

County Employees Retirement System

GASB Statements No. 68 Accounting and Financial
Reporting for Pensions as of June 30, 2025





March 9, 2026

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, 2025 – CERS

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, 2025 and June 30, 2026. 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, 2024. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year ending June 30, 2025 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 assumption, method or plan provision changes that would materially impact the total pension liability since June 30, 2024. It is our opinion that these procedures for determining the information contained in these reports are reasonable, appropriate, and comply with applicable requirements under GASB No. 68.

401(h) Subaccount

Based on guidance issued by GASB in connection with GASB Statement No. 74, the member contributions paid 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, 2025, which was provided for plan accounting purposes, as well as the "Actuarial Valuation Report as of June 30, 2024", 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, 2025. Please see the GASB 67 accounting valuation report as of June 30, 2025 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. All 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, all three 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.

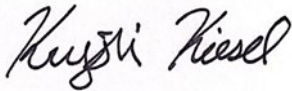
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SECTION 1



DISCUSSION

Discussion

Accounting Standards

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

The following discussion provides a summary of the information that is required to be disclosed under GASB Statement No. 68. A number of the required disclosure items under this standard are provided in this report. However, certain information, such as notes regarding accounting policies and investments, are not included in this report. As a result, the employers are responsible for preparing and disclosing the non-actuarial information needed to comply with these accounting standards. Much of this additional information can be readily obtained from KPPA's 2025 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, 2024. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year ending June 30, 2025 using generally accepted actuarial principles.

There have been no assumption, method or plan provision changes that would materially impact the total pension liability since June 30, 2024.

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, 2025.



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 6.50% was used to measure the total pension liability for the non-hazardous plan and the hazardous plan for the fiscal year ending June 30, 2025. The single discount rate 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. 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.

The provisions of House Bill 362 (passed during the 2018 legislative session) are still in effect and limit the increases to the employer contribution rates to 12% over the prior fiscal year through June 30, 2028. However, contribution rates are not currently projected to increase by more than 12% in any given future year. Therefore, for the purposes of this calculation, the provisions of House Bill 362 do not impact the projected employer contributions.

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 and was determined using the employers' actual contributions for the fiscal year ending June 30, 2025. 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 made during fiscal year ending June 30, 2025 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, 2024:

	<u>Non-Hazardous</u> (1)	<u>Hazardous</u> (2)
Inactive plan members currently receiving benefits:	72,385	11,853
Inactive plan members entitled to but not yet receiving benefits:	115,789	4,418
Active plan members:	80,440	9,678
Total plan members:	268,614	25,949

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 2025 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 2025 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):	704,646	109,971
Total plan members:	268,614	25,949
Average expected remaining service life (years):	2.62	4.24

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

SECTION 2

ACCOUNTING EXHIBITS

Exhibit 1

Schedule of the Employers' Net Pension Liability as of June 30, 2025 (\$ 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 ¹ (6)	Net Pension Liability as a Percentage of Covered Payroll (7)
CERS Non-Hazardous Plan	\$ 16,054,721	\$ 10,490,132	\$ 5,564,589	65.34%	\$ 3,416,871	162.86%
CERS Hazardous Plan	\$ 6,199,661	\$ 3,796,462	\$ 2,403,199	61.24%	\$ 834,657	287.93%

Note:

¹ Based on derived compensation using the provided employer contribution information for fiscal year ending 2025.



Exhibit 2

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

Change in the Net Pension Liability	Measurement Period Ending June 30, 2025	
	CERS Non-Hazardous (1)	CERS Hazardous (2)
Total pension liability		
Service Cost	\$ 303,569	\$ 131,743
Interest	979,407	376,787
Benefit Changes	-	-
Difference between actual and expected experience	212,812	86,581
Assumption Changes	-	-
Benefit Payments	(1,017,734)	(384,353)
Net Change in Total Pension Liability	\$ 478,054	\$ 210,758
Total Pension Liability - Beginning	15,576,667	5,988,903
Total Pension Liability - Ending (a)	\$ 16,054,721	\$ 6,199,661
Plan Fiduciary Net Position¹		
Contributions - Employer	\$ 677,429	\$ 306,030
Contributions - Member ²	167,151	65,846
Refunds of contributions to members	(24,377)	(8,005)
Retirement benefits	(993,357)	(376,348)
Net Investment Income ²	1,092,883	394,304
Administrative Expense	(25,841)	(2,262)
Other	-	-
Net Change in Plan Fiduciary Net Position	\$ 893,888	\$ 379,565
Plan Fiduciary Net Position - Beginning	9,596,244	3,416,897
Prior Year Adjustment	-	-
Plan Fiduciary Net Position - Ending (b)	\$ 10,490,132	\$ 3,796,462
Net Pension Liability - Ending (a) - (b)	5,564,589	2,403,199
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	65.34%	61.24%
Covered Payroll³	\$ 3,416,871	\$ 834,657
Net Pension Liability as a Percentage of Covered Payroll	162.86%	287.93%

Notes:

¹ Does not include 401(h) assets

² Does not include 401(h) contributions or associated investment income

³ Based on derived compensation using the provided employer contributions information for fiscal year 2025



Exhibit 3

Schedule of the Employers' Contributions for the Measurement Period Ending June 30, 2025 (\$ in thousands)

Plan (1)	Actuarially Determined Contribution ¹ (2)	Total Employer Contributions (3)	Contribution Deficiency (Excess) (4)	Covered Employee Payroll ² (5)	Actual Contributions as a Percentage of Covered Payroll (6)
CERS Non-Hazardous Plan	\$ 677,431	\$ 677,429	\$ 2	\$ 3,416,871	19.83%
CERS Hazardous Plan	\$ 305,978	\$ 306,030	\$ (52)	\$ 834,657	36.67%

Note:

¹ Actuarially determined contribution for fiscal year ending 2025 is based on the required contribution calculated with the June 30, 2023 actuarial valuation.

² Based on derived compensation using the provided employer contribution information for fiscal year ending 2025.



Notes to Schedule of Employers' Contributions for FYE 2025

The actuarially determined contributions effective for fiscal year ending 2025 that are documented in the schedule on the previous page were calculated as of June 30, 2023.

Based on the June 30, 2023 actuarial valuation report, 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, 2023	June 30, 2023
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:	6.50%	6.50%
Inflation:	2.50%	2.50%
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 2013-2022, projected with the ultimate rates from MP-2020 mortality improvement scale using a base year of 2023	System-specific mortality table based on mortality experience from 2013-2022, projected with the ultimate rates from MP-2020 mortality improvement scale using a base year of 2023
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 (5.50%) (2)	Current Discount Rate (6.50%) (3)	1.00% Increase (7.50%) (4)
CERS Non-Hazardous Plan	\$ 7,356,758	\$ 5,564,589	\$ 4,086,006
CERS Hazardous Plan	\$ 3,182,992	\$ 2,403,199	\$ 1,778,559

Exhibit 5

Components of Aggregate Pension Expense (Measurement Date of June 30, 2025)

Component	CERS Non-Hazardous	CERS Hazardous
(1)	(2)	(3)
1. Total service cost:	\$ 303,568,582	\$ 131,742,763
2. Interest on total pension liability:	979,407,018	376,787,200
3. Current-period benefit changes:	0	0
4. Member contributions:	(167,151,176)	(65,845,977)
5. Projected earnings on plan investments:	(617,288,497)	(221,619,295)
6. Administrative expense:	25,841,058	2,262,149
7. Other:	-	-
8. Recognition of deferred outflows/ (inflows) due to liabilities: ¹	47,600,948	25,786,745
9. Recognition of deferred outflows/ (inflows) due to assets: ²	(303,677,207)	(106,213,766)
10. Total Aggregate Pension Expense:	\$ 268,300,726	\$ 142,899,819

¹ Liability experience and assumption changes.

² 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 the CERS Non-Hazardous Plan

Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2025	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					
				2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Thereafter
2020-2021	\$ (91,775,635)	\$ -	3.07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2021-2022	(49,438,202)	-	2.90	-	-	-	-	-	-
2022-2023	511,721,773	-	2.85	152,618,775	-	-	-	-	-
2023-2024	220,798,494	52,890,894	2.63	83,953,800	52,890,894	-	-	-	-
2024-2025	212,812,399	<u>131,586,293</u>	2.62	<u>81,226,106</u>	<u>81,226,106</u>	<u>50,360,187</u>	-	-	-
		\$ 184,477,187		\$ 317,798,681	\$ 134,117,000	\$ 50,360,187	\$ -	\$ -	\$ -

Differences Between Projected and Actual Earnings on Pension Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2025	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					
				2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Thereafter
2020-2021	\$ (1,330,544,216)	\$ -	5.00	\$ (266,108,844)	\$ -	\$ -	\$ -	\$ -	\$ -
2021-2022	1,026,801,761	205,360,353	5.00	205,360,352	205,360,353	-	-	-	-
2022-2023	(310,589,545)	(124,235,818)	5.00	(62,117,909)	(62,117,909)	(62,117,909)	-	-	-
2023-2024	(428,458,876)	(257,075,326)	5.00	(85,691,775)	(85,691,775)	(85,691,775)	(85,691,776)	-	-
2024-2025	(475,595,155)	<u>(380,476,124)</u>	5.00	<u>(95,119,031)</u>	<u>(95,119,031)</u>	<u>(95,119,031)</u>	<u>(95,119,031)</u>	<u>(95,119,031)</u>	-
		\$ (556,426,915)		\$ (303,677,207)	\$ (37,568,362)	\$ (242,928,715)	\$ (180,810,807)	\$ (95,119,031)	\$ -

Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2025	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions					
				2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Thereafter
2020-2021	\$ -	\$ -	3.07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2021-2022	-	-	2.90	-	-	-	-	-	-
2022-2023	(905,957,107)	-	2.85	(270,197,733)	-	-	-	-	-
2023-2024	-	-	2.63	-	-	-	-	-	-
2024-2025	-	-	2.62	-	-	-	-	-	-
		\$ -		\$ (270,197,733)	\$ -	\$ -	\$ -	\$ -	\$ -



Exhibit 6b

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

Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2025	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					
				2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Thereafter
2020-2021	\$ 38,851,560	\$ -	4.39	\$ 3,451,504	\$ -	\$ -	\$ -	\$ -	\$ -
2021-2022	56,196,283	3,429,819	4.26	13,191,616	3,429,819	-	-	-	-
2022-2023	97,749,871	28,259,440	4.22	23,163,477	23,163,477	5,095,963	-	-	-
2023-2024	126,573,350	64,679,292	4.09	30,947,029	30,947,029	30,947,029	2,785,234	-	-
2024-2025	86,581,673	66,161,467	4.24	20,420,206	20,420,206	20,420,206	20,420,206	4,900,849	-
		\$ 162,530,018		\$ 91,173,832	\$ 77,960,531	\$ 56,463,198	\$ 23,205,440	\$ 4,900,849	\$ -

Differences Between Projected and Actual Earnings on Pension Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2025	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					
				2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Thereafter
2020-2021	\$ (449,845,659)	\$ -	5.00	\$ (89,969,131)	\$ -	\$ -	\$ -	\$ -	\$ -
2021-2022	355,680,904	71,136,180	5.00	71,136,181	71,136,180	-	-	-	-
2022-2023	(108,990,435)	(43,596,174)	5.00	(21,798,087)	(21,798,087)	(21,798,087)	-	-	-
2023-2024	(155,229,068)	(93,137,440)	5.00	(31,045,814)	(31,045,814)	(31,045,814)	(31,045,812)	-	-
2024-2025	(172,684,575)	(138,147,660)	5.00	(34,536,915)	(34,536,915)	(34,536,915)	(34,536,915)	(34,536,915)	-
		\$ (203,745,094)		\$ (106,213,766)	\$ (16,244,636)	\$ (87,380,816)	\$ (65,582,727)	\$ (34,536,915)	\$ -

Effects of Changes of Assumptions

Year	Loss/(Gain)	Deferred Outflow/(Inflow) as of June 30, 2025	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions					
				2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Thereafter
2020-2021	\$ -	\$ -	4.39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2021-2022	-	-	4.26	-	-	-	-	-	-
2022-2023	(275,933,508)	(79,772,247)	4.22	(65,387,087)	(65,387,087)	(14,385,160)	-	-	-
2023-2024	-	-	4.09	-	-	-	-	-	-
2024-2025	-	-	4.24	-	-	-	-	-	-
		\$ (79,772,247)		\$ (65,387,087)	\$ (65,387,087)	\$ (14,385,160)	\$ -	\$ -	\$ -



Exhibit 7

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

	Period		CERS Non-Hazardous		CERS Hazardous
	(1)		(2)		(3)
1.	Fiscal Year + 1	\$	96,548,638	\$	(3,671,192)
2.	Fiscal Year + 2		(192,568,528)		(45,302,778)
3.	Fiscal Year + 3		(180,810,807)		(42,377,287)
4.	Fiscal Year + 4		(95,119,031)		(29,636,066)
5.	Fiscal Year + 5		-		-
6.	Thereafter		-		-
7.	Total	\$	(371,949,728)	\$	(120,987,323)

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

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 2.50% per annum for both the non-hazardous and hazardous plan.

Applicable for the Non-Hazardous and Hazardous Fund

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity		
Public Equity	45.00%	4.15%
Private Equity	8.00%	7.90%
Fixed Income		
Core Fixed Income	13.00%	2.70%
Specialty Credit	20.00%	3.83%
Cash	2.00%	1.25%
Inflation Protected		
Real Estate	5.00%	4.75%
Real Return	7.00%	5.20%
Expected Real Return	100.00%	4.24%
Long Term Inflation Assumption		2.50%
Expected Nominal Return for Portfolio		6.74%

Source: Kentucky Public Pensions Authority

APPENDIX A

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 2025 Contributions	2025 Proportionate Share	2024 Proportionate Share	Net Pension Liability as of June 30, 2025			Pension Expense				
					Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
10005	LEGS GENERAL ASSEMBLY	26,038	0.003966%	0.001307%	220,692	291,769	162,051	10,641	5,899	16,540	-	16,540
20025	JUDL ADM OFF OF THE COURT	16,439,145	2.503915%	2.523087%	139,332,576	184,206,974	102,310,128	6,718,022	7,571,098	14,289,120	-	14,289,120
35628	TRAN DEPT OF INTERGOV PRO	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
39931	JEFFERSON CO CLERK	2,084,776	0.317541%	0.324167%	17,669,851	23,360,724	12,974,746	851,965	(1,686,565)	(834,600)	-	(834,600)
39932	JEFFERSON CO SHERIFF	1,029,250	0.156769%	0.130845%	8,723,550	11,533,116	6,405,591	420,612	1,379,275	1,799,887	-	1,799,887
39933	KENTON CO COURT CLERK	331,436	0.050482%	0.059042%	2,809,116	3,713,839	2,062,698	135,444	(131,537)	3,907	-	3,907
39934	KENTON CO SHERIFF	146,711	0.022346%	0.021897%	1,243,463	1,643,941	913,059	59,954	18,844	78,798	-	78,798
39935	CAMPBELL COUNTY CLERK	229,053	0.034888%	0.038354%	1,941,374	2,566,626	1,425,526	93,605	(128,009)	(34,404)	-	(34,404)
39936	CAMPBELL CO SHERIFF	95,656	0.014570%	0.014562%	810,761	1,071,880	595,331	39,091	(73,922)	(34,831)	-	(34,831)
39937	FAYETTE CO CLERK	725,599	0.110519%	0.119281%	6,149,928	8,130,616	4,515,813	296,523	(670,812)	(374,289)	-	(374,289)
39938	FAYETTE CO SHERIFF	484,122	0.073739%	0.080127%	4,103,272	5,424,800	3,012,980	197,842	96,957	294,799	-	294,799
39939	DAVISS CO CLERK	270,072	0.041136%	0.039768%	2,289,049	3,026,276	1,680,820	110,368	18,714	129,082	-	129,082
39940	DAVISS CO SHERIFF	92,142	0.014035%	0.011761%	780,990	1,032,521	573,471	37,656	96,705	134,361	-	134,361
39941	PIKE CO CLERK	120,114	0.018295%	0.020069%	1,018,042	1,345,919	747,535	49,086	(16,439)	32,647	-	32,647
39942	PIKE CO SHERIFF	169,537	0.025823%	0.028855%	1,436,944	1,899,736	1,055,129	69,283	(83,349)	(14,066)	-	(14,066)
39943	HARDIN COUNTY CLERK OFFIC	296,876	0.045218%	0.045320%	2,516,196	3,326,579	1,847,610	121,320	(61,373)	59,947	-	59,947
39944	HARDIN COUNTY SHERIFF	147,460	0.022460%	0.021242%	1,249,807	1,652,328	917,717	60,260	65,719	125,979	-	125,979
39945	WARREN COUNTY CLERKS OFF	300,310	0.045741%	0.045830%	2,545,299	3,365,055	1,868,980	122,723	(48,357)	74,366	-	74,366
39946	WARREN COUNTY SHERIFF	487,320	0.074226%	0.068207%	4,130,372	5,460,627	3,032,879	199,149	181,128	380,277	-	380,277
39947	BOONE COUNTY CLERK	356,684	0.054328%	0.049841%	3,023,130	3,996,780	2,219,846	145,762	64,955	210,717	-	210,717
39948	BOONE COUNTY SHERIFF	97,927	0.014916%	0.017602%	830,014	1,097,334	609,469	40,020	(13,020)	27,000	-	27,000
39949	CHRISTIAN COUNTY CLERK	127,694	0.019450%	0.022386%	1,082,313	1,430,889	794,728	52,184	(62,896)	(10,712)	-	(10,712)
39950	CHRISTIAN COUNTY SHERIFF	529,824	0.080700%	0.085936%	4,490,623	5,936,904	3,297,407	216,519	196,257	412,776	-	412,776
39951	MADISON COUNTY CLERK	247,697	0.037728%	0.037304%	2,099,408	2,775,558	1,541,569	101,224	11,464	112,688	-	112,688
39952	MADISON COUNTY SHERIFF	98,118	0.014945%	0.012162%	831,628	1,099,468	610,654	40,098	97,394	137,492	-	137,492
39961	BULLITT COUNTY CLERK	284,923	0.043398%	0.043734%	2,414,920	3,192,686	1,773,245	116,437	10,223	126,660	-	126,660
39962	BULLITT CO SHERIFF	391,485	0.059629%	0.058430%	3,318,109	4,386,761	2,436,445	159,985	357,555	517,540	-	517,540
54527	J&PS DEPT OF CORRECTIONS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	(4,532)	(4,532)	-	(4,532)
116A	WAYNE COUNTY ATTORNEY	21,514	0.003277%	0.002886%	182,352	241,081	133,898	8,792	(21,006)	(12,214)	-	(12,214)
A051	HENDERSON CO TOURIST COMM	24,096	0.003670%	0.002409%	204,220	269,993	149,956	9,847	41,488	51,335	-	51,335
A073	HOUSING AUTH OF PADUCAH	337,236	0.051366%	0.053998%	2,858,307	3,778,872	2,098,818	137,815	48,267	186,082	-	186,082
A087	Reid Village Water District	35,722	0.005441%	0.005411%	302,769	400,281	222,320	14,598	136,560	151,158	-	151,158
A113	MORGANFIELD HOUSING AUTH	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
A156	CITY OF ANCHORAGE	123,048	0.018742%	0.018382%	1,042,915	1,378,804	765,799	50,285	3,955	54,240	-	54,240
AB19	BELLEVUE/DAYTON FIRE	6,349	0.000967%	0.000419%	53,810	71,140	39,512	2,594	(12,005)	(9,411)	-	(9,411)
AB87	MT STERLING MONTGOMERY COUNTY INDUSTRIAL AUTH	24,237	0.003692%	0.000332%	205,445	271,612	150,855	9,906	89,601	99,507	-	99,507
AC19	CAMPBELL CO FIRE DIST 1	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
B008	BURLINGTON FIRE PRO DIST	14,004	0.002133%	0.002065%	118,693	156,220	87,155	5,723	5,877	11,600	-	11,600
B010	HOUSING AUTHORITY OF CATLETTSBURG	50,954	0.007761%	0.008442%	431,868	570,958	317,115	20,823	(28,324)	(7,501)	-	(7,501)
B015	CITY OF HILLVIEW	159,751	0.024332%	0.021864%	1,353,976	1,790,046	994,207	65,283	58,184	123,467	-	123,467
B017	PENNYRILE EMER ASST CTR	53,559	0.008158%	0.007926%	453,959	600,164	333,336	21,888	(60,082)	(38,194)	-	(38,194)
B018	W KY ED COOPERATIVE	30,960	0.004859%	0.004859%	262,426	346,945	192,696	12,653	(11,263)	1,390	-	1,390
B019	CAMPBELL FIRE/ RESCUE	22,983	0.003501%	0.000000%	194,816	257,560	143,051	9,393	84,514	93,907	-	93,907
B023	CITY OF LONDON TOURISM	150,583	0.022936%	0.019840%	1,276,294	1,687,346	937,166	61,537	439,029	500,566	-	500,566
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	82,657	0.012590%	0.011946%	700,582	926,216	514,428	33,779	68,415	102,194	-	102,194
B030	OWENSBORO/DAV CO ECO DEV	59,728	0.009097%	0.005740%	506,211	669,244	371,704	24,407	53,592	77,999	-	77,999
B035	GTR FLEMING CO WATER COMM	23,520	0.003582%	0.003650%	199,324	263,519	146,361	9,611	(7,233)	2,378	-	2,378
B038	CITY OF HICKMAN	175,595	0.026746%	0.024446%	1,488,305	1,967,639	1,092,843	71,760	220,188	291,948	-	291,948
B042	HOUSING AUTH OF MAYFIELD	134,849	0.020539%	0.019422%	1,142,911	1,511,005	839,225	55,106	(17,744)	37,362	-	37,362
B043	GRAYSON CO CONSERV DIST	6,410	0.000976%	0.000961%	54,310	71,802	39,879	2,619	(740)	1,879	-	1,879
B045	CITY OF BELLEFONTE	-	0.000000%	0.000000%	-	-	-	-	(3,876)	(3,876)	-	(3,876)
B048	CITY OF HARLAN	246,365	0.037525%	0.036040%	2,088,112	2,760,624	1,533,274	100,680	44,912	145,592	-	145,592
B051	HENDERSON CITY/CO PLANNIN	76,744	0.011689%	0.012421%	650,445	859,931	477,613	31,362	(26,790)	4,572	-	4,572
B052	HENRY CO WATER DIST #2	218,084	0.033217%	0.031055%	1,848,389	2,443,694	1,357,249	89,121	(43,594)	45,527	-	45,527
B054	CITY OF NORTONVILLE	42,991	0.006548%	0.007620%	364,369	481,721	267,552	17,568	(22,991)	(5,423)	-	(5,423)
B058	JOHNSON CO FISCAL COURT	391,846	0.059684%	0.062069%	3,321,169	4,390,808	2,438,692	160,133	(318,479)	(158,346)	-	(158,346)
B061	KNOX CO UTILITIES COMM	77,819	0.011853%	0.012261%	659,571	871,997	484,314	31,802	(48,303)	(16,501)	-	(16,501)
B072	LAKE BARKLEY TOUR COMM	8,099	0.001234%	0.001577%	68,667	90,782	50,421	3,311	(9,958)	(6,647)	-	(6,647)
B078	MARION CO WATER DISTRICT	125,447	0.019107%	0.019833%	1,063,226	1,405,656	780,713	51,264	31,382	82,646	-	82,646
B084	N MERCER WATER DISTRICT	140,906	0.021462%	0.022652%	1,194,272	1,578,907	876,939	57,583	16,922	74,505	-	74,505
B087	MONTGOMERY CO FIRE DIST	475,656	0.072449%	0.078435%	4,031,489	5,329,898	2,960,271	194,381	(589,718)	(395,337)	-	(395,337)
B097	KY RIVER REGIONAL JAIL	271,489	0.041352%	0.041036%	2,301,069	3,042,167	1,689,645	110,948	217,884	328,832	-	328,832
B098	PIKE CO SENIOR CITIZEN PR	35,846	0.005460%	0.005449%	303,827	401,679	223,096	14,649	(36,558)	(21,909)	-	(21,909)
B100	CITY OF SCIENCE HILL	19,629	0.002990%	0.002710%	166,381	219,967	122,172	8,022	(32,560)	(24,538)	-	(24,538)
B104	RUSSELL CO AMBULANCE SER	193,892	0.029533%	0.030842%	1,643,390	2,172,671	1,206,720	79,237	53,317	132,554	-	132,554
B106	NORTH SHELBY WATER CO	143,313	0.021829%	0.019921%	1,214,694	1,605,907	891,934	58,567	11,389	69,956	-	69,956
B109	CAMPBELL/TAYLOR CO I D A	20,696	0.003152%	0.003428%	175,396	231,885	128,791	8,457	(7,596)	861	-	861
B113	UNION CO ECONOMIC DEVELOP	21,847	0.003328%	0.003282%	185,190	244,833	135,982	8,929	6,987	15,916	-	15,916



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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share	2024 Proportionate Share	Net Pension Liability as of June 30, 2025			Pension Expense				
					Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
B115	Springfield Washington County 911 dispatch	73,430	0.011184%	0.010697%	622,344	822,780	456,979	30,007	285,258	315,265	-	315,265
B116	MONTICELLO/WAYNE TELE BOA	66,539	0.010135%	0.010337%	563,971	745,607	414,117	27,192	28,642	55,834	-	55,834
B118	WHITLEY CO CONSERV DIST	6,918	0.001054%	0.001097%	58,651	77,540	43,067	2,828	15,369	18,197	-	18,197
B124	HOPKINS-CHRIST CO PLANNIN	209,279	0.031876%	0.029628%	1,773,768	2,345,040	1,302,455	85,524	(129,628)	(44,104)	-	(44,104)
B156	LOU POLICE RETIRE FUND	26,064	0.003970%	0.003943%	220,914	292,063	162,214	10,652	(3,813)	6,839	-	6,839
B179	HOUSING AUTH OF BENTON	49,104	0.007479%	0.007649%	416,176	550,212	305,592	20,066	(7,407)	12,659	-	12,659
B230	RIVERPARK CTR OWENSBORO	23,311	0.003551%	0.010227%	197,599	261,238	145,094	9,527	(333,812)	(324,285)	-	(324,285)
B256	BUECHEL FIRE PROTECT DIST	-	0.000000%	0.000000%	-	-	-	-	(45,169)	(45,169)	-	(45,169)
B259	CITY OF LUDLOW	89,971	0.013704%	0.012840%	762,571	1,008,170	559,946	36,768	117,662	154,430	-	154,430
B356	CITY OF DOUGLASS HILLS	50,272	0.007657%	0.007818%	426,081	563,307	312,866	20,544	(13,111)	7,433	-	7,433
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	256,408	0.039054%	0.033353%	2,173,195	2,873,108	1,595,749	104,782	478,356	583,138	-	583,138
B656	LOUISVILLE AIRPORT AUTHOUR	1,917,978	0.292135%	0.291005%	16,256,112	21,491,666	11,936,655	783,800	440,020	1,223,820	-	1,223,820
B756	LEGAL AID SOCIETY INC	647,889	0.098683%	0.112431%	5,491,303	7,259,870	4,032,194	264,767	(9,387)	255,380	-	255,380
B856	JEFF CO SOIL/CONSER DIST	3,399	0.000518%	0.001050%	28,825	38,108	21,166	1,390	(8,037)	(6,647)	-	(6,647)
B956	LAKE DREAMLAND FIRE DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	35,971	0.005479%	0.005714%	304,884	403,077	223,872	14,700	43,936	58,636	-	58,636
C037	CIRCUIT CLERKS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
C045	GREENUP COUNTY PUBLIC LIBRARY	135,616	0.020656%	0.019482%	1,149,421	1,519,612	844,005	55,420	494,955	550,375	-	550,375
C079	JONATHAN CREEK WATER DIST	77,667	0.011830%	0.011220%	658,291	870,305	483,375	31,740	16,798	48,538	-	48,538
C087	CITY OF JEFFERSONVILLE	52,807	0.008043%	0.008513%	447,560	591,704	328,637	21,579	15,199	36,778	-	36,778
C105	CITY OF SADIEVILLE	8,906	0.001356%	0.001320%	75,456	99,758	55,406	3,638	(1,916)	1,722	-	1,722
C106	CITY OF SIMPSONVILLE	95,848	0.014599%	0.015433%	812,374	1,074,013	596,516	39,169	(8,807)	30,362	-	30,362
C118	HOUSING AUTH OF CORBIN	49,819	0.007588%	0.009310%	422,241	558,231	310,046	20,359	(72,928)	(52,569)	-	(52,569)
C230	HOUSING AUTH OF OWENSBORO	317,454	0.048353%	0.044874%	2,690,646	3,557,213	1,975,707	129,731	144,259	273,990	-	273,990
C256	LOUISVILLE/JEFF CO METRO	36,959,325	5.629429%	5.517858%	313,254,582	414,143,484	230,018,830	15,103,799	(4,147,309)	10,956,490	-	10,956,490
D017	CALDWELL CO WATER DISTRICT	80,243	0.012222%	0.008896%	680,104	899,143	499,392	32,792	78,418	111,210	-	111,210
D025	WINCHESTER-CLARK COUNTY TOURISM	11,456	0.001745%	0.002259%	97,102	128,375	71,301	4,682	(26,248)	(21,566)	-	(21,566)
D052	CITY OF PLEASUREVILLE	7,884	0.001201%	0.001148%	66,831	88,355	49,073	3,222	1,868	5,090	-	5,090
D054	CITY OF HANSON	79,526	0.012113%	0.010110%	674,039	891,124	494,938	32,499	303,474	335,973	-	335,973
D071	CITY OF LEWISBURG	45,746	0.006968%	0.005865%	387,741	512,619	284,713	18,695	(8,055)	10,640	-	10,640
D079	NORTH MARSHALL WATER DIST	154,546	0.023540%	0.022343%	1,309,904	1,731,781	961,846	63,158	31,736	94,894	-	94,894
D084	GTR H/MERCER PL&ZONING CO	11,678	0.001779%	0.002667%	98,994	130,877	72,690	4,773	(16,408)	(11,635)	-	(11,635)
D098	CITY OF COAL RUN VILLAGE	43,023	0.006553%	0.006321%	364,648	482,088	267,756	17,582	(69,642)	(52,060)	-	(52,060)
D106	SIMPSONVILLE RURAL FIRE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
D113	UNION CO WATER DISTRICT	64,912	0.009887%	0.009590%	550,171	727,363	403,983	26,527	21,017	47,544	-	47,544
D118	WHITLEY CO WATER DIST	47,852	0.007289%	0.007023%	405,603	536,234	297,829	19,556	7,419	26,975	-	26,975
D135	WESTERN FLEMING WATER DIS	69,125	0.010529%	0.011279%	585,896	774,593	430,216	28,249	42,885	71,134	-	71,134
G015	ZONETON FIRE PROT DIST	18,156	0.002765%	0.003464%	153,861	203,414	112,978	7,419	27,342	34,761	-	34,761
G087	MT STERLING- MONTGOMERY COUNTY PARKS AND RECREATION	60,270	0.009180%	0.000699%	510,829	675,350	375,095	24,630	222,606	247,236	-	247,236
G090	NELSON CO. DISPATCH	-	0.000000%	0.000000%	-	-	-	-	(547,374)	(547,374)	-	(547,374)
GS06	SHELBY CO SUB FIRE DIST	17,203	0.002620%	0.002670%	145,792	192,747	107,053	7,029	(2,704)	4,325	-	4,325
J001	ADAIR CO BD OF EDUCATION	839,088	0.127805%	0.137980%	7,111,823	9,402,305	5,222,120	342,902	(405,584)	(62,682)	-	(62,682)
J002	CITY OF SCOTTSVILLE	495,246	0.075433%	0.074061%	4,197,536	5,549,423	3,082,197	202,387	158,335	360,722	-	360,722
J003	CITY OF LAWRENCEBURG	512,520	0.078064%	0.079046%	4,343,941	5,742,980	3,189,700	209,446	(196,412)	13,034	-	13,034
J004	BALLARD CO BD OF ED	345,442	0.052616%	0.058117%	2,927,864	3,870,832	2,149,893	141,169	(354,795)	(213,626)	-	(213,626)
J005	GLASGOW BD OF EDUCATION	624,468	0.095115%	0.093405%	5,292,759	6,997,381	3,886,405	255,194	(131,155)	124,039	-	124,039
J006	BATH CO BD OF EDUC	621,481	0.094660%	0.092809%	5,267,440	6,963,907	3,867,814	253,973	(224,227)	29,746	-	29,746
J007	CITY OF MIDDLESBORO	241,994	0.036859%	0.043622%	2,051,052	2,711,628	1,506,061	98,893	(225,951)	(127,058)	-	(127,058)
J008	BOONE CO WATER DISTRICT	352,615	0.053708%	0.051890%	2,988,629	3,951,168	2,194,512	144,099	12,188	156,287	-	156,287
J009	BOURBON CO BD OF EDUCATIO	1,105,129	0.168327%	0.153951%	9,366,706	12,383,411	6,877,852	451,623	46,285	497,908	-	497,908
J010	FAIRVIEW BD OF EDUCATION	214,628	0.032691%	0.031442%	1,819,120	2,404,998	1,335,756	87,710	72,517	160,227	-	160,227
J011	DANVILLE CITY BD OF ED	633,318	0.096463%	0.101355%	5,367,769	7,096,550	3,941,484	258,811	2,684	261,495	-	261,495
J012	BRACKEN CO BD OF EDUC	374,677	0.057069%	0.051529%	3,175,655	4,198,428	2,331,843	153,117	71,455	224,572	-	224,572
J013	BREATHITT CO BD OF ED	646,896	0.098531%	0.103045%	5,482,845	7,248,687	4,025,983	264,359	(39,029)	225,330	-	225,330
J014	BRECKINRIDGE CO BD OF ED	959,594	0.146160%	0.151035%	8,133,203	10,752,638	5,972,107	392,148	(4,281)	387,867	-	387,867
J015	BULLITT CO BD OF ED	4,075,586	0.620769%	0.604773%	34,543,243	45,668,475	25,364,661	1,665,528	(497,182)	1,168,346	-	1,168,346
J016	BUTLER CO BD OF ED	601,236	0.091577%	0.094859%	5,095,884	6,737,099	3,741,842	245,702	(206,027)	39,675	-	39,675
J017	CALDWELL CO BD EDUCATION	639,160	0.097353%	0.096173%	5,417,294	7,162,025	3,977,850	261,199	(174,032)	87,167	-	87,167
J018	CALLOWAY CO BD OF EDUC	857,757	0.130648%	0.127885%	7,270,024	9,611,458	5,338,286	350,530	4,074	354,604	-	354,604
J019	SANITATION DISTRICT NO 1	2,918,334	0.444504%	0.452330%	24,734,820	32,701,085	18,162,462	1,192,607	(1,233,329)	(40,722)	-	(40,722)
J021	CARROLL CO BD OF ED	1,011,363	0.154045%	0.150017%	8,571,971	11,332,718	6,294,289	413,304	(261,530)	151,774	-	151,774
J022	CARTER CO BD OF ED	1,384,248	0.210841%	0.211204%	11,732,435	15,511,063	8,614,977	565,688	(254,890)	310,798	-	310,798
J023	CASEY CO BD OF ED	867,897	0.132193%	0.126562%	7,355,997	9,725,119	5,401,414	354,675	(145,068)	209,607	-	209,607
J024	CITY OF HOPKINSVILLE	1,755,507	0.267389%	0.250143%	14,879,099	19,671,162	10,925,532	717,407	1,305,989	2,023,396	-	2,023,396
J025	CLARK CO BD OF ED	2,097,576	0.319491%	0.321278%	17,778,361	23,504,181	13,054,423	857,197	424,197	1,281,394	-	1,281,394
J026	CLAY CO BD OF ED	1,136,970	0.173177%	0.148096%	9,636,588	12,740,213	7,076,023	464,635	546,672	1,011,307	-	1,011,307
J027	CLINTON CO BD OF ED	535,556	0.081573%	0.083434%	4,539,202	6,001,128	3,333,078	218,861	(384,752)	(165,891)	-	(165,891)
J028	CRITTENDEN CO BD OF ED	441,617	0.067265%	0.070515%	3,743,021	4,948,523	2,748,452	180,472	(112,460)	68,012	-	68,012
J029	CUMBERLAND CO BD OF ED	442,819	0.067448%	0.061528%	3,753,204	4,961,986	2,755,930	180,963	276,824	457,787	-	457,787



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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share	2024 Proportionate Share	Net Pension Liability as of June 30, 2025			Pension Expense				
					Discount Rate	Discount Rate	Discount Rate	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
					6.50%	Less 1.00% 5.50%	Plus 1.00% 7.50%					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
J030	DAVISS CO LIBRARY DIST	410,387	0.062508%	0.062242%	3,478,313	4,598,562	2,554,081	167,709	(29,910)	137,799	-	137,799
J031	EDMONSON CO BD OF EDUC	608,941	0.092750%	0.096171%	5,161,156	6,823,393	3,789,771	248,849	(196,673)	52,176	-	52,176
J032	ELLIOTT CO BD OF ED	298,565	0.045476%	0.048766%	2,530,552	3,345,559	1,858,152	122,012	(15,189)	106,823	-	106,823
J033	ESTILL CO CONSERVATION DI	18,560	0.002827%	0.002867%	157,311	207,976	115,511	7,585	(6,044)	1,541	-	1,541
J034	GREATER LEX CONV&VISITOR	494,292	0.075288%	0.070943%	4,189,468	5,538,756	3,076,273	201,998	476,602	678,600	-	678,600
J035	FLEMING CO BD OF ED	578,381	0.088096%	0.083865%	4,902,180	6,481,010	3,599,608	236,362	(371,024)	(134,662)	-	(134,662)
J037	CITY OF FRANKFORT	1,714,712	0.261175%	0.249866%	14,533,315	19,214,013	10,671,627	700,734	(618,207)	82,527	-	82,527
J038	FULTON COUNTY BD OF EDUC	192,705	0.029352%	0.028717%	1,633,318	2,159,356	1,199,325	78,752	116,188	194,940	-	194,940
J039	GALLATIN CO BD OF EDUC	680,486	0.103648%	0.087387%	5,767,585	7,625,133	4,235,064	278,088	250,961	529,049	-	529,049
J040	CITY OF LANCASTER	264,135	0.040232%	0.040778%	2,238,745	2,959,771	1,643,882	107,943	175,344	283,287	-	283,287
J041	WILLIAMSTOWN INDEPNENT SC	362,207	0.055169%	0.051890%	3,069,928	4,058,650	2,254,209	148,019	70,727	218,746	-	218,746
J042	GRAVES CO LIBRARY	60,778	0.009257%	0.008977%	515,114	681,015	378,242	24,837	11,817	36,654	-	36,654
J043	GRAYSON CO BD OF ED	1,434,672	0.218521%	0.208763%	12,159,795	16,076,062	8,928,782	586,293	(183,283)	403,010	-	403,010
J044	GREEN CO BD OF EDUCATION	610,987	0.093062%	0.083145%	5,178,518	6,846,346	3,802,519	249,686	22,400	272,086	-	272,086
J045	RUSSELL INDPT BD OF ED	635,000	0.096719%	0.102226%	5,382,015	7,115,383	3,951,945	259,498	(137,131)	122,367	-	122,367
J046	HANCOCK CO BD EDUCATION	681,245	0.103763%	0.105542%	5,773,984	7,633,593	4,239,763	278,397	(49,711)	228,686	-	228,686
J047	HARDIN CO SOIL CN DIST	9,650	0.001470%	0.001376%	81,799	108,144	60,064	3,944	(16,654)	(12,710)	-	(12,710)
J048	HARLAN CO BD OF EDUCATION	1,498,944	0.228310%	0.232108%	12,704,513	16,796,215	9,328,761	612,557	(256,818)	355,739	-	355,739
J049	HARRISON CO BD OF ED	904,980	0.137841%	0.133253%	7,670,285	10,140,629	5,632,192	369,828	(228,774)	141,054	-	141,054
J050	HART CO BD OF ED	814,494	0.124059%	0.122701%	6,903,373	9,126,721	5,069,059	332,851	(44,957)	287,894	-	287,894
J051	HENDERSON PUBLIC LIBRARY	292,226	0.044510%	0.044355%	2,476,799	3,274,493	1,818,681	119,421	42,105	161,526	-	161,526
J052	EMINENCE INDEP BD OF EDUC	303,256	0.046190%	0.041127%	2,570,284	3,398,087	1,887,326	123,928	(51,983)	71,945	-	71,945
J053	HICKMAN CO BD OF ED	228,635	0.034824%	0.032253%	1,937,812	2,561,918	1,422,911	93,433	57,965	151,398	-	151,398
J054	HOPKINS CO BD OF ED	2,308,233	0.351577%	0.326354%	19,563,815	25,864,670	14,365,459	943,284	224,927	1,168,211	-	1,168,211
J055	JACKSON CO BD OF ED	782,845	0.119238%	0.094036%	6,635,105	8,772,051	4,872,072	319,916	412,421	732,337	-	732,337
J056	JEFF CO METRO SEWER DIST	12,898,689	1.964653%	1.835213%	109,324,863	144,534,772	80,275,848	5,271,178	2,569,929	7,841,107	-	7,841,107
J057	JESSAMINE CO BD OF ED	3,259,684	0.496496%	0.517048%	27,627,961	36,526,011	20,286,858	1,332,102	794,954	2,127,056	-	2,127,056
J058	PAINTSVILLE GAS/WATER SYS	447,316	0.068132%	0.065623%	3,791,266	5,012,307	2,783,878	182,799	5,255	188,054	-	188,054
J059	KENTON COUNTY AIRPORT BD	6,190,196	0.942855%	0.924568%	52,466,005	69,363,563	38,525,116	2,529,687	2,892,926	5,422,613	-	5,422,613
J060	KNOTT CO BD OF EDUCATION	734,801	0.111921%	0.116903%	6,227,944	8,233,757	4,573,099	300,285	(565,812)	(265,527)	-	(265,527)
J061	KNOX CO BD OF EDUCATION	1,451,285	0.221051%	0.243303%	12,300,579	16,262,188	9,032,158	593,081	(917,695)	(324,614)	-	(324,614)
J062	LARUE CO PUBLIC LIBRARY	39,416	0.006004%	0.005460%	334,098	441,700	245,324	16,109	7,993	24,102	-	24,102
J063	CITY OF LONDON	600,810	0.091512%	0.090724%	5,092,267	6,732,317	3,739,186	245,527	(91,659)	153,868	-	153,868
J064	LAWRENCE CO BD OF ED	791,110	0.120497%	0.119776%	6,705,163	8,864,673	4,923,515	323,294	(415,507)	(92,213)	-	(92,213)
J065	LEE CO BD OF ED	296,336	0.045136%	0.048531%	2,511,633	3,320,546	1,844,260	121,100	(343,912)	(222,812)	-	(222,812)
J066	LESLIE CO BD OF ED	645,978	0.098392%	0.099186%	5,475,110	7,238,462	4,020,303	263,986	16,299	280,285	-	280,285
J067	CITY OF WHITESBURG	222,099	0.033829%	0.024359%	1,882,445	2,488,718	1,382,255	90,763	(182,614)	(91,851)	-	(91,851)
J068	ELEC PLT BD OF VANCEBURG	200,638	0.030560%	0.033361%	1,700,538	2,248,225	1,248,684	81,993	(131,644)	(49,651)	-	(49,651)
J069	LINCOLN CO BD OF EDUC	1,366,110	0.208078%	0.201846%	11,578,685	15,307,795	8,502,080	558,275	343,944	902,219	-	902,219
J070	LIVINGSTON CO BD OF ED	443,646	0.067574%	0.067048%	3,760,215	4,971,256	2,761,078	181,302	(446,664)	(265,362)	-	(265,362)
J071	LOGAN CO BD OF EDUCATION	1,003,363	0.152826%	0.157095%	8,504,139	11,243,039	6,244,480	410,033	94,479	504,512	-	504,512
J072	LYON CO. PUBLIC LIBRARY	33,305	0.005073%	0.004943%	282,292	373,208	207,283	13,611	2,228	15,839	-	15,839
J073	PADUCAH WATER WORKS	760,541	0.115841%	0.114055%	6,446,075	8,522,142	4,733,271	310,802	(92,715)	218,087	-	218,087
J074	MCCRERY CO BD OF EDUCATN	943,242	0.143669%	0.167369%	7,994,589	10,569,381	5,870,325	385,465	(750,500)	(365,035)	-	(365,035)
J075	MCLEAN CO BD OF ED	454,640	0.069248%	0.070605%	3,853,367	5,094,408	2,829,478	185,793	(101,645)	84,148	-	84,148
J076	MADISON CO BD OF ED	3,639,958	0.554417%	0.562162%	30,851,027	40,787,119	22,653,514	1,487,505	(339,262)	1,148,243	-	1,148,243
J077	MAGOFFIN CO BD OF ED	679,204	0.103452%	0.110671%	5,756,679	7,610,714	4,227,055	277,562	(376,147)	(98,585)	-	(98,585)
J078	MARION CO BD OF EDUCATION	841,505	0.128173%	0.144492%	7,132,301	9,429,378	5,237,157	343,889	(525,741)	(181,852)	-	(181,852)
J079	MARSHALL COUNTY BD OF ED	1,311,516	0.199762%	0.200264%	11,115,934	14,696,007	8,162,288	535,963	(572,972)	(37,009)	-	(37,009)
J080	MARTIN CO BD OF ED	651,685	0.099261%	0.108356%	5,523,467	7,302,392	4,055,811	266,318	(223,677)	42,641	-	42,641
J081	MASON CO BD OF ED	858,842	0.130814%	0.125393%	7,279,261	9,623,670	5,345,068	350,975	75,298	426,273	-	426,273
J082	MEADE CO PUBLIC LIBRARY	107,330	0.016348%	0.016300%	909,699	1,202,683	667,980	43,862	90,353	134,215	-	134,215
J083	MENIFEE CO BD OF ED	326,030	0.049659%	0.054496%	2,763,319	3,653,293	2,029,070	133,235	(286,974)	(153,739)	-	(153,739)
J084	CITY OF HARRODSBURG	371,910	0.056647%	0.086955%	3,152,173	4,167,383	2,314,600	151,984	(1,006,483)	(854,499)	-	(854,499)
J085	METCALFE CO BD OF ED	520,790	0.079324%	0.078028%	4,414,055	5,835,675	3,241,184	212,827	(340,717)	(127,890)	-	(127,890)
J086	MONROE CO BOARD OF ED	888,280	0.135298%	0.123833%	7,528,777	9,953,547	5,528,285	363,006	107,035	470,041	-	470,041
J087	MT STERLING WATER WORKS	420,292	0.064016%	0.064313%	3,562,227	4,709,502	2,615,698	171,755	(73,418)	98,337	-	98,337
J088	MORGAN CO BD OF EDUCATION	642,279	0.097828%	0.095658%	5,443,726	7,196,969	3,997,258	262,473	(275,738)	(13,265)	-	(13,265)
J089	MUHLENBERG CO LIB BD DIST	100,456	0.015301%	0.016144%	851,438	1,125,658	625,200	41,053	(12,042)	29,011	-	29,011
J090	CITY OF BARDSTOWN	1,372,977	0.209124%	0.211156%	11,636,891	15,384,747	8,544,820	561,081	641,143	1,202,224	-	1,202,224
J091	NICHOLAS CO BD OF ED	321,194	0.048922%	0.050105%	2,722,308	3,599,073	1,998,956	131,258	(194,800)	(63,542)	-	(63,542)
J092	OHIO CO BD OF ED	1,171,769	0.178477%	0.182260%	9,931,511	13,130,121	7,292,582	478,855	(1,294,712)	(815,857)	-	(815,857)
J093	OLDHAM COUNTY BD OF ED	4,260,337	0.648910%	0.602118%	36,109,174	47,738,740	26,514,504	1,741,030	427,448	2,168,478	-	2,168,478
J094	OWEN CO BD OF ED	680,359	0.103628%	0.104854%	5,766,472	7,623,661	4,234,247	278,035	56,602	334,637	-	334,637
J095	OWSLEY CO BD OF EDUCATION	408,513	0.062222%	0.066220%	3,462,399	4,577,522	2,542,395	166,942	(141,147)	25,795	-	25,795
J096	PENDLETON CO BD OF ED	822,560	0.125287%	0.107238%	6,971,707	9,217,062	5,119,235	336,146	418,647	754,793	-	754,793
J097	HAZARD CITY SCHOOLS	355,162	0.054096%	0.059009%	3,010,220	3,979,712	2,210,366	145,140	(18,710)	126,430	-	126,430
J098	PIKE CO BD OF EDUCATION	3,219,924	0.490440%	0.474851%	27,290,970	36,080,485	20,039,410	1,315,854	(327,797)	988,057	-	988,057
J099	POWELL CO BD OF EDUCATION	673,535	0.102589%	0.104825%	5,708,656	7,547,225	4,191,793	275,247	(907,834)	(632,587)	-	(632,587)



