26,590	
W110	TODD COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	(35,046)	(35,046)	-	(35,046)	
W113	UNION COUNTY ATTORNEY	1,853	0.000376%	0.000378%	23,973	30,746	18,368	2,307	338	2,645	-	2,645	
W114	WARREN CO ATTY/CHILD SUPP	99,951	0.020275%	0.021137%	1,292,690	1,657,937	990,458	124,421	(52,375)	72,046	-	72,046	
W115	WASHINGTON CO ATTORNEY	12,627	0.002561%	0.002449%	163,284	209,419	125,108	15,716	(629)	15,087	-	15,087	
W118	WHITLEY COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	(9,257)	(9,257)	-	(9,257)	
W119	WOLFE COUNTY ATTORNEY	7,766	0.001575%	0.001361%	100,419	128,792	76,941	9,665	(45,038)	(35,373)	-	(35,373)	
W120	WOODFORD COUNTY ATTORNEY	29,179	0.005919%	0.006299%	377,383	484,011	289,150	36,323	(17,934)	18,389	-	18,389	
X030	OWENSBORO DAVIESS CO TOUR	51,652	0.010478%	0.012136%	668,055	856,812	511,863	64,300	(4,230)	60,070	-	60,070	
X034	FAYETTE CO ATTORNEY OFF	294,257	0.059690%	0.060602%	3,805,706	4,880,998	2,915,926	366,299	(293,152)	73,147	-	73,147	
X059	KENTON COUNTY ATTORNEY	154,017	0.031242%	0.034252%	1,991,923	2,554,735	1,526,208	191,722	(257,889)	(66,167)	-	(66,167)	
X105	GEOGETOWN WATER & SEWER	647,385	0.131323%	0.124973%	8,372,871	10,738,605	6,415,283	805,888	227,645	1,033,533	-	1,033,533	
X956	LOU FIREFIGHTERS PENS FUN	36,682	0.007441%	0.007360%	474,422	608,469	363,502	45,663	16,963	62,626	-	62,626	
<b>TOTAL</b>		<b>492,971,899</b>	<b>100.000000%</b>	<b>100.000000%</b>	<b>6,375,784,388</b>	<b>8,177,245,927</b>	<b>4,885,117,245</b>	<b>613,668,434</b>	<b>17,520,696</b>	<b>631,189,130</b>	<b>-</b>	<b>631,189,130</b>	

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

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	1,761,083	2,058,321	5,949,480	1,799,113	11,567,997	1,488,496	-	26,390,255	3,603,301	31,482,052
35628	TRAN DEPT OF INTERGOV PRO	-	-	-	6,273	6,273	-	-	-	22,224	22,224
39931	JEFFERSON CO CLERK	268,872	314,252	908,331	774,370	2,265,825	227,255	-	4,029,108	-	4,256,363
39932	JEFFERSON CO SHERIFF	69,417	81,134	234,514	421,869	806,934	58,673	-	1,040,237	-	1,098,910
39933	KENTON CO COURT CLERK	36,659	42,847	123,847	281,668	485,021	30,985	-	549,351	35,028	615,364
39934	KENTON CO SHERIFF	15,258	17,834	51,548	83,807	168,447	12,897	-	228,651	15,425	256,973
39935	CAMPBELL COUNTY CLERK	29,379	34,338	99,252	138,905	301,874	24,832	-	440,254	-	465,086
39936	CAMPBELL CO SHERIFF	14,547	17,002	49,144	135,836	216,529	12,295	-	217,987	-	230,282
39937	FAYETTE CO CLERK	102,940	120,314	347,762	393,364	964,380	87,006	-	1,542,577	31,238	1,660,821
39938	FAYETTE CO SHERIFF	49,623	57,999	167,643	308	275,573	41,943	-	743,619	318,054	1,103,616
39939	DAVISS CO CLERK	35,485	41,474	119,880	297,229	494,068	29,993	-	531,754	14,449	576,196
39940	DAVISS CO SHERIFF	7,411	8,662	25,038	69,423	110,534	6,264	-	111,062	-	117,326
39941	PIKE CO CLERK	13,847	16,184	46,779	2,291	79,101	11,704	-	207,499	114,837	334,040
39942	PIKE CO SHERIFF	24,316	28,421	82,148	118,593	253,478	20,553	-	364,388	-	384,941
39943	HARDIN COUNTY CLERK OFFIC	35,137	41,067	118,702	168,987	363,893	29,698	-	526,531	52,696	608,925
39944	HARDIN COUNTY SHERIFF	15,514	18,132	52,411	82,556	168,613	13,113	-	232,480	-	245,593
39945	WARREN COUNTY CLERKS OFF	34,333	40,128	115,987	93,139	283,587	29,019	-	514,485	-	543,504
39946	WARREN COUNTY SHERIFF	47,812	55,882	161,524	166,301	431,519	40,412	-	716,476	74,290	831,178
39947	BOONE COUNTY CLERK	38,363	44,838	129,603	168,769	381,573	32,425	-	574,882	-	607,307
39948	BOONE COUNTY SHERIFF	10,641	12,437	35,948	41,433	100,459	8,994	-	159,456	2,775	171,225
39949	CHRISTIAN COUNTY CLERK	16,067	18,778	54,278	16,966	106,089	13,580	-	240,764	6,598	260,942
39950	CHRISTIAN COUNTY SHERIFF	51,613	60,324	174,363	184,432	470,732	43,624	-	773,428	10,755	827,807
39951	MADISON COUNTY CLERK	27,893	32,601	94,231	150,806	305,531	23,576	-	417,982	9,988	451,546
39952	MADISON COUNTY SHERIFF	7,881	9,211	26,623	33,168	76,883	6,661	-	118,094	20,316	145,071
39961	BULLITT COUNTY CLERK	30,718	35,903	103,776	166,946	337,343	25,964	-	460,320	-	486,284
39962	BULLITT CO SHERIFF	34,703	40,560	117,238	179,835	372,336	29,332	-	520,036	-	549,368
54527	J&PS DEPT OF CORRECTIONS	-	-	-	-	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	155	181	524	-	860	131	-	2,326	13,949	16,406
116A	WAYNE COUNTY ATTORNEY	3,691	4,314	12,468	84,582	105,055	3,119	-	55,306	-	58,425
A051	HENDERSON CO TOURIST COMM	1,486	1,736	5,018	5,136	13,376	1,256	-	22,261	32,465	55,982
A073	HOUSING AUTH OF PADUCAH	34,664	40,515	117,107	320,048	512,334	29,299	-	519,455	102,918	651,672
A113	MORGANFIELD HOUSING AUTH	-	-	-	-	-	-	-	-	27,303	27,303
A156	CITY OF ANCHORAGE	13,769	16,092	46,514	31,634	108,009	11,637	-	206,325	-	217,962
AB19	BELLEVUE/DAYTON FIRE	1,051	1,229	3,552	2,820	8,652	889	-	15,755	-	16,644
AC19	CAMPBELL CO FIRE DIST 1	-	-	-	548	548	-	-	-	1,939	1,939
B008	BURLINGTON FIRE PRO DIST	1,383	1,616	4,672	4,614	12,285	1,169	-	20,725	14	21,908
B010	HOUSING AUTHORITY OF CATLETTSBURG	6,957	8,131	23,502	60,434	99,024	5,880	-	104,249	27,193	137,322
B015	CITY OF HILLVIEW	14,290	16,702	48,275	86,581	165,848	12,078	-	214,136	-	226,214
B017	PENNYRILE EMER ASST CTR	8,108	9,477	27,393	36,537	81,515	6,853	-	121,506	-	128,359
B018	W KY ED COOPERATIVE	3,948	4,615	13,339	-	21,902	3,337	-	59,168	121,076	183,581
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	7,099	8,297	23,982	83,401	122,779	6,000	-	106,377	-	112,377
B030	OWENSBORO/DAV CO ECO DEV	6,356	7,429	21,474	85,345	120,604	5,373	-	95,252	81,266	181,891
B035	GTR FLEMING CO WATER COMM	2,949	3,447	9,963	3,862	20,221	2,493	-	44,192	1,502	48,187
B038	CITY OF HICKMAN	10,973	12,825	37,071	68,713	129,582	9,275	-	164,437	49,622	223,334
B042	HOUSING AUTH OF MAYFIELD	16,560	19,355	55,945	17,459	109,319	13,997	-	248,158	16,483	278,638
B043	GRAYSON CO CONSERV DIST	790	923	2,669	323	4,705	668	-	11,838	108	12,614
B045	CITY OF BELLEFONTE	127	149	430	465	1,171	108	-	1,909	-	2,017
B048	CITY OF HARLAN	25,229	29,487	85,230	45,903	185,849	21,324	-	378,058	24,577	423,959
B051	HENDERSON CITY/CO PLANNIN	9,774	11,424	33,020	12,450	66,668	8,261	-	146,466	-	154,727
B052	HENRY CO WATER DIST #2	26,192	30,613	88,485	95,965	241,255	22,138	-	392,496	-	414,634
B054	CITY OF NORTONVILLE	5,389	6,298	18,204	136,516	166,407	4,554	-	80,748	469	85,771
B058	JOHNSON CO FISCAL COURT	51,336	60,000	173,428	158,281	443,045	43,390	-	769,281	-	812,671
B061	KNOX CO UTILITIES COMM	9,360	10,940	31,622	9,458	61,380	7,912	-	140,267	57,622	205,801
B072</											

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

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	5,916	6,915	19,987	-	32,818	5,001	-	88,659	386,832	480,492
B256	BUECHEL FIRE PROTECT DIST	1,587	1,854	5,360	23,906	32,707	1,341	-	23,775	113	25,229
B259	CITY OF LUDLOW	6,851	8,008	23,146	68,726	106,731	5,791	-	102,669	140,636	249,096
B356	CITY OF DOUGLASS HILLS	4,572	5,344	15,446	83,182	108,544	3,864	-	68,515	6,048	78,427
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	13,512	15,793	45,649	377,474	452,428	11,421	-	202,485	-	213,906
B656	LOUISVILLE AIRPORT AUTHOR	207,303	242,292	700,335	358,698	1,508,628	175,216	-	3,106,493	971,810	4,253,519
B756	LEGAL AID SOCIETY INC	68,290	79,816	230,705	471,975	850,786	57,720	-	1,023,342	9,505	1,090,567
B856	JEFF CO SOIL/CONSER DIST	-	-	-	874	874	-	-	-	26,165	26,165
B956	LAKE DREAMLAND FIRE DIST	-	-	-	31,642	31,642	-	-	-	117,310	117,310
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	3,014	3,523	10,183	4,595	21,315	2,548	-	45,169	-	47,717
C037	CIRCUIT CLERKS	-	-	-	-	-	-	-	-	-	-
C079	JONATHAN CREEK WATER DIST	7,805	9,122	26,366	28,723	72,016	6,597	-	116,953	66,290	189,840
C087	CITY OF JEFFERSONVILLE	6,308	7,373	21,311	13,262	48,254	5,332	-	94,528	28,759	128,619
C105	CITY OF SADIEVILLE	1,177	1,376	3,977	18,500	25,030	995	-	17,642	-	18,637
C106	CITY OF SIMPSONVILLE	12,095	14,136	40,860	34,065	101,156	10,223	-	181,245	35,442	226,910
C118	HOUSING AUTH OF CORBIN	6,254	7,309	21,128	2,103	36,794	5,286	-	93,716	56,142	155,144
C230	HOUSING AUTH OF OWENSBORO	29,165	34,088	98,530	5,952	167,735	24,651	-	437,050	263,091	724,792
C256	LOUISVILLE/JEFF CO METRO	4,037,521	4,718,981	13,639,993	45,338	22,441,833	3,412,579	-	60,503,247	12,027,308	75,943,134
D017	CALDWELL CO WATER DISTRIC	5,993	7,005	20,247	95,936	129,181	5,066	-	89,811	51,150	146,027
D025	WINCHESTER-CLARK COUNTY TOURISM	2,141	2,502	7,232	3,187	15,062	1,809	-	32,080	-	33,889
D052	CITY OF PLEASUREVILLE	846	989	2,859	10,509	15,203	715	-	12,683	20,553	33,951
D071	CITY OF LEWISBURG	6,082	7,108	20,546	27,441	61,177	5,140	-	91,138	20,456	116,734
D079	NORTH MARSHALL WATER DIST	16,457	19,235	55,597	102,466	193,755	13,910	-	246,611	-	260,521
D084	GTR H/MERCER PL&ZONING CO	1,863	2,177	6,292	8,167	18,499	1,574	-	27,911	-	29,485
D098	CITY OF COAL RUN VILLAGE	4,720	5,517	15,946	103,689	129,872	3,989	-	70,732	11,443	86,164
D106	SIMPSONVILLE RURAL FIRE	-	-	-	-	-	-	-	-	-	-
D113	UNION CO WATER DISTRICT	7,300	8,532	24,662	23,691	64,185	6,170	-	109,394	-	115,564
D118	WHITEY CO WATER DIST	5,583	6,525	18,860	15,690	46,658	4,718	-	83,656	3,800	92,174
D135	WESTERN FLEMING WATER DIS	6,343	7,414	21,429	12,031	47,217	5,361	-	95,055	26,303	126,719
G015	ZONETON FIRE PROT DIST	923	1,079	3,119	6,732	11,853	780	-	13,835	-	14,615
G090	NELSON CO. DISPATCH	15,127	17,681	51,105	400,826	484,739	12,786	-	226,688	-	239,474
GS06	SHELBY CO SUB FIRE DIST	1,789	2,090	6,042	3,971	13,892	1,512	-	26,803	5,503	33,818
J001	ADAIR CO BD OF EDUCATION	97,725	114,219	330,144	60,594	602,682	82,599	-	1,464,429	69,937	1,616,965
J002	CITY OF SCOTTSVILLE	50,990	59,596	172,259	554,386	837,231	43,097	-	764,091	73,974	881,162
J003	CITY OF LAWRENCEBURG	61,496	71,875	207,752	75,304	416,427	51,977	-	921,529	51,190	1,024,696
J004	BALLARD CO BD OF ED	48,074	56,188	162,410	-	266,672	40,633	-	720,404	133,177	894,214
J005	GLASGOW BD OF EDUCATION	74,535	87,115	251,802	49,244	462,696	62,998	-	1,116,926	5,209	1,185,133
J006	BATH CO BD OF EDUC	73,412	85,803	248,008	75,775	482,998	62,049	-	1,100,096	247,355	1,409,500
J007	CITY OF MIDDLESBORO	29,365	34,322	99,205	-	162,892	24,820	-	440,045	312,716	777,581
J008	BOONE CO WATER DISTRICT	41,290	48,259	139,491	121,868	350,908	34,899	-	618,745	-	653,644
J009	BOURBON CO BD OF EDUCATIO	114,779	134,152	387,759	285,444	922,134	97,013	-	1,719,993	425,804	2,242,810
J010	FAIRVIEW BD OF EDUCATION	23,716	27,719	80,120	215,184	346,739	20,045	-	355,391	11,401	386,837
J011	DANVILLE CITY BD OF ED	67,264	78,617	227,239	62	373,182	56,853	-	1,007,971	734,874	1,799,698
J012	BRACKEN CO BD OF EDUC	38,843	45,400	131,225	50,089	265,557	32,831	-	582,079	-	614,910
J013	BREATHITT CO BD OF ED	67,700	79,126	228,711	-	375,537	57,221	-	1,014,499	282,310	1,354,030
J014	BRECKINRIDGE CO BD OF ED	107,318	125,431	362,553	11,684	606,986	90,707	-	1,608,185	188,031	1,886,923
J015	BULLITT CO BD OF ED	469,677	548,950	1,586,715	227,495	2,832,837	396,979	-	7,038,231	267,433	7,702,643
J016	BUTLER CO BD OF ED	75,333	88,048	254,498	223,230	641,109	63,673	-	1,128,885	-	1,192,558
J017	CALDWELL CO BD EDUCATION	73,575	85,993	248,560	12,120	420,248	62,187	-	1,102,543	331,755	1,496,485
J018	CALLOWAY CO BD OF EDUC	89,407	104,497	302,044	-	495,948	75,568	-	1,339,785	155,341	1,570,694
J019	SANITATION DISTRICT NO 1	380,426	444,635	1,285,195	237,276	2,347,532	321,542	-	5,700,773	300,286	6,322,601
J021	CARROLL CO BD OF ED	118,659	138,687	400,868	195,890	854,104	100,293	-	1,778,140	208,289	2,086,722
J022	CARTER CO BD OF ED	172,304	201,386	582,098	272,908						

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

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	23,866	27,894	80,627	116,095	248,482	20,172	-	357,640	87,311	465,123
J041	WILLIAMSTOWN INDEPDNT SC	41,378	48,362	139,788	30,850	260,378	34,973	-	620,061	74,910	729,944
J042	GRAVES CO LIBRARY	6,828	7,980	23,067	59,485	97,360	5,771	-	102,318	-	108,089
J043	GRAYSON CO BD OF ED	159,684	186,636	539,461	113,724	999,505	134,967	-	2,392,902	182,947	2,710,816
J044	GREEN CO BD OF EDUCATION	71,650	83,743	242,055	295,092	692,540	60,560	-	1,073,689	31,800	1,166,049
J045	RUSSELL INDPT BD OF ED	79,171	92,534	267,464	354,524	793,693	66,917	-	1,186,396	113,420	1,366,733
J046	HANCOCK CO BD EDUCATION	75,573	88,328	255,307	30,906	450,114	63,875	-	1,132,472	98,794	1,295,141
J047	HARDIN CO SOIL CN DIST	936	1,094	3,161	11,658	16,849	791	-	14,021	-	14,812
J048	HARLAN CO BD OF EDUCATION	158,112	184,798	534,151	-	877,061	133,639	-	2,369,347	317,948	2,820,934
J049	HARRISON CO BD OF ED	107,162	125,249	362,026	52,661	647,098	90,575	-	1,605,848	224,995	1,921,418
J050	HART CO BD OF ED	87,345	102,087	295,077	70,095	554,604	73,825	-	1,308,879	325,916	1,708,620
J051	HENDERSON PUBLIC LIBRARY	31,502	36,819	106,425	92,651	267,397	26,626	-	472,070	-	498,696
J052	EMINENCE INDEP BD OF EDUC	34,544	40,375	116,701	46,692	238,312	29,197	-	517,656	128,282	675,135
J053	HICKMAN CO BD OF ED	28,099	32,842	94,928	78,741	234,610	23,750	-	421,076	41,655	486,481
J054	HOPKINS CO BD OF ED	249,245	291,313	842,028	82,444	1,465,030	210,666	-	3,735,002	860,183	4,805,851
J055	JACKSON CO BD OF ED	78,933	92,255	266,660	22,901	460,749	66,715	-	1,182,830	283,887	1,533,432
J056	JEFF CO METRO SEWER DIST	1,430,381	1,671,803	4,832,270	7,724,241	15,658,695	1,208,982	-	21,434,615	-	22,643,597
J057	JESSAMINE CO BD OF ED	323,956	378,634	1,094,424	301,468	2,098,482	273,813	-	4,854,561	548,454	5,676,828
J058	PAINTSVILLE GAS/WATER SYS	49,930	58,357	168,680	228,776	505,743	42,202	-	748,216	3,291	793,709
J059	KENTON COUNTY AIRPORT BD	594,800	695,191	2,009,418	1,016,778	4,316,187	502,735	-	8,913,226	709,520	10,125,481
J060	KNOTT CO BD OF EDUCATION	100,089	116,982	338,131	59,326	614,528	84,597	-	1,499,855	462,990	2,047,442
J061	KNOX CO BD OF EDUCATION	196,146	229,252	662,641	654,833	1,742,872	165,786	-	2,939,292	119,528	3,224,606
J062	LARUE CO PUBLIC LIBRARY	4,088	4,778	13,811	18,853	41,530	3,455	-	61,263	7,328	72,046
J063	CITY OF LONDON	73,402	85,791	247,976	200,870	608,039	62,041	-	1,099,954	380,445	1,542,440
J064	LAWRENCE CO BD OF ED	100,973	118,016	341,119	422,228	982,336	85,344	-	1,513,108	178,164	1,776,616
J065	LEE CO BD OF ED	39,205	45,822	132,447	273,676	491,150	33,137	-	587,498	58,285	678,920
J066	LESLIE CO BD OF ED	71,079	83,076	240,128	366,926	761,209	60,077	-	1,065,142	20,253	1,145,472
J067	CITY OF WHITESBURG	24,152	28,229	81,594	23,922	157,897	20,414	-	361,930	140,728	523,072
J068	ELEC PLT BD OF VANCEBURG	27,404	32,029	92,579	31,566	183,578	23,162	-	410,653	54,714	488,529
J069	LINCOLN CO BD OF EDUC	142,791	166,892	482,393	-	792,076	120,690	-	2,139,763	627,253	2,887,706
J070	LIVINGSTON CO BD OF ED	61,210	71,541	206,787	54,703	394,241	51,736	-	917,250	395,268	1,364,254
J071	LOGAN CO BD OF EDUCATION	107,440	125,574	362,966	-	595,980	90,810	-	1,610,017	202,545	1,903,372
J072	LYON CO. PUBLIC LIBRARY	3,688	4,310	12,458	25,930	46,386	3,117	-	55,262	-	58,379
J073	PADUCAH WATER WORKS	96,244	112,489	325,143	526,950	1,060,826	81,347	-	1,442,245	-	1,523,592
J074	MCCREARY CO BD OF EDUCATN	130,626	152,673	441,296	830,803	1,555,398	110,407	-	1,957,465	-	2,067,872
J075	MCLEAN CO BD OF ED	51,580	60,285	174,252	42,664	328,781	43,596	-	772,934	76,246	892,776
J076	MADISON CO BD OF ED	378,570	442,466	1,278,928	28,774	2,128,738	319,974	-	5,672,971	1,034,129	7,027,074
J077	MAGOFFIN CO BD OF ED	91,319	106,732	308,505	46,400	552,956	77,185	-	1,368,442	132,443	1,578,070
J078	MARION CO BD OF EDUCATION	94,730	110,718	320,026	-	525,474	80,067	-	1,419,546	490,929	1,990,542
J079	MARSHALL COUNTY BD OF ED	156,769	183,229	529,615	13,828	883,441	132,504	-	2,349,226	256,542	2,738,272
J080	MARTIN CO BD OF ED	85,076	99,435	287,412	-	471,923	71,907	-	1,274,879	364,608	1,711,394
J081	MASON CO BD OF ED	94,675	110,654	319,840	8,607	533,776	80,021	-	1,418,723	108,794	1,607,538
J082	MEADE CO PUBLIC LIBRARY	8,655	10,115	29,238	12,042	60,050	7,315	-	129,691	33,237	170,243
J083	MENIFEE CO BD OF ED	39,845	46,570	134,609	7,929	228,953	33,678	-	597,087	121,559	752,324
J084	CITY OF HARRODSBURG	82,131	95,993	277,464	421,375	876,963	69,418	-	1,230,753	48,018	1,348,189
J085	METCALFE CO BD OF ED	70,337	82,209	237,620	209,580	599,746	59,450	-	1,054,017	-	1,113,467
J086	MONROE CO BOARD OF ED	98,883	115,573	334,057	493,992	1,042,505	83,577	-	1,481,785	3,261	1,568,623
J087	MT STERLING WATER WORKS	43,911	51,323	148,346	164,454	408,034	37,115	-	658,022	-	695,137
J088	MORGAN CO BD OF EDUCATION	80,621	94,229	272,364	40,937	488,151	68,142	-	1,208,130	16,638	1,292,910
J089	MUHLENBERG CO LIB BD DIST	12,220	1								

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

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	118,227	138,181	399,406	470,251	1,126,065	99,927	-	1,771,656	8,160	1,879,743
J110	TODD CO BD OF ED	97,803	114,310	330,409	804,259	1,346,781	82,665	-	1,465,603	3,795	1,552,063
J111	TRIGG CO BD OF ED	80,091	93,609	270,573	217,970	662,243	67,694	-	1,200,187	40,011	1,307,892
J112	TRIMBLE CO BD OF ED	46,285	54,097	156,365	59,489	316,236	39,121	-	693,590	129,930	862,641
J113	CITY OF MORGANFIELD	55,417	64,770	187,215	85,917	393,319	46,839	-	830,434	637,634	1,514,907
J115	SPRINGFIELD WATER & SEWER	22,547	26,352	76,170	122,000	247,069	19,057	-	337,870	52,153	409,080
J117	CITY OF SEBREE	6,626	7,744	22,384	-	36,754	5,600	-	99,290	61,920	166,810
J118	CITY OF CORBIN	50,134	58,595	169,367	86,885	364,981	42,374	-	751,266	15,826	809,466
J119	WOLFE CO BD OF EDUCATION	49,978	58,413	168,840	201,109	478,340	42,242	-	748,929	66,666	857,837
J120	WOODFORD CO BD OF ED	176,177	205,912	595,179	398,964	1,376,232	148,907	-	2,640,051	-	2,788,958
J124	PENNYRILE NAR TASK FORCE	890	1,040	3,005	4,458	9,393	752	-	13,330	22,389	36,471
J134	LEX-FAY CO HUM RIGHTS COM	4,812	5,625	16,258	510	27,205	4,067	-	72,114	26,979	103,160
J135	FLEMING CO EMS	14,482	16,926	48,923	158,576	238,907	12,240	-	217,011	-	229,251
J154	CITY OF EARLINGTON	6,003	7,016	20,279	40,088	73,386	5,074	-	89,953	51,619	146,646
J156	CITY OF JEFFERSONTOWN	104,761	122,443	353,916	732,915	1,314,035	88,546	-	1,569,874	-	1,658,420
J178	LEBANON HOUSING AUTHORITY	7,665	8,958	25,894	3,352	45,869	6,478	-	114,858	19,823	141,159
J179	MARSHALL CO TOURIST COMM	1,529	1,787	5,164	-	8,480	1,292	-	22,908	75,912	100,112
J190	CITY OF BLOOMFIELD	8,551	9,994	28,887	96,378	143,810	7,227	-	128,133	516	135,876
J200	SOMERSET-PULASKI CONV & V	3,753	4,386	12,679	7,159	27,977	3,172	-	56,239	15,099	74,510
J203	FRONTIER HOUSING INC	6,665	7,789	22,515	-	36,969	5,633	-	99,871	120,709	226,213
J205	GEOGETOWN-SCOTT CO P COM	14,140	16,526	47,768	6,777	85,211	11,951	-	211,887	57,536	281,374
J210	BOYD CO AMBULANCE SERVICE	1,552	1,814	5,244	7,712	16,322	1,312	-	23,259	-	24,571
J214	COMM ACTION SOUTHERN KY	151,230	176,755	510,901	1,068,064	1,906,950	127,822	-	2,266,218	203,628	2,597,668
J217	CITY OF PROVIDENCE	44,310	51,789	149,694	398,920	644,713	37,452	-	664,001	25,648	727,101
J219	CAMPBELL CO PUBLIC LIBRAR	53,119	62,084	179,451	24,632	319,286	44,897	-	795,996	3,938	844,831
J224	HOUSING AUTH OF HOPKINSVL	18,891	22,080	63,821	-	104,792	15,967	-	283,091	384,851	683,909
J234	LFUC HOUSING AUTHORITY	91,715	107,194	309,840	45,022	553,771	77,519	-	1,374,366	63,652	1,515,537
J256	CITY OF ST MATTHEWS	42,474	49,643	143,491	159,602	395,210	35,900	-	636,485	20,166	692,551
J259	CITY OF PARK HILLS	3,393	3,966	11,464	13,066	31,889	2,868	-	50,852	2,049	55,769
J305	SCOTT CO SOIL CONSER DIST	-	-	-	-	-	-	-	-	22,368	22,368
J310	CANNONSBURG WATER DIST	12,113	14,158	40,922	62,572	129,765	10,238	-	181,519	5,030	196,787
J314	BOWL GRN WARREN AIRPRT BD	6,606	7,721	22,317	22,576	59,220	5,584	-	98,993	2,315	106,892
J317	PROVIDENCE MUN HOUSING AU	4,408	5,152	14,892	48,340	72,792	3,726	-	66,058	-	69,784
J319	CITY OF ALEXANDRIA	20,155	23,557	68,090	29,701	141,503	17,035	-	302,027	19,706	338,768
J324	CITY OF OAK GROVE	21,083	24,642	71,226	162,517	279,468	17,820	-	315,939	67,771	401,530
J334	CENTRAL KY ED COOPERATIVE	2,224	2,600	7,514	847	13,185	1,880	-	33,331	57,297	92,508
J356	CITY OF WEST BUECHEL	6,328	7,396	21,377	49,359	84,460	5,348	-	94,824	37,870	138,042
J359	CITY OF FORT WRIGHT	11,568	13,520	39,079	104,410	168,577	9,777	-	173,345	13,515	196,637
J405	GEOGETOWN HOUSING AUTHOR	10,938	12,784	36,952	-	60,674	9,245	-	163,910	117,578	290,733
J414	WARREN CO PLANNING COMM	20,580	24,054	69,527	45,900	160,061	17,395	-	308,401	-	325,796
J417	WEBSTER CO CONSER DIST	2,494	2,915	8,427	24,104	37,940	2,108	-	37,379	-	39,487
J419	CITY OF COLD SPRING	10,686	12,489	36,099	178,440	237,714	9,032	-	160,125	-	169,157
J424	CITY OF CROFTON	1,116	1,304	3,769	1,248	7,437	943	-	16,720	3,977	21,640
J434	KY LEAGUE OF CITIES	159,614	186,553	539,224	147,842	1,033,233	134,908	-	2,391,849	382,686	2,909,443
J456	CITY OF SHIVELY	21,922	25,622	74,058	66,289	187,891	18,528	-	328,501	56,212	403,241
J459	N KY AREA PLAN COMMISSION	73,001	85,322	246,618	69,587	474,528	61,701	-	1,093,931	746,781	1,902,413
J510	CITY OF CATLETTSBURG	10,587	12,374	35,768	38,300	97,029	8,949	-	158,655	29,081	196,685
J514	BARREN RIVER AREA DEV	45,791	53,519	154,695	526,416	780,421	38,703	-	686,185	11,505	736,393
J519	NORTHERN KY COOP ED SER	37,124	43,389	125,415	102,544	308,472	31,378	-	556,307	-	587,685
J524	HOPKINSVILLE S W AUTHORITY	72,982	85,300	246,556	138,256	543,094	61,686	-	1,093,656	-	1,155,342
J534	BLUEGRASS AREA DEV DISRIC	79,773	93,238	269,499	222,769	665,279	67,426	-	1,195,425	108,890	1,371,741
J556	LOUISVILLE CONV BUREAU	100,571	117,545	339,758	40,534	598,408	85,0				

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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)		
J910	SANITATION DISTRICT #4	13,370	15,627	45,169	92,627	166,793	11,301	-	200,357	1,806	213,464		
J914	BOWLING GRN HUM RIGHT COM	2,115	2,472	7,146	3,147	14,880	1,788	-	31,696	270	33,754		
J919	CITY OF DAYTON	11,808	13,801	39,891	37,232	102,732	9,980	-	176,944	-	186,924		
J956	OKOLONA FIRE DISTRICT	3,601	4,208	12,164	150,256	170,229	3,043	-	53,957	-	57,000		
J959	CITY OF INDEPENDENCE	25,082	29,316	84,736	104,772	243,906	21,200	-	375,863	13,849	410,912		
K001	CITY OF COLUMBIA	20,943	24,477	70,751	146,101	262,272	17,701	-	313,832	-	331,533		
K002	ALLEN CO BD OF ED	114,308	133,601	386,166	53,336	687,411	96,615	-	1,712,927	101,644	1,911,186		
K003	ANDERSON CO BD OF ED	134,830	157,587	455,498	806,230	1,554,145	113,961	-	2,020,462	23,840	2,158,263		
K004	CITY OF WICKLIFFE	6,718	7,852	22,696	160	37,426	5,678	-	100,672	18,780	125,130		
K005	BARREN CO BD OF EDUCATION	194,430	227,246	656,843	650,172	1,728,691	164,335	-	2,913,575	450,814	3,528,724		
K006	CITY OF OWINGSVILLE	14,050	16,421	47,464	38,721	116,656	11,875	-	210,538	-	222,413		
K007	BELL CO BD OF ED	115,265	134,719	389,399	493,449	1,132,832	97,423	-	1,727,267	270,740	2,095,430		
K009	PARIS BD OF EDUCATION	30,861	36,070	104,258	9,743	180,932	26,084	-	462,459	20,294	508,837		
K010	CITY OF ASHLAND	232,685	271,958	786,082	521,604	1,812,329	196,669	-	3,486,844	43,084	3,726,597		
K011	CITY OF DANVILLE	107,742	125,927	363,985	1,038,054	1,635,708	91,065	-	1,614,537	-	1,705,602		
K012	AUGUSTA BD OF ED	8,320	9,724	28,107	33,581	79,732	7,032	-	124,677	-	131,709		
K013	JACKSON CITY SCHOOLS	12,574	14,697	42,480	-	69,751	10,628	-	188,431	233,753	432,812		
K014	CLOVERPORT INDEPENDENT SC	11,888	13,894	40,160	978	66,920	10,048	-	178,140	168,934	357,122		
K015	BULLITT CO PUBLIC LIBRARY	51,041	59,656	172,432	126,767	409,896	43,141	-	764,859	-	808,000		
K016	CITY OF MORGANTOWN	21,529	25,163	72,732	10,614	130,038	18,197	-	322,620	49,056	389,873		
K017	GEORGE COON PUBLIC LIBRAR	3,833	4,480	12,948	9,494	30,755	3,239	-	57,434	18,215	78,888		
K018	CITY OF MURRAY	118,680	138,711	400,937	151,329	809,657	100,310	-	1,778,448	263,990	2,142,748		
K019	CITY OF NEWPORT	71,751	83,862	242,399	559,843	957,855	60,646	-	1,075,214	-	1,135,860		
K020	CARLISLE CO BD OF ED	24,823	29,013	83,860	10,233	147,929	20,981	-	371,980	62,864	455,825		
K021	CARROLL CO PUBLIC LIBRARY	10,280	12,015	34,729	2,286	59,310	8,689	-	154,047	105,000	267,736		
K022	CARTER CO EMER AMBL DIST	36,725	42,924	124,070	312,743	516,462	31,041	-	550,339	86,086	667,466		
K023	CASEY CO AMBULANCE SERV	15,270	17,847	51,587	99,231	183,935	12,907	-	228,827	823	242,557		
K025	CLARK CO LIBRARY BD	24,276	28,374	82,012	23,049	157,711	20,519	-	363,784	69,325	453,628		
K026	CITY OF MANCHESTER	25,665	29,997	86,704	120,705	263,071	21,692	-	384,597	149,208	555,497		
K027	CLINTON CO PUBLIC LIBRARY	2,214	2,588	7,480	6,411	18,693	1,871	-	33,177	1,695	36,743		
K028	CITY OF MARION	25,649	29,978	86,650	95,590	237,867	21,679	-	384,355	67,459	473,493		
K029	CITY OF BURKESVILLE	18,369	21,470	62,057	32,917	134,813	15,526	-	275,268	8,754	299,548		
K030	OWENSBORO BD OF ED	231,413	270,471	781,783	471,936	1,755,603	195,594	-	3,467,776	-	3,663,370		
K032	ELLIOTT CO AMB SERVICE	-	-	-	34,588	34,588	-	-	-	157,895	157,895		
K033	ESTILL CO BD OF EDUCATION	88,181	103,064	297,901	128,841	617,987	74,532	-	1,321,408	511,686	1,907,626		
K034	LEX/FAYETTE URBAN CO GOVT	2,169,531	2,535,708	7,329,344	-	12,034,583	1,833,723	-	32,510,951	4,864,636	39,209,310		
K035	LICKING VALLEY COM ACTION	44,706	52,251	151,030	-	247,987	37,786	-	669,925	343,023	1,050,734		
K036	FLOYD CO SCHOOLS	267,979	313,209	905,316	712,922	2,199,426	226,500	-	4,015,734	157,795	4,400,029		
K038	FULTON CITY SCHOOLS	13,183	15,408	44,536	125,999	199,126	11,142	-	197,548	82,620	291,310		
K039	GALLATIN CO PUBLIC LIB	5,070	5,926	17,128	8,317	36,441	4,285	-	75,976	6,019	86,280		
K040	GARRARD CO BD OF ED	88,022	102,878	297,365	22,027	510,292	74,397	-	1,319,027	226,616	1,620,040		
K041	CITY OF WILLIAMSTOWN	53,146	62,117	179,545	194,862	489,670	44,920	-	796,413	2,782	844,115		
K042	GRAVES CO BD OF ED	155,756	182,045	526,192	-	863,993	131,647	-	2,334,042	312,523	2,778,212		
K043	CITY OF LEITCHFIELD	42,033	49,128	142,002	89,299	322,462	35,527	-	629,880	16,171	681,578		
K044	CITY OF GREENSBURG	21,127	24,692	71,372	5,874	123,065	17,856	-	316,586	1,646	336,088		
K045	GREENUP CO BD OF ED	113,835	133,048	384,569	99,992	731,444	96,215	-	1,705,840	211,227	2,013,282		
K046	CITY OF HAWESVILLE	9,684	11,318	32,715	15,600	69,317	8,185	-	145,116	26,655	179,956		
K047	HARDIN CO BD OF ED	568,147	664,040	1,919,377	562,969	3,714,533							

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
K074	MICCREARY CO WATER DIST	32,379	37,844	109,388	122,744	302,355	27,368	-	485,214	61,146	573,728
K075	CITY OF CALHOUN	5,965	6,971	20,151	11,007	44,094	5,041	-	89,383	-	94,424
K077	MAGOFFIN CO LIBRARY	1,283	1,499	4,333	-	7,115	1,084	-	19,222	12,963	33,269
K078	CITY OF LEBANON	44,244	51,711	149,469	195,968	441,392	37,395	-	663,002	41,103	741,500
K079	CITY OF BENTON	45,885	53,630	155,014	196,416	450,945	38,783	-	687,600	26,686	753,069
K080	MARTIN COUNTY LIBRARY	4,460	5,213	15,068	1,373	26,114	3,770	-	66,837	57,824	128,431
K081	MAYSVILLE UTILITY COMM	-	-	-	-	-	-	-	-	-	-
K082	CITY OF MULDRAUGH	8,324	9,729	28,120	13,919	60,092	7,035	-	124,732	29,786	161,553
K083	CITY OF FRENCHBURG	8,056	9,416	27,217	51,603	96,292	6,809	-	120,727	5,545	133,081
K085	METCALFE HEALTH CARE CTN	46,071	53,847	155,642	51,470	307,030	38,940	-	690,387	483,649	1,212,976
K086	MONROE CO CONSERV DIST	1,786	2,087	6,033	19,540	29,446	1,509	-	26,759	4,650	32,918
K087	MONTGOMERY CO BD OF ED	148,591	173,671	501,987	-	824,249	125,592	-	2,226,677	1,147,033	3,499,302
K088	GATEWAY COMM SER ORGANIZ	142,484	166,532	481,354	2,008,956	2,799,326	120,430	-	2,135,155	-	2,255,585
K089	MUHLENBERG CO BD OF ED	207,391	242,395	700,632	35,963	1,186,381	175,291	-	3,107,810	662,759	3,945,860
K090	NELSON COUNTY BD OF ED	178,013	208,058	601,383	577,263	1,564,717	150,459	-	2,667,567	132,300	2,950,326
K091	CITY OF CARLISLE	18,763	21,930	63,388	121,462	225,543	15,859	-	281,171	33,073	330,103
K092	OHIO CO LIBRARY	11,247	13,145	37,996	80,292	142,680	9,506	-	168,540	2,826	180,872
K093	OLDHAM CO LIBRARY BD	23,848	27,873	80,565	-	132,286	20,157	-	357,366	31,337	408,860
K094	OWEN CO PUBLIC LIBRARY	5,700	6,662	19,255	3,874	35,491	4,817	-	85,411	3,505	93,733
K095	OWSLEY CO PUBLIC LIBRARY	1,315	1,537	4,442	9,137	16,431	1,111	-	19,704	6,670	27,485
K096	PENDLETON CO LIBRARY	7,591	8,872	25,644	22,668	64,775	6,416	-	113,750	3,236	123,402
K097	PERRY CO BD OF EDUCATION	162,446	189,863	548,791	75,322	976,422	137,302	-	2,434,286	874,235	3,445,823
K098	PIKEVILLE INDEPENDENT SCH	34,609	40,450	116,919	116,290	308,268	29,252	-	518,621	51,517	599,390
K099	CITY OF STANTON	7,951	9,293	26,861	43,129	87,234	6,720	-	119,148	-	125,868
K100	SOMERSET BD OF EDUCATION	58,008	67,798	195,968	449,512	771,286	49,029	-	869,262	25,837	944,128
K101	CITY OF MOUNT OLIVET	499	584	1,687	191	2,961	422	-	7,482	5,871	13,775
K102	ROCKCASTLE CONSERV DIST	1,097	1,282	3,705	25,016	31,100	927	-	16,435	-	17,362
K103	CITY OF MOREHEAD	42,540	49,720	143,713	53,170	289,143	35,956	-	637,472	4,733	678,161
K104	RUSSELL CO CONS DIST	840	981	2,837	151	4,809	710	-	12,584	1,847	15,141
K105	CITY OF GEORGETOWN	101,817	119,001	343,968	306,256	871,042	86,057	-	1,525,747	58,466	1,670,270
K106	CITY OF SHELBYVILLE	46,989	54,920	158,744	121,543	382,196	39,716	-	704,145	13,730	757,591
K107	FRANKLIN/SIMPSON PARKS BD	4,468	5,222	15,095	-	24,785	3,777	-	66,957	6,745	77,479
K108	CITY OF TAYLORSVILLE	22,020	25,737	74,392	7,964	130,113	18,612	-	329,982	80,337	428,931
K109	CAMPBELLSVILLE MUN WTR&SEWR	50,886	59,475	171,910	252,234	534,505	43,010	-	762,544	11,033	816,587
K110	TODD COUNTY WATER DIST	9,949	11,628	33,611	44,400	99,588	8,409	-	149,088	9,852	167,349
K111	CITY OF CADIZ	31,688	37,037	107,053	74,028	249,806	26,783	-	474,857	23,166	524,806
K112	TRIMBLE CO LIBRARY	6,269	7,327	21,177	20,825	55,598	5,298	-	93,936	954	100,188
K113	UNION CO BD OF EDUCATION	99,737	116,571	336,944	200,107	753,359	84,300	-	1,494,589	161,179	1,740,068
K114	CITY OF BOWLING GREEN	323,944	378,619	1,094,382	824,666	2,621,611	273,802	-	4,854,375	-	5,128,177
K115	CITY OF SPRINGFIELD	21,252	24,839	71,797	111,280	229,168	17,963	-	318,473	12,071	348,507
K116	WAYNE CO BD OF ED	123,106	143,884	415,889	-	682,879	104,051	-	1,844,769	205,719	2,154,539
K117	WEBSTER CO PUBLIC LIBRARY	4,372	5,110	14,771	-	24,253	3,696	-	65,520	7,001	76,217
K118	WHITLEY CO BD OF ED	173,084	202,298	584,732	-	960,114	146,294	-	2,593,709	310,092	3,050,095
K119	WOLFE COUNTY LIBRARY	2,464	2,880	8,325	32,092	45,761	2,083	-	36,929	7,591	46,603
K120	CITY OF VERSAILLES	67,192	78,532	226,994	360,188	732,906	56,792	-	1,006,885	147,084	1,210,761
K137	KY MAGISTRATES/COMM ASSOC	5,798	6,776	19,587	21,926	54,087	4,900	-	86,881	-	91,781
K141	GRANT CO PLANNING COMM	1,549	1,811	5,234	4,057	12,651	1,309	-	23,215	420	24,944
K181	WESTERN LEWIS-RECTORVILLE	5,038	5,888	17,019	5,427	33,372	4,258	-	75,493	10,417	90,168
K200	CITY OF FERGUSON	402	470	1,358	15,647	17,877	340	-	6,023	-	6,363
K214	GREEN RIVER EDUC COOP	2,448	2,861	8,269	-	13,578	2,069	-	36,677	59,913	98,659
K219	NORTHERN KY WATER SER DIS	257,446	300,898	869,732	961,977	2,390,053	217,598	-	3,857,891	-	4,075,489
K237	KY CO JUDGE/EX ASSOC	5,843	6,829	19,740	19,919	52,331	4,939	-	87,561	163	92,663
K256	JEFFERSONTOWN FIRE DIST	2,788	3,259	9,41							