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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share	2024 Proportionate Share	Net Pension Liability as of June 30, 2025			Pension Expense				
					Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
					(6)	(7)	(8)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
J100	CITY OF SOMERSET	1,501,936	0.228766%	0.231128%	12,729,887	16,829,762	9,347,393	613,781	(347,778)	266,003	-	266,003
J101	ROBERTSON CO BD OF ED	172,316	0.026246%	0.026141%	1,460,482	1,930,855	1,072,413	70,418	(171,049)	(100,631)	-	(100,631)
J102	ROCKCASTLE CO BD OF ED	954,552	0.145392%	0.146354%	8,090,467	10,696,138	5,940,726	390,088	196,187	586,275	-	586,275
J103	ROWAN CO BD OF ED	1,129,700	0.172069%	0.172860%	9,574,932	12,658,700	7,030,750	461,662	(354,038)	107,624	-	107,624
J104	RUSSELL CO BD OF ED	1,044,191	0.159045%	0.162553%	8,850,200	11,700,556	6,498,589	426,719	(64,914)	361,805	-	361,805
J105	SCOTT CO BOARD OF ED	3,624,366	0.552042%	0.561074%	30,718,868	40,612,396	22,556,472	1,481,133	1,015,417	2,496,550	-	2,496,550
J106	SHELBY CO LIBRARY	92,303	0.014059%	0.014461%	782,326	1,034,287	574,452	37,720	(9,368)	28,352	-	28,352
J107	SIMPSON CO BD OF ED	1,021,073	0.155524%	0.157098%	8,654,271	11,441,525	6,354,721	417,272	(142,630)	274,642	-	274,642
J108	SPENCER CO BD OF EDUC	1,289,147	0.196355%	0.189756%	10,926,349	14,445,363	8,023,078	526,822	553,959	1,080,781	-	1,080,781
J109	TAYLOR CO BD OF ED	1,220,589	0.185913%	0.180020%	10,345,294	13,677,170	7,596,417	498,806	(122,017)	376,789	-	376,789
J110	TODD CO BD OF ED	792,701	0.120740%	0.127822%	6,718,685	8,882,550	4,933,444	323,946	(250,021)	73,925	-	73,925
J111	TRIGG CO BD OF ED	610,477	0.092984%	0.091672%	5,174,177	6,840,608	3,799,332	249,477	(466,557)	(217,080)	-	(217,080)
J112	TRIMBLE CO BD OF ED	438,194	0.066743%	0.066473%	3,713,974	4,910,121	2,727,123	179,072	81,563	260,635	-	260,635
J113	CITY OF MORGANFIELD	430,680	0.065599%	0.068144%	3,650,315	4,825,960	2,680,379	176,003	(227,640)	(51,637)	-	(51,637)
J115	SPRINGFIELD WATER & SEWER	226,580	0.034511%	0.035046%	1,920,395	2,538,891	1,410,122	92,593	92,980	185,573	-	185,573
J117	CITY OF SEBREE	75,342	0.011476%	0.012331%	638,592	844,262	468,910	30,790	67,074	97,864	-	97,864
J118	CITY OF CORBIN	464,857	0.070804%	0.073406%	3,939,952	5,208,879	2,893,056	189,968	58,985	248,953	-	248,953
J119	WOLFE CO BD OF EDUCATION	429,319	0.065391%	0.068200%	3,638,740	4,810,658	2,671,880	175,445	(313,895)	(138,450)	-	(138,450)
J120	WOODFORD CO BD OF ED	1,768,368	0.269347%	0.255986%	14,988,053	19,815,208	11,005,536	722,660	1,108,343	1,831,003	-	1,831,003
J124	PENNYRILE NAR TASK FORCE	6,518	0.000993%	0.001037%	55,256	73,053	40,574	2,664	(3,431)	(767)	-	(767)
J134	LEX-FAY CO HUM RIGHTS COM	44,590	0.006792%	0.006308%	377,947	499,671	277,522	18,223	33,527	51,750	-	51,750
J135	FLEMING CO EMS	143,289	0.021825%	0.021059%	1,214,472	1,605,612	891,771	58,557	(56,421)	2,136	-	2,136
J154	CITY OF EARLINGTON	41,938	0.006388%	0.003234%	355,466	469,950	261,014	17,139	330	17,469	-	17,469
J156	CITY OF JEFFERSONTOWN	927,044	0.141202%	0.142660%	7,857,311	10,387,890	5,769,523	378,846	(163,984)	214,862	-	214,862
J178	LEBANON HOUSING AUTHORITY	60,988	0.009289%	0.007636%	516,895	683,369	379,549	24,922	(19,031)	5,891	-	5,891
J179	MARSHALL CO TOURIST COMM	16,261	0.002477%	0.002150%	137,835	182,227	101,210	6,646	4,200	10,846	-	10,846
J190	CITY OF BLOOMFIELD	71,392	0.010874%	0.005538%	605,093	799,974	444,312	29,175	5,081	34,256	-	34,256
J200	SOMERSET-PULASKI CONV & V	35,708	0.005439%	0.005603%	302,658	400,134	222,238	14,593	6,670	21,263	-	21,263
J203	FRONTIER HOUSING INC	34,992	0.005330%	0.006288%	296,593	392,115	217,784	14,300	(84,979)	(70,679)	-	(70,679)
J205	GEORGETOWN-SCOTT CO P COM	123,408	0.018797%	0.018921%	1,045,976	1,382,850	768,047	50,432	(5,956)	44,476	-	44,476
J210	BOYD CO AMBULANCE SERVICE	24,110	0.003672%	0.002673%	204,332	270,140	150,038	9,852	36,367	46,219	-	46,219
J214	COMM ACTION SOUTHERN KY	934,410	0.142324%	0.151841%	7,919,746	10,470,433	5,815,368	381,856	(1,234,596)	(852,740)	-	(852,740)
J217	CITY OF PROVIDENCE	368,185	0.056080%	0.059196%	3,120,621	4,125,670	2,291,432	150,463	(209,528)	(59,065)	-	(59,065)
J219	CAMPBELL CO PUBLIC LIBRAR	420,780	0.064091%	0.065813%	3,566,401	4,715,020	2,618,762	171,957	(87,584)	84,373	-	84,373
J224	HOUSING AUTH OF HOPKINSVL	118,427	0.018038%	0.021850%	1,003,741	1,327,012	737,034	48,396	(40,202)	8,194	-	8,194
J234	LFUC HOUSING AUTHORITY	799,082	0.121711%	0.113575%	6,772,717	8,953,984	4,973,119	326,551	45,508	372,059	-	372,059
J256	CITY OF ST MATTHEWS	337,739	0.051442%	0.051998%	2,862,536	3,784,464	2,101,923	138,019	(136,496)	1,523	-	1,523
J259	CITY OF PARK HILLS	29,639	0.004514%	0.004303%	251,186	332,084	184,442	12,111	1,212	13,323	-	13,323
J305	SCOTT CO SOIL CONSERV DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
J310	CANNONBURG WATER DIST	115,531	0.017597%	0.017560%	979,201	1,294,569	719,015	47,213	6,190	53,403	-	53,403
J314	BOWL GRN WARREN AIRPRT BD	55,078	0.008389%	0.008206%	466,813	617,158	342,775	22,508	1,376	23,884	-	23,884
J317	PROVIDENCE MUN HOUSING AU	40,765	0.006209%	0.005881%	345,505	456,781	253,700	16,659	18,996	35,655	-	35,655
J319	CITY OF ALEXANDRIA	153,319	0.023353%	0.024521%	1,299,498	1,718,024	954,205	62,656	(48,672)	13,984	-	13,984
J324	CITY OF OAK GROVE	365,634	0.055691%	0.044864%	3,098,975	4,097,052	2,275,538	149,419	514,949	664,368	-	664,368
J334	CENTRAL KY ED COOPERATIVE	22,557	0.003436%	0.004674%	191,199	252,778	140,395	9,219	(5,662)	3,557	-	3,557
J356	CITY OF WEST BUECHEL	28,718	0.004374%	0.005860%	243,395	321,785	178,722	11,735	(87,203)	(75,468)	-	(75,468)
J359	CITY OF FORT WRIGHT	99,679	0.015183%	0.014778%	844,872	1,116,977	620,378	40,736	36,656	77,392	-	77,392
J405	GEORGETOWN HOUSING AUTHOR	97,484	0.014848%	0.012832%	826,230	1,092,331	606,690	39,837	7	39,844	-	39,844
J414	WARREN CO PLANNING COMM	187,520	0.028562%	0.028082%	1,589,358	2,101,237	1,167,045	76,632	55,181	131,813	-	131,813
J417	WEBSTER CO CONSERV DIST	19,796	0.003015%	0.002904%	167,772	221,806	123,193	8,089	8,810	16,899	-	16,899
J419	CITY OF COLD SPRING	87,946	0.013395%	0.015017%	745,377	985,438	547,321	35,939	(11,110)	24,829	-	24,829
J424	CITY OF CROFTON	2,909	0.000443%	0.000344%	24,651	32,590	18,101	1,189	(4,907)	(3,718)	-	(3,718)
J434	KY LEAGUE OF CITIES	1,623,081	0.247218%	0.228409%	13,756,665	18,187,231	10,101,343	663,288	781,080	1,444,368	-	1,444,368
J456	CITY OF SHIVELY	168,485	0.025663%	0.026888%	1,428,040	1,887,965	1,048,592	68,854	(115,395)	(46,541)	-	(46,541)
J459	N KY AREA PLAN COMMISSION	574,649	0.087527%	0.089787%	4,870,518	6,439,150	3,576,359	234,836	(117,202)	117,634	-	117,634
J510	CITY OF CATLETTSBURG	79,219	0.012066%	0.015864%	671,423	887,666	493,018	32,373	(37,929)	(5,556)	-	(5,556)
J514	BARREN RIVER AREA DEV	500,090	0.076171%	0.072023%	4,238,603	5,603,716	3,112,352	204,367	241,567	445,934	-	445,934
J519	NORTHERN KY COOP ED SER	357,648	0.054475%	0.052582%	3,031,310	4,007,594	2,225,852	146,157	292,625	438,782	-	438,782
J524	HOPKINSVILLE S W AUTHORI	593,279	0.090365%	0.088806%	5,028,441	6,647,935	3,692,320	242,450	(97,237)	145,213	-	145,213
J534	BLUEGRASS AREA DEV DISRIC	646,151	0.098418%	0.095010%	5,476,557	7,240,374	4,021,366	264,056	(13,479)	250,577	-	250,577
J556	LOUISVILLE CONV BUREAU	1,286,000	0.195876%	0.187825%	10,899,694	14,410,124	8,003,506	525,537	917,055	1,442,592	-	1,442,592
J559	CITY OF CRESCENT SPRINGS	48,196	0.007341%	0.008069%	408,496	540,060	299,954	19,696	(43,752)	(24,056)	-	(24,056)
J610	BOYD CO CONSERVATION DIST	10,156	0.001547%	0.001567%	86,084	113,809	63,211	4,151	(995)	3,156	-	3,156
J614	BOWL GRN CONV & VISIT BUR	89,370	0.013612%	0.012633%	757,452	1,001,402	556,187	36,521	28,891	65,412	-	65,412
J619	CITY OF FORT THOMAS	465,677	0.070929%	0.067209%	3,946,907	5,218,075	2,898,163	190,303	(7,934)	182,369	-	182,369
J656	OHIO VALLEY ED COOP	1,377,538	0.209818%	0.189824%	11,675,509	15,435,803	8,573,177	562,943	2,024,238	2,587,181	-	2,587,181
J710	BIG SANDY WATER DISTRICT	76,135	0.011596%	0.010511%	645,207	853,090	473,813	31,112	39,344	70,456	-	70,456
J714	BOWLING GR/WARREN COMM ED	92,527	0.014093%	0.015466%	784,218	1,036,788	575,841	37,812	(126,246)	(88,434)	-	(88,434)
J719	CITY OF SOUTHGATE	59,731	0.009098%	0.008589%	506,266	669,318	371,745	24,410	5,801	30,211	-	30,211



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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025		Net Pension Liability as of June 30, 2025			Pension Expense				
			Proportionate Share	Proportionate Share	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
J734	ACCESS TO JUSTICE FNDTION	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
J756	CITY OF PROSPECT	64,482	0.009821%	0.011151%	546,498	722,507	401,287	26,350	(53,535)	(27,185)	-	(27,185)
J759	N KY COMMUNITY ACT COMM	897,156	0.136650%	0.152886%	7,604,011	10,053,010	5,583,528	366,633	(525,271)	(158,638)	-	(158,638)
J810	HOUSING AUTH OF ASHLAND	139,883	0.021306%	0.021710%	1,185,591	1,567,431	870,565	57,164	(72,600)	(15,436)	-	(15,436)
J814	HOUSING AUTH BOWLING GRN	305,650	0.046555%	0.055832%	2,590,594	3,424,939	1,902,240	124,907	(245,807)	(120,900)	-	(120,900)
J819	CITY OF BELLEVUE	155,102	0.023624%	0.022284%	1,314,578	1,737,961	965,278	63,383	22,301	85,684	-	85,684
J834	KY LEGAL SERVICE PROGRAMS	209,913	0.031973%	0.036919%	1,779,166	2,352,176	1,306,419	85,784	298,079	383,863	-	383,863
J856	LOUISIANA WATER COMPANY	7,748,253	1.180169%	1.184664%	65,671,553	86,822,181	48,221,781	3,166,402	(1,062,233)	2,104,169	-	2,104,169
J859	CITY OF VILLA HILLS	105,841	0.016121%	0.015635%	897,067	1,185,983	658,705	43,253	29,328	72,581	-	72,581
J910	SANITATION DISTRICT #4	152,348	0.023205%	0.022317%	1,291,263	1,707,136	948,158	62,259	123,690	185,949	-	185,949
J914	BOWLING GRN HUM RIGHT COM	16,651	0.002536%	0.002684%	141,118	186,567	103,621	6,804	(6,271)	533	-	533
J919	CITY OF DAYTON	125,020	0.019042%	0.019045%	1,059,609	1,400,874	778,057	51,090	85,936	137,026	-	137,026
J956	OKOLONA FIRE DISTRICT	89,526	0.013636%	0.010549%	758,787	1,003,168	557,168	36,585	195,963	232,548	-	232,548
J959	CITY OF INDEPENDENCE	245,247	0.037355%	0.035429%	2,078,652	2,748,117	1,526,328	100,224	50,650	150,874	-	150,874
K001	CITY OF COLUMBIA	180,751	0.027531%	0.027947%	1,531,987	2,025,389	1,124,918	73,866	(62,929)	10,937	-	10,937
K002	ALLEN CO BD OF ED	868,402	0.132270%	0.136751%	7,360,282	9,730,784	5,404,561	354,881	(423,406)	(68,525)	-	(68,525)
K003	ANDERSON CO BD OF ED	1,046,281	0.159363%	0.159048%	8,867,896	11,723,951	6,511,582	427,572	(569,676)	(142,104)	-	(142,104)
K004	CITY OF WICKLIFFE	60,913	0.009278%	0.009593%	516,283	682,560	379,100	24,893	11,827	36,720	-	36,720
K005	BARREN CO BD OF EDUCATION	1,999,711	0.304584%	0.277446%	16,948,847	22,407,509	12,445,322	817,201	872,331	1,689,532	-	1,689,532
K006	CITY OF OWINGSVILLE	96,242	0.014659%	0.015377%	815,713	1,078,427	598,968	39,330	(112,195)	(72,865)	-	(72,865)
K007	BELL CO BD OF ED	993,178	0.151275%	0.152908%	8,417,832	11,128,936	6,181,106	405,872	166,238	572,110	-	572,110
K009	PARIS BD OF EDUCATION	217,030	0.033057%	0.043073%	1,839,486	2,431,924	1,350,711	88,692	(558,199)	(469,507)	-	(469,507)
K010	CITY OF ASHLAND	2,469,966	0.376211%	0.383209%	20,934,596	27,676,934	15,372,006	1,009,377	1,293,067	2,302,444	-	2,302,444
K011	CITY OF DANVILLE	1,194,528	0.181944%	0.185410%	10,124,436	13,385,180	7,434,244	488,157	425,980	914,137	-	914,137
K012	AUGUSTA BD OF ED	85,352	0.013000%	0.013578%	723,397	956,379	531,181	34,879	54,839	89,718	-	89,718
K013	JACKSON CITY SCHOOLS	118,946	0.019815%	0.019815%	1,008,137	1,332,824	740,262	48,608	(87,903)	(39,295)	-	(39,295)
K014	CLOVERPORT INDEPENDENT SC	112,516	0.017138%	0.016001%	953,659	1,260,801	700,260	45,981	(18,312)	27,669	-	27,669
K015	BULLITT CO PUBLIC LIBRARY	534,198	0.081366%	0.073653%	4,527,683	5,985,900	3,324,620	218,306	309,900	528,206	-	528,206
K016	CITY OF MORGANTOWN	231,938	0.035327%	0.033242%	1,965,802	2,598,922	1,443,463	94,783	108,482	203,265	-	203,265
K017	GEORGE COON PUBLIC LIBRAR	37,946	0.005780%	0.004628%	321,633	425,221	236,171	15,508	26,871	42,379	-	42,379
K018	CITY OF MURRAY	983,114	0.149742%	0.151424%	8,332,527	11,016,157	6,118,468	401,759	(212,569)	189,190	-	189,190
K019	CITY OF NEWPORT	715,852	0.109034%	0.105105%	6,067,294	8,021,368	4,455,136	292,539	70,388	362,927	-	362,927
K020	CARLISLE CO BD OF ED	197,680	0.030109%	0.031939%	1,675,442	2,215,046	1,230,256	80,783	(69,661)	11,122	-	11,122
K021	CARROLL CO PUBLIC LIBRARY	77,679	0.011832%	0.011872%	658,402	870,452	483,456	31,745	(32,009)	(264)	-	(264)
K022	CARTER CO EMER AMBUL DIST	329,866	0.050243%	0.049407%	2,795,816	3,696,256	2,052,932	134,802	(123,745)	11,057	-	11,057
K023	CASEY CO AMBULANCE SERV	146,045	0.022245%	0.018824%	1,237,843	1,636,511	908,932	59,683	29,844	89,527	-	89,527
K025	CLARK CO LIBRARY BD	158,193	0.024095%	0.024593%	1,340,788	1,772,611	984,523	64,647	(151,275)	(86,628)	-	(86,628)
K026	CITY OF MANCHESTER	224,822	0.034244%	0.031908%	1,905,538	2,519,248	1,399,212	91,877	(65,226)	26,651	-	26,651
K027	CLINTON CO PUBLIC LIBRARY	15,816	0.002409%	0.002435%	134,051	177,224	98,432	6,463	(2,178)	4,285	-	4,285
K028	CITY OF MARION	181,015	0.027571%	0.030206%	1,534,213	2,028,332	1,126,553	73,973	(142,785)	(68,812)	-	(68,812)
K029	CITY OF BURKESVILLE	137,077	0.020879%	0.021515%	1,161,831	1,536,018	853,117	56,019	(122,921)	(66,902)	-	(66,902)
K030	OWENSBORO BD OF ED	2,079,797	0.316783%	0.305400%	17,627,672	23,304,960	12,943,774	849,931	(783,199)	66,732	-	66,732
K032	ELLIOTT CO AMB SERVICE	73,413	0.011182%	0.000000%	622,232	822,633	456,897	30,001	269,937	299,938	-	299,938
K033	ESTILL CO BD OF EDUCATION	717,040	0.109215%	0.112085%	6,077,366	8,034,684	4,462,532	293,025	(214,088)	78,937	-	78,937
K034	LEX/FAYETTE URBAN CO GOVT	20,530,064	3.127020%	3.124817%	174,005,808	230,047,303	127,770,238	8,389,817	352,832	8,742,649	-	8,742,649
K035	LICKING VALLEY COM ACTION	463,405	0.070583%	0.073911%	3,927,654	5,192,621	2,884,026	189,375	136,795	326,170	-	326,170
K036	FLOYD CO SCHOOLS	2,114,913	0.322131%	0.358326%	17,925,266	23,698,399	13,162,293	864,280	(1,966,709)	(1,102,429)	-	(1,102,429)
K038	FULTON CITY SCHOOLS	140,655	0.021424%	0.020392%	1,192,158	1,576,112	875,386	57,481	5,586	63,067	-	63,067
K039	GALLATIN CO PUBLIC LIB	45,050	0.006862%	0.007289%	381,842	504,821	280,382	18,411	2,249	20,660	-	20,660
K040	GARRARD CO BD OF ED	835,646	0.127281%	0.124175%	7,082,664	9,363,756	5,200,710	341,496	92,137	433,633	-	433,633
K041	CITY OF WILLIAMSTOWN	473,064	0.072054%	0.071033%	4,009,509	5,300,839	2,944,131	193,321	37,660	230,981	-	230,981
K042	GRAVES CO BD OF ED	1,261,161	0.192093%	0.194206%	10,689,186	14,131,818	7,848,932	515,387	(307,362)	208,025	-	208,025
K043	CITY OF LEITCHFIELD	414,649	0.063157%	0.055513%	3,514,427	4,646,308	2,580,599	169,451	250,432	419,883	-	419,883
K044	CITY OF GREENSBURG	235,497	0.035870%	0.030638%	1,996,018	2,638,869	1,465,651	96,239	177,762	274,001	-	274,001
K045	GREENUP CO BD OF ED	1,006,608	0.153321%	0.143950%	8,531,683	11,279,455	6,264,706	411,361	(148,512)	262,849	-	262,849
K046	CITY OF HAWESVILLE	109,910	0.016741%	0.017193%	931,568	1,231,595	684,038	44,916	133,504	178,420	-	178,420
K047	HARDIN CO BD OF ED	5,916,340	0.901142%	0.808040%	50,144,848	66,294,839	36,820,720	2,417,771	2,435,893	4,853,664	-	4,853,664
K048	HARLAN INDEPENDENT SCHOOL	222,106	0.033830%	0.031234%	1,882,500	2,488,791	1,382,296	90,766	138,529	229,295	-	229,295
K049	CITY OF CYNTHIANA	433,675	0.066055%	0.062287%	3,675,689	4,859,507	2,699,012	177,226	215,260	392,486	-	392,486
K050	CAVERNA INDEPENDENT SCH	284,194	0.043287%	0.044194%	2,408,744	3,184,520	1,768,710	116,139	(53,010)	63,129	-	63,129
K051	Henderson City-County Airport Board	12,129	0.001847%	0.000000%	102,778	135,879	75,469	4,956	44,588	49,544	-	49,544
K052	HENRY CO BD OF EDUCATION	733,741	0.111759%	0.113517%	6,218,929	8,221,839	4,566,480	299,850	(53,841)	246,009	-	246,009
K055	JACKSON CO CONSERV DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K057	JESSAMINE CO PUBLIC LIBRA	413,802	0.063028%	0.063213%	3,507,249	4,636,818	2,575,328	169,105	2,281	171,386	-	171,386
K058	JOHNSON CO BD OF ED	1,041,051	0.158567%	0.159076%	8,823,602	11,665,391	6,479,058	425,436	(407,479)	17,957	-	17,957
K060	LKLP COMM ACTION COUNCIL	2,167,499	0.330141%	0.347268%	18,370,989	24,287,675	13,489,582	885,771	(411,391)	474,380	-	474,380
K061	BARBOURVILLE CITY SCHOOLS	135,828	0.020689%	0.021998%	1,151,258	1,522,040	845,354	55,509	4,483	59,992	-	59,992
K062	LARUE CO BD OF EDUCATION	742,083	0.113030%	0.105678%	6,289,655	8,315,344	4,618,413	303,260	2,079	305,339	-	305,339
K063	LONDON UTILITY COMM	389,974	0.059399%	0.058113%	3,305,310	4,369,841	2,427,047	159,368	113,863	273,231	-	273,231

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share	2024 Proportionate Share	Net Pension Liability as of June 30, 2025			Pension Expense				
					Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
K064	CITY OF LOUISA	146,603	0.022330%	0.020806%	1,242,573	1,642,764	912,405	59,912	(15,467)	44,445	-	44,445
K065	CITY OF BEATTYVILLE	162,172	0.024701%	0.025453%	1,374,509	1,817,193	1,009,284	66,273	(42,648)	23,625	-	23,625
K066	LESLIE CO PUBLIC LIBRARY	39,738	0.006053%	0.006408%	336,825	445,305	247,326	16,240	(40,676)	(24,436)	-	(24,436)
K067	LETCHER CO BD OF ED	993,387	0.151307%	0.150865%	8,419,613	11,131,290	6,182,414	405,958	(361,343)	44,615	-	44,615
K068	LEWIS CO BD OF ED	563,966	0.085900%	0.091564%	4,779,982	6,319,455	3,509,880	230,470	(644,785)	(414,315)	-	(414,315)
K069	LINCOLN CO PUBLIC LIBRARY	46,340	0.007058%	0.007115%	392,749	519,240	288,390	18,937	(26,496)	(7,559)	-	(7,559)
K070	LIVINGSTON CO CONSERV DIS	10,407	0.001585%	0.001937%	88,199	116,605	64,763	4,253	(6,473)	(2,220)	-	(2,220)
K071	CITY OF RUSSELLVILLE	525,551	0.080049%	0.077208%	4,454,398	5,889,011	3,270,807	214,772	170,583	385,355	-	385,355
K072	LYON CO BD OF EDUCATION	310,725	0.047328%	0.049522%	2,633,609	3,481,807	1,933,825	126,981	(100,960)	26,021	-	26,021
K073	PADUCAH BOARD OF ED	988,147	0.150509%	0.155695%	8,375,207	11,072,583	6,149,807	403,817	(608,624)	(204,807)	-	(204,807)
K074	MCCREARY CO WATER DIST	334,338	0.050924%	0.051015%	2,833,711	3,746,356	2,080,758	136,629	82,632	219,261	-	219,261
K075	CITY OF CALHOUN	49,465	0.007534%	0.007660%	419,236	554,258	307,840	20,214	(10,431)	9,783	-	9,783
K077	MAGOFFIN CO LIBRARY	10,128	0.001543%	0.001666%	85,862	113,515	63,047	4,140	(544)	3,596	-	3,596
K078	CITY OF LEBANON	446,584	0.068021%	0.071336%	3,785,089	5,004,141	2,779,342	182,501	140,511	323,012	-	323,012
K079	CITY OF BENTON	342,396	0.052152%	0.054859%	2,902,044	3,836,697	2,130,934	139,924	(201,253)	(61,329)	-	(61,329)
K080	MARTIN COUNTY LIBRARY	40,147	0.006115%	0.004980%	340,275	449,866	249,859	16,407	(15,179)	1,228	-	1,228
K081	MAYSVILLE UTILITY COMM	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K082	CITY OF MULDRAGH	46,515	0.007085%	0.008860%	394,251	521,226	289,494	19,009	(117,723)	(98,714)	-	(98,714)
K083	CITY OF FRENCHBURG	64,868	0.009880%	0.010185%	549,781	726,848	403,697	26,508	(27,839)	(1,331)	-	(1,331)
K085	METCALFE HEALTH CARE CTN	449,716	0.068498%	0.060740%	3,811,632	5,039,232	2,798,833	183,781	129,406	313,187	-	313,187
K086	MONROE CO CONSERV DIST	15,078	0.002297%	0.002290%	127,819	168,985	93,856	6,163	(3,365)	2,798	-	2,798
K087	MONTGOMERY CO BD OF ED	1,367,776	0.208332%	0.206529%	11,592,819	15,326,482	8,512,459	558,956	(334,657)	224,299	-	224,299
K088	GATEWAY COMM SER ORGANIZ	1,439,024	0.219184%	0.208813%	12,196,689	16,124,837	8,955,872	588,072	(191,891)	396,181	-	396,181
K089	MUHLENBERG CO BD OF ED	1,803,278	0.274665%	0.275400%	15,283,978	20,206,440	11,222,830	736,928	(467,785)	269,143	-	269,143
K090	NELSON COUNTY BD OF ED	1,795,710	0.273512%	0.259502%	15,219,818	20,121,617	11,175,718	733,835	662,095	1,395,930	-	1,395,930
K091	CITY OF CARLISLE	202,700	0.030874%	0.030354%	1,718,011	2,271,326	1,261,514	82,835	(29,163)	53,672	-	53,672
K092	OHIO CO LIBRARY	79,370	0.012089%	0.012368%	672,703	889,359	493,957	32,435	(50,713)	(18,278)	-	(18,278)
K093	OLDHAM CO LIBRARY BD	186,086	0.028344%	0.029482%	1,577,227	2,085,200	1,158,138	76,047	(73,835)	2,212	-	2,212
K094	OWEN CO PUBLIC LIBRARY	56,238	0.008566%	0.008213%	476,663	630,180	350,007	22,983	11,746	34,729	-	34,729
K095	OWSLEY CO PUBLIC LIBRARY	13,320	0.002029%	0.002068%	112,906	149,269	82,905	5,444	(973)	4,471	-	4,471
K096	PENDLETON CO LIBRARY	59,130	0.009006%	0.008565%	501,147	662,550	367,986	24,163	(32,692)	(8,529)	-	(8,529)
K097	PERRY CO BD OF EDUCATION	1,445,864	0.220226%	0.221779%	12,254,672	16,201,494	8,998,448	590,868	(108,271)	482,597	-	482,597
K098	PIKEVILLE INDEPENDENT SCH	257,395	0.039205%	0.039383%	2,181,597	2,884,217	1,601,919	105,187	(110,954)	(5,767)	-	(5,767)
K099	CITY OF STANTON	58,642	0.008932%	0.007018%	497,029	657,106	364,962	23,965	(36,651)	(12,686)	-	(12,686)
K100	SOMERSET BD OF EDUCATION	466,762	0.071095%	0.064128%	3,956,144	5,230,287	2,904,946	190,748	(84,301)	106,447	-	106,447
K101	CITY OF MOUNT OLIVET	4,691	0.000715%	0.000736%	39,787	52,601	29,215	1,918	(65)	1,853	-	1,853
K102	ROCKCASTLE CONSERV DIST	13,073	0.001991%	0.002033%	110,791	146,473	81,352	5,342	11,679	17,021	-	17,021
K103	CITY OF MOREHEAD	385,903	0.058779%	0.056487%	3,270,810	4,324,229	2,401,714	157,704	13,474	171,178	-	171,178
K104	RUSSELL CO CONS DIST	4,548	0.000693%	0.000565%	38,563	50,982	28,316	1,859	150	2,009	-	2,009
K105	CITY OF GEORGETOWN	1,066,950	0.162512%	0.150264%	9,043,125	11,955,615	6,640,251	436,021	341,176	777,197	-	777,197
K106	CITY OF SHELBYVILLE	410,169	0.062475%	0.059090%	3,476,477	4,596,135	2,552,733	167,621	6,784	174,405	-	174,405
K107	FRANKLIN/SIMPSON PARKS BD	27,936	0.004255%	0.005277%	236,773	313,030	173,860	11,416	(54,231)	(42,815)	-	(42,815)
K108	CITY OF TAYLORSVILLE	225,298	0.034316%	0.036026%	1,909,544	2,524,545	1,402,154	92,070	91,869	183,939	-	183,939
K109	CAMPBELLSVLE MUN WTR&SEWR	427,130	0.065058%	0.070001%	3,620,210	4,786,160	2,658,274	174,551	(105,967)	68,584	-	68,584
K110	TODD COUNTY WATER DIST	90,882	0.013843%	0.013828%	770,306	1,018,396	565,626	37,141	16,420	53,561	-	53,561
K111	CITY OF CADIZ	194,023	0.029552%	0.030615%	1,644,447	2,174,069	1,207,497	79,288	(209,211)	(129,923)	-	(129,923)
K112	TRIMBLE CO LIBRARY	57,354	0.008736%	0.008674%	486,122	642,686	356,954	23,439	(17,805)	5,634	-	5,634
K113	UNION CO BD OF EDUCATION	844,499	0.128629%	0.125798%	7,157,675	9,462,925	5,255,789	345,113	(382,282)	(37,169)	-	(37,169)
K114	CITY OF BOWLING GREEN	3,415,876	0.520286%	0.454539%	28,951,777	38,276,183	21,258,919	1,395,931	1,671,513	3,067,444	-	3,067,444
K115	CITY OF SPRINGFIELD	148,053	0.022551%	0.022326%	1,254,870	1,659,023	921,435	60,504	(172,490)	(111,986)	-	(111,986)
K116	WAYNE CO BD OF ED	1,218,472	0.185591%	0.180055%	10,327,376	13,653,481	7,583,260	497,942	(101,646)	396,296	-	396,296
K117	WEBSTER CO PUBLIC LIBRARY	44,671	0.006804%	0.006054%	378,615	500,554	278,012	18,255	27,348	45,603	-	45,603
K118	WHITLEY CO BD OF ED	1,570,651	0.239232%	0.241331%	13,312,277	17,599,720	9,775,035	641,861	(111,399)	530,462	-	530,462
K119	WOLFE COUNTY LIBRARY	13,534	0.002061%	0.002612%	114,686	151,623	84,213	5,530	(11,625)	(6,095)	-	(6,095)
K120	CITY OF VERSAILLES	590,514	0.089944%	0.092338%	5,005,014	6,616,963	3,675,118	241,320	(27,281)	214,039	-	214,039
K137	KY MAGISTRATES/COMM ASSOC	55,270	0.008418%	0.008635%	468,427	619,292	343,960	22,586	14,238	36,824	-	36,824
K141	GRANT CO PLANNING COMM	10,654	0.001623%	0.001722%	90,313	119,400	66,316	4,355	(8,417)	(4,062)	-	(4,062)
K181	WESTERN LEWIS-RECTORVILLE	54,561	0.008310%	0.008373%	462,417	611,347	339,547	22,296	15,514	37,810	-	37,810
K200	CITY OF FERGUSON	-	0.000000%	0.000000%	-	-	-	-	(360)	(360)	-	(360)
K214	GREEN RIVER EDUC COOP	72,369	0.011023%	0.009561%	613,385	810,935	450,400	29,575	141,316	170,891	-	170,891
K219	NORTHERN KY WATER SER DIS	2,348,125	0.357653%	0.360156%	19,901,919	26,311,667	14,613,725	959,586	283,986	1,243,572	-	1,243,572
K237	KY CO JUDGE/EX ASSOC	53,093	0.008087%	0.008111%	450,008	594,941	330,435	21,697	474	22,171	-	22,171
K256	JEFFERSONTOWN FIRE DIST	51,966	0.007915%	0.004796%	440,437	582,287	323,407	21,236	99,612	120,848	-	120,848
K314	KY LEGAL AID	525,594	0.080055%	0.080043%	4,454,732	5,889,453	3,271,052	214,788	(299,141)	(84,353)	-	(84,353)
K315	MT WASHINGTON FIRE P DIST	15,576	0.002372%	0.002359%	131,992	174,502	96,920	6,364	(1,803)	4,561	-	4,561
K319	CITY OF SILVER GROVE	34,683	0.005283%	0.006143%	293,977	388,658	215,864	14,174	24,964	39,138	-	39,138
K337	KY COUNCIL OF ADD'S	27,328	0.004162%	0.003818%	231,598	306,188	170,060	11,167	102,108	113,275	-	113,275
K356	ST MATTHEWS FIRE DIST.	17,739	0.002702%	0.002768%	150,355	198,780	110,404	7,249	9,134	16,383	-	16,383
K414	CITY OF SMITHS GROVE	4,152	0.000632%	0.000000%	35,168	46,495	25,824	1,696	15,258	16,954	-	16,954

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share	2024 Proportionate Share	Net Pension Liability as of June 30, 2025			Pension Expense					
					Discount Rate	Discount Rate	Discount Rate	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	
					6.50%	Less 1.00% 5.50%	Plus 1.00% 7.50%						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
K419	ALEXANDRIA FIRE DISTRICT	-	0.000000%	0.000568%	-	-	-	-	-	(46,209)	(46,209)	-	(46,209)
K459	CITY OF LAKESIDE PARK	18,997	0.002894%	0.002655%	161,039	212,905	118,249	7,765	(4,843)	2,922	-	2,922	
K519	CITY OF MELBOURNE	8,322	0.001268%	0.001293%	70,559	93,284	51,811	3,402	(1,621)	1,781	-	1,781	
K559	CITY OF TAYLOR MILL	108,133	0.016470%	0.016305%	916,488	1,211,658	672,965	44,189	(57,155)	(12,966)	-	(12,966)	
K614	WARREN CO PUBLIC LIBRARY	308,467	0.046984%	0.047506%	2,614,466	3,456,499	1,919,769	126,058	242,963	369,021	-	369,021	
K619	CAMPBELL CO CONS DISPATCH	392,585	0.059796%	0.056543%	3,327,402	4,399,047	2,443,268	160,433	98,416	258,849	-	258,849	
K656	MCMAHAN FIRE PRO DIST 14	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
K659	CITY OF EDGEWOOD	223,472	0.034038%	0.036139%	1,894,075	2,504,093	1,390,795	91,324	(39,244)	52,080	-	52,080	
K719	CENTRAL CAMPBELL CO FIRE	9,302	0.001417%	0.001358%	78,850	104,245	57,899	3,802	7,438	11,240	-	11,240	
K759	LAKESIDE/CRESTVIEWHLS POL	21,497	0.003274%	0.002404%	182,185	240,860	133,776	8,784	24,788	33,572	-	33,572	
K856	HIGHVIEW FIRE DISTRICT	-	0.000000%	0.000000%	-	-	-	-	(95,685)	(95,685)	-	(95,685)	
K859	CITY OF FORT MITCHELL	176,765	0.026924%	0.025849%	1,498,210	1,980,734	1,100,116	72,237	69,072	141,309	-	141,309	
K956	CITY OF MEADOW VALE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
K959	HOUSING AUTH OF COVINGTON	381,580	0.058120%	0.057002%	3,234,139	4,275,748	2,374,787	155,936	65,036	220,972	-	220,972	
L001	ADAIR CO AMBULANCE SER	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
L002	ALLEN CO CONSERVATION DIS	9,672	0.001473%	0.002289%	81,966	108,365	60,187	3,952	(4,666)	(714)	-	(714)	
L003	ANDERSON PUBLIC LIBRARY	102,943	0.015680%	0.015600%	872,528	1,153,540	640,686	42,070	75,369	117,439	-	117,439	
L004	CITY OF BARLOW	8,703	0.001326%	0.001314%	73,786	97,551	54,180	3,558	(43,493)	(39,935)	-	(39,935)	
L005	CITY OF GLASGOW	877,744	0.133693%	0.133525%	7,439,466	9,835,471	5,462,705	358,699	(356,115)	2,584	-	2,584	
L006	BATH CO WATER DISTRICT	77,569	0.011815%	0.010275%	657,456	869,201	482,762	31,700	(40,112)	(8,412)	-	(8,412)	
L007	BELL CO COURT CLERK	60,686	0.009243%	0.009481%	514,335	679,985	377,670	24,799	(15,346)	9,453	-	9,453	
L008	BOONE CO BD OF ED	7,059,271	1.075227%	1.087675%	59,831,962	79,101,851	43,933,844	2,884,842	(1,832,990)	1,051,852	-	1,051,852	
L009	CITY OF PARIS	713,617	0.108694%	0.156836%	6,048,374	7,996,355	4,441,244	291,627	(1,837,461)	(1,545,834)	-	(1,545,834)	
L010	FIVCO AREA DEVELOPMT DIST	219,109	0.033373%	0.035626%	1,857,070	2,455,171	1,363,623	89,540	(221,977)	(132,437)	-	(132,437)	
L011	DANVILLE BOYLE CO REC	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
L012	BRACKEN COUNTY PUB LIBRAR	28,056	0.004273%	0.004351%	237,775	314,354	174,595	11,464	(18,627)	(7,163)	-	(7,163)	
L013	BREATHITT CO PUBLIC LIB	55,814	0.008501%	0.006890%	473,046	625,398	347,351	22,808	39,492	62,300	-	62,300	
L014	BRECKINRIDGE CO CLERK OFF	76,507	0.011653%	0.011342%	648,442	857,283	476,142	31,265	(14,754)	16,511	-	16,511	
L015	CITY OF MT WASHINGTON	559,726	0.085254%	0.085406%	4,744,035	6,271,931	3,483,484	228,737	(33,519)	195,218	-	195,218	
L016	BUTLER CO AMBULANCE SVC	149,310	0.022742%	0.024149%	1,265,499	1,673,074	929,240	61,017	978	61,995	-	61,995	
L017	CALDWELL COUNTY EMS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
L018	MURRAY PUBLIC SCHOOLS	1,112,260	0.169413%	0.163695%	9,427,137	12,463,305	6,922,226	454,536	(31,156)	423,380	-	423,380	
L020	BALLARD/CARLISLE/LIV PB L	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
L021	CITY OF CARROLLTON	368,165	0.056077%	0.056617%	3,120,455	4,125,449	2,291,310	150,455	54,647	205,102	-	205,102	
L022	NORTHEAST KY CAA	751,379	0.114446%	0.115784%	6,368,449	8,419,516	4,676,271	307,059	8,978	316,037	-	316,037	
L023	CITY OF LIBERTY	214,259	0.032635%	0.032861%	1,816,004	2,400,878	1,333,468	87,560	20,169	107,729	-	107,729	
L024	HOPKINSVLE CHRIST LIBRARY	69,606	0.010602%	0.012365%	589,958	779,964	433,198	28,445	(66,494)	(38,049)	-	(38,049)	
L025	CITY OF WINCHESTER	711,683	0.108399%	0.100674%	6,031,959	7,974,652	4,429,190	290,835	347,429	638,264	-	638,264	
L026	DANIEL BOONE COMM AGENCY	924,469	0.140810%	0.138475%	7,835,498	10,359,051	5,753,506	377,794	15,000	392,794	-	392,794	
L027	CITY OF ALBANY	272,908	0.041568%	0.044561%	2,313,088	3,058,057	1,698,471	111,527	(75,729)	35,798	-	35,798	
L028	CRITTENDEN/LIV CO WAT DIS	101,661	0.015484%	0.016748%	861,621	1,139,120	632,677	41,544	(68,255)	(26,711)	-	(26,711)	
L029	CUMBERLAND CO SOIL & WAT	7,726	0.001177%	0.001176%	65,495	86,589	48,092	3,158	(2,168)	990	-	990	
L031	EDMONSON CO AMBULANCE DIS	107,680	0.016401%	0.014022%	912,648	1,206,582	670,146	44,004	98,888	142,892	-	142,892	
L032	SANDY HOOK WATER DISTRICT	45,698	0.006961%	0.008277%	387,351	512,104	284,427	18,676	(25,445)	(6,769)	-	(6,769)	
L033	CITY OF IRVINE	131,524	0.020033%	0.021135%	1,114,754	1,473,779	818,550	53,749	(51,918)	1,831	-	1,831	
L035	CITY OF FLEMINGSBURG	161,572	0.024610%	0.024115%	1,369,445	1,810,498	1,005,566	66,029	23,996	90,025	-	90,025	
L036	FLOYD CO LIBRARY	95,604	0.014562%	0.016033%	810,315	1,071,291	595,004	39,070	(67,392)	(28,322)	-	(28,322)	
L038	FULTON CO LIBRARY	25,417	0.003871%	0.004165%	215,405	284,780	158,169	10,386	(23,000)	(12,614)	-	(12,614)	
L039	CITY OF WARSAW	60,687	0.009243%	0.010422%	514,335	679,985	377,670	24,799	(44,179)	(19,380)	-	(19,380)	
L041	GRANT CO PUBLIC LIBRARY	87,153	0.013275%	0.011936%	738,699	976,610	542,417	35,617	23,067	58,684	-	58,684	
L042	MAYFIELD CITY SCHOOLS	802,866	0.122888%	0.127703%	6,804,824	8,996,433	4,996,696	328,100	(424,826)	(96,726)	-	(96,726)	
L043	LEITCHFIELD UTILITY COMM	351,977	0.053611%	0.051230%	2,983,232	3,944,032	2,190,549	143,839	1,728	145,567	-	145,567	
L044	GREEN CO AMBULANCE SVC	82,270	0.012531%	0.014366%	697,299	921,875	512,017	33,621	28,268	61,889	-	61,889	
L045	RACELAND BOARD OF EDUC	256,752	0.039107%	0.039811%	2,176,144	2,877,007	1,597,915	104,924	(100,253)	4,671	-	4,671	
L046	HANCOCK CO PUBLIC LIBRARY	63,194	0.009625%	0.009556%	535,592	708,088	393,278	25,824	(17,976)	7,848	-	7,848	
L047	WEST POINT INDEPENDENT SC	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
L049	CYNTHIANA/HARRISON LIBRAR	48,710	0.007419%	0.007843%	412,837	545,798	303,141	19,905	(6,353)	13,552	-	13,552	
L050	CITY OF MUMFORDVILLE	25,324	0.003857%	0.004436%	214,626	283,750	157,597	10,348	(139,766)	(129,418)	-	(129,418)	
L051	HENDERSON CO WATER DIST	111,521	0.016986%	0.017128%	945,201	1,249,619	694,049	45,574	16,483	62,057	-	62,057	
L052	CITY OF EMINENCE	74,018	0.011274%	0.010927%	627,352	829,401	460,656	30,248	(72,861)	(42,613)	-	(42,613)	
L054	DAWSON SPRINGS PUBLIC SCH	241,598	0.036799%	0.032856%	2,047,713	2,707,213	1,503,610	98,732	183,870	282,602	-	282,602	
L057	CITY OF NICHOLASVILLE	1,687,701	0.257061%	0.244461%	14,304,388	18,911,356	10,503,529	689,697	410,308	1,100,005	-	1,100,005	
L058	PAINTSVILLE BD OF ED	208,744	0.031795%	0.033549%	1,769,261	2,339,081	1,299,146	85,306	(34,214)	51,092	-	51,092	
L060	KNOTT CO SOIL CONV DIST	8,185	0.001247%	0.001255%	69,390	91,739	50,952	3,346	503	3,849	-	3,849	
L061	CITY OF BARBOURVILLE	186,572	0.028418%	0.028543%	1,581,345	2,090,644	1,161,161	76,246	38	76,284	-	76,284	
L062	CITY OF HODGENVILLE	304,888	0.046439%	0.044356%	2,584,139	3,416,405	1,897,501	124,596	143,361	267,957	-	267,957	
L063	LAUREL CO PUBLIC LIB DIST	220,871	0.033642%	0.033930%	1,872,039	2,474,961	1,374,614	90,262	53,626	143,888	-	143,888	
L064	LOUISA WATER & SEWER COMM	121,919	0.018570%	0.018189%	1,033,344	1,366,150	758,771	49,823	(1,617)	48,206	-	48,206	
L065	LEE CO PUBLIC LIBRARY	26,382	0.004018%	0.004002%	223,585	295,595	164,176	10,780	(1,525)	9,255	-	9,255	



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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share	2024 Proportionate Share	Net Pension Liability as of June 30, 2025			Pension Expense				
					Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
L066	CITY OF HYDEN	21,526	0.003279%	0.003500%	182,463	241,228	133,980	8,798	(37,939)	(29,141)	-	(29,141)
L067	LETCHER COUNTY CONS DIST	11,679	0.001779%	0.001766%	98,994	130,877	72,690	4,773	9,560	14,333	-	14,333
L068	HOUSING AUTH OF VANCEBURG	16,945	0.002581%	0.002791%	143,622	189,878	105,460	6,925	(13,579)	(6,654)	-	(6,654)
L069	STANFORD WATER COMMISSION	158,049	0.024073%	0.020886%	1,339,563	1,770,992	983,624	64,588	83,504	148,092	-	148,092
L070	KY WESTERN WATERLAND	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L071	RUSSELLVILLE CITY SCHOOLS	403,026	0.061387%	0.054120%	3,415,934	4,516,093	2,508,277	164,702	159,237	323,939	-	323,939
L072	CITY OF EDDYVILLE	113,338	0.017263%	0.013704%	960,615	1,269,997	705,367	46,317	99,539	145,856	-	145,856
L073	CITY OF PADUCAH	2,095,991	0.319249%	0.321548%	17,764,894	23,486,377	13,044,535	856,547	(5,929)	850,618	-	850,618
L074	HOUSING AUTH MCREARY CO	39,714	0.006049%	0.005214%	336,602	445,010	247,163	16,230	2,919	19,149	-	19,149
L075	CITY OF LIVERMORE	40,095	0.006107%	0.008086%	339,829	449,277	249,532	16,385	(63,343)	(46,958)	-	(46,958)
L076	BEREA BD OF ED	318,279	0.048478%	0.051135%	2,697,601	3,566,409	1,980,814	130,067	(72,978)	57,089	-	57,089
L077	CITY OF SALYERSVILLE	126,526	0.019272%	0.022291%	1,072,408	1,417,794	787,455	51,707	(249,825)	(198,118)	-	(198,118)
L078	MARION FREE PUBLIC LIBRAR	54,218	0.008258%	0.008332%	459,524	607,521	337,422	22,156	(13,052)	9,104	-	9,104
L079	MARSHALL CO SOIL & WATER	8,756	0.001334%	0.001330%	74,232	98,139	54,507	3,579	1,045	4,624	-	4,624
L080	MARTIN CO CONSERV DIST	2,980	0.000454%	0.000561%	25,263	33,400	18,550	1,218	(9,327)	(8,109)	-	(8,109)
L082	MEADE CO BD OF ED	1,529,119	0.232907%	0.238674%	12,960,317	17,134,405	9,516,595	624,891	(11,932)	612,959	-	612,959
L083	MENIFEE CO PUBLIC LIBRARY	16,970	0.002585%	0.002519%	143,845	190,172	105,623	6,936	25,140	32,076	-	32,076
L084	BURGIN INDEPENDENT SCH	98,954	0.015072%	0.015995%	838,695	1,108,811	615,843	40,438	(99,689)	(59,251)	-	(59,251)
L085	METCALFE CO PUBLIC LIB	32,312	0.004922%	0.005124%	273,889	362,100	201,113	13,206	(8,062)	5,144	-	5,144
L086	CITY OF TOMPKINSVILLE	219,947	0.033501%	0.033264%	1,864,193	2,464,588	1,368,853	89,883	116,069	205,952	-	205,952
L087	MONTGOMERY CO SAN DIST #2	23,354	0.003557%	0.003403%	197,932	261,680	145,339	9,543	(57)	9,486	-	9,486
L088	MORGAN COUNTY LIBRARY	32,163	0.004899%	0.004955%	272,609	360,408	200,173	13,144	(3,540)	9,604	-	9,604
L090	CITY OF NEW HAVEN	22,108	0.003367%	0.003277%	187,360	247,702	137,576	9,034	(3,225)	5,809	-	5,809
L091	NICHOLAS COUNTY LIBRARY	18,279	0.002784%	0.001376%	154,918	204,812	113,754	7,469	47,871	55,340	-	55,340
L092	OHIO CO WATER DIST	276,506	0.042116%	0.036590%	2,343,582	3,098,372	1,720,862	112,998	191,730	304,728	-	304,728
L093	LAGRANGE UTILITY COMM	166,703	0.025391%	0.025298%	1,412,905	1,867,954	1,037,478	68,124	81,414	149,538	-	149,538
L096	PENDLETON COUNTY WATER	76,472	0.011648%	0.010917%	648,163	856,915	475,938	31,252	10,302	41,554	-	41,554
L099	POWELLS VALLEY WATER DIST	55,160	0.008402%	0.008024%	467,537	618,115	343,306	22,543	(38,134)	(15,591)	-	(15,591)
L100	SCIENCE HILL BD OF ED	135,138	0.020583%	0.023236%	1,145,359	1,514,242	841,023	55,224	(33,455)	21,769	-	21,769
L102	CITY OF MOUNT VERNON	287,687	0.043819%	0.046915%	2,438,347	3,223,658	1,790,447	117,567	36,758	154,325	-	154,325
L103	MOREHEAD UTILITY PLANT BD	609,383	0.092818%	0.092855%	5,164,940	6,828,396	3,792,549	249,031	255,468	504,499	-	504,499
L104	LAKE CUMBERLAND ADD	536,070	0.081651%	0.086616%	4,543,542	6,006,867	3,336,265	219,070	(336,039)	(116,969)	-	(116,969)
L105	GEORGETOWN/SCOTT CO PARKS	195,262	0.029741%	0.031025%	1,654,964	2,187,973	1,215,219	79,795	(42,484)	37,311	-	37,311
L106	TRIPLE S PLANNING & ZONIN	39,996	0.006092%	0.006186%	338,995	448,174	248,920	16,345	(5,884)	10,461	-	10,461
L107	CITY OF FRANKLIN	546,249	0.083201%	0.084006%	4,629,794	6,120,896	3,399,598	223,229	23,089	246,318	-	246,318
L108	SPENCER CO FIRE DIST	30,502	0.004646%	0.003852%	258,531	341,795	189,836	12,465	69,415	81,880	-	81,880
L109	CAMPBELLSVILLE CITY SCHOO	409,374	0.062354%	0.058242%	3,469,744	4,587,233	2,547,788	167,296	(29,322)	137,974	-	137,974
L110	CITY OF ELKTON	171,547	0.026129%	0.026144%	1,453,971	1,922,247	1,067,633	70,104	36,126	106,230	-	106,230
L111	HOUSING AUTH OF CADIZ	29,916	0.004557%	0.004179%	253,578	335,247	186,199	12,226	1,564	13,790	-	13,790
L112	CITY OF BEDFORD	26,283	0.004337%	0.004337%	222,750	294,491	163,563	10,740	(10,673)	67	-	67
L113	UNION CO PLANNING COMM	13,875	0.002113%	0.002177%	117,580	155,448	86,337	5,669	(4,007)	1,662	-	1,662
L114	WARREN COUNTY BD OF ED	5,099,772	0.776768%	0.725068%	43,223,946	57,144,944	31,738,790	2,084,074	533,673	2,617,747	-	2,617,747
L115	WASHINGTON CO SCHOOLS	588,299	0.089606%	0.088207%	4,986,206	6,592,097	3,661,307	240,414	(111,223)	129,191	-	129,191
L118	CORBIN BD OF ED	763,580	0.116304%	0.120097%	6,471,839	8,556,204	4,752,189	312,044	158,710	470,754	-	470,754
L119	CITY OF CAMPTON	92,779	0.014132%	0.013340%	786,388	1,039,657	577,434	37,916	35,157	73,073	-	73,073
L120	FALLING SPRINGS ARTS	120,629	0.018373%	0.018601%	1,022,382	1,351,657	750,722	49,295	(31,078)	18,217	-	18,217
L141	CORINTH WATER DISTRICT	23,113	0.003520%	0.003277%	195,874	258,958	143,827	9,444	4,064	13,508	-	13,508
L156	CITY OF LYNDON	43,191	0.006579%	0.008400%	366,094	484,001	268,818	17,652	(33,212)	(15,560)	-	(15,560)
L159	ELSMERE FIRE PROTECTION	13,565	0.002066%	0.002051%	114,964	151,991	84,417	5,543	(2,106)	3,437	-	3,437
L256	CITY OF HURSTBOURNE	33,188	0.005055%	0.005075%	281,290	371,884	206,548	13,563	(7,867)	5,696	-	5,696
L259	KY CRIME PREVENT COALITIO	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L356	EASTWOOD FIRE PROT DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L456	HARRODS CREEK FIRE DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	109,213	0.016635%	0.015865%	925,669	1,223,797	679,707	44,632	284,880	329,512	-	329,512
L756	PLEASURE RIDGE PARK FIRE	99,970	0.015227%	0.011857%	847,320	1,120,214	622,176	40,854	136,229	177,083	-	177,083
L959	NORTHERN KY CONV CTR CORP	331,015	0.050418%	0.049587%	2,805,554	3,709,130	2,060,083	135,272	95,645	230,917	-	230,917
M001	COLUMBIA/ADAIR UTILITIES	231,801	0.035307%	0.033357%	1,964,689	2,597,451	1,442,646	94,729	15,542	110,271	-	110,271
M003	LAWBG-ANDERSON PLAN COMM	4,193	0.000639%	0.000677%	35,558	47,010	26,110	1,714	(661)	1,053	-	1,053
M005	GLASGOW WATER COMPANY	574,576	0.087516%	0.089145%	4,869,906	6,438,341	3,575,909	234,806	(164,445)	70,361	-	70,361
M006	GATEWAY AREA DEV DISTRICT	356,712	0.054332%	0.047210%	3,023,352	3,997,074	2,220,009	145,773	548,749	694,522	-	694,522
M007	MIDDLESBORO CITY SCHOOL	387,218	0.058979%	0.061461%	3,281,939	4,338,942	2,409,886	158,241	73,307	231,548	-	231,548
M008	WALTON/VERONA BD OF ED	591,335	0.090069%	0.086880%	5,011,970	6,626,159	3,680,225	241,656	23,509	265,165	-	265,165
M009	PARIS BOURBON CO LIBRARY	93,086	0.014178%	0.013511%	788,947	1,043,041	579,314	38,040	16,536	54,576	-	54,576
M010	BOYD CO BD OF ED	1,258,088	0.191625%	0.246477%	10,663,143	14,097,388	7,829,810	514,131	(1,341,140)	(827,009)	-	(827,009)
M011	BOYLE COUNTY BD OF EDUC	762,651	0.116163%	0.108176%	6,463,993	8,545,831	4,746,428	311,666	187,359	499,025	-	499,025
M012	EAST PENDLETON WATER DIST	70,697	0.010768%	0.011837%	599,195	792,176	439,981	28,891	(25,712)	3,179	-	3,179
M013	BREATHITT CO SOIL CONSERV	6,564	0.001000%	0.000878%	55,646	73,568	40,860	2,683	1,610	4,293	-	4,293
M014	CITY OF HARDINBURG	65,775	0.010018%	0.010599%	557,461	737,000	409,336	26,878	60,597	87,475	-	87,475
M015	BULLITT CO FISCAL COURT	1,722,272	0.262326%	0.258109%	14,597,363	19,298,690	10,718,657	703,823	334,451	1,038,274	-	1,038,274



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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share	2024 Proportionate Share	Net Pension Liability as of June 30, 2025			Pension Expense				
					Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
M017	CITY OF FREDONIA	8,674	0.001321%	0.001155%	73,508	97,183	53,976	3,544	7,671	11,215	-	11,215
M018	CALLOWAY CO PUBLIC LIBRAR	81,685	0.012442%	0.012462%	692,346	915,328	508,381	33,382	9,102	42,484	-	42,484
M019	CAMPBELL CO COURTHOUSE	20,310	0.003094%	0.003022%	172,168	227,618	126,421	8,301	5,004	13,305	-	13,305
M020	CITY OF BARDWELL	109,954	0.016748%	0.015905%	931,957	1,232,110	684,324	44,935	(9,711)	35,224	-	35,224
M021	CARROLL CO WATER DISTRICT	131,671	0.020055%	0.019663%	1,115,978	1,475,398	819,449	53,808	19,969	73,777	-	73,777
M022	CITY OF OLIVE HILL	176,930	0.026949%	0.024685%	1,499,601	1,982,573	1,101,138	72,304	(126,453)	(54,149)	-	(54,149)
M023	E CASEY CO WATER DISTRICT	66,929	0.010194%	0.010214%	567,254	749,948	416,527	27,351	20,795	48,146	-	48,146
M024	CHRISTIAN CO BD OF ED	3,255,218	0.495816%	0.499663%	27,590,122	36,475,985	20,259,074	1,330,278	473,027	1,803,305	-	1,803,305
M025	WINCHESTER MUNICIPAL UTIL	805,828	0.122739%	0.109906%	6,829,921	9,029,612	5,015,123	329,310	55,920	385,230	-	385,230
M026	CLAY COUNTY 911 BOARD	52,773	0.008038%	0.008323%	447,282	591,336	328,433	21,566	(59,142)	(37,576)	-	(37,576)
M027	HOUSING AUTH OF ALBANY	25,779	0.003927%	0.004652%	218,521	288,900	160,457	10,536	(50,132)	(39,596)	-	(39,596)
M029	CUMBERLAND CO FISCAL CT	241,618	0.036802%	0.036292%	2,047,880	2,707,434	1,503,732	98,740	(101,140)	(2,400)	-	(2,400)
M030	DAVIESS CO BD OF EDUC	4,113,389	0.626527%	0.601131%	34,863,652	46,092,077	25,599,933	1,680,976	(621,317)	1,059,659	-	1,059,659
M031	EDMONSON CO CONSERV DIST	6,509	0.000991%	0.000978%	55,145	72,905	40,492	2,659	(196)	2,463	-	2,463
M033	IRVINE MUNICIPAL UTILITY	163,646	0.024926%	0.024059%	1,387,029	1,833,746	1,018,478	66,877	(53,320)	13,557	-	13,557
M034	FAYETTE CO BD EDUCATION	17,884,845	2.724115%	2.693765%	151,585,801	200,406,556	111,307,514	7,308,820	4,569,502	11,878,322	-	11,878,322
M035	FLEMING COUNTY LIBRARY	45,003	0.006855%	0.005669%	381,453	504,306	280,096	18,392	30,174	48,566	-	48,566
M037	FRANKLIN CO BD OF ED	2,582,855	0.393405%	0.390519%	21,891,371	28,941,855	16,074,554	1,055,508	(184,065)	871,443	-	871,443
M038	HICKMAN/FULTON RIV PRT AU	94,363	0.014373%	0.013399%	799,798	1,057,387	587,282	38,563	68,099	106,662	-	106,662
M039	GALLATIN CO WATER DIS	56,950	0.008674%	0.008672%	482,672	638,125	354,420	23,272	(39,379)	(16,107)	-	(16,107)
M040	GARRARD CO PUBLIC LIBRARY	54,777	0.008343%	0.008219%	464,254	613,774	340,896	22,384	44,047	66,431	-	66,431
M041	GRANT CO BD OF ED	1,367,606	0.208306%	0.218595%	11,591,373	15,324,569	8,511,397	558,887	566,376	1,125,263	-	1,125,263
M042	CITY OF MAYFIELD	236,329	0.035996%	0.035716%	2,003,029	2,648,139	1,470,799	96,578	(28,613)	67,965	-	67,965
M043	CITY OF CANEYVILLE	20,188	0.003075%	0.003186%	171,111	226,220	125,645	8,250	15,277	23,527	-	23,527
M044	GREEN/TAYLOR WATER DIST	108,322	0.016499%	0.015400%	918,102	1,213,792	674,150	44,267	(3,957)	40,310	-	40,310
M045	CITY OF FLATWOODS	302,737	0.046111%	0.045982%	2,565,888	3,392,275	1,884,098	123,716	11,695	135,411	-	135,411
M046	CITY OF LEWISPORT	156,765	0.023878%	0.023984%	1,328,713	1,756,647	975,657	64,065	(44,425)	19,640	-	19,640
M047	HARDIN CO PUBLIC LIBRARY	57,479	0.008755%	0.011389%	487,180	644,084	357,730	23,490	(70,832)	(47,342)	-	(47,342)
M048	CITY OF BENHAM	52,163	0.007945%	0.007658%	442,107	584,494	324,633	21,316	75,440	96,756	-	96,756
M049	HARRISON CO CONSERVA DIST	14,896	0.002269%	0.002268%	126,261	166,925	92,711	6,088	(7,398)	(1,310)	-	(1,310)
M050	HART CO CONSERVATION DIST	10,358	0.001578%	0.001594%	87,809	116,090	64,477	4,234	(2,184)	2,050	-	2,050
M051	HENDERSON CO BD OF ED	2,412,868	0.367514%	0.359969%	20,450,643	27,037,117	15,016,646	986,043	(543,930)	442,113	-	442,113
M052	HENRY CO LIBRARY	50,442	0.007683%	0.007580%	427,527	565,220	313,928	20,614	43,176	63,790	-	63,790
M054	CITY OF DAWSON SPRINGS	140,801	0.021446%	0.019221%	1,193,382	1,577,730	876,285	57,540	24,224	81,764	-	81,764
M056	JEFF CO MED CTR STM & CHL	302,113	0.046016%	0.042641%	2,560,601	3,385,286	1,880,217	123,461	66,002	189,463	-	189,463
M057	NICH-VLE/JESS CO PK & REC	95,586	0.014559%	0.016483%	810,148	1,071,070	594,882	39,062	35,435	74,497	-	74,497
M058	CITY OF PAINTSVILLE	704,887	0.107364%	0.107533%	5,974,365	7,898,510	4,386,900	288,058	117,619	405,677	-	405,677
M059	KENTON COUNTY FISCAL CT	2,832,269	0.431395%	0.423099%	24,005,358	31,736,687	17,626,827	1,157,436	1,491,086	2,648,522	-	2,648,522
M060	CITY OF HINDMAN	11,078	0.001687%	0.001582%	93,875	124,109	68,931	4,526	(14,559)	(10,033)	-	(10,033)
M061	KNOX CO E M S	302,962	0.046145%	0.048469%	2,567,780	3,394,776	1,885,488	123,807	(162,747)	(38,940)	-	(38,940)
M062	LARUE CO WATER DIST #1	40,054	0.006101%	0.006046%	339,496	448,836	249,287	16,369	(56,672)	(40,303)	-	(40,303)
M064	HOUSING AUTH/ LAWRENCE CO	34,523	0.005258%	0.005755%	292,586	386,818	214,842	14,107	(22,645)	(8,538)	-	(8,538)
M065	LEE CO SOIL CONSERV DIST	-	0.000000%	0.000000%	-	-	-	-	(33,323)	(33,323)	-	(33,323)
M067	JENKINS BD OF ED	171,504	0.026122%	0.023872%	1,453,582	1,921,732	1,067,347	70,086	162,200	232,286	-	232,286
M068	CITY OF VANCEBURG	79,987	0.012183%	0.011755%	677,934	896,274	497,798	32,687	(70,120)	(37,433)	-	(37,433)
M069	CITY OF STANFORD	41,488	0.006319%	0.006241%	351,626	464,874	258,195	16,954	(8,832)	8,122	-	8,122
M070	LEDBETTER WATER DISTRICT	52,351	0.007974%	0.008723%	443,720	586,628	325,818	21,394	(37,181)	(15,787)	-	(15,787)
M073	W MCCracken CO WATER DIST	-	0.000000%	0.000000%	-	-	-	-	(48,388)	(48,388)	-	(48,388)
M075	CITY OF SACRAMENTO	36,644	0.005581%	0.005866%	310,560	410,581	228,040	14,974	(37,551)	(22,577)	-	(22,577)
M076	CITY OF RICHMOND	1,527,451	0.232652%	0.221160%	12,946,127	17,115,645	9,506,176	624,207	717,875	1,342,082	-	1,342,082
M077	MAGOFFIN CO COURT CLERK	33,616	0.005120%	0.005412%	284,907	376,666	209,204	13,737	(84,351)	(70,614)	-	(70,614)
M078	LEBANON WATER WORKS	257,167	0.039170%	0.035172%	2,179,649	2,881,642	1,600,489	105,093	269,968	375,061	-	375,061
M079	MARSHALL CO REF DISP DIST	123,056	0.018743%	0.020336%	1,042,971	1,378,877	765,840	50,288	(135,313)	(85,025)	-	(85,025)
M080	MARTIN CO HOUSING AUTH	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
M081	CITY OF MAYSVILLE	785,688	0.119671%	0.112125%	6,659,199	8,803,906	4,889,765	321,078	(227,097)	93,981	-	93,981
M082	CITY OF BRANDENBURG	115,184	0.017544%	0.017297%	976,251	1,290,670	716,849	47,071	(36,315)	10,756	-	10,756
M084	MERCER CO BOARD OF ED	903,245	0.137577%	0.137776%	7,655,594	10,121,207	5,621,405	369,120	90,948	460,068	-	460,068
M085	CITY OF EDMONTON	186,915	0.028470%	0.029246%	1,584,238	2,094,469	1,163,286	76,385	(36,440)	39,945	-	39,945
M087	MT STERL/MONTGOMERY LIB	96,217	0.014655%	0.013957%	815,491	1,078,133	598,804	39,319	41,070	80,389	-	80,389
M088	MORGAN CO CONSERVAT DIST	8,524	0.001298%	0.001266%	72,228	95,491	53,036	3,483	1,853	5,336	-	5,336
M090	BARDSTOWN BD OF ED	1,232,837	0.187779%	0.188354%	10,449,129	13,814,447	7,672,662	503,812	(31,661)	472,151	-	472,151
M091	NICHOLAS CO WATER DIST	34,947	0.005323%	0.004633%	296,203	391,600	217,498	14,282	4,621	18,903	-	18,903
M092	CITY OF BEAVER DAM	189,815	0.028912%	0.030223%	1,608,834	2,126,986	1,181,346	77,571	(55,224)	22,347	-	22,347
M093	OLDHAM CO WATER DIST	367,419	0.055963%	0.055839%	3,114,111	4,117,063	2,286,652	150,149	242,184	392,333	-	392,333
M096	CITY OF FALMOUTH	195,514	0.029779%	0.025350%	1,657,079	2,190,769	1,216,772	79,897	(76,271)	3,626	-	3,626
M097	E KY CONCEN EMPLOY PRO	373,081	0.056826%	0.048620%	3,162,133	4,180,551	2,321,914	152,465	(654,975)	(502,510)	-	(502,510)
M098	PIKE CO HOUSING AUTHORITY	58,760	0.008950%	0.009794%	498,031	658,430	365,698	24,013	35,267	59,280	-	59,280
M099	BEECH FORK WATER COMM	67,518	0.010284%	0.010547%	572,262	756,569	420,205	27,592	(65,158)	(37,566)	-	(37,566)
M100	PULASKI CO BD OF ED	2,734,205	0.416458%	0.424283%	23,174,176	30,637,808	17,016,501	1,117,360	(170,122)	947,238	-	947,238



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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share	2024 Proportionate Share	Net Pension Liability as of June 30, 2025			Pension Expense				
					Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
					(6)	(7)	(8)					
M104	RUSSELL CO PUBLIC LIBRARY	68,910	0.010496%	0.010938%	584,059	772,165	428,867	28,161	30,856	59,017	-	59,017
M105	SCOTT COUNTY LIBRARY	262,427	0.039971%	0.038367%	2,224,222	2,940,570	1,633,218	107,242	112,904	220,146	-	220,146
M106	SHELBY CO BD OF ED	2,382,117	0.362830%	0.352380%	20,189,998	26,692,526	14,825,257	973,476	(300,795)	672,681	-	672,681
M107	FRANKLIN ELECTRIC PLNT BD	396,412	0.060379%	0.059848%	3,359,843	4,441,937	2,467,090	161,997	209,156	371,153	-	371,153
M108	SPENCER CO PUBLIC LIB	48,485	0.007385%	0.007953%	410,945	543,297	301,752	19,814	(38,584)	(18,770)	-	(18,770)
M109	CITY OF CAMPBELLSVILLE	480,822	0.073236%	0.078586%	4,075,282	5,387,795	2,992,428	196,493	(294,180)	(97,687)	-	(97,687)
M110	CITY OF GUTHRIE	146,565	0.022324%	0.022465%	1,242,239	1,642,323	912,160	59,895	96,472	156,367	-	156,367
M111	TRIGG CO CONS DISTRICT	9,127	0.001390%	0.001405%	77,348	102,259	56,795	3,729	(777)	2,952	-	2,952
M112	CITY OF MILTON	66,850	0.010182%	0.010515%	566,586	749,065	416,037	27,318	(16,374)	10,944	-	10,944
M113	CITY OF STURGIS	120,043	0.018284%	0.015850%	1,017,429	1,345,110	747,085	49,056	(117,836)	(68,780)	-	(68,780)
M115	WASHINGTON CO LIBRARY BD	37,029	0.005640%	0.004938%	313,843	414,921	230,451	15,132	(5,545)	9,587	-	9,587
M116	WAYNE CO PUBLIC LIBRARY	44,520	0.006781%	0.007457%	377,335	498,862	277,072	18,193	(12,543)	5,650	-	5,650
M117	WEBSTER CO BD OF ED	746,566	0.113713%	0.113276%	6,327,661	8,365,591	4,646,320	305,093	(288,184)	16,909	-	16,909
M118	WHITLEY CO FISCAL COURT	1,042,263	0.158751%	0.174060%	8,833,841	11,678,927	6,486,576	425,930	(362,866)	63,064	-	63,064
M119	WOLFE CO FISCAL COURT	302,060	0.046008%	0.046011%	2,560,156	3,384,697	1,879,890	123,440	(182,084)	(58,644)	-	(58,644)
M120	WOODFORD COUNTY LIBRARY	112,979	0.017208%	0.017837%	957,554	1,265,951	703,120	46,169	(53,804)	(7,635)	-	(7,635)
M215	SHEPHER/BULLIT CO TOURIST	144,577	0.022021%	0.020729%	1,225,378	1,620,032	899,779	59,083	66,741	125,824	-	125,824
M315	CITY OF PIONEER VILLAGE	10,464	0.001594%	0.001633%	88,700	117,267	65,131	4,277	(4,658)	(381)	-	(381)
M356	MIDDLETOWN FIRE PROT DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
M415	BULLITT CO SANITATION DIS	-	0.000000%	0.000000%	-	-	-	-	(255,494)	(255,494)	-	(255,494)
N001	ADAIR CO CONSERVATION DIS	26,808	0.004083%	0.004436%	227,202	300,376	166,832	10,955	9,153	20,108	-	20,108
N006	HOUSING AUTH OWINGSVILLE	1,418	0.000216%	0.001254%	12,020	15,891	8,826	580	(70,211)	(69,631)	-	(69,631)
N007	PINEVILLE BD OF EDUCATION	162,218	0.024708%	0.022432%	1,374,899	1,817,708	1,009,570	66,292	42,749	109,041	-	109,041
N008	CITY OF FLORENCE	1,380,665	0.210295%	0.195014%	11,702,052	15,470,895	8,592,667	564,223	554,102	1,118,325	-	1,118,325
N009	CITY OF MILLERSBURG	10,013	0.001525%	0.001897%	84,860	112,191	62,312	4,092	(9,145)	(5,053)	-	(5,053)
N010	BOYD CO PUBLIC LIBRARY	161,510	0.024600%	0.022555%	1,368,889	1,809,763	1,005,158	66,002	(15,410)	50,592	-	50,592
N011	CITY OF PERRYVILLE	5,588	0.000851%	0.000919%	47,355	62,606	34,772	2,283	(3,509)	(1,226)	-	(1,226)
N012	CITY OF BROOKSVILLE	58,459	0.008904%	0.008224%	495,471	655,046	363,818	23,889	(17,203)	6,686	-	6,686
N013	MIDDLE KY COMM ACT PART	554,508	0.084459%	0.086715%	4,699,796	6,213,444	3,451,000	226,604	48,792	275,396	-	275,396
N014	CITY OF IRVINGTON	48,668	0.007413%	0.006747%	412,503	545,356	302,896	19,889	14,865	34,754	-	34,754
N015	BULLITT CO CONSERVAT DIST	8,272	0.001260%	0.001193%	70,114	92,695	51,484	3,381	1,115	4,496	-	4,496
N017	PRINCETON ELECTRIC PL BD	310,817	0.047342%	0.051035%	2,634,388	3,482,837	1,934,397	127,019	(110,582)	16,437	-	16,437
N018	MURRAY/CALLOWAY CO AIRPRT	10,644	0.001621%	0.001670%	90,202	119,253	66,234	4,349	(1,733)	2,616	-	2,616
N020	CARLISLE CO SANIT DIST 1	18,803	0.002864%	0.002931%	159,370	210,698	117,023	7,684	(7,264)	420	-	420
N021	CARROLLTON UTILITIES COMM	402,760	0.061346%	0.061002%	3,413,653	4,513,077	2,506,601	164,592	64,970	229,562	-	229,562
N022	CITY OF GRAYSON	65,177	0.009927%	0.010918%	552,397	730,305	405,618	26,634	(56,002)	(29,368)	-	(29,368)
N025	EAST CLARK CO WATER DIST	92,942	0.014156%	0.013286%	787,723	1,041,423	578,415	37,981	53,212	91,193	-	91,193
N029	CUMBERLAND CO PUBLIC LIB	26,659	0.004061%	0.003804%	225,978	298,758	165,933	10,896	(5,971)	4,925	-	4,925
N033	ESTILL CO WATER DIST NO 1	81,510	0.012415%	0.013286%	690,844	913,342	507,278	33,310	2,585	35,895	-	35,895
N035	HOUSING AUTH FLEMINGSBURG	789	0.000120%	0.001978%	6,678	8,828	4,903	322	(37,232)	(36,910)	-	(36,910)
N036	PRESTONSURG CITY UTIL	583,512	0.088877%	0.084955%	4,945,640	6,538,466	3,631,520	238,458	(180,398)	58,060	-	58,060
N037	FRANKFORT INDEP SCHOOLS	310,338	0.047269%	0.046002%	2,630,326	3,477,466	1,931,414	126,823	(135,599)	(8,776)	-	(8,776)
N038	HOUSING AUTH OF HICKMAN	41,625	0.006340%	0.006416%	352,795	466,418	259,053	17,010	(11,915)	5,095	-	5,095
N041	BULLOCK PEN WATER DIST	168,652	0.025688%	0.027764%	1,429,432	1,889,804	1,049,613	68,921	(84,015)	(15,094)	-	(15,094)
N042	PURCHASE AREA DEV DIST	574,052	0.087436%	0.083521%	4,865,454	6,432,455	3,572,641	234,591	261,973	496,564	-	496,564
N043	GRAYSON CO LIBRARY	47,402	0.007220%	0.009157%	401,763	531,158	295,010	19,371	(38,146)	(18,775)	-	(18,775)
N044	HOUSING AUTH OF GREENSBUR	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
N045	KENTUCKY ED DEV CORP	162,094	0.024689%	0.022849%	1,373,841	1,816,310	1,008,794	66,241	(153,963)	(87,722)	-	(87,722)
N047	ELIZABETHTOWN BD OF EDUC	609,440	0.092826%	0.096724%	5,165,385	6,828,984	3,792,876	249,053	(349,487)	(100,434)	-	(100,434)
N049	CYNTHIANA HARRISON CO JPC	20,450	0.003115%	0.003196%	173,337	229,163	127,279	8,358	(10,893)	(2,535)	-	(2,535)
N050	CITY OF HORSE CAVE	63,113	0.009613%	0.009022%	534,924	707,205	392,788	25,792	(140,262)	(114,470)	-	(114,470)
N051	CITY OF HENDERSON	1,857,782	0.282967%	0.278708%	15,745,950	20,817,198	11,562,050	759,203	103,553	862,756	-	862,756
N052	CITY OF NEW CASTLE	41,463	0.006315%	0.005349%	351,404	464,579	258,031	16,943	15,521	32,464	-	32,464
N054	CITY OF MADISONVILLE	2,286,212	0.348222%	0.349296%	19,377,123	25,617,851	14,228,373	934,282	(203,857)	730,425	-	730,425
N057	NICHOLASVILLE HOUSING AUT	12,107	0.001844%	0.001888%	102,611	135,659	75,346	4,947	(10,700)	(5,753)	-	(5,753)
N058	JOHNSON CO LIBRARY	74,140	0.011293%	0.012159%	628,409	830,799	461,433	30,299	15,432	45,731	-	45,731
N060	KNOTT CO WATER & SEWER	180,450	0.027485%	0.026629%	1,529,427	2,022,005	1,123,039	73,742	118,821	192,563	-	192,563
N061	KNOX CO SOIL CONSERV DIS	7,891	0.001202%	0.001231%	66,886	88,428	49,114	3,225	(7,940)	(4,715)	-	(4,715)
N063	CUMBERLAND VAL AREA DEV	262,770	0.040024%	0.039846%	2,227,171	2,944,469	1,635,383	107,385	73,919	181,304	-	181,304
N065	THREE FORKS REG JAIL	244,759	0.037280%	0.044930%	2,074,479	2,742,599	1,523,263	100,023	(169,515)	(69,492)	-	(69,492)
N067	HOUSING ORIENTED MINISTRI	98,173	0.014953%	0.013907%	832,073	1,100,056	610,981	40,119	(77)	40,042	-	40,042
N068	GAR,QUI,KY-O-HTS WTR DIST	55,528	0.008458%	0.008446%	470,653	622,235	345,594	22,693	4,380	27,073	-	27,073
N069	CITY OF CRAB ORCHARD	9,794	0.001492%	0.001497%	83,024	109,763	60,963	4,003	(4,398)	(395)	-	(395)
N071	CITY OF AUBURN	107,062	0.016307%	0.013676%	907,418	1,199,667	666,305	43,752	48,124	91,876	-	91,876
N072	LYON CO AMBULANCE SERVICE	152,399	0.023213%	0.023607%	1,291,708	1,707,724	948,485	62,281	(60,109)	2,172	-	2,172
N075	CITY OF ISLAND	23,819	0.003628%	0.005544%	201,883	266,903	148,240	9,734	(27,384)	(17,650)	-	(17,650)
N076	MADISON CO EMS	21,022	0.003202%	0.003319%	178,178	235,563	130,834	8,591	(1,662)	6,929	-	6,929
N077	MAGOFFIN CO WATER DIST	69,317	0.010558%	0.011140%	587,509	776,727	431,401	28,327	(73,040)	(44,713)	-	(44,713)
N078	CENTRAL KY COMM ACTION	1,718,201	0.261706%	0.268305%	14,562,863	19,253,078	10,693,324	702,159	515,132	1,217,291	-	1,217,291



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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share	2024 Proportionate Share	Net Pension Liability as of June 30, 2025			Pension Expense				
					Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
N079	BENTON ELECTRIC SYSTEM	219,569	0.033444%	0.034747%	1,861,021	2,460,394	1,366,524	89,730	64,084	153,814	-	153,814
N080	MARTIN CO WATER DISTRICT	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
N081	BUFFALO TRACE AR DEV DIST	404,715	0.061644%	0.056476%	3,430,235	4,535,000	2,518,778	165,391	88,449	253,840	-	253,840
N082	MEADE CO WATER DISTRICT	117,405	0.017883%	0.016786%	995,115	1,315,609	730,701	47,980	14,462	62,442	-	62,442
N084	MERCER CO PUBLIC LIBRARY	79,880	0.012167%	0.013793%	677,044	895,097	497,144	32,644	(79,537)	(46,893)	-	(46,893)
N085	METCALFE CO CONSERV DIST	7,605	0.001158%	0.001183%	64,438	85,191	47,316	3,107	(257)	2,850	-	2,850
N087	CITY OF MT STERLING	162,914	0.024814%	0.036502%	1,380,797	1,825,506	1,013,902	66,576	(336,732)	(270,156)	-	(270,156)
N088	MORGAN CO AMBULANCE SERV	140,392	0.021384%	0.017119%	1,189,932	1,573,169	873,752	57,373	192,523	249,896	-	249,896
N089	MUHLENBERG CO WATER DIST	204,098	0.031087%	0.030363%	1,729,864	2,286,995	1,270,217	83,407	90,823	174,230	-	174,230
N090	BARDSTOWN-NELSON CO TOURI	62,044	0.009450%	0.007934%	525,854	695,214	386,128	25,354	23,576	48,930	-	48,930
N092	CITY OF HARTFORD	199,311	0.030358%	0.031027%	1,689,298	2,233,365	1,240,430	81,451	50,042	131,493	-	131,493
N093	CITY OF LAGRANGE	228,435	0.034794%	0.029866%	1,936,143	2,559,710	1,421,685	93,353	182,979	276,332	-	276,332
N094	CITY OF OWENTON	16,899	0.002574%	0.002726%	143,233	189,363	105,174	6,906	(5,776)	1,130	-	1,130
N097	KY VALLEY ED COOPERATIVE	24,996	0.003807%	0.003793%	211,844	280,072	155,554	10,214	(31,618)	(21,404)	-	(21,404)
N098	PIKE CO LIBRARY DISTRICT	193,635	0.029493%	0.029583%	1,641,164	2,169,729	1,205,086	79,130	(68,351)	10,779	-	10,779
N099	CITY OF CLAY CITY	40,402	0.006154%	0.007890%	342,445	452,735	251,453	16,511	(78,679)	(62,168)	-	(62,168)
N100	CITY OF BURNSIDE	72,406	0.011029%	0.010271%	613,719	811,377	450,646	29,591	20,979	50,570	-	50,570
N103	HOUSING AUTH OF MOREHEAD	146,896	0.022374%	0.015839%	1,245,021	1,646,001	914,203	60,030	210,397	270,427	-	270,427
N104	CITY OF JAMESTOWN	243,246	0.037050%	0.038362%	2,061,680	2,725,679	1,513,865	99,405	(113,781)	(14,376)	-	(14,376)
N106	W SHELBY WATER DISTRICT	55,661	0.008478%	0.008346%	471,766	623,706	346,412	22,747	(9,691)	13,056	-	13,056
N107	SIMPSON CO CONSER DIST	6,150	0.000937%	0.000994%	52,140	68,933	38,286	2,514	(3,110)	(596)	-	(596)
N110	LOGAN/TODD REG. WATER COM	182,367	0.027777%	0.024211%	1,545,676	2,043,487	1,134,970	74,526	133,349	207,875	-	207,875
N111	BARKLEY LAKE WATER DIST	175,421	0.026719%	0.024834%	1,486,803	1,965,652	1,091,740	71,687	36,385	108,072	-	108,072
N112	TRIMBLE CO WATER DIST	50,344	0.007668%	0.008211%	426,693	564,116	313,315	20,573	68,758	89,331	-	89,331
N113	UNION CO LIBRARY BD	58,654	0.008934%	0.008422%	497,140	657,253	365,044	23,970	(17,591)	6,379	-	6,379
N114	BOWLING GRN MUNICIPAL UTI	3,297,767	0.510303%	0.510303%	27,950,763	36,952,776	20,523,888	1,347,666	(537,491)	810,175	-	810,175
N115	WASHINGTON CO CONSER DIST	9,611	0.001464%	0.001301%	81,466	107,703	59,819	3,928	7,063	10,991	-	10,991
N116	MONTICELLO UTILITY COMM	246,349	0.037522%	0.037820%	2,087,945	2,760,403	1,533,151	100,672	(193,443)	(92,771)	-	(92,771)
N117	CITY OF DIXON	13,280	0.002023%	0.001290%	112,572	148,827	82,660	5,428	(32,868)	(27,440)	-	(27,440)
N118	CITY OF WILLIAMSBURG	489,022	0.074485%	0.073405%	4,144,784	5,479,681	3,043,462	199,844	(273,403)	(73,559)	-	(73,559)
N119	WOLFE CO CONSER DISTRICT	9,493	0.001446%	0.001494%	80,464	106,379	59,084	3,880	(4,004)	(124)	-	(124)
N120	WOODFORD CO PLAN ZONING	42,263	0.006437%	0.008902%	358,193	473,555	263,016	17,271	(84,415)	(67,144)	-	(67,144)
N959	N KY CONV & VISITORS BUR	217,395	0.033112%	0.034690%	1,842,547	2,435,970	1,352,958	88,840	196,344	285,184	-	285,184
P001	HOUSING AUTH OF COLUMBIA	22,046	0.003358%	0.003220%	186,859	247,040	137,208	9,010	(1,340)	7,670	-	7,670
P005	GLASGOW ELECTRIC PLANT BD	865,520	0.131831%	0.136817%	7,335,853	9,698,488	5,386,623	353,704	(449,259)	(95,555)	-	(95,555)
P006	BATH COUNTY E.M.S.	93,001	0.014165%	0.009815%	788,224	1,042,085	578,783	38,005	(60,345)	(22,340)	-	(22,340)
P007	CITY OF PINEVILLE	73,530	0.011200%	0.011073%	623,234	823,957	457,633	30,050	(27,443)	2,607	-	2,607
P008	BOONE CO PLANNING COMM	233,381	0.035547%	0.036389%	1,978,044	2,615,107	1,452,453	95,373	(61,247)	34,126	-	34,126
P009	HOUSING AUTHORITY PARIS	40,444	0.006160%	0.006462%	342,779	453,176	251,698	16,527	(24,526)	(7,999)	-	(7,999)
P010	REGIONAL PUBLIC SAFETY	165,796	0.025253%	0.026674%	1,405,226	1,857,802	1,031,839	67,754	(86,497)	(18,743)	-	(18,743)
P011	CITY OF JUNCTION CITY	20,211	0.003078%	0.003305%	171,278	226,441	125,767	8,258	(53,500)	(45,242)	-	(45,242)
P013	CITY OF JACKSON	297,556	0.045322%	0.043147%	2,521,983	3,334,230	1,851,860	121,599	(148,180)	(26,581)	-	(26,581)
P014	BRECKINRIDGE CO PUBLIC LI	73,201	0.011150%	0.009964%	620,452	820,279	455,590	29,916	41,427	71,343	-	71,343
P015	CITY OF LEBANON JUNCTION	61,413	0.009354%	0.009793%	520,512	688,151	382,205	25,097	(15,938)	9,159	-	9,159
P017	PRINCETON WATER/WASTEWATE	159,495	0.024293%	0.025338%	1,351,806	1,787,177	992,614	65,178	(40,993)	24,185	-	24,185
P018	MURRAY/CALLOWAY TRANS AUT	196,662	0.029954%	0.029065%	1,666,817	2,203,643	1,223,922	80,367	348,900	429,267	-	429,267
P022	RATTLESNAKE RIDGE WATER	141,227	0.021511%	0.021317%	1,196,999	1,582,512	878,941	57,714	(56,813)	901	-	901
P023	LIBERTY TOURISM	17,272	0.002631%	0.002630%	146,404	193,556	107,503	7,059	22,324	29,383	-	29,383
P025	CLARK CO CONSVATION DIST	7,248	0.001104%	0.000965%	61,433	81,219	45,110	2,962	5,777	8,739	-	8,739
P033	ESTILL COUNTY EMS	16	0.000002%	0.000000%	111	147	82	5	49	54	-	54
P035	FLEMING CO DISPATCH	46,041	0.007013%	0.005980%	390,245	515,929	286,552	18,816	(776)	18,040	-	18,040
P037	COMMUNITY ACTION KENTUCKY	60,778	0.009257%	0.016642%	515,114	681,015	378,242	24,837	(496,305)	(471,468)	-	(471,468)
P038	HICKMAN ELECTRIC SYSTEM	90,761	0.013824%	0.014462%	769,249	1,016,998	564,850	37,090	(30,525)	6,565	-	6,565
P041	CITY OF DRY RIDGE	79,598	0.012124%	0.013341%	674,651	891,933	495,387	32,529	29,203	61,732	-	61,732
P043	CITY OF CLARKSON	37,442	0.005703%	0.005464%	317,349	419,556	233,025	15,301	(19,377)	(4,076)	-	(4,076)
P045	GREENUP CO ENVIR COMM	48,493	0.007386%	0.007413%	411,001	543,370	301,792	19,817	52,163	71,980	-	71,980
P047	CITY OF WEST POINT	5,878	0.000895%	0.000000%	49,803	65,843	36,570	2,401	(104,973)	(102,572)	-	(102,572)
P048	HARLAN COUNTY C A A	388,838	0.059226%	0.051148%	3,295,683	4,357,114	2,419,978	158,904	245,696	404,600	-	404,600
P049	HOUSING AUTHORITY OF CYNT	96,443	0.014690%	0.015206%	817,438	1,080,708	600,234	39,413	(3,094)	36,319	-	36,319
P050	HART CO SOLID WASTE SVC	200,637	0.030560%	0.029503%	1,700,538	2,248,225	1,248,684	81,993	14,336	96,329	-	96,329
P051	HENDERSON MUN POWER&LIGHT	1,023,045	0.155824%	0.147894%	8,670,965	11,463,595	6,366,979	418,077	397,008	815,085	-	815,085
P052	LITTLE KY RV WS CONV DIST	14,788	0.002252%	0.002338%	125,315	165,674	92,017	6,042	(4,832)	1,210	-	1,210
P054	HOUSING AUTH DAWSON SPG	71,017	0.010817%	0.010253%	601,922	795,781	441,983	29,022	12,057	41,079	-	41,079
P057	VALLEY VIEW FERRY AUTHORI	45,689	0.006959%	0.008884%	387,240	511,957	284,345	18,671	21,643	40,314	-	40,314
P061	BARBOURVILLE UTILITY COMM	592,854	0.090300%	0.090387%	5,024,824	6,643,153	3,689,664	242,276	(201,397)	40,879	-	40,879
P063	LAUREL CO WATER DIST #2	210,440	0.032053%	0.032596%	1,783,618	2,358,062	1,309,688	85,998	40,628	126,626	-	126,626
P066	HYDEN LESLIE COUNTY WATER DISTRICT	128,106	0.018257%	0.018257%	1,085,763	1,435,451	797,262	52,351	497,091	549,442	-	549,442
P068	LEWIS CO PUBLIC LIBRARY	30,164	0.004594%	0.003844%	255,637	337,969	187,711	12,326	23,510	35,836	-	35,836
P069	LINCOLN CO CLERK	81,170	0.012363%	0.014429%	687,950	909,516	505,153	33,170	(89,989)	(56,819)	-	(56,819)