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources					
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources		
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)		
K856	HIGHVIEW FIRE DISTRICT	1,822	2,129	6,154	7,484	17,589	1,540	-	27,296	-	28,836		
K859	CITY OF FORT MITCHELL	16,886	19,736	57,046	46,447	140,115	14,272	-	253,040	67	267,379		
K956	CITY OF MEADOW VALE	-	-	-	-	-	-	-	-	-	-		
K959	HOUSING AUTH OF COVINGTON	43,906	51,317	148,329	784,742	1,028,294	37,110	-	657,945	51,928	746,983		
L001	ADAIR CO AMBULANCE SER	-	-	-	-	-	-	-	-	-	-		
L002	ALLEN CO CONSERVATION DIS	1,018	1,189	3,438	2,672	8,317	860	-	15,250	370	16,480		
L003	ANDERSON PUBLIC LIBRARY	7,701	9,001	26,017	4,113	46,832	6,509	-	115,406	90,034	211,949		
L004	CITY OF BARLOW	3,068	3,585	10,363	13,549	30,565	2,593	-	45,969	-	48,562		
L005	CITY OF GLASGOW	94,034	109,905	317,676	409,769	931,384	79,479	-	1,409,123	41,933	1,530,535		
L006	BATH CO WATER DISTRICT	10,820	12,646	36,554	56,765	116,785	9,145	-	162,144	16,604	187,893		
L007	BELL CO COURT CLERK	7,030	8,216	23,749	12,554	51,549	5,942	-	105,346	8,317	119,605		
L008	BOONE CO BD OF ED	860,830	1,006,122	2,908,148	3,065,286	7,840,386	727,587	-	12,899,743	197,370	13,824,700		
L009	CITY OF PARIS	129,671	151,557	438,068	547,505	1,266,801	109,600	-	1,943,148	5,869	2,058,617		
L010	FIVCO AREA DEVELOPMNT DIST	33,962	39,694	114,733	180,616	369,005	28,705	-	508,923	59,794	597,422		
L011	DANVILLE BOYLE CO REC	-	-	-	101,523	101,523	-	-	-	470,222	470,222		
L012	BRACKEN COUNTY PUB LIBRAR	3,863	4,515	13,050	18,614	40,042	3,265	-	57,884	1	61,150		
L013	BREATHITT CO PUBLIC LIB	5,073	5,929	17,138	11,758	39,898	4,288	-	76,020	-	80,308		
L014	BRECKINRIDGE CO CLERK OFF	10,169	11,885	34,353	88,900	145,307	8,595	-	152,379	-	160,974		
L015	CITY OF MT WASHINGTON	66,253	77,435	223,824	412,865	780,377	55,998	-	992,820	102,934	1,151,752		
L016	BUTLER CO AMBULANCE SVC	16,851	19,695	56,927	89,380	182,853	14,243	-	252,514	92,465	359,222		
L017	CALDWELL COUNTY EMS	-	-	-	-	-	-	-	-	-	-		
L018	MURRAY PUBLIC SCHOOLS	122,923	143,670	415,271	833,234	1,515,098	103,896	-	1,842,026	-	1,945,922		
L020	BALLARD/CARLISLE/LIV PB L	-	-	-	-	-	-	-	-	-	-		
L021	CITY OF CARROLLTON	41,489	48,492	140,164	120,028	350,173	35,068	-	621,729	-	656,797		
L022	NORTHEAST KY CAA	87,118	101,821	294,310	854,235	1,337,484	73,633	-	1,305,478	23,263	1,402,374		
L023	CITY OF LIBERTY	23,155	27,063	78,226	53,028	181,472	19,571	-	346,987	103,228	469,786		
L024	HOPKINSVILLE CHRIST LIBRARY	10,352	12,100	34,974	58,795	116,221	8,750	-	155,133	-	163,883		
L025	CITY OF WINCHESTER	61,196	71,524	206,737	3,404	342,861	51,723	-	917,030	29,866	998,619		
L026	DANIEL BOONE COMM AGENCY	96,889	113,242	327,320	222,623	760,074	81,892	-	1,451,900	96,693	1,630,485		
L027	CITY OF ALBANY	33,012	38,584	111,525	175,536	358,657	27,902	-	494,693	45,548	568,143		
L028	CRITTENDEN/LIV CO WAT DIS	13,834	16,169	46,737	14,604	91,344	11,693	-	207,312	13,454	232,459		
L029	CUMBERLAND CO SOIL & WAT	882	1,031	2,980	4,419	9,312	746	-	13,220	-	13,966		
L031	EDMONSON CO AMBULANCE DIS	8,616	10,070	29,107	76,203	123,996	7,282	-	129,109	12,230	148,621		
L032	SANDY HOOK WATER DISTRICT	6,291	7,353	21,254	21,307	56,205	5,317	-	94,276	-	99,593		
L033	CITY OF IRVINE	15,447	18,054	52,183	136,718	222,402	13,056	-	231,471	24,661	269,188		
L035	CITY OF FLEMINGSBURG	19,566	22,868	66,099	68,111	176,644	16,537	-	293,195	6,262	315,994		
L036	FLOYD CO LIBRARY	13,657	15,961	46,136	28,410	104,164	11,543	-	204,646	14,093	230,282		
L038	FULTON CO LIBRARY	3,391	3,963	11,454	2,489	21,297	2,866	-	50,808	24,993	78,667		
L039	CITY OF WARSAW	8,182	9,563	27,642	124,776	170,163	6,916	-	122,614	-	129,530		
L041	GRANT CO PUBLIC LIBRARY	10,956	12,805	37,012	13,425	74,198	9,260	-	164,174	113,522	286,956		
L042	MAYFIELD CITY SCHOOLS	96,530	112,822	326,108	256,276	791,736	81,589	-	1,446,524	62,518	1,590,631		
L043	LEITCHFIELD UTILITY COMM	40,398	47,216	136,476	205,430	429,520	34,145	-	605,371	-	639,516		
L044	GREEN CO AMBULANCE SVC	8,777	10,258	29,651	146,842	195,528	7,418	-	131,523	-	138,941		
L045	RACELAND BOARD OF EDUC	31,143	36,399	105,210	61,458	234,210	26,322	-	466,683	97,086	590,091		
L046	HANCOCK CO PUBLIC LIBRARY	7,708	9,009	26,040	88,577	131,334	6,515	-	115,505	-	122,020		
L047	WEST POINT INDEPENDENT SC	479	560	1,618	5,340	7,997	405	-	7,175	304,396	311,976		
L049	CYNTHIANA/HARRISON LIBRAR	6,372	7,447	21,526	16,813	52,158	5,386	-	95,483	24,068	124,937		
L050	CITY OF MUNFORDVILLE	7,624	8,910	25,755	21,950	64,239	6,444	-	114,243	53,349	174,036		
L051	HENDERSON CO WATER DIST	11,499	13,440	38,847	2,834	66,620	9,719	-	172,314	67,609	249,642		
L052	CITY OF EMINENCE	9,559	11,173	32,295	8,375	61,402	8,080	-	143,251	10,746	162,077		
L054	DAWSON												

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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)
L076	BEREA BD OF ED	33,731	39,424	113,954	25,555	212,664	28,510	-	505,467	579,119	1,113,096
L077	CITY OF SALYERSVILLE	23,528	27,499	79,485	155,825	286,337	19,886	-	352,571	10,919	383,376
L078	MARION FREE PUBLIC LIBRAR	6,908	8,074	23,339	-	38,321	5,839	-	103,525	66,349	175,713
L079	MARSHALL CO SOIL & WATER	974	1,139	3,292	8,428	13,833	824	-	14,603	108	15,535
L080	MARTIN CO CONSERV DIST	656	767	2,216	266	3,905	554	-	9,830	344	10,728
L082	MEADE CO BD OF ED	168,203	196,593	568,242	29,591	962,629	142,168	-	2,520,564	866,001	3,528,733
L083	MENIFEE CO PUBLIC LIBRARY	481	562	1,625	76	2,744	407	-	7,208	47,350	54,965
L084	BURGIN INDEPENDENT SCH	14,302	16,715	48,315	4,610	83,942	12,088	-	214,312	261,509	487,909
L085	METCALFE CO PUBLIC LIB	4,180	4,885	14,121	2,089	25,275	3,533	-	62,635	5,493	71,661
L086	CITY OF TOMPKINSVILLE	20,962	24,500	70,815	50,556	166,833	17,717	-	314,117	338,912	670,746
L087	MONTGOMERY CO SAN DIST #2	1,595	1,865	5,389	16,230	25,079	1,348	-	23,906	10,495	35,749
L088	MORGAN COUNTY LIBRARY	3,975	4,646	13,430	11,715	33,766	3,360	-	59,574	3,952	66,886
L090	CITY OF NEW HAVEN	3,248	3,796	10,972	5,644	23,660	2,745	-	48,668	1,782	53,195
L091	NICHOLAS COUNTY LIBRARY	1,401	1,638	4,734	986	8,759	1,184	-	20,999	26,241	48,424
L092	OHIO CO WATER DIST	25,666	29,998	86,707	37,451	179,822	21,693	-	384,607	74,999	481,299
L093	LAGRANGE UTILITY COMM	17,867	20,883	60,360	125,544	224,654	15,102	-	267,742	-	282,844
L096	PENDLETON COUNTY WATER	10,591	12,379	35,780	23,692	82,442	8,952	-	158,710	1,888	169,550
L099	POWELLS VALLEY WATER DIST	6,697	7,827	22,624	3,155	40,303	5,660	-	100,354	11,307	117,321
L100	SCIENCE HILL BD OF ED	18,015	21,056	60,860	175,724	275,655	15,227	-	269,958	59,644	344,829
L102	CITY OF MOUNT VERNON	35,861	41,913	121,149	12,707	211,630	30,310	-	537,382	99,061	666,753
L103	MOREHEAD UTILITY PLANT BD	62,254	72,762	210,314	261,464	606,794	52,618	-	932,895	-	985,513
L104	LAKE CUMBERLAND ADD	78,843	92,150	266,356	11,714	449,063	66,639	-	1,181,481	145,317	1,393,437
L105	GEORGETOWN/SCOTT CO PARKS	17,598	20,568	59,450	-	97,616	14,874	-	263,705	279,342	557,921
L106	TRIPLE S PLANNING & ZONIN	4,682	5,472	15,817	14,622	40,593	3,957	-	70,161	-	74,118
L107	CITY OF FRANKLIN	60,533	70,750	204,499	25,191	360,973	51,163	-	907,101	197,253	1,155,517
L108	SPENCER CO FIRE DIST	1,142	1,335	3,858	4,968	11,303	965	-	17,115	395	18,475
L109	CAMPBELLSVILLE CITY SCHOOL	43,970	51,391	148,544	206,885	450,790	37,164	-	658,899	31,303	727,366
L110	CITY OF ELKTON	17,454	20,400	58,965	88,357	185,176	14,752	-	261,554	15,498	291,804
L111	HOUSING AUTH OF CADIZ	3,385	3,956	11,434	12,402	31,177	2,861	-	50,720	-	53,581
L112	CITY OF BEDFORD	2,512	2,936	8,486	12,550	26,484	2,123	-	37,642	12,626	52,391
L113	UNION CO PLANNING COMM	2,503	2,926	8,456	22,921	36,806	2,116	-	37,511	93,888	133,515
L114	WARREN COUNTY BD OF ED	514,973	601,891	1,739,738	843,239	3,699,841	435,264	-	7,717,000	1,375,252	9,527,516
L115	WASHINGTON CO SCHOOLS	59,034	68,997	199,434	37,055	364,520	49,896	-	884,632	199,631	1,134,159
L118	CORBIN BD OF ED	82,644	96,593	279,198	18,203	476,638	69,852	-	1,238,444	498,767	1,807,063
L119	CITY OF CAMPTON	12,859	15,030	43,442	44,717	116,048	10,869	-	192,699	13,034	216,602
L120	FALLING SPRINGS ARTS	13,868	16,209	46,851	2,177	79,105	11,722	-	207,817	21,510	241,049
L141	CORINTH WATER DISTRICT	2,616	3,057	8,837	47,377	61,887	2,211	-	39,200	36,123	77,534
L156	CITY OF LYNDON	5,578	6,520	18,845	-	30,943	4,715	-	83,590	8,352	96,657
L159	ELSMERE FIRE PROTECTION	1,476	1,725	4,986	7,144	15,331	1,248	-	22,118	-	23,366
L256	CITY OF HURSTBOURNE	3,909	4,569	13,205	3,380	25,063	3,304	-	58,575	5,848	67,727
L259	KY CRIME PREVENT COALITIO	-	-	-	-	-	-	-	-	-	-
L356	EASTWOOD FIRE PROT DIST	-	-	-	-	-	-	-	-	33,852	33,852
L456	HARRODS CREEK FIRE DIST	-	-	-	1,510	1,510	-	-	-	8,625	8,625
L656	FERN CREEK FIRE PROT DIST	2,998	3,504	10,128	68,736	85,366	2,534	-	44,927	-	47,461
L756	PLEASURE RIDGE PARK FIRE	6,892	8,056	23,284	43,867	82,099	5,826	-	103,283	6,882	115,991
L959	NORTHERN KY CONV CTR CORP	21,729	25,397	73,407	7,268	127,801	18,366	-	325,615	866,709	1,210,690
M001	COLUMBIA/ADAIR UTILITIES	25,864	30,230	87,377	8,351	151,822	21,861	-	387,581	94,209	503,651
M003	LAWBG-ANDERSON PLAN COMM	486	568	1,642	978	3,674	411	-	7,285	184	7,880
M005	GLASGOW WATER COMPANY	69,558	81,298	234,988	199,370	585,214	58,792	-	1,042,344	-	1,101,136
M006	GATEWAY AREA DEV DISTRICT	22,836	26,690	77,147	197,110	323,783	19,301	-	342,204	-	361,505
M007	MIDDLESBORO CITY SCHOOL	47,713	55,766	161,188	326,303	590,970	40,327	-	714,984	40,876	796,187
M008	WALTON/VERONA BD OF ED	65,527	76,587	221,370	276,329	639,813	55,384	-	981,936	2,362	1,039,682
M009	PARIS BOURBON CO LIBRARY	10,029	11,721	33,880	21,540	77,170	8,476	-	150,284	-	158,760
M010	BOYD CO BD OF ED	171,758	200,747	5							

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

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	4,627	5,408	15,632	11,061	36,728	3,911	-	69,338	1,182	74,431
M029	CUMBERLAND CO FISCAL CT	28,964	33,853	97,849	41,482	202,148	24,481	-	434,033	11,650	470,164
M030	DAVIESS CO BD OF EDUC	444,660	519,710	1,502,197	-	2,466,567	375,834	-	6,663,334	1,352,375	8,391,543
M031	EDMONSON CO CONSERV DIST	634	741	2,142	6,229	9,746	536	-	9,501	-	10,037
M033	IRVINE MUNICIPAL UTILITY	19,024	22,235	64,268	20,700	126,227	16,079	-	285,076	7,720	308,875
M034	FAYETTE CO BD EDUCATION	1,762,463	2,059,935	5,954,145	2,480,760	12,257,303	1,489,663	-	26,410,947	-	27,900,610
M035	FLEMING COUNTY LIBRARY	4,857	5,677	16,408	13,618	40,560	4,105	-	72,783	3,123	80,011
M037	FRANKLIN CO BD OF ED	262,584	306,903	887,090	53,604	1,510,181	221,940	-	3,934,887	1,166,244	5,323,071
M038	HICKMAN/FULTON RIV PRT AU	7,458	8,716	25,194	-	41,368	6,303	-	111,753	89,184	207,240
M039	GALLATIN CO WATER DIS	6,675	7,801	22,550	520	37,546	5,642	-	100,025	36,239	141,906
M040	GARRARD CO PUBLIC LIBRARY	6,036	7,054	20,391	51,844	85,325	5,101	-	90,447	-	95,548
M041	GRANT CO BD OF ED	140,070	163,711	473,200	-	776,981	118,389	-	2,098,983	949,143	3,166,515
M042	CITY OF MAYFIELD	29,200	34,128	98,646	136,197	298,171	24,680	-	437,566	5,280	467,526
M043	CITY OF CANEYVILLE	3,160	3,693	10,675	23,851	41,379	2,671	-	47,352	75,530	125,553
M044	GREEN/TAYLOR WATER DIST	15,586	18,216	52,653	13,079	99,534	13,173	-	233,556	15,395	262,124
M045	CITY OF FLATWOODS	33,421	39,062	112,907	11,130	196,520	28,248	-	500,826	2,285	531,359
M046	CITY OF LEWISPORT	17,762	20,759	60,004	29,029	127,554	15,012	-	266,162	8,670	289,844
M047	HARDIN CO PUBLIC LIBRARY	9,002	10,522	30,413	47,697	97,634	7,609	-	134,902	169,499	312,010
M048	CITY OF BENHAM	5,221	6,102	17,638	35,552	64,513	4,413	-	78,236	81,779	164,428
M049	HARRISON CO CONSERVA DIST	1,691	1,977	5,714	17,158	26,540	1,429	-	25,344	5,424	32,197
M050	HART CO CONSERVATION DIST	1,283	1,500	4,336	2,125	9,244	1,085	-	19,233	-	20,318
M051	HENDERSON CO BD OF ED	303,562	354,797	1,025,525	1,096,923	2,780,807	256,575	-	4,548,947	2,926	4,808,448
M052	HENRY CO LIBRARY	4,845	5,663	16,369	-	26,877	4,095	-	72,608	68,550	145,253
M054	CITY OF DAWSON SPRINGS	15,878	18,558	53,640	59,343	147,419	13,420	-	237,933	7,914	259,267
M056	JEFF CO MED CTR STM & CHL	35,089	41,011	118,542	70,446	265,088	29,658	-	525,818	124,124	679,600
M057	NICH-VLE/JESS CO PK & REC	9,827	11,485	33,198	110,728	165,238	8,306	-	147,256	3,040	158,602
M058	CITY OF PAINTSVILLE	73,096	85,434	246,942	-	405,472	61,782	-	1,095,368	191,209	1,348,359
M059	KENTON COUNTY FISCAL CT	286,357	334,689	967,403	1,144,375	2,732,824	242,034	-	4,291,134	-	4,533,168
M060	CITY OF HINDMAN	2,008	2,347	6,784	-	11,139	1,697	-	30,094	58,070	89,861
M061	KNOX CO E M S	31,513	36,832	106,462	-	174,807	26,636	-	472,235	132,063	630,934
M062	LARUE CO WATER DIST #1	6,821	7,972	23,042	14,072	51,907	5,765	-	102,208	26,406	134,379
M064	HOUSING AUTH/ LAWRENCE CO	4,437	5,186	14,989	4,394	29,006	3,750	-	66,486	16,819	87,055
M065	LEE CO SOIL CONSERV DIST	1,243	1,453	4,200	19,605	26,501	1,051	-	18,629	7,187	26,867
M067	JENKINS BD OF ED	12,566	14,686	42,451	4,014	73,717	10,621	-	188,299	135,292	334,212
M068	CITY OF VANCEBURG	9,790	11,443	33,074	2,541	56,848	8,275	-	146,707	74,954	229,936
M069	CITY OF STANFORD	4,753	5,555	16,057	33,790	60,155	4,017	-	71,225	5,405	80,647
M070	LEDBETTER WATER DISTRICT	6,990	8,169	23,613	8,364	47,136	5,908	-	104,742	13,293	123,943
M073	W MCCRACKEN CO WATER DIST	2,879	3,365	9,728	22,126	38,098	2,434	-	43,150	10,113	55,697
M075	CITY OF SACRAMENTO	4,965	5,803	16,774	26,029	53,571	4,197	-	74,407	8,631	87,235
M076	CITY OF RICHMOND	138,464	161,834	467,773	345,224	1,113,295	117,032	-	2,074,912	-	2,191,944
M077	MAGOFFIN CO COURT CLERK	5,676	6,633	19,174	28,057	59,540	4,797	-	85,049	76,794	166,640
M078	LEBANON WATER WORKS	19,853	23,203	67,068	14,085	124,209	16,780	-	297,496	2,427	316,703
M079	MARSHALL CO REF DISP DIST	19,757	23,092	66,747	62,263	171,859	16,699	-	296,070	3,387	316,156
M080	MARTIN CO HOUSING AUTH	-	-	-	-	-	-	-	-	-	-
M081	CITY OF MAYSVILLE	88,124	102,998	297,711	262,004	750,837	74,484	-	1,320,563	163,271	1,558,318
M082	CITY OF BRANDENBURG	18,781	21,951	63,450	103,778	207,960	15,874	-	281,445	2,945	300,264
M084	MERCER CO BOARD OF ED	97,262	113,678	328,581	21,857	561,378	82,207	-	1,457,495	248,691	1,788,393
M085	CITY OF EDMONTON	21,921	25,621	74,055	74,628	196,225	18,528	-	328,490	-	347,018
M087	MT STERL/MONTGOMERY LIB	8,194	9,577	27,682	1,349	46,802	6,926	-	122,790	25,242	154,958
M088	MORGAN CO CONSERVAT DIST	990	1,157	3,344	4,260	9,751	837	-	14,833	1,442	17,112
M090	BARDSTOWN BD OF ED	127,389	148,890	430,361	29,439	736,079	107,672	-	1,908,961	199,658	2,216,291
M091	NICHOLAS CO WATER DIST	3,592	4,198	12,134	8,921	28,845	3,036	-	53,825	3,369	60,230</td

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

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	4,047	4,729	13,670	17,196	39,642	3,420	-	60,638	-	64,058
M116	WAYNE CO PUBLIC LIBRARY	5,955	6,960	20,118	-	33,033	5,033	-	89,240	71,033	165,306
M117	WEBSTER CO BD OF ED	92,725	108,375	313,254	118,835	633,189	78,373	-	1,389,506	-	1,467,879
M118	WHITLEY CO FISCAL COURT	113,809	133,018	384,482	436,196	1,067,505	96,193	-	1,705,456	16,600	1,818,249
M119	WOLFE CO FISCAL COURT	34,036	39,781	114,985	122,096	310,898	28,768	-	510,042	-	538,810
M120	WOODFORD COUNTY LIBRARY	14,246	16,650	48,127	12,441	91,464	12,041	-	213,478	56,027	281,546
M215	SHEPHER/BULLIT CO TOURIST	15,208	17,775	51,377	36,558	120,918	12,854	-	227,894	32,901	273,649
M315	CITY OF PIONEER VILLAGE	1,226	1,432	4,140	7,322	14,120	1,036	-	18,366	1,957	21,359
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-	-	-	9,742	9,742
M415	BULLITT CO SANITATION DIS	15,559	18,185	52,562	221,154	307,460	13,150	-	233,150	2,151	248,451
N001	ADAIR CO CONSERVATION DIS	2,105	2,460	7,111	13,360	25,036	1,779	-	31,542	-	33,321
N006	HOUSING AUTH OWINGSVILLE	2,682	3,134	9,060	8,075	22,951	2,267	-	40,188	1,253	43,708
N007	PINEVILLE BD OF EDUCATION	13,987	16,347	47,251	8,683	86,268	11,822	-	209,594	102,035	323,451
N008	CITY OF FLORENCE	134,233	156,889	453,479	301,754	1,046,355	113,456	-	2,011,509	108,565	2,233,530
N009	CITY OF MILLERSBURG	1,334	1,559	4,506	30,293	37,692	1,127	-	19,990	-	21,117
N010	BOYD CO PUBLIC LIBRARY	17,751	20,747	59,970	68,698	167,166	15,004	-	266,008	345,102	626,114
N011	CITY OF PERRYVILLE	764	893	2,582	1,701	5,940	646	-	11,454	1,490	13,590
N012	CITY OF BROOKSVILLE	8,615	10,069	29,104	83,244	131,032	7,282	-	129,098	4,886	141,266
N013	MIDDLE KY COMM ACT PART	61,818	72,252	208,840	-	342,910	52,249	-	926,356	8,794	987,399
N014	CITY OF IRVINGTON	4,385	5,125	14,813	2,667	26,990	3,706	-	65,707	189,981	259,394
N015	BULLITT CO CONSERVAT DIST	898	1,049	3,032	760	5,739	759	-	13,451	9,299	23,509
N017	PRINCETON ELECTRIC PL BD	37,444	43,764	126,499	137,807	345,514	31,649	-	561,113	-	592,762
N018	MURRAY/CALLOWAY CO AIRPRT	1,259	1,471	4,252	1,962	8,944	1,064	-	18,860	1,150	21,074
N020	CARLISLE CO SANIT DIST 1	2,237	2,615	7,559	4,920	17,331	1,891	-	33,528	366	35,785
N021	CARROLLTON UTILITIES COMM	47,666	55,712	161,032	263,810	528,220	40,288	-	714,293	126,677	881,258
N022	CITY OF GRAYSON	29,289	34,233	98,948	234,277	396,747	24,756	-	438,904	32,726	496,386
N025	EAST CLARK CO WATER DIST	8,857	10,352	29,923	45,925	95,057	7,486	-	132,730	31	140,247
N029	CUMBERLAND CO PUBLIC LIB	2,732	3,193	9,231	1,991	17,147	2,309	-	40,945	33,941	77,195
N033	ESTILL CO WATER DIST NO 1	8,843	10,335	29,873	80,410	129,461	7,474	-	132,511	4,681	144,666
N035	HOUSING AUTH FLEMINGSBURG	1,852	2,164	6,255	25,024	35,295	1,565	-	27,746	32,060	61,371
N036	PRESTONSBURG CITY UTIL	73,348	85,728	247,793	7,322	414,191	61,995	-	1,099,142	182,331	1,343,468
N037	FRANKFORT INDEP SCHOOLS	32,997	38,567	111,475	-	183,039	27,890	-	494,473	120,875	643,238
N038	HOUSING AUTH OF HICKMAN	5,066	5,921	17,113	13,264	41,364	4,282	-	75,910	15,075	95,267
N041	BULLOCK PEN WATER DIST	22,308	26,073	75,364	29,870	153,615	18,855	-	334,293	2,318	355,466
N042	PURCHASE AREA DEV DIST	54,027	63,146	182,521	217,382	517,076	45,665	-	809,611	72,402	927,678
N043	GRAYSON CO LIBRARY	6,179	7,222	20,875	-	34,276	5,223	-	92,597	85,846	183,666
N044	HOUSING AUTH OF GREENSBUR	-	-	-	-	-	-	-	-	15,189	15,189
N045	KENTUCKY ED DEV CORP	24,368	28,480	82,322	428,763	563,933	20,596	-	365,155	88,263	474,014
N047	ELIZABETHTOWN BD OF EDUC	82,473	96,393	278,619	57,524	515,009	69,707	-	1,235,876	305,797	1,611,380
N049	CYNTHIANA HARRISON CO JPC	2,688	3,141	9,080	5,075	19,984	2,272	-	40,275	-	42,547
N050	CITY OF HORSE CAVE	13,354	15,608	45,114	141,609	215,685	11,287	-	200,115	11,015	222,417
N051	CITY OF HENDERSON	211,518	247,218	714,572	80,913	1,254,221	178,778	-	3,169,644	320,522	3,668,944
N052	CITY OF NEW CASTLE	3,967	4,636	13,401	18,090	40,094	3,353	-	59,442	-	62,795
N054	CITY OF MADISONVILLE	250,625	292,925	846,687	1,142,714	2,532,951	211,832	-	3,755,672	-	3,967,504
N057	NICHOLASVILLE HOUSING AUT	2,620	3,062	8,850	17,451	31,983	2,214	-	39,255	3,857	45,326
N058	JOHNSON CO LIBRARY	8,565	10,010	28,934	15,504	63,013	7,239	-	128,341	-	135,580
N060	KNOTT CO WATER & SEWER	15,906	18,590	53,734	136,503	224,733	13,444	-	238,350	-	251,794
N061	KNOX CO SOIL CONSERV DIS	1,073	1,254	3,626	1,174	7,127	907	-	16,084	1,445	18,436
N063	CUMBERLAND VAL AREA DEV	28,864	33,735	97,511	102,519	262,629	24,396	-	432,530	61,536	518,462
N065	THREE FORKS REG JAIL	35,541	41,539	120,068	130,679	327,827	30,040	-	532,587	89,604	652,231
N067	HOUSING ORIENTED MINISTRI	12,418	14,514	41,953	163,443	232,328	10,496	-	186,094	8,004	204,594
N068	GAR,QUI,KY-O-HTS WTR DIST	6,342	7,413	21,427	9,523	44,705	5,361	-	95,044	38,787	139,192
N069	CITY OF CRAB ORCHARD	1,078	1,260	3,641	678	6,657	911	-	16,150		

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

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	21,546	25,183	72,789	83,312	202,830	18,211	-	322,872	19,456	360,539		
N093	CITY OF LAGRANGE	20,542	24,009	69,396	202,846	316,793	17,362	-	307,820	54	325,236		
N094	CITY OF OWENTON	3,227	3,772	10,903	24,468	42,370	2,728	-	48,361	809	51,898		
N097	KY VALLEY ED COOPERATIVE	3,937	4,601	13,299	67,561	89,398	3,327	-	58,992	14,849	77,168		
N098	PIKE CO LIBRARY DISTRICT	18,546	21,677	62,656	187,121	290,000	15,676	-	277,923	18,969	312,568		
N099	CITY OF CLAY CITY	7,207	8,424	24,348	127,828	167,807	6,092	-	108,001	-	114,093		
N100	CITY OF BURNSIDE	7,170	8,380	24,222	14,888	54,660	6,060	-	107,441	20,066	133,567		
N103	HOUSING AUTH OF MOREHEAD	11,526	13,471	38,938	106,085	170,020	9,742	-	172,720	8,526	190,988		
N104	CITY OF JAMESTOWN	28,953	33,840	97,812	88,871	249,476	24,472	-	433,868	-	458,340		
N106	W SHELBY WATER DISTRICT	6,536	7,639	22,080	3,509	39,764	5,524	-	97,940	664	104,128		
N107	SIMPSON CO CONSER DIST	685	801	2,315	227	4,028	579	-	10,269	334	11,182		
N110	LOGAN/TODD REG. WATER COM	17,527	20,486	59,213	207,272	304,498	14,814	-	262,651	-	277,465		
N111	BARKLEY LAKE WATER DIST	19,750	23,084	66,722	77,844	187,400	16,693	-	295,960	27,056	339,709		
N112	TRIMBLE CO WATER DIST	3,154	3,686	10,655	-	17,495	2,666	-	47,264	14,866	64,796		
N113	UNION CO LIBRARY BD	7,764	9,074	26,228	718	43,784	6,562	-	116,339	50,395	173,296		
N114	BOWLING GRN MUNICIPAL UTI	383,768	448,541	1,296,486	881,408	3,010,203	324,367	-	5,750,856	-	6,075,223		
N115	WASHINGTON CO CONSER DIST	824	964	2,785	1,264	5,837	697	-	12,354	266	13,317		
N116	MONTICELLO UTILITY COMM	33,308	38,930	112,524	110,580	295,342	28,152	-	499,125	5,123	532,400		
N117	CITY OF DIXON	1,854	2,168	6,265	7,469	17,756	1,567	-	27,790	42,188	71,545		
N118	CITY OF WILLIAMSBURG	59,452	69,486	200,846	151,565	481,349	50,249	-	890,897	5,738	946,884		
N119	WOLFE CO CONSER DISTRICT	1,231	1,438	4,158	3,474	10,301	1,040	-	18,443	-	19,483		
N120	WOODFORD CO PLAN ZONING	7,473	8,734	25,246	18,110	59,563	6,316	-	111,983	1,659	119,958		
N959	N KY CONV & VISITORS BUR	14,739	17,226	49,792	7,133	88,890	12,457	-	220,862	1,109,361	1,342,680		
P001	HOUSING AUTH OF COLUMBIA	2,515	2,939	8,496	377	14,327	2,126	-	37,686	71,133	110,945		
P005	GLASGOW ELECTRIC PLANT BD	109,374	127,834	369,498	371,650	978,356	92,444	-	1,638,992	138,851	1,870,287		
P006	BATH COUNTY E.M.S.	14,073	16,448	47,543	52,250	130,314	11,895	-	210,889	72,643	295,427		
P007	CITY OF PINEVILLE	6,774	7,917	22,884	793	38,368	5,725	-	101,506	25,732	132,963		
P008	BOONE CO PLANNING COMM	29,490	34,467	99,625	40,366	203,948	24,925	-	441,910	7,321	474,156		
P009	HOUSING AUTHORITY PARIS	5,881	6,873	19,866	24,350	56,970	4,970	-	88,121	66,611	159,702		
P010	REGIONAL PUBLIC SAFETY	21,626	25,276	73,059	110,680	230,641	18,278	-	324,068	24,923	367,269		
P011	CITY OF JUNCTION CITY	5,379	6,287	18,172	17,470	47,308	4,546	-	80,606	25,098	110,250		
P013	CITY OF JACKSON	35,048	40,964	118,403	56,743	251,158	29,623	-	525,204	55,663	610,490		
P014	BRECKINRIDGE CO PUBLIC LI	5,760	6,733	19,461	7,447	39,401	4,869	-	86,322	17,933	109,124		
P015	CITY OF LEBANON JUNCTION	7,488	8,752	25,298	65,242	106,780	6,329	-	112,214	-	118,543		
P017	PRINCETON WATER/WASTEWATE	21,008	24,554	70,971	29,887	146,420	17,756	-	314,809	51,431	383,996		
P018	MURRAY/CALLOWAY TRANS AUT	10,234	11,961	34,573	38,327	95,095	8,650	-	153,356	50,794	212,800		
P022	RATTLESNAKE RIDGE WATER	19,224	22,468	64,944	149,823	256,459	16,248	-	288,072	3,730	308,050		
P023	LIBERTY TOURISM	264	309	893	17,059	18,525	223	-	3,961	-	4,184		
P025	CLARK CO CONSVATION DIST	685	801	2,315	1,649	5,450	579	-	10,269	-	10,848		
P033	ESTILL COUNTY EMS	-	-	-	-	-	-	-	-	-	-		
P035	FLEMING CO DISPATCH	4,744	5,545	16,028	14,967	41,284	4,010	-	71,094	-	75,104		
P037	COMMUNITY ACTION KENTUCKY	25,006	29,227	84,478	359,594	498,305	21,136	-	374,722	-	395,858		
P038	HICKMAN ELECTRIC SYSTEM	11,039	12,902	37,294	-	61,235	9,330	-	165,424	48,429	223,183		
P041	CITY OF DRY RIDGE	8,113	9,482	27,408	-	45,003	6,857	-	121,572	54,635	183,064		
P043	CITY OF CLARKSON	4,334	5,066	14,642	32,518	56,560	3,663	-	64,950	2,847	71,460		
P045	GREENUP CO ENVIR COMM	5,538	6,473	18,709	79,687	110,407	4,681	-	82,986	-	87,667		
P047	CITY OF WEST POINT	6,066	7,090	20,492	20,525	54,173	5,127	-	90,897	115,775	211,799		
P048	HARLAN COUNTY C A A	33,533	39,193	113,286	86,761	272,773	28,343	-	502,504	64,405	595,252		
P049	HOUSING AUTHORITY OF CYNT	14,863	17,372	50,212	4,066	86,513	12,563	-	222,727	124,536	359,826		
P050	HART CO SOLID WASTE SVC	19,528	22,824	65,972	127,333	235,657	16,506	-</					