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

Participating Employer Code (1)	Participating Employer Name (2)	Actual FYE 2025 Contributions (3)	2025 Proportionate Share (4)	2024 Proportionate Share (5)	Net Pension Liability as of June 30, 2025			Pension Expense				
					Discount Rate 6.50% (6)	Discount Rate Less 1.00% 5.50% (7)	Discount Rate Plus 1.00% 7.50% (8)	Proportionate Share of Aggregate Pension Expense (9)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (10)	Gross Employer Pension Expense (11)	Proportionate Share of Nonemployer Contributions (12)	Net Employer Pension Expense (13)
P071	LOGAN CO CONS DISTRICT	22,448	0.003419%	0.004150%	190,253	251,528	139,701	9,173	(1,369)	7,804	-	7,804
P072	LYON CO WATER DISTRICT	43,519	0.006628%	0.006292%	368,821	487,606	270,821	17,783	27,910	45,693	-	45,693
P075	MCLEAN CO REG WATER COMM	51,042	0.007774%	0.007575%	432,591	571,914	317,646	20,858	(17,530)	3,328	-	3,328
P076	MADISON CO PUBLIC LIBRARY	297,407	0.045299%	0.046109%	2,520,703	3,332,538	1,850,920	121,538	76,473	198,011	-	198,011
P077	SALYERS/MAG CO JOINT HOUS	17,390	0.002649%	0.003617%	147,406	194,881	108,238	7,107	(53,974)	(46,867)	-	(46,867)
P078	MARION CO CONSERVAT DIST	7,819	0.001191%	0.001193%	66,274	87,619	48,664	3,195	888	4,083	-	4,083
P079	CITY OF CALVERT CITY	295,188	0.044961%	0.046162%	2,501,895	3,307,672	1,837,109	120,631	(77,769)	42,862	-	42,862
P081	MASON COUNTY LIBRARY	36,471	0.005555%	0.005465%	309,113	408,668	226,978	14,904	(7,167)	7,737	-	7,737
P084	ANDERSON-DEAN COMM PARK	22,821	0.003476%	0.004069%	193,425	255,721	142,030	9,326	32,548	41,874	-	41,874
P087	MONTGOMERY CTY WATER DIST	20,215	0.003079%	0.002449%	171,334	226,515	125,808	8,261	24,442	32,703	-	32,703
P088	MORGAN CO WATER DIST	68,004	0.010358%	0.014957%	576,380	762,013	423,229	27,791	(33,906)	(6,115)	-	(6,115)
P089	MUHLENBERG WATER DIST #3	65,514	0.009979%	0.010191%	555,290	734,131	407,743	26,774	(3,274)	23,500	-	23,500
P090	NORTH NELSON WATER DIST	61,754	0.009406%	0.009306%	523,405	691,977	384,330	25,236	34,870	60,106	-	60,106
P092	OHIO CO REG WASTEWATER D	62,492	0.009518%	0.009532%	529,638	700,216	388,906	25,537	714	26,251	-	26,251
P097	KY RIVER AREA DEV DIST	420,999	0.064124%	0.063992%	3,568,237	4,717,448	2,620,111	172,045	149,638	321,683	-	321,683
P100	LAKE CUMBERLAND CAA, INC	900,033	0.137088%	0.132246%	7,628,384	10,085,233	5,601,424	367,808	(215,036)	152,772	-	152,772
P103	MOREHEAD TOURISM COMMISSI	46,538	0.007088%	0.008946%	394,418	521,447	289,616	19,017	(58,890)	(39,873)	-	(39,873)
P104	RUSSELL CO TOURIST COMM	16,145	0.002459%	0.002515%	136,833	180,903	100,475	6,598	(145)	6,453	-	6,453
P105	GEORGETOWN/SCOTT TOURISM	39,064	0.005950%	0.005857%	331,093	437,727	243,117	15,964	23,872	39,836	-	39,836
P106	MULTI PURPOSE COMM ACTION	92,625	0.014108%	0.015508%	785,052	1,037,891	576,454	37,852	(17,091)	20,761	-	20,761
P107	SIMPSON CO LIBRARY DIST	53,998	0.008225%	0.007482%	457,687	605,093	336,074	22,068	8,013	30,081	-	30,081
P110	TODD COUNTY CONSERVATION DISTRICT	-	0.000000%	0.000148%	-	-	-	-	(42,286)	(42,286)	-	(42,286)
P111	JOHN L STREET LIBRARY	40,951	0.006237%	0.006390%	347,063	458,841	254,844	16,734	43,498	60,232	-	60,232
P113	STURGIS HOUSING AUTHORITY	15,579	0.002373%	0.001073%	132,048	174,576	96,961	6,367	5,186	11,553	-	11,553
P115	HOUSING AUTH SPRINGFIELD	22,929	0.003492%	0.003020%	194,315	256,898	142,683	9,369	2,467	11,836	-	11,836
P116	CITY OF MONTICELLO	56,234	0.008565%	0.008492%	476,607	630,106	349,966	22,980	(172,283)	(149,303)	-	(149,303)
P117	CITY OF CLAY	68,528	0.010438%	0.010355%	580,832	767,898	426,497	28,005	(48,139)	(20,134)	-	(20,134)
P120	WOODFORD CO CONSERV DIST	15,458	0.002354%	0.002704%	130,990	173,178	96,185	6,316	(8,680)	(2,364)	-	(2,364)
P959	CITY OF CRESTVIEW HILLS	62,590	0.009533%	0.009698%	530,472	701,320	389,519	25,577	6,097	31,674	-	31,674
R003	SOUTH ANDERSON WATER DIST	189,478	0.028860%	0.009798%	1,605,940	2,123,160	1,179,221	77,432	470,564	547,996	-	547,996
R005	BARREN CO SOIL CONS DIS	5,618	0.000856%	0.000487%	47,633	62,974	34,976	2,297	(8,227)	(5,930)	-	(5,930)
R008	BOONE CO LIBRARY DIST	829,995	0.126420%	0.121886%	7,034,753	9,300,414	5,165,529	339,186	206,087	545,273	-	545,273
R010	ASHLAND BD OF ED	1,241,711	0.189130%	0.184372%	10,524,307	13,913,837	7,727,864	507,437	266,757	774,194	-	774,194
R011	DANVILLE BOYLE PLANNING	18,437	0.002808%	0.003216%	156,254	206,578	114,735	7,534	(11,457)	(3,923)	-	(3,923)
R013	BREATHITT COUNTY WATER DISTRICT	53,481	0.008146%	0.007307%	453,291	599,282	332,846	21,856	18,529	40,385	-	40,385
R015	CITY OF SHEPHERDSVILLE	447,178	0.068112%	0.059979%	3,790,153	5,010,835	2,783,061	182,745	382,849	565,594	-	565,594
R017	CITY OF PRINCETON	139,553	0.021256%	0.021598%	1,182,809	1,563,753	868,522	57,030	14,544	71,574	-	71,574
R018	MURRAY ELECTRIC SYSTEM	615,138	0.093694%	0.097470%	5,213,686	6,892,841	3,828,343	251,382	(260,893)	(9,511)	-	(9,511)
R019	FORT THOMAS BOARD OF ED	696,205	0.106042%	0.104725%	5,900,801	7,801,254	4,332,883	284,511	(476,230)	(191,719)	-	(191,719)
R021	CARROLLTON/CARR CO REC TR	12,367	0.001884%	0.001906%	104,837	138,601	76,980	5,055	(2,723)	2,332	-	2,332
R024	CHRISTIAN CO WATER DIST	150,394	0.022907%	0.021505%	1,274,680	1,685,213	935,981	61,460	20,782	82,242	-	82,242
R030	DAVISS CO AIRPORT BD	64,202	0.009779%	0.010361%	544,161	719,417	399,571	26,237	18,459	44,696	-	44,696
R033	CITY OF RAVENNA	12,310	0.001875%	0.002036%	104,336	137,939	76,613	5,031	(11,914)	(6,883)	-	(6,883)
R034	LEXINGTON PUBLIC LIBRARY	1,485,121	0.226205%	0.223645%	12,587,378	16,641,355	9,242,751	606,910	741,425	1,348,335	-	1,348,335
R036	CITY OF PRESTONSBURG	686,356	0.104542%	0.106141%	5,817,333	7,690,902	4,271,593	280,487	38,462	318,949	-	318,949
R037	PAUL SAWYER LIBRARY	235,800	0.035916%	0.037596%	1,998,578	2,642,253	1,467,530	96,363	(148,873)	(52,510)	-	(52,510)
R038	CITY OF FULTON	276,124	0.042058%	0.043402%	2,340,355	3,094,105	1,718,493	112,842	(130,561)	(17,719)	-	(17,719)
R041	CITY OF CRITTENDEN	22,736	0.003463%	0.003986%	192,702	254,765	141,498	9,291	(9,864)	(573)	-	(573)
R042	MAYFIELD ELEC & WATER SYS	937,868	0.142851%	0.141855%	7,949,071	10,509,203	5,836,901	383,270	(145,092)	238,178	-	238,178
R045	CITY OF RUSSELL	215,808	0.032871%	0.034173%	1,829,136	2,418,240	1,343,111	88,193	(93,457)	(5,264)	-	(5,264)
R047	LINCOLN TRAIL AREA DEV DI	459,990	0.070063%	0.067597%	3,898,718	5,154,366	2,862,779	187,980	282,546	470,526	-	470,526
R048	HARLAN CO CONSERV DIST	12,577	0.001916%	0.001709%	106,618	140,955	78,288	5,141	8,616	13,757	-	13,757
R050	HART CO AMB SERVICE	211,367	0.032194%	0.033820%	1,791,464	2,368,435	1,315,449	86,377	(153,790)	(67,413)	-	(67,413)
R051	HENDERSON MUN W & S DEPT	955,934	0.145602%	0.144084%	8,102,153	10,711,587	5,949,307	390,651	45,594	436,245	-	436,245
R052	CITY OF CAMPBELLSBURG	25,994	0.003959%	0.003820%	220,302	291,254	161,765	10,622	39,797	50,419	-	50,419
R054	SOUTH HOPKINS WATER DIST	71,109	0.010831%	0.010442%	602,701	796,810	442,555	29,060	16,576	45,636	-	45,636
R057	CITY OF WILMORE	212,162	0.032315%	0.033939%	1,798,197	2,377,336	1,320,393	86,701	(96,796)	(10,095)	-	(10,095)
R058	HOUSING AUTH OF PAINTSVLE	120,196	0.018308%	0.018180%	1,018,765	1,346,875	748,066	49,120	(13,524)	35,596	-	35,596
R061	KY COMM ECONOMIC OPPORT	2,015,333	0.306964%	0.311535%	17,081,285	22,582,599	12,542,569	823,587	611,736	1,435,323	-	1,435,323
R063	WOODCREEK WATER DISTRICT	464,514	0.070752%	0.073975%	3,937,058	5,205,054	2,890,931	189,828	(385,783)	(195,955)	-	(195,955)
R071	LOGAN CO PUBLIC LIBRARY	111,587	0.016996%	0.016868%	945,758	1,250,355	694,458	45,600	(21,125)	24,475	-	24,475
R072	LYON CO HOUSING AUTHORITY	48,984	0.007461%	0.007685%	415,174	548,888	304,857	20,018	(50,435)	(30,417)	-	(30,417)
R073	MCCRACKEN CO BD OF ED	2,202,040	0.335402%	0.336364%	18,663,742	24,674,714	13,704,547	899,886	(623,958)	275,928	-	275,928
R076	RICHMOND UTILITIES	815,265	0.124176%	0.132364%	6,909,884	9,135,328	5,073,839	333,165	43,289	376,454	-	376,454
R078	CITY OF LORETTO	5,014	0.000764%	0.000810%	42,513	56,206	31,217	2,050	(4,033)	(1,983)	-	(1,983)
R079	MARSHALL CO PUB LIBRARY	191,497	0.029168%	0.028821%	1,623,079	2,145,819	1,191,806	78,258	35,723	113,981	-	113,981
R088	CITY OF WEST LIBERTY	338,743	0.051595%	0.054685%	2,871,050	3,795,719	2,108,175	138,430	7,570	146,000	-	146,000
R089	CENTRAL CITY MUN WTR&SEWR	242,178	0.036887%	0.036422%	2,052,610	2,713,687	1,507,205	98,968	(60,861)	38,107	-	38,107
R090	NELSON CO PUBLIC LIBRARY	207,218	0.031562%	0.033871%	1,756,296	2,321,940	1,289,625	84,681	(224,898)	(140,217)	-	(140,217)



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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share	2024 Proportionate Share	Net Pension Liability as of June 30, 2025			Pension Expense				
					Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
R093	TRI CO COMM ACTION AGENCY	58,915	0.008974%	0.009871%	499,366	660,195	366,678	24,077	(34,583)	(10,506)	-	(10,506)
R097	PERRY COUNTY PUBLIC LIB	128,573	0.019583%	0.020493%	1,089,713	1,440,674	800,163	52,541	(40,615)	11,926	-	11,926
R103	ROWAN CO PUBLIC LIBRARY	111,379	0.016965%	0.017424%	944,033	1,248,074	693,191	45,517	58,282	103,799	-	103,799
R104	CITY OF RUSSELL SPRINGS	224,414	0.034181%	0.036112%	1,902,032	2,514,614	1,396,638	91,708	(104,669)	(12,961)	-	(12,961)
R105	CITY OF STAMPING GROUND	6,687	0.001019%	0.000630%	56,703	74,965	41,636	2,734	3,490	6,224	-	6,224
R106	SHELBY CO PARK RECREATION	103,426	0.015753%	0.017527%	876,590	1,158,910	643,669	42,265	(35,237)	7,028	-	7,028
R109	TAYLOR CO PUBLIC LIBRARY	78,116	0.011898%	0.010301%	662,075	875,307	486,153	31,922	28,134	60,056	-	60,056
R114	BOWLING GREEN PUBLIC SCHO	1,748,404	0.266307%	0.264605%	14,818,890	19,591,562	10,881,321	714,504	512,749	1,227,253	-	1,227,253
R115	S W E D A	16,517	0.002516%	0.002469%	140,005	185,096	102,804	6,750	2,100	8,850	-	8,850
R116	WAYNE CO CONSERV DIST	14,343	0.002185%	0.001914%	121,586	160,745	89,279	5,862	1,372	7,234	-	7,234
R117	WEBSTER COUNTY WATER DIST	81,242	0.012374%	0.011692%	688,562	910,325	505,602	33,200	(77,441)	(44,241)	-	(44,241)
R118	WILLIAMSBURG IND BD OF ED	289,994	0.044170%	0.029283%	2,457,879	3,249,480	1,804,789	118,508	161,973	280,481	-	280,481
R120	CITY OF MIDWAY	70,737	0.010774%	0.011130%	599,529	792,617	440,226	28,907	(25,561)	3,346	-	3,346
R959	N KY LEGAL AID SOCIETY	614,554	0.093605%	0.095326%	5,208,733	6,886,294	3,824,706	251,143	(243,241)	7,902	-	7,902
T036	FLOYD COUNTY CONSV DIST	17,913	0.002728%	0.003627%	151,802	200,692	111,466	7,319	(27,306)	(19,987)	-	(19,987)
V001	ADAIR COUNTY FISCAL COURT	485,417	0.073936%	0.070281%	4,114,234	5,439,293	3,021,030	198,371	(131,537)	66,834	-	66,834
V002	ALLEN COUNTY FISCAL COURT	568,437	0.086581%	0.087193%	4,817,877	6,369,555	3,537,705	232,297	(57,239)	175,058	-	175,058
V003	ANDERSON CO FISCAL COURT	730,795	0.111310%	0.116537%	6,193,944	8,188,808	4,548,134	298,646	(194,159)	104,487	-	104,487
V004	BALLARD COUNTY FISCAL CT	566,921	0.086350%	0.093974%	5,669,921	7,603,561	4,352,267	231,678	(163,723)	67,955	-	67,955
V005	BARREN CO FISCAL CT	610,425	0.092976%	0.071478%	5,173,732	6,840,020	3,799,005	249,455	691,367	940,822	-	940,822
V006	BATH CO FISCAL COURT	319,604	0.048680%	0.048888%	2,708,842	3,581,270	1,989,068	130,609	(69,715)	60,894	-	60,894
V007	BELL CO FISCAL CT	604,870	0.092130%	0.088337%	5,126,656	6,777,781	3,764,438	247,185	170,680	417,865	-	417,865
V008	BOONE CO FISCAL CT	2,895,838	0.441077%	0.437073%	24,544,122	32,448,969	18,022,435	1,183,413	847,839	2,031,252	-	2,031,252
V009	BOURBON CO FISCAL COURT	551,672	0.084027%	0.103382%	4,675,757	6,181,663	3,433,349	225,445	(331,656)	(106,211)	-	(106,211)
V010	BOYD COUNTY FISCAL COURT	2,043,342	0.311230%	0.310575%	17,318,670	22,896,439	12,716,878	835,032	340,261	1,175,293	-	1,175,293
V011	BOYLE COUNTY FISCAL COURT	995,000	0.151553%	0.146044%	8,433,301	11,149,388	6,192,465	406,618	568,079	974,697	-	974,697
V012	BRACKEN CO FISCAL COURT	352,666	0.053716%	0.053654%	2,989,075	3,951,756	2,194,839	144,120	22,589	166,709	-	166,709
V013	BREATHITT CO FISCAL COURT	313,859	0.047805%	0.044119%	2,660,152	3,516,898	1,953,315	128,261	(109,562)	18,699	-	18,699
V014	BRECKINRIDGE CO FISCAL CT	678,382	0.103327%	0.104639%	5,749,723	7,601,518	4,221,948	277,227	178,724	455,951	-	455,951
V016	BUTLER COUNTY FISCAL CT	507,555	0.077308%	0.087047%	4,301,872	5,687,363	3,158,810	207,418	(198,265)	9,153	-	9,153
V017	CALDWELL CO FISCAL COURT	324,651	0.049449%	0.051042%	2,751,634	3,637,843	2,020,489	132,672	(155,081)	(22,409)	-	(22,409)
V018	CALLOWAY CO FISCAL COURT	1,002,362	0.152674%	0.151976%	8,495,680	11,231,857	6,238,269	409,625	64,620	474,245	-	474,245
V019	CAMPBELL CO FISCAL CT	2,274,172	0.346389%	0.306969%	19,275,124	25,483,001	14,153,477	929,364	774,153	1,703,517	-	1,703,517
V020	CARLISLE CO FISCAL COURT	263,921	0.040199%	0.038950%	2,236,909	2,957,343	1,642,534	107,854	(40,756)	67,098	-	67,098
V021	CARROLL CO FISCAL CT	801,680	0.122107%	0.120851%	6,794,753	8,983,117	4,989,300	327,614	275,225	602,839	-	602,839
V022	CARTER CO FISCAL CT	799,267	0.121740%	0.129919%	6,774,331	8,956,118	4,974,304	326,629	(730,008)	(403,379)	-	(403,379)
V023	CASEY CO FISCAL COURT	521,146	0.079378%	0.078532%	4,417,059	5,839,648	3,243,390	212,972	(107,215)	105,757	-	105,757
V024	CHRISTIAN CO FISCAL COURT	804,845	0.122589%	0.116698%	6,821,574	9,018,576	5,008,994	328,907	(129,371)	199,536	-	199,536
V025	CLARK COUNTY FISCAL COURT	809,424	0.123287%	0.139256%	6,860,415	9,069,927	5,037,515	330,780	(179,764)	151,016	-	151,016
V026	CLAY COUNTY FISCAL CT	706,583	0.107623%	0.137068%	5,988,778	7,917,564	4,397,483	288,753	(1,726,971)	(1,438,218)	-	(1,438,218)
V027	CLINTON CO FISCAL COURT	453,662	0.069099%	0.064216%	3,845,075	5,083,446	2,823,390	185,393	84,568	269,961	-	269,961
V028	CRITTENDEN CO FIS CT	596,626	0.090875%	0.083732%	5,056,820	6,685,454	3,713,158	243,818	143,167	386,985	-	386,985
V030	DAVISS CO FISCAL COURT	1,452,216	0.221193%	0.252248%	12,308,481	16,272,634	9,037,960	593,462	(638,792)	(45,330)	-	(45,330)
V031	EDMONSON CO FISCAL CRT	405,243	0.061724%	0.058395%	3,434,687	4,540,885	2,522,047	165,606	(177,855)	(12,249)	-	(12,249)
V032	ELLIOTT CO FISCAL CT	234,929	0.035783%	0.036344%	1,991,177	2,632,469	1,462,096	96,006	88,139	184,145	-	184,145
V033	ESTILL CO FISCAL COURT	437,920	0.066701%	0.069394%	3,711,636	4,907,031	2,725,407	178,959	(293,253)	(114,294)	-	(114,294)
V035	FLEMING CO FISCAL COURT	279,378	0.042553%	0.042844%	2,367,900	3,130,521	1,738,718	114,170	(116,544)	(2,374)	-	(2,374)
V036	FLOYD CO FISCAL COURT	882,979	0.134490%	0.132118%	7,483,816	9,894,104	5,495,270	360,838	(366,145)	(5,307)	-	(5,307)
V037	FRANKLIN CO FISCAL COURT	1,259,044	0.191770%	0.190100%	10,671,212	14,108,055	7,835,735	514,520	(192,175)	322,345	-	322,345
V038	FULTON COUNTY FIS CT	714,799	0.108874%	0.114222%	6,058,391	8,009,597	4,448,599	292,110	112,083	404,193	-	404,193
V039	GALLATIN CO FISCAL COURT	535,421	0.081552%	0.082675%	4,538,034	5,999,584	3,332,220	218,805	(25,197)	193,608	-	193,608
V040	GARRARD CO FISCAL COURT	505,524	0.076999%	0.075064%	4,284,678	5,664,630	3,146,184	206,589	(292,677)	(86,088)	-	(86,088)
V041	GRANT COUNTY FISCAL COURT	783,801	0.119384%	0.121685%	6,643,229	8,782,792	4,878,038	320,308	(99,800)	220,508	-	220,508
V042	GRAVES COUNTY FISCAL CT	938,493	0.142946%	0.147053%	7,954,357	10,516,192	5,840,783	383,525	(314,137)	69,388	-	69,388
V043	GRAYSON CO FISCAL COURT	1,477,171	0.224994%	0.210627%	12,519,991	16,552,265	9,193,269	603,661	1,076,860	1,680,521	-	1,680,521
V044	GREEN COUNTY FISCAL COURT	204,542	0.031155%	0.031002%	1,733,648	2,291,998	1,272,995	83,589	19,566	103,155	-	103,155
V045	GREENUP CO FISCAL CT	1,606,674	0.244719%	0.228856%	13,617,606	18,003,385	9,999,234	656,583	1,744,145	2,400,728	-	2,400,728
V046	HANCOCK CO FISCAL COURT	545,588	0.083101%	0.083829%	4,624,229	6,113,540	3,395,512	222,961	(134,766)	88,195	-	88,195
V047	HARDIN CO FISCAL COURT	1,087,710	0.165674%	0.155101%	9,219,077	12,188,236	6,769,450	444,505	739,474	1,183,979	-	1,183,979
V048	HARLAN CO FIS CT	841,680	0.128200%	0.124334%	7,133,803	9,431,364	5,238,260	343,962	(193,914)	150,048	-	150,048
V049	HARRISON CO FISCAL COURT	339,105	0.051651%	0.049612%	2,874,166	3,799,839	2,110,463	138,580	(64,827)	73,753	-	73,753
V050	HART COUNTY FISCAL COURT	713,387	0.108659%	0.107303%	6,046,427	7,993,780	4,439,814	291,533	127,007	418,540	-	418,540
V051	HENDERSON CO FISCAL COURT	1,509,834	0.229969%	0.220447%	12,796,829	16,918,263	9,396,548	617,008	(287,649)	329,359	-	329,359
V052	HENRY CO FISCAL COURT	287,761	0.043830%	0.044968%	2,438,959	3,224,467	1,790,897	117,596	(46,627)	70,969	-	70,969
V053	HICKMAN CO FISCAL COURT	262,621	0.040001%	0.039809%	2,225,891	2,942,777	1,634,443	107,323	(46,643)	60,680	-	60,680
V054	HOPKINS CO FISCAL COURT	1,197,908	0.182458%	0.178126%	10,153,038	13,422,994	7,455,246	489,536	239,004	728,540	-	728,540
V055	JACKSON CO FISCAL COURT	612,172	0.093242%	0.102094%	5,188,534	6,859,589	3,809,874	250,169	(151,937)	98,232	-	98,232
V057	JESSAMINE CO FISCAL COURT	1,652,102	0.251639%	0.253016%	14,002,676	18,512,473	10,281,986	675,149	271,854	947,003	-	947,003
V060	KNOTT CO FISCAL CT	510,925	0.077821%	0.071109%	4,330,419	5,725,103	3,179,771	208,794	342,853	551,647	-	551,647

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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share	2024 Proportionate Share	Net Pension Liability as of June 30, 2025			Pension Expense				
					Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
V061	KNOX CO FISCAL CT	872,324	0.132867%	0.130467%	7,393,502	9,774,704	5,428,954	356,483	(188,863)	167,620	-	167,620
V062	LARUE CO FISCAL COURT	557,935	0.084981%	0.086053%	4,728,843	6,251,847	3,472,329	228,005	26,830	254,835	-	254,835
V063	LAUREL COUNTY FISCAL COUR	1,713,361	0.260969%	0.274740%	14,521,852	19,198,859	10,663,210	700,182	129,051	829,233	-	829,233
V064	LAWRENCE CO FISCAL CT	523,460	0.079730%	0.083014%	4,436,647	5,865,543	3,257,773	213,916	(424,066)	(210,150)	-	(210,150)
V065	LEE COUNTY FISCAL COURT	432,473	0.065872%	0.066869%	3,665,506	4,846,044	2,691,534	176,735	(245,887)	(69,152)	-	(69,152)
V066	LESLIE CO FISCAL COURT	765,479	0.116593%	0.120119%	6,487,921	8,577,465	4,763,997	312,820	473,952	786,772	-	786,772
V067	LETCHER CO FISCAL COURT	561,167	0.085474%	0.080837%	4,756,277	6,288,116	3,492,473	229,327	103,650	332,977	-	332,977
V068	LEWIS COUNTY FISCAL COURT	334,397	0.050933%	0.053300%	2,834,212	3,747,018	2,081,126	136,654	(270,207)	(133,553)	-	(133,553)
V069	LINCOLN CO FISCAL COURT	402,489	0.061305%	0.059733%	3,411,371	4,510,061	2,504,926	164,482	79,102	243,584	-	243,584
V070	LIVINGSTON CO FISCAL CT	461,540	0.070299%	0.073414%	3,911,850	5,171,728	2,872,422	188,613	(208,767)	(20,154)	-	(20,154)
V071	LOGAN COUNTY FISCAL COURT	1,179,187	0.179607%	0.173997%	9,994,391	13,213,253	7,338,754	481,887	713,468	1,195,355	-	1,195,355
V072	LYON COUNTY FISCAL COURT	196,153	0.029877%	0.031290%	1,662,532	2,197,979	1,220,776	80,160	(166,199)	(86,039)	-	(86,039)
V073	MCCRACKEN CO FISCAL COURT	891,278	0.135754%	0.134081%	7,554,152	9,987,094	5,546,917	364,229	(105,161)	259,068	-	259,068
V074	MCCREARY CO FISCAL CT	711,933	0.108437%	0.111046%	6,034,073	7,977,448	4,430,743	290,937	(77,477)	213,460	-	213,460
V075	MCLEAN COUNTY FISCAL CT	539,682	0.082201%	0.078711%	4,574,148	6,047,329	3,358,738	220,546	164,791	385,337	-	385,337
V076	MADISON CO FISCAL COURT	1,240,462	0.188940%	0.196008%	10,513,734	13,899,859	7,720,101	506,927	(710,249)	(203,322)	-	(203,322)
V077	MAGOFFIN CO FISCAL COURT	324,495	0.049425%	0.046061%	2,750,298	3,636,078	2,019,509	132,608	11,225	143,833	-	143,833
V078	MARION CO FISCAL COURT	1,272,744	0.193857%	0.193221%	10,787,345	14,261,591	7,921,009	520,120	164,536	684,656	-	684,656
V079	MARSHALL CO FISCAL COURT	914,045	0.139222%	0.139180%	7,747,132	10,242,226	5,688,620	373,534	(374,135)	(601)	-	(601)
V080	MARTIN CO FISCAL COURT	403,657	0.061483%	0.062755%	3,421,276	4,523,156	2,512,199	164,959	12,478	177,437	-	177,437
V081	MASON CO FIS CT	826,575	0.125899%	0.122467%	7,005,762	9,262,085	5,144,241	337,788	108,165	445,953	-	445,953
V082	MEADE COUNTY FISCAL COURT	1,398,185	0.212963%	0.210640%	11,850,515	15,667,173	8,701,682	571,381	(430,753)	140,628	-	140,628
V083	MENIFEE CO FISCAL COURT	224,980	0.034268%	0.033797%	1,906,873	2,521,014	1,400,193	91,941	(15,358)	76,583	-	76,583
V084	MERCER COUNTY FISCAL COUR	461,964	0.070364%	0.069232%	3,915,467	5,176,509	2,875,078	188,787	(106,305)	82,482	-	82,482
V085	METCALFE CO FISCAL COURT	307,549	0.046844%	0.045531%	2,606,676	3,446,200	1,914,049	125,683	109,908	235,591	-	235,591
V086	MONROE CO FISCAL COURT	330,435	0.050330%	0.042314%	2,800,658	3,702,656	2,056,487	135,036	330,514	465,550	-	465,550
V087	MONTGOMERY CO FISCAL CT	793,959	0.120931%	0.113435%	6,729,313	8,896,601	4,941,248	324,459	(385,574)	(61,115)	-	(61,115)
V088	MORGAN CO FISCAL CT	318,007	0.048437%	0.049454%	2,695,320	3,563,393	1,979,139	129,957	(259,952)	(129,995)	-	(129,995)
V089	MUHLENBERG CO FISCAL CT	1,131,342	0.172319%	0.180510%	9,588,844	12,677,092	7,040,965	462,333	(428,759)	33,574	-	33,574
V090	NELSON CO FISCAL CT	1,842,244	0.280600%	0.274600%	15,614,236	20,643,064	11,465,334	752,852	769,579	1,522,431	-	1,522,431
V091	NICHOLAS CO FISCAL COURT	330,254	0.050302%	0.051369%	2,799,100	3,700,597	2,055,343	134,961	(167,877)	(32,916)	-	(32,916)
V092	OHIO COUNTY FISCAL CRT	819,566	0.124832%	0.124929%	6,946,388	9,183,588	5,100,644	334,925	126,921	461,846	-	461,846
V093	OLDHAM CO FISCAL COURT	1,199,005	0.182625%	0.181724%	10,162,330	13,435,280	7,462,069	489,984	310,493	800,477	-	800,477
V094	OWEN COUNTY FISCAL COURT	497,196	0.075730%	0.076842%	4,214,063	5,571,273	3,094,333	203,184	(155,021)	48,163	-	48,163
V095	OWSLEY CO FISCAL COURT	193,165	0.029422%	0.029151%	1,637,213	2,164,505	1,202,185	78,939	(11,914)	67,025	-	67,025
V096	PENDLETON CO FISCAL COURT	383,926	0.058477%	0.049004%	3,254,005	4,302,012	2,389,374	156,894	66,723	223,617	-	223,617
V097	PERRY COUNTY FISCAL COURT	1,075,988	0.163888%	0.156465%	9,119,693	12,056,844	6,696,474	439,713	170,568	610,281	-	610,281
V098	PIKE COUNTY FISCAL COURT	2,132,901	0.324871%	0.321371%	18,077,736	23,899,974	13,274,250	871,631	216,601	1,088,232	-	1,088,232
V099	POWELL CO FISCAL CT	873,623	0.133065%	0.132958%	7,404,520	9,789,270	5,437,044	357,014	75,960	432,974	-	432,974
V100	PULASKI CO FISCAL CT	1,380,379	0.210251%	0.219095%	11,699,604	15,467,658	8,590,869	564,105	(1,451,585)	(887,480)	-	(887,480)
V101	ROBERTSON CO FISCAL CT	111,277	0.016949%	0.015678%	943,142	1,246,897	692,537	45,474	(18,397)	27,077	-	27,077
V102	ROCKCASTLE CO FISCAL CT	600,603	0.091480%	0.094182%	5,090,486	6,729,962	3,737,879	245,442	(200,742)	44,700	-	44,700
V103	ROWAN CO FISCAL COURT	1,151,827	0.175440%	0.168752%	9,762,515	12,906,697	7,168,490	470,707	367,916	838,623	-	838,623
V104	RUSSELL CO FISCAL COURT	605,452	0.092219%	0.091219%	5,131,608	6,784,329	3,768,074	247,424	(346,440)	(99,016)	-	(99,016)
V105	SCOTT CO FISCAL CT	1,078,415	0.164258%	0.159357%	9,140,282	12,084,064	6,711,592	440,705	61,617	502,322	-	502,322
V106	SHELBY CO FISCAL COURT	873,433	0.133036%	0.132224%	7,402,906	9,787,137	5,435,859	356,937	(49,483)	307,454	-	307,454
V107	SIMPSON CO FISCAL COURT	733,543	0.111729%	0.112943%	6,217,260	8,219,632	4,565,254	299,770	13,951	313,721	-	313,721
V108	SPENCER CO TREASURER	352,890	0.053750%	0.054614%	2,990,967	3,954,258	2,196,228	144,212	(56,690)	87,522	-	87,522
V109	TAYLOR COUNTY FISCAL COUR	754,524	0.114925%	0.116914%	6,395,104	8,454,754	4,695,843	308,345	33,975	342,320	-	342,320
V110	TODD COUNTY FISCAL COURT	484,587	0.073810%	0.072220%	4,107,223	5,430,023	3,015,881	198,033	(16,119)	181,914	-	181,914
V111	TRIGG COUNTY FISCAL COURT	547,583	0.083405%	0.084048%	4,641,145	6,135,904	3,407,934	223,776	(37,740)	186,036	-	186,036
V112	TRIMBLE CO FISCAL COURT	361,479	0.055058%	0.056490%	3,063,751	4,050,484	2,249,673	147,721	149,871	297,592	-	297,592
V113	UNION COUNTY FISCAL COURT	815,686	0.124241%	0.118047%	6,913,501	9,140,110	5,076,495	333,340	326,510	659,850	-	659,850
V114	WARREN COUNTY FISCAL COUR	2,436,011	0.371039%	0.365419%	20,646,795	27,296,442	15,160,677	995,500	611,357	1,606,857	-	1,606,857
V115	WASHINGTON CO FIS COURT	409,505	0.062373%	0.062795%	3,470,801	4,588,631	2,548,565	167,347	(131,209)	36,138	-	36,138
V116	WAYNE COUNTY FISCAL COURT	917,706	0.139780%	0.142267%	7,778,182	10,283,277	5,711,420	375,031	(593,010)	(217,979)	-	(217,979)
V117	WEBSTER CO FISCAL COURT	565,548	0.086141%	0.088823%	4,793,393	6,337,185	3,519,727	231,117	(265,179)	(34,062)	-	(34,062)
V119	CITY OF HIGHLAND HEIGHTS	135,784	0.020682%	0.020747%	1,150,868	1,521,525	845,068	55,490	3,807	59,297	-	59,297
V120	WOODFORD CO FISCAL COURT	831,063	0.126583%	0.130031%	7,043,824	9,312,405	5,172,190	339,623	398,508	738,131	-	738,131
V122	FAMILY HEALTH CENTER	4,109,439	0.625926%	0.612104%	34,830,209	46,047,863	25,575,377	1,679,364	(889,653)	789,711	-	789,711
V125	LOUISVILLE MEM COMM	3,784	0.000576%	0.000612%	32,052	42,375	23,535	1,545	(120,143)	(118,598)	-	(118,598)
V126	LOU & JEFF CO RIVERPORT	42,437	0.006464%	0.002867%	359,695	475,541	264,119	17,343	76,798	94,141	-	94,141
V127	LOU LABOR MANAGER COM	15,856	0.002415%	0.002488%	134,385	177,666	98,677	6,479	(1,860)	4,619	-	4,619
V129	T A R C	7,265,454	1.106632%	1.128956%	61,579,521	81,412,241	45,217,055	2,969,102	(1,803,384)	1,165,718	-	1,165,718
V130	ANCHORAGE BD OF EDUCATION	182,844	0.027850%	0.032345%	1,549,738	2,048,857	1,137,953	74,722	(124,489)	(49,767)	-	(49,767)
V136	MOUNTAIN ARTS CENTER	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
V137	FRANKLIN CO CONS DIST	7,203	0.001097%	0.001007%	61,044	80,704	44,823	2,943	(15,339)	(12,396)	-	(12,396)
V145	CITY OF WURLTAND	8,876	0.001352%	0.001296%	75,233	99,463	55,243	3,627	(49,078)	(45,451)	-	(45,451)
V147	HARDIN CO WATER DIST #2	1,080,967	0.164647%	0.181324%	9,161,929	12,112,682	6,727,487	441,749	378,774	820,523	-	820,523



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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share	2024 Proportionate Share	Net Pension Liability as of June 30, 2025			Pension Expense				
					Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
V151	HOUSING AUTH OF HENDERSON	229,915	0.0382519%	0.038251%	1,948,663	2,576,263	1,430,879	93,956	(115,314)	(21,358)	-	(21,358)
V156	JEFF CO BD OF ED	44,384,572	6.760397%	7.347885%	376,188,296	497,346,051	276,230,248	18,138,202	(19,501,349)	(1,363,147)	-	(1,363,147)
V158	BIG SANDY AREA COMM PRO	490,667	0.074736%	0.075896%	4,158,751	5,498,147	3,053,718	200,517	81,221	281,738	-	281,738
V159	CITY OF ERLANGER	422,955	0.064422%	0.066742%	3,584,819	4,739,371	2,632,287	172,845	(92,513)	80,332	-	80,332
V163	EAST BERNSTADT BD OF ED	106,222	0.016179%	0.011730%	900,295	1,190,250	661,075	43,408	30,558	73,966	-	73,966
V171	CITY OF ADAIRVILLE	51,296	0.007813%	0.008111%	434,761	574,784	319,240	20,962	24,552	45,514	-	45,514
V176	MADISON CO CONSERVAT DIST	8,042	0.001225%	0.001251%	68,166	90,120	50,054	3,287	(7,070)	(3,783)	-	(3,783)
V179	MARSHALL CO SEN CITIZENS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
V189	CITY OF CENTRAL CITY	261,797	0.039875%	0.052172%	2,218,880	2,933,507	1,629,295	106,985	(343,935)	(236,950)	-	(236,950)
V196	CITY OF BUTLER	7,944	0.001210%	0.001250%	67,332	89,017	49,441	3,246	(11,672)	(8,426)	-	(8,426)
V197	CITY OF HAZARD	887,588	0.135192%	0.129548%	7,522,879	9,945,749	5,523,954	362,721	(51,352)	311,369	-	311,369
V198	MOUNTAIN WATER DISTRICT	617,297	0.094023%	0.082870%	5,231,993	6,917,045	3,841,786	252,264	333,419	585,683	-	585,683
V200	PULASKI COUNTY LIBRARY	44,253	0.006740%	0.021563%	375,053	495,846	275,397	18,083	(308,139)	(290,056)	-	(290,056)
V205	BARREN/METCALFE CO AMB SR	34,303	0.005225%	0.005267%	290,750	384,391	213,494	14,019	(23,403)	(9,384)	-	(9,384)
V206	SHELBYVLE MUN WATER&SEWER	384,411	0.058551%	0.057387%	3,258,122	4,307,456	2,392,398	157,093	110,555	267,648	-	267,648
V207	BELL CO PUBLIC LIBRARY	58,837	0.008962%	0.009050%	498,698	659,313	366,188	24,045	(25,598)	(1,553)	-	(1,553)
V208	CITY OF WALTON	119,592	0.018215%	0.018532%	1,013,590	1,340,034	744,266	48,871	34,088	82,959	-	82,959
V218	MURRAY TOURISM COMMISSION	21,550	0.003282%	0.003491%	182,630	241,449	134,103	8,806	(5,803)	3,003	-	3,003
V219	BELLEVUE BD OF EDUCATION	241,486	0.036782%	0.039401%	2,046,767	2,705,963	1,502,915	98,686	(100,579)	(1,893)	-	(1,893)
V224	PENNYROYAL AREA MUSEUM	23,921	0.003644%	0.003733%	202,774	268,080	148,894	9,777	45,923	55,700	-	55,700
V230	OWENSBORO RIVERPORT AUTH	702,650	0.107024%	0.099560%	5,955,446	7,873,497	4,373,008	287,146	164,924	452,070	-	452,070
V236	BIG SANDY AREA DEV DIST	634,132	0.096587%	0.086620%	5,374,669	7,105,672	3,946,551	259,144	414,732	673,876	-	673,876
V237	BLUE GRASS COMM ACTION	1,386,173	0.211134%	0.224275%	11,748,739	15,532,618	8,626,949	566,474	23,767	590,241	-	590,241
V247	HARDIN CO WATER DIST #1	992,448	0.151164%	0.150294%	8,411,655	11,120,770	6,176,571	405,574	210,035	615,609	-	615,609
V251	HENDERSON CO RIVER AUTH	191,332	0.029143%	0.028090%	1,621,688	2,143,980	1,190,785	78,191	24,054	102,245	-	102,245
V259	KENTON CO PUBLIC LIBRARY	1,077,559	0.164128%	0.180358%	9,133,048	12,074,500	6,706,281	440,357	(593,881)	(153,524)	-	(153,524)
V263	LAUREL CO BD OF EDUCATION	2,609,032	0.397393%	0.412734%	22,113,287	29,235,242	16,237,503	1,066,208	954,244	2,020,452	-	2,020,452
V271	RUSSELLVILLE ELEC PL BD	316,889	0.048267%	0.048984%	2,685,860	3,550,887	1,972,193	129,501	(9,271)	120,230	-	120,230
V281	HOUSING AUTH OF MAYSVILLE	107,931	0.016439%	0.015178%	914,763	1,209,377	671,699	44,106	29,682	73,788	-	73,788
V298	CITY OF PIKEVILLE	941,076	0.143339%	0.127497%	7,976,226	10,545,104	5,856,841	384,580	304,689	689,269	-	689,269
V300	HOUSING AUTH OF SOMERSET	102,962	0.015683%	0.015328%	872,694	1,153,760	640,808	42,078	(39,536)	2,542	-	2,542
V305	CITY OF CAVE CITY	164,286	0.025023%	0.025876%	1,392,427	1,840,882	1,022,441	67,137	51,240	118,377	-	118,377
V306	HOUSING AUTH OF SHELBYVLE	23,648	0.003602%	0.003427%	200,436	264,990	147,178	9,664	(4,670)	4,994	-	4,994
V308	NORTHERN KY AREA DEV.DIST	778,506	0.118578%	0.118886%	6,598,378	8,723,497	4,845,105	318,146	79,657	397,803	-	397,803
V319	CAMPBELL CO BD OF ED	2,153,606	0.328025%	0.331338%	18,253,243	24,132,006	13,403,123	880,093	200,475	1,080,568	-	1,080,568
V324	CHRISTIAN CO CONS DIST	10,740	0.001636%	0.001585%	91,037	120,357	66,847	4,389	(3,074)	1,315	-	1,315
V330	CITY OF OWENSBORO	2,904,132	0.442340%	0.440884%	24,614,403	32,541,885	18,074,041	1,186,801	493,167	1,679,968	-	1,679,968
V336	SANDY VALLEY TRANS SER IN	422,162	0.064301%	0.058675%	3,578,086	4,730,469	2,627,343	172,520	(341,335)	(168,815)	-	(168,815)
V337	FRANKFORT ELEC WATER BD	3,209,085	0.488789%	0.502569%	27,199,098	35,959,025	19,971,950	1,311,424	(1,885,293)	(573,869)	-	(573,869)
V347	CITY OF RADCLIFF	535,020	0.081491%	0.073160%	4,534,639	5,995,096	3,329,727	218,641	(38,962)	179,679	-	179,679
V359	CITY OF ELSMERE	159,737	0.024330%	0.024091%	1,353,864	1,789,899	994,125	65,278	90,300	155,578	-	155,578
V363	LONDON LAUREL CO COMM CTR	169,600	0.025750%	0.025164%	1,432,882	1,894,365	1,052,147	69,087	(51,046)	18,041	-	18,041
V373	PADUCAH MCCrackEN CO TOUR	101,757	0.015499%	0.012361%	862,456	1,140,224	633,290	41,584	78,833	120,417	-	120,417
V376	CITY OF BERA	989,913	0.150778%	0.147451%	8,390,176	11,092,373	6,160,799	404,538	(471,337)	(66,799)	-	(66,799)
V398	CITY OF ELKHORN CITY	34,526	0.005259%	0.002927%	292,642	386,892	214,883	14,110	44,479	58,589	-	58,589
V400	PULASKI CO SOIL CONS DIST	13,236	0.002016%	0.001829%	112,182	148,312	82,374	5,409	(45,034)	(39,625)	-	(39,625)
V405	MARY W WELDON MEM PUB LIB	58,457	0.008904%	0.009293%	495,471	655,046	363,818	23,889	(8,797)	15,092	-	15,092
V407	BELL/WHITLEY COMM ACTION	678,234	0.103305%	0.100239%	5,748,499	7,599,899	4,221,049	277,168	(155,196)	121,972	-	121,972
V408	UNION EMERGENCY SERVICES	18,977	0.002891%	0.002709%	160,872	212,684	118,126	7,757	428	8,185	-	8,185
V419	DAYTON CITY SCHOOLS	348,139	0.053026%	0.049154%	2,950,679	3,900,995	2,166,646	142,269	88,446	230,715	-	230,715
V424	PENNYRILE ALLIED COMM SER	1,124,946	0.171345%	0.173029%	9,534,645	12,605,437	7,001,168	459,720	212,077	671,797	-	671,797
V430	OWENSBORO MUN UTILITIES	3,026,308	0.460950%	0.478814%	25,649,973	33,910,977	18,834,447	1,236,732	(1,470,343)	(233,611)	-	(233,611)
V436	APPALACHIAN RES & DEFENSE	814,657	0.124084%	0.102295%	6,904,764	9,128,560	5,070,080	332,918	863,600	1,196,518	-	1,196,518
V437	FKT/FLN CO TOUR&CONV COM	22,501	0.003427%	0.004679%	190,698	252,116	140,027	9,195	(23,787)	(14,592)	-	(14,592)
V447	CITY OF ELIZABETHTOWN	2,261,787	0.344502%	0.339910%	19,170,120	25,344,179	14,076,374	924,301	746,729	1,671,030	-	1,671,030
V459	LUDLOW BD OF EDUCATION	161,854	0.024653%	0.025961%	1,371,838	1,813,662	1,007,323	66,144	20,920	87,064	-	87,064
V463	LONDON LAUREL TOURIST COM	27,088	0.004126%	0.004224%	229,595	303,540	168,589	11,070	(40,921)	(29,851)	-	(29,851)
V473	PADUCAH POWER SYSTEM	1,499,146	0.228341%	0.229501%	12,706,238	16,798,495	9,330,028	612,641	29,405	642,046	-	642,046
V476	KY RIVER FOOTHILLS DEV CO	1,121,336	0.170795%	0.171678%	9,504,040	12,564,975	6,978,695	458,244	(972,886)	(514,642)	-	(514,642)
V500	WEST PULASKI WATER DISTR	148,137	0.022563%	0.024824%	1,255,538	1,659,905	921,926	60,537	37,757	98,294	-	98,294
V505	CITY OF PARK CITY	9,366	0.001427%	0.001303%	79,407	104,981	58,307	3,829	1,164	4,993	-	4,993
V507	BELL CO SOLID WASTE OFFIC	40,837	0.006220%	0.005684%	346,117	457,590	254,150	16,688	6,275	22,963	-	22,963
V508	CITY OF UNION	48,877	0.007445%	0.007430%	414,284	547,711	304,203	19,975	32,856	52,831	-	52,831
V524	HOPKINSVL WATER ENV ATH	1,145,994	0.174551%	0.176338%	9,713,046	12,841,295	7,132,165	468,322	101,608	569,930	-	569,930
V530	AUDUBON AREA COMM SER INC	3,811,149	0.580492%	0.621395%	32,301,993	42,705,393	23,718,940	1,557,464	(1,105,685)	451,779	-	451,779
V537	CAPITAL COMMUNITY E I D A	4,273	0.000651%	0.001725%	36,225	47,892	26,600	1,747	(74,408)	(72,661)	-	(72,661)
V547	ELIZABETHTOWN TOUR/CON BU	49,328	0.007513%	0.008943%	418,068	552,713	306,982	20,157	(5,529)	14,628	-	14,628
V559	BEECHWOOD BOARD OF EDUC	279,506	0.042573%	0.045187%	2,369,012	3,131,993	1,739,536	114,224	(130,596)	(16,372)	-	(16,372)
V563	LONDON-LAUREL CO IDA	28,875	0.004398%	0.004555%	244,731	323,550	179,703	11,800	8,698	20,498	-	20,498



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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share	2024 Proportionate Share	Net Pension Liability as of June 30, 2025			Pension Expense				
					Discount Rate	Discount Rate	Discount Rate	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
					6.50%	Less 1.00% 5.50%	Plus 1.00% 7.50%					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
V576	SOUTHERN MADISON WATER DT	63,925	0.009737%	0.007653%	541,824	716,328	397,854	26,124	(22,849)	3,275	-	3,275
V607	PINEVILLE UTILITY COMM	247,361	0.037677%	0.037437%	2,096,570	2,771,806	1,539,485	101,088	(111,715)	(10,627)	-	(10,627)
V608	WALTON FIRE DIST/EMS	21,818	0.003323%	0.006061%	184,911	244,465	135,778	8,916	49,010	57,926	-	57,926
V619	SOUTHGATE BD OF ED	65,088	0.009914%	0.011337%	551,673	729,349	405,087	26,599	(24,647)	1,952	-	1,952
V624	HOPKINSVL ELECTRIC SYSTEM	917,493	0.139747%	0.141934%	7,776,346	10,280,849	5,710,071	374,942	(260,633)	114,309	-	114,309
V630	CITY OF WHITESVILLE	64,620	0.009843%	0.008909%	547,722	724,126	402,186	26,409	98,367	124,776	-	124,776
V637	FARMDALE WATER DISTRICT	32,799	0.004996%	0.003625%	278,007	367,544	204,137	13,404	7,469	20,873	-	20,873
V647	CITY OF VINE GROVE	202,296	0.030813%	0.032731%	1,714,617	2,266,838	1,259,021	82,672	157,250	239,922	-	239,922
V659	KENTON CO BD OF ED	4,109,683	0.625963%	0.639608%	34,832,268	46,050,585	25,576,888	1,679,463	(1,712,485)	(33,022)	-	(33,022)
V663	LAUREL CO CONSERV DIST	13,120	0.001998%	0.002040%	111,180	146,988	81,638	5,361	(4,099)	1,262	-	1,262
V673	PADUCAH-MCCRACKEN CO JOIN	390,625	0.059498%	0.057222%	3,310,819	4,377,124	2,431,092	159,634	76,632	236,266	-	236,266
V676	MADISON CO UTILITIES DIST	176,931	0.026949%	0.025472%	1,499,601	1,982,573	1,101,138	72,304	93,927	166,231	-	166,231
V707	BELL CO CONSERVATION DIST	5,371	0.000818%	0.000760%	45,518	60,178	33,424	2,195	4,313	6,508	-	6,508
V708	HEBRON FIRE PROTECTION DI	15,012	0.002287%	0.002288%	127,262	168,249	93,447	6,136	(7,724)	(1,588)	-	(1,588)
V719	SILVER GROVE BD OF ED	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
V724	PENNYRILE AREA DEVP DIST	479,175	0.072985%	0.067306%	4,061,315	5,369,330	2,982,172	195,819	200,190	396,009	-	396,009
V730	GREEN RIV AREA DEL DIST	679,800	0.103543%	0.102702%	5,761,742	7,617,408	4,230,774	277,807	296,390	574,197	-	574,197
V737	KY ASSOC OF CO (KACO)	816,399	0.124349%	0.132959%	6,919,511	9,148,055	5,080,908	333,629	(442,720)	(109,091)	-	(109,091)
V756	JEFF CO MED CENTER LAUNDR	467,489	0.071205%	0.076846%	3,962,266	5,238,380	2,909,441	191,044	(283,325)	(92,281)	-	(92,281)
V759	ERLANGER/ELSMERE BD OF ED	840,245	0.127981%	0.137915%	7,121,617	9,415,253	5,229,312	343,374	(143,306)	200,068	-	200,068
V773	MCCRACKEN CO PUB LIBRARY	246,196	0.037499%	0.036856%	2,086,665	2,758,711	1,532,212	100,610	(11,109)	89,501	-	89,501
V808	POINT PLEASANT FIRE DIST	-	0.000000%	0.000000%	-	-	-	-	(106)	(106)	-	(106)
V819	NEWPORT BD OF ED	794,930	0.121079%	0.131048%	6,737,549	8,907,489	4,947,296	324,856	(102,997)	221,859	-	221,859
V830	REGIONAL WTR RESOURCE AGY	1,438,012	0.219030%	0.218968%	12,188,119	16,113,508	8,949,580	587,659	465,905	1,053,564	-	1,053,564
V856	KYIANA REG PLANNING DEV	888,031	0.135260%	0.142420%	7,526,663	9,950,751	5,526,732	362,904	(442,586)	(79,682)	-	(79,682)
V859	COVINGTON BD OF ED	2,146,315	0.326914%	0.372694%	18,191,420	24,050,273	13,357,727	877,113	(159,176)	717,937	-	717,937
V873	PADUCAH-MCCRACKEN CO RIV	110,324	0.016804%	0.018068%	935,074	1,236,230	686,613	45,085	(11,850)	33,235	-	33,235
V919	CITY OF WILDER	60,956	0.009285%	0.008449%	516,672	683,075	379,386	24,912	4,136	29,048	-	29,048
V930	OWENSBORO METRO PLAN COMM	174,417	0.026566%	0.025378%	1,478,289	1,954,396	1,085,488	71,277	6,799	78,076	-	78,076
V937	HOUSING AUTH OF FRANKFORT	147,921	0.022531%	0.023317%	1,253,758	1,657,551	920,618	60,451	7,590	68,041	-	68,041
V959	CITY OF COVINGTON	1,737,969	0.264717%	0.272753%	14,730,413	19,474,590	10,816,354	710,238	(1,082,810)	(372,572)	-	(372,572)
W001	ADAIR COUNTY ATTORNEY	27,279	0.004155%	0.004538%	231,209	305,673	169,774	11,148	(109)	11,039	-	11,039
W003	ANDERSON COUNTY ATTORNEY	14,669	0.002234%	0.001872%	124,313	164,350	91,281	5,994	(1,391)	4,603	-	4,603
W004	BALLARD COUNTY ATTORNEY	14,970	0.002280%	0.002153%	126,873	167,734	93,161	6,117	(16,323)	(10,206)	-	(10,206)
W010	BOYD COUNTY ATTORNEY	31,416	0.004785%	0.006429%	266,266	352,021	195,515	12,838	(67,072)	(54,234)	-	(54,234)
W011	BOYLE COUNTY ATTORNEY	25,323	0.003857%	0.003261%	214,626	283,750	157,597	10,348	13,797	24,145	-	24,145
W013	BREATHITT CO ATTORNEY	44,030	0.006706%	0.006403%	373,161	493,344	274,008	17,992	142,483	160,475	-	160,475
W015	BULLITT COUNTY ATTORNEY	86,436	0.013165%	0.010707%	732,578	968,517	537,923	35,322	(5,265)	30,057	-	30,057
W016	BUTLER COUNTY ATTORNEY	15,505	0.002362%	0.002174%	131,436	173,767	96,511	6,337	1,054	7,391	-	7,391
W017	CALDWELL COUNTY ATTORNEY	32,905	0.005012%	0.005288%	278,897	368,721	204,791	13,447	31,259	44,706	-	44,706
W018	CALLOWAY COUNTY ATTORNEY	50,087	0.007629%	0.009270%	424,522	561,247	311,721	20,469	(7,624)	12,845	-	12,845
W019	CAMPBELL COUNTY ATTORNEY	139,284	0.021215%	0.022545%	1,180,528	1,560,736	866,846	56,920	55,331	112,251	-	112,251
W020	CARLISLE COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W021	CARROLL COUNTY ATTORNEY	7,562	0.001152%	0.001167%	64,104	84,750	47,071	3,091	3,128	6,219	-	6,219
W022	CHILD SUPPORT ENFORCEMENT	27,304	0.004159%	0.004421%	231,431	305,968	169,937	11,159	29,172	40,331	-	40,331
W024	CHRISTIAN COUNTY ATTORNEY	82,367	0.012546%	0.012573%	698,133	922,979	512,630	33,661	(22,280)	11,381	-	11,381
W026	CLAY COUNTY ATTORNEY	31,669	0.004824%	0.004779%	268,436	354,890	197,109	12,943	(3,708)	9,235	-	9,235
W027	CLINTON CO ATTORNEY	18,513	0.002820%	0.002996%	156,921	207,461	115,225	7,566	(4,590)	2,976	-	2,976
W028	CRITTENDEN CO ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W029	CUMBERLAND CO ATTORNEY	-	0.000000%	0.000406%	-	-	-	-	(51,504)	(51,504)	-	(51,504)
W030	DAVISS COUNTY ATTORNEY	91,388	0.013920%	0.000000%	774,591	1,024,061	568,772	37,347	336,033	373,380	-	373,380
W031	EDMONSON COUNTY ATTORNEY	19,757	0.003009%	0.002059%	167,438	221,365	122,948	8,073	47,802	55,875	-	55,875
W032	ELLIOTT COUNTY ATTORNEY	13,092	0.001994%	0.002159%	110,958	146,694	81,475	5,350	(2,173)	3,177	-	3,177
W033	ESTILL COUNTY ATTORNEY	26,461	0.004030%	0.003493%	224,253	296,477	164,666	10,813	3,497	14,310	-	14,310
W035	FLEMING COUNTY ATTORNEY	45,428	0.006919%	0.007994%	385,014	509,014	282,711	18,564	(2,790)	15,774	-	15,774
W036	FLOYD COUNTY ATTORNEY	36,001	0.005484%	0.005628%	305,162	403,445	224,077	14,714	(28,455)	(13,741)	-	(13,741)
W039	GALLATIN COUNTY ATTORNEY	4,098	0.000624%	0.001090%	34,723	45,906	25,497	1,674	16,621	18,295	-	18,295
W041	GRANT COUNTY CHILD SUPPOR	19,484	0.002968%	0.003099%	165,157	218,349	121,273	7,963	1,453	9,416	-	9,416
W043	GRAYSON COUNTY ATTORNEY	14,523	0.002212%	0.001978%	123,089	162,731	90,382	5,935	(37,903)	(31,968)	-	(31,968)
W044	GREEN COUNTY ATTORNEY	14,852	0.002262%	0.001910%	125,871	166,410	92,425	6,069	7,975	14,044	-	14,044
W045	GREENUP CO ATTY/CHILD SUP	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W047	HARDIN COUNTY ATTORNEY	115,787	0.017636%	0.019048%	981,371	1,297,438	720,608	47,318	(141,629)	(94,311)	-	(94,311)
W048	HARLAN COUNTY ATTORNEY	58,611	0.008927%	0.009426%	496,751	656,738	364,758	23,951	(21,239)	2,712	-	2,712
W050	HART COUNTY ATTORNEY	34,286	0.005222%	0.005556%	290,583	384,170	213,371	14,011	(31,752)	(17,741)	-	(17,741)
W051	HENDERSON CO ATTORNEY	72,682	0.011070%	0.010341%	616,000	814,393	452,321	29,701	50,858	80,559	-	80,559
W052	HENRY COUNTY ATTORNEY	-	0.000000%	0.000140%	-	-	-	-	(33,688)	(33,688)	-	(33,688)
W055	JACKSON COUNTY ATTORNEY	19,552	0.002978%	0.003007%	165,713	219,084	121,681	7,990	(2,925)	5,065	-	5,065
W056	JEFFERSON CO ATTORNEY	1,504,940	0.229224%	0.202752%	12,755,373	16,863,456	9,366,107	615,010	1,231,794	1,846,804	-	1,846,804
W058	JOHNSON CO ATTORNEY	27,637	0.004210%	0.006063%	234,269	309,720	172,021	11,295	(40,211)	(28,916)	-	(28,916)



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

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share	2024 Proportionate Share	Net Pension Liability as of June 30, 2025			Pension Expense				
					Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
W060	KNOTT COUNTY ATTORNEY	21,495	0.003274%	0.003714%	182,185	240,860	133,776	8,784	(10,593)	(1,809)	-	(1,809)
W061	KNOX COUNTY ATTORNEY	46,032	0.007011%	0.008084%	390,133	515,782	286,470	18,811	(3,742)	15,069	-	15,069
W063	LAUREL COUNTY ATTORNEY	96,862	0.014754%	0.015457%	820,999	1,085,416	602,849	39,585	24,733	64,318	-	64,318
W064	LAWRENCE COUNTY ATTORNEY	4,133	0.000629%	0.000125%	35,001	46,274	25,701	1,688	(37,379)	(35,691)	-	(35,691)
W066	LESLIE COUNTY ATTORNEY	19,422	0.002958%	0.003113%	164,601	217,613	120,864	7,936	(806)	7,130	-	7,130
W067	LETCHER COUNTY ATTORNEY	31,535	0.004803%	0.004960%	267,267	353,345	196,251	12,886	(11,607)	1,279	-	1,279
W069	LINCOLN COUNTY ATTORNEY	32,580	0.004962%	0.005072%	276,115	365,042	202,748	13,313	2,341	15,654	-	15,654
W070	LIVINGSTON CO ATTORNEY	19,970	0.003042%	0.002940%	169,275	223,793	124,296	8,162	12,807	20,969	-	20,969
W071	LOGAN COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	(2,012)	(2,012)	-	(2,012)
W073	MCCRACKEN COUNTY ATTORNEY	9,427	0.001436%	0.001401%	79,907	105,643	58,675	3,853	(6,373)	(2,520)	-	(2,520)
W075	MCLEAN COUNTY ATTORNEY	3,020	0.000460%	0.000488%	25,597	33,841	18,796	1,234	(2,385)	(1,151)	-	(1,151)
W076	MADISON COUNTY ATTORNEY	16,311	0.002484%	0.002506%	138,224	182,742	101,496	6,665	(4,694)	1,971	-	1,971
W077	MAGOFFIN CO ATTORNEY	7,533	0.001147%	0.001217%	63,826	84,382	46,866	3,077	(2,883)	194	-	194
W078	MARION COUNTY ATTORNEY	15,892	0.002421%	0.001533%	134,719	178,107	98,922	6,496	14,471	20,967	-	20,967
W079	MARSHALL COUNTY ATTORNEY	7,218	0.001099%	0.001107%	61,155	80,851	44,905	2,949	(4,911)	(1,962)	-	(1,962)
W080	MARTIN COUNTY ATTORNEY	32,274	0.004916%	0.006009%	273,555	361,658	200,868	13,190	10,894	24,084	-	24,084
W082	MEADE COUNTY ATTORNEY	14,939	0.002275%	0.003301%	126,594	167,366	92,957	6,104	(22,406)	(16,302)	-	(16,302)
W083	MENIFEE COUNTY ATTORNEY	8,479	0.001291%	0.001760%	71,839	94,976	52,750	3,464	(7,857)	(4,393)	-	(4,393)
W084	MERCER COUNTY ATTORNEY	26,615	0.004054%	0.004028%	225,588	298,243	165,647	10,877	(2,452)	8,425	-	8,425
W085	METCALFE COUNTY ATTORNEY	18,213	0.002774%	0.002863%	154,362	204,076	113,346	7,443	(9,945)	(2,502)	-	(2,502)
W087	MONTGOMERY CO ATTORNEY	10,177	0.001550%	0.001728%	86,251	114,030	63,333	4,159	27,000	31,159	-	31,159
W090	NELSON COUNTY ATTORNEY	62,395	0.009504%	0.009764%	528,859	699,186	388,334	25,499	1,057	26,556	-	26,556
W091	NICHOLAS COUNTY ATTORNEY	12,012	0.001830%	0.001678%	101,832	134,629	74,774	4,910	5,050	9,960	-	9,960
W092	OHIO COUNTY ATTORNEY	417	0.000064%	0.000421%	3,561	4,708	2,615	172	(2,222)	(2,050)	-	(2,050)
W095	OWSLEY COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	(52,800)	(52,800)	-	(52,800)
W096	PENDLETON COUNTY ATTORNEY	4,830	0.000736%	0.001020%	40,955	54,146	30,073	1,975	(54,960)	(52,985)	-	(52,985)
W097	PERRY COUNTY ATTORNEY	41,397	0.006305%	0.007659%	350,847	463,844	257,623	16,916	(83,450)	(66,534)	-	(66,534)
W098	PIKE COUNTY ATTORNEY	105,933	0.016135%	0.019127%	897,846	1,187,013	659,277	43,290	(54,706)	(11,416)	-	(11,416)
W099	POWELL COUNTY ATTORNEY	26,526	0.004040%	0.004214%	224,809	297,213	165,075	10,839	(12,532)	(1,693)	-	(1,693)
W103	ROWAN COUNTY ATTORNEY	17,735	0.002701%	0.002987%	150,300	198,706	110,363	7,247	13,052	20,299	-	20,299
W104	RUSSELL COUNTY ATTORNEY	27,409	0.004175%	0.004506%	232,322	307,145	170,591	11,202	(20,975)	(9,773)	-	(9,773)
W105	SCOTT COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W106	SHELBY COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	(46,555)	(46,555)	-	(46,555)
W107	SIMPSON COUNTY ATTORNEY	14,096	0.002147%	0.001366%	119,472	157,950	87,727	5,760	12,741	18,501	-	18,501
W109	TAYLOR COUNTY ATTORNEY	38,887	0.005923%	0.006365%	329,591	435,741	242,014	15,891	14,641	30,532	-	30,532
W110	TODD COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W113	UNION COUNTY ATTORNEY	1,537	0.000234%	0.000248%	13,021	17,215	9,561	628	(2,868)	(2,240)	-	(2,240)
W114	WARREN CO ATTY/CHILD SUPP	129,315	0.019697%	0.021399%	1,096,057	1,449,061	804,821	52,847	3,890	56,737	-	56,737
W115	WASHINGTON CO ATTORNEY	12,903	0.001965%	0.002140%	109,344	144,560	80,290	5,272	(3,783)	1,489	-	1,489
W118	WHITLEY COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W119	WOLFE COUNTY ATTORNEY	13,848	0.002109%	0.002245%	117,357	155,154	86,174	5,658	(5,445)	213	-	213
W120	WOODFORD COUNTY ATTORNEY	27,713	0.004221%	0.004492%	234,881	310,529	172,470	11,325	(16,342)	(5,017)	-	(5,017)
X030	OWENSBORO DAVIESS CO TOUR	81,335	0.012388%	0.011779%	689,341	911,355	506,174	33,237	(8,523)	24,714	-	24,714
X034	FAYETTE CO ATTORNEY OFF	354,362	0.053974%	0.054963%	3,003,431	3,970,737	2,205,381	144,813	60,837	205,650	-	205,650
X059	KENTON COUNTY ATTORNEY	232,766	0.035454%	0.029091%	1,972,869	2,608,265	1,448,653	95,123	189,528	284,651	-	284,651
X105	GEORGETOWN WATER & SEWER	782,337	0.119161%	0.119778%	6,630,820	8,766,387	4,868,926	319,710	(306,608)	13,102	-	13,102
X956	LOU FIREFIGHTERS PENS FUN	19,095	0.002908%	0.005152%	161,818	213,935	118,821	7,802	(105,794)	(97,992)	-	(97,992)
TOTAL		656,537,748	100.000000%	100.000000%	5,564,588,905	7,356,758,276	4,086,006,415	268,300,726	(25,652,392)	242,648,334	-	242,648,334



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
10005	LEGS GENERAL ASSEMBLY	7,316	-	8,145	103,818	119,279	-	-	30,212	1,189	31,401
20025	JUDL ADM OFF OF THE COURT	4,619,152	-	5,142,049	3,046,959	12,808,160	-	-	19,074,506	1,075,689	20,150,195
35628	TRAN DEPT OF INTERGOV PRO	-	-	-	-	-	-	-	-	-	-
39931	JEFFERSON CO CLERK	585,791	-	652,103	-	1,237,894	-	-	2,418,987	926,564	3,345,551
39932	JEFFERSON CO SHERIFF	289,203	-	321,941	1,393,332	2,004,476	-	-	1,194,246	-	1,194,246
39933	KENTON CO COURT CLERK	93,128	-	103,670	-	196,798	-	-	384,565	356,996	741,561
39934	KENTON CO SHERIFF	41,223	-	45,890	14,732	101,845	-	-	170,229	10,756	180,985
39935	CAMPBELL COUNTY CLERK	64,360	-	71,646	-	136,006	-	-	265,772	174,971	440,743
39936	CAMPBELL CO SHERIFF	26,878	-	29,921	181	56,980	-	-	110,992	1,569	112,561
39937	FAYETTE CO CLERK	203,882	-	226,962	-	430,844	-	-	841,920	503,170	1,345,090
39938	FAYETTE CO SHERIFF	136,032	-	151,431	-	287,463	-	-	561,734	262,520	824,254
39939	DAVISS CO CLERK	75,887	-	84,477	58,995	219,359	-	-	313,369	-	313,369
39940	DAVISS CO SHERIFF	25,891	-	28,822	102,027	156,740	-	-	106,917	-	106,917
39941	PIKE CO CLERK	33,750	-	37,571	-	71,321	-	-	139,369	86,075	225,444
39942	PIKE CO SHERIFF	47,638	-	53,030	34,395	135,063	-	-	196,716	122,301	319,017
39943	HARDIN COUNTY CLERK OFFIC	83,417	-	92,860	2,513	178,790	-	-	344,465	9,841	354,306
39944	HARDIN COUNTY SHERIFF	41,434	-	46,124	82,029	169,587	-	-	171,097	-	171,097
39945	WARREN COUNTY CLERKS OFF	84,382	-	93,934	-	178,316	-	-	348,449	98,490	446,939
39946	WARREN COUNTY SHERIFF	136,930	-	152,431	226,576	515,937	-	-	565,444	80,596	646,040
39947	BOONE COUNTY CLERK	100,223	-	111,568	169,037	380,828	-	-	413,864	8,550	422,414
39948	BOONE COUNTY SHERIFF	27,517	-	30,632	6,962	65,111	-	-	113,628	107,318	220,946
39949	CHRISTIAN COUNTY CLERK	35,881	-	39,943	14,404	90,228	-	-	148,168	117,713	265,881
39950	CHRISTIAN COUNTY SHERIFF	148,873	-	165,726	19,705	334,304	-	-	614,762	215,868	830,630
39951	MADISON COUNTY CLERK	69,600	-	77,478	13,558	160,636	-	-	287,407	-	287,407
39952	MADISON COUNTY SHERIFF	27,570	-	30,691	107,264	165,525	-	-	113,849	11,876	125,725
39961	BULLITT COUNTY CLERK	80,059	-	89,122	-	169,181	-	-	330,600	28,608	359,208
39962	BULLITT CO SHERIFF	110,002	-	122,454	124,846	357,302	-	-	454,246	-	454,246
54527	J&PS DEPT OF CORRECTIONS	-	-	-	-	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	-	-	-	-	-	-	-	-	-	-
116A	WAYNE COUNTY ATTORNEY	6,045	-	6,730	14,918	27,693	-	-	24,964	12,252	37,216
A051	HENDERSON CO TOURIST COMM	6,770	-	7,537	56,351	70,658	-	-	27,958	-	27,958
A073	HOUSING AUTH OF PADUCAH	94,759	-	105,485	12,627	212,871	-	-	391,300	109,907	501,207
A087	Reid Village Water District	10,037	-	11,174	79,138	100,349	-	-	41,449	-	41,449
A113	MORGANFIELD HOUSING AUTH	-	-	-	-	-	-	-	-	-	-
A156	CITY OF ANCHORAGE	34,575	-	38,489	11,704	84,768	-	-	142,774	19,155	161,929
AB19	BELLEVUE/DAYTON FIRE	1,784	-	1,986	21,377	25,147	-	-	7,366	17,305	24,671
AB87	MT STERLING MONTGOMERY COUNTY INDUSTRIAL AUTH	6,811	-	7,582	136,722	151,115	-	-	28,125	-	28,125
AC19	CAMPBELL CO FIRE DIST 1	-	-	-	-	-	-	-	-	-	-
B008	BURLINGTON FIRE PRO DIST	3,935	-	4,380	3,566	11,881	-	-	16,249	-	16,249
B010	HOUSING AUTHORITY OF CATLETTSBURG	14,317	-	15,938	-	30,255	-	-	59,122	41,976	101,098
B015	CITY OF HILLVIEW	44,887	-	49,968	93,694	188,549	-	-	185,358	24,976	210,334
B017	PENNYRILE EMER ASST CTR	15,050	-	16,753	8,048	39,851	-	-	62,147	33,353	95,500
B018	W KY ED COOPERATIVE	8,700	-	9,685	3,182	21,567	-	-	35,926	6,222	42,148
B019	CAMPBELL FIRE/ RESCUE	6,459	-	7,190	136,913	150,562	-	-	26,670	-	26,670
B023	CITY OF LONDON TOURISM	42,312	-	47,101	118,514	207,927	-	-	174,724	17,871	192,595
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	23,226	-	25,855	30,517	79,598	-	-	95,909	-	95,909
B030	OWENSBORO/DAV CO ECO DEV	16,782	-	18,682	149,731	185,195	-	-	69,300	-	69,300
B035	GTR FLEMING CO WATER COMM	6,608	-	7,356	-	13,964	-	-	27,287	5,698	32,985
B038	CITY OF HICKMAN	49,340	-	54,926	140,094	244,360	-	-	203,748	-	203,748
B042	HOUSING AUTH OF MAYFIELD	37,890	-	42,179	41,176	121,245	-	-	156,463	15,323	171,786
B043	GRAYSON CO CONSERV DIST	1,800	-	2,004	464	4,268	-	-	7,435	399	7,834
B045	CITY OF BELLEFONTE	-	-	-	-	-	-	-	-	1,331	1,331
B048	CITY OF HARLAN	69,225	-	77,061	74,664	220,950	-	-	285,861	-	285,861
B051	HENDERSON CITY/CO PLANNIN	21,564	-	24,005	-	45,569	-	-	89,045	35,048	124,093
B052	HENRY CO WATER DIST #2	61,278	-	68,215	80,540	210,033	-	-	253,043	70,731	323,774
B054	CITY OF NORTONVILLE	12,080	-	13,447	-	25,527	-	-	49,882	50,033	99,915
B058	JOHNSON CO FISCAL COURT	110,103	-	122,567	-	232,670	-	-	454,665	198,332	652,997
B061	KNOX CO UTILITIES COMM	21,866	-	24,341	-	46,207	-	-	90,295	27,897	118,192
B072	LAKE BARKLEY TOUR COMM	2,276	-	2,534	-	4,810	-	-	9,400	15,819	25,219
B078	MARION CO WATER DISTRICT	35,248	-	39,238	25,233	99,719	-	-	145,555	30,953	176,508
B084	N MERCER WATER DISTRICT	39,592	-	44,074	21,120	104,786	-	-	163,495	49,464	212,959
B087	MONTGOMERY CO FIRE DIST	133,652	-	148,782	-	282,434	-	-	551,907	351,276	903,183
B097	KY RIVER REGIONAL JAIL	76,285	-	84,921	39,850	201,056	-	-	315,014	-	315,014
B098	PIKE CO SENIOR CITIZEN PR	10,072	-	11,213	-	21,285	-	-	41,594	19,396	60,990
B100	CITY OF SCIENCE HILL	5,516	-	6,140	10,599	22,255	-	-	22,777	20,615	43,392
B104	RUSSELL CO AMBULANCE SER	54,482	-	60,649	25,119	140,250	-	-	224,979	55,178	280,157
B106	NORTH SHELBY WATER CO	40,270	-	44,828	72,042	157,140	-	-	166,291	20,831	187,122
B109	CAMPBELL/TAYLOR CO I D A	5,815	-	6,473	142	12,430	-	-	24,012	11,236	35,248
B113	UNION CO ECONOMIC DEVELOP	6,139	-	6,834	2,550	15,523	-	-	25,352	-	25,352



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		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	
					Total Deferred Outflow of Resources	Total Deferred Inflow of Resources					
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
B115	Springfield Washington County 911 dispatch	20,632	-	22,968	190,508	234,108	-	-	85,198	-	85,198
B116	MONTICELLO/WAYNE TELE BOA	18,697	-	20,813	14,224	53,734	-	-	77,207	9,236	86,443
B118	WHITLEY CO CONSERV DIST	1,944	-	2,164	8,277	12,385	-	-	8,029	1,824	9,853
B124	HOPKINS-CHRIST CO PLANNIN	58,804	-	65,461	84,087	208,352	-	-	242,827	59,679	302,506
B156	LOU POLICE RETIRE FUND	7,324	-	8,153	546	16,023	-	-	30,243	1,862	32,105
B179	HOUSING AUTH OF BENTON	13,797	-	15,359	-	29,156	-	-	56,974	11,209	68,183
B230	RIVERPARK CTR OWENSBORO	6,551	-	7,292	-	13,843	-	-	27,051	402,174	429,225
B256	BUECHEL FIRE PROTECT DIST	-	-	-	-	-	-	-	-	-	-
B259	CITY OF LUDLOW	25,281	-	28,143	71,147	124,571	-	-	104,395	-	104,395
B356	CITY OF DOUGLASS HILLS	14,125	-	15,724	-	29,849	-	-	58,330	13,377	71,707
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	72,046	-	80,201	301,075	453,322	-	-	297,508	-	297,508
B656	LOUISVILLE AIRPORT AUTHOR	538,922	-	599,929	216,428	1,355,279	-	-	2,225,447	-	2,225,447
B756	LEGAL AID SOCIETY INC	182,048	-	202,656	93,586	478,290	-	-	751,755	552,173	1,303,928
B856	JEFF CO SOIL/CONSER DIST	956	-	1,064	1,673	3,693	-	-	3,946	20,942	24,888
B956	LAKE DREAMLAND FIRE DIST	-	-	-	-	-	-	-	-	-	-
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	10,108	-	11,252	-	21,360	-	-	41,738	10,222	51,960
C037	CIRCUIT CLERKS	-	-	-	-	-	-	-	-	-	-
C045	GREENUP COUNTY PUBLIC LIBRARY	38,106	-	42,419	248,164	328,689	-	-	157,355	-	157,355
C079	JONATHAN CREEK WATER DIST	21,824	-	24,294	22,405	68,523	-	-	90,119	65	90,184
C087	CITY OF JEFFERSONVILLE	14,838	-	16,517	16,701	48,056	-	-	61,271	19,479	80,750
C105	CITY OF SADIEVILLE	2,502	-	2,785	1,982	7,269	-	-	10,330	-	10,330
C106	CITY OF SIMPSONVILLE	26,932	-	29,981	17,064	73,977	-	-	111,213	34,609	145,822
C118	HOUSING AUTH OF CORBIN	13,998	-	15,583	-	29,581	-	-	57,804	91,160	148,964
C230	HOUSING AUTH OF OWENSBORO	89,200	-	99,298	130,257	318,755	-	-	368,347	6,040	374,387
C256	LOUISVILLE/JEFF CO METRO	10,385,012	-	11,560,615	3,650,478	25,596,105	-	-	42,884,273	5,823,506	48,707,779
D017	CALDWELL CO WATER DISTRIC	22,547	-	25,099	143,940	191,586	-	-	93,106	-	93,106
D025	WINCHESTER-CLARK COUNTY TOURISM	3,219	-	3,584	-	6,803	-	-	13,293	24,056	37,349
D052	CITY OF PLEASUREVILLE	2,216	-	2,466	1,924	6,606	-	-	9,149	478	9,627
D054	CITY OF HANSON	22,346	-	24,875	228,613	275,834	-	-	92,275	-	92,275
D071	CITY OF LEWISBURG	12,854	-	14,310	42,377	69,541	-	-	53,081	14,038	67,119
D079	NORTH MARSHALL WATER DIST	43,426	-	48,342	43,923	135,691	-	-	179,325	26,066	205,391
D084	GTR H/MERCER PL&ZONING CO	3,282	-	3,653	1,630	8,565	-	-	13,552	35,073	48,625
D098	CITY OF COAL RUN VILLAGE	12,089	-	13,457	8,256	33,802	-	-	49,920	16,136	66,056
D106	SIMPSONVILLE RURAL FIRE	-	-	-	-	-	-	-	-	-	-
D113	UNION CO WATER DISTRICT	18,239	-	20,304	13,715	52,258	-	-	75,318	-	75,318
D118	WHITLEY CO WATER DIST	13,447	-	14,969	9,494	37,910	-	-	55,527	58,139	113,666
D135	WESTERN FLEMING WATER DIS	19,424	-	21,622	3,485	44,531	-	-	80,209	30,789	110,998
G015	ZONETON FIRE PROT DIST	5,101	-	5,678	1,358	12,137	-	-	21,063	27,782	48,845
G087	MT STERLING- MONTGOMERY COUNTY PARKS AND RECREATION	16,935	-	18,852	342,874	378,661	-	-	69,932	-	69,932
G090	NELSON CO. DISPATCH	-	-	-	-	-	-	-	-	334,193	334,193
GS06	SHELBY CO SUB FIRE DIST	4,833	-	5,380	-	10,213	-	-	19,959	3,640	23,599
J001	ADAIR CO BD OF EDUCATION	235,771	-	262,461	-	498,232	-	-	973,602	709,400	1,683,002
J002	CITY OF SCOTTSVILLE	139,157	-	154,909	93,588	387,654	-	-	574,639	-	574,639
J003	CITY OF LAWRENCEBURG	144,010	-	160,313	-	304,323	-	-	594,682	123,028	717,710
J004	BALLARD CO BD OF ED	97,065	-	108,052	-	205,117	-	-	400,822	438,441	839,263
J005	GLASGOW BD OF EDUCATION	175,465	-	195,328	54,809	425,602	-	-	724,574	35,222	759,796
J006	BATH CO BD OF EDUC	174,626	-	194,394	60,401	429,421	-	-	721,108	101,754	822,862
J007	CITY OF MIDDLESBORO	67,996	-	75,694	-	143,690	-	-	280,787	315,319	596,106
J008	BOONE CO WATER DISTRICT	99,079	-	110,295	64,395	273,769	-	-	409,141	45,656	454,797
J009	BOURBON CO BD OF EDUCATIO	310,525	-	345,677	542,320	1,198,522	-	-	1,282,294	129,305	1,411,599
J010	FAIRVIEW BD OF EDUCATION	60,307	-	67,134	47,290	174,731	-	-	249,036	-	249,036
J011	DANVILLE CITY BD OF ED	177,952	-	198,097	99,486	475,535	-	-	734,843	204,405	939,248
J012	BRACKEN CO BD OF EDUC	105,279	-	117,197	209,997	432,473	-	-	434,744	119,854	554,598
J013	BREATHITT CO BD OF ED	181,767	-	202,344	144,603	528,714	-	-	750,597	189,840	940,437
J014	BRECKINRIDGE CO BD OF ED	269,632	-	300,155	69,680	639,467	-	-	1,113,428	210,159	1,323,587
J015	BULLITT CO BD OF ED	1,145,177	-	1,274,813	963,691	3,383,681	-	-	4,728,939	-	4,728,939
J016	BUTLER CO BD OF ED	168,939	-	188,063	-	357,002	-	-	697,622	270,862	968,484
J017	CALDWELL CO BD EDUCATION	179,594	-	199,924	33,724	413,242	-	-	741,623	63,991	805,614
J018	CALLOWAY CO BD OF EDUC	241,016	-	268,299	91,536	600,851	-	-	995,260	138,458	1,133,718
J019	SANITATION DISTRICT NO 1	820,008	-	912,835	-	1,732,843	-	-	3,386,175	735,289	4,121,464
J021	CARROLL CO BD OF ED	284,178	-	316,347	138,145	738,670	-	-	1,173,495	135,368	1,308,863
J022	CARTER CO BD OF ED	388,954	-	432,984	-	821,938	-	-	1,606,160	169,837	1,775,997
J023	CASEY CO BD OF ED	243,866	-	271,472	203,865	719,203	-	-	1,007,029	200,276	1,207,305
J024	CITY OF HOPKINSVILLE	493,272	-	549,111	1,018,141	2,060,524	-	-	2,036,935	-	2,036,935
J025	CLARK CO BD OF ED	589,388	-	656,108	501,433	1,746,929	-	-	2,433,842	111,388	2,545,230
J026	CLAY CO BD OF ED	319,472	-	355,637	987,388	1,662,497	-	-	1,319,240	-	1,319,240
J027	CLINTON CO BD OF ED	150,484	-	167,519	-	318,003	-	-	621,413	159,688	781,101
J028	CRITTENDEN CO BD OF ED	124,089	-	138,136	-	262,225	-	-	512,416	149,495	661,911
J029	CUMBERLAND CO BD OF ED	124,426	-	138,511	256,201	519,138	-	-	513,810	-	513,810



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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
J030	DAVISS CO LIBRARY DIST	115,313	-	128,367	2,362	246,042	-	-	476,178	25,752	501,930
J031	EDMONSON CO BD OF EDUC	171,103	-	190,472	-	361,575	-	-	706,558	283,742	990,300
J032	ELLIOTT CO BD OF ED	83,893	-	93,390	-	177,283	-	-	346,430	164,373	510,803
J033	ESTILL CO CONSERVATION DI	5,215	-	5,806	-	11,021	-	-	21,536	3,860	25,396
J034	GREATER LEX CONV&VISITOR	138,889	-	154,612	368,296	661,797	-	-	573,534	-	573,534
J035	FLEMING CO BD OF ED	162,517	-	180,914	154,628	498,059	-	-	671,104	178,102	849,206
J037	CITY OF FRANKFORT	481,808	-	536,350	409,989	1,428,147	-	-	1,989,598	472,822	2,462,420
J038	FULTON COUNTY BD OF EDUC	54,148	-	60,277	64,830	179,255	-	-	223,600	-	223,600
J039	GALLATIN CO BD OF EDUC	191,207	-	212,852	648,224	1,052,283	-	-	789,577	-	789,577
J040	CITY OF LANCASTER	74,219	-	82,621	84,343	241,183	-	-	306,482	26,622	333,104
J041	WILLIAMSTOWN INDEPN DNT SC	101,774	-	113,295	121,531	336,600	-	-	420,270	13,933	434,203
J042	GRAVES CO LIBRARY	17,077	-	19,010	19,202	55,289	-	-	70,519	-	70,519
J043	GRAYSON CO BD OF ED	403,121	-	448,755	354,643	1,206,519	-	-	1,664,665	380,149	2,044,814
J044	GREEN CO BD OF EDUCATION	171,678	-	191,112	377,088	739,878	-	-	708,934	123,028	831,962
J045	RUSSELL INDPT BD OF ED	178,424	-	198,622	-	377,046	-	-	736,793	374,181	1,110,974
J046	HANCOCK CO BD EDUCATION	191,419	-	213,088	-	404,507	-	-	790,453	158,174	948,627
J047	HARDIN CO SOIL CN DIST	2,712	-	3,019	3,498	9,229	-	-	11,198	12,671	23,869
J048	HARLAN CO BD OF EDUCATION	421,180	-	468,858	-	890,038	-	-	1,739,237	413,218	2,152,455
J049	HARRISON CO BD OF ED	254,285	-	283,071	162,213	699,569	-	-	1,050,055	248,341	1,298,396
J050	HART CO BD OF ED	228,861	-	254,768	37,258	520,887	-	-	945,066	162,655	1,107,721
J051	HENDERSON PUBLIC LIBRARY	82,111	-	91,406	18,001	191,518	-	-	339,072	-	339,072
J052	EMINENCE INDEP BD OF EDUC	85,210	-	94,856	192,689	372,755	-	-	351,870	92,901	444,771
J053	HICKMAN CO BD OF ED	64,242	-	71,515	96,380	232,137	-	-	265,285	33,174	298,459
J054	HOPKINS CO BD OF ED	648,579	-	722,000	944,247	2,314,826	-	-	2,678,269	63,162	2,741,431
J055	JACKSON CO BD OF ED	219,967	-	244,868	973,439	1,438,274	-	-	908,340	100,695	1,009,035
J056	JEFF CO METRO SEWER DIST	3,624,337	-	4,034,618	4,824,996	12,483,951	-	-	14,966,476	700,736	15,667,212
J057	JESSAMINE CO BD OF ED	915,922	-	1,019,606	743,278	2,678,806	-	-	3,782,243	870,525	4,652,768
J058	PAINTSVILLE GAS/WATER SYS	125,688	-	139,916	89,646	355,250	-	-	519,021	30,119	549,140
J059	KENTON COUNTY AIRPORT BD	1,739,352	-	1,936,250	595,723	4,271,325	-	-	7,182,549	674,656	7,857,205
J060	KNOTT CO BD OF EDUCATION	206,469	-	229,841	-	436,310	-	-	852,600	379,598	1,232,198
J061	KNOX CO BD OF EDUCATION	407,789	-	453,951	16,250	877,990	-	-	1,683,938	901,645	2,585,583
J062	LARUE CO PUBLIC LIBRARY	11,076	-	12,330	24,775	48,181	-	-	45,738	-	45,738
J063	CITY OF LONDON	168,819	-	187,929	208,170	564,918	-	-	697,127	-	697,127
J064	LAWRENCE CO BD OF ED	222,289	-	247,453	12,726	482,468	-	-	917,931	149,525	1,067,456
J065	LEE CO BD OF ED	83,266	-	92,691	-	175,957	-	-	343,840	264,232	608,072
J066	LESLIE CO BD OF ED	181,511	-	202,058	24,370	407,939	-	-	749,538	43,865	793,403
J067	CITY OF WHITESBURG	62,407	-	69,471	367,199	499,077	-	-	257,705	113,694	371,399
J068	ELEC PLT BD OF VANCEBURG	56,376	-	62,758	-	119,134	-	-	232,802	115,029	347,831
J069	LINCOLN CO BD OF EDUC	383,856	-	427,310	349,842	1,161,008	-	-	1,585,112	-	1,585,112
J070	LIVINGSTON CO BD OF ED	124,659	-	138,770	11,908	275,337	-	-	514,770	165,349	680,119
J071	LOGAN CO BD OF EDUCATION	281,929	-	313,844	217,602	813,375	-	-	1,164,209	187,241	1,351,450
J072	LYON CO. PUBLIC LIBRARY	9,359	-	10,418	4,444	24,221	-	-	38,645	1,272	39,917
J073	PADUCAH WATER WORKS	213,700	-	237,891	55,114	506,705	-	-	882,462	70,558	953,020
J074	MCCREARY CO BD OF EDUCATN	265,037	-	295,039	-	560,076	-	-	1,094,452	1,193,546	2,287,998
J075	MCLEAN CO BD OF ED	127,747	-	142,208	-	269,955	-	-	527,522	86,001	613,523
J076	MADISON CO BD OF ED	1,022,773	-	1,138,553	78,101	2,239,427	-	-	4,223,478	375,503	4,598,981
J077	MAGOFFIN CO BD OF ED	190,845	-	212,449	-	403,294	-	-	788,084	461,070	1,249,154
J078	MARION CO BD OF EDUCATION	236,450	-	263,217	-	499,667	-	-	976,406	736,165	1,712,571
J079	MARSHALL COUNTY BD OF ED	368,515	-	410,232	-	778,747	-	-	1,521,761	488,086	2,009,847
J080	MARTIN CO BD OF ED	183,114	-	203,843	-	386,957	-	-	756,158	530,731	1,286,889
J081	MASON CO BD OF ED	241,322	-	268,640	195,803	705,765	-	-	996,524	149,566	1,146,090
J082	MEADE CO PUBLIC LIBRARY	30,158	-	33,572	30,586	94,316	-	-	124,537	229	124,766
J083	MENIFEE CO BD OF ED	91,610	-	101,980	-	193,590	-	-	378,296	257,514	635,810
J084	CITY OF HARRODSBURG	104,501	-	116,330	-	220,831	-	-	431,530	1,412,876	1,844,406
J085	METCALFE CO BD OF ED	146,335	-	162,900	40,602	349,837	-	-	604,280	162,913	767,193
J086	MONROE CO BOARD OF ED	249,594	-	277,848	432,369	959,811	-	-	1,030,683	158,408	1,189,091
J087	MT STERLING WATER WORKS	118,095	-	131,463	27,810	487,668	-	-	487,666	19,921	507,587
J088	MORGAN CO BD OF EDUCATION	180,470	-	200,900	72,507	453,877	-	-	745,241	208,669	953,910
J089	MUHLENBERG CO LIB BD DIST	28,227	-	31,422	-	59,649	-	-	116,561	67,885	184,446
J090	CITY OF BARDSTOWN	385,786	-	429,458	-	815,244	-	-	1,593,080	167,364	1,760,444
J091	NICHOLAS CO BD OF ED	90,250	-	100,466	-	190,716	-	-	372,682	169,931	542,613
J092	OHIO CO BD OF ED	329,249	-	366,521	-	695,770	-	-	1,359,615	322,007	1,681,622
J093	OLDHAM COUNTY BD OF ED	1,197,091	-	1,332,604	2,016,872	4,546,567	-	-	4,943,314	-	4,943,314
J094	OWEN CO BD OF ED	191,170	-	212,811	-	403,981	-	-	789,425	135,026	924,451
J095	OWSLEY CO BD OF EDUCATION	114,785	-	127,779	-	242,564	-	-	473,999	262,557	736,556
J096	PENDLETON CO BD OF ED	231,126	-	257,290	691,999	1,180,415	-	-	954,420	115,167	1,069,587
J097	HAZARD CITY SCHOOLS	99,795	-	111,092	-	210,887	-	-	412,096	253,996	666,092
J098	PIKE CO BD OF EDUCATION	904,750	-	1,007,169	548,306	2,460,225	-	-	3,736,109	574,768	4,310,877
J099	POWELL CO BD OF EDUCATION	189,253	-	210,677	-	399,930	-	-	781,510	293,147	1,074,657