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

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)
P089	MUHLENBERG WATER DIST #3	7,679	8,975	25,941	52,584	95,179	6,490	-	115,066	1,283	122,839
P090	NORTH NELSON WATER DIST	6,102	7,132	20,616	18,220	52,070	5,158	-	91,445	6,666	103,269
P092	OHIO CO REG WASTEWATER D	7,258	8,483	24,519	66,516	106,776	6,134	-	108,758	-	114,892
P097	KY RIVER AREA DEV DIST	40,317	47,121	136,202	89,066	312,706	34,076	-	604,153	45,132	683,361
P100	LAKE CUMBERLAND CAA, INC	96,761	113,092	326,887	607,771	1,144,511	81,784	-	1,449,980	-	1,531,764
P103	MOREHEAD TOURISM COMMISSION	6,981	8,159	23,584	25,596	64,320	5,900	-	104,611	27,233	137,744
P104	RUSSELL CO TOURIST COMM	1,926	2,251	6,505	13,535	24,217	1,627	-	28,854	8,097	38,578
P105	GEORGETOWN/SCOTT TOURISM	3,230	3,775	10,913	5,435	23,353	2,730	-	48,405	43,579	94,714
P106	MULTI PURPOSE COMM ACTION	10,094	11,798	34,100	139,223	195,215	8,532	-	151,260	-	159,792
P107	SIMPSON CO LIBRARY DIST	5,854	6,842	19,777	13,330	45,803	4,948	-	87,726	-	92,674
P110	TODD COUNTY CONSERVATION DISTRICT	1,156	1,351	3,905	5,732	12,144	977	-	17,324	580	18,881
P111	JOHN L STREET LIBRARY	2,835	3,313	9,577	9,288	25,013	2,396	-	42,481	7,858	52,735
P113	STURGIS HOUSING AUTHORITY	1,652	1,931	5,582	3,237	12,402	1,397	-	24,762	11,570	37,729
P115	HOUSING AUTH SPRINGFIELD	2,303	2,692	7,781	13,630	26,406	1,947	-	34,515	23,514	59,976
P116	CITY OF MONTICELLO	10,470	12,237	35,372	28,005	86,084	8,850	-	156,900	28,340	194,090
P117	CITY OF CLAY	8,941	10,450	30,205	127,296	176,892	7,557	-	133,981	-	141,538
P120	WOODFORD CO CONSERV DIST	1,340	1,566	4,526	7,808	15,240	1,132	-	20,077	-	21,209
P959	CITY OF CRESTVIEW HILLS	6,057	7,079	20,462	17,305	50,903	5,119	-	90,765	61,314	157,198
R003	SOUTH ANDERSON WATER DIST	7,108	8,308	24,014	44,335	83,765	6,008	-	106,520	-	112,528
R005	BARREN CO SOIL CONS DIS	876	1,024	2,961	1,017	5,878	741	-	13,133	-	13,874
R008	BOONE CO LIBRARY DIST	93,535	109,323	315,992	458,354	977,204	79,058	-	1,401,652	5,150	1,485,860
R010	ASHLAND BD OF ED	147,171	172,011	497,189	236,591	1,052,962	124,391	-	2,205,393	158,296	2,488,080
R011	DANVILLE BOYLE PLANNING	2,724	3,183	9,201	12,817	27,925	2,302	-	40,813	10,697	53,812
R013	BREATHITT COUNTY WATER DISTRICT	5,247	6,133	17,727	23,966	53,073	4,435	-	78,631	-	83,066
R015	CITY OF SHEPHERDSVILLE	34,727	40,588	117,317	8,808	201,440	29,352	-	520,387	47,340	597,079
R017	CITY OF PRINCETON	15,799	18,465	53,373	4,996	92,633	13,353	-	236,748	132,006	382,107
R018	MURRAY ELECTRIC SYSTEM	80,353	93,916	271,458	170,698	616,425	67,916	-	1,204,115	18,488	1,290,519
R019	FORT THOMAS BOARD OF ED	97,612	114,087	329,763	136,045	677,507	82,503	-	1,462,739	103,405	1,648,647
R021	CARROLLTON/CARR CO REC TR	1,410	1,648	4,764	2,316	10,138	1,192	-	21,131	-	22,323
R024	CHRISTIAN CO WATER DIST	17,319	20,243	58,510	95,435	191,507	14,639	-	259,535	1,840	276,014
R030	DAVISS CO AIRPORT BD	8,374	9,788	28,291	41,159	87,612	7,078	-	125,489	86,170	218,737
R033	CITY OF RAVENNA	1,161	1,357	3,923	-	6,441	981	-	17,400	52,185	70,566
R034	LEXINGTON PUBLIC LIBRARY	142,490	166,540	481,377	-	790,407	120,435	-	2,135,254	698,154	2,953,843
R036	CITY OF PRESTONSBURG	71,973	84,121	243,148	193,516	592,758	60,833	-	1,078,538	183,700	1,323,071
R037	PAUL SAWYIER LIBRARY	31,668	37,013	106,984	4,448	180,113	26,766	-	474,550	40,928	542,244
R038	CITY OF FULTON	36,367	42,506	122,860	144,846	346,579	30,738	-	544,974	26,144	601,856
R041	CITY OF CRITTENDEN	2,193	2,563	7,408	1,828	13,992	1,853	-	32,859	58,010	92,722
R042	MAYFIELD ELEC & WATER SYS	99,109	115,837	334,821	281,090	830,857	83,769	-	1,485,176	-	1,568,945
R045	CITY OF RUSSELL	28,850	33,719	97,464	64,448	224,481	24,384	-	432,321	36,446	493,151
R047	LINCOLN TRAIL AREA DEV DI	45,325	52,975	153,122	407,411	658,833	38,309	-	679,207	60,840	778,356
R048	HARLAN CO CONSERV DIST	1,188	1,389	4,014	3,915	10,506	1,004	-	17,806	-	18,810
R050	HART CO AMB SERVICE	29,096	34,007	98,295	48,806	210,204	24,592	-	436,008	117,868	578,468
R051	HENDERSON MUN W & S DEPT	114,213	133,490	385,847	50,115	683,665	96,535	-	1,711,512	51,255	1,859,302
R052	CITY OF CAMBELLSBURG	1,579	1,846	5,335	6,800	15,560	1,335	-	23,665	3,926	28,926
R054	SOUTH HOPKINS WATER DIST	8,144	9,519	27,514	4,739	49,916	6,884	-	122,044	6,803	135,731
R057	CITY OF WILMORE	28,993	33,887	97,948	55,289	216,117	24,506	-	434,472	-	458,978
R058	HOUSING AUTH OF PAINTSVLE	14,548	17,004	49,149	31,520	112,221	12,296	-	218,009	8,941	239,246
R061	KY COMM ECONOMIC OPPORT	194,985	227,894	658,718	1,095,758	2,177,355	164,804	-	2,921,891	-	3,086,695
R063	WOODCREEK WATER DISTRICT	62,713	73,298	211,865	247,139	595,015	53,006	-	939,774	-	992,780
R071	LOGAN CO PUBLIC LIBRARY	13,320	15,568	44,998	8,101	81,987	11,258	-	199,600	31,320	242,178
R072	LYON CO HOUSING AUTHORITY	6,988	8,167	23,606	1,664	40,425	5,906	-	104,709	4,745	115,360
R073	MCCRACKEN CO BD OF ED	261,016	305,071	881,792	176,759	1,624,638	220,615	-	3,911,387	10,327	4,142,329

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					Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions						Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Total Deferred Inflow of Resources
		Liability Experience	Assumption Changes	Investment Experience	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)		
R118	WILLIAMSBURG IND BD OF ED	27,508	32,151	92,930	24,365	176,954	23,250	-	412,211	147,484	582,945		
R120	CITY OF MIDWAY	6,949	8,122	23,475	15,609	54,155	5,873	-	104,128	46,350	156,351		
R959	N KY LEGAL AID SOCIETY	73,285	85,655	247,580	642,806	1,049,326	61,942	-	1,098,198	-	1,160,140		
T036	FLOYD COUNTY CONSV DIST	2,866	3,350	9,683	8,870	24,769	2,423	-	42,952	-	45,375		
V001	ADAIR COUNTY FISCAL COURT	50,188	58,659	169,550	24,571	302,968	42,420	-	752,078	32,817	827,315		
V002	ALLEN COUNTY FISCAL COURT	63,859	74,637	215,736	78,863	433,095	53,975	-	956,944	269,703	1,280,622		
V003	ANDERSON CO FISCAL COURT	81,583	95,352	275,611	746,760	1,199,306	68,955	-	1,222,535	-	1,291,490		
V004	BALLARD COUNTY FISCAL CT	72,457	84,687	244,783	528,323	930,250	61,242	-	1,085,790	-	1,147,032		
V005	BARREN CO FISCAL CT	43,870	51,274	148,205	29,108	272,457	37,079	-	657,396	207,418	901,893		
V006	BATH CO FISCAL COURT	37,670	44,028	127,260	156,449	365,407	31,839	-	564,492	70,649	666,980		
V007	BELL CO FISCAL CT	67,020	78,332	226,416	205,306	577,074	56,647	-	1,004,317	39,132	1,100,096		
V008	BOONE CO FISCAL CT	291,075	340,203	983,342	459,378	2,073,998	246,021	-	4,361,832	12,187	4,620,040		
V009	BOURBON CO FISCAL COURT	71,786	83,902	242,515	434,989	833,192	60,675	-	1,075,729	18,508	1,154,912		
V010	BOYD COUNTY FISCAL COURT	200,623	234,484	677,765	420,536	1,533,408	169,570	-	3,006,381	-	3,175,951		
V011	BOYLE COUNTY FISCAL COURT	94,801	110,801	320,266	249,696	775,564	80,127	-	1,420,610	16,569	1,517,306		
V012	BRACKEN CO FISCAL COURT	39,544	46,218	133,592	276,851	496,205	33,423	-	592,578	4,095	630,096		
V013	BREATHITT CO FISCAL COURT	38,340	44,811	129,523	74,334	287,008	32,405	-	574,530	26,048	632,983		
V014	BRECKINRIDGE CO FISCAL CT	74,665	87,268	252,243	352,103	766,279	63,108	-	1,118,879	24,372	1,206,359		
V016	BUTLER COUNTY FISCAL CT	59,882	69,989	202,300	96,364	428,535	50,613	-	897,348	33,849	981,810		
V017	CALDWELL CO FISCAL COURT	41,739	48,784	141,007	64,309	295,839	35,279	-	625,470	11,330	672,079		
V018	CALLOWAY CO FISCAL COURT	112,039	130,949	378,501	62,895	684,384	94,697	-	1,678,928	201,847	1,975,472		
V019	CAMPBELL CO FISCAL CT	252,946	295,639	854,531	986,939	2,390,055	213,794	-	3,790,462	1,304,185	5,308,441		
V020	CARLISLE CO FISCAL COURT	29,376	34,334	99,242	232,082	395,034	24,829	-	440,210	92,049	557,088		
V021	CARROLL CO FISCAL CT	78,095	91,277	263,830	233,819	667,021	66,008	-	1,170,279	16,484	1,252,771		
V022	CARTER CO FISCAL CT	101,941	119,147	344,388	465,537	1,031,013	86,162	-	1,527,612	7,947	1,621,721		
V023	CASEY CO FISCAL COURT	64,271	75,119	217,128	36,141	392,659	54,323	-	963,121	186,866	1,204,310		
V024	CHRISTIAN CO FISCAL COURT	104,086	121,654	351,635	231,416	808,791	87,975	-	1,559,758	-	1,647,733		
V025	CLARK COUNTY FISCAL COURT	84,293	98,520	284,768	87,688	555,269	71,246	-	1,263,151	534,937	1,869,334		
V026	CLAY COUNTY FISCAL CT	117,238	137,025	396,065	311,956	962,284	99,091	-	1,756,834	-	1,855,925		
V027	CLINTON CO FISCAL COURT	54,682	63,912	184,734	142,392	445,720	46,219	-	819,430	317,886	1,183,535		
V028	CRITTENDEN CO FIS CT	63,306	73,991	213,868	223,217	574,382	53,508	-	948,660	11,644	1,013,812		
V030	DAVIESS CO FISCAL COURT	180,513	210,980	609,829	435,083	1,436,405	152,573	-	2,705,034	68,716	2,926,323		
V031	EDMONSON CO FISCAL CRT	45,869	53,611	154,960	296,072	550,512	38,769	-	687,359	-	726,128		
V032	ELLIOTT CO FISCAL CT	22,490	26,286	75,977	62,244	186,997	19,009	-	337,014	16,303	372,326		
V033	ESTILL CO FISCAL COURT	56,408	65,929	190,564	280,644	593,545	47,677	-	845,289	38,815	931,781		
V035	FLEMING CO FISCAL COURT	32,151	37,578	108,616	2,453	180,798	27,175	-	481,791	9,806	518,772		
V036	FLOYD CO FISCAL COURT	109,506	127,988	369,943	336,007	943,444	92,556	-	1,640,967	-	1,733,523		
V037	FRANKLIN CO FISCAL COURT	146,186	170,859	493,860	308,941	1,119,846	123,558	-	2,190,626	180,075	2,494,259		
V038	FULTON COUNTY FIS CT	74,796	87,421	252,685	25,001	439,903	63,219	-	1,120,843	720,039	1,904,101		
V039	GALLATIN CO FISCAL COURT	60,772	71,030	205,308	265,897	603,007	51,366	-	910,689	4,006	966,061		
V040	GARRARD CO FISCAL COURT	89,536	104,648	302,480	1,863,448	2,360,112	75,677	-	1,341,716	21,951	1,439,344		
V041	GRANT COUNTY FISCAL COURT	90,505	105,781	305,754	703,539	1,205,579	76,496	-	1,356,242	-	1,432,738		
V042	GRAVES COUNTY FISCAL CT	116,827	136,545	394,677	51,112	699,161	98,744	-	1,750,679	4,284	1,853,707		
V043	GRAYSON CO FISCAL COURT	122,332	142,979	413,275	612,064	1,290,650	103,397	-	1,833,172	19,061	1,955,630		
V044	GREEN COUNTY FISCAL COURT	24,246	28,338	81,911	71,500	205,995	20,493	-	363,334	16,569	400,396		
V045	GREENUP CO FISCAL CT	124,169	145,127	419,483	168,874	857,653	104,950	-	1,860,710	102,779	2,068,439		
V046	HANCOCK CO FISCAL COURT	69,132	80,800	233,549	274,773	658,254	58,431	-	1,035,959				

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

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)
V072	LYON COUNTY FISCAL COURT	28,340	33,123	95,740	18,034	175,237	23,953	-	424,674	43	448,670
V073	MCCRACKEN CO FISCAL COURT	110,383	129,014	372,909	264,255	876,561	93,298	-	1,654,122	-	1,747,420
V074	MCCREARY CO FISCAL CT	74,619	87,214	252,087	302,051	715,971	63,069	-	1,118,188	-	1,181,257
V075	MCLEAN COUNTY FISCAL CT	60,397	70,591	204,039	181,238	516,265	51,048	-	905,061	64,181	1,020,290
V076	MADISON CO FISCAL COURT	162,624	190,072	549,395	552,665	1,454,756	137,453	-	2,436,963	359,316	2,933,732
V077	MAGOFFIN CO FISCAL COURT	35,979	42,052	121,549	30,451	230,031	30,410	-	539,159	217,430	786,999
V078	MARION CO FISCAL COURT	125,574	146,768	424,227	123,894	820,463	106,137	-	1,881,753	192,869	2,180,759
V079	MARSHALL CO FISCAL COURT	119,777	139,994	404,645	34,105	698,521	101,238	-	1,794,893	309,306	2,205,437
V080	MARTIN CO FISCAL COURT	42,592	49,781	143,889	102,585	338,847	35,999	-	638,251	55,475	729,725
V081	MASON CO FIS CT	92,036	107,570	310,926	331,959	842,491	77,790	-	1,379,183	-	1,456,973
V082	MEADE COUNTY FISCAL COURT	153,688	179,628	519,207	719,167	1,571,690	129,900	-	2,303,059	-	2,432,959
V083	MENIFEE CO FISCAL COURT	25,987	30,373	87,793	131,268	275,421	21,965	-	389,424	-	411,389
V084	MERCER COUNTY FISCAL COUR	50,979	59,584	172,224	108,016	390,803	43,089	-	763,938	74,513	881,540
V085	METCALFE CO FISCAL COURT	31,371	36,665	105,979	45,096	219,111	26,515	-	470,095	50,816	547,426
V086	MONROE CO FISCAL COURT	29,169	34,092	98,542	96,876	258,679	24,654	-	437,105	-	461,759
V087	MONTGOMERY CO FISCAL CT	89,004	104,027	300,684	3,697	497,412	75,228	-	1,333,751	201,875	1,610,854
V088	MORGAN CO FISCAL CT	35,612	41,622	120,308	178,051	375,593	30,100	-	533,652	2,996	566,748
V089	MUHLENBERG CO FISCAL CT	125,995	147,261	425,651	-	698,907	106,493	-	1,888,072	427,014	2,421,579
V090	NELSON CO FISCAL CT	186,930	218,481	631,508	1,028,201	2,065,120	157,997	-	2,801,197	-	2,959,194
V091	NICHOLAS CO FISCAL COURT	34,597	40,436	116,880	154,712	346,625	29,242	-	518,446	10,828	558,516
V092	OHIO COUNTY FISCAL CRT	85,177	99,554	287,755	459,550	932,036	71,993	-	1,276,404	14,528	1,362,925
V093	OLDHAM CO FISCAL COURT	119,598	139,784	404,039	159,294	822,715	101,086	-	1,792,206	539	1,893,831
V094	OWEN COUNTY FISCAL COURT	53,324	62,324	180,144	454,742	750,534	45,070	-	799,068	45,541	889,679
V095	OWSLEY CO FISCAL COURT	22,009	25,723	74,352	11,769	133,853	18,602	-	329,806	34,419	382,827
V096	PENDLETON CO FISCAL COURT	42,916	50,159	144,982	167,582	405,639	36,273	-	643,101	76,139	755,513
V097	PERRY COUNTY FISCAL COURT	101,410	118,526	342,595	11,279	573,810	85,714	-	1,519,658	698,849	2,304,221
V098	PIKE COUNTY FISCAL COURT	216,308	252,817	730,755	82,927	1,282,807	182,827	-	3,241,428	228,314	3,652,569
V099	POWELL CO FISCAL CT	95,710	111,864	323,338	347,432	878,344	80,896	-	1,434,236	-	1,515,132
V100	PULASKI CO FISCAL CT	169,161	197,713	571,479	66,050	1,004,403	142,978	-	2,534,925	215,684	2,893,587
V101	ROBERTSON CO FISCAL CT	14,978	17,506	50,600	50,526	133,610	12,660	-	224,449	24,200	261,309
V102	ROCKCASTLE CO FISCAL CT	76,610	89,540	258,812	190,123	615,085	64,752	-	1,148,019	-	1,212,771
V103	ROWAN CO FISCAL COURT	118,912	138,982	401,721	950,542	1,610,157	100,506	-	1,781,925	-	1,882,431
V104	RUSSELL CO FISCAL COURT	70,967	82,944	239,747	279,271	672,929	59,982	-	1,063,452	36,802	1,160,236
V105	SCOTT CO FISCAL CT	114,367	133,670	386,367	888,270	1,522,674	96,665	-	1,713,816	-	1,810,481
V106	SHELBY CO FISCAL COURT	97,873	114,392	330,644	391,935	934,844	82,724	-	1,466,645	-	1,549,369
V107	SIMPSON CO FISCAL COURT	81,900	95,723	276,682	37,233	491,538	69,223	-	1,227,286	125,179	1,421,688
V108	SPENCER CO TREASURER	38,868	45,428	131,307	62,006	277,609	32,852	-	582,441	2,139	617,432
V109	TAYLOR COUNTY FISCAL COUR	77,968	91,128	263,400	45,288	477,784	65,900	-	1,168,370	161,211	1,395,481
V110	TODD COUNTY FISCAL COURT	55,276	64,605	186,738	112,150	418,769	46,720	-	828,317	23,597	898,634
V111	TRIGG COUNTY FISCAL COURT	64,853	75,798	219,092	172,729	532,472	54,814	-	971,832	49,564	1,076,210
V112	TRIMBLE CO FISCAL COURT	36,580	42,754	123,577	523,778	726,689	30,918	-	548,156	548,568	1,127,642
V113	UNION COUNTY FISCAL COURT	79,823	93,296	269,668	459,818	902,605	67,468	-	1,196,171	45,769	1,309,408
V114	WARREN COUNTY FISCAL COUR	250,009	292,206	844,607	1,209,323	2,596,145	211,312	-	3,746,445	303,922	4,261,679
V115	WASHINGTON CO FIS COURT	49,125	57,416	165,959	245,605	518,105	41,521	-	736,148	17,640	795,309
V116	WAYNE COUNTY FISCAL COURT	108,981	127,374	368,170	151,229	755,754	92,112	-	1,633,101	-	1,725,213
V117	WEBSTER CO FISCAL COURT	75,599	88,359	255,396	-	419,354	63,897	-	1,132,867	458,782	1,655,546
V119	CITY OF HIGHLAND HEIGHTS	11,620	13,581	39,255	187,892	252,348	9,821	-	174,124	-	183,945
V120	WOODFORD CO FISCAL COURT	88,103	102,973	297,639	39,682	528,397	74,466	-	1,320,245	65,060	1,459,771
V122	FAMILY HEALTH CENTER	487,530	569,816	1,647,026	78,896	2,783,268	412,068	-	7,305,754	24,323	7,742,145
V125											

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

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)		
V198	MOUNTAIN WATER DISTRICT	60,819	71,084	205,464	38,319	375,686	51,405	-	911,380	80,579	1,043,364		
V200	PULASKI COUNTY LIBRARY	15,305	17,888	51,704	10,025	94,922	12,936	-	229,343	67,748	310,027		
V205	BARREN/METCALFE CO AMB SR	3,742	4,374	12,641	76,720	97,477	3,163	-	56,074	19,219	78,456		
V206	SHELBYVLE MUN WATER&SEWER	41,260	48,224	139,390	182,714	411,588	34,874	-	618,295	497	653,666		
V207	BELL CO PUBLIC LIBRARY	8,014	9,367	27,074	31,355	75,810	6,774	-	120,091	-	126,865		
V208	CITY OF WALTON	13,054	15,257	44,100	105,817	178,228	11,033	-	195,617	-	206,650		
V218	MURRAY TOURISM COMMISSION	2,465	2,881	8,328	2,372	16,046	2,084	-	36,940	2,780	41,804		
V219	BELLEVUE BD OF EDUCATION	29,505	34,485	99,677	231,714	395,381	24,938	-	442,141	35,516	502,595		
V224	PENNYROYAL AREA MUSEUM	2,420	2,828	8,175	4	13,427	2,045	-	36,260	64,149	102,454		
V230	OWENSBORO RIVERPORT AUTH	72,003	84,156	243,249	161,007	560,415	60,858	-	1,078,988	-	1,139,846		
V236	BIG SANDY AREA DEV DIST	69,623	81,374	235,209	62,478	448,684	58,847	-	1,043,320	36,952	1,139,119		
V237	BLUE GRASS COMM ACTION	155,871	182,179	526,580	1,489,962	2,354,592	131,745	-	2,335,764	133,078	2,600,587		
V247	HARDIN CO WATER DIST #1	114,023	133,268	385,204	267,999	900,494	96,374	-	1,708,660	37,106	1,842,140		
V251	HENDERSON CO RIVER AUTH	22,684	26,512	76,633	61,544	187,373	19,173	-	339,922	17,484	376,579		
V259	KENTON CO PUBLIC LIBRARY	141,485	165,365	477,981	11,382	796,213	119,586	-	2,120,190	120,609	2,360,385		
V263	LAUREL CO BD OF EDUCATION	262,493	306,796	886,781	-	1,456,070	221,863	-	3,933,516	1,225,851	5,381,230		
V271	RUSSELLVILLE ELEC PL BD	35,748	41,782	120,768	113,102	311,400	30,215	-	535,692	-	565,907		
V281	HOUSING AUTH OF MAYSVILLE	11,297	13,204	38,164	38,063	100,728	9,548	-	169,286	-	178,834		
V298	CITY OF PIKEVILLE	91,536	106,986	309,237	748,754	1,256,513	77,368	-	1,371,689	-	1,449,057		
V300	HOUSING AUTH OF SOMERSET	14,613	17,080	49,369	43,687	124,749	12,352	-	218,986	36,134	267,472		
V305	CITY OF CAVE CITY	16,428	19,200	55,498	5,348	96,474	13,885	-	246,172	58,486	318,543		
V306	HOUSING AUTH OF SHELBYVLE	3,024	3,535	10,218	15,608	32,385	2,556	-	45,322	1,871	49,749		
V308	NORTHERN KY AREA DEV.DIST	89,083	104,118	300,949	169,097	663,247	75,294	-	1,334,925	117,614	1,527,833		
V319	CAMPBELL CO BD OF ED	224,423	262,301	758,170	335,297	1,580,191	189,686	-	3,363,034	59,043	3,611,763		
V324	CHRISTIAN CO CONS DIST	1,082	1,265	3,656	7,280	13,283	915	-	16,215	6,198	23,328		
V330	CITY OF OWENSBORO	317,375	370,942	1,072,190	877,166	2,637,673	268,250	-	4,755,941	-	5,024,191		
V336	SANDY VALLEY TRANS SER IN	60,839	71,108	205,533	46,338	383,818	51,422	-	911,687	49,156	1,012,265		
V337	FRANKFORT ELEC WATER BD	389,901	455,709	1,317,206	1,798,200	3,961,016	329,551	-	5,842,762	-	6,172,313		
V347	CITY OF RADCLIFF	63,474	74,187	214,435	4,996	357,092	53,649	-	951,173	296,976	1,301,798		
V359	CITY OF ELSMERE	16,104	18,822	54,404	131,648	220,978	13,611	-	241,323	4,918	259,852		
V363	LONDON LAUREL CO COMM CTR	21,667	25,324	73,197	62,198	182,386	18,313	-	324,683	-	342,996		
V373	PADUCAH MCCRACKEN CO TOUR	9,443	11,037	31,902	57,490	109,872	7,981	-	141,507	1,659	151,147		
V376	CITY OF BEREA	201,690	235,732	681,372	691,564	1,810,358	170,472	-	3,022,377	-	3,192,849		
V398	CITY OF ELKHORN CITY	7,257	8,482	24,516	140,815	181,070	6,134	-	108,747	7,568	122,449		
V400	PULASKI CO SOIL CONS DIST	3,211	3,753	10,848	15,183	32,995	2,714	-	48,120	311	51,145		
V405	MARY W WELDON MEM PUB LIB	6,910	8,076	23,344	40,942	79,272	5,840	-	103,546	8,663	118,049		
V407	BELL/WHITELEY COMM ACTION	83,866	98,021	283,326	287,429	752,642	70,885	-	1,256,755	-	1,327,640		
V408	UNION EMERGENCY SERVICES	1,464	1,711	4,944	94,456	102,575	1,237	-	21,931	-	23,168		
V419	DAYTON CITY SCHOOLS	34,361	40,160	116,081	26,113	216,715	29,042	-	514,902	130,769	674,713		
V424	PENNYRILE ALLIED COMM SER	106,909	124,954	361,173	729,442	1,322,478	90,362	-	1,602,063	66,911	1,759,336		
V430	OWENSBORO MUN UTILITIES	454,060	530,697	1,533,956	3,059	2,521,772	383,779	-	6,804,204	5,241,189	12,429,172		
V436	APPALACHIAN RES & DEFENSE	62,691	73,272	211,788	654,910	1,002,661	52,987	-	939,434	-	992,421		
V437	FKT/FKLN CO TOUR&CONV COM	4,070	4,757	13,750	23,581	46,158	3,440	-	60,989	12,808	77,237		
V447	CITY OF ELIZABETHTOWN	222,508	260,064	751,702	249,863	1,484,137	188,068	-	3,334,344	352,044	3,874,456		
V459	LUDLOW BD OF EDUCATION	19,664	22,983	66,433	-	109,080	16,621	-	294,676	80,499	391,796		
V463	LONDON LAUREL TOURIST COM	4,108	4,801	13,878	17,299	40,086	3,472	-	61,560	11,439	76,471		
V473	PADUCAH POWER SYSTEM	163,524	191,124	552,434	64,321	971,403	138,213	-	2,450,446	104,146	2,692,805		
V476	KY RIVER FOOTHILLS DEV												

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

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)
V676	MADISON CO UTILITIES DIST	18,103	21,158	61,157	56,258	156,676	15,301	-	271,275	2,614	289,190
V707	BELL CO CONSERVATION DIST	454	531	1,533	2,186	4,704	384	-	6,802	-	7,186
V708	HEBRON FIRE PROTECTION DI	2,141	2,502	7,232	8,475	20,350	1,809	-	32,080	4,280	38,169
V719	SILVER GROVE BD OF ED	-	-	-	-	-	-	-	-	196,299	196,299
V724	PENNYRILE AREA DEVP DIST	50,676	59,229	171,200	63,646	344,751	42,832	-	759,396	45,043	847,271
V730	GREEN RIV AREA DEL DIST	66,867	78,153	225,896	91,805	462,721	56,517	-	1,002,014	26,077	1,084,608
V737	KY ASSOC OF CO (KACO)	102,418	119,704	345,999	16,343	584,464	86,565	-	1,534,755	183,862	1,805,182
V756	JEFF CO MED CENTER LAUNDR	68,993	80,638	233,079	266,784	649,494	58,314	-	1,033,874	33,578	1,125,766
V759	ERLANGER/ELSMERE BD OF ED	100,572	117,547	339,763	130,813	688,695	85,005	-	1,507,096	130,503	1,722,604
V773	MCCRACKEN CO PUB LIBRARY	28,041	32,774	94,730	6,222	161,767	23,701	-	420,198	155,370	599,269
V808	POINT PLEASANT FIRE DIST	75	88	255	1,050	1,468	64	-	1,130	9,274	10,468
V819	NEWPORT BD OF ED	87,845	102,671	296,766	80,617	567,899	74,248	-	1,316,372	128,983	1,519,603
V830	REGIONAL WTR RESOURCE AGY	139,656	163,227	471,800	369,838	1,144,521	118,039	-	2,092,773	-	2,210,812
V856	KYIANA REG PLANNING DEV	116,861	136,584	394,791	335,482	983,718	98,772	-	1,751,184	139,941	1,989,897
V859	COVINGTON BD OF ED	262,579	306,897	887,073	322,054	1,778,603	221,936	-	3,934,810	700,293	4,857,039
V873	PADUCAH-MCRACKEN CO RIV	15,849	18,523	53,541	261,393	349,306	13,395	-	237,494	120,613	371,502
V919	CITY OF WILDER	6,321	7,388	21,355	19,142	54,206	5,343	-	94,726	3,832	103,901
V930	OWENSBORO METRO PLAN COMM	18,588	21,726	62,797	155,123	258,234	15,711	-	278,549	5,392	299,652
V937	HOUSING AUTH OF FRANKFORT	16,951	19,812	57,266	175	94,204	14,327	-	254,017	75,872	344,216
V959	CITY OF COVINGTON	207,737	242,799	701,799	1,309,596	2,461,931	175,583	-	3,112,988	-	3,288,571
W001	ADAIR COUNTY ATTORNEY	3,596	4,202	12,147	-	19,945	3,039	-	53,880	15,355	72,274
W003	ANDERSON COUNTY ATTORNEY	1,509	1,764	5,098	17,532	25,903	1,275	-	22,612	10,823	34,710
W004	BALLARD COUNTY ATTORNEY	2,276	2,660	7,690	220	12,846	1,924	-	34,110	5,405	41,439
W010	BOYD COUNTY ATTORNEY	5,888	6,882	19,891	7,342	40,003	4,976	-	88,231	47,187	140,394
W011	BOYLE COUNTY ATTORNEY	2,232	2,609	7,541	14,870	27,252	1,887	-	33,451	2,856	38,194
W013	BREATHITT CO ATTORNEY	768	898	2,595	-	4,261	649	-	11,509	81,012	93,170
W015	BULLITT COUNTY ATTORNEY	11,795	13,785	39,846	13,513	78,939	9,969	-	176,747	25,684	212,400
W016	BUTLER COUNTY ATTORNEY	957	1,118	3,233	16,766	22,074	809	-	14,339	21,483	36,631
W017	CALDWELL COUNTY ATTORNEY	3,128	3,656	10,569	1,712	19,065	2,644	-	46,880	5,320	54,844
W018	CALLOWAY COUNTY ATTORNEY	5,971	6,979	20,173	8,085	41,208	5,047	-	89,481	27,513	122,041
W019	CAMPBELL COUNTY ATTORNEY	14,550	17,006	49,156	16,867	97,579	12,298	-	218,042	38,533	268,873
W020	CARLISLE COUNTY ATTORNEY	-	-	-	-	-	-	-	-	11,288	11,288
W021	CARROLL COUNTY ATTORNEY	871	1,018	2,943	13,291	18,123	736	-	13,056	5,138	18,930
W022	CHILD SUPPORT ENFORCEMENT	2,238	2,616	7,561	6,599	19,014	1,892	-	33,539	9,515	44,946
W024	CHRISTIAN COUNTY ATTORNEY	10,497	12,269	35,463	-	58,229	8,873	-	157,306	43,955	210,134
W026	CLAY COUNTY ATTORNEY	4,131	4,828	13,955	-	22,914	3,491	-	61,900	5,946	71,337
W027	CLINTON CO ATTORNEY	2,368	2,767	7,999	1,252	14,386	2,001	-	35,481	1,811	39,293
W028	CRITTENDEN CO ATTORNEY	-	-	-	-	-	-	-	-	-	-
W029	CUMBERLAND CO ATTORNEY	1,764	2,061	5,958	-	9,783	1,491	-	26,430	19,451	47,372
W031	EDMONSON COUNTY ATTORNEY	860	1,005	2,906	5,447	10,218	727	-	12,891	-	13,618
W032	ELLIOTT COUNTY ATTORNEY	1,732	2,025	5,852	49	9,658	1,464	-	25,958	2,488	29,910
W033	ESTILL COUNTY ATTORNEY	2,942	3,438	9,938	1,269	17,587	2,486	-	44,082	13,120	59,688
W035	FLEMING COUNTY ATTORNEY	5,811	6,792	19,631	14,630	46,864	4,912	-	87,079	19,002	110,993
W036	FLOYD COUNTY ATTORNEY	4,979	5,819	16,819	211,626	239,243	4,208	-	74,604	-	78,812
W039	GALLATIN COUNTY ATTORNEY	-	-	-	-	-	-	-	-	63,040	63,040
W041	GRANT COUNTY CHILD SUPPOR	2,330	2,724	7,873	6,443	19,370	1,970	-	34,921	60,783	97,674
W043	GRAYSON COUNTY ATTORNEY	2,661	3,110	8,988	15,233	29,992	2,249	-	39,869	57,144	99,262
W044	GREEN COUNTY ATTORNEY	1,478	1,728	4,994	-	8,200	1,249	-	22,151	28,023	51,423
W045	GREENUP CO ATTY/CHILD SUP	4,131	4,829	13,957	2,626	25,543	3,492	-	61,911	3,770	69,173
W047	HARDIN COUNTY ATTORNEY	19,749	23,082	66,717	27,902	137,450	16,692	-	295,938	67,768	380,398
W048	HARLAN COUNTY ATTORNEY	7,428	8,682	25,095	2,521	43,726	6,278	-	111,314	144,016	261,608
W050	HART COUNTY ATTORNEY	4,694	5,487	15,859	148	26,188	3,968	-	70,348	32,786	107,102
W051	HENDERSON CO ATTORNEY	8,104	9,472	27,378	3,718	48,672	6,850	-	121,441	40,417	168,708
W052	HENRY COUNTY ATTORNEY	923	1,079	3,119	14,475	19,596	780	-	13,835	29,052</td	

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

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)
W077	MAGOFFIN CO ATTORNEY	927	1,083	3,131	14,573	19,714	783	-	13,890	3,814	18,487
W078	MARION COUNTY ATTORNEY	1,821	2,128	6,151	58,072	68,172	1,539	-	27,285	-	28,824
W079	MARSHALL COUNTY ATTORNEY	861	1,006	2,909	3,933	8,709	728	-	12,902	10,110	23,740
W080	MARTIN COUNTY ATTORNEY	3,133	3,662	10,584	5,880	23,259	2,648	-	46,946	7,449	57,043
W082	MEADE COUNTY ATTORNEY	2,339	2,734	7,902	-	12,975	1,977	-	35,053	32,484	69,514
W083	MENIFEE COUNTY ATTORNEY	1,299	1,518	4,388	3,923	11,128	1,098	-	19,463	1,228	21,789
W084	MERCER COUNTY ATTORNEY	3,131	3,659	10,576	1,162	18,528	2,646	-	46,913	15,058	64,617
W085	METCALFE COUNTY ATTORNEY	2,522	2,948	8,521	697	14,688	2,132	-	37,796	6,226	46,154
W087	MONTGOMERY CO ATTORNEY	287	335	970	147	1,739	243	-	4,301	1,919	6,463
W090	NELSON COUNTY ATTORNEY	7,087	8,283	23,942	-	39,312	5,990	-	106,202	12,236	124,428
W091	NICHOLAS COUNTY ATTORNEY	1,212	1,417	4,096	3,672	10,397	1,025	-	18,168	22,850	42,043
W092	OHIO COUNTY ATTORNEY	192	224	648	1,524	2,588	162	-	2,874	173,778	176,814
W095	OWSLEY COUNTY ATTORNEY	1,697	1,984	5,733	4,319	13,733	1,434	-	25,431	1,463	28,328
W096	PENDLETON COUNTY ATTORNEY	2,483	2,902	8,387	9,465	23,237	2,098	-	37,203	113	39,414
W097	PERRY COUNTY ATTORNEY	7,435	8,690	25,117	38,827	80,069	6,284	-	111,413	33,958	151,655
W098	PIKE COUNTY ATTORNEY	14,518	16,969	49,047	-	80,534	12,271	-	217,560	240,293	470,124
W099	POWELL COUNTY ATTORNEY	3,197	3,736	10,799	18,655	36,387	2,702	-	47,900	20,044	70,646
W103	ROWAN COUNTY ATTORNEY	1,199	1,402	4,051	58,515	65,167	1,014	-	17,971	191	19,176
W104	RUSSELL COUNTY ATTORNEY	3,978	4,649	13,438	6,015	28,080	3,362	-	59,607	2,087	65,056
W105	SCOTT COUNTY ATTORNEY	819	958	2,768	25,155	29,700	692	-	12,277	120,028	132,997
W106	SHELBY COUNTY ATTORNEY	1,491	1,743	5,038	2,358	10,630	1,261	-	22,348	1,912	25,521
W107	SIMPSON COUNTY ATTORNEY	1,220	1,426	4,121	62,564	69,331	1,031	-	18,278	2,798	22,107
W109	TAYLOR COUNTY ATTORNEY	3,770	4,407	12,738	175	21,090	3,187	-	56,502	3,788	63,477
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-	-	-	15,533	15,533
W113	UNION COUNTY ATTORNEY	275	322	930	1,500	3,027	233	-	4,125	3,872	8,230
W114	WARREN CO ATTY/CHILD SUPP	14,844	17,349	50,148	-	82,341	12,546	-	222,442	70,309	305,297
W115	WASHINGTON CO ATTORNEY	1,875	2,191	6,334	6,204	16,604	1,585	-	28,097	3,551	33,233
W118	WHITEY COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-
W119	WOLFE COUNTY ATTORNEY	1,153	1,348	3,896	10,304	16,701	975	-	17,280	44,873	63,128
W120	WOODFORD COUNTY ATTORNEY	4,334	5,065	14,640	-	24,039	3,663	-	64,939	24,656	93,258
X030	OWENSBORO DAVIESS CO TOUR	7,671	8,966	25,916	3,798	46,351	6,484	-	114,957	88,841	210,282
X034	FAYETTE CO ATTORNEY OFF	43,701	51,077	147,636	-	242,414	36,937	-	654,873	228,504	920,314
X059	KENTON COUNTY ATTORNEY	22,873	26,734	77,273	-	126,880	19,333	-	342,763	294,880	656,976
X105	GEOGETOWN WATER & SEWER	96,146	112,374	324,812	373,545	906,877	81,264	-	1,440,775	327	1,522,366
X956	LOU FIREFIGHTERS PENS FUN	5,448	6,367	18,404	15,326	45,545	4,605	-	81,637	-	86,242
<b>TOTAL</b>		<b>73,213,560</b>	<b>85,570,661</b>	<b>247,337,993</b>	<b>177,628,213</b>	<b>583,750,427</b>	<b>61,881,291</b>	-	<b>1,097,123,140</b>	<b>154,915,846</b>	<b>1,313,920,277</b>

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
20025	JUDL ADM OFF OF THE COURT	(2,301,220)	(6,492,829)	(4,719,009)	(6,400,997)	-	-
35628	TRAN DEPT OF INTERGOV PRO	(13,222)	(2,729)	-	-	-	-
39931	JEFFERSON CO CLERK	113,852	(445,028)	(682,095)	(977,267)	-	-
39932	JEFFERSON CO SHERIFF	177,947	(45,674)	(171,938)	(252,311)	-	-
39933	KENTON CO COURT CLERK	57,490	31,584	(86,172)	(133,245)	-	-
39934	KENTON CO SHERIFF	7,422	(3,492)	(36,997)	(55,459)	-	-
39935	CAMPBELL COUNTY CLERK	40,287	(23,883)	(72,831)	(106,784)	-	-
39936	CAMPBELL CO SHERIFF	58,693	14,663	(34,235)	(52,873)	-	-
39937	FAYETTE CO CLERK	28,918	(95,791)	(255,414)	(374,154)	-	-
39938	FAYETTE CO SHERIFF	(274,475)	(237,921)	(135,280)	(180,367)	-	-
39939	DAVIESS CO CLERK	85,666	43,765	(82,580)	(128,979)	-	-
39940	DAVIESS CO SHERIFF	39,490	(1,147)	(18,197)	(26,938)	-	-
39941	PIKE CO CLERK	(89,057)	(77,099)	(38,453)	(50,330)	-	-
39942	PIKE CO SHERIFF	50,093	(31,829)	(61,343)	(88,384)	-	-
39943	HARDIN COUNTY CLERK OFFIC	(7,441)	(23,772)	(86,107)	(127,711)	-	-
39944	HARDIN COUNTY SHERIFF	43,963	(24,937)	(39,619)	(56,388)	-	-
39945	WARREN COUNTY CLERKS OFF	15,302	(62,952)	(87,478)	(124,788)	-	-
39946	WARREN COUNTY SHERIFF	(54,072)	(52,618)	(119,186)	(173,782)	-	-
39947	BOONE COUNTY CLERK	90,422	(77,429)	(99,288)	(139,439)	-	-
39948	BOONE COUNTY SHERIFF	7,590	(12,977)	(26,701)	(38,677)	-	-
39949	CHRISTIAN COUNTY CLERK	(13,754)	(41,063)	(41,638)	(58,398)	-	-
39950	CHRISTIAN COUNTY SHERIFF	32,835	(72,130)	(130,184)	(187,596)	-	-
39951	MADISON COUNTY CLERK	47,411	(22,634)	(69,410)	(101,382)	-	-
39952	MADISON COUNTY SHERIFF	7,443	(25,852)	(21,136)	(28,643)	-	-
39961	BULLITT COUNTY CLERK	56,933	(18,411)	(75,811)	(111,652)	-	-
39962	BULLITT CO SHERIFF	66,945	(31,306)	(86,536)	(126,136)	-	-
54527	J&PS DEPT OF CORRECTIONS	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	(7,695)	(6,474)	(812)	(565)	-	-
116A	WAYNE COUNTY ATTORNEY	53,969	14,146	(8,071)	(13,414)	-	-
A051	HENDERSON CO TOURIST COMM	(27,912)	(5,590)	(3,704)	(5,400)	-	-
A073	HOUSING AUTH OF PADUCAH	26,835	39,901	(80,078)	(125,995)	-	-
A113	MORGANFIELD HOUSING AUTH	(24,647)	(2,656)	-	-	-	-
A156	CITY OF ANCHORAGE	530	(25,391)	(35,047)	(50,044)	-	-
AB19	BELLEVUE/DAYTON FIRE	892	(2,340)	(2,721)	(3,823)	-	-
AC19	CAMPBELL CO FIRE DIST 1	(1,154)	(238)	-	-	-	-
B008	BURLINGTON FIRE PRO DIST	527	(1,663)	(3,458)	(5,029)	-	-
B010	HOUSING AUTHORITY OF CATLETTSBURG	(634)	3,924	(16,300)	(25,286)	-	-
B015	CITY OF HILLVIEW	47,580	(19,748)	(36,259)	(51,939)	-	-
B017	PENNYRILE EMER ASST CTR	11,837	(8,946)	(20,264)	(29,471)	-	-
B018	W KY ED COOPERATIVE	(88,662)	(45,924)	(12,741)	(14,351)	-	-
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	54,449	(881)	(17,365)	(25,801)	-	-
B030	OWENSBORO/DAV CO ECO DEV	18,617	(38,046)	(18,755)	(23,104)	-	-
B035	GTR FLEMING CO WATER COMM	(3,225)	(6,455)	(7,567)	(10,719)	-	-
B038	CITY OF HICKMAN	(27,247)	(299)	(26,321)	(39,885)	-	-
B042	HOUSING AUTH OF MAYFIELD	(13,051)	(52,289)	(43,786)	(60,192)	-	-
B043	GRAYSON CO CONSERV DIST	(823)	(2,155)	(2,058)	(2,872)	-	-
B045	CITY OF BELLEFONTE	149	(207)	(324)	(464)	-	-
B048	CITY OF HARLAN	(3,294)	(76,429)	(66,688)	(91,699)	-	-
B051	HENDERSON CITY/CO PLANNIN	(1,488)	(25,556)	(25,491)	(35,525)	-	-
B052	HENRY CO WATER DIST #2	23,678	(35,876)	(65,980)	(95,201)	-	-
B054	CITY OF NORTONVILLE	70,960	39,764	(10,504)	(19,584)	-	-
B058	JOHNSON CO FISCAL COURT	52,717	(103,602)	(132,150)	(186,591)	-	-
B061	KNOX CO UTILITIES COMM	(30,461)	(53,553)	(26,383)	(34,024)	-	-
B072	LAKE BARKLEY TOUR COMM	(1,945)	(3,292)	(3,239)	(4,532)	-	-
B078	MARION CO WATER DISTRICT	55,198	11,351	(27,224)	(41,667)	-	-
B084	N MERCER WATER DISTRICT	42,866	(6,095)	(37,570)	(55,393)	-	-
B087	MONTGOMERY CO FIRE DIST	(137,501)	(208,970)	(185,813)	(258,298)	-	-
B097	KY RIVER REGIONAL JAIL	(307,012)	(234,695)	(60,059)	(67,528)	-	-
B098	PIKE CO SENIOR CITIZEN PR	(59,032)	(27,436)	(15,726)	(21,441)	-	-
B100	CITY OF SCIENCE HILL	(19,099)	(22,504)	(8,726)	(10,788)	-	-
B104	RUSSELL CO AMBULANCE SER	67,481	27,040	(43,067)	(67,288)	-	-
B106	NORTH SHELBY WATER CO	64,927	31,404	(37,076)	(58,991)	-	-
B109	CAMPBELL/TAYLOR CO I D A	1,063	(2,296)	(6,395)	(9,388)	-	-
B113	UNION CO ECONOMIC DEVELOP	(164)	(5,086)	(5,683)	(7,925)	-	-
B116	MONTICELLO/WAYNE TELE BOA	(77,863)	(92,820)	(14,396)	(11,765)	-	-
B118	WHITELEY CO CONSERV DIST	(34,969)	(27,103)	(5,237)	(5,216)	-	-
B124	HOPKINS-CHRIST CO PLANNIN	(33,466)	(69,398)	(69,682)	(97,448)	-	-
B156	LOU POLICE RETIRE FUND	522	(6,659)	(7,971)	(11,281)	-	-
B179	HOUSING AUTH OF BENTON	(13,664)	(21,136)	(14,520)	(19,631)	-	-