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
					(17)	(18)					(22)	(23)	
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)		
J100	CITY OF SOMERSET	422,021	-	469,795	-	891,816	-	-	1,742,710	257,389	2,000,099		
J101	ROBERTSON CO BD OF ED	48,418	-	53,899	730	103,047	-	-	199,939	18,305	218,244		
J102	ROCKCASTLE CO BD OF ED	268,215	-	298,578	-	566,793	-	-	1,107,578	192,247	1,299,825		
J103	ROWAN CO BD OF ED	317,428	-	353,362	-	670,790	-	-	1,310,800	216,959	1,527,759		
J104	RUSSELL CO BD OF ED	293,402	-	326,615	-	620,017	-	-	1,211,585	430,157	1,641,742		
J105	SCOTT CO BOARD OF ED	1,018,392	-	1,133,675	702,446	2,854,513	-	-	4,205,386	425,694	4,631,080		
J106	SHELBY CO LIBRARY	25,936	-	28,872	-	54,808	-	-	107,100	23,130	130,230		
J107	SIMPSON CO BD OF ED	286,906	-	319,385	-	606,291	-	-	1,184,762	157,885	1,342,647		
J108	SPENCER CO BD OF EDUC	362,230	-	403,235	336,326	1,101,791	-	-	1,495,807	-	1,495,807		
J109	TAYLOR CO BD OF ED	342,967	-	381,792	207,206	931,965	-	-	1,416,262	113,075	1,529,337		
J110	TODD CO BD OF ED	222,738	-	247,952	-	470,690	-	-	919,782	429,084	1,348,866		
J111	TRIGG CO BD OF ED	171,534	-	190,952	39,468	401,954	-	-	708,340	204,385	912,725		
J112	TRIMBLE CO BD OF ED	123,126	-	137,064	1,973	262,163	-	-	508,440	11,092	519,532		
J113	CITY OF MORGANFIELD	121,015	-	134,714	-	255,729	-	-	499,725	208,308	708,033		
J115	SPRINGFIELD WATER & SEWER	63,665	-	70,872	30,674	165,211	-	-	262,900	25,448	288,348		
J117	CITY OF SEBREE	21,171	-	23,567	41,768	86,506	-	-	87,423	35,031	122,454		
J118	CITY OF CORBIN	130,617	-	145,403	67,651	343,671	-	-	539,376	111,238	650,614		
J119	WOLFE CO BD OF EDUCATION	120,631	-	134,287	-	254,918	-	-	498,140	216,545	714,685		
J120	WOODFORD CO BD OF ED	496,884	-	553,132	977,970	2,027,986	-	-	2,051,851	-	2,051,851		
J124	PENNYRILE NAR TASK FORCE	1,832	-	2,039	-	3,871	-	-	7,565	2,551	10,116		
J134	LEX-FAY CO HUM RIGHTS COM	12,530	-	13,948	23,764	50,242	-	-	51,741	-	51,741		
J135	FLEMING CO EMS	40,262	-	44,820	27,235	112,317	-	-	166,260	53,356	219,616		
J154	CITY OF EARLINGTON	11,784	-	13,118	122,926	147,828	-	-	48,663	59,619	108,282		
J156	CITY OF JEFFERSONTOWN	260,485	-	289,973	-	550,458	-	-	1,075,659	150,636	1,226,295		
J178	LEBANON HOUSING AUTHORITY	17,136	-	19,076	63,659	99,871	-	-	70,762	7,810	78,572		
J179	MARSHALL CO TOURIST COMM	4,569	-	5,087	12,509	22,165	-	-	18,869	3,006	21,875		
J190	CITY OF BLOOMFIELD	20,060	-	22,331	207,962	250,353	-	-	82,837	36,580	119,417		
J200	SOMERSET-PULASKI CONV & V	10,034	-	11,170	4,148	25,352	-	-	41,434	7,138	48,572		
J203	FRONTIER HOUSING INC	9,833	-	10,946	-	20,779	-	-	40,603	75,272	115,875		
J205	GEORGETOWN-SCOTT CO P COM	34,676	-	38,602	577	73,855	-	-	143,193	7,295	150,488		
J210	BOYD CO AMBULANCE SERVICE	6,774	-	7,541	43,682	57,997	-	-	27,973	-	27,973		
J214	COMM ACTION SOUTHERN KY	262,555	-	292,277	-	554,832	-	-	1,084,206	843,252	1,927,458		
J217	CITY OF PROVIDENCE	103,455	-	115,166	-	218,621	-	-	427,210	179,621	606,831		
J219	CAMPBELL CO PUBLIC LIBRAR	118,233	-	131,618	-	249,851	-	-	488,237	101,725	589,962		
J224	HOUSING AUTH OF HOPKINSVL	33,276	-	37,043	47,272	117,591	-	-	137,411	151,900	289,311		
J234	LFUC HOUSING AUTHORITY	224,529	-	249,946	303,508	777,983	-	-	927,179	103,089	1,030,268		
J256	CITY OF ST MATTHEWS	94,899	-	105,641	-	200,540	-	-	391,879	69,139	461,018		
J259	CITY OF PARK HILLS	8,327	-	9,270	7,698	25,295	-	-	34,387	1,305	35,692		
J305	SCOTT CO SOIL CONSER DIST	-	-	-	-	-	-	-	-	-	-		
J310	CANNONSBURG WATER DIST	32,462	-	36,137	-	68,599	-	-	134,052	6,244	140,296		
J314	BOWL GRN WARREN AIRPRT BD	15,476	-	17,228	6,097	38,801	-	-	63,906	22,027	85,933		
J317	PROVIDENCE MUN HOUSING AU	11,454	-	12,751	12,068	36,273	-	-	47,299	3,455	50,754		
J319	CITY OF ALEXANDRIA	43,081	-	47,958	52,862	143,901	-	-	177,900	48,846	226,746		
J324	CITY OF OAK GROVE	102,737	-	114,367	494,069	711,173	-	-	424,247	-	424,247		
J334	CENTRAL KY ED COOPERATIVE	6,339	-	7,056	5,973	19,368	-	-	26,175	49,020	75,195		
J356	CITY OF WEST BUECHEL	8,069	-	8,982	-	17,051	-	-	33,321	73,817	107,138		
J359	CITY OF FORT WRIGHT	28,009	-	31,180	13,928	73,117	-	-	115,662	11,021	126,683		
J405	GEORGETOWN HOUSING AUTHOR	27,391	-	30,492	77,184	135,067	-	-	113,110	22,983	136,093		
J414	WARREN CO PLANNING COMM	52,690	-	58,655	38,559	149,904	-	-	217,582	-	217,582		
J417	WEBSTER CO CONSER DIST	5,562	-	6,192	3,967	15,721	-	-	22,968	3,130	26,098		
J419	CITY OF COLD SPRING	24,711	-	27,508	-	52,219	-	-	102,041	105,632	207,673		
J424	CITY OF CROFTON	817	-	910	3,827	5,554	-	-	3,375	59	3,434		
J434	KY LEAGUE OF CITIES	456,061	-	507,688	706,067	1,669,816	-	-	1,883,275	2,754	1,886,029		
J456	CITY OF SHIVELY	47,342	-	52,702	-	100,044	-	-	195,497	100,639	296,136		
J459	N KY AREA PLAN COMMISSION	161,467	-	179,746	-	341,213	-	-	666,770	174,002	840,772		
J510	CITY OF CATLETTSBURG	22,259	-	24,779	-	47,038	-	-	91,917	153,452	245,369		
J514	BARREN RIVER AREA DEV	140,518	-	156,425	215,312	512,255	-	-	580,261	-	580,261		
J519	NORTHERN KY COOP ED SER	100,494	-	111,870	278,848	491,212	-	-	414,984	-	414,984		
J524	HOPKINSVILLE S W AUTHORI	166,703	-	185,574	49,496	401,773	-	-	688,389	35,080	723,469		
J534	BLUEGRASS AREA DEV DISRIC	181,559	-	202,112	121,005	504,676	-	-	749,736	35,815	785,551		
J556	LOUISVILLE CONV BUREAU	361,347	-	402,252	441,108	1,204,707	-	-	1,492,158	-	1,492,158		
J559	CITY OF CRESCENT SPRINGS	13,542	-	15,076	-	28,618	-	-	55,923	33,200	89,123		
J610	BOYD CO CONSERVATION DIST	2,854	-	3,177	-	6,031	-	-	11,785	1,495	13,280		
J614	BOWL GRN CONV & VISIT BUR	25,111	-	27,954	36,656	89,721	-	-	103,694	33,422	137,116		
J619	CITY OF FORT THOMAS	130,848	-	145,660	136,799	413,307	-	-	540,328	8,502	548,830		
J656	OHIO VALLEY ED COOP	387,066	-	430,883	1,371,698	2,189,647	-	-	1,598,367	-	1,598,367		
J710	BIG SANDY WATER DISTRICT	21,392	-	23,814	52,574	97,780	-	-	88,337	-	88,337		
J714	BOWLING GR/WARREN COMM ED	25,998	-	28,941	-	54,939	-	-	107,359	73,827	181,186		
J719	CITY OF SOUTHGATE	16,784	-	18,684	18,796	54,264	-	-	69,307	22,722	92,029		



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)
J734	ACCESS TO JUSTICE FNDTION	-	-	-	-	-	-	-	-	-	-
J756	CITY OF PROSPECT	18,118	-	20,168	-	38,286	-	-	74,815	63,690	138,505
J759	N KY COMMUNITY ACT COMM	252,088	-	280,625	19,114	551,827	-	-	1,040,982	654,698	1,695,680
J810	HOUSING AUTH OF ASHLAND	39,305	-	43,754	-	83,059	-	-	162,306	44,443	206,749
J814	HOUSING AUTH BOWLING GRN	85,883	-	95,606	-	181,489	-	-	354,650	410,744	765,394
J819	CITY OF BELLEVUE	43,581	-	48,514	49,526	141,621	-	-	179,965	11,581	191,546
J834	KY LEGAL SERVICE PROGRAMS	58,983	-	65,660	223,690	348,333	-	-	243,566	198,196	441,762
J856	LOUISVILLE WATER COMPANY	2,177,143	-	2,423,599	-	4,600,742	-	-	8,990,377	542,382	9,532,759
J859	CITY OF VILLA HILLS	29,740	-	33,106	21,209	84,055	-	-	122,808	-	122,808
J910	SANITATION DISTRICT #4	42,808	-	47,654	74,662	165,124	-	-	176,773	-	176,773
J914	BOWLING GRN HUM RIGHT COM	4,678	-	5,208	-	9,886	-	-	19,319	6,924	26,243
J919	CITY OF DAYTON	35,128	-	39,105	43,525	117,758	-	-	145,060	2,576	147,636
J956	OKOLONA FIRE DISTRICT	25,155	-	28,003	139,009	192,167	-	-	103,877	-	103,877
J959	CITY OF INDEPENDENCE	68,911	-	76,712	70,742	216,365	-	-	284,566	56,456	341,022
K001	CITY OF COLUMBIA	50,788	-	56,538	-	107,326	-	-	209,728	56,556	266,284
K002	ALLEN CO BD OF ED	244,008	-	271,630	-	515,638	-	-	1,007,616	322,302	1,329,918
K003	ANDERSON CO BD OF ED	293,988	-	327,268	-	621,256	-	-	1,214,007	253,562	1,467,569
K004	CITY OF WICKLIFFE	17,116	-	19,053	22,772	58,941	-	-	70,679	13,558	84,237
K005	BARREN CO BD OF EDUCATION	561,888	-	625,495	1,164,081	2,351,464	-	-	2,320,282	-	2,320,282
K006	CITY OF OWINGSVILLE	27,043	-	30,104	-	57,147	-	-	111,670	103,458	215,128
K007	BELL CO BD OF ED	279,068	-	310,659	-	589,727	-	-	1,152,394	91,062	1,243,456
K009	PARIS BD OF EDUCATION	60,983	-	67,886	-	128,869	-	-	251,824	526,812	778,636
K010	CITY OF ASHLAND	694,023	-	772,588	420,979	1,887,590	-	-	2,865,927	323,175	3,189,102
K011	CITY OF DANVILLE	335,645	-	373,641	69,787	779,073	-	-	1,386,026	159,498	1,545,524
K012	AUGUSTA BD OF ED	23,982	-	26,697	1,620	52,299	-	-	99,032	24,357	123,389
K013	JACKSON CITY SCHOOLS	33,422	-	37,205	-	70,627	-	-	138,013	80,419	218,432
K014	CLOVERPORT INDEPENDENT SC	31,616	-	35,195	42,397	109,208	-	-	130,555	29,784	160,339
K015	BULLITT CO PUBLIC LIBRARY	150,102	-	167,094	292,121	609,317	-	-	619,836	26,075	645,911
K016	CITY OF MORGANTOWN	65,170	-	72,548	77,247	214,965	-	-	269,117	11,756	280,873
K017	GEORGE COON PUBLIC LIBRAR	10,663	-	11,870	44,600	67,133	-	-	44,031	-	44,031
K018	CITY OF MURRAY	276,240	-	307,511	-	583,751	-	-	1,140,715	195,503	1,336,218
K019	CITY OF NEWPORT	201,143	-	223,913	140,078	565,134	-	-	830,607	27,207	857,814
K020	CARLISLE CO BD OF ED	55,544	-	61,832	-	117,376	-	-	229,367	112,576	341,943
K021	CARROLL CO PUBLIC LIBRARY	21,827	-	24,298	-	46,125	-	-	90,135	31,463	121,598
K022	CARTER CO EMER AMBUL DIST	92,687	-	103,179	26,313	222,179	-	-	382,745	125,390	508,135
K023	CASEY CO AMBULANCE SERV	41,037	-	45,682	131,354	218,073	-	-	169,460	34,319	203,779
K025	CLARK CO LIBRARY BD	44,450	-	49,482	-	93,932	-	-	183,553	82,968	266,521
K026	CITY OF MANCHESTER	63,172	-	70,324	87,232	220,728	-	-	260,866	37,840	298,706
K027	CLINTON CO PUBLIC LIBRARY	4,444	-	4,947	-	9,391	-	-	18,351	2,752	21,103
K028	CITY OF MARION	50,862	-	56,620	-	107,482	-	-	210,032	116,216	326,248
K029	CITY OF BURKESVILLE	38,517	-	42,877	-	81,394	-	-	159,054	73,674	232,728
K030	OWENSBORO BD OF ED	584,392	-	650,547	405,708	1,640,647	-	-	2,413,213	679,596	3,092,809
K032	ELLIOTT CO AMB SERVICE	20,628	-	22,963	437,298	480,889	-	-	85,183	-	85,183
K033	ESTILL CO BD OF EDUCATION	201,477	-	224,284	-	425,761	-	-	831,986	135,560	967,546
K034	LEX/FAYETTE URBAN CO GOVT	5,768,639	-	6,421,659	162,815	12,353,113	-	-	23,821,240	317,498	24,138,738
K035	LICKING VALLEY COM ACTION	130,210	-	144,949	74,350	349,509	-	-	537,692	139,696	677,388
K036	FLOYD CO SCHOOLS	594,258	-	661,529	-	1,255,787	-	-	2,453,953	2,330,854	4,784,807
K038	FULTON CITY SCHOOLS	39,522	-	43,996	37,724	121,242	-	-	163,205	67,592	230,797
K039	GALLATIN CO PUBLIC LIB	12,659	-	14,092	-	26,751	-	-	52,274	21,059	73,333
K040	GARRARD CO BD OF ED	234,804	-	261,385	105,426	601,615	-	-	969,610	76,806	1,046,416
K041	CITY OF WILLIAMSTOWN	132,923	-	147,970	30,754	311,647	-	-	548,898	68,702	617,600
K042	GRAVES CO BD OF ED	354,368	-	394,483	-	748,851	-	-	1,463,340	226,771	1,690,111
K043	CITY OF LEITCHFIELD	116,510	-	129,699	364,767	610,976	-	-	481,122	-	481,122
K044	CITY OF GREENSBURG	66,172	-	73,663	200,650	340,485	-	-	273,253	484	273,737
K045	GREENUP CO BD OF ED	282,842	-	314,861	347,879	945,582	-	-	1,167,980	51,275	1,219,255
K046	CITY OF HAWESVILLE	30,883	-	34,379	66,135	131,397	-	-	127,531	19,898	147,429
K047	HARDIN CO BD OF ED	1,662,401	-	1,850,588	3,536,599	7,049,588	-	-	6,864,785	187,242	7,052,027
K048	HARLAN INDEPENDENT SCHOOL	62,409	-	69,473	97,488	229,370	-	-	257,713	3,306	261,019
K049	CITY OF CYNTHIANA	121,856	-	135,651	181,514	439,021	-	-	503,199	-	503,199
K050	CAVERNA INDEPENDENT SCH	79,855	-	88,894	-	168,749	-	-	329,755	100,257	430,012
K051	Henderson City-County Airport Board	3,407	-	3,793	72,233	79,433	-	-	14,070	-	14,070
K052	HENRY CO BD OF EDUCATION	206,170	-	229,509	18,189	453,868	-	-	851,366	83,414	934,780
K055	JACKSON CO CONSERV DIST	-	-	-	-	-	-	-	-	-	-
K057	JESSAMINE CO PUBLIC LIBRA	116,272	-	129,435	-	245,707	-	-	480,139	96,848	576,987
K058	JOHNSON CO BD OF ED	292,520	-	325,634	-	618,154	-	-	1,207,943	175,364	1,383,307
K060	LKLP COMM ACTION COUNCIL	609,035	-	677,979	-	1,287,014	-	-	2,514,972	843,222	3,358,194
K061	BARBOURVILLE CITY SCHOOLS	38,166	-	42,487	22,973	103,626	-	-	157,606	54,035	211,641
K062	LARUE CO BD OF EDUCATION	208,515	-	232,119	273,866	714,500	-	-	861,048	78,130	939,178
K063	LONDON UTILITY COMM	109,578	-	121,982	62,871	294,431	-	-	452,494	-	452,494



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
K064	CITY OF LOUISA	41,194	-	45,857	56,911	143,962	-	-	170,107	9,925	180,032
K065	CITY OF BEATTYVILLE	45,568	-	50,726	23,016	119,310	-	-	188,169	32,696	220,865
K066	LESLIE CO PUBLIC LIBRARY	11,166	-	12,430	-	23,596	-	-	46,111	27,072	73,183
K067	LETCHER CO BD OF ED	279,127	-	310,725	-	589,852	-	-	1,152,637	11,620	1,164,257
K068	LEWIS CO BD OF ED	158,466	-	176,405	-	334,871	-	-	654,375	386,017	1,040,392
K069	LINCOLN CO PUBLIC LIBRARY	13,020	-	14,494	-	27,514	-	-	53,767	12,947	66,714
K070	LIVINGSTON CO CONSERV DIS	2,924	-	3,255	744	6,923	-	-	12,074	14,016	26,090
K071	CITY OF RUSSELLVILLE	147,672	-	164,389	101,130	413,191	-	-	609,803	45,863	655,666
K072	LYON CO BD OF EDUCATION	87,309	-	97,193	-	184,502	-	-	360,539	141,311	501,850
K073	PADUCAH BOARD OF ED	277,655	-	309,086	-	586,741	-	-	1,146,558	499,871	1,646,429
K074	MCCREARY CO WATER DIST	93,943	-	104,578	-	198,521	-	-	387,933	24,436	412,369
K075	CITY OF CALHOUN	13,899	-	15,472	-	29,371	-	-	57,393	7,997	65,390
K077	MAGOFFIN CO LIBRARY	2,846	-	3,169	1,706	7,721	-	-	11,754	5,027	16,781
K078	CITY OF LEBANON	125,483	-	139,688	101,952	367,123	-	-	518,175	138,856	657,031
K079	CITY OF BENTON	96,209	-	107,100	-	203,309	-	-	397,287	126,057	523,344
K080	MARTIN COUNTY LIBRARY	11,281	-	12,558	46,072	69,911	-	-	46,583	-	46,583
K081	MAYSVILLE UTILITY COMM	-	-	-	-	-	-	-	-	-	-
K082	CITY OF MULDRAGH	13,070	-	14,550	-	27,620	-	-	53,973	119,198	173,171
K083	CITY OF FRENCHBURG	18,226	-	20,290	-	38,516	-	-	75,265	25,681	100,946
K085	METCALFE HEALTH CARE CTN	126,363	-	140,668	295,550	562,581	-	-	521,809	20,213	542,022
K086	MONROE CO CONSERV DIST	4,237	-	4,717	-	8,954	-	-	17,498	800	18,298
K087	MONTGOMERY CO BD OF ED	384,325	-	427,831	43,831	855,987	-	-	1,587,047	88,905	1,675,952
K088	GATEWAY COMM SER ORGANIZ	404,344	-	450,117	378,608	1,233,069	-	-	1,669,716	607,344	2,277,060
K089	MUHLENBERG CO BD OF ED	506,694	-	564,053	-	1,070,747	-	-	2,092,363	141,219	2,233,582
K090	NELSON COUNTY BD OF ED	504,567	-	561,685	514,374	1,580,626	-	-	2,083,580	2,883	2,086,463
K091	CITY OF CARLISLE	56,955	-	63,403	16,415	136,773	-	-	235,194	39,848	275,042
K092	OHIO CO LIBRARY	22,301	-	24,826	-	47,127	-	-	92,092	25,730	117,822
K093	OLDHAM CO LIBRARY BD	52,288	-	58,207	-	110,495	-	-	215,921	60,350	276,271
K094	OWEN CO PUBLIC LIBRARY	15,802	-	17,591	27,779	61,172	-	-	65,255	-	65,255
K095	OWSLEY CO PUBLIC LIBRARY	3,743	-	4,167	-	7,910	-	-	15,457	3,608	19,065
K096	PENDLETON CO LIBRARY	16,614	-	18,495	16,141	51,250	-	-	68,607	43,029	111,636
K097	PERRY CO BD OF EDUCATION	406,267	-	452,257	-	858,524	-	-	1,677,654	191,749	1,869,403
K098	PIKEVILLE INDEPENDENT SCH	72,324	-	80,512	-	152,836	-	-	298,659	62,445	361,104
K099	CITY OF STANTON	16,478	-	18,343	73,945	108,766	-	-	68,043	31,353	99,396
K100	SOMERSET BD OF EDUCATION	131,154	-	146,001	264,176	541,331	-	-	541,593	115,950	657,543
K101	CITY OF MOUNT OLIVET	1,319	-	1,468	-	2,787	-	-	5,447	1,137	6,584
K102	ROCKCASTLE CONSERV DIST	3,673	-	4,089	15,380	23,142	-	-	15,167	1,904	17,071
K103	CITY OF MOREHEAD	108,434	-	120,709	82,335	311,478	-	-	447,771	54,127	501,898
K104	RUSSELL CO CONS DIST	1,278	-	1,423	8,963	11,664	-	-	5,279	-	5,279
K105	CITY OF GEORGETOWN	299,798	-	333,735	521,134	1,154,667	-	-	1,237,996	-	1,237,996
K106	CITY OF SHELBYVILLE	115,252	-	128,299	124,744	368,295	-	-	475,927	51,323	527,250
K107	FRANKLIN/SIMPSON PARKS BD	7,850	-	8,738	-	16,588	-	-	32,414	47,045	79,459
K108	CITY OF TAYLORSVILLE	63,305	-	70,471	45,388	179,164	-	-	261,415	71,527	332,942
K109	CAMPBELLSVLE MUN WTR&SEWR	120,017	-	133,603	52,083	305,703	-	-	495,604	202,351	697,955
K110	TODD COUNTY WATER DIST	25,537	-	28,428	-	53,965	-	-	105,454	6,045	111,499
K111	CITY OF CADIZ	54,517	-	60,688	-	115,205	-	-	225,123	107,552	332,675
K112	TRIMBLE CO LIBRARY	16,116	-	17,940	1,303	35,359	-	-	66,550	7,874	74,424
K113	UNION CO BD OF EDUCATION	237,291	-	264,153	94,463	595,907	-	-	979,879	128,265	1,108,144
K114	CITY OF BOWLING GREEN	959,809	-	1,068,461	2,699,172	4,727,442	-	-	3,963,473	-	3,963,473
K115	CITY OF SPRINGFIELD	41,601	-	46,311	5,914	93,826	-	-	171,791	129,628	301,419
K116	WAYNE CO BD OF ED	342,373	-	381,130	193,238	916,741	-	-	1,413,809	147,299	1,561,108
K117	WEBSTER CO PUBLIC LIBRARY	12,552	-	13,973	29,773	56,298	-	-	51,832	-	51,832
K118	WHITLEY CO BD OF ED	441,328	-	491,288	-	932,616	-	-	1,822,439	252,743	2,075,182
K119	WOLFE COUNTY LIBRARY	3,802	-	4,232	4,735	12,769	-	-	15,700	21,884	37,584
K120	CITY OF VERSAILLES	165,926	-	184,709	-	350,635	-	-	685,182	112,233	797,415
K137	KY MAGISTRATES/COMM ASSOC	15,529	-	17,287	6,822	39,638	-	-	64,127	9,600	73,727
K141	GRANT CO PLANNING COMM	2,994	-	3,333	-	6,327	-	-	12,364	6,500	18,864
K181	WESTERN LEWIS-RECTORVILLE	15,330	-	17,065	-	32,395	-	-	63,305	8,115	71,420
K200	CITY OF FERGUSON	-	-	-	-	-	-	-	-	-	-
K214	GREEN RIVER EDUC COOP	20,335	-	22,637	93,633	136,605	-	-	83,972	-	83,972
K219	NORTHERN KY WATER SER DIS	659,788	-	734,477	94,010	1,488,275	-	-	2,724,555	144,411	2,868,966
K237	KY CO JUDGE/EX ASSOC	14,919	-	16,607	3,518	35,044	-	-	61,606	1,987	63,593
K256	JEFFERSONTOWN FIRE DIST	14,601	-	16,254	123,684	154,539	-	-	60,295	-	60,295
K314	KY LEGAL AID	147,683	-	164,401	-	312,084	-	-	609,849	271,060	880,909
K315	MT WASHINGTON FIRE P DIST	4,376	-	4,871	592	9,839	-	-	18,070	-	18,070
K319	CITY OF SILVER GROVE	9,746	-	10,849	7,046	27,641	-	-	40,245	34,427	74,672
K337	KY COUNCIL OF ADD'S	7,678	-	8,547	61,324	77,549	-	-	31,706	-	31,706
K356	ST MATTHEWS FIRE DIST.	4,985	-	5,549	2,612	13,146	-	-	20,583	2,939	23,522
K414	CITY OF SMITHS GROVE	1,166	-	1,298	24,717	27,181	-	-	4,814	-	4,814



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
K419	ALEXANDRIA FIRE DISTRICT	-	-	-	-	-	-	-	-	51,227	51,227
K459	CITY OF LAKESIDE PARK	5,339	-	5,943	9,002	20,284	-	-	22,046	6,194	28,240
K519	CITY OF MELBOURNE	2,339	-	2,604	-	4,943	-	-	9,659	1,489	11,148
K559	CITY OF TAYLOR MILL	30,383	-	33,823	4,347	68,553	-	-	125,466	35,832	161,298
K614	WARREN CO PUBLIC LIBRARY	86,675	-	96,487	-	183,162	-	-	357,918	355,656	713,574
K619	CAMPBELL CO CONS DISPATCH	110,310	-	122,797	119,913	353,020	-	-	455,518	129,039	584,557
K656	MCMAHAN FIRE PRO DIST 14	-	-	-	-	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	62,792	-	69,901	7,407	140,100	-	-	259,297	86,833	346,130
K719	CENTRAL CAMPBELL CO FIRE	2,614	-	2,910	4,949	10,473	-	-	10,795	-	10,795
K759	LAKESIDE/CRESTVIEWHLS POL	6,040	-	6,723	34,486	47,249	-	-	24,941	-	24,941
K856	HIGHVIEW FIRE DISTRICT	-	-	-	-	-	-	-	-	69,712	69,712
K859	CITY OF FORT MITCHELL	49,669	-	55,291	38,701	143,661	-	-	205,104	14,306	219,410
K956	CITY OF MEADOW VALE	-	-	-	-	-	-	-	-	-	-
K959	HOUSING AUTH OF COVINGTON	107,218	-	119,355	47,376	273,949	-	-	442,751	-	442,751
L001	ADAIR CO AMBULANCE SER	-	-	-	-	-	-	-	-	-	-
L002	ALLEN CO CONSERVATION DIS	2,717	-	3,025	-	5,742	-	-	11,221	37,074	48,295
L003	ANDERSON PUBLIC LIBRARY	28,926	-	32,201	1,112	62,239	-	-	119,448	31,898	151,346
L004	CITY OF BARLOW	2,446	-	2,723	298	5,467	-	-	10,101	588	10,689
L005	CITY OF GLASGOW	246,633	-	274,552	58,800	579,985	-	-	1,018,456	10,679	1,029,135
L006	BATH CO WATER DISTRICT	21,796	-	24,263	58,898	104,957	-	-	90,005	30,173	120,178
L007	BELL CO COURT CLERK	17,051	-	18,981	-	36,032	-	-	70,412	20,984	91,396
L008	BOONE CO BD OF ED	1,983,549	-	2,208,090	-	4,191,639	-	-	8,190,942	1,600,734	9,791,676
L009	CITY OF PARIS	200,516	-	223,214	-	423,730	-	-	828,017	2,432,325	3,260,342
L010	FIVCO AREA DEVELOPMT DIST	61,566	-	68,535	-	130,101	-	-	254,231	262,565	516,796
L011	DANVILLE BOYLE CO REC	-	-	-	-	-	-	-	-	-	-
L012	BRACKEN COUNTY PUB LIBRAR	7,883	-	8,775	-	16,658	-	-	32,551	5,422	37,973
L013	BREATHITT CO PUBLIC LIB	15,682	-	17,458	62,113	95,253	-	-	64,760	1,210	65,970
L014	BRECKINRIDGE CO CLERK OFF	21,497	-	23,931	10,698	56,126	-	-	88,771	5,595	94,366
L015	CITY OF MT WASHINGTON	157,274	-	175,078	-	332,352	-	-	649,454	165,909	815,363
L016	BUTLER CO AMBULANCE SVC	41,954	-	46,703	-	88,657	-	-	173,246	82,140	255,386
L017	CALDWELL COUNTY EMS	-	-	-	-	-	-	-	-	-	-
L018	MURRAY PUBLIC SCHOOLS	312,528	-	347,907	202,471	862,906	-	-	1,290,567	70,001	1,360,568
L020	BALLARD/CARLISLE/LIV PB L	-	-	-	-	-	-	-	-	-	-
L021	CITY OF CARROLLTON	103,449	-	115,160	44,912	263,521	-	-	427,187	28,432	455,619
L022	NORTHEAST KY CAA	211,127	-	235,027	-	446,154	-	-	871,835	86,462	958,297
L023	CITY OF LIBERTY	60,204	-	67,019	-	127,223	-	-	248,609	53,465	302,074
L024	HOPKINSVLE CHRIST LIBRARY	19,558	-	21,772	-	41,330	-	-	80,765	77,889	158,654
L025	CITY OF WINCHESTER	199,971	-	222,609	330,828	753,408	-	-	825,770	-	825,770
L026	DANIEL BOONE COMM AGENCY	259,762	-	289,168	73,427	622,357	-	-	1,072,673	48,794	1,121,467
L027	CITY OF ALBANY	76,683	-	85,364	17,410	179,457	-	-	316,660	122,806	439,466
L028	CRITTENDEN/LIV CO WAT DIS	28,564	-	31,798	-	60,362	-	-	117,955	67,847	185,802
L029	CUMBERLAND CO SOIL & WAT	2,171	-	2,417	-	4,588	-	-	8,966	1,698	10,664
L031	EDMONSON CO AMBULANCE DIS	30,256	-	33,681	108,690	172,627	-	-	124,941	-	124,941
L032	SANDY HOOK WATER DISTRICT	12,841	-	14,295	3,797	30,933	-	-	53,028	52,537	105,565
L033	CITY OF IRVINE	36,956	-	41,140	-	78,096	-	-	152,609	58,131	210,740
L035	CITY OF FLEMINGSBURG	45,400	-	50,539	29,035	124,974	-	-	187,476	-	187,476
L036	FLOYD CO LIBRARY	26,864	-	29,905	-	56,769	-	-	110,931	72,907	183,838
L038	FULTON CO LIBRARY	7,141	-	7,949	-	15,090	-	-	29,489	24,303	53,792
L039	CITY OF WARSAW	17,051	-	18,981	-	36,032	-	-	70,412	66,744	137,156
L041	GRANT CO PUBLIC LIBRARY	24,489	-	27,262	50,822	102,573	-	-	101,127	12,930	114,057
L042	MAYFIELD CITY SCHOOLS	225,593	-	251,131	-	476,724	-	-	931,574	440,981	1,372,555
L043	LEITCHFIELD UTILITY COMM	98,900	-	110,096	86,498	295,494	-	-	408,402	19,030	427,432
L044	GREEN CO AMBULANCE SVC	23,117	-	25,734	12,860	61,711	-	-	95,460	73,618	169,078
L045	RACELAND BOARD OF EDUC	72,143	-	80,310	-	152,453	-	-	297,912	118,965	416,877
L046	HANCOCK CO PUBLIC LIBRARY	17,756	-	19,766	1,465	38,987	-	-	73,322	7,373	80,695
L047	WEST POINT INDEPENDENT SC	-	-	-	-	-	-	-	-	-	-
L049	CYNTHIANA/HARRISON LIBRAR	13,686	-	15,236	3,928	32,850	-	-	56,517	17,594	74,111
L050	CITY OF MUNFORDVILLE	7,115	-	7,921	-	15,036	-	-	29,382	61,968	91,350
L051	HENDERSON CO WATER DIST	31,335	-	34,883	11,089	77,307	-	-	129,397	7,765	137,162
L052	CITY OF EMINENCE	20,798	-	23,152	12,159	56,109	-	-	85,884	20,499	106,383
L054	DAWSON SPRINGS PUBLIC SCH	67,886	-	75,571	228,640	372,097	-	-	280,330	-	280,330
L057	CITY OF NICHOLASVILLE	474,219	-	527,901	598,447	1,600,567	-	-	1,958,258	-	1,958,258
L058	PAINTSVILLE BD OF ED	58,655	-	65,294	20,900	144,849	-	-	242,210	72,930	315,140
L060	KNOTT CO SOIL CONV DIST	2,300	-	2,561	212	5,073	-	-	9,499	476	9,975
L061	CITY OF BARBOURVILLE	52,425	-	58,359	6,771	117,555	-	-	216,485	8,577	225,062
L062	CITY OF HODGENVILLE	85,669	-	95,367	104,844	285,880	-	-	353,766	-	353,766
L063	LAUREL CO PUBLIC LIB DIST	62,062	-	69,087	23,112	154,261	-	-	256,280	15,647	271,927
L064	LOUISA WATER & SEWER COMM	34,257	-	38,135	12,550	84,942	-	-	141,464	19,984	161,448
L065	LEE CO PUBLIC LIBRARY	7,412	-	8,251	110	15,773	-	-	30,609	7,613	38,222



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		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	
					Total Deferred Outflow of Resources	Total Deferred Inflow of Resources					
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
L066	CITY OF HYDEN	6,049	-	6,734	-	12,783	-	-	24,979	25,649	50,628
L067	LETCHER COUNTY CONS DIST	3,282	-	3,653	280	7,215	-	-	13,552	1,240	14,792
L068	HOUSING AUTH OF VANCEBURG	4,761	-	5,300	-	10,061	-	-	19,662	12,488	32,150
L069	STANFORD WATER COMMISSION	44,409	-	49,436	121,938	215,783	-	-	183,385	16,604	199,989
L070	KY WESTERN WATERLAND	-	-	-	-	-	-	-	-	-	-
L071	RUSSELLVILLE CITY SCHOOLS	113,245	-	126,065	277,201	516,511	-	-	467,638	7,481	475,119
L072	CITY OF EDDYVILLE	31,846	-	35,451	137,413	204,710	-	-	131,507	16,636	148,143
L073	CITY OF PADUCAH	588,942	-	655,611	23,249	1,267,802	-	-	2,431,998	131,444	2,563,442
L074	HOUSING AUTH MCREARY CO	11,159	-	12,422	31,981	55,562	-	-	46,081	1,050	47,131
L075	CITY OF LIVERMORE	11,266	-	12,541	-	23,807	-	-	46,522	88,328	134,850
L076	BEREA BD OF ED	89,431	-	99,555	-	188,986	-	-	369,299	125,006	494,305
L077	CITY OF SALYERSVILLE	35,552	-	39,577	-	75,129	-	-	146,812	201,411	348,223
L078	MARION FREE PUBLIC LIBRAR	15,234	-	16,959	-	32,193	-	-	62,908	11,199	74,107
L079	MARSHALL CO SOIL & WATER	2,461	-	2,740	44	5,245	-	-	10,162	16	10,178
L080	MARTIN CO CONSERV DIST	838	-	932	-	1,770	-	-	3,459	5,308	8,767
L082	MEADE CO BD OF ED	429,660	-	478,299	-	907,959	-	-	1,774,256	403,162	2,177,418
L083	MENIFEE CO PUBLIC LIBRARY	4,769	-	5,309	12,079	22,157	-	-	19,692	-	19,692
L084	BURGIN INDEPENDENT SCH	27,804	-	30,952	-	58,756	-	-	114,817	91,437	206,254
L085	METCALFE CO PUBLIC LIB	9,080	-	10,108	-	19,188	-	-	37,495	11,943	49,438
L086	CITY OF TOMPKINSVILLE	61,802	-	68,798	47,600	178,200	-	-	255,206	-	255,206
L087	MONTGOMERY CO SAN DIST #2	6,562	-	7,305	5,583	19,450	-	-	27,097	1,153	28,250
L088	MORGAN COUNTY LIBRARY	9,038	-	10,061	-	19,099	-	-	37,320	8,486	45,806
L090	CITY OF NEW HAVEN	6,211	-	6,914	3,098	16,223	-	-	25,649	4,554	30,203
L091	NICHOLAS COUNTY LIBRARY	5,136	-	5,717	64,261	75,114	-	-	21,208	-	21,208
L092	OHIO CO WATER DIST	77,694	-	86,490	211,380	375,564	-	-	320,834	5,341	326,175
L093	LAGRANGE UTILITY COMM	46,841	-	52,143	370	99,354	-	-	193,425	31,309	224,734
L096	PENDLETON COUNTY WATER	21,488	-	23,920	36,209	81,617	-	-	88,733	-	88,733
L099	POWELLS VALLEY WATER DIST	15,500	-	17,254	13,745	46,499	-	-	64,005	14,853	78,858
L100	SCIENCE HILL BD OF ED	37,971	-	42,269	24,761	105,001	-	-	156,799	106,752	263,551
L102	CITY OF MOUNT VERNON	80,836	-	89,987	3,089	173,912	-	-	333,808	127,138	460,946
L103	MOREHEAD UTILITY PLANT BD	171,228	-	190,611	-	361,839	-	-	707,076	251,361	958,437
L104	LAKE CUMBERLAND ADD	150,627	-	167,679	-	318,306	-	-	622,007	274,166	896,173
L105	GEORGETOWN/SCOTT CO PARKS	54,865	-	61,076	-	115,941	-	-	226,563	66,116	292,679
L106	TRIPLE S PLANNING & ZONIN	11,238	-	12,511	-	23,749	-	-	46,408	6,931	53,339
L107	CITY OF FRANKLIN	153,487	-	170,862	-	324,349	-	-	633,815	115,827	749,642
L108	SPENCER CO FIRE DIST	8,571	-	9,541	46,719	64,831	-	-	35,393	-	35,393
L109	CAMPBELLSVILLE CITY SCHOO	115,029	-	128,050	153,284	396,363	-	-	475,005	61,389	536,394
L110	CITY OF ELKTON	48,202	-	53,659	-	101,861	-	-	199,047	6,213	205,260
L111	HOUSING AUTH OF CADIZ	8,407	-	9,358	14,241	32,006	-	-	34,715	3,828	38,543
L112	CITY OF BEDFORD	7,385	-	8,221	3,532	19,138	-	-	30,494	13,621	44,115
L113	UNION CO PLANNING COMM	3,898	-	4,339	-	8,237	-	-	16,097	4,720	20,817
L114	WARREN COUNTY BD OF ED	1,432,960	-	1,595,174	1,948,398	4,976,532	-	-	5,917,320	-	5,917,320
L115	WASHINGTON CO SCHOOLS	165,303	-	184,015	43,318	392,636	-	-	682,607	220,272	902,879
L118	CORBIN BD OF ED	214,554	-	238,842	57,672	511,068	-	-	885,989	163,847	1,049,836
L119	CITY OF CAMPTON	26,070	-	29,022	29,248	84,340	-	-	107,656	11,900	119,556
L120	FALLING SPRINGS ARTS	33,894	-	37,731	2,387	74,012	-	-	139,963	11,317	151,280
L141	CORINTH WATER DISTRICT	6,494	-	7,229	9,082	22,805	-	-	26,815	950	27,765
L156	CITY OF LYNDON	12,137	-	13,511	-	25,648	-	-	50,118	78,466	128,584
L159	ELSMERE FIRE PROTECTION	3,811	-	4,243	4,922	12,976	-	-	15,739	-	15,739
L256	CITY OF HURSTBOURNE	9,325	-	10,381	-	19,706	-	-	38,508	6,210	44,718
L259	KY CRIME PREVENT COALITIO	-	-	-	-	-	-	-	-	-	-
L356	EASTWOOD FIRE PROT DIST	-	-	-	-	-	-	-	-	-	-
L456	HARRODS CREEK FIRE DIST	-	-	-	-	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	30,688	-	34,162	139,207	204,057	-	-	126,723	-	126,723
L756	PLEASURE RIDGE PARK FIRE	28,090	-	31,270	134,090	193,450	-	-	115,997	-	115,997
L959	NORTHERN KY CONV CTR CORP	93,010	-	103,539	42,989	239,538	-	-	384,078	-	384,078
M001	COLUMBIA/ADAIR UTILITIES	65,133	-	72,507	71,949	209,589	-	-	268,964	48,927	317,891
M003	LAWBG-ANDERSON PLAN COMM	1,179	-	1,312	-	2,491	-	-	4,868	1,822	6,690
M005	GLASGOW WATER COMPANY	161,447	-	179,723	-	341,170	-	-	666,686	127,001	793,687
M006	GATEWAY AREA DEV DISTRICT	100,230	-	111,576	429,917	641,723	-	-	413,894	-	413,894
M007	MIDDLESBORO CITY SCHOOL	108,803	-	121,119	87,204	317,126	-	-	449,295	105,005	554,300
M008	WALTON/VERONA BD OF ED	166,157	-	184,966	113,490	464,613	-	-	686,134	60,713	746,847
M009	PARIS BOURBON CO LIBRARY	26,155	-	29,116	25,236	80,507	-	-	108,006	-	108,006
M010	BOYD CO BD OF ED	353,504	-	393,522	-	747,026	-	-	1,459,775	2,254,124	3,713,899
M011	BOYLE COUNTY BD OF EDUC	214,294	-	238,553	314,411	767,258	-	-	884,915	-	884,915
M012	EAST PENDLETON WATER DIST	19,865	-	22,113	-	41,978	-	-	82,029	49,211	131,240
M013	BREATHITT CO SOIL CONSERV	1,845	-	2,054	4,657	8,556	-	-	7,618	831	8,449
M014	CITY OF HARDINSBURG	18,481	-	20,573	23,911	62,965	-	-	76,316	24,089	100,405
M015	BULLITT CO FISCAL COURT	483,932	-	538,714	372,566	1,395,212	-	-	1,998,366	-	1,998,366