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
B230	RIVERPARK CTR OWENSBORO	(239,705)	(161,694)	(24,769)	(21,506)	-	-
B256	BUECHEL FIRE PROTECT DIST	17,861	(559)	(4,057)	(5,766)	-	-
B259	CITY OF LUDLOW	(100,282)	(1,620)	(15,561)	(24,902)	-	-
B356	CITY OF DOUGLASS HILLS	32,123	23,932	(9,320)	(16,618)	-	-
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	270,890	48,210	(31,466)	(49,113)	-	-
B656	LOUISVILLE AIRPORT AUTHOR	(415,118)	(1,002,276)	(574,011)	(753,486)	-	-
B756	LEGAL AID SOCIETY INC	246,628	(66,074)	(172,122)	(248,213)	-	-
B856	JEFF CO SOIL/CONSER DIST	(20,945)	(4,249)	(97)	-	-	-
B956	LAKE DREAMLAND FIRE DIST	(28,903)	(52,798)	(3,967)	-	-	-
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	(167)	(7,447)	(7,831)	(10,956)	-	-
C037	CIRCUIT CLERKS	-	-	-	-	-	-
C079	JONATHAN CREEK WATER DIST	(54,952)	(15,103)	(19,402)	(28,368)	-	-
C087	CITY OF JEFFERSONVILLE	(9,987)	(30,012)	(17,440)	(22,927)	-	-
C105	CITY OF SADIEVILLE	9,935	3,370	(2,634)	(4,279)	-	-
C106	CITY OF SIMPSONVILLE	(34,034)	(17,337)	(30,421)	(43,962)	-	-
C118	HOUSING AUTH OF CORBIN	(33,166)	(44,230)	(18,224)	(22,731)	-	-
C230	HOUSING AUTH OF OWENSBORO	(185,506)	(182,875)	(82,670)	(106,006)	-	-
C256	LOUISVILLE/JEFF CO METRO	(13,518,965)	(14,588,448)	(10,718,735)	(14,675,152)	-	-
D017	CALDWELL CO WATER DISTRIC	(6,822)	24,161	(12,401)	(21,784)	-	-
D025	WINCHESTER-CLARK COUNTY TOURISM	(190)	(5,295)	(5,561)	(7,781)	-	-
D052	CITY OF PLEASUREVILLE	(11,012)	(2,608)	(2,051)	(3,078)	-	-
D071	CITY OF LEWISBURG	(11,306)	(7,127)	(15,018)	(22,106)	-	-
D079	NORTH MARSHALL WATER DIST	42,042	(8,446)	(40,546)	(59,816)	-	-
D084	GTR H/MERCER PL&ZONING CO	2,120	(1,706)	(4,630)	(6,770)	-	-
D098	CITY OF COAL RUN VILLAGE	39,296	30,724	(9,155)	(17,156)	-	-
D106	SIMPSONVILLE RURAL FIRE	-	-	-	-	-	-
D113	UNION CO WATER DISTRICT	4,056	(10,504)	(18,397)	(26,534)	-	-
D118	WHITEY CO WATER DIST	1,634	(12,398)	(14,464)	(20,289)	-	-
D135	WESTERN FLEMING WATER DIS	(9,822)	(29,176)	(17,447)	(23,056)	-	-
G015	ZONETON FIRE PROT DIST	3,368	(484)	(2,291)	(3,355)	-	-
G090	NELSON CO. DISPATCH	293,215	42,601	(35,568)	(54,984)	-	-
GS06	SHELBY CO SUB FIRE DIST	(5,197)	(3,692)	(4,535)	(6,502)	-	-
J001	ADAIR CO BD OF EDUCATION	(116,332)	(286,084)	(256,668)	(355,200)	-	-
J002	CITY OF SCOTTSVILLE	143,279	113,666	(115,546)	(185,330)	-	-
J003	CITY OF LAWRENCEBURG	(88,596)	(138,172)	(157,982)	(223,518)	-	-
J004	BALLARD CO BD OF ED	(180,105)	(147,100)	(125,602)	(174,734)	-	-
J005	GLASGOW BD OF EDUCATION	(53,566)	(203,219)	(194,740)	(270,912)	-	-
J006	BATH CO BD OF EDUC	(143,921)	(315,750)	(200,001)	(266,829)	-	-
J007	CITY OF MIDDLESBORO	(263,088)	(163,906)	(80,961)	(106,734)	-	-
J008	BOONE CO WATER DISTRICT	25,199	(72,663)	(105,194)	(150,078)	-	-
J009	BOURBON CO BD OF EDUCATIO	(103,176)	(486,478)	(313,835)	(417,187)	-	-
J010	FAIRVIEW BD OF EDUCATION	79,636	22,562	(56,095)	(86,201)	-	-
J011	DANVILLE CITY BD OF ED	(520,206)	(468,273)	(193,551)	(244,485)	-	-
J012	BRACKEN CO BD OF EDUC	(9,421)	(97,829)	(100,919)	(141,184)	-	-
J013	BREATHITT CO BD OF ED	(276,374)	(273,752)	(182,299)	(246,069)	-	-
J014	BRECKINRIDGE CO BD OF ED	(234,702)	(369,875)	(285,291)	(390,069)	-	-
J015	BULLITT CO BD OF ED	(516,528)	(1,411,046)	(1,235,098)	(1,707,134)	-	-
J016	BUTLER CO BD OF ED	33,925	(120,684)	(190,877)	(273,814)	-	-
J017	CALDWELL CO BD EDUCATION	(268,372)	(339,500)	(200,942)	(267,424)	-	-
J018	CALLOWAY CO BD OF EDUC	(250,096)	(265,761)	(233,920)	(324,968)	-	-
J019	SANITATION DISTRICT NO 1	(447,601)	(1,143,474)	(1,001,262)	(1,382,732)	-	-
J021	CARROLL CO BD OF ED	(89,588)	(395,657)	(316,083)	(431,291)	-	-
J022	CARTER CO BD OF ED	(226,138)	(367,779)	(440,672)	(626,274)	-	-
J023	CASEY CO BD OF ED	(185,881)	(319,266)	(261,720)	(360,430)	-	-
J024	CITY OF HOPKINSVILLE	556,926	186,178	(326,929)	(509,452)	-	-
J025	CLARK CO BD OF ED	79,194	(448,106)	(528,049)	(744,486)	-	-
J026	CLAY CO BD OF ED	(432,855)	(499,412)	(318,410)	(427,228)	-	-
J027	CLINTON CO BD OF ED	(19,682)	(57,967)	(184,747)	(273,998)	-	-
J028	CRITTENDEN CO BD OF ED	(73,842)	(147,344)	(136,822)	(190,392)	-	-
J029	CUMBERLAND CO BD OF ED	(32,402)	(93,167)	(97,023)	(136,497)	-	-
J030	DAVIESS CO LIBRARY DIST	25,110	(109,738)	(125,625)	(176,566)	-	-
J031	EDMONSON CO BD OF EDUC	(106,320)	(184,490)	(190,062)	(266,706)	-	-
J032	ELLIOTT CO BD OF ED	(115,166)	(162,987)	(86,438)	(112,680)	-	-
J033	ESTILL CO CONSERVATION DI	27,057	25,882	(2,102)	(5,897)	-	-
J034	GREATER LEX CONV&VISITOR	(190,458)	(215,483)	(113,914)	(150,080)	-	-
J035	FLEMING CO BD OF ED	(389,300)	(343,780)	(198,442)	(264,057)	-	-
J037	CITY OF FRANKFORT	90,329	(306,866)	(529,127)	(760,890)	-	-
J038	FULTON COUNTY BD OF EDUC	(2,730)	(34,755)	(43,608)	(61,744)	-	-
J039	GALLATIN CO BD OF EDUC	(196,229)	(210,203)	(180,180)	(250,579)	-	-

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
J040	CITY OF LANCASTER	34,720	(99,361)	(65,254)	(86,746)	-	-
J041	WILLIAMSTOWN INDEPDNT SC	(104,186)	(108,014)	(106,971)	(150,396)	-	-
J042	GRAVES CO LIBRARY	29,148	1,418	(16,478)	(24,817)	-	-
J043	GRAYSON CO BD OF ED	(192,281)	(515,724)	(422,904)	(580,402)	-	-
J044	GREEN CO BD OF EDUCATION	20,311	(56,338)	(177,057)	(260,425)	-	-
J045	RUSSELL INDPT BD OF ED	(29,386)	(61,211)	(194,680)	(287,762)	-	-
J046	HANCOCK CO BD EDUCATION	(116,286)	(253,455)	(200,605)	(274,681)	-	-
J047	HARDIN CO SOIL CN DIST	4,756	2,753	(2,071)	(3,401)	-	-
J048	HARLAN CO BD OF EDUCATION	(389,340)	(559,405)	(420,439)	(574,689)	-	-
J049	HARRISON CO BD OF ED	(214,712)	(383,861)	(286,246)	(389,501)	-	-
J050	HART CO BD OF ED	(235,935)	(363,521)	(237,090)	(317,469)	-	-
J051	HENDERSON PUBLIC LIBRARY	34,825	(70,082)	(81,540)	(114,502)	-	-
J052	EMINENCE INDEP BD OF EDUC	(63,776)	(152,976)	(94,513)	(125,559)	-	-
J053	HICKMAN CO BD OF ED	(30,733)	(48,103)	(70,902)	(102,133)	-	-
J054	HOPKINS CO BD OF ED	(734,255)	(1,025,891)	(674,744)	(905,931)	-	-
J055	JACKSON CO BD OF ED	(342,645)	(237,867)	(205,274)	(286,897)	-	-
J056	JEFF CO METRO SEWER DIST	2,404,975	(683,232)	(3,507,647)	(5,198,998)	-	-
J057	JESSAMINE CO BD OF ED	(405,726)	(1,130,933)	(864,207)	(1,177,481)	-	-
J058	PAINTSVILLE GAS/WATER SYS	71,999	(53,491)	(124,993)	(181,481)	-	-
J059	KENTON COUNTY AIRPORT BD	(185,276)	(1,885,432)	(1,576,669)	(2,161,917)	-	-
J060	KNOTT CO BD OF EDUCATION	(314,461)	(478,802)	(275,859)	(363,792)	-	-
J061	KNOX CO BD OF EDUCATION	(45,769)	(232,708)	(490,329)	(712,929)	-	-
J062	LARUE CO PUBLIC LIBRARY	7,049	(11,837)	(10,869)	(14,859)	-	-
J063	CITY OF LONDON	(101,502)	(361,703)	(204,400)	(266,797)	-	-
J064	LAWRENCE CO BD OF ED	150,825	(308,879)	(269,221)	(367,005)	-	-
J065	LEE CO BD OF ED	30,644	17,172	(93,087)	(142,499)	-	-
J066	LESLIE CO BD OF ED	109,250	(58,414)	(176,748)	(258,351)	-	-
J067	CITY OF WHITESBURG	(76,779)	(132,801)	(67,807)	(87,787)	-	-
J068	ELEC PLT BD OF VANCEBURG	(46,398)	(87,015)	(71,935)	(99,604)	-	-
J069	LINCOLN CO BD OF EDUC	(566,872)	(622,094)	(387,662)	(519,003)	-	-
J070	LIVINGSTON CO BD OF ED	(252,266)	(325,433)	(169,832)	(222,481)	-	-
J071	LOGAN CO BD OF EDUCATION	(287,477)	(346,333)	(283,071)	(390,511)	-	-
J072	LYON CO. PUBLIC LIBRARY	11,856	(1,369)	(9,077)	(13,403)	-	-
J073	PADUCAH WATER WORKS	152,280	(30,337)	(234,892)	(349,818)	-	-
J074	MICCREARY CO BD OF EDUCATN	328,671	(45,576)	(320,783)	(474,786)	-	-
J075	MCLEAN CO BD OF ED	(81,933)	(158,497)	(136,087)	(187,477)	-	-
J076	MADISON CO BD OF ED	(953,791)	(1,545,759)	(1,022,798)	(1,375,988)	-	-
J077	MAGOFFIN CO BD OF ED	(204,479)	(250,162)	(238,554)	(331,918)	-	-
J078	MARION CO BD OF EDUCATION	(415,040)	(445,712)	(260,004)	(344,312)	-	-
J079	MARSHALL COUNTY BD OF ED	(334,290)	(534,420)	(416,312)	(569,809)	-	-
J080	MARTIN CO BD OF ED	(363,778)	(338,020)	(228,449)	(309,223)	-	-
J081	MASON CO BD OF ED	(181,216)	(299,126)	(249,305)	(344,114)	-	-
J082	MEADE CO PUBLIC LIBRARY	(20,381)	(35,105)	(23,250)	(31,457)	-	-
J083	MENIFEE CO BD OF ED	(101,173)	(169,253)	(108,120)	(144,824)	-	-
J084	CITY OF HARRODSBURG	75,833	(47,203)	(201,335)	(298,520)	-	-
J085	METCALFE CO BD OF ED	33,712	(113,428)	(178,353)	(255,652)	-	-
J086	MONROE CO BOARD OF ED	122,182	(46,464)	(242,428)	(359,407)	-	-
J087	MT STERLING WATER WORKS	39,816	(57,031)	(110,284)	(159,604)	-	-
J088	MORGAN CO BD OF EDUCATION	(98,313)	(204,342)	(209,071)	(293,033)	-	-
J089	MUHLENBERG CO LIB BD DIST	(28,688)	(39,138)	(32,245)	(44,417)	-	-
J090	CITY OF BARSTOWN	1,727	(91,463)	(322,611)	(479,850)	-	-
J091	NICHOLAS CO BD OF ED	(193,601)	(163,195)	(95,203)	(127,211)	-	-
J092	OHIO CO BD OF ED	(450,286)	(541,203)	(395,213)	(539,200)	-	-
J093	OLDHAM COUNTY BD OF ED	(1,642,872)	(2,572,438)	(1,230,674)	(1,575,086)	-	-
J094	OWEN CO BD OF ED	(88,872)	(256,370)	(192,456)	(261,743)	-	-
J095	OWSLEY CO BD OF EDUCATION	(126,828)	(148,162)	(120,600)	(166,013)	-	-
J096	PENDLETON CO BD OF ED	(347,318)	(375,336)	(217,913)	(290,005)	-	-
J097	HAZARD CITY SCHOOLS	186,408	29,590	(88,862)	(135,530)	-	-
J098	PIKE CO BD OF EDUCATION	720,128	1,232,407	(962,947)	(1,596,377)	-	-
J099	POWELL CO BD OF EDUCATION	220,029	(91,563)	(253,408)	(368,700)	-	-
J100	CITY OF SOMERSET	(126,378)	(222,496)	(450,537)	(656,669)	-	-
J101	ROBERTSON CO BD OF ED	101,169	6,208	(49,521)	(73,989)	-	-
J102	ROCKCASTLE CO BD OF ED	(344,870)	(382,258)	(281,760)	(385,046)	-	-
J103	ROWAN CO BD OF ED	(539,749)	(682,679)	(376,783)	(496,586)	-	-
J104	RUSSELL CO BD OF ED	(173,996)	(247,256)	(301,965)	(429,842)	-	-
J105	SCOTT CO BOARD OF ED	777,783	(610,987)	(987,475)	(1,409,001)	-	-
J106	SHELBY CO LIBRARY	27,895	(6,359)	(26,503)	(38,910)	-	-
J107	SIMPSON CO BD OF ED	(332,532)	(559,449)	(313,580)	(412,118)	-	-
J108	SPENCER CO BD OF EDUC	(243,823)	(421,102)	(320,237)	(437,643)	-	-

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
J109	TAYLOR CO BD OF ED	146,072	(170,753)	(299,278)	(429,718)	-	-
J110	TODD CO BD OF ED	270,791	108,122	(228,710)	(355,485)	-	-
J111	TRIGG CO BD OF ED	(9,975)	(140,641)	(203,925)	(291,108)	-	-
J112	TRIMBLE CO BD OF ED	(145,125)	(114,240)	(118,811)	(168,230)	-	-
J113	CITY OF MORGANFIELD	(299,621)	(454,321)	(166,224)	(201,423)	-	-
J115	SPRINGFIELD WATER & SEWER	(7,113)	(17,679)	(55,267)	(81,951)	-	-
J117	CITY OF SEBREE	(50,033)	(37,557)	(18,383)	(24,083)	-	-
J118	CITY OF CORBIN	(28,219)	(105,653)	(128,392)	(182,221)	-	-
J119	WOLFE CO BD OF EDUCATION	(28,017)	(46,164)	(123,662)	(181,654)	-	-
J120	WOODFORD CO BD OF ED	69,862	(387,691)	(454,549)	(640,348)	-	-
J124	PENNYRILE NAR TASK FORCE	(19,063)	(2,611)	(2,171)	(3,233)	-	-
J134	LEX-FAY CO HUM RIGHTS COM	(21,033)	(24,113)	(13,320)	(17,490)	-	-
J135	FLEMING CO EMS	77,597	18,736	(34,040)	(52,636)	-	-
J154	CITY OF EARLINGTON	1,378	(35,487)	(17,333)	(21,818)	-	-
J156	CITY OF JEFFERSONTOWN	263,408	25,197	(252,214)	(380,776)	-	-
J178	LEBANON HOUSING AUTHORITY	(16,487)	(30,277)	(20,668)	(27,859)	-	-
J179	MARSHALL CO TOURIST COMM	(49,563)	(30,884)	(5,630)	(5,555)	-	-
J190	CITY OF BLOOMFIELD	42,464	16,230	(19,682)	(31,077)	-	-
J200	SOMERSET-PULASKI CONV & V	(13,000)	(10,237)	(9,655)	(13,641)	-	-
J203	FRONTIER HOUSING INC	(97,874)	(47,997)	(19,148)	(24,225)	-	-
J205	GEOGETOWN-SCOTT CO P COM	(40,316)	(65,637)	(38,817)	(51,393)	-	-
J210	BOYD CO AMBULANCE SERVICE	3,550	(2,219)	(3,938)	(5,641)	-	-
J214	COMM ACTION SOUTHERN KY	419,415	(176,220)	(384,239)	(549,675)	-	-
J217	CITY OF PROVIDENCE	168,223	17,525	(107,081)	(161,055)	-	-
J219	CAMPBELL CO PUBLIC LIBRAR	(46,520)	(147,160)	(138,795)	(193,070)	-	-
J224	HOUSING AUTH OF HOPKINSVL	(254,991)	(196,972)	(58,490)	(68,664)	-	-
J234	LFUC HOUSING AUTHORITY	(113,255)	(273,991)	(241,166)	(333,355)	-	-
J256	CITY OF ST MATTHEWS	21,696	(57,598)	(107,059)	(154,380)	-	-
J259	CITY OF PARK HILLS	508	(3,619)	(8,435)	(12,335)	-	-
J305	SCOTT CO SOIL CONSER DIST	(22,057)	(311)	-	-	-	-
J310	CANNONSBURG WATER DIST	17,116	(9,986)	(30,124)	(44,028)	-	-
J314	BOWL GRN WARREN AIRPRT BD	1,162	(8,262)	(16,560)	(24,011)	-	-
J317	PROVIDENCE MUN HOUSING AU	28,973	886	(10,827)	(16,024)	-	-
J319	CITY OF ALEXANDRIA	(7,154)	(63,576)	(53,279)	(73,256)	-	-
J324	CITY OF OAK GROVE	52,202	(42,331)	(55,301)	(76,632)	-	-
J334	CENTRAL KY ED COOPERATIVE	(51,500)	(13,870)	(5,868)	(8,085)	-	-
J356	CITY OF WEST BUECHEL	(19,596)	3,863	(14,849)	(23,000)	-	-
J359	CITY OF FORT WRIGHT	36,540	4,933	(27,489)	(42,045)	-	-
J405	GEOGETOWN HOUSING AUTHOR	(114,143)	(47,246)	(28,912)	(39,757)	-	-
J414	WARREN CO PLANNING COMM	11,600	(49,115)	(53,416)	(74,803)	-	-
J417	WEBSTER CO CONSER DIST	13,501	88	(6,069)	(9,067)	-	-
J419	CITY OF COLD SPRING	89,806	40,866	(23,276)	(38,838)	-	-
J424	CITY OF CROFTON	(4,335)	(2,943)	(2,871)	(4,055)	-	-
J434	KY LEAGUE OF CITIES	(248,566)	(617,898)	(429,599)	(580,147)	-	-
J456	CITY OF SHIVELY	5,186	(81,732)	(59,126)	(79,677)	-	-
J459	N KY AREA PLAN COMMISSION	(388,270)	(558,466)	(215,815)	(265,334)	-	-
J510	CITY OF CATLETTSBURG	(20,749)	(14,082)	(26,343)	(38,482)	-	-
J514	BARREN RIVER AREA DEV	203,770	110,041	(103,347)	(166,436)	-	-
J519	NORTHERN KY COOP ED SER	16,416	(66,118)	(94,576)	(134,934)	-	-
J524	HOPKINSVILLE S W AUTHORITY	(8,270)	(151,659)	(187,050)	(265,269)	-	-
J534	BLUEGRASS AREA DEV DISRIC	(82,128)	(131,961)	(202,420)	(289,953)	-	-
J556	LOUISVILLE CONV BUREAU	(1,280,273)	(1,387,971)	(339,189)	(365,543)	-	-
J559	CITY OF CRESCENT SPRINGS	(40,350)	4,459	(19,252)	(30,318)	-	-
J610	BOYD CO CONSERVATION DIST	1,157	(1,642)	(2,992)	(4,313)	-	-
J614	BOWL GRN CONV & VISIT BUR	(61,787)	(65,658)	(25,659)	(31,876)	-	-
J619	CITY OF FORT THOMAS	(68,144)	(107,076)	(130,107)	(185,636)	-	-
J656	OHIO VALLEY ED COOP	321,566	196,347	(184,866)	(298,491)	-	-
J710	BIG SANDY WATER DISTRICT	14,579	(46,088)	(22,321)	(27,959)	-	-
J714	BOWLING GR/WARREN COMM ED	30,352	4,565	(30,235)	(45,901)	-	-
J719	CITY OF SOUTHGATE	(13,723)	(155)	(17,741)	(26,712)	-	-
J734	ACCESS TO JUSTICE FNCTION	-	-	-	-	-	-
J756	CITY OF PROSPECT	(32,708)	(52,556)	(25,807)	(33,067)	-	-
J759	N KY COMMUNITY ACT COMM	1,135,978	930,419	(274,530)	(510,778)	-	-
J810	HOUSING AUTH OF ASHLAND	(5,051)	(38,452)	(45,265)	(64,013)	-	-
J814	HOUSING AUTH BOWLING GRN	46,899	(132,121)	(120,516)	(165,268)	-	-
J819	CITY OF BELLEVUE	(26,936)	(72,492)	(47,244)	(63,002)	-	-
J834	KY LEGAL SERVICE PROGRAMS	61,409	(4,143)	(35,168)	(51,929)	-	-
J856	LOUISVILLE WATER COMPANY	(556,019)	(1,776,848)	(2,388,219)	(3,408,928)	-	-
J859	CITY OF VILLA HILLS	41,850	19,772	(24,327)	(38,526)	-	-

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Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,						
Participating Employer Code	Participating Employer Name	2022	2023	2024	2025	2026
(1)	(2)	(24)	(25)	(26)	(27)	(28)
J910	SANITATION DISTRICT #4	30,381	3,583	(32,039)	(48,597)	-
J914	BOWLING GRN HUM RIGHT COM	(490)	(5,201)	(5,495)	(7,688)	-
J919	CITY OF DAYTON	10,612	(21,709)	(30,178)	(42,917)	-
J956	OKOLONA FIRE DISTRICT	69,864	60,919	(4,467)	(13,087)	-
J959	CITY OF INDEPENDENCE	7,509	(21,369)	(61,980)	(91,166)	-
K001	CITY OF COLUMBIA	74,250	(15,175)	(52,216)	(76,121)	-
K002	ALLEN CO BD OF ED	(146,249)	(360,226)	(301,827)	(415,473)	-
K003	ANDERSON CO BD OF ED	276,198	(58,607)	(331,642)	(490,066)	-
K004	CITY OF WICKLIFFE	(19,293)	(25,984)	(18,010)	(24,417)	-
K005	BARREN CO BD OF EDUCATION	(337,016)	(270,771)	(485,556)	(706,691)	-
K006	CITY OF OWINGSVILLE	7,520	(26,338)	(35,873)	(51,066)	-
K007	BELL CO BD OF ED	(81,180)	(174,107)	(288,360)	(418,951)	-
K009	PARIS BD OF EDUCATION	(46,678)	(88,232)	(80,826)	(112,169)	-
K010	CITY OF ASHLAND	(63,182)	(413,699)	(591,648)	(845,739)	-
K011	CITY OF DANVILLE	415,886	155,949	(250,122)	(391,607)	-
K012	AUGUSTA BD OF ED	14,242	(14,724)	(21,256)	(30,240)	-
K013	JACKSON CITY SCHOOLS	(169,358)	(110,693)	(37,306)	(45,705)	-
K014	CLOVERPORT INDEPENDENT SC	(150,686)	(64,285)	(32,023)	(43,208)	-
K015	BULLITT CO PUBLIC LIBRARY	26,549	(107,772)	(131,364)	(185,517)	-
K016	CITY OF MORGANTOWN	(65,295)	(60,446)	(55,841)	(78,253)	-
K017	GEORGE COON PUBLIC LIBRAR	(17,174)	(7,345)	(9,684)	(13,929)	-
K018	CITY OF MURRAY	(143,196)	(441,260)	(317,269)	(431,365)	-
K019	CITY OF NEWPORT	185,586	66,050	(168,846)	(260,796)	-
K020	CARLISLE CO BD OF ED	(81,455)	(71,757)	(64,460)	(90,224)	-
K021	CARROLL CO PUBLIC LIBRARY	(61,435)	(79,242)	(30,385)	(37,364)	-
K022	CARTER CO EMER AMBUL DIST	54,397	16,450	(88,365)	(133,485)	-
K023	CASEY CO AMBULANCE SERV	48,584	(13,414)	(38,287)	(55,505)	-
K025	CLARK CO LIBRARY BD	(53,869)	(89,190)	(64,621)	(88,236)	-
K026	CITY OF MANCHESTER	(105,642)	(30,585)	(62,914)	(93,285)	-
K027	CLINTON CO PUBLIC LIBRARY	2,486	(6,653)	(5,836)	(8,047)	-
K028	CITY OF MARION	(46,316)	(32,363)	(63,721)	(93,226)	-
K029	CITY OF BURKESVILLE	(10,429)	(40,403)	(47,136)	(66,767)	-
K030	OWENSBORO BD OF ED	69,846	(537,241)	(599,257)	(841,115)	-
K032	ELLIOTT CO AMB SERVICE	(103,917)	(19,391)	-	-	-
K033	ESTILL CO BD OF EDUCATION	(256,441)	(465,907)	(246,782)	(320,509)	-
K034	LEX/FAYETTE URBAN CO GOVT	(5,266,650)	(8,208,454)	(5,814,043)	(7,885,580)	-
K035	LICKING VALLEY COM ACTION	(317,298)	(202,381)	(120,577)	(162,491)	-
K036	FLOYD CO SCHOOLS	221,512	(743,218)	(704,873)	(974,023)	-
K038	FULTON CITY SCHOOLS	(33,656)	19,539	(30,152)	(47,914)	-
K039	GALLATIN CO PUBLIC LIB	(7,725)	(10,733)	(12,954)	(18,428)	-
K040	GARRARD CO BD OF ED	(199,902)	(352,479)	(237,436)	(319,931)	-
K041	CITY OF WILLIAMSTOWN	42,816	(70,348)	(133,742)	(193,171)	-
K042	GRAVES CO BD OF ED	(486,039)	(455,317)	(406,738)	(566,124)	-
K043	CITY OF LEITCHFIELD	(24,338)	(75,296)	(106,705)	(152,777)	-
K044	CITY OF GREENSBURG	(25,299)	(55,985)	(54,950)	(76,788)	-
K045	GREENUP CO BD OF ED	(193,722)	(372,390)	(301,973)	(413,753)	-
K046	CITY OF HAWESVILLE	(11,552)	(37,716)	(26,172)	(35,199)	-
K047	HARDIN CO BD OF ED	(1,193,456)	(2,522,281)	(1,552,554)	(2,065,043)	-
K048	HARLAN INDEPENDENT SCHOOL	(11,091)	(36,375)	(46,325)	(65,744)	-
K049	CITY OF CYNTHIANA	17,271	(92,427)	(108,990)	(153,495)	-
K050	CAVERNA INDEPENDENT SCH	(30,306)	(60,039)	(72,763)	(103,277)	-
K052	HENRY CO BD OF EDUCATION	(212,970)	(323,754)	(211,056)	(283,887)	-
K055	JACKSON CO CONSERV DIST	(835)	-	-	-	-
K057	JESSAMINE CO PUBLIC LIBRA	179,230	(40,101)	(114,725)	(165,892)	-
K058	JOHNSON CO BD OF ED	(293,519)	(465,407)	(326,207)	(441,743)	-
K060	LKLP COMM ACTION COUNCIL	156,582	(795,416)	(695,195)	(952,911)	-
K061	BARBOURVILLE CITY SCHOOLS	54,936	52,420	(41,101)	(67,623)	-
K062	LARUE CO BD OF EDUCATION	(43,917)	(235,341)	(228,625)	(317,756)	-
K063	LONDON UTILITY COMM	15,914	(41,906)	(103,729)	(151,141)	-
K064	CITY OF LOUISA	11,144	(35,175)	(41,076)	(57,681)	-
K065	CITY OF BEATTYVILLE	32,666	(34,929)	(53,775)	(76,734)	-
K066	LESLIE CO PUBLIC LIBRARY	(9,151)	(20,932)	(18,776)	(26,030)	-
K067	LETCHER CO BD OF ED	(530,098)	(612,630)	(338,725)	(447,101)	-
K068	LEWIS CO BD OF ED	(7,721)	(174,088)	(211,281)	(299,107)	-
K069	LINCOLN CO PUBLIC LIBRARY	(4,283)	(5,249)	(14,067)	(20,780)	-
K070	LIVINGSTON CO CONSERV DIS	1,477	(3,913)	(3,380)	(4,617)	-
K071	CITY OF RUSSELLVILLE	(54,476)	(171,719)	(144,470)	(198,335)	-
K072	LYON CO BD OF EDUCATION	(45,783)	(183,254)	(108,054)	(142,501)	-
K073	PADUCAH BOARD OF ED	(368,039)	(445,527)	(352,083)	(484,158)	-

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
K074	MICCREARY CO WATER DIST	(36,143)	(37,166)	(80,373)	(117,690)	-	-
K075	CITY OF CALHOUN	122	(13,377)	(15,394)	(21,680)	-	-
K077	MAGOFFIN CO LIBRARY	(10,719)	(7,226)	(3,545)	(4,663)	-	-
K078	CITY OF LEBANON	21,978	(51,148)	(110,128)	(160,811)	-	-
K079	CITY OF BENTON	12,263	(34,471)	(113,137)	(166,779)	-	-
K080	MARTIN COUNTY LIBRARY	(35,808)	(37,010)	(13,289)	(16,211)	-	-
K081	MAYSVILLE UTILITY COMM	-	-	-	-	-	-
K082	CITY OF MULDRAUGH	(29,563)	(20,364)	(21,281)	(30,253)	-	-
K083	CITY OF FRENCHBURG	9,949	1,834	(19,290)	(29,282)	-	-
K085	METCALFE HEALTH CARE CTN	(259,171)	(343,515)	(135,805)	(167,455)	-	-
K086	MONROE CO CONSERV DIST	3,677	3,379	(4,038)	(6,490)	-	-
K087	MONTGOMERY CO BD OF ED	(793,907)	(918,601)	(422,462)	(540,084)	-	-
K088	GATEWAY COMM SER ORGANIZ	1,319,378	91,410	(349,160)	(517,886)	-	-
K089	MUHLENBERG CO BD OF ED	(635,500)	(814,041)	(556,133)	(753,805)	-	-
K090	NELSON COUNTY BD OF ED	(71,499)	(221,921)	(445,167)	(647,022)	-	-
K091	CITY OF CARLISLE	5,593	2,917	(44,873)	(68,198)	-	-
K092	OHIO CO LIBRARY	31,084	(950)	(27,446)	(40,880)	-	-
K093	OLDHAM CO LIBRARY BD	(48,387)	(78,459)	(63,048)	(86,680)	-	-
K094	OWEN CO PUBLIC LIBRARY	(7,891)	(14,854)	(14,782)	(20,715)	-	-
K095	OWSLEY CO PUBLIC LIBRARY	(2,531)	(501)	(3,242)	(4,779)	-	-
K096	PENDLETON CO LIBRARY	1,112	(12,929)	(19,218)	(27,591)	-	-
K097	PERRY CO BD OF EDUCATION	(558,398)	(866,949)	(453,614)	(590,441)	-	-
K098	PIKEVILLE INDEPENDENT SCH	(35,834)	(43,086)	(86,410)	(125,792)	-	-
K099	CITY OF STANTON	19,640	(9,348)	(20,027)	(28,900)	-	-
K100	SOMERSET BD OF EDUCATION	120,750	53,473	(136,224)	(210,841)	-	-
K101	CITY OF MOUNT OLIVET	(6,037)	(1,665)	(1,297)	(1,815)	-	-
K102	ROCKCASTLE CONSERV DIST	11,025	8,743	(2,045)	(3,986)	-	-
K103	CITY OF MOREHEAD	(30,193)	(94,823)	(109,381)	(154,620)	-	-
K104	RUSSELL CO CONS DIST	(1,837)	(3,190)	(2,253)	(3,053)	-	-
K105	CITY OF GEORGETOWN	(10,418)	(161,900)	(256,838)	(370,072)	-	-
K106	CITY OF SHELBYVILLE	41,454	(122,932)	(123,125)	(170,792)	-	-
K107	FRANKLIN/SIMPSON PARKS BD	(9,922)	(14,724)	(11,807)	(16,241)	-	-
K108	CITY OF TAYLORSVILLE	(84,470)	(76,326)	(57,986)	(80,037)	-	-
K109	CAMPBELLSVLE MUN WTR&SEWR	79,618	(49,599)	(127,145)	(184,956)	-	-
K110	TODD COUNTY WATER DIST	3,261	(10,028)	(24,833)	(36,161)	-	-
K111	CITY OF CADIZ	(12,548)	(66,270)	(81,005)	(115,177)	-	-
K112	TRIMBLE CO LIBRARY	7,287	(12,911)	(16,183)	(22,783)	-	-
K113	UNION CO BD OF EDUCATION	(173,497)	(197,107)	(253,589)	(362,516)	-	-
K114	CITY OF BOWLING GREEN	113,819	(615,449)	(827,502)	(1,177,435)	-	-
K115	CITY OF SPRINGFIELD	26,541	(16,249)	(52,384)	(77,247)	-	-
K116	WAYNE CO BD OF ED	(294,825)	(404,301)	(325,083)	(447,451)	-	-
K117	WEBSTER CO PUBLIC LIBRARY	(10,496)	(14,034)	(11,542)	(15,892)	-	-
K118	WHITLEY CO BD OF ED	(420,393)	(582,407)	(458,072)	(629,108)	-	-
K119	WOLFE COUNTY LIBRARY	7,075	6,477	(5,436)	(8,958)	-	-
K120	CITY OF VERSAILLES	(37,559)	(32,700)	(163,372)	(244,224)	-	-
K137	KY MAGISTRATES/COMM ASSOC	6,732	(8,714)	(14,640)	(21,072)	-	-
K141	GRANT CO PLANNING COMM	954	(3,592)	(4,024)	(5,630)	-	-
K181	WESTERN LEWIS-RECTORVILLE	(12,619)	(12,881)	(12,985)	(18,311)	-	-
K200	CITY OF FERGUSON	10,884	2,939	(849)	(1,461)	-	-
K214	GREEN RIVER EDUC COOP	(49,882)	(19,314)	(6,990)	(8,895)	-	-
K219	NORTHERN KY WATER SER DIS	293,097	(391,421)	(651,374)	(935,738)	-	-
K237	KY CO JUDGE/EX ASSOC	3,174	(7,593)	(14,674)	(21,239)	-	-
K256	JEFFERSONTOWN FIRE DIST	31,738	4,788	(6,651)	(10,131)	-	-
K314	KY LEGAL AID	251,043	(11,596)	(149,261)	(220,842)	-	-
K315	MT WASHINGTON FIRE P DIST	(1,079)	(4,067)	(4,418)	(6,214)	-	-
K319	CITY OF SILVER GROVE	(2,132)	(8,768)	(7,278)	(9,986)	-	-
K337	KY COUNCIL OF ADD'S	(14,321)	-	-	-	-	-
K356	ST MATTHEWS FIRE DIST.	3,520	(3,677)	(5,769)	(8,243)	-	-
K414	CITY OF SMITHS GROVE	(7,340)	-	-	-	-	-
K419	ALEXANDRIA FIRE DISTRICT	(73,132)	(18,013)	(795)	-	-	-
K459	CITY OF LAKESIDE PARK	22,702	18,366	(3,476)	(7,140)	-	-
K519	CITY OF MELBOURNE	(118)	(1,761)	(2,580)	(3,695)	-	-
K559	CITY OF TAYLOR MILL	1,595	(14,129)	(37,139)	(54,228)	-	-
K614	WARREN CO PUBLIC LIBRARY	39,866	(24,385)	(93,445)	(137,869)	-	-
K619	CAMPBELL CO CONS DISPATCH	(52,346)	(86,262)	(103,455)	(147,111)	-	-
K656	MCMAHAN FIRE PRO DIST 14	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	12,236	(36,493)	(63,650)	(91,800)	-	-
K719	CENTRAL CAMPBELL CO FIRE	(1,481)	(1,804)	(2,183)	(3,109)	-	-
K759	LAKESIDE/CRESTVIEWHLS POL	1,580	(2,441)	(4,260)	(6,131)	-	-