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
M017	CITY OF FREDONIA	2,437	-	2,713	7,212	12,362	-	-	10,063	-	10,063
M018	CALLOWAY CO PUBLIC LIBRAR	22,953	-	25,551	6,706	55,210	-	-	94,782	2,393	97,175
M019	CAMPBELL CO COURTHOUSE	5,708	-	6,354	3,215	15,277	-	-	23,570	-	23,570
M020	CITY OF BARDWELL	30,896	-	34,394	30,911	96,201	-	-	127,584	1,059	128,643
M021	CARROLL CO WATER DISTRICT	36,997	-	41,185	12,792	90,974	-	-	152,776	19,611	172,387
M022	CITY OF OLIVE HILL	49,715	-	55,343	85,350	190,408	-	-	205,294	52,952	258,246
M023	E CASEY CO WATER DISTRICT	18,806	-	20,934	19,072	58,812	-	-	77,657	2,100	79,757
M024	CHRISTIAN CO BD OF ED	914,667	-	1,018,209	195,438	2,128,314	-	-	3,777,063	214,991	3,992,054
M025	WINCHESTER MUNICIPAL UTIL	226,425	-	252,057	487,668	966,150	-	-	935,010	115,323	1,050,333
M026	CLAY COUNTY 911 BOARD	14,828	-	16,507	-	31,335	-	-	61,232	44,597	105,829
M027	HOUSING AUTH OF ALBANY	7,244	-	8,065	-	15,309	-	-	29,915	46,506	76,421
M029	CUMBERLAND CO FISCAL CT	67,891	-	75,577	15,256	158,724	-	-	280,353	66,231	346,584
M030	DAVIESS CO BD OF EDUC	1,155,799	-	1,286,638	915,522	3,357,959	-	-	4,772,803	1,010,540	5,783,343
M031	EDMONSON CO CONSERV DIST	1,828	-	2,035	384	4,247	-	-	7,549	464	8,013
M033	IRVINE MUNICIPAL UTILITY	45,983	-	51,188	30,797	127,968	-	-	189,883	27,124	217,007
M034	FAYETTE CO BD EDUCATION	5,025,371	-	5,594,252	1,150,263	11,769,886	-	-	20,751,961	-	20,751,961
M035	FLEMING COUNTY LIBRARY	12,646	-	14,077	63,818	90,541	-	-	52,221	-	52,221
M037	FRANKLIN CO BD OF ED	725,742	-	807,898	62,420	1,596,060	-	-	2,996,909	161,502	3,158,411
M038	HICKMAN/FULTON RIV PRT AU	26,515	-	29,516	36,359	92,390	-	-	109,492	10,071	119,563
M039	GALLATIN CO WATER DIS	16,002	-	17,813	-	33,815	-	-	66,077	15,003	81,080
M040	GARRARD CO PUBLIC LIBRARY	15,391	-	17,133	26,471	58,995	-	-	63,556	-	63,556
M041	GRANT CO BD OF ED	384,277	-	427,778	385,426	1,197,481	-	-	1,586,849	430,614	2,017,463
M042	CITY OF MAYFIELD	66,404	-	73,922	6,338	146,664	-	-	274,213	71,138	345,351
M043	CITY OF CANEYVILLE	5,673	-	6,315	15,553	27,541	-	-	23,425	4,753	28,178
M044	GREEN/TAYLOR WATER DIST	30,437	-	33,882	63,463	127,782	-	-	125,687	-	125,687
M045	CITY OF FLATWOODS	85,064	-	94,694	53,439	233,197	-	-	351,268	894	352,162
M046	CITY OF LEWISPORT	44,049	-	49,036	-	93,085	-	-	181,900	9,931	191,831
M047	HARDIN CO PUBLIC LIBRARY	16,151	-	17,979	-	34,130	-	-	66,694	117,645	184,339
M048	CITY OF BENHAM	14,657	-	16,316	53,367	84,340	-	-	60,524	-	60,524
M049	HARRISON CO CONSERVA DIST	4,186	-	4,660	-	8,846	-	-	17,285	4,049	21,334
M050	HART CO CONSERVATION DIST	2,911	-	3,241	-	6,152	-	-	12,021	2,254	14,275
M051	HENDERSON CO BD OF ED	677,979	-	754,728	248,566	1,681,273	-	-	2,799,675	237,473	3,037,148
M052	HENRY CO LIBRARY	14,173	-	15,778	14,026	43,977	-	-	58,528	-	58,528
M054	CITY OF DAWSON SPRINGS	39,563	-	44,042	84,531	168,136	-	-	163,373	31,038	194,411
M056	JEFF CO MED CTR STM & CHL	84,889	-	94,499	126,480	305,868	-	-	350,544	27,316	377,860
M057	NICH-VLE/JESS CO PK & REC	26,858	-	29,898	26,934	83,690	-	-	110,909	77,371	188,280
M058	CITY OF PAINTSVILLE	198,062	-	220,483	48,067	466,612	-	-	817,885	20,499	838,384
M059	KENTON COUNTY FISCAL CT	795,825	-	885,914	760,965	2,442,704	-	-	3,286,312	-	3,286,312
M060	CITY OF HINDMAN	3,112	-	3,464	3,904	10,480	-	-	12,851	14,181	27,032
M061	KNOX CO E M S	85,127	-	94,764	-	179,891	-	-	351,527	126,304	477,831
M062	LARUE CO WATER DIST #1	11,255	-	12,529	1,369	25,153	-	-	46,477	23,729	70,206
M064	HOUSING AUTH/ LAWRENCE CO	9,700	-	10,798	-	20,498	-	-	40,055	26,027	66,082
M065	LEE CO SOIL CONSERV DIST	-	-	-	-	-	-	-	-	15,358	15,358
M067	JENKINS BD OF ED	48,189	-	53,644	119,071	220,904	-	-	198,994	-	198,994
M068	CITY OF VANCEBURG	22,475	-	25,019	15,220	62,714	-	-	92,809	24,476	117,285
M069	CITY OF STANFORD	11,657	-	12,977	3,877	28,511	-	-	48,137	-	48,137
M070	LEDBETTER WATER DISTRICT	14,710	-	16,375	-	31,085	-	-	60,745	51,447	112,192
M073	W MCCracken CO WATER DIST	-	-	-	-	-	-	-	-	-	-
M075	CITY OF SACRAMENTO	10,296	-	11,461	-	21,757	-	-	42,515	24,285	66,800
M076	CITY OF RICHMOND	429,190	-	477,775	420,855	1,327,820	-	-	1,772,313	95,726	1,868,039
M077	MAGOFFIN CO COURT CLERK	9,445	-	10,514	-	19,959	-	-	39,004	59,419	98,423
M078	LEBANON WATER WORKS	72,260	-	80,440	190,459	343,159	-	-	298,392	-	298,392
M079	MARSHALL CO REF DISP DIST	34,577	-	38,491	-	73,068	-	-	142,782	97,883	240,665
M080	MARTIN CO HOUSING AUTH	-	-	-	-	-	-	-	-	-	-
M081	CITY OF MAYSVILLE	220,766	-	245,757	280,622	747,145	-	-	911,638	121,257	1,032,895
M082	CITY OF BRANDENBURG	32,365	-	36,028	10,985	79,378	-	-	133,648	-	133,648
M084	MERCER CO BOARD OF ED	253,798	-	282,529	-	536,327	-	-	1,048,044	127,522	1,175,566
M085	CITY OF EDMONTON	52,521	-	58,466	-	110,987	-	-	216,881	47,086	263,967
M087	MT STERL/MONTGOMERY LIB	27,035	-	30,096	25,495	82,626	-	-	111,640	3,896	115,536
M088	MORGAN CO CONSERVAT DIST	2,395	-	2,666	1,090	6,151	-	-	9,888	1,104	10,992
M090	BARDSTOWN BD OF ED	346,409	-	385,624	-	732,033	-	-	1,430,477	107,574	1,538,051
M091	NICHOLAS CO WATER DIST	9,820	-	10,931	29,488	50,239	-	-	40,550	-	40,550
M092	CITY OF BEAVER DAM	53,336	-	59,374	-	112,710	-	-	220,248	72,447	292,695
M093	OLDHAM CO WATER DIST	103,239	-	114,926	11,138	229,303	-	-	426,319	2,363	428,682
M096	CITY OF FALMOUTH	54,935	-	61,154	169,934	286,023	-	-	226,853	124,696	351,549
M097	E KY CONCEN EMPLOY PRO	104,831	-	116,698	314,633	536,162	-	-	432,893	308,766	741,659
M098	PIKE CO HOUSING AUTHORITY	16,511	-	18,380	15,759	50,650	-	-	68,180	34,272	102,452
M099	BEECH FORK WATER COMM	18,972	-	21,119	-	40,091	-	-	78,342	46,063	124,405
M100	PULASKI CO BD OF ED	768,270	-	855,240	-	1,623,510	-	-	3,172,524	565,258	3,737,782



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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
					(17)	(18)					(22)	(23)	
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)		
M104	RUSSELL CO PUBLIC LIBRARY	19,363	-	21,555	6,515	47,433	-	-	79,957	18,699	98,656		
M105	SCOTT COUNTY LIBRARY	73,737	-	82,085	82,331	238,153	-	-	304,494	-	304,494		
M106	SHELBY CO BD OF ED	669,339	-	745,109	363,154	1,777,602	-	-	2,763,993	485,203	3,249,196		
M107	FRANKLIN ELECTRIC PLNT BD	111,385	-	123,995	71,938	307,318	-	-	459,960	-	459,960		
M108	SPENCER CO PUBLIC LIB	13,624	-	15,166	-	28,790	-	-	56,258	32,000	88,258		
M109	CITY OF CAMPBELLSVILLE	135,104	-	150,398	-	285,502	-	-	557,903	224,822	782,725		
M110	CITY OF GUTHRIE	41,183	-	45,845	-	87,028	-	-	170,061	19,719	189,780		
M111	TRIGG CO CONS DISTRICT	2,564	-	2,855	-	5,419	-	-	10,589	2,467	13,056		
M112	CITY OF MILTON	18,783	-	20,910	-	39,693	-	-	77,565	20,528	98,093		
M113	CITY OF STURGIS	33,730	-	37,548	93,141	164,419	-	-	139,285	161,957	301,242		
M115	WASHINGTON CO LIBRARY BD	10,405	-	11,582	26,816	48,803	-	-	42,965	17,344	60,309		
M116	WAYNE CO PUBLIC LIBRARY	12,509	-	13,925	-	26,434	-	-	51,657	28,962	80,619		
M117	WEBSTER CO BD OF ED	209,775	-	233,521	2,456	445,752	-	-	866,251	114,365	980,616		
M118	WHITLEY CO FISCAL COURT	292,859	-	326,012	-	618,871	-	-	1,209,345	836,479	2,045,824		
M119	WOLFE CO FISCAL COURT	84,874	-	94,482	-	179,356	-	-	350,483	65,700	416,183		
M120	WOODFORD COUNTY LIBRARY	31,745	-	35,338	-	67,083	-	-	131,088	54,425	185,513		
M215	SHEPHER/BULLIT CO TOURIST	40,624	-	45,222	47,849	133,695	-	-	167,753	634	168,387		
M315	CITY OF PIONEER VILLAGE	2,941	-	3,273	-	6,214	-	-	12,143	2,950	15,093		
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-	-	-	-	-		
M415	BULLITT CO SANITATION DIS	-	-	-	-	-	-	-	-	-	-		
N001	ADAIR CO CONSERVATION DIS	7,532	-	8,385	5,455	21,372	-	-	31,104	14,377	45,481		
N006	HOUSING AUTH OWINGSVILLE	398	-	444	-	842	-	-	1,645	41,078	42,723		
N007	PINEVILLE BD OF EDUCATION	45,581	-	50,740	86,111	182,432	-	-	188,222	29,986	218,208		
N008	CITY OF FLORENCE	387,946	-	431,863	572,408	1,392,217	-	-	1,602,001	121,287	1,723,288		
N009	CITY OF MILLERSBURG	2,813	-	3,132	-	5,945	-	-	11,617	21,139	32,756		
N010	BOYD CO PUBLIC LIBRARY	45,381	-	50,519	77,062	172,962	-	-	187,400	21,683	209,083		
N011	CITY OF PERRYVILLE	1,570	-	1,748	-	3,318	-	-	6,483	3,741	10,224		
N012	CITY OF BROOKSVILLE	16,426	-	18,285	30,160	64,871	-	-	67,830	-	67,830		
N013	MIDDLE KY COMM ACT PART	155,808	-	173,445	143,875	473,128	-	-	643,398	99,426	742,824		
N014	CITY OF IRVINGTON	13,675	-	15,223	33,342	62,240	-	-	56,471	-	56,471		
N015	BULLITT CO CONSERVAT DIST	2,324	-	2,588	2,466	7,378	-	-	9,599	628	10,227		
N017	PRINCETON ELECTRIC PL BD	87,335	-	97,222	-	184,557	-	-	360,645	188,572	549,217		
N018	MURRAY/CALLOWAY CO AIRPRT	2,990	-	3,329	-	6,319	-	-	12,349	2,323	14,672		
N020	CARLISLE CO SANIT DIST 1	5,283	-	5,882	-	11,165	-	-	21,818	5,302	27,120		
N021	CARROLLTON UTILITIES COMM	113,169	-	125,980	5,573	244,722	-	-	467,326	74,815	542,141		
N022	CITY OF GRAYSON	18,313	-	20,386	-	38,699	-	-	75,623	57,399	133,022		
N025	EAST CLARK CO WATER DIST	26,115	-	29,071	45,413	100,599	-	-	107,839	-	107,839		
N029	CUMBERLAND CO PUBLIC LIB	7,492	-	8,340	9,558	25,390	-	-	30,936	1,900	32,836		
N033	ESTILL CO WATER DIST NO 1	22,903	-	25,495	-	48,398	-	-	94,576	42,643	137,219		
N035	HOUSING AUTH FLEMINGSBURG	221	-	246	59	526	-	-	914	72,916	73,830		
N036	PRESTONSBURG CITY UTIL	163,958	-	182,518	142,406	488,882	-	-	677,054	141,333	818,387		
N037	FRANKFORT INDEP SCHOOLS	87,201	-	97,072	43,606	227,879	-	-	360,089	69,833	429,922		
N038	HOUSING AUTH OF HICKMAN	11,696	-	13,020	-	24,716	-	-	48,297	7,426	55,723		
N041	BULLOCK PEN WATER DIST	47,388	-	52,753	-	100,141	-	-	195,688	108,690	304,378		
N042	PURCHASE AREA DEV DIST	161,299	-	179,559	169,839	510,697	-	-	666,076	-	666,076		
N043	GRAYSON CO LIBRARY	13,319	-	14,827	-	28,146	-	-	55,001	110,723	165,724		
N044	HOUSING AUTH OF GREENSBUR	-	-	-	-	-	-	-	-	-	-		
N045	KENTUCKY ED DEV CORP	45,546	-	50,701	69,007	165,254	-	-	188,078	111,095	299,173		
N047	ELIZABETHTOWN BD OF EDUC	171,243	-	190,628	-	361,871	-	-	707,137	373,570	1,080,707		
N049	CYNTHIANA HARRISON CO JPC	5,746	-	6,397	-	12,143	-	-	23,730	8,064	31,794		
N050	CITY OF HORSE CAVE	17,734	-	19,741	21,947	59,422	-	-	73,231	69,625	142,856		
N051	CITY OF HENDERSON	522,010	-	581,102	130,554	1,233,666	-	-	2,155,607	126,183	2,281,790		
N052	CITY OF NEW CASTLE	11,650	-	12,969	39,892	64,511	-	-	48,107	-	48,107		
N054	CITY OF MADISONVILLE	642,390	-	715,110	-	1,357,500	-	-	2,652,711	209,125	2,861,836		
N057	NICHOLASVILLE HOUSING AUT	3,402	-	3,787	-	7,189	-	-	14,047	5,827	19,874		
N058	JOHNSON CO LIBRARY	20,833	-	23,191	22,980	67,004	-	-	86,029	35,439	121,468		
N060	KNOTT CO WATER & SEWER	50,704	-	56,443	61,777	168,924	-	-	209,377	-	209,377		
N061	KNOX CO SOIL CONSERV DIS	2,217	-	2,468	-	4,685	-	-	9,157	16,097	25,254		
N063	CUMBERLAND VAL AREA DEV	73,835	-	82,193	37,247	193,275	-	-	304,898	-	304,898		
N065	THREE FORKS REG JAIL	68,773	-	76,558	-	145,331	-	-	283,994	366,332	650,326		
N067	HOUSING ORIENTED MINISTRI	27,585	-	30,708	39,110	97,403	-	-	113,910	3,844	117,754		
N068	GAR,QUI,KY-O-HTS WTR DIST	15,603	-	17,369	7,080	40,052	-	-	64,432	623	65,055		
N069	CITY OF CRAB ORCHARD	2,752	-	3,064	-	5,816	-	-	11,366	5,002	16,368		
N071	CITY OF AUBURN	30,083	-	33,488	101,125	164,696	-	-	124,225	2,235	126,460		
N072	LYON CO AMBULANCE SERVICE	42,823	-	47,670	-	90,493	-	-	176,834	43,666	220,500		
N075	CITY OF ISLAND	6,693	-	7,450	5,501	19,644	-	-	27,638	75,646	103,284		
N076	MADISON CO EMS	5,907	-	6,576	638	13,121	-	-	24,392	5,005	29,397		
N077	MAGOFFIN CO WATER DIST	19,477	-	21,682	-	41,159	-	-	80,429	61,940	142,369		
N078	CENTRAL KY COMM ACTION	482,788	-	537,440	176,485	1,196,713	-	-	1,993,643	292,726	2,286,369		



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
					(17)	(18)					(22)	(23)	
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)		
N079	BENTON ELECTRIC SYSTEM	61,697	-	68,681	24,446	154,824	-	-	254,772	55,447	310,219		
N080	MARTIN CO WATER DISTRICT	-	-	-	-	-	-	-	-	-	-		
N081	BUFFALO TRACE AR DEV DIST	113,719	-	126,592	194,811	435,122	-	-	469,596	18,864	488,460		
N082	MEADE CO WATER DISTRICT	32,990	-	36,725	43,047	112,762	-	-	136,230	-	136,230		
N084	MERCER CO PUBLIC LIBRARY	22,445	-	24,986	-	47,431	-	-	92,687	107,049	199,736		
N085	METCALFE CO CONSERV DIST	2,136	-	2,378	-	4,514	-	-	8,821	2,276	11,097		
N087	CITY OF MT STERLING	45,776	-	50,958	-	96,734	-	-	189,030	477,640	666,670		
N088	MORGAN CO AMBULANCE SERV	39,449	-	43,914	178,787	262,150	-	-	162,901	-	162,901		
N089	MUHLENBERG CO WATER DIST	57,348	-	63,840	47,533	168,721	-	-	236,817	-	236,817		
N090	BARDSTOWN-NELSON CO TOURI	17,433	-	19,407	58,263	95,103	-	-	71,989	28,256	100,245		
N092	CITY OF HARTFORD	56,004	-	62,343	1,581	119,928	-	-	231,263	30,171	261,434		
N093	CITY OF LAGRANGE	64,187	-	71,453	188,863	324,503	-	-	265,056	24,274	289,330		
N094	CITY OF OWENTON	4,748	-	5,286	5,749	15,783	-	-	19,608	6,297	25,905		
N097	KY VALLEY ED COOPERATIVE	7,023	-	7,818	58	14,899	-	-	29,001	12,500	41,501		
N098	PIKE CO LIBRARY DISTRICT	54,408	-	60,567	-	114,975	-	-	224,674	51,382	276,056		
N099	CITY OF CLAY CITY	11,353	-	12,638	-	23,991	-	-	46,880	97,098	143,978		
N100	CITY OF BURNSIDE	20,346	-	22,649	28,315	71,310	-	-	84,018	24,524	108,542		
N103	HOUSING AUTH OF MOREHEAD	41,275	-	45,947	268,330	355,552	-	-	170,442	-	170,442		
N104	CITY OF JAMESTOWN	68,349	-	76,086	-	144,435	-	-	282,242	103,336	385,578		
N106	W SHELBY WATER DISTRICT	15,640	-	17,410	4,084	37,134	-	-	64,584	4,407	68,991		
N107	SIMPSON CO CONSER DIST	1,729	-	1,924	-	3,653	-	-	7,138	4,416	11,554		
N110	LOGAN/TODD REG. WATER COM	51,242	-	57,043	158,531	266,816	-	-	211,602	-	211,602		
N111	BARKLEY LAKE WATER DIST	49,290	-	54,870	91,398	195,558	-	-	203,542	-	203,542		
N112	TRIMBLE CO WATER DIST	14,146	-	15,747	48,219	78,112	-	-	58,414	22,296	80,710		
N113	UNION CO LIBRARY BD	16,481	-	18,347	18,935	53,763	-	-	68,058	23,602	91,660		
N114	BOWLING GRN MUNICIPAL UTI	926,623	-	1,031,519	-	1,958,142	-	-	3,826,435	638,691	4,465,126		
N115	WASHINGTON CO CONSER DIST	2,701	-	3,006	7,112	12,819	-	-	11,153	-	11,153		
N116	MONTICELLO UTILITY COMM	69,220	-	77,055	-	146,275	-	-	285,838	101,166	387,004		
N117	CITY OF DIXON	3,732	-	4,154	28,498	36,384	-	-	15,411	8,833	24,244		
N118	CITY OF WILLIAMSBURG	137,408	-	152,963	32,754	323,125	-	-	567,417	74,322	641,739		
N119	WOLFE CO CONSER DISTRICT	2,668	-	2,970	-	5,638	-	-	11,015	3,533	14,548		
N120	WOODFORD CO PLAN ZONING	11,875	-	13,219	-	25,094	-	-	49,036	101,299	150,335		
N959	N KY CONV & VISITORS BUR	61,084	-	67,999	27,875	156,958	-	-	252,243	66,191	318,434		
P001	HOUSING AUTH OF COLUMBIA	6,195	-	6,896	4,980	18,071	-	-	25,581	1,919	27,500		
P005	GLASGOW ELECTRIC PLANT BD	243,198	-	270,729	-	513,927	-	-	1,004,272	435,951	1,440,223		
P006	BATH COUNTY E.M.S.	26,131	-	29,089	168,851	224,071	-	-	107,907	25,722	133,629		
P007	CITY OF PINEVILLE	20,661	-	23,000	3,535	47,196	-	-	85,320	19,974	105,294		
P008	BOONE CO PLANNING COMM	65,576	-	72,999	-	138,575	-	-	270,793	72,419	343,212		
P009	HOUSING AUTHORITY PARIS	11,364	-	12,650	-	24,014	-	-	46,926	12,962	59,888		
P010	REGIONAL PUBLIC SAFETY	46,586	-	51,860	-	98,446	-	-	192,374	62,216	254,590		
P011	CITY OF JUNCTION CITY	5,678	-	6,321	-	11,999	-	-	23,448	25,872	49,320		
P013	CITY OF JACKSON	83,609	-	93,073	79,485	256,167	-	-	345,257	90,751	436,008		
P014	BRECKINRIDGE CO PUBLIC LI	20,569	-	22,898	47,803	91,270	-	-	84,939	-	84,939		
P015	CITY OF LEBANON JUNCTION	17,256	-	19,209	-	36,465	-	-	71,258	25,516	96,774		
P017	PRINCETON WATER/WASTEWATE	44,815	-	49,888	-	94,703	-	-	185,061	51,458	236,519		
P018	MURRAY/CALLOWAY TRANS AUT	55,258	-	61,514	144,944	261,716	-	-	228,186	-	228,186		
P022	RATTLESNAKE RIDGE WATER	39,683	-	44,175	4,833	88,691	-	-	163,868	16,555	180,423		
P023	LIBERTY TOURISM	4,854	-	5,403	11,553	21,810	-	-	20,043	301	20,344		
P025	CLARK CO CONSVATION DIST	2,037	-	2,267	7,461	11,765	-	-	8,410	-	8,410		
P033	ESTILL COUNTY EMS	4	-	4	80	88	-	-	15	-	15		
P035	FLEMING CO DISPATCH	12,937	-	14,402	39,625	66,964	-	-	53,424	5,102	58,526		
P037	COMMUNITY ACTION KENTUCKY	17,077	-	19,010	-	36,087	-	-	70,519	512,019	582,538		
P038	HICKMAN ELECTRIC SYSTEM	25,502	-	28,389	-	53,891	-	-	105,309	41,241	146,550		
P041	CITY OF DRY RIDGE	22,366	-	24,898	14,952	62,216	-	-	92,359	49,317	141,676		
P043	CITY OF CLARKSON	10,521	-	11,712	8,640	30,873	-	-	43,445	19,154	62,599		
P045	GREENUP CO ENVIR COMM	13,625	-	15,168	31,073	59,866	-	-	56,266	2,013	58,279		
P047	CITY OF WEST POINT	1,651	-	1,838	35,002	38,491	-	-	6,818	34,272	41,090		
P048	HARLAN COUNTY C A A	109,258	-	121,627	315,831	546,716	-	-	451,176	-	451,176		
P049	HOUSING AUTHORITY OF CYNT	27,100	-	30,167	8,623	65,890	-	-	111,907	22,145	134,052		
P050	HART CO SOLID WASTE SVC	56,376	-	62,758	37,525	156,659	-	-	232,802	6,664	239,466		
P051	HENDERSON MUN POWER&LIGHT	287,460	-	320,001	298,550	906,011	-	-	1,187,047	-	1,187,047		
P052	LITTLE KY RV WS CONV DIST	4,154	-	4,625	-	8,779	-	-	17,155	6,717	23,872		
P054	HOUSING AUTH DAWSON SPG	19,955	-	22,214	23,322	65,491	-	-	82,403	-	82,403		
P057	VALLEY VIEW FERRY AUTHORI	12,838	-	14,291	27,209	54,338	-	-	53,013	76,429	129,442		
P061	BARBOURVILLE UTILITY COMM	166,583	-	185,440	-	352,023	-	-	687,894	93,415	781,309		
P063	LAUREL CO WATER DIST #2	59,130	-	65,824	19,350	144,304	-	-	244,176	25,446	269,622		
P066	HYDEN LESLIE COUNTY WATER DISTRICT	35,995	-	40,070	341,720	417,785	-	-	148,640	-	148,640		
P068	LEWIS CO PUBLIC LIBRARY	8,475	-	9,434	31,252	49,161	-	-	34,997	-	34,997		
P069	LINCOLN CO CLERK	22,807	-	25,389	-	48,196	-	-	94,180	106,072	200,252		



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
					(14)	(15)					(16)	(17)	
P071	LOGAN CO CONS DISTRICT	6,307	-	7,021	119	13,447	-	-	26,046	29,123	55,169		
P072	LYON CO WATER DISTRICT	12,227	-	13,611	12,447	38,285	-	-	50,491	-	50,491		
P075	MCLEAN CO REG WATER COMM	14,341	-	15,965	6,805	37,111	-	-	59,221	5,094	64,315		
P076	MADISON CO PUBLIC LIBRARY	83,566	-	93,026	29,758	206,350	-	-	345,082	37,632	382,714		
P077	SALYERS/MAG CO JOINT HOUS	4,887	-	5,440	-	10,327	-	-	20,180	56,979	77,159		
P078	MARION CO CONSERVAT DIST	2,197	-	2,446	-	4,643	-	-	9,073	422	9,495		
P079	CITY OF CALVERT CITY	82,943	-	92,332	-	175,275	-	-	342,507	68,535	411,042		
P081	MASON COUNTY LIBRARY	10,248	-	11,408	2,814	24,470	-	-	42,317	5,063	47,380		
P084	ANDERSON-DEAN COMM PARK	6,412	-	7,138	9,996	23,546	-	-	26,480	23,717	50,197		
P087	MONTGOMERY CTY WATER DIST	5,680	-	6,323	30,027	42,030	-	-	23,455	-	23,455		
P088	MORGAN CO WATER DIST	19,108	-	21,271	-	40,379	-	-	78,906	192,936	271,842		
P089	MUHLENBERG WATER DIST #3	18,409	-	20,493	1,328	40,230	-	-	76,019	9,609	85,628		
P090	NORTH NELSON WATER DIST	17,352	-	19,316	22,807	59,475	-	-	71,654	-	71,654		
P092	OHIO CO REG WASTEWATER D	17,559	-	19,546	3,197	40,302	-	-	72,507	1,777	74,284		
P097	KY RIVER AREA DEV DIST	118,294	-	131,685	59,736	309,715	-	-	488,488	3,104	491,592		
P100	LAKE CUMBERLAND CAA, INC	252,896	-	281,524	415,145	949,565	-	-	1,044,319	-	1,044,319		
P103	MOREHEAD TOURISM COMMISSI	13,076	-	14,556	-	27,632	-	-	53,995	93,481	147,476		
P104	RUSSELL CO TOURIST COMM	4,536	-	5,050	1,024	10,610	-	-	18,732	2,515	21,247		
P105	GEORGETOWN/SCOTT TOURISM	10,976	-	12,219	2,880	26,075	-	-	45,326	726	46,052		
P106	MULTI PURPOSE COMM ACTION	26,026	-	28,972	6,408	61,406	-	-	107,473	56,753	164,226		
P107	SIMPSON CO LIBRARY DIST	15,173	-	16,891	28,089	60,153	-	-	62,657	7,962	70,619		
P110	TODD COUNTY CONSERVATION DISTRICT	-	-	-	-	-	-	-	-	29,440	29,440		
P111	JOHN L STREET LIBRARY	11,506	-	12,808	-	24,314	-	-	47,513	11,746	59,259		
P113	STURGIS HOUSING AUTHORITY	4,378	-	4,873	50,700	59,951	-	-	18,077	2,679	20,756		
P115	HOUSING AUTH SPRINGFIELD	6,442	-	7,171	18,070	31,683	-	-	26,602	15,102	41,704		
P116	CITY OF MONTICELLO	15,800	-	17,589	1,759	35,148	-	-	65,247	89,261	154,508		
P117	CITY OF CLAY	19,256	-	21,436	1,908	42,600	-	-	79,515	16,056	95,571		
P120	WOODFORD CO CONSERV DIST	4,343	-	4,834	-	9,177	-	-	17,932	15,443	33,375		
P959	CITY OF CRESTVIEW HILLS	17,586	-	19,577	766	37,929	-	-	72,621	7,704	80,325		
R003	SOUTH ANDERSON WATER DIST	53,240	-	59,267	744,200	856,707	-	-	219,852	1,727	221,579		
R005	BARREN CO SOIL CONS DIS	1,579	-	1,758	14,366	17,703	-	-	6,521	9,226	15,747		
R008	BOONE CO LIBRARY DIST	233,216	-	259,617	217,219	710,052	-	-	963,051	-	963,051		
R010	ASHLAND BD OF ED	348,902	-	388,398	162,257	899,557	-	-	1,440,768	342,091	1,782,859		
R011	DANVILLE BOYLE PLANNING	5,180	-	5,767	2,561	13,508	-	-	21,391	16,370	37,761		
R013	BREATHITT COUNTY WATER DISTRICT	15,028	-	16,729	31,867	63,624	-	-	62,055	7,948	70,003		
R015	CITY OF SHEPHERDSVILLE	125,651	-	139,875	422,518	688,044	-	-	518,869	-	518,869		
R017	CITY OF PRINCETON	39,212	-	43,651	-	82,863	-	-	161,926	23,862	185,788		
R018	MURRAY ELECTRIC SYSTEM	172,844	-	192,410	-	365,254	-	-	713,749	256,266	970,015		
R019	FORT THOMAS BOARD OF ED	195,623	-	217,768	37,976	451,367	-	-	807,814	187,870	995,684		
R021	CARROLLTON/CARR CO REC TR	3,476	-	3,869	-	7,345	-	-	14,352	2,830	17,182		
R024	CHRISTIAN CO WATER DIST	42,258	-	47,042	52,446	141,746	-	-	174,503	-	174,503		
R030	DAVIESS CO AIRPORT BD	18,040	-	20,082	-	38,122	-	-	74,495	24,180	98,675		
R033	CITY OF RAVENNA	3,459	-	3,851	-	7,310	-	-	14,284	10,075	24,359		
R034	LEXINGTON PUBLIC LIBRARY	417,297	-	464,535	152,706	1,034,538	-	-	1,723,201	-	1,723,201		
R036	CITY OF PRESTONSBURG	192,856	-	214,688	-	407,544	-	-	796,388	116,356	912,744		
R037	PAUL SAWYIER LIBRARY	66,257	-	73,757	-	140,014	-	-	273,604	141,385	414,989		
R038	CITY OF FULTON	77,587	-	86,370	-	163,957	-	-	320,392	75,510	395,902		
R041	CITY OF CRITTENDEN	6,388	-	7,112	-	13,500	-	-	26,381	22,184	48,565		
R042	MAYFIELD ELEC & WATER SYS	263,528	-	293,359	153,790	710,677	-	-	1,088,221	-	1,088,221		
R045	CITY OF RUSSELL	60,639	-	67,504	-	128,143	-	-	250,407	64,985	315,392		
R047	LINCOLN TRAIL AREA DEV DI	129,250	-	143,882	157,832	439,964	-	-	533,731	-	533,731		
R048	HARLAN CO CONSERV DIST	3,535	-	3,935	8,829	16,299	-	-	14,596	-	14,596		
R050	HART CO AMB SERVICE	59,391	-	66,114	-	125,505	-	-	245,250	96,447	341,697		
R051	HENDERSON MUN W & S DEPT	268,602	-	299,009	40,754	608,365	-	-	1,109,177	45,604	1,154,781		
R052	CITY OF CAMPBELLSBURG	7,303	-	8,130	16,859	32,292	-	-	30,159	-	30,159		
R054	SOUTH HOPKINS WATER DIST	19,981	-	22,243	18,225	60,449	-	-	82,509	-	82,509		
R057	CITY OF WILMORE	59,614	-	66,362	-	125,976	-	-	246,172	104,559	350,731		
R058	HOUSING AUTH OF PAINTSVLE	33,774	-	37,597	2,655	74,026	-	-	139,468	10,438	149,906		
R061	KY COMM ECONOMIC OPPORT	566,279	-	630,382	431,884	1,628,545	-	-	2,338,413	219,004	2,557,417		
R063	WOODCREEK WATER DISTRICT	130,521	-	145,297	-	275,818	-	-	538,980	295,668	834,648		
R071	LOGAN CO PUBLIC LIBRARY	31,354	-	34,903	9,652	75,909	-	-	129,473	-	129,473		
R072	LYON CO HOUSING AUTHORITY	13,764	-	15,322	-	29,086	-	-	56,837	26,480	83,317		
R073	MCCRACKEN CO BD OF ED	618,740	-	688,783	-	1,307,523	-	-	2,555,050	424,013	2,979,063		
R076	RICHMOND UTILITIES	229,076	-	255,008	52,606	536,690	-	-	945,957	337,308	1,283,265		
R078	CITY OF LORETTO	1,409	-	1,569	-	2,978	-	-	5,820	3,314	9,134		
R079	MARSHALL CO PUB LIBRARY	53,808	-	59,900	19,063	132,771	-	-	222,198	-	222,198		
R088	CITY OF WEST LIBERTY	95,181	-	105,956	-	201,137	-	-	393,044	178,304	571,348		
R089	CENTRAL CITY MUN WTR&SEWR	68,048	-	75,751	13,481	157,280	-	-	281,000	64,991	345,991		
R090	NELSON CO PUBLIC LIBRARY	58,225	-	64,816	-	123,041	-	-	240,435	173,738	414,173		



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	
					(17)	(18)					(22)	(23)
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	
R093	TRI CO COMM ACTION AGENCY	16,555	-	18,429	-	34,984	-	-	68,363	75,200	143,563	
R097	PERRY COUNTY PUBLIC LIB	36,126	-	40,216	2,096	78,438	-	-	149,181	38,233	187,414	
R103	ROWAN CO PUBLIC LIBRARY	31,297	-	34,839	54,398	120,534	-	-	129,237	20,203	149,440	
R104	CITY OF RUSSELL SPRINGS	63,056	-	70,194	-	133,250	-	-	260,387	148,410	408,797	
R105	CITY OF STAMPING GROUND	1,880	-	2,093	15,130	19,103	-	-	7,763	4,334	12,097	
R106	SHELBY CO PARK RECREATION	29,061	-	32,350	-	61,411	-	-	120,004	82,774	202,778	
R109	TAYLOR CO PUBLIC LIBRARY	21,949	-	24,434	61,124	107,507	-	-	90,637	141	90,778	
R114	BOWLING GREEN PUBLIC SCHO	491,276	-	546,889	32,379	1,070,544	-	-	2,028,693	905	2,029,598	
R115	S W E D A	4,641	-	5,167	1,518	11,326	-	-	19,167	661	19,828	
R116	WAYNE CO CONSERV DIST	4,031	-	4,487	10,349	18,867	-	-	16,645	586	17,231	
R117	WEBSTER COUNTY WATER DIST	22,827	-	25,411	25,162	73,400	-	-	94,264	51,177	145,441	
R118	WILLIAMSBURG IND BD OF ED	81,484	-	90,708	578,410	750,602	-	-	336,481	39,912	376,393	
R120	CITY OF MIDWAY	19,876	-	22,126	-	42,002	-	-	82,075	21,943	104,018	
R959	N KY LEGAL AID SOCIETY	172,680	-	192,228	5,056	369,964	-	-	713,071	79,616	792,687	
T036	FLOYD COUNTY CONSV DIST	5,033	-	5,602	-	10,635	-	-	20,782	38,322	59,104	
V001	ADAIR COUNTY FISCAL COURT	136,395	-	151,835	143,807	432,037	-	-	563,235	-	563,235	
V002	ALLEN COUNTY FISCAL COURT	159,722	-	177,803	-	337,525	-	-	659,563	102,329	761,892	
V003	ANDERSON CO FISCAL COURT	205,342	-	228,587	122,022	555,951	-	-	847,945	219,467	1,067,412	
V004	BALLARD COUNTY FISCAL CT	159,296	-	177,329	99,451	436,076	-	-	657,803	310,293	968,096	
V005	BARREN CO FISCAL CT	171,520	-	190,936	981,105	1,343,561	-	-	708,279	-	708,279	
V006	BATH CO FISCAL COURT	89,803	-	99,969	-	189,772	-	-	370,838	49,030	419,868	
V007	BELL CO FISCAL CT	169,959	-	189,198	136,925	496,082	-	-	701,835	69,720	771,555	
V008	BOONE CO FISCAL CT	813,686	-	905,797	100,128	1,819,611	-	-	3,360,068	97,002	3,457,070	
V009	BOURBON CO FISCAL COURT	155,011	-	172,558	3,951	331,520	-	-	640,107	770,276	1,410,383	
V010	BOYD COUNTY FISCAL COURT	574,148	-	639,143	-	1,213,291	-	-	2,370,911	149,252	2,520,163	
V011	BOYLE COUNTY FISCAL COURT	279,581	-	311,230	362,815	953,626	-	-	1,154,511	-	1,154,511	
V012	BRACKEN CO FISCAL COURT	99,094	-	110,311	-	209,405	-	-	409,202	10,621	419,823	
V013	BREATHITT CO FISCAL COURT	88,189	-	98,173	138,452	324,814	-	-	364,172	57,691	421,863	
V014	BRECKINRIDGE CO FISCAL CT	190,615	-	212,193	3,058	405,866	-	-	787,132	64,825	851,957	
V016	BUTLER COUNTY FISCAL CT	142,616	-	158,760	-	301,376	-	-	588,923	453,227	1,042,150	
V017	CALDWELL CO FISCAL COURT	91,222	-	101,549	-	192,771	-	-	376,696	119,256	495,952	
V018	CALLOWAY CO FISCAL COURT	281,649	-	313,532	7,665	602,846	-	-	1,163,051	46,957	1,210,008	
V019	CAMPBELL CO FISCAL CT	639,009	-	711,346	1,501,959	2,852,314	-	-	2,638,747	14,497	2,653,244	
V020	CARLISLE CO FISCAL COURT	74,158	-	82,553	43,813	200,524	-	-	306,231	33,949	340,180	
V021	CARROLL CO FISCAL CT	225,260	-	250,759	33,509	509,528	-	-	930,196	109,134	1,039,330	
V022	CARTER CO FISCAL CT	224,583	-	250,006	-	474,589	-	-	927,400	556,236	1,483,636	
V023	CASEY CO FISCAL COURT	146,434	-	163,011	22,940	332,385	-	-	604,691	17,715	622,406	
V024	CHRISTIAN CO FISCAL COURT	226,149	-	251,749	215,308	693,206	-	-	933,867	76,426	1,010,293	
V025	CLARK COUNTY FISCAL COURT	227,436	-	253,183	-	480,619	-	-	939,185	677,583	1,616,768	
V026	CLAY COUNTY FISCAL CT	198,540	-	221,015	-	419,555	-	-	819,858	1,216,644	2,036,502	
V027	CLINTON CO FISCAL COURT	127,472	-	141,902	182,667	452,041	-	-	526,387	15,805	542,192	
V028	CRITTENDEN CO FIS CT	167,644	-	186,621	268,527	622,792	-	-	692,274	6,409	698,683	
V030	DAVIESS CO FISCAL COURT	408,051	-	454,243	29,527	891,821	-	-	1,685,020	1,247,064	2,932,084	
V031	EDMONSON CO FISCAL CRT	113,867	-	126,757	122,646	363,270	-	-	470,206	42,293	512,499	
V032	ELLIOTT CO FISCAL CT	66,011	-	73,484	5,637	145,132	-	-	272,590	26,634	299,224	
V033	ESTILL CO FISCAL COURT	123,048	-	136,977	-	260,025	-	-	508,120	202,416	710,536	
V035	FLEMING CO FISCAL COURT	78,501	-	87,387	-	165,888	-	-	324,163	18,708	342,871	
V036	FLOYD CO FISCAL COURT	248,103	-	276,189	75,697	599,989	-	-	1,024,528	111,233	1,135,761	
V037	FRANKLIN CO FISCAL COURT	353,772	-	393,820	40,754	788,346	-	-	1,460,879	70,420	1,531,299	
V038	FULTON COUNTY FIS CT	200,848	-	223,584	141,748	566,180	-	-	829,388	223,901	1,053,289	
V039	GALLATIN CO FISCAL COURT	150,445	-	167,475	39,128	357,048	-	-	621,253	54,596	675,849	
V040	GARRARD CO FISCAL COURT	142,046	-	158,125	65,974	366,145	-	-	586,569	179,537	766,106	
V041	GRANT COUNTY FISCAL COURT	220,236	-	245,167	49,562	514,965	-	-	909,452	105,705	1,015,157	
V042	GRAVES COUNTY FISCAL CT	263,703	-	293,554	9,496	566,753	-	-	1,088,944	179,611	1,268,555	
V043	GRAYSON CO FISCAL COURT	415,063	-	462,048	762,673	1,639,784	-	-	1,713,976	-	1,713,976	
V044	GREEN COUNTY FISCAL COURT	57,474	-	63,980	18,983	140,437	-	-	237,335	-	237,335	
V045	GREENUP CO FISCAL CT	451,451	-	502,556	1,233,131	2,187,138	-	-	1,864,238	-	1,864,238	
V046	HANCOCK CO FISCAL COURT	153,302	-	170,657	-	323,959	-	-	633,053	86,384	719,437	
V047	HARDIN CO FISCAL COURT	305,631	-	340,229	560,597	1,206,457	-	-	1,262,083	-	1,262,083	
V048	HARLAN CO FIS CT	236,500	-	263,272	135,127	634,899	-	-	976,611	131,366	1,107,977	
V049	HARRISON CO FISCAL COURT	95,284	-	106,071	73,330	274,685	-	-	393,471	63,616	457,087	
V050	HART COUNTY FISCAL COURT	200,451	-	223,143	39,168	462,762	-	-	827,750	426	828,176	
V051	HENDERSON CO FISCAL COURT	424,240	-	472,265	343,905	1,240,410	-	-	1,751,875	193,308	1,945,183	
V052	HENRY CO FISCAL COURT	80,856	-	90,009	18,158	189,023	-	-	333,891	50,313	384,204	
V053	HICKMAN CO FISCAL COURT	73,793	-	82,146	2,366	158,305	-	-	304,723	16,318	321,041	
V054	HOPKINS CO FISCAL COURT	336,593	-	374,696	275,618	986,907	-	-	1,389,942	-	1,389,942	
V055	JACKSON CO FISCAL COURT	172,010	-	191,482	48,662	412,154	-	-	710,306	359,365	1,069,671	
V057	JESSAMINE CO FISCAL COURT	464,217	-	516,767	-	980,984	-	-	1,916,954	234,256	2,151,210	
V060	KNOTT CO FISCAL CT	143,562	-	159,813	308,223	611,598	-	-	592,830	-	592,830	