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Participating Employer Code	Participating Employer Name	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
K856	HIGHVIEW FIRE DISTRICT	2,404	(2,449)	(4,581)	(6,620)	-	-
K859	CITY OF FORT MITCHELL	14,281	(36,525)	(43,645)	(61,375)	-	-
K956	CITY OF MEADOW VALE	-	-	-	-	-	-
K959	HOUSING AUTH OF COVINGTON	359,124	177,351	(95,578)	(159,586)	-	-
L001	ADAIR CO AMBULANCE SER	-	-	-	-	-	-
L002	ALLEN CO CONSERVATION DIS	966	(2,761)	(2,670)	(3,698)	-	-
L003	ANDERSON PUBLIC LIBRARY	(58,401)	(56,372)	(22,352)	(27,992)	-	-
L004	CITY OF BARLOW	3,362	(2,608)	(7,601)	(11,150)	-	-
L005	CITY OF GLASGOW	61,127	(84,830)	(233,664)	(341,785)	-	-
L006	BATH CO WATER DISTRICT	(1,900)	(3,553)	(26,325)	(39,329)	-	-
L007	BELL CO COURT CLERK	(10,326)	(14,250)	(17,926)	(25,553)	-	-
L008	BOONE CO BD OF ED	1,516,139	(2,117,805)	(2,253,798)	(3,128,850)	-	-
L009	CITY OF PARIS	121,180	(120,023)	(321,660)	(471,313)	-	-
L010	FIVCO AREA DEVELOPMNT DIST	(9,365)	(13,067)	(82,546)	(123,439)	-	-
L011	DANVILLE BOYLE CO REC	(143,678)	(209,485)	(15,537)	-	-	-
L012	BRACKEN COUNTY PUB LIBRAR	5,900	(3,362)	(9,607)	(14,039)	-	-
L013	BREATHITT CO PUBLIC LIB	2,034	(10,938)	(13,067)	(18,439)	-	-
L014	BRECKINRIDGE CO CLERK OFF	32,031	12,945	(23,684)	(36,960)	-	-
L015	CITY OF MT WASHINGTON	214,000	(169,099)	(175,466)	(240,810)	-	-
L016	BUTLER CO AMBULANCE SVC	12,604	(80,610)	(47,115)	(61,248)	-	-
L017	CALDWELL COUNTY EMS	-	-	-	-	-	-
L018	MURRAY PUBLIC SCHOOLS	376,831	(57,563)	(303,307)	(446,785)	-	-
L020	BALLARD/CARLISLE/LIV PB L	-	-	-	-	-	-
L021	CITY OF CARROLLTON	22,020	(72,434)	(105,408)	(150,801)	-	-
L022	NORTHEAST KY CAA	308,773	143,247	(200,265)	(316,645)	-	-
L023	CITY OF LIBERTY	(31,975)	(108,241)	(63,936)	(84,162)	-	-
L024	HOPKINSVLE CHRIST LIBRARY	33,381	(17,017)	(26,399)	(37,627)	-	-
L025	CITY OF WINCHESTER	(92,736)	(180,099)	(160,496)	(222,426)	-	-
L026	DANIEL BOONE COMM AGENCY	(81,273)	(190,382)	(246,597)	(352,159)	-	-
L027	CITY OF ALBANY	(1,581)	(7,678)	(80,239)	(119,988)	-	-
L028	CRITTENDEN/LIV CO WAT DIS	(21,110)	(34,028)	(35,693)	(50,284)	-	-
L029	CUMBERLAND CO SOIL & WAT	1,592	(837)	(2,202)	(3,207)	-	-
L031	EDMONSON CO AMBULANCE DIS	17,404	9,345	(20,058)	(31,315)	-	-
L032	SANDY HOOK WATER DISTRICT	9,945	(14,177)	(16,288)	(22,867)	-	-
L033	CITY OF IRVINE	25,904	19,219	(35,764)	(56,144)	-	-
L035	CITY OF FLEMINGSBURG	15,666	(33,952)	(49,950)	(71,114)	-	-
L036	FLOYD CO LIBRARY	(9,864)	(31,535)	(35,083)	(49,637)	-	-
L038	FULTON CO LIBRARY	(18,033)	(17,675)	(9,339)	(12,323)	-	-
L039	CITY OF WARSAW	64,860	23,888	(18,375)	(29,741)	-	-
L041	GRANT CO PUBLIC LIBRARY	(56,847)	(83,653)	(32,438)	(39,820)	-	-
L042	MAYFIELD CITY SCHOOLS	(39,362)	(163,529)	(245,146)	(350,857)	-	-
L043	LEITCHFIELD UTILITY COMM	76,322	(38,681)	(100,803)	(146,834)	-	-
L044	GREEN CO AMBULANCE SVC	67,213	39,765	(18,491)	(31,901)	-	-
L045	RACELAND BOARD OF EDUC	(30,328)	(127,781)	(84,579)	(113,194)	-	-
L046	HANCOCK CO PUBLIC LIBRARY	44,130	11,249	(18,049)	(28,016)	-	-
L047	WEST POINT INDEPENDENT SC	(142,528)	(148,169)	(11,544)	(1,739)	-	-
L049	CYNTHIANA/HARRISON LIBRAR	(21,518)	(12,037)	(16,064)	(23,160)	-	-
L050	CITY OF MUNFORDVILLE	(47,467)	(15,462)	(19,159)	(27,710)	-	-
L051	HENDERSON CO WATER DIST	(48,806)	(60,499)	(31,921)	(41,795)	-	-
L052	CITY OF EMINENCE	(18,146)	(23,113)	(24,671)	(34,746)	-	-
L054	DAWSON SPRINGS PUBLIC SCH	(63,131)	(50,763)	(59,076)	(84,111)	-	-
L057	CITY OF NICHOLASVILLE	(61,094)	(298,664)	(393,408)	(561,070)	-	-
L058	PAINTSVILLE BD OF ED	(114,721)	(109,308)	(59,214)	(78,114)	-	-
L060	KNOTT CO SOIL CONV DIST	902	(1,292)	(2,319)	(3,341)	-	-
L061	CITY OF BARBOURVILLE	63,491	436	(47,130)	(70,270)	-	-
L062	CITY OF HODGENVILLE	135,192	69,432	(69,102)	(110,483)	-	-
L063	LAUREL CO PUBLIC LIB DIST	(15,976)	(23,426)	(59,938)	(88,207)	-	-
L064	LOUISA WATER & SEWER COMM	3,747	(3,183)	(33,516)	(50,248)	-	-
L065	LEE CO PUBLIC LIBRARY	(2,229)	(6,294)	(5,848)	(8,127)	-	-
L066	CITY OF HYDEN	6,316	3,552	(8,345)	(12,957)	-	-
L067	LETCHER COUNTY CONS DIST	1,040	(1,265)	(2,438)	(3,523)	-	-
L068	HOUSING AUTH OF VANCEBURG	(2,333)	(3,649)	(6,181)	(8,958)	-	-
L069	STANFORD WATER COMMISSION	(42,663)	(52,231)	(40,054)	(54,827)	-	-
L070	KY WESTERN WATERLAND	-	-	-	-	-	-
L071	RUSSELLVILLE CITY SCHOOLS	(30,499)	(203,349)	(119,821)	(157,667)	-	-
L072	CITY OF EDDYVILLE	(62,823)	(20,017)	(20,387)	(29,229)	-	-
L073	CITY OF PADUCAH	(98,334)	(468,728)	(607,509)	(864,979)	-	-
L074	HOUSING AUTH MCREARY CO	16,786	8,043	(11,198)	(17,691)	-	-
L075	CITY OF LIVERMORE	15,698	3,166	(14,526)	(22,146)	-	-

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Participating Employer Code	Participating Employer Name	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
L076	BEREA BD OF ED	(392,602)	(285,810)	(99,418)	(122,602)	-	-
L077	CITY OF SALTERSVILLE	37,581	7,149	(56,254)	(85,516)	-	-
L078	MARION FREE PUBLIC LIBRAR	(47,998)	(44,600)	(19,683)	(25,111)	-	-
L079	MARSHALL CO SOIL & WATER	3,512	655	(2,326)	(3,543)	-	-
L080	MARTIN CO CONSERV DIST	(1,012)	(1,723)	(1,703)	(2,384)	-	-
L082	MEADE CO BD OF ED	(684,732)	(808,801)	(461,206)	(611,366)	-	-
L083	MENIFEE CO PUBLIC LIBRARY	(29,701)	(18,455)	(2,317)	(1,748)	-	-
L084	BURGIN INDEPENDENT SCH	(154,177)	(152,866)	(44,942)	(51,981)	-	-
L085	METCALFE CO PUBLIC LIB	(6,651)	(13,482)	(11,061)	(15,192)	-	-
L086	CITY OF TOMPKINSVILLE	(199,917)	(166,797)	(61,009)	(76,189)	-	-
L087	MONTGOMERY CO SAN DIST #2	(3,391)	2,135	(3,615)	(5,798)	-	-
L088	MORGAN COUNTY LIBRARY	3,676	(11,834)	(10,512)	(14,451)	-	-
L090	CITY OF NEW HAVEN	5	(9,199)	(8,538)	(11,803)	-	-
L091	NICHOLAS COUNTY LIBRARY	(23,389)	(7,279)	(3,904)	(5,093)	-	-
L092	OHIO CO WATER DIST	(34,538)	(104,118)	(69,534)	(93,286)	-	-
L093	LAGRANGE UTILITY COMM	51,437	(1,270)	(43,415)	(64,942)	-	-
L096	PENDLETON COUNTY WATER	7,367	(28,268)	(27,711)	(38,496)	-	-
L099	POWELLS VALLEY WATER DIST	(11,768)	(23,085)	(17,824)	(24,340)	-	-
L100	SCIENCE HILL BD OF ED	16,745	21,097	(41,537)	(65,479)	-	-
L102	CITY OF MOUNT VERNON	(92,604)	(136,258)	(95,919)	(130,343)	-	-
L103	MOREHEAD UTILITY PLANT BD	85,220	(81,277)	(156,387)	(226,275)	-	-
L104	LAKE CUMBERLAND ADD	(163,440)	(284,094)	(210,270)	(286,570)	-	-
L105	GEOGETOWN/SCOTT CO PARKS	(180,708)	(162,179)	(53,456)	(63,963)	-	-
L106	TRIPLE S PLANNING & ZONIN	4,302	(8,856)	(11,953)	(17,018)	-	-
L107	CITY OF FRANKLIN	(154,947)	(255,237)	(164,342)	(220,018)	-	-
L108	SPENCER CO FIRE DIST	2,898	(2,923)	(2,994)	(4,152)	-	-
L109	CAMPBELLSVILLE CITY SCHOOL	14,629	(23,605)	(107,784)	(159,816)	-	-
L110	CITY OF ELKTON	9,415	(9,872)	(42,730)	(63,441)	-	-
L111	HOUSING AUTH OF CADIZ	3,561	(5,096)	(8,566)	(12,303)	-	-
L112	CITY OF BEDFORD	(7,596)	(3,009)	(6,171)	(9,130)	-	-
L113	UNION CO PLANNING COMM	(28,362)	(49,539)	(9,709)	(9,099)	-	-
L114	WARREN COUNTY BD OF ED	(559,552)	(2,005,550)	(1,390,800)	(1,871,772)	-	-
L115	WASHINGTON CO SCHOOLS	(152,134)	(242,975)	(159,963)	(214,568)	-	-
L118	CORBIN BD OF ED	(349,709)	(449,661)	(230,669)	(300,386)	-	-
L119	CITY OF CAMPTON	15,615	(35,490)	(33,939)	(46,740)	-	-
L120	FALLING SPRINGS ARTS	(35,462)	(39,947)	(36,128)	(50,406)	-	-
L141	CORINTH WATER DISTRICT	(13,736)	12,824	(5,227)	(9,509)	-	-
L156	CITY OF LYNDON	(13,447)	(17,324)	(14,668)	(20,275)	-	-
L159	ELSMERE FIRE PROTECTION	3,510	(2,417)	(3,762)	(5,366)	-	-
L256	CITY OF HURSTBOURNE	(4,725)	(13,330)	(10,402)	(14,207)	-	-
L259	KY CRIME PREVENT COALITIO	-	-	-	-	-	-
L356	EASTWOOD FIRE PROT DIST	(29,755)	(4,097)	-	-	-	-
L456	HARRODS CREEK FIRE DIST	(6,056)	(1,059)	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	32,258	22,283	(5,737)	(10,898)	-	-
L756	PLEASURE RIDGE PARK FIRE	23,378	(14,194)	(18,024)	(25,052)	-	-
L959	NORTHERN KY CONV CTR CORP	(469,072)	(451,398)	(83,441)	(78,978)	-	-
M001	COLUMBIA/ADAIR UTILITIES	(96,903)	(92,538)	(68,380)	(94,009)	-	-
M003	LAWBG-ANDERSON PLAN COMM	(210)	(986)	(1,242)	(1,768)	-	-
M005	GLASGOW WATER COMPANY	63,589	(147,347)	(179,340)	(252,824)	-	-
M006	GATEWAY AREA DEV DISTRICT	80,155	18,975	(53,850)	(83,002)	-	-
M007	MIDDLESBORO CITY SCHOOL	64,305	17,595	(113,700)	(173,418)	-	-
M008	WALTON/VERONA BD OF ED	88,579	(85,119)	(165,161)	(238,169)	-	-
M009	PARIS BOURBON CO LIBRARY	1,544	(20,920)	(25,762)	(36,452)	-	-
M010	BOYD CO BD OF ED	79,545	(269,391)	(435,042)	(624,285)	-	-
M011	BOYLE COUNTY BD OF EDUC	(239,896)	(320,046)	(216,947)	(293,704)	-	-
M012	EAST PENDLETON WATER DIST	17,246	(8,926)	(24,033)	(35,116)	-	-
M013	BREATHITT CO SOIL CONSERV	2,388	(6,115)	(1,578)	(1,638)	-	-
M014	CITY OF HARDINSBURG	(68,348)	(21,619)	(14,677)	(20,429)	-	-
M015	BULLITT CO FISCAL COURT	396,599	(71,507)	(411,853)	(608,170)	-	-
M017	CITY OF FREDONIA	(914)	(15,658)	(3,100)	(2,740)	-	-
M018	CALLOWAY CO PUBLIC LIBRAR	(6,085)	(24,862)	(25,163)	(35,222)	-	-
M019	CAMPBELL CO COURTHOUSE	718	(4,197)	(5,144)	(7,271)	-	-
M020	CITY OF BARDWELL	(9,022)	981	(26,001)	(39,470)	-	-
M021	CARROLL CO WATER DISTRICT	8,044	(16,012)	(35,210)	(51,285)	-	-
M022	CITY OF OLIVE HILL	(33,426)	(118,238)	(77,735)	(104,071)	-	-
M023	E CASEY CO WATER DISTRICT	(11,807)	(19,135)	(18,692)	(26,189)	-	-
M024	CHRISTIAN CO BD OF ED	(790,068)	(951,470)	(876,686)	(1,222,154)	-	-
M025	WINCHESTER MUNICIPAL UTIL	(127,178)	(268,810)	(240,999)	(334,751)	-	-
M026	CLAY COUNTY 911 BOARD	26,750	10,326	(17,232)	(26,989)	-	-

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
M027	HOUSING AUTH OF ALBANY		(1,575)	(7,607)	(11,705)	(16,817)	-
M029	CUMBERLAND CO FISCAL CT		(23,119)	(64,979)	(74,642)	(105,276)	-
M030	DAVIESS CO BD OF EDUC		(1,267,804)	(1,838,315)	(1,202,655)	(1,616,202)	-
M031	EDMONSON CO CONSERV DIST		4,473	(821)	(1,638)	(2,305)	-
M033	IRVINE MUNICIPAL UTILITY		(9,188)	(54,394)	(49,921)	(69,145)	-
M034	FAYETTE CO BD EDUCATION		(378,784)	(4,293,563)	(4,564,946)	(6,406,015)	-
M035	FLEMING COUNTY LIBRARY		4,621	(13,634)	(12,785)	(17,653)	-
M037	FRANKLIN CO BD OF ED		(902,080)	(1,236,697)	(719,701)	(954,412)	-
M038	HICKMAN/FULTON RIV PRT AU		(59,304)	(57,513)	(21,950)	(27,105)	-
M039	GALLATIN CO WATER DIS		(28,285)	(33,409)	(18,404)	(24,262)	-
M040	GARRARD CO PUBLIC LIBRARY		23,796	2,463	(14,544)	(21,938)	-
M041	GRANT CO BD OF ED		(712,300)	(776,550)	(391,573)	(509,111)	-
M042	CITY OF MAYFIELD		29,760	(21,006)	(71,978)	(106,132)	-
M043	CITY OF CANEYVILLE		(18,540)	(43,345)	(10,803)	(11,485)	-
M044	GREEN/TAYLOR WATER DIST		(15,183)	(49,649)	(41,109)	(56,650)	-
M045	CITY OF FLATWOODS		(32,582)	(93,460)	(87,320)	(121,477)	-
M046	CITY OF LEWISPORT		(8,584)	(43,036)	(46,113)	(64,557)	-
M047	HARDIN CO PUBLIC LIBRARY		(57,052)	(95,741)	(28,863)	(32,720)	-
M048	CITY OF BENHAM		(14,418)	(50,127)	(16,394)	(18,976)	-
M049	HARRISON CO CONSERVA DIST		10,691	(5,603)	(4,598)	(6,146)	-
M050	HART CO CONSERVATION DIST		(50)	(3,037)	(3,321)	(4,666)	-
M051	HENDERSON CO BD OF ED		179,690	(345,535)	(758,440)	(1,103,355)	-
M052	HENRY CO LIBRARY		(42,532)	(43,535)	(14,697)	(17,612)	-
M054	CITY OF DAWSON SPRINGS		4,201	(18,732)	(39,607)	(57,710)	-
M056	JEFF CO MED CTR STM & CHL		(122,302)	(75,456)	(89,215)	(127,539)	-
M057	NICH-VLE/JESS CO PK & REC		52,359	13,131	(23,137)	(35,718)	-
M058	CITY OF PAINTSVILLE		(195,765)	(284,938)	(196,501)	(265,684)	-
M059	KENTON COUNTY FISCAL CT		317,512	(359,397)	(717,638)	(1,040,821)	-
M060	CITY OF HINDMAN		(33,112)	(31,277)	(7,032)	(7,300)	-
M061	KNOX CO E M S		(118,790)	(137,354)	(85,442)	(114,542)	-
M062	LARUE CO WATER DIST #1		(27,137)	(13,216)	(17,329)	(24,790)	-
M064	HOUSING AUTH/ LAWRENCE CO		(9,660)	(20,113)	(12,151)	(16,125)	-
M065	LEE CO SOIL CONSERV DIST		2,475	4,318	(2,640)	(4,519)	-
M067	JENKINS BD OF ED		(82,990)	(94,801)	(37,032)	(45,672)	-
M068	CITY OF VANCEBURG		(66,623)	(44,557)	(26,324)	(35,584)	-
M069	CITY OF STANFORD		23,066	(13,692)	(12,590)	(17,276)	-
M070	LEDBETTER WATER DISTRICT		(15,765)	(17,628)	(18,008)	(25,406)	-
M073	W MCCRACKEN CO WATER DIST		(2,735)	2,372	(6,769)	(10,467)	-
M075	CITY OF SACRAMENTO		9,898	(12,422)	(13,091)	(18,049)	-
M076	CITY OF RICHMOND		49,666	(270,540)	(354,503)	(503,273)	-
M077	MAGOFFIN CO COURT CLERK		(19,573)	(49,486)	(17,412)	(20,629)	-
M078	LEBANON WATER WORKS		(12,938)	(55,492)	(51,906)	(72,158)	-
M079	MARSHALL CO REF DISP DIST		28,299	(49,094)	(51,690)	(71,813)	-
M080	MARTIN CO HOUSING AUTH		-	-	-	-	-
M081	CITY OF MAYSVILLE		(142,498)	(123,021)	(221,657)	(320,305)	-
M082	CITY OF BRANDENBURG		31,491	(9,322)	(46,207)	(68,266)	-
M084	MERCER CO BOARD OF ED		(235,382)	(377,030)	(261,085)	(353,518)	-
M085	CITY OF EDMONTON		31,719	(46,361)	(56,476)	(79,676)	-
M087	MT STERL/MONTGOMERY LIB		(21,943)	(34,251)	(22,180)	(29,783)	-
M088	MORGAN CO CONSERVAT DIST		(156)	(1,148)	(2,460)	(3,597)	-
M090	BARDSTOWN BD OF ED		(240,016)	(438,916)	(338,258)	(463,022)	-
M091	NICHOLAS CO WATER DIST		(2,725)	(6,498)	(9,104)	(13,057)	-
M092	CITY OF BEAVER DAM		12,043	(43,662)	(56,180)	(79,780)	-
M093	OLDHAM CO WATER DIST		37,102	(96,841)	(81,754)	(111,633)	-
M096	CITY OF FALMOUTH		11,979	(10,726)	(61,241)	(91,877)	-
M097	E KY CONCEN EMPLOY PRO		19,612	(132,463)	(162,956)	(230,302)	-
M098	PIKE CO HOUSING AUTHORITY		(70,587)	(24,425)	(14,232)	(19,434)	-
M099	BEECH FORK WATER COMM		11,633	(6,358)	(22,746)	(33,508)	-
M100	PULASKI CO BD OF ED		(1,180,901)	(1,697,820)	(874,639)	(1,139,970)	-
M104	RUSSELL CO PUBLIC LIBRARY		20,900	(1,168)	(16,540)	(24,535)	-
M105	SCOTT COUNTY LIBRARY		(17,235)	(60,817)	(66,967)	(94,376)	-
M106	SHELBY CO BD OF ED		(136,293)	(1,548,938)	(728,871)	(912,833)	-
M107	FRANKLIN ELECTRIC PLNT BD		97,903	(10,282)	(85,966)	(127,247)	-
M108	SPENCER CO PUBLIC LIB		15,223	(12,514)	(17,410)	(24,710)	-
M109	CITY OF CAMPBELLSVILLE		(304,234)	(420,238)	(196,475)	(252,008)	-
M110	CITY OF GUTHRIE		102,020	28,744	(31,869)	(50,352)	-
M111	TRIGG CO CONS DISTRICT		(2,068)	(4,538)	(2,606)	(3,438)	-
M112	CITY OF MILTON		(3,682)	(9,980)	(20,101)	(29,317)	-
M113	CITY OF STURGIS		43,615	8,865	(35,044)	(53,352)	-

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,						
Participating Employer Code	Participating Employer Name	2022	2023	2024	2025	2026
(1)	(2)	(24)	(25)	(26)	(27)	(28)
M115	WASHINGTON CO LIBRARY BD	6,251	(5,754)	(10,205)	(14,708)	-
M116	WAYNE CO PUBLIC LIBRARY	(47,525)	(45,633)	(17,470)	(21,645)	-
M117	WEBSTER CO BD OF ED	(24,806)	(231,895)	(240,963)	(337,026)	-
M118	WHITLEY CO FISCAL COURT	62,663	(116,734)	(283,012)	(413,661)	-
M119	WOLFE CO FISCAL COURT	28,533	(47,056)	(85,677)	(123,712)	-
M120	WOODFORD COUNTY LIBRARY	(33,406)	(65,814)	(39,083)	(51,780)	-
M215	SHEPHER/BULLIT CO TOURIST	(1,872)	(54,772)	(40,812)	(55,275)	-
M315	CITY OF PIONEER VILLAGE	838	(602)	(3,021)	(4,455)	-
M356	MIDDLETOWN FIRE PROT DIST	(9,742)	-	-	-	-
M415	BULLITT CO SANITATION DIS	132,506	20,263	(37,209)	(56,550)	-
N001	ADAIR CO CONSERVATION DIS	6,267	(1,655)	(5,247)	(7,650)	-
N006	HOUSING AUTH OWINGSVILLE	624	(4,788)	(6,845)	(9,748)	-
N007	PINEVILLE BD OF EDUCATION	(61,819)	(84,868)	(39,658)	(50,838)	-
N008	CITY OF FLORENCE	(104,779)	(253,368)	(341,133)	(487,895)	-
N009	CITY OF MILLERSBURG	13,124	10,771	(2,471)	(4,849)	-
N010	BOYD CO PUBLIC LIBRARY	(126,748)	(209,670)	(58,008)	(64,521)	-
N011	CITY OF PERRYVILLE	(1,487)	(1,448)	(1,937)	(2,779)	-
N012	CITY OF BROOKSVILLE	24,919	15,835	(19,674)	(31,314)	-
N013	MIDDLE KY COMM ACT PART	(85,396)	(172,984)	(161,420)	(224,689)	-
N014	CITY OF IRVINGTON	(151,843)	(51,661)	(12,963)	(15,938)	-
N015	BULLITT CO CONSERVAT DIST	(4,898)	(6,951)	(2,657)	(3,263)	-
N017	PRINCETON ELECTRIC PL BD	21,988	(39,824)	(93,311)	(136,100)	-
N018	MURRAY/CALLOWAY CO AIRPRT	(1,783)	(2,553)	(3,219)	(4,575)	-
N020	CARLISLE CO SANIT DIST 1	(690)	(3,953)	(5,680)	(8,132)	-
N021	CARROLLTON UTILITIES COMM	(34,473)	(29,188)	(116,125)	(173,253)	-
N022	CITY OF GRAYSON	53,378	22,361	(68,922)	(106,456)	-
N025	EAST CLARK CO WATER DIST	16,940	(7,855)	(22,081)	(32,194)	-
N029	CUMBERLAND CO PUBLIC LIB	(18,331)	(23,545)	(8,240)	(9,932)	-
N033	ESTILL CO WATER DIST NO 1	28,875	8,931	(20,869)	(32,142)	-
N035	HOUSING AUTH FLEMINGSBURG	4,073	(17,507)	(5,914)	(6,729)	-
N036	PRESTONSBURG CITY UTIL	(252,500)	(218,955)	(191,222)	(266,599)	-
N037	FRANKFORT INDEP SCHOOLS	(125,594)	(126,522)	(88,146)	(119,936)	-
N038	HOUSING AUTH OF HICKMAN	(13,266)	(9,450)	(12,774)	(18,412)	-
N041	BULLOCK PEN WATER DIST	(9,120)	(53,827)	(57,821)	(81,083)	-
N042	PURCHASE AREA DEV DIST	(33,233)	(47,315)	(133,683)	(196,372)	-
N043	GRAYSON CO LIBRARY	(51,587)	(56,479)	(18,864)	(22,460)	-
N044	HOUSING AUTH OF GREENSBUR	(14,536)	(653)	-	-	-
N045	KENTUCKY ED DEV CORP	93,812	133,785	(49,111)	(88,567)	-
N047	ELIZABETHTOWN BD OF EDUC	(211,004)	(360,598)	(225,007)	(299,762)	-
N049	CYNTHIANA HARRISON CO JPC	(841)	(5,102)	(6,852)	(9,768)	-
N050	CITY OF HORSE CAVE	72,375	2,236	(32,805)	(48,538)	-
N051	CITY OF HENDERSON	(501,058)	(594,910)	(549,954)	(768,801)	-
N052	CITY OF NEW CASTLE	4,138	(2,644)	(9,778)	(14,417)	-
N054	CITY OF MADISONVILLE	330,001	(230,474)	(623,136)	(910,944)	-
N057	NICHOLASVILLE HOUSING AUT	3,436	(901)	(6,359)	(9,520)	-
N058	JOHNSON CO LIBRARY	1,338	(20,582)	(22,195)	(31,128)	-
N060	KNOTT CO WATER & SEWER	54,858	13,483	(37,589)	(57,813)	-
N061	KNOX CO SOIL CONSERV DIS	(996)	(3,559)	(2,851)	(3,902)	-
N063	CUMBERLAND VAL AREA DEV	(43,805)	(35,238)	(71,879)	(104,911)	-
N065	THREE FORKS REG JAIL	33,390	(132,809)	(95,806)	(129,180)	-
N067	HOUSING ORIENTED MINISTRI	82,071	19,992	(29,190)	(45,139)	-
N068	GAR,QUI,KY-O-HTS WTR DIST	(18,327)	(35,239)	(17,869)	(23,053)	-
N069	CITY OF CRAB ORCHARD	(38,592)	(15,708)	(3,416)	(3,917)	-
N071	CITY OF AUBURN	(33,066)	(48,956)	(27,998)	(37,016)	-
N072	LYON CO AMBULANCE SERVICE	18,172	(22,465)	(46,141)	(66,948)	-
N075	CITY OF ISLAND	11,262	5,092	(8,787)	(13,781)	-
N076	MADISON CO EMS	(720)	(1,593)	(5,960)	(8,789)	-
N077	MAGOFFIN CO WATER DIST	13,894	(16,632)	(26,705)	(38,342)	-
N078	CENTRAL KY COMM ACTION	823,010	44,973	(455,312)	(682,885)	-
N079	BENTON ELECTRIC SYSTEM	(35,460)	(56,367)	(56,992)	(79,992)	-
N080	MARTIN CO WATER DISTRICT	(527,446)	(350,428)	(22,451)	-	-
N081	BUFFALO TRACE AR DEV DIST	53,122	(24,011)	(103,844)	(153,199)	-
N082	MEADE CO WATER DISTRICT	23,767	(22,143)	(34,411)	(48,996)	-
N084	MERCER CO PUBLIC LIBRARY	(7,479)	(27,941)	(30,075)	(42,389)	-
N085	METCALFE CO CONSERV DIST	676	(725)	(2,584)	(3,803)	-
N087	CITY OF MT STERLING	(43,513)	(90,790)	(71,002)	(96,899)	-
N088	MORGAN CO AMBULANCE SERV	(33,482)	(28,790)	(22,180)	(30,520)	-
N089	MUHLENBERG CO WATER DIST	(20,712)	(63,330)	(53,400)	(73,479)	-
N090	BARDSTOWN-NELSON CO TOUR	18,110	141	(15,545)	(23,590)	-

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
N092	CITY OF HARTFORD	(6,384)	(19,585)	(53,427)	(78,313)	-	-
N093	CITY OF LAGRANGE	78,692	34,864	(47,338)	(74,661)	-	-
N094	CITY OF OWENTON	14,532	(4,081)	(8,249)	(11,730)	-	-
N097	KY VALLEY ED COOPERATIVE	22,658	12,717	(8,836)	(14,309)	-	-
N098	PIKE CO LIBRARY DISTRICT	88,092	2,278	(45,527)	(67,411)	-	-
N099	CITY OF CLAY CITY	78,520	18,058	(16,669)	(26,195)	-	-
N100	CITY OF BURNSIDE	(4,476)	(28,977)	(19,395)	(26,060)	-	-
N103	HOUSING AUTH OF MOREHEAD	29,112	18,315	(26,501)	(41,894)	-	-
N104	CITY OF JAMESTOWN	9,821	(40,583)	(72,865)	(105,236)	-	-
N106	W SHELBY WATER DISTRICT	(7,184)	(16,482)	(16,942)	(23,755)	-	-
N107	SIMPSON CO CONSER DIST	(1,059)	(1,823)	(1,781)	(2,491)	-	-
N110	LOGAN/TODD REG. WATER COM	96,050	34,919	(40,230)	(63,706)	-	-
N111	BARKLEY LAKE WATER DIST	(6,251)	(24,651)	(49,623)	(71,785)	-	-
N112	TRIMBLE CO WATER DIST	(15,108)	(12,296)	(8,432)	(11,465)	-	-
N113	UNION CO LIBRARY BD	(39,883)	(39,995)	(21,417)	(28,217)	-	-
N114	BOWLING GRN MUNICIPAL UTI	46,121	(735,723)	(980,539)	(1,394,879)	-	-
N115	WASHINGTON CO CONSER DIST	(312)	(2,039)	(2,132)	(2,997)	-	-
N116	MONTICELLO UTILITY COMM	8,719	(41,293)	(83,423)	(121,062)	-	-
N117	CITY OF DIXON	(16,172)	(24,609)	(6,268)	(6,740)	-	-
N118	CITY OF WILLIAMSBURG	3,763	(102,164)	(151,046)	(216,088)	-	-
N119	WOLFE CO CONSER DISTRICT	753	(2,316)	(3,146)	(4,473)	-	-
N120	WOODFORD CO PLAN ZONING	2,625	(16,537)	(19,322)	(27,162)	-	-
N959	N KY CONV & VISITORS BUR	(623,943)	(506,856)	(69,422)	(53,569)	-	-
P001	HOUSING AUTH OF COLUMBIA	(51,575)	(28,169)	(7,734)	(9,141)	-	-
P005	GLASGOW ELECTRIC PLANT BD	(80,625)	(140,824)	(272,943)	(397,539)	-	-
P006	BATH COUNTY E.M.S.	(56,451)	(22,539)	(34,970)	(51,152)	-	-
P007	CITY OF PINEVILLE	(27,153)	(24,867)	(17,955)	(24,620)	-	-
P008	BOONE CO PLANNING COMM	(13,399)	(73,005)	(76,617)	(107,186)	-	-
P009	HOUSING AUTHORITY PARIS	(56,037)	(10,795)	(14,528)	(21,373)	-	-
P010	REGIONAL PUBLIC SAFETY	7,900	(12,980)	(52,946)	(78,602)	-	-
P011	CITY OF JUNCTION CITY	(20,462)	(9,478)	(13,450)	(19,551)	-	-
P013	CITY OF JACKSON	(54,662)	(86,989)	(90,293)	(127,388)	-	-
P014	BRECKINRIDGE CO PUBLIC LI	(9,168)	(23,975)	(15,643)	(20,937)	-	-
P015	CITY OF LEBANON JUNCTION	40,488	(6,154)	(18,880)	(27,217)	-	-
P017	PRINCETON WATER/WASTEWATE	(26,703)	(78,037)	(56,478)	(76,358)	-	-
P018	MURRAY/CALLOWAY TRANS AUT	(41,059)	(14,031)	(25,418)	(37,197)	-	-
P022	RATTLESNAKE RIDGE WATER	60,125	4,625	(46,468)	(69,872)	-	-
P023	LIBERTY TOURISM	7,907	7,508	(113)	(961)	-	-
P025	CLARK CO CONSVATION DIST	197	(1,349)	(1,754)	(2,491)	-	-
P033	ESTILL COUNTY EMS	-	-	-	-	-	-
P035	FLEMING CO DISPATCH	2,156	(6,784)	(11,949)	(17,244)	-	-
P037	COMMUNITY ACTION KENTUCKY	187,397	62,808	(56,868)	(90,890)	-	-
P038	HICKMAN ELECTRIC SYSTEM	(43,331)	(48,546)	(29,949)	(40,123)	-	-
P041	CITY OF DRY RIDGE	(56,402)	(30,707)	(21,467)	(29,486)	-	-
P043	CITY OF CLARKSON	22,590	(10,324)	(11,410)	(15,755)	-	-
P045	GREENUP CO ENVIR COMM	39,906	15,435	(12,473)	(20,128)	-	-
P047	CITY OF WEST POINT	(45,391)	(70,440)	(19,749)	(22,047)	-	-
P048	HARLAN COUNTY C A A	3,263	(114,146)	(89,714)	(121,882)	-	-
P049	HOUSING AUTHORITY OF CYNT	(86,400)	(90,868)	(42,022)	(54,023)	-	-
P050	HART CO SOLID WASTE SVC	60,826	(17,514)	(49,003)	(70,981)	-	-
P051	HENDERSON MUN POWER&LIGHT	289,174	(95,899)	(266,682)	(388,572)	-	-
P052	LITTLE KY RV WS CONV DIST	3,382	4,040	(4,728)	(7,603)	-	-
P054	HOUSING AUTH DAWSON SPG	713	(4,119)	(18,956)	(28,213)	-	-
P057	VALLEY VIEW FERRY AUTHORI	11,965	18,079	(7,788)	(13,829)	-	-
P061	BARBOURVILLE UTILITY COMM	115,908	(99,571)	(176,389)	(253,197)	-	-
P063	LAUREL CO WATER DIST #2	(50,379)	(74,886)	(56,746)	(77,648)	-	-
P068	LEWIS CO PUBLIC LIBRARY	(1,770)	(6,195)	(6,784)	(9,543)	-	-
P069	LINCOLN CO CLERK	39,724	18,604	(26,470)	(41,383)	-	-
P071	LOGAN CO CONS DISTRICT	24,943	7,997	(6,412)	(10,282)	-	-
P072	LYON CO WATER DISTRICT	(49,670)	(40,865)	(11,440)	(13,244)	-	-
P075	MCLEAN CO REG WATER COMM	42,575	20,945	(13,988)	(22,977)	-	-
P076	MADISON CO PUBLIC LIBRARY	(41,240)	(71,345)	(78,993)	(111,094)	-	-
P077	SALYERS/MAG CO JOINT HOUS	8,086	(4,688)	(9,217)	(13,269)	-	-
P078	MARION CO CONSERVAT DIST	289	(1,776)	(2,256)	(3,198)	-	-
P079	CITY OF CALVERT CITY	82,870	(7,062)	(94,137)	(140,603)	-	-
P081	MASON COUNTY LIBRARY	(90,381)	(73,254)	(13,800)	(13,452)	-	-
P084	ANDERSON-DEAN COMM PARK	(68,555)	(58,209)	(5,761)	(2,734)	-	-
P087	MONTGOMERY CTY WATER DIST	(14,374)	(10,269)	(4,454)	(5,729)	-	-
P088	MORGAN CO WATER DIST	35,693	10,539	(15,410)	(23,992)	-	-

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,						
Participating Employer Code	Participating Employer Name	2022	2023	2024	2025	2026
(1)	(2)	(24)	(25)	(26)	(27)	(28)
P089	MUHLENBERG WATER DIST #3	19,339	(401)	(18,688)	(27,909)	-
P090	NORTH NELSON WATER DIST	(5,029)	(8,676)	(15,314)	(22,180)	-
P092	OHIO CO REG WASTEWATER D	31,350	4,300	(17,387)	(26,378)	-
P097	KY RIVER AREA DEV DIST	(50,391)	(71,268)	(102,459)	(146,537)	-
P100	LAKE CUMBERLAND CAA, INC	224,051	(23,302)	(236,307)	(351,695)	-
P103	MOREHEAD TOURISM COMMISSI	(20,378)	(10,317)	(17,357)	(25,373)	-
P104	RUSSELL CO TOURIST COMM	3,491	(5,688)	(5,166)	(6,997)	-
P105	GEORGETOWN/SCOTT TOURISM	(24,993)	(25,176)	(9,451)	(11,741)	-
P106	MULTI PURPOSE COMM ACTION	74,642	20,769	(23,300)	(36,689)	-
P107	SIMPSON CO LIBRARY DIST	622	(11,256)	(14,959)	(21,278)	-
P110	TODD COUNTY CONSERVATION DISTRICT	777	(489)	(2,824)	(4,202)	-
P111	JOHN L STREET LIBRARY	(5,826)	(4,409)	(7,183)	(10,304)	-
P113	STURGIS HOUSING AUTHORITY	(10,939)	(4,177)	(4,205)	(6,007)	-
P115	HOUSING AUTH SPRINGFIELD	(17,737)	(1,909)	(5,552)	(8,372)	-
P116	CITY OF MONTICELLO	(25,713)	(17,850)	(26,385)	(38,057)	-
P117	CITY OF CLAY	50,761	36,172	(19,082)	(32,498)	-
P120	WOODFORD CO CONSERV DIST	2,720	(535)	(3,284)	(4,869)	-
P959	CITY OF CRESTVIEW HILLS	(21,461)	(44,933)	(17,884)	(22,016)	-
R003	SOUTH ANDERSON WATER DIST	23,877	(8,785)	(18,019)	(25,836)	-
R005	BARREN CO SOIL CONS DIS	(296)	(2,236)	(2,278)	(3,186)	-
R008	BOONE CO LIBRARY DIST	189,992	(122,123)	(236,552)	(339,973)	-
R010	ASHLAND BD OF ED	(197,561)	(325,611)	(377,024)	(534,922)	-
R011	DANVILLE BOYLE PLANNING	(7,437)	(1,874)	(6,677)	(9,899)	-
R013	BREATHITT COUNTY WATER DISTRICT	6,326	(4,245)	(13,002)	(19,072)	-
R015	CITY OF SHEPHERDSVILLE	(61,313)	(116,144)	(91,963)	(126,220)	-
R017	CITY OF PRINCETON	(79,238)	(107,107)	(45,705)	(57,424)	-
R018	MURRAY ELECTRIC SYSTEM	(29,383)	(148,281)	(204,370)	(292,060)	-
R019	FORT THOMAS BOARD OF ED	(127,844)	(236,960)	(251,547)	(354,789)	-
R021	CARROLLTON/CARR CO REC TR	(369)	(3,065)	(3,626)	(5,125)	-
R024	CHRISTIAN CO WATER DIST	34,847	(13,350)	(43,053)	(62,950)	-
R030	DAVIESS CO AIRPORT BD	(13,334)	(62,580)	(24,774)	(30,437)	-
R033	CITY OF RAVENNA	(30,487)	(24,948)	(4,470)	(4,220)	-
R034	LEXINGTON PUBLIC LIBRARY	(599,060)	(657,454)	(389,013)	(517,910)	-
R036	CITY OF PRESTONSBURG	(8,157)	(266,462)	(194,092)	(261,602)	-
R037	PAUL SAWYIER LIBRARY	(74,690)	(89,824)	(82,516)	(115,102)	-
R038	CITY OF FULTON	(769)	(32,289)	(90,036)	(132,184)	-
R041	CITY OF CRITTENDEN	(31,329)	(31,949)	(7,483)	(7,969)	-
R042	MAYFIELD ELEC & WATER SYS	78,977	(201,957)	(254,875)	(360,234)	-
R045	CITY OF RUSSELL	(37,332)	(53,348)	(73,131)	(104,859)	-
R047	LINCOLN TRAIL AREA DEV DI	114,334	38,483	(107,597)	(164,743)	-
R048	HARLAN CO CONSERV DIST	1,497	(2,419)	(3,062)	(4,319)	-
R050	HART CO AMB SERVICE	(115,265)	(72,858)	(74,388)	(105,753)	-
R051	HENDERSON MUN W & S DEPT	(152,018)	(310,380)	(298,109)	(415,130)	-
R052	CITY OF CAMPBELLSBURG	(1,653)	(1,995)	(3,976)	(5,741)	-
R054	SOUTH HOPKINS WATER DIST	(13,865)	(21,167)	(21,180)	(29,602)	-
R057	CITY OF WILMORE	(3,364)	(59,748)	(74,366)	(105,383)	-
R058	HOUSING AUTH OF PAINTSVLE	(10,680)	(26,535)	(36,932)	(52,878)	-
R061	KY COMM ECONOMIC OPPORT	584,272	(287,271)	(497,632)	(708,708)	-
R063	WOODCREEK WATER DISTRICT	98,455	(108,258)	(160,019)	(227,943)	-
R071	LOGAN CO PUBLIC LIBRARY	(29,667)	(46,779)	(35,331)	(48,413)	-
R072	LYON CO HOUSING AUTHORITY	(12,207)	(19,148)	(18,184)	(25,397)	-
R073	MCCRACKEN CO BD OF ED	(225,138)	(666,603)	(677,236)	(948,713)	-
R076	RICHMOND UTILITIES	(283,369)	(380,436)	(236,962)	(317,298)	-
R078	CITY OF LORETTO	(482)	(2,319)	(1,899)	(2,601)	-
R079	MARSHALL CO PUB LIBRARY	(64,586)	(69,397)	(56,143)	(77,129)	-
R088	CITY OF WEST LIBERTY	(14,373)	(79,411)	(93,627)	(132,485)	-
R089	CENTRAL CITY MUN WTR&SEWR	33,809	(25,175)	(71,022)	(103,835)	-
R090	NELSON CO PUBLIC LIBRARY	38,805	(64,705)	(78,096)	(109,799)	-
R093	TRI CO COMM ACTION AGENCY	(4,971)	(30,759)	(20,098)	(26,569)	-
R097	PERRY COUNTY PUBLIC LIB	(54,374)	(67,771)	(46,477)	(62,848)	-
R103	ROWAN CO PUBLIC LIBRARY	37,223	(7,966)	(27,439)	(40,104)	-
R104	CITY OF RUSSELL SPRINGS	67,715	(5,436)	(64,254)	(95,756)	-
R105	CITY OF STAMPING GROUND	18,081	3,642	(1,644)	(2,607)	-
R106	SHELBY CO PARK RECREATION	(6,636)	(24,068)	(32,502)	(46,096)	-
R109	TAYLOR CO PUBLIC LIBRARY	(33,749)	(34,406)	(24,118)	(32,961)	-
R114	BOWLING GREEN PUBLIC SCHO	(53,545)	(384,229)	(486,422)	(691,021)	-
R115	S W E D A	(2,140)	(4,829)	(4,615)	(6,459)	-
R116	WAYNE CO CONSERV DIST	(6,765)	(16,257)	(3,633)	(3,612)	-
R117	WEBSTER COUNTY WATER DIST	(39,331)	(31,491)	(30,429)	(42,551)	-

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
R118	WILLIAMSBURG IND BD OF ED	(82,716)	(146,498)	(76,794)	(99,982)	-	-
R120	CITY OF MIDWAY	(16,368)	(40,866)	(19,706)	(25,255)	-	-
R959	N KY LEGAL AID SOCIETY	296,205	35,316	(175,964)	(266,370)	-	-
T036	FLOYD COUNTY CONSV DIST	1,767	(4,688)	(7,266)	(10,419)	-	-
V001	ADAIR COUNTY FISCAL COURT	(72,195)	(139,020)	(130,712)	(182,419)	-	-
V002	ALLEN COUNTY FISCAL COURT	(283,644)	(167,743)	(164,032)	(232,109)	-	-
V003	ANDERSON CO FISCAL COURT	285,044	109,297	(189,998)	(296,527)	-	-
V004	BALLARD COUNTY FISCAL CT	258,310	(32,355)	(179,378)	(263,359)	-	-
V005	BARREN CO FISCAL CT	(167,270)	(184,679)	(118,036)	(159,451)	-	-
V006	BATH CO FISCAL COURT	(35,826)	(35,785)	(93,043)	(136,919)	-	-
V007	BELL CO FISCAL CT	(20,856)	(90,560)	(168,008)	(243,599)	-	-
V008	BOONE CO FISCAL CT	35,564	(763,399)	(760,239)	(1,057,968)	-	-
V009	BOURBON CO FISCAL COURT	154,417	(37,946)	(177,271)	(260,920)	-	-
V010	BOYD COUNTY FISCAL COURT	30,276	(427,438)	(516,179)	(729,203)	-	-
V011	BOYLE COUNTY FISCAL COURT	21,399	(176,359)	(242,211)	(344,571)	-	-
V012	BRACKEN CO FISCAL COURT	80,105	23,599	(93,865)	(143,730)	-	-
V013	BREATHITT CO FISCAL COURT	(32,876)	(75,689)	(98,059)	(139,352)	-	-
V014	BRECKINRIDGE CO FISCAL CT	114,250	(94,549)	(188,395)	(271,384)	-	-
V016	BUTLER COUNTY FISCAL CT	(31,927)	(148,877)	(154,816)	(217,654)	-	-
V017	CALDWELL CO FISCAL COURT	(26,470)	(90,718)	(107,342)	(151,710)	-	-
V018	CALLOWAY CO FISCAL COURT	(193,808)	(391,407)	(298,646)	(407,227)	-	-
V019	CAMPBELL CO FISCAL CT	(75,541)	(1,219,065)	(704,398)	(919,382)	-	-
V020	CARLISLE CO FISCAL COURT	(6,869)	20,425	(68,836)	(106,774)	-	-
V021	CARROLL CO FISCAL CT	15,236	(119,681)	(197,452)	(283,853)	-	-
V022	CARTER CO FISCAL CT	133,353	(99,292)	(254,246)	(370,524)	-	-
V023	CASEY CO FISCAL COURT	(138,521)	(265,430)	(174,094)	(233,607)	-	-
V024	CHRISTIAN CO FISCAL COURT	723	(195,739)	(265,603)	(378,323)	-	-
V025	CLARK COUNTY FISCAL COURT	(337,982)	(436,787)	(232,918)	(306,378)	-	-
V026	CLAY COUNTY FISCAL CT	79,048	(244,531)	(302,036)	(426,122)	-	-
V027	CLINTON CO FISCAL COURT	(125,538)	(263,913)	(149,609)	(198,755)	-	-
V028	CRITTENDEN CO FIS CT	67,525	(114,743)	(162,112)	(230,100)	-	-
V030	DAVIESS CO FISCAL COURT	(79,059)	(298,247)	(456,501)	(656,111)	-	-
V031	EDMONSON CO FISCAL CRT	92,185	9,190	(110,272)	(166,720)	-	-
V032	ELLIOTT CO FISCAL CT	(13,344)	(33,639)	(56,603)	(81,742)	-	-
V033	ESTILL CO FISCAL COURT	109,283	(97,546)	(144,949)	(205,025)	-	-
V035	FLEMING CO FISCAL COURT	(45,777)	(91,325)	(84,012)	(116,860)	-	-
V036	FLOYD CO FISCAL COURT	63,721	(177,898)	(277,883)	(398,019)	-	-
V037	FRANKLIN CO FISCAL COURT	1,823	(457,203)	(387,694)	(531,339)	-	-
V038	FULTON COUNTY FIS CT	(470,411)	(506,878)	(215,046)	(271,863)	-	-
V039	GALLATIN CO FISCAL COURT	74,739	(64,929)	(151,973)	(220,890)	-	-
V040	GARRARD CO FISCAL COURT	766,404	650,509	(170,711)	(325,434)	-	-
V041	GRANT COUNTY FISCAL COURT	374,720	(48,236)	(224,685)	(328,958)	-	-
V042	GRAVES COUNTY FISCAL CT	(119,127)	(307,056)	(303,733)	(424,630)	-	-
V043	GRAYSON CO FISCAL COURT	192,763	(108,399)	(304,707)	(444,638)	-	-
V044	GREEN COUNTY FISCAL COURT	24,377	(66,798)	(63,853)	(88,127)	-	-
V045	GREENUP CO FISCAL CT	(165,598)	(275,446)	(318,423)	(451,318)	-	-
V046	HANCOCK CO FISCAL COURT	78,522	(89,387)	(173,997)	(251,273)	-	-
V047	HARDIN CO FISCAL COURT	20,552	(230,217)	(251,679)	(352,195)	-	-
V048	HARLAN CO FIS CT	(213,765)	(167,839)	(260,635)	(376,990)	-	-
V049	HARRISON CO FISCAL COURT	(2,868)	(43,731)	(100,193)	(146,314)	-	-
V050	HART COUNTY FISCAL COURT	2,975	(147,776)	(190,851)	(271,239)	-	-
V051	HENDERSON CO FISCAL COURT	(517,371)	(612,920)	(482,323)	(664,265)	-	-
V052	HENRY CO FISCAL COURT	(316,754)	(288,834)	(104,032)	(127,038)	-	-
V053	HICKMAN CO FISCAL COURT	(63,431)	(95,456)	(80,221)	(110,758)	-	-
V054	HOPKINS CO FISCAL COURT	19,310	(161,882)	(342,222)	(497,941)	-	-
V055	JACKSON CO FISCAL COURT	(174,594)	(218,353)	(176,495)	(243,186)	-	-
V057	JESSAMINE CO FISCAL COURT	76,832	(265,908)	(427,689)	(614,321)	-	-
V060	KNOTT CO FISCAL CT	(87,305)	(49,666)	(111,341)	(163,485)	-	-
V061	KNOX CO FISCAL CT	119,522	(275,422)	(242,046)	(330,983)	-	-
V062	LARUE CO FISCAL COURT	18,432	(155,292)	(161,407)	(225,551)	-	-
V063	LAUREL COUNTY FISCAL COUR	360,621	(98,618)	(460,189)	(679,406)	-	-
V064	LAWRENCE CO FISCAL CT	130,049	79,907	(155,448)	(242,603)	-	-
V065	LEE COUNTY FISCAL COURT	494,012	298,756	(102,820)	(183,859)	-	-
V066	LESLIE CO FISCAL COURT	(277,365)	(222,420)	(199,177)	(278,378)	-	-
V067	LETCHER CO FISCAL COURT	3,369	(117,092)	(164,173)	(234,567)	-	-
V068	LEWIS COUNTY FISCAL COURT	(48,550)	(133,828)	(147,030)	(207,340)	-	-
V069	LINCOLN CO FISCAL COURT	(72,889)	(186,729)	(150,203)	(205,686)	-	-
V070	LIVINGSTON CO FISCAL CT	(57,873)	(110,110)	(155,805)	(223,514)	-	-
V071	LOGAN COUNTY FISCAL COURT	186,646	(191,407)	(285,120)	(405,980)	-	-

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
V072	LYON COUNTY FISCAL COURT	(25,384)	(71,562)	(73,483)	(103,004)	-	-
V073	MCCRACKEN CO FISCAL COURT	29,846	(216,715)	(282,779)	(401,211)	-	-
V074	MCCREARY CO FISCAL CT	165,113	(165,347)	(193,835)	(271,218)	-	-
V075	MCLEAN COUNTY FISCAL CT	(46,874)	(86,096)	(151,532)	(219,523)	-	-
V076	MADISON CO FISCAL COURT	102,851	(554,259)	(436,480)	(591,089)	-	-
V077	MAGOFFIN CO FISCAL COURT	(220,347)	(112,881)	(92,965)	(130,774)	-	-
V078	MARION CO FISCAL COURT	(136,633)	(432,919)	(334,322)	(456,422)	-	-
V079	MARSHALL CO FISCAL COURT	(277,766)	(471,121)	(322,676)	(435,353)	-	-
V080	MARTIN CO FISCAL COURT	(52,238)	(75,476)	(108,357)	(154,807)	-	-
V081	MASON CO FIS CT	61,003	(110,624)	(230,337)	(334,524)	-	-
V082	MEADE COUNTY FISCAL COURT	221,413	(141,397)	(382,675)	(558,611)	-	-
V083	MENIFEE CO FISCAL COURT	55,306	(31,369)	(65,448)	(94,456)	-	-
V084	MERCER COUNTY FISCAL COUR	(77,666)	(98,351)	(129,424)	(185,296)	-	-
V085	METCALFE CO FISCAL COURT	(65,316)	(68,612)	(80,365)	(114,022)	-	-
V086	MONROE CO FISCAL COURT	40,656	(62,259)	(75,456)	(106,021)	-	-
V087	MONTGOMERY CO FISCAL CT	(219,572)	(332,041)	(238,325)	(323,504)	-	-
V088	MORGAN CO FISCAL CT	69,862	(41,906)	(89,673)	(129,438)	-	-
V089	MUHLENBERG CO FISCAL CT	(422,017)	(504,073)	(338,625)	(457,956)	-	-
V090	NELSON CO FISCAL CT	372,818	(125,189)	(462,268)	(679,435)	-	-
V091	NICHOLAS CO FISCAL COURT	33,390	(33,318)	(86,213)	(125,750)	-	-
V092	OHIO COUNTY FISCAL CRT	116,536	(30,049)	(207,782)	(309,594)	-	-
V093	OLDHAM CO FISCAL COURT	(48,390)	(278,952)	(309,072)	(434,702)	-	-
V094	OWEN COUNTY FISCAL COURT	111,281	67,208	(123,819)	(193,814)	-	-
V095	OWSLEY CO FISCAL COURT	(49,575)	(62,172)	(57,233)	(79,995)	-	-
V096	PENDLETON CO FISCAL COURT	(40,739)	(46,790)	(106,361)	(155,984)	-	-
V097	PERRY COUNTY FISCAL COURT	(595,349)	(490,198)	(276,267)	(368,597)	-	-
V098	PIKE COUNTY FISCAL COURT	(301,673)	(709,586)	(572,290)	(786,213)	-	-
V099	POWELL CO FISCAL CT	101,767	(148,058)	(242,621)	(347,876)	-	-
V100	PULASKI CO FISCAL CT	(365,112)	(469,486)	(439,736)	(614,850)	-	-
V101	ROBERTSON CO FISCAL CT	(9,614)	(25,853)	(37,791)	(54,441)	-	-
V102	ROCKCASTLE CO FISCAL CT	12,648	(136,901)	(194,979)	(278,454)	-	-
V103	ROWAN CO FISCAL COURT	469,917	(19,929)	(290,054)	(432,208)	-	-
V104	RUSSELL CO FISCAL COURT	12,262	(65,818)	(175,808)	(257,942)	-	-
V105	SCOTT CO FISCAL CT	353,173	48,878	(274,168)	(415,689)	-	-
V106	SHELBY CO FISCAL COURT	114,969	(127,581)	(246,176)	(355,737)	-	-
V107	SIMPSON CO FISCAL COURT	(135,681)	(279,051)	(217,738)	(297,680)	-	-
V108	SPENCER CO TREASURER	5,110	(102,128)	(101,533)	(141,271)	-	-
V109	TAYLOR COUNTY FISCAL COUR	(132,418)	(292,910)	(208,981)	(283,389)	-	-
V110	TODD COUNTY FISCAL COURT	22,894	(156,760)	(145,090)	(200,909)	-	-
V111	TRIGG COUNTY FISCAL COURT	46,979	(184,030)	(170,968)	(235,719)	-	-
V112	TRIMBLE CO FISCAL COURT	117,369	(273,344)	(112,020)	(132,957)	-	-
V113	UNION COUNTY FISCAL COURT	103,661	(26,034)	(194,297)	(290,133)	-	-
V114	WARREN COUNTY FISCAL COUR	88,588	(228,000)	(617,415)	(908,707)	-	-
V115	WASHINGTON CO FIS COURT	61,589	(38,366)	(121,874)	(178,554)	-	-
V116	WAYNE COUNTY FISCAL COURT	(34,100)	(257,583)	(281,665)	(396,111)	-	-
V117	WEBSTER CO FISCAL COURT	(363,043)	(388,655)	(209,716)	(274,778)	-	-
V119	CITY OF HIGHLAND HEIGHTS	94,155	41,962	(25,481)	(42,233)	-	-
V120	WOODFORD CO FISCAL COURT	(155,748)	(226,755)	(228,643)	(320,228)	-	-
V122	FAMILY HEALTH CENTER	(564,795)	(1,348,991)	(1,273,070)	(1,772,021)	-	-
V125	LOUISVILLE MEM COMM	3,341	(11,129)	(10,936)	(15,302)	-	-
V126	LOU & JEFF CO RIVERPORT	(32,956)	(41,249)	(10,417)	(11,274)	-	-
V127	LOU LABOR MANAGER COM	(1,578)	(4,795)	(4,885)	(6,838)	-	-
V129	T A R C	(2,293,242)	(2,656,146)	(2,384,633)	(3,326,940)	-	-
V130	ANCHORAGE BD OF EDUCATION	(35,827)	(32,509)	(60,026)	(87,598)	-	-
V136	MOUNTAIN ARTS CENTER	(71,945)	(8,003)	-	-	-	-
V137	FRANKLIN CO CONS DIST	(32,575)	(18,325)	(4,421)	(4,978)	-	-
V145	CITY OF WURTLAND	2,996	(595)	(5,533)	(8,278)	-	-
V147	HARDIN CO WATER DIST #2	171,639	(183,415)	(288,946)	(413,491)	-	-
V151	HOUSING AUTH OF HENDERSON	(28,205)	(86,614)	(82,038)	(114,062)	-	-
V156	JEFF CO BD OF ED	(20,238,843)	(22,522,075)	(13,820,314)	(18,497,416)	-	-
V158	BIG SANDY AREA COMM PRO	(85,015)	(70,918)	(143,897)	(210,112)	-	-
V159	CITY OF ERLANGER	(128,360)	(54,625)	(136,652)	(200,554)	-	-
V163	EAST BERNSTADT BD OF ED	9,718	(45,972)	(29,470)	(38,943)	-	-
V171	CITY OF ADAIRVILLE	5,469	(15,849)	(12,933)	(17,553)	-	-
V176	MADISON CO CONSERVAT DIST	461	(1,853)	(2,893)	(4,149)	-	-
V179	MARSHALL CO SEN CITIZENS	(55,576)	(6,921)	-	-	-	-
V189	CITY OF CENTRAL CITY	(14,121)	(58,624)	(101,279)	(146,401)	-	-
V196	CITY OF BUTLER	17,622	14,558	(3,143)	(6,261)	-	-
V197	CITY OF HAZARD	(218,930)	(497,171)	(276,570)	(360,806)	-	-

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
V198	MOUNTAIN WATER DISTRICT	(79,827)	(205,310)	(161,487)	(221,055)	-	-
V200	PULASKI COUNTY LIBRARY	(45,052)	(72,301)	(42,126)	(55,627)	-	-
V205	BARREN/METCALFE CO AMB SR	17,948	22,263	(7,588)	(13,601)	-	-
V206	SHELBYVLE MUN WATER&SEWER	78,896	(65,766)	(105,239)	(149,969)	-	-
V207	BELL CO PUBLIC LIBRARY	8,075	(9,910)	(20,092)	(29,128)	-	-
V208	CITY OF WALTON	65,820	(13,791)	(33,002)	(47,448)	-	-
V218	MURRAY TOURISM COMMISSION	(2,104)	(8,165)	(6,529)	(8,960)	-	-
V219	BELLEVUE BD OF EDUCATION	98,309	(24,019)	(74,261)	(107,243)	-	-
V224	PENNYROYAL AREA MUSEUM	(35,275)	(36,577)	(8,379)	(8,795)	-	-
V230	OWENSBORO RIVERPORT AUTH	1,064	(135,089)	(183,696)	(261,711)	-	-
V236	BIG SANDY AREA DEV DIST	(81,804)	(174,830)	(180,742)	(253,059)	-	-
V237	BLUE GRASS COMM ACTION	448,797	233,321	(361,568)	(566,544)	-	-
V247	HARDIN CO WATER DIST #1	(7,723)	(228,321)	(291,164)	(414,438)	-	-
V251	HENDERSON CO RIVER AUTH	12,517	(59,754)	(59,520)	(82,449)	-	-
V259	KENTON CO PUBLIC LIBRARY	(252,499)	(426,307)	(371,110)	(514,256)	-	-
V263	LAUREL CO BD OF EDUCATION	(1,088,760)	(1,168,594)	(713,726)	(954,080)	-	-
V271	RUSSELLVILLE ELEC PL BD	29,672	(63,085)	(91,163)	(129,932)	-	-
V281	HOUSING AUTH OF MAYSVILLE	16,456	(24,265)	(29,236)	(41,060)	-	-
V298	CITY OF PIKEVILLE	351,526	10,527	(221,892)	(332,705)	-	-
V300	HOUSING AUTH OF SOMERSET	(29,214)	(23,723)	(36,670)	(53,116)	-	-
V305	CITY OF CAVE CITY	(57,887)	(60,833)	(43,640)	(59,709)	-	-
V306	HOUSING AUTH OF SHELBYVLE	4,094	(2,906)	(7,560)	(10,992)	-	-
V308	NORTHERN KY AREA DEV.DIST	(134,547)	(179,427)	(226,825)	(323,788)	-	-
V319	CAMPBELL CO BD OF ED	(74,244)	(557,990)	(583,627)	(815,711)	-	-
V324	CHRISTIAN CO CONS DIST	(3,823)	308	(2,598)	(3,932)	-	-
V330	CITY OF OWENSBORO	119,315	(546,265)	(806,008)	(1,153,560)	-	-
V336	SANDY VALLEY TRANS SER IN	(94,712)	(155,167)	(157,437)	(221,130)	-	-
V337	FRANKFORT ELEC WATER BD	656,731	(469,963)	(980,895)	(1,417,170)	-	-
V347	CITY OF RADCLIFF	(268,840)	(273,727)	(171,431)	(230,708)	-	-
V359	CITY OF ELSMERE	70,825	(10,790)	(40,374)	(58,534)	-	-
V363	LONDON LAUREL CO COMM CTR	13,540	(40,049)	(55,347)	(78,753)	-	-
V373	PADUCAH MCCRACKEN CO TOUR	20,625	(4,318)	(23,259)	(34,322)	-	-
V376	CITY OF BEREA	182,459	(320,553)	(511,315)	(733,082)	-	-
V398	CITY OF ELKHORN CITY	54,959	44,401	(14,361)	(26,377)	-	-
V400	PULASKI CO SOIL CONS DIST	3,230	(1,824)	(7,883)	(11,673)	-	-
V405	MARY W WELDON MEM PUB LIB	7,157	(3,757)	(17,063)	(25,114)	-	-
V407	BELL/WHITELEY COMM ACTION	61,802	(120,350)	(211,621)	(304,828)	-	-
V408	UNION EMERGENCY SERVICES	43,782	41,570	(626)	(5,319)	-	-
V419	DAYTON CITY SCHOOLS	(81,284)	(157,707)	(94,117)	(124,890)	-	-
V424	PENNYRILE ALLIED COMM SER	166,628	40,900	(255,804)	(388,583)	-	-
V430	OWENSBORO MUN UTILITIES	(3,261,043)	(3,647,054)	(1,348,932)	(1,650,370)	-	-
V436	APPALACHIAN RES & DEFENSE	367,686	22,327	(151,912)	(227,861)	-	-
V437	FKT/FKLN CO TOUR&CONV COM	(5,047)	(1,413)	(9,827)	(14,792)	-	-
V447	CITY OF ELIZABETHTOWN	(232,154)	(756,677)	(592,737)	(808,751)	-	-
V459	LUDLOW BD OF EDUCATION	(91,366)	(68,027)	(51,849)	(71,475)	-	-
V463	LONDON LAUREL TOURIST COM	452	(11,057)	(10,849)	(14,931)	-	-
V473	PADUCAH POWER SYSTEM	(215,906)	(482,748)	(428,389)	(594,359)	-	-
V476	KY RIVER Foothills DEV CO	(1,040,166)	70,890	(379,093)	(597,201)	-	-
V500	WEST PULASKI WATER DISTR	94,521	48,215	(30,459)	(50,550)	-	-
V505	CITY OF PARK CITY	(160)	(2,013)	(2,090)	(2,924)	-	-
V507	BELL CO SOLID WASTE OFFIC	(13,652)	(18,774)	(13,826)	(18,823)	-	-
V508	CITY OF UNION	1,422	(15,455)	(8,454)	(10,978)	-	-
V524	HOPKINSVL WATER ENV ATH	749,245	282,005	(286,556)	(456,116)	-	-
V530	AUDUBON AREA COMM SER INC	1,164,086	295,847	(1,099,662)	(1,682,460)	-	-
V537	CAPITAL COMMUNITY E I D A	(6,868)	(3,031)	(6,922)	(10,150)	-	-
V547	ELIZABETHTOWN TOUR/CON BU	(61,954)	(28,943)	(14,922)	(19,960)	-	-
V559	BEECHWOOD BOARD OF EDUC	(12,334)	(59,253)	(95,523)	(137,729)	-	-
V563	LONDON-LAUREL CO IDA	(20,737)	(24,126)	(6,817)	(7,814)	-	-
V576	SOUTHERN MADISON WATER DT	(21,942)	(30,736)	(24,599)	(33,860)	-	-
V607	PINEVILLE UTILITY COMM	(92,317)	(107,784)	(84,874)	(117,054)	-	-
V608	WALTON FIRE DIST/EMS	-	-	-	-	-	-
V619	SOUTHGATE BD OF ED	8,672	(37,163)	(19,769)	(25,472)	-	-
V624	HOPKINSVL ELECTRIC SYSTEM	184,404	(51,338)	(276,849)	(410,978)	-	-
V630	CITY OF WHITESVILLE	(14,564)	(8,696)	(11,282)	(16,255)	-	-
V637	FARMDALE WATER DISTRICT	12,479	9,246	(8,292)	(13,181)	-	-
V647	CITY OF VINE GROVE	67,038	(11,420)	(48,040)	(70,603)	-	-
V659	KENTON CO BD OF ED	(1,395,425)	(2,108,494)	(1,412,485)	(1,905,412)	-	-
V663	LAUREL CO CONSERV DIST	1,172	(2,646)	(4,180)	(5,993)	-	-
V673	PADUCAH-MCCRACKEN CO JOIN	855	(93,171)	(111,389)	(157,001)	-	-

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Participating Employer Code	Participating Employer Name	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
V676	MADISON CO UTILITIES DIST	8,220	(29,022)	(45,914)	(65,798)	-	-
V707	BELL CO CONSERVATION DIST	743	(444)	(1,133)	(1,649)	-	-
V708	HEBRON FIRE PROTECTION DI	(1,630)	(3,059)	(5,350)	(7,781)	-	-
V719	SILVER GROVE BD OF ED	(172,523)	(23,776)	-	-	-	-
V724	PENNYRILE AREA DEVP DIST	(58,972)	(127,559)	(131,794)	(184,194)	-	-
V730	GREEN RIV AREA DEL DIST	(60,377)	(146,523)	(171,946)	(243,040)	-	-
V737	KY ASSOC OF CO (KACO)	(270,547)	(310,235)	(267,579)	(372,256)	-	-
V756	JEFF CO MED CENTER LAUNDR	24,135	(77,784)	(171,856)	(250,767)	-	-
V759	ERLANGER/ELSMERE BD OF ED	(113,335)	(290,560)	(264,465)	(365,548)	-	-
V773	MCCRACKEN CO PUB LIBRARY	(113,641)	(144,052)	(77,889)	(101,920)	-	-
V808	POINT PLEASANT FIRE DIST	(8,765)	201	(161)	(275)	-	-
V819	NEWPORT BD OF ED	(101,757)	(296,987)	(233,673)	(319,288)	-	-
V830	REGIONAL WTR RESOURCE AGY	25,528	(230,524)	(353,690)	(507,605)	-	-
V856	KYIANA REG PLANNING DEV	(120,921)	(166,796)	(293,710)	(424,751)	-	-
V859	COVINGTON BD OF ED	(376,014)	(1,038,907)	(709,121)	(954,394)	-	-
V873	PADUCAH-MCRACKEN CO RIV	(1,698)	69,638	(32,532)	(57,605)	-	-
V919	CITY OF WILDER	300	(10,918)	(16,100)	(22,977)	-	-
V930	OWENSBORO METRO PLAN COMM	49,498	20,218	(43,572)	(67,562)	-	-
V937	HOUSING AUTH OF FRANKFORT	(61,761)	(80,155)	(46,484)	(61,612)	-	-
V959	CITY OF COVINGTON	476,599	(42,377)	(505,802)	(755,060)	-	-
W001	ADAIR COUNTY ATTORNEY	(15,910)	(13,768)	(9,583)	(13,068)	-	-
W003	ANDERSON COUNTY ATTORNEY	(3,728)	3,750	(3,346)	(5,483)	-	-
W004	BALLARD COUNTY ATTORNEY	(6,266)	(7,991)	(6,061)	(8,274)	-	-
W010	BOYD COUNTY ATTORNEY	(35,768)	(27,362)	(15,861)	(21,399)	-	-
W011	BOYLE COUNTY ATTORNEY	4,859	(2,075)	(5,612)	(8,114)	-	-
W013	BREATHITT CO ATTORNEY	(47,166)	(34,752)	(4,200)	(2,791)	-	-
W015	BULLITT COUNTY ATTORNEY	(33,047)	(27,211)	(30,332)	(42,871)	-	-
W016	BUTLER COUNTY ATTORNEY	(12,460)	3,312	(1,931)	(3,478)	-	-
W017	CALDWELL COUNTY ATTORNEY	(7,118)	(9,136)	(8,152)	(11,372)	-	-
W018	CALLOWAY COUNTY ATTORNEY	(14,431)	(28,226)	(16,473)	(21,703)	-	-
W019	CAMPBELL COUNTY ATTORNEY	(47,773)	(33,222)	(37,413)	(52,887)	-	-
W020	CARLISLE COUNTY ATTORNEY	(10,913)	(375)	-	-	-	-
W021	CARROLL COUNTY ATTORNEY	1,800	2,450	(1,889)	(3,168)	-	-
W022	CHILD SUPPORT ENCORCEMENT	(9,020)	(3,157)	(5,619)	(8,136)	-	-
W024	CHRISTIAN COUNTY ATTORNEY	(52,447)	(33,783)	(27,517)	(38,157)	-	-
W026	CLAY COUNTY ATTORNEY	(10,955)	(11,667)	(10,788)	(15,013)	-	-
W027	CLINTON CO ATTORNEY	(4,018)	(6,145)	(6,139)	(8,605)	-	-
W028	CRITTENDEN CO ATTORNEY	-	-	-	-	-	-
W029	CUMBERLAND CO ATTORNEY	(13,668)	(12,418)	(5,091)	(6,411)	-	-
W031	EDMONSON COUNTY ATTORNEY	2,313	(459)	(2,127)	(3,127)	-	-
W032	ELLIOTT COUNTY ATTORNEY	(4,460)	(4,975)	(4,520)	(6,296)	-	-
W033	ESTILL COUNTY ATTORNEY	(14,758)	(9,014)	(7,636)	(10,692)	-	-
W035	FLEMING COUNTY ATTORNEY	(17,803)	(10,530)	(14,674)	(21,122)	-	-
W036	FLOYD COUNTY ATTORNEY	116,048	69,921	(7,445)	(18,094)	-	-
W039	GALLATIN COUNTY ATTORNEY	(55,561)	(7,479)	-	-	-	-
W041	GRANT COUNTY CHILD SUPPOR	(27,500)	(34,250)	(8,083)	(8,470)	-	-
W043	GRAYSON COUNTY ATTORNEY	(25,855)	(25,408)	(8,338)	(9,670)	-	-
W044	GREEN COUNTY ATTORNEY	(26,371)	(7,614)	(3,867)	(5,371)	-	-
W045	GREENUP CO ATTY/CHILD SUP	(7,671)	(10,246)	(10,696)	(15,017)	-	-
W047	HARDIN COUNTY ATTORNEY	(34,031)	(83,657)	(53,480)	(71,780)	-	-
W048	HARLAN COUNTY ATTORNEY	(97,232)	(71,174)	(22,477)	(26,999)	-	-
W050	HART COUNTY ATTORNEY	(31,127)	(20,175)	(12,547)	(17,064)	-	-
W051	HENDERSON CO ATTORNEY	(29,495)	(38,858)	(22,226)	(29,456)	-	-
W052	HENRY COUNTY ATTORNEY	(5,119)	(12,375)	(3,221)	(3,355)	-	-
W055	JACKSON COUNTY ATTORNEY	15,642	4,224	(5,550)	(8,661)	-	-
W056	JEFFERSON CO ATTORNEY	(848,615)	(912,231)	(408,544)	(520,714)	-	-
W058	JOHNSON CO ATTORNEY	8,786	(6,863)	(12,007)	(17,186)	-	-
W060	KNOTT COUNTY ATTORNEY	(5,999)	(409)	(7,579)	(11,474)	-	-
W061	KNOX COUNTY ATTORNEY	(40,605)	(23,741)	(13,200)	(17,670)	-	-
W063	LAUREL COUNTY ATTORNEY	(32,886)	(52,214)	(29,330)	(38,631)	-	-
W064	LAWRENCE COUNTY ATTORNEY	(32,213)	(23,810)	(7,101)	(8,352)	-	-
W066	LESLIE COUNTY ATTORNEY	1,580	(7,110)	(6,691)	(9,161)	-	-
W067	LETCHER COUNTY ATTORNEY	(5,344)	(7,456)	(11,448)	(16,432)	-	-
W069	LINCOLN COUNTY ATTORNEY	(39,561)	(23,377)	(8,390)	(10,477)	-	-
W070	LIVINGSTON CO ATTORNEY	(421)	(5,599)	(5,003)	(6,883)	-	-
W071	LOGAN COUNTY ATTORNEY	(2,516)	(3,183)	(1,145)	(1,386)	-	-
W073	MCCRACKEN COUNTY ATTORNEY	7,340	2,847	(3,003)	(4,790)	-	-
W075	MCLEAN COUNTY ATTORNEY	4,603	(1,252)	(1,171)	(1,597)	-	-
W076	MADISON COUNTY ATTORNEY	27,534	(3,010)	(5,632)	(7,814)	-	-

## Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
W077	MAGOFFIN CO ATTORNEY	6,503	402	(2,309)	(3,369)	-	-
W078	MARION COUNTY ATTORNEY	41,521	8,550	(4,106)	(6,618)	-	-
W079	MARSHALL COUNTY ATTORNEY	(8,144)	(1,643)	(2,115)	(3,129)	-	-
W080	MARTIN COUNTY ATTORNEY	(8,472)	(5,939)	(7,987)	(11,386)	-	-
W082	MEADE COUNTY ATTORNEY	(22,363)	(18,785)	(6,889)	(8,502)	-	-
W083	MENIFEE COUNTY ATTORNEY	(860)	(1,823)	(3,257)	(4,721)	-	-
W084	MERCER COUNTY ATTORNEY	(16,667)	(9,911)	(8,133)	(11,378)	-	-
W085	METCALFE COUNTY ATTORNEY	(6,211)	(9,354)	(6,733)	(9,168)	-	-
W087	MONTGOMERY CO ATTORNEY	(2,198)	(738)	(744)	(1,044)	-	-
W090	NELSON COUNTY ATTORNEY	(19,467)	(21,367)	(18,521)	(25,760)	-	-
W091	NICHOLAS COUNTY ATTORNEY	(22,358)	(1,840)	(3,041)	(4,407)	-	-
W092	OHIO COUNTY ATTORNEY	(83,765)	(83,446)	(6,318)	(697)	-	-
W095	OWSLEY COUNTY ATTORNEY	35	(4,044)	(4,417)	(6,168)	-	-
W096	PENDLETON COUNTY ATTORNEY	4,352	(5,149)	(6,358)	(9,022)	-	-
W097	PERRY COUNTY ATTORNEY	(20,538)	(5,930)	(18,095)	(27,023)	-	-
W098	PIKE COUNTY ATTORNEY	(161,922)	(131,198)	(43,700)	(52,770)	-	-
W099	POWELL COUNTY ATTORNEY	(12,821)	(2,107)	(7,713)	(11,618)	-	-
W103	ROWAN COUNTY ATTORNEY	31,931	20,032	(1,613)	(4,359)	-	-
W104	RUSSELL COUNTY ATTORNEY	(2,082)	(10,075)	(10,362)	(14,458)	-	-
W105	SCOTT COUNTY ATTORNEY	(35,776)	(58,346)	(6,198)	(2,977)	-	-
W106	SHELBY COUNTY ATTORNEY	(2,460)	(3,195)	(3,813)	(5,422)	-	-
W107	SIMPSON COUNTY ATTORNEY	26,098	26,627	(1,068)	(4,433)	-	-
W109	TAYLOR COUNTY ATTORNEY	(7,383)	(11,389)	(9,909)	(13,705)	-	-
W110	TODD COUNTY ATTORNEY	(15,076)	(457)	-	-	-	-
W113	UNION COUNTY ATTORNEY	(2,228)	(1,255)	(720)	(1,000)	-	-
W114	WARREN CO ATTY/CHILD SUPP	(65,626)	(63,349)	(40,026)	(53,954)	-	-
W115	WASHINGTON CO ATTORNEY	(2,193)	(2,916)	(4,704)	(6,815)	-	-
W118	WHITLEY COUNTY ATTORNEY	-	-	-	-	-	-
W119	WOLFE COUNTY ATTORNEY	(36,698)	(2,876)	(2,662)	(4,191)	-	-
W120	WOODFORD COUNTY ATTORNEY	(20,518)	(21,060)	(11,889)	(15,751)	-	-
X030	OWENSBORO DAVIESS CO TOUR	(53,618)	(59,811)	(22,617)	(27,884)	-	-
X034	FAYETTE CO ATTORNEY OFF	(248,656)	(155,154)	(115,249)	(158,841)	-	-
X059	KENTON COUNTY ATTORNEY	(237,524)	(145,077)	(64,357)	(83,139)	-	-
X105	GEOGETOWN WATER & SEWER	80,719	(106,503)	(240,244)	(349,461)	-	-
X956	LOU FIREFIGHTERS PENS FUN	5,099	(11,937)	(14,057)	(19,802)	-	-
<b>TOTAL</b>		<b>(77,870,745)</b>	<b>(195,545,388)</b>	<b>(190,644,873)</b>	<b>(266,108,844)</b>	<b>-</b>	<b>-</b>

## **APPENDIX B**

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### **COLLECTIVE PENSION AMOUNTS – CERS HAZARDOUS PENSION PLAN**

## Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Actual FYE 2021 Contributions	Net Pension Liability as of June 30, 2021			Pension Expense							
			2021 Proportionate Share	2020 Proportionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
39932	JEFFERSON CO SHERIFF	1,911,532	1.063466%	1.123529%	28,311,159	36,086,501	21,974,287	2,916,420	(1,220,578)	1,695,842	-	-	1,695,842
39934	KENTON CO SHERIFF	436,678	0.242943%	0.258497%	6,467,530	8,243,764	5,019,906	666,240	(186,831)	479,409	-	-	479,409
39936	CAMPBELL CO SHERIFF	20,717	0.011526%	0.020693%	306,840	391,111	238,161	31,609	(111,858)	(80,249)	-	-	(80,249)
39938	FAYETTE CO SHERIFF	754,887	0.419976%	0.466207%	11,180,430	14,251,010	8,677,920	1,151,731	349,072	1,500,803	-	-	1,500,803
39940	DAVIESS CO SHERIFF	557,913	0.310391%	0.328675%	8,263,103	10,532,471	6,413,577	851,208	(228,830)	622,378	-	-	622,378
39944	HARDIN COUNTY SHERIFF	353,962	0.196924%	0.218127%	5,242,430	6,682,205	4,069,020	540,039	(72,041)	467,998	-	-	467,998
39946	WARREN COUNTY SHERIFF	636,598	0.354166%	0.369297%	9,428,463	12,017,885	7,318,095	971,255	(260,338)	710,917	-	-	710,917
39948	BOONE COUNTY SHERIFF	2,824,975	1.571653%	1.477760%	41,839,906	53,330,766	32,474,901	4,310,058	196,197	4,506,255	-	-	4,506,255
39952	MADISON COUNTY SHERIFF	293,155	0.163094%	0.163621%	4,341,822	5,534,255	3,369,994	447,264	26,436	473,700	-	-	473,700
39962	BULLITT CO SHERIFF	399,926	0.222496%	0.226280%	5,923,198	7,549,938	4,597,412	610,167	(385,997)	224,170	-	-	224,170
A156	CITY OF ANCHORAGE	47,976	0.026691%	0.019932%	710,557	905,703	551,513	73,197	(175,523)	(102,326)	-	-	(102,326)
AB19	BELLEVUE/DAYTON FIRE	345,591	0.192267%	0.191684%	5,118,454	6,524,180	3,972,793	527,268	26,910	554,178	-	-	554,178
AC19	CAMPBELL CO FIRE DIST 1	163,107	0.090743%	0.109317%	2,415,723	3,079,174	1,875,013	248,851	61,143	309,994	-	-	309,994
AD19	SOUTHERN CAMPBELL F DIST	134,674	0.074925%	0.076869%	1,994,623	2,542,424	1,548,167	205,472	(10,018)	195,454	-	-	195,454
AJ00	SOMERSET POLICE & FIRE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
AS02	ALLEN CO AMBULANCE SVC	218,524	0.121574%	0.123254%	3,236,493	4,125,360	2,512,071	333,401	(23,907)	309,494	-	-	309,494
AS20	WOODFORD CO FIRE DISTRICT	53,905	0.029990%	0.035862%	798,382	1,017,648	619,680	82,244	(64,089)	18,155	-	-	18,155
B008	BURLINGTON FIRE PRO DIST	467,595	0.260143%	0.256338%	6,925,421	8,827,410	5,375,308	713,409	98,807	812,216	-	-	812,216
B015	CITY OF HILLVIEW	300,799	0.167347%	0.155455%	4,455,044	5,678,571	3,457,874	458,928	330,081	789,009	-	-	789,009
B045	CITY OF BELLEFONTE	61,679	0.034315%	0.028485%	913,520	1,164,408	709,047	94,105	40,543	134,648	-	-	134,648
B048	CITY OF HARLAN	7,491	0.004167%	0.000000%	110,932	141,398	86,102	11,427	26,073	37,500	-	-	37,500
B256	BUECHEL FIRE PROTECT DIST	481,638	0.267956%	0.271791%	7,133,415	9,092,528	5,536,747	734,835	787,230	1,522,065	-	-	1,522,065
B259	CITY OF LUDLOW	289,167	0.160876%	0.161021%	4,282,775	5,458,992	3,324,164	441,182	113,733	554,915	-	-	554,915
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	4,573,643	2.544511%	2.386903%	67,738,935	86,342,674	52,576,964	6,977,997	12,595,563	19,573,560	-	-	19,573,560
B656	LOUISVILLE AIRPORT AUTHOR	627,210	0.348943%	0.349040%	9,289,418	11,840,653	7,210,173	956,932	(187,668)	769,264	-	-	769,264
B956	LAKE DREAMLAND FIRE DIST	-	0.000000%	0.031382%	-	-	-	-	(183,547)	(183,547)	-	-	(183,547)
C106	CITY OF SIMPSONVILLE	114,811	0.063874%	0.053939%	1,700,428	2,167,431	1,319,822	175,166	313,467	488,633	-	-	488,633
C156	FAIRDALE FIRE DISTRICT	282,135	0.156963%	0.149965%	4,178,605	5,326,212	3,243,310	430,451	(14,174)	416,277	-	-	416,277
C256	LOUISVILLE/JEFF CO METRO	46,204,390	25.705459%	25.919279%	684,320,249	872,261,132	531,149,205	70,493,937	(10,659,659)	59,834,278	-	-	59,834,278
C356	INDIAN HILLS POLICE DEPT	48,657	0.027070%	0.027708%	720,647	918,564	559,345	74,236	(96,479)	(22,243)	-	-	(22,243)
D024	CITY OF PEMBROKE	-	0.000000%	0.000000%	-	-	-	-	(34,861)	(34,861)	-	-	(34,861)
D071	CITY OF LEWISBURG	15,198	0.008455%	0.008617%	225,086	286,903	174,705	23,187	(2,822)	20,365	-	-	20,365
D098	CITY OF COAL RUN VILLAGE	37,431	0.020825%	0.028609%	554,395	706,653	430,305	57,110	(22,709)	34,401	-	-	34,401
D106	SIMPSONVILLE RURAL FIRE	132,808	0.073886%	0.065849%	1,966,963	2,507,167	1,526,699	202,623	133,545	336,168	-	-	336,168
G015	ZONETON FIRE PROT DIST	293,616	0.163351%	0.172266%	4,348,664	5,542,975	3,375,305	447,969	131,653	579,622	-	-	579,622
GS06	SHELBY CO SUB FIRE DIST	23,041	0.012818%	0.012782%	341,236	434,952	264,857	35,152	(1,082)	34,070	-	-	34,070
J002	CITY OF SCOTTSVILLE	177,257	0.098616%	0.102178%	2,625,315	3,346,328	2,037,692	270,442	274,480	544,922	-	-	544,922
J003	CITY OF LAWRENCEBURG	221,306	0.123122%	0.121285%	3,277,704	4,177,888	2,544,057	337,646	75,460	413,106	-	-	413,106
J007	CITY OF MIDDLESBORO	627,835	0.349291%	0.353617%	9,298,683	11,852,462	7,217,363	957,886	(209,019)	748,867	-	-	748,867
J024	CITY OF HOPKINSVILLE	2,650,218	1.474428%	1.515386%	39,251,621	50,031,639	30,465,951	4,043,431	(875,518)	3,167,913	-	-	3,167,913
J037	CITY OF FRANKFORT	2,702,954	1.503768%	1.523866%	40,032,699	51,027,231	31,072,201	4,123,892	(42,511)	4,081,381	-	-	4,081,381
J040	CITY OF LANCASTER	82,185	0.045723%	0.046720%	1,217,219	1,551,515	944,770</td						

## Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	2021			2020			Net Pension Liability as of June 30, 2021			Pension Expense					
		Actual FYE 2021 Contributions	Proportionate Share	Proportionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense			
									(9)	(10)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)				
J956	OKOLONA FIRE DISTRICT	967,532	0.538279%	0.412027%	14,329,844	18,265,375	11,122,403	1,476,161	1,048,163	2,524,324	-	2,524,324				
J959	CITY OF INDEPENDENCE	573,574	0.319104%	0.325486%	8,495,057	10,828,129	6,593,613	875,102	(80,154)	794,948	-	794,948				
K001	CITY OF COLUMBIA	176,357	0.098115%	0.113223%	2,611,978	3,329,328	2,027,340	269,068	(50,490)	218,578	-	218,578				
K010	CITY OF ASHLAND	2,061,607	1.146959%	1.121985%	30,533,875	38,919,661	23,699,494	3,145,389	205,778	3,351,167	-	3,351,167				
K011	CITY OF DANVILLE	808,367	0.449729%	0.459588%	11,972,502	15,260,616	9,292,703	1,233,324	(142,661)	1,090,663	-	1,090,663				
K016	CITY OF MORGANTOWN	78,782	0.043830%	0.043365%	1,166,824	1,487,280	905,655	120,198	42,400	162,598	-	162,598				
K018	CITY OF MURRAY	1,036,753	0.576789%	0.587955%	15,355,042	19,572,132	11,918,131	1,581,770	(79,442)	1,502,328	-	1,502,328				
K019	CITY OF NEWPORT	1,734,023	0.964710%	0.952012%	25,682,117	32,735,422	19,933,702	2,645,594	(148,241)	2,497,353	-	2,497,353				
K026	CITY OF MANCHESTER	118,296	0.065813%	0.067218%	1,752,047	2,233,227	1,359,887	180,484	(42,932)	137,552	-	137,552				
K029	CITY OF BURKESVILLE	78,152	0.043479%	0.042251%	1,157,480	1,475,369	898,402	119,236	2,179	121,415	-	121,415				
K034	LEX/FAYETTE URBAN CO GOVT	4,061,115	2.259370%	2.340551%	60,148,028	76,667,008	46,685,126	6,196,034	(865,572)	5,330,462	-	5,330,462				
K041	CITY OF WILLIAMSTOWN	124,420	0.069220%	0.073753%	1,842,747	2,348,836	1,430,286	189,827	35,988	225,815	-	225,815				
K043	CITY OF LEITCHFIELD	298,642	0.166147%	0.163503%	4,423,098	5,637,852	3,433,078	455,637	173,150	628,787	-	628,787				
K049	CITY OF CYNTHIANA	455,278	0.253290%	0.275134%	6,742,983	8,594,868	5,233,705	694,616	(59,702)	634,914	-	634,914				
K065	CITY OF BEATTYVILLE	64,389	0.035822%	0.028092%	953,639	1,215,545	740,186	98,237	6,520	104,757	-	104,757				
K071	CITY OF RUSSELLVILLE	442,811	0.246355%	0.255645%	6,558,362	8,359,543	5,090,408	675,597	(99,031)	576,566	-	576,566				
K078	CITY OF LEBANON	226,159	0.125822%	0.122171%	3,349,582	4,269,507	2,599,847	345,051	162,318	507,369	-	507,369				
K079	CITY OF BENTON	127,439	0.070900%	0.067580%	1,887,471	2,405,844	1,464,999	194,434	38,536	232,970	-	232,970				
K090	NELSON COUNTY BD OF ED	142	0.000079%	0.008524%	2,103	2,681	1,632	217	(2,633)	(2,416)	-	(2,416)				
K091	CITY OF CARLISLE	43,435	0.024165%	0.031248%	643,311	819,989	499,319	66,269	(126,723)	(60,454)	-	(60,454)				
K099	CITY OF STANTON	132,331	0.073621%	0.070922%	1,959,908	2,498,175	1,521,223	201,896	133,808	335,704	-	335,704				
K103	CITY OF MOREHEAD	293,427	0.163246%	0.169647%	4,345,869	5,539,413	3,373,135	447,681	(59,876)	387,805	-	387,805				
K105	CITY OF GEORGETOWN	1,737,427	0.966605%	0.953111%	25,732,564	32,799,725	19,972,858	2,650,791	(268,243)	2,382,548	-	2,382,548				
K106	CITY OF SHELBYVILLE	740,310	0.411866%	0.439997%	10,964,529	13,975,814	8,510,344	1,129,490	(287,021)	842,469	-	842,469				
K108	CITY OF TAYLORSVILLE	34,744	0.019329%	0.020218%	514,569	655,889	399,393	53,007	(12,577)	40,430	-	40,430				
K111	CITY OF CADIZ	88,934	0.049478%	0.050817%	1,317,183	1,678,933	1,022,359	135,687	(154,451)	(18,764)	-	(18,764)				
K114	CITY OF BOWLING GREEN	4,661,540	2.593412%	2.576455%	69,040,758	88,002,027	53,587,400	7,112,102	622,738	7,734,840	-	7,734,840				
K115	CITY OF SPRINGFIELD	76,380	0.042494%	0.049128%	1,131,258	1,441,945	878,049	116,534	(37,367)	79,167	-	79,167				
K120	CITY OF VERSAILLES	768,955	0.427802%	0.452976%	11,388,771	14,516,569	8,839,628	1,173,192	(89,298)	1,083,894	-	1,083,894				
K200	CITY OF FERGUSON	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-				
K256	JEFFERSONTOWN FIRE DIST	1,702,190	0.947001%	0.930888%	25,210,675	32,134,504	19,567,782	2,597,029	2,757,991	5,355,020	-	5,355,020				
K315	MT WASHINGTON FIRE P DIST	267,536	0.148842%	0.154440%	3,962,411	5,050,643	3,075,507	408,180	(47,007)	361,173	-	361,173				
K319	CITY OF SILVER GROVE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-				
K356	ST MATTHEWS FIRE DIST.	2,044,603	1.137499%	1.074977%	30,282,035	38,598,656	23,504,023	3,119,446	3,908,580	7,028,026	-	7,028,026				
K414	CITY OF SMITHS GROVE	15,253	0.008486%	0.008879%	225,911	287,955	175,345	23,272	284	23,556	-	23,556				
K419	ALEXANDRIA FIRE DISTRICT	358,122	0.199238%	0.186879%	5,304,033	6,760,726	4,116,834	546,385	140,091	686,476	-	686,476				
K456	CAMP TAYLOR FIRE PRO DIST	134,085	0.074597%	0.074943%	1,985,891	2,531,294	1,541,390	204,573	71,479	276,052	-	276,052				
K559	CITY OF TAYLOR MILL	303,898	0.169072%	0.156776%	4,500,966	5,737,106	3,4									

## Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Actual FYE 2021 Contributions	Net Pension Liability as of June 30, 2021			Pension Expense							
			Proportionate Share	Proportionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(10)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
L556	LYNDON FIRE PROTECT DIST	-	0.000000%	0.000000%	-	-	-	-	(1,721,567)	(1,721,567)	-	(1,721,567)	
L656	FERN CREEK FIRE PROT DIST	681,286	0.379028%	0.240785%	10,090,329	12,861,525	7,831,816	1,039,436	1,196,694	2,236,130	-	2,236,130	
L756	PLEASURE RIDGE PARK FIRE	1,779,638	0.990088%	0.737006%	26,357,719	33,596,571	20,458,085	2,715,190	3,322,875	6,038,065	-	6,038,065	
L956	WORTHINGTON FIRE DEPT	-	0.000000%	0.000000%	-	-	-	-	(2,138,254)	(2,138,254)	-	(2,138,254)	
M014	CITY OF HARDINSBURG	70,905	0.039448%	0.042005%	1,050,169	1,338,586	815,110	108,181	66,283	174,464	-	174,464	
M015	BULLITT CO FISCAL COURT	25,358	0.014108%	0.019187%	375,577	478,726	291,512	38,689	(617,322)	(578,633)	-	(578,633)	
M022	CITY OF OLIVE HILL	37,265	0.020732%	0.000000%	551,919	703,497	428,383	56,855	129,719	186,574	-	186,574	
M042	CITY OF MAYFIELD	1,013,892	0.564071%	0.558775%	15,016,468	19,140,573	11,655,340	1,546,893	244,024	1,790,917	-	1,790,917	
M054	CITY OF DAWSON SPRINGS	61,515	0.034223%	0.035424%	911,071	1,161,286	707,146	93,852	(31,951)	61,901	-	61,901	
M059	KENTON COUNTY FISCAL CT	958,987	0.533525%	0.523393%	14,203,285	18,104,058	11,024,171	1,463,124	(63,393)	1,399,731	-	1,399,731	
M069	CITY OF STANFORD	160,565	0.089329%	0.086861%	2,378,080	3,031,193	1,845,796	244,973	166,589	411,562	-	411,562	
M076	CITY OF RICHMOND	2,020,022	1.123824%	1.173098%	29,917,985	38,134,623	23,221,458	3,081,944	483,257	3,565,201	-	3,565,201	
M081	CITY OF MAYSVILLE	746,506	0.415313%	0.430859%	11,056,293	14,092,780	8,581,569	1,138,943	742,427	1,881,370	-	1,881,370	
M085	CITY OF EDMONTON	74,762	0.041593%	0.041359%	1,107,272	1,411,372	859,432	114,063	3,092	117,155	-	117,155	
M096	CITY OF FALMOUTH	8,735	0.004860%	0.014022%	129,381	164,914	100,422	13,328	7,468	20,796	-	20,796	
M109	CITY OF CAMPBELLSVILLE	426,659	0.237368%	0.245224%	6,319,114	8,054,588	4,904,710	650,951	(17,381)	633,570	-	633,570	
M110	CITY OF GUTHRIE	-	0.000000%	0.000000%	-	-	-	-	(72,177)	(72,177)	-	(72,177)	
M113	CITY OF STURGIS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
M118	WHITLEY CO FISCAL COURT	56,170	0.031250%	0.029926%	831,925	1,060,404	645,715	85,699	65,861	151,560	-	151,560	
M315	CITY OF PIONEER VILLAGE	73,336	0.040800%	0.041706%	1,086,161	1,384,463	843,046	111,889	17,353	129,242	-	129,242	
M356	MIDDLETOWN FIRE PROT DIST	-	0.000000%	0.000000%	-	-	-	-	(2,397,571)	(2,397,571)	-	(2,397,571)	
N008	CITY OF FLORENCE	2,787,184	1.550628%	1.545717%	41,280,187	52,617,327	32,040,464	4,252,399	3,407	4,255,806	-	4,255,806	
N009	CITY OF MILLERSBURG	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
N011	CITY OF PERRYVILLE	10,275	0.005716%	0.005705%	152,169	193,961	118,109	15,675	2,654	18,329	-	18,329	
N012	CITY OF BROOKSVILLE	2,918	0.001623%	0.012181%	43,207	55,073	33,536	4,451	(67,979)	(63,528)	-	(63,528)	
N014	CITY OF IRVINGTON	61,197	0.034047%	0.022932%	906,385	1,155,314	703,510	93,370	196,513	289,883	-	289,883	
N050	CITY OF HORSE CAVE	-	0.000000%	0.000000%	-	-	-	-	(61,498)	(61,498)	-	(61,498)	
N051	CITY OF HENDERSON	1,916,822	1.066409%	1.079280%	28,389,506	36,186,365	22,035,097	2,924,491	(247,233)	2,677,258	-	2,677,258	
N054	CITY OF MADISONVILLE	1,888,819	1.050830%	1.008277%	27,974,768	35,657,724	21,713,190	2,881,767	42,334	2,924,101	-	2,924,101	
N071	CITY OF AUBURN	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
N076	MADISON CO EMS	785,488	0.437000%	0.439569%	11,633,636	14,828,684	9,029,685	1,198,417	(25,406)	1,173,011	-	1,173,011	
N087	CITY OF MT STERLING	355,519	0.197790%	0.209981%	5,265,485	6,711,591	4,086,914	542,414	2,397	544,811	-	544,811	
N088	MORGAN CO AMBULANCE SERV	57,054	0.031742%	0.038310%	845,023	1,077,099	655,882	87,048	(27,434)	59,614	-	59,614	
N093	CITY OF LAGRANGE	187,891	0.104532%	0.109252%	2,782,808	3,547,075	2,159,934	286,666	(186,834)	99,832	-	99,832	
N094	CITY OF OWENTON	45,903	0.025538%	0.018504%	679,862	866,579	527,689	70,035	18,106	88,141	-	88,141	
N099	CITY OF CLAY CITY	-	0.000000%	0.000000%	-	-	-	-	(47,364)	(47,364)	-	(47,364)	
N100	CITY OF BURNSIDE	57,301	0.031879%	0.032299%	848,670	1,081,747	658,712	87,424	42,500	129,924	-	129,924	
N104	CITY OF JAMESTOWN	14,771	0.008218%	0.012376%	218,776	278,861	169,808	22,537	(96,447)	(73,910)	-	(73,910)	
P007	CITY OF PINEVILLE	81,920	0.045575%	0.054904%	1,213,279	1,546,493	941,711	124,984	(69,685)	55,299	-	55,299	
P015	CITY OF LEBANON JUNCTION	33,704	0.018751%	0.017025%	499,181	636,276	387,450	51,422	(27,823)	23,599	-	23,599	
P033	ESTILL COUNTY EMS	164,062	0.091275%	0.070659%	2,429,886	3,097,227	1,886,006	250,310	(135,827)	114,483	-	114,483	
P041	CITY OF DRY RIDGE	228,993	0.127399%	0.138451%	3,391,564	4,323,019	2,632,432	349,376	120,121	469,497	-	469,497	
P043	CITY OF CLARKSON	11,354	0.006317%	0.006179%	168,169	214,354	130,528	17,324	(376)	16,948	-	16,948	
P079	CITY OF CALVERT CITY	150,617	0.083795%	0.080851%	2,230,756	2,843,409	1,731,447	229,797	71,586	301,383	-	301,383	
P093	SOUTH OLDHAM FIRE DEPT	241,451	0.134330%	0.130034%	3,576,079	4,558,208	2,775,647	368,383	53,073				

## Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	2021			Net Pension Liability as of June 30, 2021			Pension Expense					
		Actual FYE 2021 Contributions	Proportionate Share	2020 Proportionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(10)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
V025	CLARK COUNTY FISCAL COURT	586,959	0.326550%	0.321374%	8,693,281	11,080,793	6,747,468	895,522	97,176	992,698	-	992,698	
V030	DAVIESS CO FISCAL COURT	1,201,040	0.668189%	0.684834%	17,788,255	22,673,600	13,806,719	1,832,423	136,002	1,968,425	-	1,968,425	
V032	ELLIOTT CO FISCAL CT	33,631	0.018710%	0.010304%	498,090	634,885	386,603	51,310	69,373	120,683	-	120,683	
V035	FLEMING CO FISCAL COURT	79,946	0.044477%	0.050461%	1,184,049	1,509,234	919,024	121,972	(37,836)	84,136	-	84,136	
V037	FRANKLIN CO FISCAL COURT	1,282,001	0.713232%	0.707116%	18,987,372	24,202,040	14,737,438	1,955,948	(146,779)	1,809,169	-	1,809,169	
V041	GRANT COUNTY FISCAL COURT	255,697	0.142255%	0.130118%	3,787,055	4,827,127	2,939,400	390,116	142,751	532,867	-	532,867	
V043	GRAYSON CO FISCAL COURT	578,515	0.321853%	0.366101%	8,568,239	10,921,410	6,650,415	882,641	(586,460)	296,181	-	296,181	
V047	HARDIN CO FISCAL COURT	1,308,977	0.728239%	0.721406%	19,386,882	24,711,272	15,047,526	1,997,103	(13,544)	1,983,559	-	1,983,559	
V049	HARRISON CO FISCAL COURT	105,737	0.058826%	0.073799%	1,566,042	1,996,138	1,215,515	161,323	(197,287)	(35,964)	-	(35,964)	
V052	HENRY CO FISCAL COURT	77,941	0.043362%	0.042100%	1,154,365	1,471,399	895,984	118,915	(75,774)	43,141	-	43,141	
V054	HOPKINS CO FISCAL COURT	466,300	0.259423%	0.276058%	6,906,253	8,802,978	5,360,430	711,434	(198,503)	512,931	-	512,931	
V057	JESSAMINE CO FISCAL COURT	889,606	0.494925%	0.524579%	13,175,692	16,794,248	10,226,583	1,357,269	(36,916)	1,320,353	-	1,320,353	
V060	KNOTT CO FISCAL CT	52,361	0.029131%	0.031434%	775,514	988,500	601,931	79,888	(98,750)	(18,862)	-	(18,862)	
V062	LARUE CO FISCAL COURT	60,830	0.033842%	0.043485%	900,928	1,148,358	699,274	92,807	(41,377)	51,430	-	51,430	
V063	LAUREL COUNTY FISCAL COUR	96,868	0.053892%	0.058146%	1,434,691	1,828,713	1,113,565	147,792	(153,930)	(6,138)	-	(6,138)	
V067	LETCHER CO FISCAL COURT	110,839	0.061664%	0.063809%	1,641,594	2,092,439	1,274,157	169,106	(155,216)	13,890	-	13,890	
V070	LIVINGSTON CO FISCAL CT	101,605	0.056527%	0.055548%	1,504,839	1,918,126	1,168,011	155,018	34,613	189,631	-	189,631	
V072	LYON COUNTY FISCAL COURT	47,478	0.026414%	0.020451%	703,183	896,304	545,790	72,437	(85,726)	(13,289)	-	(13,289)	
V073	MCCRACKEN CO FISCAL COURT	1,257,033	0.699341%	0.700528%	18,617,571	23,730,678	14,450,410	1,917,853	(349,678)	1,568,175	-	1,568,175	
V076	MADISON CO FISCAL COURT	266,396	0.148208%	0.151075%	3,945,533	5,029,129	3,062,406	406,442	(25,440)	381,002	-	381,002	
V077	MAGOFFIN CO FISCAL COURT	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
V078	MARION CO FISCAL COURT	122,178	0.067973%	0.060590%	1,809,550	2,306,522	1,404,519	186,407	14,400	200,807	-	200,807	
V079	MARSHALL CO FISCAL COURT	629,511	0.350224%	0.371369%	9,323,521	11,884,121	7,236,642	960,445	(140,254)	820,191	-	820,191	
V081	MASON CO FIS CT	166,595	0.092684%	0.091825%	2,467,396	3,145,038	1,915,120	254,174	(12,913)	241,261	-	241,261	
V083	MENIFEE CO FISCAL COURT	60,640	0.033736%	0.029951%	898,106	1,144,761	697,083	92,517	(18,965)	73,552	-	73,552	
V087	MONTGOMERY CO FISCAL CT	207,342	0.115353%	0.117486%	3,070,881	3,914,263	2,383,527	316,341	(68,064)	248,277	-	248,277	
V088	MORGAN CO FISCAL CT	17,425	0.009694%	0.010440%	258,070	328,946	200,306	26,585	(103,626)	(77,041)	-	(77,041)	
V090	NELSON CO FISCAL CT	442,141	0.245982%	0.243268%	6,548,433	8,346,886	5,082,700	674,574	89,556	764,130	-	764,130	
V093	OLDHAM CO FISCAL COURT	1,163,064	0.647062%	0.643167%	17,225,821	21,956,699	13,370,174	1,774,485	9,193	1,783,678	-	1,783,678	
V094	OWEN COUNTY FISCAL COURT	47,698	0.026537%	0.031319%	706,457	900,478	548,331	72,774	(23,446)	49,328	-	49,328	
V096	PENDLETON CO FISCAL COURT	85,517	0.047577%	0.043257%	1,266,576	1,614,426	983,079	130,474	(113,246)	17,228	-	17,228	
V100	PULASKI CO FISCAL CT	840,101	0.467384%	0.454244%	12,442,506	15,859,701	9,657,507	1,281,741	34,485	1,316,226	-	1,316,226	
V103	ROWAN CO FISCAL COURT	132,334	0.073623%	0.096891%	1,959,962	2,498,243	1,521,264	201,902	(469,004)	(267,102)	-	(267,102)	
V105	SCOTT CO FISCAL CT	2,474,345	1.376583%	1.269472%	36,646,832	46,711,473	28,444,190	3,775,103	1,383,429	5,158,532	-	5,158,532	
V106	SHELBY CO FISCAL COURT	1,063,589	0.591720%	0.587561%	15,752,529	20,078,784	12,226,648	1,622,717	(235,424)	1,387,293	-	1,387,293	
V107	SIMPSON CO FISCAL COURT	199,222	0.110836%	0.100132%	2,950,631	3,760,988	2,290,193	303,954	48,640	352,594	-	352,594	
V108	SPENCER CO TREASURER	237,624	0.132201%	0.129436%	3,519,401	4,485,965	2,731,655	362,544	(187,030)	175,514	-	175,514	
V109	TAYLOR COUNTY FISCAL COUR	147,179	0.081882%	0.084869%	2,179,829	2,778,495	1,691,919	224,551	45,938	270,489	-	270,489	
V112	TRIMBLE CO FISCAL COURT	27,296	0.015186%	0.019990%	404,276	515,305	313,787	41,646	(1,876)	39,770	-	39,770	
V113	UNION COUNTY FISCAL COURT	71,316	0.039676%	0.037139%	1,056,238	1,346,322	819,821	108,806	14,210	123,016	-	123,016	
V115	WASHINGTON CO FIS COURT	100,960	0.056168%	0.052982%	1,495,282	1,905,944							

## Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources					
					Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions						Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Total Deferred Inflow of Resources
		Liability Experience	Assumption Changes	Investment Experience	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources				
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)		
39932	JEFFERSON CO SHERIFF	780,728	353,600	904,044	-	2,038,372	-	-	3,943,307	2,034,562	5,977,869		
39934	KENTON CO SHERIFF	178,353	80,778	206,524	3,188	468,843	-	-	900,827	533,392	1,434,219		
39936	CAMPBELL CO SHERIFF	8,462	3,832	9,798	-	22,092	-	-	42,738	267,847	310,585		
39938	FAYETTE CO SHERIFF	308,319	139,641	357,018	582,717	1,387,695	-	-	1,557,261	953,460	2,510,721		
39940	DAVIESS CO SHERIFF	227,869	103,204	263,861	-	594,934	-	-	1,150,922	562,151	1,713,073		
39944	HARDIN COUNTY SHERIFF	144,569	65,477	167,404	230,094	607,544	-	-	730,190	455,711	1,185,901		
39946	WARREN COUNTY SHERIFF	260,006	117,759	301,074	111,908	790,747	-	-	1,313,239	390,971	1,704,210		
39948	BOONE COUNTY SHERIFF	1,153,805	522,571	1,336,050	2,077,609	5,090,035	-	-	5,827,652	236,394	6,064,046		
39952	MADISON COUNTY SHERIFF	119,733	54,228	138,645	22,639	335,245	-	-	604,749	40,368	645,117		
39962	BULLITT CO SHERIFF	163,342	73,979	189,142	-	426,463	-	-	825,010	437,287	1,262,297		
A156	CITY OF ANCHORAGE	19,595	8,875	22,690	144,526	195,686	-	-	98,970	268,290	367,260		
AB19	BELLEVUE/DAYTON FIRE	141,150	63,928	163,445	91,552	460,075	-	-	712,921	-	712,921		
AC19	CAMPBELL CO FIRE DIST 1	66,618	30,172	77,140	111,593	285,523	-	-	336,473	387,607	724,080		
AD19	SOUTHERN CAMPBELL F DIST	55,005	24,912	63,693	-	143,610	-	-	277,820	43,871	321,691		
AJ00	SOMERSET POLICE & FIRE	-	-	-	-	-	-	-	-	-	-		
AS02	ALLEN CO AMBULANCE SVC	89,252	40,423	103,349	-	233,024	-	-	450,794	58,172	508,966		
AS20	WOODFORD CO FIRE DISTRICT	22,017	9,972	25,494	66,507	123,990	-	-	111,202	139,346	250,548		
B008	BURLINGTON FIRE PRO DIST	190,980	86,497	221,145	226,907	725,529	-	-	964,604	-	964,604		
B015	CITY OF HILLVIEW	122,855	55,643	142,260	614,374	935,132	-	-	620,519	-	620,519		
B045	CITY OF BELLEFONTE	25,192	11,410	29,171	125,318	191,091	-	-	127,239	9,007	136,246		
B048	CITY OF HARLAN	3,059	1,386	3,542	88,387	96,374	-	-	15,451	-	15,451		
B256	BUECHEL FIRE PROTECT DIST	196,716	89,095	227,787	1,197,739	1,711,337	-	-	993,574	65,519	1,059,093		
B259	CITY OF LUDLOW	118,105	53,491	136,759	127,656	436,011	-	-	596,524	-	596,524		
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	1,868,014	846,045	2,163,068	24,059,407	28,936,534	-	-	9,434,986	-	9,434,986		
B656	LOUISVILLE AIRPORT AUTHOR	256,171	116,023	296,634	25,685	694,513	-	-	1,293,872	273,254	1,567,126		
B956	LAKE DREAMLAND FIRE DIST	-	-	-	92,677	92,677	-	-	-	-	670,413		
C106	CITY OF SIMPSONVILLE	46,892	21,238	54,299	463,122	585,551	-	-	236,843	-	236,843		
C156	FAIRDALE FIRE DISTRICT	115,232	52,190	133,433	164,633	465,488	-	-	582,015	-	582,015		
C256	LOUISVILLE/JEFF CO METRO	18,871,272	8,547,009	21,852,007	-	49,270,288	-	-	95,315,233	15,763,031	111,078,264		
C356	INDIAN HILLS POLICE DEPT	19,873	9,001	23,012	-	51,886	-	-	100,375	141,047	241,422		
D024	CITY OF PEMBROKE	-	-	-	-	-	-	-	-	-	15,589		
D071	CITY OF LEWISBURG	6,207	2,811	7,188	153	16,359	-	-	31,351	4,658	36,009		
D098	CITY OF COAL RUN VILLAGE	15,288	6,924	17,703	54,272	94,187	-	-	77,219	163,441	240,660		
D106	SIMPSONVILLE RURAL FIRE	54,242	24,567	62,810	301,627	443,246	-	-	273,968	-	273,968		
G015	ZONETON FIRE PROT DIST	119,922	54,314	138,863	362,379	675,478	-	-	605,702	185,964	791,666		
G506	SHELBY CO SUB FIRE DIST	9,410	4,262	10,896	2,074	26,642	-	-	47,529	631	48,160		
J002	CITY OF SCOTTSVILLE	72,397	32,790	83,833	94,544	283,564	-	-	365,666	73,858	439,524		
J003	CITY OF LAWRENCEBURG	90,388	40,938	104,665	75,487	311,478	-	-	456,533	-	456,533		
J007	CITY OF MIDDLESBORO	256,427	116,139	296,929	-	669,495	-	-	1,295,163	243,799	1,538,962		
J024	CITY OF HOPKINSVILLE	1,082,429	490,244	1,253,399	-	2,826,072	-	-	5,467,144	1,171,765	6,638,909		
J037	CITY OF FRANKFORT	1,103,969	500,000	1,278,341	605,738	3,488,048	-	-	5,575,936	395,067	5,971,003		
J040	CITY OF LANCASTER	33,567	15,203	38,869	6,811	94,450	-	-	169,540	22,957	192,497		
J059	KENTON COUNTY AIRPORT BD	971,931	440,198	1,125,448	-	2,537,577	-	-	4,909,038	2,746,590	7,655,628		
J063	CITY OF LONDON	241,838	109,531	280,036	10,338	641,743	-	-	1,221,478	852,905	2,074,383		
J067	CITY OF WHITESBURG	39,584	17,928	45,836	146,946	250,294	-	-	199,930	168,444	368,374		
J084	CITY OF HARRODSBURG	46,629	21,119	53,994	-	121,742	-	-	235,516	142,232	377,748		
J090	CITY OF Bardstown	259,836	117,683	300,877	503,941	1,182,337	-	-	1,312,383	296,123	1,608,506		
J100	CITY OF SOMERSET	761,563	344,920	881,852	2,041,504	4,029,839	-	-	3,846,510	-	3,846,510		
J113	CITY OF MORGANFIELD	21,872	9,906	25,327	16,224	73,329	-	-	110,472	555	111,027		
J118	CITY OF CORBIN	227,002	102,812	262,857	-	592,671	-	-	1,146,543	103,807	1,250,350		
J154	CITY OF EARLINGTON	-	-	-	-	-	-	-	-	-	-		
J156	CITY OF JEFFERSONTOWN	514,515	233,029	595,783									

## Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

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	395,169	178,977	457,587	3,294,412	4,326,145	-	-	1,995,926	4,913	2,000,839
J959	CITY OF INDEPENDENCE	234,265	106,101	271,268	-	611,634	-	-	1,183,230	199,764	1,382,994
K001	CITY OF COLUMBIA	72,030	32,623	83,407	22,706	210,766	-	-	363,808	313,864	677,672
K010	CITY OF ASHLAND	842,023	381,361	975,021	856,991	3,055,396	-	-	4,252,897	27,152	4,280,049
K011	CITY OF DANVILLE	330,162	149,534	382,311	6,031	868,038	-	-	1,667,584	496,721	2,164,305
K016	CITY OF MORGANTOWN	32,177	14,573	37,260	33,466	117,476	-	-	162,521	11,300	173,821
K018	CITY OF MURRAY	423,441	191,781	490,324	119,472	1,225,018	-	-	2,138,720	914,381	3,053,101
K019	CITY OF NEWPORT	708,227	320,764	820,092	324,770	2,173,853	-	-	3,577,122	477,525	4,054,647
K026	CITY OF MANCHESTER	48,316	21,883	55,947	4,315	130,461	-	-	244,033	76,134	320,167
K029	CITY OF BURKESVILLE	31,919	14,457	36,961	30,264	113,601	-	-	161,219	4,908	166,127
K034	LEX/FAYETTE URBAN CO GOVT	1,658,682	751,236	1,920,672	10,231	4,340,821	-	-	8,377,690	2,419,536	10,797,226
K041	CITY OF WILLIAMSTOWN	50,817	23,016	58,843	114,443	247,119	-	-	256,666	91,855	348,521
K043	CITY OF LEITCHFIELD	121,974	55,244	141,240	122,125	440,583	-	-	616,069	4,881	620,950
K049	CITY OF CYNTHIANA	185,949	84,218	215,320	55,626	541,113	-	-	939,193	447,313	1,386,506
K065	CITY OF BEATTYVILLE	26,298	11,911	30,452	165,597	234,258	-	-	132,827	75,291	208,118
K071	CITY OF RUSSELLVILLE	180,858	81,913	209,424	-	472,195	-	-	913,478	281,271	1,194,749
K078	CITY OF LEBANON	92,370	41,836	106,960	187,090	428,256	-	-	466,545	-	466,545
K079	CITY OF BENTON	52,050	23,574	60,272	200,460	336,356	-	-	262,896	7,982	270,878
K090	NELSON COUNTY BD OF ED	58	26	67	22,566	22,717	-	-	293	178,630	178,923
K091	CITY OF CARLISLE	17,740	8,035	20,542	-	46,317	-	-	89,603	235,245	324,848
K099	CITY OF STANTON	54,048	24,479	62,585	242,169	383,281	-	-	272,985	-	272,985
K103	CITY OF MOREHEAD	119,845	54,279	138,774	-	312,898	-	-	605,312	170,742	776,054
K105	CITY OF GEORGETOWN	709,618	321,394	821,703	349,393	2,202,108	-	-	3,584,148	784,676	4,368,824
K106	CITY OF SHELBYVILLE	302,365	136,945	350,124	621,007	1,410,441	-	-	1,527,189	658,099	2,185,288
K108	CITY OF TAYLORSVILLE	14,190	6,427	16,431	7,454	44,502	-	-	71,671	75,627	147,298
K111	CITY OF CADIZ	36,324	16,451	42,061	-	94,836	-	-	183,463	346,282	529,745
K114	CITY OF BOWLING GREEN	1,903,914	862,304	2,204,639	1,556,448	6,527,305	-	-	9,616,310	-	9,616,310
K115	CITY OF SPRINGFIELD	31,196	14,129	36,124	29,989	111,438	-	-	157,567	324,594	482,161
K120	CITY OF VERSAILLES	314,064	142,243	363,671	-	819,978	-	-	1,586,280	538,639	2,124,919
K200	CITY OF FERGUSON	-	-	-	-	-	-	-	-	-	-
K256	JEFFERSONTOWN FIRE DIST	695,227	314,876	805,038	3,100,206	4,915,347	-	-	3,511,457	-	3,511,457
K315	MT WASHINGTON FIRE P DIST	109,270	49,490	126,529	6,699	291,988	-	-	551,903	207,182	759,085
K319	CITY OF SILVER GROVE	-	-	-	-	-	-	-	-	-	-
K356	ST MATTHEWS FIRE DIST.	835,078	378,216	966,979	3,552,310	5,732,583	-	-	4,217,819	-	4,217,819
K414	CITY OF SMITHS GROVE	6,230	2,822	7,214	11,132	27,398	-	-	31,466	8,353	39,819
K419	ALEXANDRIA FIRE DISTRICT	146,268	66,246	169,371	398,293	780,178	-	-	738,770	-	738,770
K456	CAMP TAYLOR FIRE PRO DIST	54,764	24,803	63,414	92,930	235,911	-	-	276,604	2,975	279,579
K559	CITY OF TAYLOR MILL	124,122	56,216	143,727	269,938	594,003	-	-	626,915	140,737	767,652
K656	MCMAHAN FIRE PRO DIST 14	-	-	-	-	-	-	-	-	236,623	236,623
K659	CITY OF EDGEWOOD	225,583	102,169	261,214	130,023	718,989	-	-	1,139,376	124,582	1,263,958
K719	CENTRAL CAMPBELL CO FIRE	196,411	88,957	227,434	94,176	606,978	-	-	992,036	39,334	1,031,370
K759	LAKESIDE/CRESTVIEWHLS POL	101,780	46,097	117,856	111,192	376,925	-	-	514,070	99,025	613,095
K856	HIGHVIEW FIRE DISTRICT	175,144	79,325	202,808	2,108,936	2,566,213	-	-	884,619	-	884,619
K859	CITY OF FORT MITCHELL	221,522	100,330	256,512	58,330	636,694	-	-	1,118,867	607,685	1,726,552
K956	CITY OF MEADOW VALE	-	-	-	-	-	-	-	-	-	-
L001	ADAIR CO AMBULANCE SER	81,601	36,958	94,489	239,446	452,494	-	-	412,149	-	412,149
L005	CITY OF GLASGOW	394,937	178,871	457,317	-	1,031,125	-	-	1,994,750	188,991	2,183,741
L009	CITY OF PARIS	123,538	55,952	143,051	-	322,541	-	-	623,967	526,073	1,150,040
L015	CITY OF MT WASHINGTON	157,492	71,330	182,369	48,705	459,896	-	-	795,465	48,333	843,798
L025	CITY OF WINCHESTER	588,140	266,375	681,037	63,701	1,599,253	-	-	2,970,582	1,505,902	4,476,484
L031	EDMONSON CO AMBULANCE DIS	35,874	16,248	41,541	11,725	105,388	-	-	181,194	1,901	183,095
L035	CITY OF FLEMINGSBURG	33,005	14,948	38,218	33,776	119,947	-	-	166,703	52,379	219,082
L039	CITY OF WARSAW	23,347	10,574	27,035	554,794	615,750	-	-	117,921	20,587	138,508
L044	GREEN CO AMBULANCE SVC	39,974	18,105	46,288	79,095	183,462	-	-	201,899	63,821	265,720

## Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

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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)
L556	LYNDON FIRE PROTECT DIST	-	-	-	-	-	-	-	-	725,670	725,670
L656	FERN CREEK FIRE PROT DIST	278,258	126,026	322,209	3,336,778	4,063,271	-	-	1,405,427	-	1,405,427
L756	PLEASURE RIDGE PARK FIRE	726,858	329,202	841,666	9,075,286	10,973,012	-	-	3,671,223	-	3,671,223
L956	WORTHINGTON FIRE DEPT	-	-	-	39,037	39,037	-	-	-	5,318,350	5,318,350
M014	CITY OF HARDINSBURG	28,960	13,116	33,534	63,471	139,081	-	-	146,272	51,791	198,063
M015	BULLITT CO FISCAL COURT	10,357	4,691	11,993	-	27,041	-	-	52,312	937,601	989,913
M022	CITY OF OLIVE HILL	15,220	6,893	17,624	439,746	479,483	-	-	76,874	-	76,874
M042	CITY OF MAYFIELD	414,104	187,552	479,512	248,216	1,329,384	-	-	2,091,562	-	2,091,562
M054	CITY OF DAWSON SPRINGS	25,124	11,379	29,093	51,048	116,644	-	-	126,898	43,317	170,215
M059	KENTON COUNTY FISCAL CT	391,679	177,396	453,545	245,385	1,268,005	-	-	1,978,298	112,364	2,090,662
M069	CITY OF STANFORD	65,580	29,702	75,938	320,969	492,189	-	-	331,230	-	331,230
M076	CITY OF RICHMOND	825,038	373,669	955,354	979,090	3,133,151	-	-	4,167,113	976,845	5,143,958
M081	CITY OF MAYSVILLE	304,896	138,091	353,054	306,002	1,102,043	-	-	1,539,971	578,581	2,118,552
M085	CITY OF EDMONTON	30,535	13,830	35,358	23,360	103,083	-	-	154,226	49,731	203,957
M096	CITY OF FALMOUTH	3,568	1,616	4,131	69,439	78,754	-	-	18,021	193,519	211,540
M109	CITY OF CAMPBELLSVILLE	174,260	78,924	201,785	49,926	504,895	-	-	880,155	359,616	1,239,771
M110	CITY OF GUTHRIE	-	-	-	-	-	-	-	-	57,370	57,370
M113	CITY OF STURGIS	-	-	-	-	-	-	-	-	-	-
M118	WHITLEY CO FISCAL COURT	22,942	10,391	26,565	85,970	145,868	-	-	115,874	-	115,874
M315	CITY OF PIONEER VILLAGE	29,953	13,566	34,684	17,657	95,860	-	-	151,285	16,789	168,074
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-	-	-	829,310	829,310
N008	CITY OF FLORENCE	1,138,370	515,581	1,318,176	194,170	3,166,297	-	-	5,749,692	568,078	6,317,770
N009	CITY OF MILLERSBURG	-	-	-	-	-	-	-	-	-	-
N011	CITY OF PERRYVILLE	4,196	1,901	4,859	2,800	13,756	-	-	21,195	4,920	26,115
N012	CITY OF BROOKSVILLE	1,192	540	1,380	3,394	6,506	-	-	6,018	239,740	245,758
N014	CITY OF IRVINGTON	24,995	11,321	28,943	539,607	604,866	-	-	126,245	-	126,245
N050	CITY OF HORSE CAVE	-	-	-	-	-	-	-	-	21,991	21,991
N051	CITY OF HENDERSON	782,888	354,579	906,546	10,986	2,054,999	-	-	3,954,219	739,943	4,694,162
N054	CITY OF MADISONVILLE	771,451	349,399	893,302	961,300	2,975,452	-	-	3,896,453	346,081	4,242,534
N071	CITY OF AUBURN	-	-	-	-	-	-	-	-	-	-
N076	MADISON CO EMS	320,817	145,302	371,490	828	838,437	-	-	1,620,386	78,950	1,699,336
N087	CITY OF MT STERLING	145,205	65,765	168,140	182,440	561,550	-	-	733,401	258,939	992,340
N088	MORGAN CO AMBULANCE SERV	23,303	10,554	26,984	11,005	71,846	-	-	117,699	195,088	312,787
N093	CITY OF LAGRANGE	76,741	34,757	88,862	-	200,360	-	-	387,602	307,918	695,520
N094	CITY OF OWENTON	18,748	8,491	21,710	186,958	235,907	-	-	94,694	15,074	109,768
N099	CITY OF CLAY CITY	-	-	-	-	-	-	-	-	14,213	14,213
N100	CITY OF BURNSIDE	23,403	10,600	27,100	55,062	116,165	-	-	118,207	7,028	125,235
N104	CITY OF JAMESTOWN	6,033	2,732	6,986	-	15,751	-	-	30,472	175,093	205,565
P007	CITY OF PINEVILLE	33,458	15,154	38,743	6,743	94,098	-	-	168,991	237,831	406,822
P015	CITY OF LEBANON JUNCTION	13,766	6,235	15,940	37,602	73,543	-	-	69,528	19,854	89,382
P033	ESTILL COUNTY EMS	67,008	30,349	77,592	441,399	616,348	-	-	338,446	353,261	691,707
P041	CITY OF DRY RIDGE	93,528	42,360	108,301	252,893	497,082	-	-	472,392	226,363	698,755
P043	CITY OF CLARKSON	4,638	2,100	5,370	6,137	18,245	-	-	23,423	19,843	43,266
P079	CITY OF CALVERT CITY	61,517	27,862	71,233	151,412	312,024	-	-	310,710	6,659	317,369
P093	SOUTH OLDHAM FIRE DEPT	98,616	44,664	114,193	118,407	375,880	-	-	498,092	72,570	570,662
P116	CITY OF MONTICELLO	52,568	23,809	60,872	-	137,249	-	-	265,513	275,687	541,200
P117	CITY OF CLAY	2,724	1,234	3,154	-	7,112	-	-	13,757	114,355	128,112
R015	CITY OF SHEPHERDSVILLE	503,086	227,853	582,548	1,936,315	3,249,802	-	-	2,540,991	-	2,540,991
R017	CITY OF PRINCETON	70,333	31,855	81,442	-	183,630	-	-	355,239	544,405	899,644
R036	CITY OF PRESTONSBURG	-	-	-	-	-	-	-	-	-	-
R045	CITY OF RUSSELL	110,824	50,193	128,328	73,422	362,767	-	-	559,749	340,654	900,403
R057	CITY OF WILMORE	57,519	26,051	66,605	17,418	167,593	-	-	290,520	6,708	297,228
R104	CITY OF RUSSELL SPRINGS	48,098	21,784	55,695	-	125,577	-	-	242,932	346,408	589,340
R105	CITY OF STAMPING GROUND	7,473	3,385	8,654	33,003	52,515	-	-	37,747	15,156	52,903
TS59	INDEPENDENCE FIRE DIST	320,600	145,203	371,239	562,200	1,399,242	-	-	1,619,288	471,495	2,090,783
V001	ADAIR COUNTY FISCAL COURT	56,299	25,498	65,191	-	146,988	-	-	284,354	51,091	335,445
V002	ALLEN COUNTY FISCAL COURT	87,603	39,676	101,440	644,870	873,589	-	-	442,		

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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)
V025	CLARK COUNTY FISCAL COURT	239,732	108,577	277,598	167,993	793,900	-	-	1,210,840	81,716	1,292,556
V030	DAVIESS CO FISCAL COURT	490,541	222,171	568,022	86,225	1,366,959	-	-	2,477,629	318,834	2,796,463
V032	ELLIOTT CO FISCAL CT	13,736	6,221	15,905	314,826	350,688	-	-	69,376	5,961	75,337
V035	FLEMING CO FISCAL COURT	32,652	14,789	37,810	843	86,094	-	-	164,920	142,415	307,335
V037	FRANKLIN CO FISCAL COURT	523,609	237,148	606,313	185,017	1,552,087	-	-	2,644,647	62,535	2,707,182
V041	GRANT COUNTY FISCAL COURT	104,434	47,299	120,930	314,165	586,828	-	-	527,478	35,661	563,139
V043	GRAYSON CO FISCAL COURT	236,284	107,015	273,605	-	616,904	-	-	1,193,423	1,389,446	2,582,869
V047	HARDIN CO FISCAL COURT	534,626	242,138	619,070	186,940	1,582,774	-	-	2,700,293	182,690	2,882,983
V049	HARRISON CO FISCAL COURT	43,186	19,560	50,008	-	112,754	-	-	218,125	419,272	637,397
V052	HENRY CO FISCAL COURT	31,834	14,418	36,862	29,220	112,334	-	-	160,785	141,232	302,017
V054	HOPKINS CO FISCAL COURT	190,451	86,258	220,533	-	497,242	-	-	961,934	399,249	1,361,183
V057	JESSAMINE CO FISCAL COURT	363,342	164,562	420,732	127,862	1,076,498	-	-	1,835,170	598,446	2,433,616
V060	KNOTT CO FISCAL CT	21,386	9,686	24,764	-	55,836	-	-	108,017	113,923	221,940
V062	LARUE CO FISCAL COURT	24,845	11,252	28,769	25,505	90,371	-	-	125,485	202,005	327,490
V063	LAUREL COUNTY FISCAL COUR	39,564	17,919	45,813	-	103,296	-	-	199,830	161,198	361,028
V067	LETCHER CO FISCAL COURT	45,270	20,503	52,420	-	118,193	-	-	228,649	194,135	422,784
V070	LIVINGSTON CO FISCAL CT	41,498	18,795	48,053	102,062	210,408	-	-	209,601	160	209,761
V072	LYON COUNTY FISCAL COURT	19,391	8,783	22,454	127,672	178,300	-	-	97,942	173,683	271,625
V073	MCCRACKEN CO FISCAL COURT	513,411	232,529	594,504	191,998	1,532,442	-	-	2,593,140	170,290	2,763,430
V076	MADISON CO FISCAL COURT	108,805	49,279	125,990	238,956	523,030	-	-	549,552	102,465	652,017
V077	MAGOFFIN CO FISCAL COURT	-	-	-	-	-	-	-	-	-	-
V078	MARION CO FISCAL COURT	49,901	22,601	57,783	172,716	303,001	-	-	252,042	12,609	264,651
V079	MARSHALL CO FISCAL COURT	257,112	116,449	297,723	8,229	679,513	-	-	1,298,622	454,984	1,753,606
V081	MASON CO FIS CT	68,043	30,817	78,790	23,567	201,217	-	-	343,670	52,347	396,017
V083	MENIFEE CO FISCAL COURT	24,767	11,217	28,679	100,731	165,394	-	-	125,092	20,898	145,990
V087	MONTGOMERY CO FISCAL CT	84,685	38,355	98,061	-	221,101	-	-	427,726	87,180	514,906
V088	MORGAN CO FISCAL CT	7,117	3,223	8,241	-	18,581	-	-	35,945	127,322	163,267
V090	NELSON CO FISCAL CT	180,584	81,789	209,107	152,202	623,682	-	-	912,095	-	912,095
V093	OLDHAM CO FISCAL COURT	475,031	215,147	550,062	201,709	1,441,949	-	-	2,399,291	529,045	2,928,336
V094	OWEN COUNTY FISCAL COURT	19,482	8,823	22,559	35,947	86,811	-	-	98,399	105,404	203,803
V096	PENDLETON CO FISCAL COURT	34,928	15,819	40,445	94,150	185,342	-	-	176,414	176,098	352,512
V100	PULASKI CO FISCAL CT	343,123	155,404	397,319	305,162	1,201,008	-	-	1,733,049	101,459	1,834,508
V103	ROWAN CO FISCAL COURT	54,049	24,479	62,586	-	141,114	-	-	272,992	855,411	1,128,403
V105	SCOTT CO FISCAL CT	1,010,598	457,711	1,170,222	3,441,801	6,080,332	-	-	5,104,337	-	5,104,337
V106	SHELBY CO FISCAL COURT	434,402	196,746	503,016	134,082	1,268,246	-	-	2,194,084	61,643	2,255,727
V107	SIMPSON CO FISCAL COURT	81,369	36,853	94,221	232,959	445,402	-	-	410,977	56,706	467,683
V108	SPENCER CO TREASURER	97,053	43,957	112,383	66,184	319,577	-	-	490,198	210,833	701,031
V109	TAYLOR COUNTY FISCAL COUR	60,112	27,226	69,607	132,984	289,929	-	-	303,617	58,416	362,033
V112	TRIMBLE CO FISCAL COURT	11,149	5,049	12,909	142,132	171,239	-	-	56,309	112,630	168,939
V113	UNION COUNTY FISCAL COURT	29,128	13,192	33,728	65,764	141,812	-	-	147,118	-	147,118
V115	WASHINGTON CO FIS COURT	41,235	18,676	47,748	70,663	178,322	-	-	208,270	95,551	303,821
V119	CITY OF HIGHLAND HEIGHTS	81,076	36,720	93,882	-	211,678	-	-	409,501	162,997	572,498
V120	WOODFORD CO FISCAL COURT	117,826	53,365	136,436	324,749	632,376	-	-	595,115	35,039	630,154
V159	CITY OF ERLANGER	600,459	271,954	695,301	2,077,971	3,645,685	-	-	3,032,802	96,525	3,129,327
V171	CITY OF ADAIRVILLE	-	-	-	29	29	-	-	-	141,116	141,116
V196	CITY OF BUTLER	6,134	2,778	7,103	1,452	17,467	-	-	30,984	2,094	33,078
V197	CITY OF HAZARD	7,905	3,580	9,154	1,919	22,558	-	-	39,927	3,286	43,213
V205	BARREN/METCALFE CO AMB SR	257,206	116,491	297,831	1,257,957	1,929,485	-	-	1,299,097	-	1,299,097
V298	CITY OF PIKEVILLE	128,401	58,154	148,682	-	335,237	-	-	648,529	1,127,840	1,776,369
V330	CITY OF OWENSBORO	1,425,759	645,742	1,650,959	365,728	4,088,188	-	-	7,201,238	105,861	7,307,099
V347	CITY OF RADCLIFF	394,973	178,888	457,360	1,423	1,032,644	-	-	1,994,936	668,555	2,663,491
V359	CITY OF ELSMERE	98,246	44,497	113,764	170,487	426,994	-	-	496,220	122,213	618,433
V408	UNION EMERGENCY SERVICES	254,047	115,061	294,173	797,603	1,460,884	-	-	1,283,141		

## Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
39932	JEFFERSON CO SHERIFF	(874,733)	(1,024,937)	(980,701)	(1,059,126)	-	-
39934	KENTON CO SHERIFF	(204,319)	(269,747)	(244,899)	(246,411)	-	-
39936	CAMPBELL CO SHERIFF	(96,397)	(87,181)	(72,711)	(32,204)	-	-
39938	FAYETTE CO SHERIFF	30,756	(263,036)	(417,702)	(473,044)	-	-
39940	DAVIESS CO SHERIFF	(230,231)	(291,017)	(285,933)	(310,958)	-	-
39944	HARDIN COUNTY SHERIFF	(70,120)	(101,894)	(185,690)	(220,651)	-	-
39946	WARREN COUNTY SHERIFF	(166,848)	(166,051)	(239,698)	(340,865)	-	-
39948	BOONE COUNTY SHERIFF	267,632	30,544	(151,446)	(1,120,741)	-	-
39952	MADISON COUNTY SHERIFF	(9,618)	(74,040)	(84,920)	(141,295)	-	-
39962	BULLITT CO SHERIFF	(246,168)	(216,782)	(172,667)	(200,217)	-	-
A156	CITY OF ANCHORAGE	(102,802)	(56,971)	(5,336)	(6,465)	-	-
AB19	BELLEVUE/DAYTON FIRE	20,072	(34,384)	(74,895)	(163,638)	-	-
AC19	CAMPBELL CO FIRE DIST 1	(43,030)	(123,499)	(148,928)	(123,100)	-	-
AD19	SOUTHERN CAMPBELL F DIST	(24,255)	(37,805)	(46,969)	(69,052)	-	-
AJ00	SOMERSET POLICE & FIRE	-	-	-	-	-	-
AS02	ALLEN CO AMBULANCE SVC	(33,080)	(63,115)	(71,290)	(108,458)	-	-
AS20	WOODFORD CO FIRE DISTRICT	(28,043)	(18,844)	(39,636)	(40,035)	-	-
B008	BURLINGTON FIRE PRO DIST	71,482	(17,826)	(78,664)	(214,068)	-	-
B015	CITY OF HILLVIEW	237,298	145,485	46,555	(114,725)	-	-
B045	CITY OF BELLEFONTE	29,536	21,409	19,170	(15,271)	-	-
B048	CITY OF HARLAN	25,675	24,608	24,077	6,563	-	-
B256	BUECHEL FIRE PROTECT DIST	541,913	325,954	23,742	(239,366)	-	-
B259	CITY OF LUDLOW	45,471	(9,833)	(57,690)	(138,461)	-	-
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	10,110,027	8,227,029	2,965,359	(1,800,866)	-	-
B656	LOUISVILLE AIRPORT AUTHOR	(134,838)	(231,651)	(206,329)	(299,796)	-	-
B956	LAKE DREAMLAND FIRE DIST	(163,636)	(157,039)	(180,693)	(76,368)	-	-
C106	CITY OF SIMPSONVILLE	193,640	121,635	64,089	(30,656)	-	-
C156	FAIRDALE FIRE DISTRICT	36,183	(6,922)	(28,070)	(117,719)	-	-
C256	LOUISVILLE/JEFF CO METRO	(9,891,755)	(14,386,631)	(14,941,684)	(22,587,907)	-	-
C356	INDIAN HILLS POLICE DEPT	(64,153)	(64,168)	(36,423)	(24,792)	-	-
D024	CITY OF PEMBROKE	(13,876)	(1,233)	(481)	-	-	-
D071	CITY OF LEWISBURG	(3,333)	(3,775)	(4,891)	(7,653)	-	-
D098	CITY OF COAL RUN VILLAGE	(27,146)	(33,077)	(49,428)	(36,822)	-	-
D106	SIMPSONVILLE RURAL FIRE	102,245	75,392	35,513	(43,872)	-	-
G015	ZONETON FIRE PROT DIST	76,307	41,359	(71,927)	(161,927)	-	-
G506	SHELBY CO SUB FIRE DIST	(1,174)	(3,826)	(5,602)	(10,916)	-	-
J002	CITY OF SCOTTSVILLE	62,817	(56,991)	(68,459)	(93,327)	-	-
J003	CITY OF LAWRENCEBURG	27,004	(26,640)	(44,192)	(101,227)	-	-
J007	CITY OF MIDDLESBORO	(156,770)	(194,327)	(207,985)	(310,385)	-	-
J024	CITY OF HOPKINSVILLE	(618,567)	(852,095)	(976,739)	(1,365,436)	-	-
J037	CITY OF FRANKFORT	(47,188)	(374,937)	(720,971)	(1,339,859)	-	-
J040	CITY OF LANCASTER	(11,481)	(18,665)	(26,223)	(41,678)	-	-
J059	KENTON COUNTY AIRPORT BD	(1,049,106)	(1,340,550)	(1,345,999)	(1,382,397)	-	-
J063	CITY OF LONDON	(302,373)	(397,105)	(377,688)	(355,473)	-	-
J067	CITY OF WHITESBURG	(6,800)	(56,753)	(20,625)	(33,901)	-	-
J084	CITY OF HARRODSBURG	(92,016)	(58,986)	(47,969)	(57,034)	-	-
J090	CITY OF Bardstown	34,163	(117,783)	(87,260)	(255,289)	-	-
J100	CITY OF SOMERSET	689,106	416,202	(89,913)	(832,065)	-	-
J113	CITY OF MORGANFIELD	1,628	(5,865)	(9,551)	(23,911)	-	-
J118	CITY OF CORBIN	(71,694)	(137,009)	(172,747)	(276,229)	-	-
J154	CITY OF EARLINGTON	-	-	-	-	-	-
J156	CITY OF JEFFERSONTOWN	(143,524)	(231,267)	(402,106)	(652,615)	-	-
J210	BOYD CO AMBULANCE SERVICE	(176,334)	(281,262)	(233,343)	(284,834)	-	-
J256	CITY OF ST MATTHEWS	(355,862)	(417,041)	(365,868)	(323,250)	-	-
J259	CITY OF PARK HILLS	(23,302)	1,144	(4,170)	(30,100)	-	-
J319	CITY OF ALEXANDRIA	(71,613)	(85,338)	(120,765)	(153,624)	-	-
J324	CITY OF OAK GROVE	(22,268)	(75,764)	(205,349)	(196,105)	-	-
J356	CITY OF WEST BUECHEL	62,604	126,210	52,896	(55,779)	-	-
J359	CITY OF FORT WRIGHT	314,224	210,686	88,615	(182,372)	-	-
J410	CANNONSBURG VOL FIRE DEPT	(1,622)	(5,072)	(8,596)	(11,798)	-	-
J419	CITY OF COLD SPRING	71,315	32,632	(41,340)	(104,245)	-	-
J456	CITY OF SHIVELY	(206,278)	(565,195)	(678,870)	(715,448)	-	-
J510	CITY OF CATLETTSBURG	55,404	26,783	(4,854)	(74,872)	-	-
J619	CITY OF FORT THOMAS	(214,158)	(447,749)	(419,515)	(585,220)	-	-
J719	CITY OF SOUTHGATE	22,188	4,456	4,759	(5,218)	-	-
J756	CITY OF PROSPECT	(23,626)	(9,979)	(11,487)	(18,416)	-	-
J819	CITY OF BELLEVUE	(670)	(35,430)	(63,037)	(98,199)	-	-
J859	CITY OF VILLA HILLS	160,093	25,673	16,851	(64,983)	-	-
J919	CITY OF DAYTON	(70,025)	(125,461)	(145,354)	(121,992)	-	-

## Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
J956	OKOLONA FIRE DISTRICT	988,630	855,643	635,898	(154,866)	-	-
J959	CITY OF INDEPENDENCE	(108,332)	(175,203)	(198,350)	(289,475)	-	-
K001	CITY OF COLUMBIA	(81,583)	(125,407)	(138,922)	(120,993)	-	-
K010	CITY OF ASHLAND	148,481	(118,204)	(331,066)	(923,865)	-	-
K011	CITY OF DANVILLE	(222,229)	(343,474)	(320,491)	(410,073)	-	-
K016	CITY OF MORGANTOWN	15,820	(16,487)	(19,183)	(36,496)	-	-
K018	CITY OF MURRAY	(293,171)	(560,410)	(452,169)	(522,333)	-	-
K019	CITY OF NEWPORT	(235,420)	(414,952)	(433,139)	(797,283)	-	-
K026	CITY OF MANCHESTER	(30,628)	(51,803)	(47,357)	(59,918)	-	-
K029	CITY OF BURKESVILLE	86	(6,146)	(12,128)	(34,337)	-	-
K034	LEX/FAYETTE URBAN CO GOVT	(1,022,113)	(1,611,167)	(1,685,952)	(2,137,173)	-	-
K041	CITY OF WILLIAMSTOWN	17,378	(5,854)	(42,471)	(70,454)	-	-
K043	CITY OF LEITCHFIELD	57,971	(41,117)	(61,022)	(136,200)	-	-
K049	CITY OF CYNTHIANA	(108,826)	(215,035)	(250,930)	(270,602)	-	-
K065	CITY OF BEATTYVILLE	12,420	5,833	19,828	(11,941)	-	-
K071	CITY OF RUSSELLVILLE	(127,893)	(175,238)	(185,328)	(234,096)	-	-
K078	CITY OF LEBANON	74,104	10,453	(23,716)	(99,130)	-	-
K079	CITY OF BENTON	59,946	49,765	8,553	(52,787)	-	-
K090	NELSON COUNTY BD OF ED	(31,568)	(51,690)	(52,329)	(20,618)	-	-
K091	CITY OF CARLISLE	(94,154)	(80,165)	(66,231)	(37,982)	-	-
K099	CITY OF STANTON	93,552	62,948	10,430	(56,634)	-	-
K103	CITY OF MOREHEAD	(78,540)	(108,234)	(120,663)	(155,719)	-	-
K105	CITY OF GEORGETOWN	(312,117)	(567,426)	(490,202)	(796,971)	-	-
K106	CITY OF SHELBYVILLE	(34,971)	(53,455)	(264,386)	(422,035)	-	-
K108	CITY OF TAYLORSVILLE	(23,852)	(36,258)	(23,929)	(18,757)	-	-
K111	CITY OF CADIZ	(150,246)	(156,430)	(82,498)	(45,734)	-	-
K114	CITY OF BOWLING GREEN	405,689	(370,385)	(939,188)	(2,185,122)	-	-
K115	CITY OF SPRINGFIELD	(92,867)	(133,742)	(91,490)	(52,624)	-	-
K120	CITY OF VERSAILLES	(206,584)	(310,988)	(358,849)	(428,520)	-	-
K200	CITY OF FERGUSON	-	-	-	-	-	-
K256	JEFFERSONTOWN FIRE DIST	1,587,110	606,467	(15,919)	(773,767)	-	-
K315	MT WASHINGTON FIRE P DIST	(80,651)	(125,482)	(119,562)	(141,401)	-	-
K319	CITY OF SILVER GROVE	-	-	-	-	-	-
K356	ST MATTHEWS FIRE DIST.	1,882,375	428,542	28,216	(824,370)	-	-
K414	CITY OF SMITHS GROVE	1,007	(633)	(4,554)	(8,242)	-	-
K419	ALEXANDRIA FIRE DISTRICT	126,503	53,843	2,026	(140,965)	-	-
K456	CAMP TAYLOR FIRE PRO DIST	45,622	1,170	(25,578)	(64,882)	-	-
K559	CITY OF TAYLOR MILL	(19,313)	(21,509)	(17,606)	(115,221)	-	-
K656	MCMAHAN FIRE PRO DIST 14	(236,623)	-	-	-	-	-
K659	CITY OF EDGEWOOD	(60,405)	(109,381)	(124,293)	(250,890)	-	-
K719	CENTRAL CAMPBELL CO FIRE	25,372	(82,908)	(130,860)	(235,996)	-	-
K759	LAKESIDE/CRESTVIEWHLS POL	(22,874)	(56,662)	(49,479)	(107,155)	-	-
K856	HIGHVIEW FIRE DISTRICT	677,961	609,733	427,124	(33,224)	-	-
K859	CITY OF FORT MITCHELL	(178,349)	(264,783)	(315,753)	(330,974)	-	-
K956	CITY OF MEADOW VALE	-	-	-	-	-	-
L001	ADAIR CO AMBULANCE SER	85,821	34,622	250	(80,348)	-	-
L005	CITY OF GLASGOW	(117,003)	(252,492)	(303,907)	(479,213)	-	-
L009	CITY OF PARIS	(244,105)	(256,229)	(172,166)	(154,999)	-	-
L015	CITY OF MT WASHINGTON	(28,823)	(79,506)	(95,571)	(180,002)	-	-
L025	CITY OF WINCHESTER	(532,700)	(683,114)	(801,357)	(860,059)	-	-
L031	EDMONSON CO AMBULANCE DIS	(1,860)	(12,478)	(21,279)	(42,091)	-	-
L035	CITY OF FLEMINGSBURG	5,830	(25,360)	(34,683)	(44,923)	-	-
L039	CITY OF WARSAW	164,526	176,966	122,268	13,482	-	-
L044	GREEN CO AMBULANCE SVC	14,673	(8,911)	(33,570)	(54,449)	-	-
L050	CITY OF MUNFORDVILLE	17,705	11,027	(6,933)	(21,627)	-	-
L052	CITY OF EMINENCE	(15,900)	(30,262)	(29,057)	(44,017)	-	-
L057	CITY OF NICHOLASVILLE	131,109	(202,588)	(389,297)	(874,088)	-	-
L061	CITY OF BARBOURVILLE	(32,951)	(31,851)	(21,919)	(32,630)	-	-
L072	CITY OF EDDYVILLE	(94,317)	(101,694)	(86,353)	(47,082)	-	-
L073	CITY OF PADUCAH	360,548	72,289	(156,823)	(1,170,693)	-	-
L077	CITY OF SALYERSVILLE	19,883	13,711	(5,574)	(28,455)	-	-
L086	CITY OF TOMPKINSVILLE	(121,392)	(125,384)	(62,338)	(43,390)	-	-
L090	CITY OF NEW HAVEN	(10,807)	(12,063)	(9,523)	(7,337)	-	-
L107	CITY OF FRANKLIN	(15,484)	(24,340)	(165,496)	(219,552)	-	-
L108	SPENCER CO FIRE DIST	4,547	(5,995)	(4,819)	(15,700)	-	-
L110	CITY OF ELKTON	(6,359)	(11,269)	12,961	(113)	-	-
L159	ELSMERE FIRE PROTECTION	(104,805)	(120,357)	(106,613)	(100,072)	-	-
L356	EASTWOOD FIRE PROT DIST	(925,375)	(974,507)	(380,058)	-	-	-
L456	HARRODS CREEK FIRE DIST	(2,103,260)	(2,239,581)	(873,437)	-	-	-

## Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
L556	LYNDON FIRE PROTECT DIST	(725,670)	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	1,032,321	873,303	741,192	11,028	-	-
L756	PLEASURE RIDGE PARK FIRE	3,090,330	2,741,227	1,704,325	(234,093)	-	-
L956	WORTHINGTON FIRE DEPT	(2,186,214)	(2,225,251)	(867,848)	-	-	-
M014	CITY OF HARRISBURG	22,926	(13,681)	(28,139)	(40,088)	-	-
M015	BULLITT CO FISCAL COURT	(446,356)	(336,718)	(155,327)	(24,471)	-	-
M022	CITY OF OLIVE HILL	127,740	122,429	119,789	32,652	-	-
M042	CITY OF MAYFIELD	42,651	(120,044)	(213,478)	(471,307)	-	-
M054	CITY OF DAWSON SPRINGS	(8,720)	2,418	(14,967)	(32,302)	-	-
M059	KENTON COUNTY FISCAL CT	(55,461)	(140,736)	(193,096)	(433,364)	-	-
M069	CITY OF STANFORD	131,066	86,890	13,683	(70,680)	-	-
M076	CITY OF RICHMOND	111,401	(343,607)	(693,915)	(1,084,686)	-	-
M081	CITY OF MAYSVILLE	61,872	(350,529)	(333,484)	(394,368)	-	-
M085	CITY OF EDMONTON	(6,617)	(33,259)	(25,862)	(35,137)	-	-
M096	CITY OF FALMOUTH	(20,855)	(35,237)	(50,226)	(26,468)	-	-
M109	CITY OF CAMPBELLSVILLE	(104,398)	(215,134)	(192,451)	(222,894)	-	-
M110	CITY OF GUTHRIE	(33,435)	(17,219)	(6,716)	-	-	-
M113	CITY OF STURGIS	-	-	-	-	-	-
M118	WHITLEY CO FISCAL COURT	39,433	14,016	152	(23,606)	-	-
M315	CITY OF PIONEER VILLAGE	(55)	(12,922)	(22,006)	(37,230)	-	-
M356	MIDDLETOWN FIRE PROT DIST	(829,310)	-	-	-	-	-
N008	CITY OF FLORENCE	(357,452)	(704,829)	(769,963)	(1,319,229)	-	-
N009	CITY OF MILLERSBURG	-	-	-	-	-	-
N011	CITY OF PERRYVILLE	(204)	(3,902)	(3,374)	(4,880)	-	-
N012	CITY OF BROOKSVILLE	(69,518)	(73,328)	(69,321)	(27,085)	-	-
N014	CITY OF IRVINGTON	193,263	184,540	102,996	(2,180)	-	-
N050	CITY OF HORSE CAVE	(21,991)	-	-	-	-	-
N051	CITY OF HENDERSON	(374,480)	(658,667)	(659,206)	(946,810)	-	-
N054	CITY OF MADISONVILLE	21,066	(218,259)	(271,327)	(798,561)	-	-
N071	CITY OF AUBURN	-	-	-	-	-	-
N076	MADISON CO EMS	(70,358)	(183,140)	(225,995)	(381,406)	-	-
N087	CITY OF MT STERLING	(27,802)	(65,891)	(137,633)	(199,465)	-	-
N088	MORGAN CO AMBULANCE SERV	(56,732)	(75,869)	(65,106)	(43,234)	-	-
N093	CITY OF LAGRANGE	(148,751)	(138,550)	(106,635)	(101,224)	-	-
N094	CITY OF OWENTON	42,165	50,696	38,083	(4,806)	-	-
N099	CITY OF CLAY CITY	(14,213)	-	-	-	-	-
N100	CITY OF BURNSIDE	27,273	3,028	(10,981)	(28,390)	-	-
N104	CITY OF JAMESTOWN	(69,288)	(61,009)	(42,343)	(17,173)	-	-
P007	CITY OF PINEVILLE	(73,091)	(91,510)	(86,297)	(61,827)	-	-
P015	CITY OF LEBANON JUNCTION	(7,627)	2,393	1,290	(11,896)	-	-
P033	ESTILL COUNTY EMS	(58,640)	(26,444)	37,914	(28,189)	-	-
P041	CITY OF DRY RIDGE	51,640	(23,576)	(93,472)	(136,265)	-	-
P043	CITY OF CLARKSON	(5,086)	(9,554)	(5,295)	(5,087)	-	-
P079	CITY OF CALVERT CITY	40,405	25,597	(6,576)	(64,772)	-	-
P093	SOUTH OLDHAM FIRE DEPT	5,639	(48,489)	(47,067)	(104,865)	-	-
P116	CITY OF MONTICELLO	(114,025)	(120,950)	(93,227)	(75,749)	-	-
P117	CITY OF CLAY	(36,761)	(36,173)	(33,359)	(14,707)	-	-
R015	CITY OF SHEPHERDSVILLE	680,455	378,365	114,353	(464,361)	-	-
R017	CITY OF PRINCETON	(183,070)	(203,097)	(194,308)	(135,539)	-	-
R036	CITY OF PRESTONSBURG	-	-	-	-	-	-
R045	CITY OF RUSSELL	(80,143)	(125,756)	(161,941)	(169,796)	-	-
R057	CITY OF WILMORE	(8,160)	(21,524)	(33,338)	(66,612)	-	-
R104	CITY OF RUSSELL SPRINGS	(116,660)	(132,513)	(125,213)	(89,378)	-	-
R105	CITY OF STAMPING GROUND	7,359	6,179	(3,540)	(10,386)	-	-
TS59	INDEPENDENCE FIRE DIST	(76,896)	(182,296)	(119,202)	(313,147)	-	-
V001	ADAIR COUNTY FISCAL COURT	(31,155)	(39,691)	(47,531)	(70,081)	-	-
V002	ALLEN COUNTY FISCAL COURT	276,774	203,830	47,888	(97,368)	-	-
V003	ANDERSON CO FISCAL COURT	(10,054)	(24,834)	(36,821)	(79,214)	-	-
V005	BARREN CO FISCAL CT	(160,884)	(249,521)	(354,049)	(333,468)	-	-
V007	BELL CO FISCAL CT	1,215	(23,019)	(67,410)	(72,434)	-	-
V008	BOONE CO FISCAL CT	(257,766)	(325,158)	(314,261)	(369,632)	-	-
V009	BOURBON CO FISCAL COURT	20,832	29,123	2,860	(45,010)	-	-
V011	BOYLE COUNTY FISCAL COURT	(131,077)	(198,819)	(218,512)	(266,506)	-	-
V012	BRACKEN CO FISCAL COURT	(44,960)	(48,516)	(44,721)	(30,048)	-	-
V013	BREATHITT CO FISCAL COURT	(1,711)	(38,020)	(17,066)	(11,527)	-	-
V014	BRECKINRIDGE CO FISCAL CT	34,321	(9,502)	(24,489)	(54,190)	-	-
V017	CALDWELL CO FISCAL COURT	(70,311)	(71,735)	(74,614)	(69,030)	-	-
V019	CAMPBELL CO FISCAL CT	61,885	(45,253)	(149,125)	(329,875)	-	-
V023	CASEY CO FISCAL COURT	(30,672)	(59,667)	(85,126)	(65,481)	-	-

## Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
V025	CLARK COUNTY FISCAL COURT	12,032	(111,118)	(131,832)	(267,739)	-	-
V030	DAVIESS CO FISCAL COURT	(72,314)	(329,720)	(413,338)	(614,132)	-	-
V032	ELLIOTT CO FISCAL CT	101,899	103,067	65,992	4,393	-	-
V035	FLEMING CO FISCAL COURT	(47,687)	(59,926)	(60,884)	(52,744)	-	-
V037	FRANKLIN CO FISCAL COURT	(74,305)	(194,491)	(288,890)	(597,409)	-	-
V041	GRANT COUNTY FISCAL COURT	98,825	13,229	4,222	(92,587)	-	-
V043	GRAYSON CO FISCAL COURT	(503,175)	(578,237)	(500,572)	(383,981)	-	-
V047	HARDIN CO FISCAL COURT	(94,770)	(274,538)	(322,350)	(608,550)	-	-
V049	HARRISON CO FISCAL COURT	(155,615)	(147,920)	(134,171)	(86,937)	-	-
V052	HENRY CO FISCAL COURT	(63,190)	(59,552)	(32,789)	(34,153)	-	-
V054	HOPKINS CO FISCAL COURT	(164,505)	(206,455)	(229,790)	(263,191)	-	-
V057	JESSAMINE CO FISCAL COURT	(138,557)	(319,900)	(401,617)	(497,044)	-	-
V060	KNOTT CO FISCAL CT	(50,352)	(48,001)	(37,138)	(30,613)	-	-
V062	LARUE CO FISCAL COURT	(46,625)	(64,791)	(73,185)	(52,518)	-	-
V063	LAUREL COUNTY FISCAL COUR	(82,992)	(60,485)	(57,638)	(56,617)	-	-
V067	LETCHER CO FISCAL COURT	(95,101)	(88,300)	(63,032)	(58,158)	-	-
V070	LIVINGSTON CO FISCAL CT	34,186	19,863	(7,256)	(46,146)	-	-
V072	LYON COUNTY FISCAL COURT	(50,574)	(34,915)	328	(8,164)	-	-
V073	MCCRACKEN CO FISCAL COURT	(158,647)	(167,519)	(301,565)	(603,257)	-	-
V076	MADISON CO FISCAL COURT	20,039	32,519	(47,336)	(134,210)	-	-
V077	MAGOFFIN CO FISCAL COURT	-	-	-	-	-	-
V078	MARION CO FISCAL COURT	33,404	28,599	16,734	(40,387)	-	-
V079	MARSHALL CO FISCAL COURT	(184,017)	(245,639)	(292,323)	(352,114)	-	-
V081	MASON CO FIS CT	(25,748)	(46,141)	(45,434)	(77,477)	-	-
V083	MENIFEE CO FISCAL COURT	7,904	20,160	11,091	(19,750)	-	-
V087	MONTGOMERY CO FISCAL CT	(54,497)	(63,849)	(71,240)	(104,218)	-	-
V088	MORGAN CO FISCAL CT	(65,971)	(44,983)	(23,595)	(10,137)	-	-
V090	NELSON CO FISCAL CT	42,922	(39,999)	(86,771)	(204,565)	-	-
V093	OLDHAM CO FISCAL COURT	(166,070)	(413,482)	(360,825)	(546,010)	-	-
V094	OWEN COUNTY FISCAL COURT	(22,671)	(23,674)	(36,227)	(34,419)	-	-
V096	PENDLETON CO FISCAL COURT	(73,563)	(46,012)	(17,265)	(30,331)	-	-
V100	PULASKI CO FISCAL CT	(22,946)	(98,163)	(143,129)	(369,262)	-	-
V103	ROWAN CO FISCAL COURT	(344,603)	(294,894)	(227,966)	(119,827)	-	-
V105	SCOTT CO FISCAL CT	1,056,685	639,450	200,970	(921,110)	-	-
V106	SHELBY CO FISCAL COURT	(77,141)	(167,090)	(245,391)	(497,858)	-	-
V107	SIMPSON CO FISCAL COURT	34,473	5,992	6,356	(69,101)	-	-
V108	SPENCER CO TREASURER	(115,134)	(90,848)	(68,709)	(106,763)	-	-
V109	TAYLOR COUNTY FISCAL COUR	31,065	9,277	(34,882)	(77,563)	-	-
V112	TRIMBLE CO FISCAL COURT	16,408	24,415	(13,795)	(24,728)	-	-
V113	UNION COUNTY FISCAL COURT	18,318	5,577	(1,314)	(27,887)	-	-
V115	WASHINGTON CO FIS COURT	(26,289)	(37,598)	(21,147)	(40,466)	-	-
V119	CITY OF HIGHLAND HEIGHTS	(70,560)	(87,169)	(93,581)	(109,510)	-	-
V120	WOODFORD CO FISCAL COURT	72,401	21,940	10,452	(102,572)	-	-
V159	CITY OF ERLANGER	491,319	378,304	164,675	(517,941)	-	-
V171	CITY OF ADAIRVILLE	(46,601)	(46,630)	(36,284)	(11,571)	-	-
V196	CITY OF BUTLER	(677)	(3,043)	(4,419)	(7,472)	-	-
V197	CITY OF HAZARD	(656)	(4,340)	(5,964)	(9,694)	-	-
V205	BARREN/METCALFE CO AMB SR	459,061	290,432	109,717	(228,822)	-	-
V298	CITY OF PIKEVILLE	(457,915)	(411,283)	(342,446)	(229,488)	-	-
V330	CITY OF OWENSBORO	(155)	(670,257)	(890,468)	(1,658,030)	-	-
V347	CITY OF RADCLIFF	(263,353)	(402,608)	(437,597)	(527,290)	-	-
V359	CITY OF ELSMERE	42,137	(25,900)	(77,835)	(129,841)	-	-
V408	UNION EMERGENCY SERVICES	259,656	182,098	(3,620)	(271,488)	-	-
V447	CITY OF ELIZABETHTOWN	194,372	(138,978)	(374,204)	(877,639)	-	-
V608	WALTON FIRE DIST/EMS	31,437	(53,724)	(68,956)	(208,332)	-	-
V647	CITY OF VINE GROVE	159,561	154,979	101,166	(8,952)	-	-
V708	HEBRON FIRE PROTECTION DI	1,102	(284,189)	(196,158)	(378,580)	-	-
V808	POINT PLEASANT FIRE DIST	(196,142)	(289,805)	(266,327)	(179,322)	-	-
V919	CITY OF WILDER	(156,881)	(235,505)	(237,610)	(234,384)	-	-
V959	CITY OF COVINGTON	180,764	(870,285)	(1,297,979)	(2,575,863)	-	-
<b>TOTAL</b>		<b>(5,762,456)</b>	<b>(31,812,363)</b>	<b>(45,540,028)</b>	<b>(85,847,762)</b>	-	-