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
					(17)	(18)					(22)	(23)	
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)		
V061	KNOX CO FISCAL CT	245,109	-	272,856	77,006	594,971	-	-	1,012,164	60,389	1,072,553		
V062	LARUE CO FISCAL COURT	156,771	-	174,517	67,833	399,121	-	-	647,374	53,037	700,411		
V063	LAUREL COUNTY FISCAL COUR	481,428	-	535,927	-	1,017,355	-	-	1,988,029	619,927	2,607,956		
V064	LAWRENCE CO FISCAL CT	147,084	-	163,734	-	310,818	-	-	607,373	282,365	889,738		
V065	LEE COUNTY FISCAL COURT	121,519	-	135,275	-	256,794	-	-	501,805	51,705	553,510		
V066	LESLIE CO FISCAL COURT	215,087	-	239,436	312,587	767,110	-	-	888,191	153,408	1,041,599		
V067	LETCHER CO FISCAL COURT	157,680	-	175,530	262,541	595,751	-	-	651,130	-	651,130		
V068	LEWIS COUNTY FISCAL COURT	93,960	-	104,596	-	198,556	-	-	388,001	174,989	562,990		
V069	LINCOLN CO FISCAL COURT	113,094	-	125,896	132,460	371,450	-	-	467,014	-	467,014		
V070	LIVINGSTON CO FISCAL CT	129,686	-	144,366	-	274,052	-	-	535,529	227,705	763,234		
V071	LOGAN COUNTY FISCAL COURT	331,334	-	368,842	345,408	1,045,584	-	-	1,368,223	-	1,368,223		
V072	LYON COUNTY FISCAL COURT	55,116	-	61,356	-	116,472	-	-	227,599	123,720	351,319		
V073	MCCRACKEN CO FISCAL COURT	250,435	-	278,785	48,108	577,328	-	-	1,034,157	24,040	1,058,197		
V074	MCCREARY CO FISCAL CT	200,042	-	222,687	-	422,729	-	-	826,059	222,044	1,048,103		
V075	MCLEAN COUNTY FISCAL CT	151,642	-	168,808	145,117	465,567	-	-	626,197	-	626,197		
V076	MADISON CO FISCAL COURT	348,551	-	388,008	-	736,559	-	-	1,439,321	883,642	2,322,963		
V077	MAGOFFIN CO FISCAL COURT	91,178	-	101,499	125,608	318,285	-	-	376,513	56,038	432,551		
V078	MARION CO FISCAL COURT	357,622	-	398,105	-	755,727	-	-	1,476,778	47,206	1,523,984		
V079	MARSHALL CO FISCAL COURT	256,833	-	285,907	-	542,740	-	-	1,060,575	170,614	1,231,189		
V080	MARTIN CO FISCAL COURT	113,422	-	126,262	6,533	246,217	-	-	468,370	57,852	526,222		
V081	MASON CO FIS CT	232,255	-	258,547	118,397	609,199	-	-	959,083	22,937	982,020		
V082	MEADE COUNTY FISCAL COURT	392,868	-	437,342	63,638	893,848	-	-	1,622,325	247,948	1,870,273		
V083	MENIFEE CO FISCAL COURT	63,217	-	70,373	14,052	147,642	-	-	261,049	19,883	280,932		
V084	MERCER COUNTY FISCAL COUR	129,806	-	144,500	79,886	354,192	-	-	536,024	-	536,024		
V085	METCALFE CO FISCAL COURT	86,416	-	96,199	45,467	228,082	-	-	356,852	27,245	384,097		
V086	MONROE CO FISCAL COURT	92,847	-	103,358	396,141	592,346	-	-	383,408	-	383,408		
V087	MONTGOMERY CO FISCAL CT	223,090	-	248,344	278,497	749,931	-	-	921,237	210,098	1,131,335		
V088	MORGAN CO FISCAL CT	89,355	-	99,470	-	188,825	-	-	368,987	122,525	491,512		
V089	MUHLENBERG CO FISCAL CT	317,889	-	353,875	1,685	673,449	-	-	1,312,704	343,645	1,656,349		
V090	NELSON CO FISCAL CT	517,643	-	576,241	619,524	1,713,408	-	-	2,137,575	-	2,137,575		
V091	NICHOLAS CO FISCAL COURT	92,796	-	103,300	-	196,096	-	-	383,194	86,543	469,737		
V092	OHIO COUNTY FISCAL CRT	230,287	-	256,355	-	486,642	-	-	950,954	21,353	972,307		
V093	OLDHAM CO FISCAL COURT	336,901	-	375,039	189,194	901,134	-	-	1,391,214	-	1,391,214		
V094	OWEN COUNTY FISCAL COURT	139,705	-	155,519	-	295,224	-	-	576,901	145,842	722,743		
V095	OWSLEY CO FISCAL COURT	54,277	-	60,421	6,832	121,530	-	-	224,133	49,009	273,142		
V096	PENDLETON CO FISCAL COURT	107,877	-	120,089	364,136	592,102	-	-	445,470	114,595	560,065		
V097	PERRY COUNTY FISCAL COURT	302,336	-	336,561	270,084	908,981	-	-	1,248,478	265,415	1,513,893		
V098	PIKE COUNTY FISCAL COURT	599,313	-	667,156	95,363	1,361,832	-	-	2,474,826	134,312	2,609,138		
V099	POWELL CO FISCAL CT	245,475	-	273,263	-	518,738	-	-	1,013,672	25,806	1,039,478		
V100	PULASKI CO FISCAL CT	387,865	-	431,772	-	819,637	-	-	1,601,665	425,171	2,026,836		
V101	ROBERTSON CO FISCAL CT	31,267	-	34,807	47,680	113,754	-	-	129,115	15,018	144,133		
V102	ROCKCASTLE CO FISCAL CT	168,760	-	187,864	-	356,624	-	-	696,883	220,878	917,761		
V103	ROWAN CO FISCAL COURT	323,647	-	360,284	249,286	933,217	-	-	1,336,480	-	1,336,480		
V104	RUSSELL CO FISCAL COURT	170,123	-	189,381	27,324	386,828	-	-	702,513	58,676	761,189		
V105	SCOTT CO FISCAL CT	303,019	-	337,321	171,080	811,420	-	-	1,251,297	66,956	1,318,253		
V106	SHELBY CO FISCAL COURT	245,421	-	273,203	14,676	533,300	-	-	1,013,451	13,670	1,027,121		
V107	SIMPSON CO FISCAL COURT	206,115	-	229,447	-	435,562	-	-	851,137	114,453	965,590		
V108	SPENCER CO TREASURER	99,156	-	110,381	-	209,537	-	-	409,461	67,340	476,801		
V109	TAYLOR COUNTY FISCAL COUR	212,010	-	236,010	9,601	457,621	-	-	875,484	92,888	968,372		
V110	TODD COUNTY FISCAL COURT	136,163	-	151,576	52,850	340,589	-	-	562,275	14,926	577,201		
V111	TRIGG COUNTY FISCAL COURT	153,863	-	171,281	8,487	333,631	-	-	635,369	36,004	671,373		
V112	TRIMBLE CO FISCAL COURT	101,569	-	113,067	99,876	314,512	-	-	419,425	63,298	482,723		
V113	UNION COUNTY FISCAL COURT	229,196	-	255,142	293,414	777,752	-	-	946,452	-	946,452		
V114	WARREN COUNTY FISCAL COUR	684,482	-	761,967	172,580	1,619,029	-	-	2,826,528	175,405	3,001,933		
V115	WASHINGTON CO FIS COURT	115,064	-	128,089	-	243,153	-	-	475,150	76,058	551,208		
V116	WAYNE COUNTY FISCAL COURT	257,862	-	287,053	-	544,915	-	-	1,064,826	185,196	1,250,022		
V117	WEBSTER CO FISCAL COURT	158,910	-	176,899	-	335,809	-	-	656,211	203,213	859,424		
V119	CITY OF HIGHLAND HEIGHTS	38,154	-	42,473	940	81,567	-	-	157,553	5,223	162,776		
V120	WOODFORD CO FISCAL COURT	233,517	-	259,951	104,022	597,490	-	-	964,293	151,640	1,115,933		
V122	FAMILY HEALTH CENTER	1,154,691	-	1,285,404	461,473	2,901,568	-	-	4,768,225	130,126	4,898,351		
V125	LOUISVILLE MEM COMM	1,063	-	1,183	-	2,246	-	-	4,388	69,946	74,334		
V126	LOU & JEFF CO RIVERPORT	11,925	-	13,274	140,298	165,497	-	-	49,242	4,003	53,245		
V127	LOU LABOR MANAGER COM	4,455	-	4,959	-	9,414	-	-	18,397	4,584	22,981		
V129	T A R C	2,041,484	-	2,272,583	-	4,314,067	-	-	8,430,182	1,686,025	10,116,207		
V130	ANCHORAGE BD OF EDUCATION	51,377	-	57,193	-	108,570	-	-	212,158	192,563	404,721		
V136	MOUNTAIN ARTS CENTER	-	-	-	-	-	-	-	-	-	-		
V137	FRANKLIN CO CONS DIST	2,024	-	2,253	3,390	7,667	-	-	8,357	2,058	10,415		
V145	CITY OF WURLTAND	2,494	-	2,776	2,022	7,292	-	-	10,299	27,000	37,299		
V147	HARDIN CO WATER DIST #2	303,736	-	338,120	358,235	1,000,091	-	-	1,254,260	675,618	1,929,878		



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		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	
					Total Deferred Outflow of Resources	Total Deferred Inflow of Resources					
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
V151	HOUSING AUTH OF HENDERSON	64,602	-	71,915	636	137,153	-	-	266,770	131,335	398,105
V156	JEFF CO BD OF ED	12,471,390	-	13,883,179	19,727,159	46,081,728	-	-	51,499,843	23,924,281	75,424,124
V158	BIG SANDY AREA COMM PRO	137,871	-	153,478	88,499	379,848	-	-	569,329	55,170	624,499
V159	CITY OF ERLANGER	118,844	-	132,297	18,954	270,095	-	-	490,759	99,350	590,109
V163	EAST BERNSTADT BD OF ED	29,847	-	33,225	172,474	235,546	-	-	123,250	50,286	173,536
V171	CITY OF ADAIRVILLE	14,413	-	16,045	13,826	44,284	-	-	59,518	12,701	72,219
V176	MADISON CO CONSERVAT DIST	2,260	-	2,516	-	4,776	-	-	9,332	5,496	14,828
V179	MARSHALL CO SEN CITIZENS	-	-	-	-	-	-	-	-	-	-
V189	CITY OF CENTRAL CITY	73,560	-	81,887	-	155,447	-	-	303,763	492,261	796,024
V196	CITY OF BUTLER	2,232	-	2,485	-	4,717	-	-	9,218	6,594	15,812
V197	CITY OF HAZARD	249,398	-	277,631	203,989	731,018	-	-	1,029,875	156,590	1,186,465
V198	MOUNTAIN WATER DISTRICT	173,451	-	193,086	425,460	791,997	-	-	716,255	4,607	720,862
V200	PULASKI COUNTY LIBRARY	12,434	-	13,841	11,495	37,770	-	-	51,344	582,473	633,817
V205	BARREN/METCALFE CO AMB SR	9,639	-	10,730	-	20,369	-	-	39,803	6,980	46,783
V206	SHELBYVLE MUN WATER&SEWER	108,013	-	120,241	65,428	293,682	-	-	446,034	-	446,034
V207	BELL CO PUBLIC LIBRARY	16,533	-	18,404	11,676	46,613	-	-	68,271	4,612	72,883
V208	CITY OF WALTON	33,603	-	37,406	18,514	89,523	-	-	138,760	14,789	153,549
V218	MURRAY TOURISM COMMISSION	6,055	-	6,740	-	12,795	-	-	25,002	10,629	35,631
V219	BELLEVUE BD OF EDUCATION	67,854	-	75,536	30,143	173,533	-	-	280,201	107,513	387,714
V224	PENNYROYAL AREA MUSEUM	6,722	-	7,483	20,672	34,877	-	-	27,760	3,965	31,725
V230	OWENSBORO RIVERPORT AUTH	197,435	-	219,785	279,035	696,255	-	-	815,295	100,357	915,652
V236	BIG SANDY AREA DEV DIST	178,181	-	198,351	546,130	922,662	-	-	735,787	-	735,787
V237	BLUE GRASS COMM ACTION	389,494	-	433,586	125,494	948,574	-	-	1,608,392	542,882	2,151,274
V247	HARDIN CO WATER DIST #1	278,863	-	310,431	112,628	701,922	-	-	1,151,548	-	1,151,548
V251	HENDERSON CO RIVER AUTH	53,762	-	59,848	72,880	186,490	-	-	222,008	-	222,008
V259	KENTON CO PUBLIC LIBRARY	302,779	-	337,054	-	639,833	-	-	1,250,306	753,806	2,004,112
V263	LAUREL CO BD OF EDUCATION	733,099	-	816,088	499,368	2,048,555	-	-	3,027,289	653,264	3,680,553
V271	RUSSELLVILLE ELEC PL BD	89,042	-	99,121	13,986	202,149	-	-	367,692	34,369	402,061
V281	HOUSING AUTH OF MAYSVILLE	30,326	-	33,759	47,355	111,440	-	-	125,230	4,054	129,284
V298	CITY OF PIKEVILLE	264,428	-	294,361	603,071	1,161,860	-	-	1,091,938	175,152	1,267,090
V300	HOUSING AUTH OF SOMERSET	28,932	-	32,207	11,902	73,041	-	-	119,471	7,086	126,557
V305	CITY OF CAVE CITY	46,162	-	51,387	25,499	123,048	-	-	190,622	36,701	227,323
V306	HOUSING AUTH OF SHELBYVLE	6,645	-	7,397	6,401	20,443	-	-	27,440	6,140	33,580
V308	NORTHERN KY AREA DEV.DIST	218,749	-	243,512	105,965	568,226	-	-	903,312	27,404	930,716
V319	CAMPBELL CO BD OF ED	605,131	-	673,633	101,010	1,379,774	-	-	2,498,853	172,365	2,671,218
V324	CHRISTIAN CO CONS DIST	3,018	-	3,360	1,789	8,167	-	-	12,463	3,970	16,433
V330	CITY OF OWENSBORO	816,016	-	908,391	173,891	1,898,298	-	-	3,369,690	9	3,369,699
V336	SANDY VALLEY TRANS SER IN	118,621	-	132,049	212,440	463,110	-	-	489,837	231,529	721,366
V337	FRANKFORT ELEC WATER BD	901,704	-	1,003,779	-	1,905,483	-	-	3,723,532	1,368,599	5,092,131
V347	CITY OF RADCLIFF	150,332	-	167,350	316,354	634,036	-	-	620,788	103,817	724,605
V359	CITY OF ELSMERE	44,883	-	49,964	52,279	147,126	-	-	185,343	-	185,343
V363	LONDON LAUREL CO COMM CTR	47,503	-	52,880	36,618	137,001	-	-	196,160	-	196,160
V373	PADUCAH MCCRACKEN CO TOUR	28,592	-	31,829	121,122	181,543	-	-	118,069	11,809	129,878
V376	CITY OF BERE A	278,151	-	309,638	111,062	698,851	-	-	1,148,608	127,377	1,275,985
V398	CITY OF ELKHORN CITY	9,702	-	10,800	138,114	158,616	-	-	40,062	-	40,062
V400	PULASKI CO SOIL CONS DIST	3,719	-	4,140	7,077	14,936	-	-	15,358	15,499	30,857
V405	MARY W WELDON MEM PUB LIB	16,426	-	18,285	-	34,711	-	-	67,830	20,633	88,463
V407	BELL/WHITLEY COMM ACTION	190,574	-	212,148	106,954	509,676	-	-	786,964	87,989	874,953
V408	UNION EMERGENCY SERVICES	5,333	-	5,937	6,766	18,036	-	-	22,023	1,199	23,222
V419	DAYTON CITY SCHOOLS	97,821	-	108,894	145,076	351,791	-	-	403,945	10,720	414,665
V424	PENNYRILE ALLIED COMM SER	316,092	-	351,875	50,217	718,184	-	-	1,305,284	88,207	1,393,491
V430	OWENSBORO MUN UTILITIES	850,348	-	946,609	-	1,796,957	-	-	3,511,458	1,319,742	4,831,200
V436	APPALACHIAN RES & DEFENSE	228,907	-	254,819	978,735	1,462,461	-	-	945,256	-	945,256
V437	FKT/FKLN CO TOUR&CONV COM	6,322	-	7,038	-	13,360	-	-	26,106	50,916	77,022
V447	CITY OF ELIZABETH TOWN	635,528	-	707,471	135,674	1,478,673	-	-	2,624,372	169,421	2,793,793
V459	LUDLOW BD OF EDUCATION	45,479	-	50,627	13,657	109,763	-	-	187,803	54,507	242,310
V463	LONDON LAUREL TOURIST COM	7,612	-	8,473	-	16,085	-	-	31,431	14,800	46,231
V473	PADUCAH POWER SYSTEM	421,237	-	468,922	13,527	903,686	-	-	1,739,473	75,010	1,814,483
V476	KY RIVER FOOTHILLS DEV CO	315,078	-	350,745	-	665,823	-	-	1,301,095	346,197	1,647,292
V500	WEST PULASKI WATER DISTR	41,624	-	46,335	21,619	109,578	-	-	171,882	91,627	263,509
V505	CITY OF PARK CITY	2,632	-	2,930	8,606	14,168	-	-	10,871	-	10,871
V507	BELL CO SOLID WASTE OFFIC	11,474	-	12,773	20,228	44,475	-	-	47,383	13,441	60,824
V508	CITY OF UNION	13,734	-	15,289	18,181	47,204	-	-	56,715	375	57,090
V524	HOPKINSVL WATER ENV ATH	322,007	-	358,459	115,194	795,660	-	-	1,329,707	92,663	1,422,370
V530	AUDUBON AREA COMM SER INC	1,070,875	-	1,192,100	6,475	2,269,450	-	-	4,422,114	1,679,879	6,101,993
V537	CAPITAL COMMUNITY E I D A	1,201	-	1,337	-	2,538	-	-	4,959	70,281	75,240
V547	ELIZABETH TOWN TOUR/CON BU	13,860	-	15,429	16,652	45,941	-	-	57,233	57,077	114,310
V559	BEECHWOOD BOARD OF EDUC	78,537	-	87,428	-	165,965	-	-	324,316	143,174	467,490
V563	LONDON-LAUREL CO IDA	8,113	-	9,032	-	17,145	-	-	33,503	8,717	42,220



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	
					(17)	(18)					(22)	(23)
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	
V576	SOUTHERN MADISON WATER DT	17,963	-	19,996	80,510	118,469	-	-	74,175	5,831	80,006	
V607	PINEVILLE UTILITY COMM	69,505	-	77,374	4,548	151,427	-	-	287,019	67,180	354,199	
V608	WALTON FIRE DIST/EMS	6,130	-	6,824	12,475	25,429	-	-	25,314	107,858	133,172	
V619	SOUTHGATE BD OF ED	18,289	-	20,359	-	38,648	-	-	75,524	66,589	142,113	
V624	HOPKINSVL ELECTRIC SYSTEM	257,801	-	286,985	-	544,786	-	-	1,064,575	231,709	1,296,284	
V630	CITY OF WHITESVILLE	18,158	-	20,214	71,624	109,996	-	-	74,983	-	74,983	
V637	FARMDALE WATER DISTRICT	9,216	-	10,260	53,147	72,623	-	-	38,059	7,697	45,756	
V647	CITY OF VINE GROVE	56,843	-	63,278	93,323	213,444	-	-	234,730	79,238	313,968	
V659	KENTON CO BD OF ED	1,154,759	-	1,285,480	-	2,440,239	-	-	4,768,506	1,303,254	6,071,760	
V663	LAUREL CO CONSERV DIST	3,686	-	4,103	-	7,789	-	-	15,221	3,392	18,613	
V673	PADUCAH-MCCRACKEN CO JOIN	109,760	-	122,185	83,686	315,631	-	-	453,248	-	453,248	
V676	MADISON CO UTILITIES DIST	49,715	-	55,343	57,340	162,398	-	-	205,294	-	205,294	
V707	BELL CO CONSERVATION DIST	1,509	-	1,680	2,908	6,097	-	-	6,231	-	6,231	
V708	HEBRON FIRE PROTECTION DI	4,219	-	4,697	12,114	21,030	-	-	17,422	337	17,759	
V719	SILVER GROVE BD OF ED	-	-	-	-	-	-	-	-	-	-	
V724	PENNYRILE AREA DEVP DIST	134,641	-	149,882	213,397	497,920	-	-	555,990	11,237	567,227	
V730	GREEN RIV AREA DEL DIST	191,013	-	212,636	81,309	484,958	-	-	788,777	-	788,777	
V737	KY ASSOC OF CO (KACO)	229,396	-	255,364	-	484,760	-	-	947,275	423,008	1,370,283	
V756	JEFF CO MED CENTER LAUNDR	131,357	-	146,227	-	277,584	-	-	542,431	293,151	835,582	
V759	ERLANGER/ELSMERE BD OF ED	236,096	-	262,822	-	498,918	-	-	974,943	438,061	1,413,004	
V773	MCCRACKEN CO PUB LIBRARY	69,177	-	77,008	20,386	166,571	-	-	285,663	3,722	289,385	
V808	POINT PLEASANT FIRE DIST	-	-	-	-	-	-	-	-	-	-	
V819	NEWPORT BD OF ED	223,363	-	248,648	-	472,011	-	-	922,364	518,995	1,441,359	
V830	REGIONAL WTR RESOURCE AGY	404,060	-	449,801	87,115	940,976	-	-	1,668,543	25,862	1,694,405	
V856	KYIANA REG PLANNING DEV	249,524	-	277,770	-	527,294	-	-	1,030,393	550,130	1,580,523	
V859	COVINGTON BD OF ED	603,082	-	671,352	506,207	1,780,641	-	-	2,490,389	1,838,478	4,328,867	
V873	PADUCAH-MCRACKEN CO RIV	31,000	-	34,509	3,809	69,318	-	-	128,011	51,766	179,777	
V919	CITY OF WILDER	17,129	-	19,068	33,663	69,860	-	-	70,732	-	70,732	
V930	OWENSBORO METRO PLAN COMM	49,008	-	54,556	43,182	146,746	-	-	202,376	22,128	224,504	
V937	HOUSING AUTH OF FRANKFORT	41,565	-	46,270	9,672	97,507	-	-	171,638	33,752	205,390	
V959	CITY OF COVINGTON	488,342	-	543,624	-	1,031,966	-	-	2,016,580	599,502	2,616,082	
W001	ADAIR COUNTY ATTORNEY	7,665	-	8,533	-	16,198	-	-	31,652	17,358	49,010	
W003	ANDERSON COUNTY ATTORNEY	4,121	-	4,588	13,916	22,625	-	-	17,018	4,786	21,804	
W004	BALLARD COUNTY ATTORNEY	4,206	-	4,682	4,689	13,577	-	-	17,369	8,266	25,635	
W010	BOYD COUNTY ATTORNEY	8,827	-	9,826	-	18,653	-	-	36,452	72,370	108,822	
W011	BOYLE COUNTY ATTORNEY	7,115	-	7,921	22,887	37,923	-	-	29,382	5,234	34,616	
W013	BREATHITT CO ATTORNEY	12,371	-	13,771	95,407	121,549	-	-	51,085	-	51,085	
W015	BULLITT COUNTY ATTORNEY	24,286	-	27,036	94,744	146,066	-	-	100,289	3,777	104,066	
W016	BUTLER COUNTY ATTORNEY	4,357	-	4,851	9,630	18,838	-	-	17,993	-	17,993	
W017	CALDWELL COUNTY ATTORNEY	9,246	-	10,293	22,583	42,122	-	-	38,181	11,477	49,658	
W018	CALLOWAY COUNTY ATTORNEY	14,074	-	15,667	4,387	34,128	-	-	58,117	65,373	123,490	
W019	CAMPBELL COUNTY ATTORNEY	39,137	-	43,567	38,596	121,300	-	-	161,613	54,926	216,539	
W020	CARLISLE COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-	
W021	CARROLL COUNTY ATTORNEY	2,125	-	2,366	2,719	7,210	-	-	8,776	738	9,514	
W022	CHILD SUPPORT ENFORCEMENT	7,672	-	8,541	3,119	19,332	-	-	31,683	10,818	42,501	
W024	CHRISTIAN COUNTY ATTORNEY	23,145	-	25,765	-	48,910	-	-	95,574	19,328	114,902	
W026	CLAY COUNTY ATTORNEY	8,899	-	9,907	10,060	28,866	-	-	36,749	-	36,749	
W027	CLINTON CO ATTORNEY	5,202	-	5,791	-	10,993	-	-	21,482	8,962	30,444	
W028	CRITTENDEN CO ATTORNEY	-	-	-	-	-	-	-	-	-	-	
W029	CUMBERLAND CO ATTORNEY	-	-	-	-	-	-	-	-	43,137	43,137	
W030	DAVISS COUNTY ATTORNEY	25,679	-	28,586	544,373	598,638	-	-	106,041	-	106,041	
W031	EDMONSON COUNTY ATTORNEY	5,551	-	6,179	53,386	65,116	-	-	22,922	-	22,922	
W032	ELLIOTT COUNTY ATTORNEY	3,678	-	4,095	6,247	14,020	-	-	15,190	6,731	21,921	
W033	ESTILL COUNTY ATTORNEY	7,434	-	8,276	20,551	36,261	-	-	30,700	3,872	34,572	
W035	FLEMING COUNTY ATTORNEY	12,764	-	14,209	1,124	28,097	-	-	52,708	43,072	95,780	
W036	FLOYD COUNTY ATTORNEY	10,117	-	11,262	-	21,379	-	-	41,776	14,066	55,842	
W039	GALLATIN COUNTY ATTORNEY	1,151	-	1,281	17,613	20,045	-	-	4,754	18,364	23,118	
W041	GRANT COUNTY CHILD SUPPOR	5,475	-	6,095	461	12,031	-	-	22,610	5,525	28,135	
W043	GRAYSON COUNTY ATTORNEY	4,081	-	4,543	8,896	17,520	-	-	16,851	34,002	50,853	
W044	GREEN COUNTY ATTORNEY	4,173	-	4,645	13,520	22,338	-	-	17,232	779	18,011	
W045	GREENUP CO ATTY/CHILD SUP	-	-	-	-	-	-	-	-	-	-	
W047	HARDIN COUNTY ATTORNEY	32,534	-	36,217	-	68,751	-	-	134,349	75,020	209,369	
W048	HARLAN COUNTY ATTORNEY	16,468	-	18,333	-	34,801	-	-	68,005	23,078	91,083	
W050	HART COUNTY ATTORNEY	9,633	-	10,724	-	20,357	-	-	39,781	25,699	65,480	
W051	HENDERSON CO ATTORNEY	20,422	-	22,733	34,062	77,217	-	-	84,330	-	84,330	
W052	HENRY COUNTY ATTORNEY	-	-	-	-	-	-	-	-	13,085	13,085	
W055	JACKSON COUNTY ATTORNEY	5,494	-	6,116	-	11,610	-	-	22,686	4,757	27,443	
W056	JEFFERSON CO ATTORNEY	422,866	-	470,735	1,157,276	2,050,877	-	-	1,746,199	-	1,746,199	
W058	JOHNSON CO ATTORNEY	7,766	-	8,646	-	16,412	-	-	32,071	76,152	108,223	



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
W060	KNOTT COUNTY ATTORNEY	6,040	-	6,723	5,511	18,274	-	-	24,941	17,687	42,628
W061	KNOX COUNTY ATTORNEY	12,934	-	14,398	10,727	38,059	-	-	53,409	43,005	96,414
W063	LAUREL COUNTY ATTORNEY	27,218	-	30,299	-	57,517	-	-	112,394	32,626	145,020
W064	LAWRENCE COUNTY ATTORNEY	1,160	-	1,292	19,696	22,148	-	-	4,792	11,861	16,653
W066	LESLIE COUNTY ATTORNEY	5,457	-	6,075	-	11,532	-	-	22,534	7,270	29,804
W067	LETCHER COUNTY ATTORNEY	8,860	-	9,863	-	18,723	-	-	36,589	8,426	45,015
W069	LINCOLN COUNTY ATTORNEY	9,154	-	10,190	-	19,344	-	-	37,800	9,534	47,334
W070	LIVINGSTON CO ATTORNEY	5,612	-	6,247	4,876	16,735	-	-	23,174	-	23,174
W071	LOGAN COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-
W073	MCCRACKEN COUNTY ATTORNEY	2,649	-	2,949	1,187	6,785	-	-	10,939	4,831	15,770
W075	MCLEAN COUNTY ATTORNEY	849	-	945	-	1,794	-	-	3,504	1,845	5,349
W076	MADISON COUNTY ATTORNEY	4,582	-	5,101	-	9,683	-	-	18,923	4,054	22,977
W077	MAGOFFIN CO ATTORNEY	2,116	-	2,355	-	4,471	-	-	8,738	3,700	12,438
W078	MARION COUNTY ATTORNEY	4,466	-	4,972	34,527	43,965	-	-	18,443	5,540	23,983
W079	MARSHALL COUNTY ATTORNEY	2,027	-	2,257	-	4,284	-	-	8,372	3,007	11,379
W080	MARTIN COUNTY ATTORNEY	9,069	-	10,096	14,572	33,737	-	-	37,449	43,522	80,971
W082	MEADE COUNTY ATTORNEY	4,197	-	4,672	-	8,869	-	-	17,331	42,766	60,097
W083	MENIFEE COUNTY ATTORNEY	2,382	-	2,651	1,634	6,667	-	-	9,835	18,567	28,402
W084	MERCER COUNTY ATTORNEY	7,479	-	8,325	496	16,300	-	-	30,883	3,832	34,715
W085	METCALFE COUNTY ATTORNEY	5,117	-	5,697	-	10,814	-	-	21,132	5,660	26,792
W087	MONTGOMERY CO ATTORNEY	2,859	-	3,183	9,689	15,731	-	-	11,808	7,184	18,992
W090	NELSON COUNTY ATTORNEY	17,533	-	19,517	9,137	46,187	-	-	72,400	11,431	83,831
W091	NICHOLAS COUNTY ATTORNEY	3,376	-	3,758	5,726	12,860	-	-	13,941	81	14,022
W092	OHIO COUNTY ATTORNEY	118	-	131	3,232	3,481	-	-	488	14,017	14,505
W095	OWSLEY COUNTY ATTORNEY	-	-	-	-	-	-	-	-	27,615	27,615
W096	PENDLETON COUNTY ATTORNEY	1,358	-	1,511	2,648	5,517	-	-	5,607	11,239	16,846
W097	PERRY COUNTY ATTORNEY	11,631	-	12,948	-	24,579	-	-	48,031	86,218	134,249
W098	PIKE COUNTY ATTORNEY	29,765	-	33,135	-	62,900	-	-	122,914	121,305	244,219
W099	POWELL COUNTY ATTORNEY	7,453	-	8,297	-	15,750	-	-	30,776	11,178	41,954
W103	ROWAN COUNTY ATTORNEY	4,983	-	5,547	5,582	16,112	-	-	20,576	11,569	32,145
W104	RUSSELL COUNTY ATTORNEY	7,702	-	8,574	-	16,276	-	-	31,805	19,392	51,197
W105	SCOTT COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-
W106	SHELBY COUNTY ATTORNEY	-	-	-	-	-	-	-	-	16,154	16,154
W107	SIMPSON COUNTY ATTORNEY	3,961	-	4,409	30,367	38,737	-	-	16,356	1,079	17,435
W109	TAYLOR COUNTY ATTORNEY	10,927	-	12,163	-	23,090	-	-	45,121	18,418	63,539
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-
W113	UNION COUNTY ATTORNEY	432	-	481	3,342	4,255	-	-	1,783	579	2,362
W114	WARREN CO ATTY/CHILD SUPP	36,336	-	40,450	1,183	77,969	-	-	150,049	69,327	219,376
W115	WASHINGTON CO ATTORNEY	3,625	-	4,035	-	7,660	-	-	14,969	9,151	24,120
W118	WHITLEY COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-
W119	WOLFE COUNTY ATTORNEY	3,891	-	4,331	428	8,650	-	-	16,066	5,608	21,674
W120	WOODFORD COUNTY ATTORNEY	7,787	-	8,668	-	16,455	-	-	32,155	16,653	48,808
X030	OWENSBORO DAVIESS CO TOUR	22,853	-	25,440	22,297	70,590	-	-	94,370	21,100	115,470
X034	FAYETTE CO ATTORNEY OFF	99,570	-	110,841	99,344	309,755	-	-	411,167	45,775	456,942
X059	KENTON COUNTY ATTORNEY	65,405	-	72,808	245,081	383,294	-	-	270,084	15,788	285,872
X105	GEORGETOWN WATER & SEWER	219,825	-	244,709	-	464,534	-	-	907,753	285,659	1,193,412
X956	LOU FIREFIGHTERS PENS FUN	5,365	-	5,972	-	11,337	-	-	22,153	122,942	145,095
TOTAL		184,477,187	-	205,360,353	128,260,295	518,097,835	-	-	761,787,268	148,851,632	910,638,900



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	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
10005	LEGS GENERAL ASSEMBLY	66,725	32,096	(7,171)	(3,772)	-	-
20025	JUDL ADM OFF OF THE COURT	4,800,449	(5,233,436)	(4,527,349)	(2,381,700)	-	-
35628	TRAN DEPT OF INTERGOV PRO	-	-	-	-	-	-
39931	JEFFERSON CO CLERK	(504,784)	(726,682)	(574,148)	(302,043)	-	-
39932	JEFFERSON CO SHERIFF	1,163,153	79,649	(283,455)	(149,117)	-	-
39933	KENTON CO COURT CLERK	(177,220)	(228,248)	(91,277)	(48,018)	-	-
39934	KENTON CO SHERIFF	19,913	(37,393)	(40,404)	(21,256)	-	-
39935	CAMPBELL COUNTY CLERK	(87,515)	(120,955)	(63,081)	(33,186)	-	-
39936	CAMPBELL CO SHERIFF	13,279	(28,658)	(26,344)	(13,859)	-	-
39937	FAYETTE CO CLERK	(259,427)	(349,863)	(199,830)	(105,126)	-	-
39938	FAYETTE CO SHERIFF	(91,755)	(241,569)	(133,328)	(70,139)	-	-
39939	DAVISS CO CLERK	80,203	(60,706)	(74,378)	(39,128)	-	-
39940	DAVISS CO SHERIFF	82,125	6,426	(25,377)	(13,351)	-	-
39941	PIKE CO CLERK	(40,867)	(62,774)	(33,079)	(17,403)	-	-
39942	PIKE CO SHERIFF	(16,167)	(96,534)	(46,691)	(24,562)	-	-
39943	HARDIN COUNTY CLERK OFFIC	40,095	(90,842)	(81,759)	(43,010)	-	-
39944	HARDIN COUNTY SHERIFF	86,534	(26,071)	(40,610)	(21,363)	-	-
39945	WARREN COUNTY CLERKS OFF	(50,731)	(91,680)	(82,705)	(43,507)	-	-
39946	WARREN COUNTY SHERIFF	130,930	(56,222)	(134,209)	(70,602)	-	-
39947	BOONE COUNTY CLERK	148,247	(39,926)	(98,231)	(51,676)	-	-
39948	BOONE COUNTY SHERIFF	(44,883)	(69,796)	(26,970)	(14,186)	-	-
39949	CHRISTIAN COUNTY CLERK	(39,479)	(82,506)	(35,168)	(18,500)	-	-
39950	CHRISTIAN COUNTY SHERIFF	(35,632)	(238,019)	(145,914)	(76,761)	-	-
39951	MADISON COUNTY CLERK	45,482	(68,151)	(68,216)	(35,887)	-	-
39952	MADISON COUNTY SHERIFF	68,765	12,273	(27,022)	(14,216)	-	-
39961	BULLITT COUNTY CLERK	20,483	(90,762)	(78,468)	(41,280)	-	-
39962	BULLITT CO SHERIFF	167,361	(99,771)	(107,816)	(56,718)	-	-
54527	J&PS DEPT OF CORRECTIONS	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	-	-	-	-	-	-
116A	WAYNE COUNTY ATTORNEY	121	(601)	(5,925)	(3,118)	-	-
A051	HENDERSON CO TOURIST COMM	41,140	11,687	(6,636)	(3,491)	-	-
A073	HOUSING AUTH OF PADUCAH	(5,623)	(140,978)	(92,875)	(48,859)	-	-
A087	Reid Village Water District	84,209	(10,297)	(9,838)	(5,175)	-	-
A113	MORGANFIELD HOUSING AUTH	-	-	-	-	-	-
A156	CITY OF ANCHORAGE	6,164	(31,612)	(33,888)	(17,826)	-	-
AB19	BELLEVUE/DAYTON FIRE	(3,176)	6,319	(1,748)	(920)	-	-
AB87	MT STERLING MONTGOMERY COUNTY INDUSTRIAL AUTH	90,014	43,162	(6,676)	(3,511)	-	-
AC19	CAMPBELL CO FIRE DIST 1	-	-	-	-	-	-
B008	BURLINGTON FIRE PRO DIST	4,709	(3,191)	(3,857)	(2,029)	-	-
B010	HOUSING AUTHORITY OF CATLETTSBURG	(23,873)	(25,555)	(14,033)	(7,382)	-	-
B015	CITY OF HILLVIEW	56,352	(10,998)	(43,995)	(23,144)	-	-
B017	PENNYRILE EMER ASST CTR	(20,509)	(12,630)	(14,751)	(7,759)	-	-
B018	W KY ED COOPERATIVE	3,894	(11,463)	(8,527)	(4,485)	-	-
B019	CAMPBELL FIRE/ RESCUE	87,894	45,657	(6,330)	(3,329)	-	-
B023	CITY OF LONDON TOURISM	77,430	1,189	(41,471)	(21,816)	-	-
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	33,624	(15,196)	(22,764)	(11,975)	-	-
B030	OWENSBORO/DAV CO ECO DEV	108,553	32,443	(16,448)	(8,653)	-	-
B035	GTR FLEMING CO WATER COMM	(1,042)	(8,095)	(6,477)	(3,406)	-	-
B038	CITY OF HICKMAN	132,702	(18,289)	(48,360)	(25,441)	-	-
B042	HOUSING AUTH OF MAYFIELD	29,924	(23,793)	(37,137)	(19,535)	-	-
B043	GRAYSON CO CONSERV DIST	829	(1,701)	(1,765)	(929)	-	-
B045	CITY OF BELLEFONTE	(1,331)	-	-	-	-	-
B048	CITY OF HARLAN	90,450	(51,817)	(67,849)	(35,695)	-	-
B051	HENDERSON CITY/CO PLANNIN	(12,192)	(34,079)	(21,135)	(11,118)	-	-
B052	HENRY CO WATER DIST #2	11,056	(33,141)	(60,060)	(31,596)	-	-
B054	CITY OF NORTONVILLE	(27,290)	(29,030)	(11,839)	(6,229)	-	-
B058	JOHNSON CO FISCAL COURT	(101,942)	(153,698)	(107,915)	(56,771)	-	-
B061	KNOX CO UTILITIES COMM	(9,740)	(29,538)	(21,432)	(11,275)	-	-
B072	LAKE BARKLEY TOUR COMM	(9,415)	(7,588)	(2,231)	(1,174)	-	-
B078	MARION CO WATER DISTRICT	24,574	(48,640)	(34,548)	(18,175)	-	-
B084	N MERCER WATER DISTRICT	11,307	(60,260)	(38,806)	(20,415)	-	-
B087	MONTGOMERY CO FIRE DIST	(187,857)	(232,984)	(130,996)	(68,912)	-	-
B097	KY RIVER REGIONAL JAIL	77,075	(76,931)	(74,769)	(39,333)	-	-
B098	PIKE CO SENIOR CITIZEN PR	(14,019)	(10,619)	(9,872)	(5,195)	-	-
B100	CITY OF SCIENCE HILL	(11,185)	(1,702)	(5,406)	(2,844)	-	-
B104	RUSSELL CO AMBULANCE SER	19,572	(77,988)	(53,399)	(28,092)	-	-
B106	NORTH SHELBY WATER CO	44,715	(14,464)	(39,469)	(20,764)	-	-
B109	CAMPBELL/TAYLOR CO I D A	(3,750)	(10,370)	(5,699)	(2,998)	-	-
B113	UNION CO ECONOMIC DEVELOP	5,238	(5,883)	(6,017)	(3,166)	-	-



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	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
B115	Springfield Washington County 911 dispatch	194,545	(14,776)	(20,222)	(10,637)	-	-
B116	MONTICELLO/WAYNE TELE BOA	18,308	(23,052)	(18,325)	(9,640)	-	-
B118	WHITLEY CO CONSERV DIST	8,169	(2,728)	(1,906)	(1,003)	-	-
B124	HOPKINS-CHRIST CO PLANNIN	23,003	(29,202)	(57,635)	(30,320)	-	-
B156	LOU POLICE RETIRE FUND	2,309	(7,436)	(7,178)	(3,776)	-	-
B179	HOUSING AUTH OF BENTON	(1,066)	(17,324)	(13,523)	(7,114)	-	-
B230	RIVERPARK CTR OWENSBORO	(298,320)	(107,264)	(6,421)	(3,377)	-	-
B256	BUECHEL FIRE PROTECT DIST	-	-	-	-	-	-
B259	CITY OF LUDLOW	72,082	(14,093)	(24,778)	(13,034)	-	-
B356	CITY OF DOUGLASS HILLS	(3,188)	(17,541)	(13,845)	(7,284)	-	-
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	255,102	8,473	(70,614)	(37,147)	-	-
B656	LOUISVILLE AIRPORT AUTHOR	495,953	(560,034)	(528,212)	(277,876)	-	-
B756	LEGAL AID SOCIETY INC	(151,985)	(401,358)	(178,430)	(93,866)	-	-
B856	JEFF CO SOIL/CONSER DIST	(10,754)	(9,013)	(937)	(491)	-	-
B956	LAKE DREAMLAND FIRE DIST	-	-	-	-	-	-
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	(1,132)	(14,351)	(9,907)	(5,210)	-	-
C037	CIRCUIT CLERKS	-	-	-	-	-	-
C045	GREENUP COUNTY PUBLIC LIBRARY	251,498	(23,169)	(37,348)	(19,648)	-	-
C079	JONATHAN CREEK WATER DIST	25,187	(14,206)	(21,390)	(11,252)	-	-
C087	CITY OF JEFFERSONVILLE	12,442	(22,943)	(14,543)	(7,650)	-	-
C105	CITY OF SADIEVILLE	2,817	(2,137)	(2,452)	(1,289)	-	-
C106	CITY OF SIMPSONVILLE	9,795	(41,358)	(26,397)	(13,885)	-	-
C118	HOUSING AUTH OF CORBIN	(57,601)	(40,845)	(13,720)	(7,217)	-	-
C230	HOUSING AUTH OF OWENSBORO	121,049	(43,262)	(87,427)	(45,993)	-	-
C256	LOUISVILLE/JEFF CO METRO	1,865,013	(9,443,413)	(10,178,616)	(5,354,658)	-	-
D017	CALDWELL CO WATER DISTRIC	106,399	25,805	(22,099)	(11,625)	-	-
D025	WINCHESTER-CLARK COUNTY TOURISM	(14,567)	(11,165)	(3,155)	(1,660)	-	-
D052	CITY OF PLEASUREVILLE	1,870	(1,577)	(2,172)	(1,142)	-	-
D054	CITY OF HANSON	210,829	6,153	(21,902)	(11,521)	-	-
D071	CITY OF LEWISBURG	18,848	2,800	(12,599)	(6,628)	-	-
D079	NORTH MARSHALL WATER DIST	23,775	(28,521)	(42,563)	(22,391)	-	-
D084	GTR H/MERCER PL&ZONING CO	(18,302)	(16,849)	(3,217)	(1,692)	-	-
D098	CITY OF COAL RUN VILLAGE	(4,712)	(9,459)	(11,849)	(6,233)	-	-
D106	SIMPSONVILLE RURAL FIRE	-	-	-	-	-	-
D113	UNION CO WATER DISTRICT	19,290	(15,068)	(17,877)	(9,405)	-	-
D118	WHITLEY CO WATER DIST	(45,242)	(10,403)	(13,179)	(6,933)	-	-
D135	WESTERN FLEMING WATER DIS	(5,354)	(32,059)	(19,038)	(10,015)	-	-
G015	ZONETON FIRE PROT DIST	(13,122)	(15,958)	(4,999)	(2,630)	-	-
G087	MT STERLING- MONTGOMERY COUNTY PARKS AND RECREATION	224,836	109,223	(16,598)	(8,732)	-	-
G090	NELSON CO. DISPATCH	(334,193)	-	-	-	-	-
GS06	SHELBY CO SUB FIRE DIST	(230)	(5,925)	(4,737)	(2,494)	-	-
J001	ADAIR CO BD OF EDUCATION	(426,895)	(405,223)	(231,085)	(121,567)	-	-
J002	CITY OF SCOTTSVILLE	149,544	(128,387)	(136,391)	(71,752)	-	-
J003	CITY OF LAWRENCEBURG	(29,053)	(168,932)	(141,148)	(74,254)	-	-
J004	BALLARD CO BD OF ED	(302,434)	(186,529)	(95,135)	(50,048)	-	-
J005	GLASGOW BD OF EDUCATION	90,443	(162,186)	(171,978)	(90,473)	-	-
J006	BATH CO BD OF EDUC	26,923	(159,169)	(171,156)	(90,040)	-	-
J007	CITY OF MIDDLESBORO	(176,354)	(174,357)	(66,645)	(35,060)	-	-
J008	BOONE CO WATER DISTRICT	45,948	(78,780)	(97,110)	(51,086)	-	-
J009	BOURBON CO BD OF EDUCATIO	367,978	(116,590)	(304,353)	(160,111)	-	-
J010	FAIRVIEW BD OF EDUCATION	61,713	(45,814)	(59,109)	(31,096)	-	-
J011	DANVILLE CITY BD OF ED	66,444	(263,986)	(174,416)	(91,755)	-	-
J012	BRACKEN CO BD OF EDUC	64,873	(29,528)	(103,187)	(54,283)	-	-
J013	BREATHITT CO BD OF ED	122,547	(262,395)	(178,155)	(93,721)	-	-
J014	BRECKINRIDGE CO BD OF ED	81,067	(361,889)	(264,273)	(139,025)	-	-
J015	BULLITT CO BD OF ED	1,353,520	(985,891)	(1,122,417)	(590,470)	-	-
J016	BUTLER CO BD OF ED	(128,634)	(230,160)	(165,581)	(87,107)	-	-
J017	CALDWELL CO BD EDUCATION	50,820	(174,564)	(176,025)	(92,602)	-	-
J018	CALLOWAY CO BD OF EDUC	44,185	(216,555)	(236,226)	(124,271)	-	-
J019	SANITATION DISTRICT NO 1	(166,632)	(995,470)	(803,711)	(422,809)	-	-
J021	CARROLL CO BD OF ED	98,635	(243,772)	(278,530)	(146,526)	-	-
J022	CARTER CO BD OF ED	49,602	(421,888)	(381,223)	(200,550)	-	-
J023	CASEY CO BD OF ED	53,197	(176,540)	(239,019)	(125,741)	-	-
J024	CITY OF HOPKINSVILLE	1,030,546	(269,153)	(483,468)	(254,337)	-	-
J025	CLARK CO BD OF ED	741,139	(657,869)	(577,674)	(303,897)	-	-
J026	CLAY CO BD OF ED	786,522	34,582	(313,123)	(164,724)	-	-
J027	CLINTON CO BD OF ED	(48,951)	(189,063)	(147,493)	(77,591)	-	-
J028	CRITTENDEN CO BD OF ED	(32,422)	(181,661)	(121,622)	(63,981)	-	-
J029	CUMBERLAND CO BD OF ED	235,759	(44,322)	(121,953)	(64,156)	-	-



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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	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
J030	DAVISS CO LIBRARY DIST	36,057	(119,467)	(113,021)	(59,457)	-	-
J031	EDMONSON CO BD OF EDUC	(138,237)	(234,563)	(167,702)	(88,223)	-	-
J032	ELLIOTT CO BD OF ED	(68,814)	(139,225)	(82,226)	(43,255)	-	-
J033	ESTILL CO CONSERVATION DI	(390)	(6,185)	(5,112)	(2,688)	-	-
J034	GREATER LEX CONV&VISITOR	379,462	(83,457)	(136,129)	(71,613)	-	-
J035	FLEMING CO BD OF ED	2,403	(110,466)	(159,287)	(83,796)	-	-
J037	CITY OF FRANKFORT	32,418	(346,032)	(472,233)	(248,427)	-	-
J038	FULTON COUNTY BD OF EDUC	85,085	(48,439)	(53,072)	(27,919)	-	-
J039	GALLATIN CO BD OF EDUC	509,237	39,465	(187,407)	(98,589)	-	-
J040	CITY OF LANCASTER	106,753	(87,663)	(72,744)	(38,267)	-	-
J041	WILLIAMSTOWN INDEPN DNT SC	114,351	(59,726)	(99,752)	(52,476)	-	-
J042	GRAVES CO LIBRARY	24,392	(14,078)	(16,738)	(8,806)	-	-
J043	GRAYSON CO BD OF ED	49,745	(285,076)	(395,110)	(207,855)	-	-
J044	GREEN CO BD OF EDUCATION	199,592	(34,890)	(168,266)	(88,520)	-	-
J045	RUSSELL INDPT BD OF ED	(193,324)	(273,726)	(174,878)	(92,000)	-	-
J046	HANCOCK CO BD EDUCATION	(26,148)	(231,659)	(187,615)	(98,698)	-	-
J047	HARDIN CO SOIL CN DIST	(9,093)	(1,492)	(2,658)	(1,397)	-	-
J048	HARLAN CO BD OF EDUCATION	(124,469)	(507,972)	(412,809)	(217,167)	-	-
J049	HARRISON CO BD OF ED	(15,126)	(203,357)	(249,231)	(131,114)	-	-
J050	HART CO BD OF ED	(19,879)	(224,640)	(224,312)	(118,003)	-	-
J051	HENDERSON PUBLIC LIBRARY	60,848	(85,585)	(80,479)	(42,338)	-	-
J052	EMINENCE INDEP BD OF EDUC	70,639	(15,202)	(83,517)	(43,936)	-	-
J053	HICKMAN CO BD OF ED	59,942	(30,174)	(62,966)	(33,124)	-	-
J054	HOPKINS CO BD OF ED	859,149	(315,649)	(635,689)	(334,417)	-	-
J055	JACKSON CO BD OF ED	615,316	142,936	(215,595)	(113,418)	-	-
J056	JEFF CO METRO SEWER DIST	4,174,503	(1,936,699)	(3,552,305)	(1,868,759)	-	-
J057	JESSAMINE CO BD OF ED	685,277	(1,289,259)	(897,718)	(472,262)	-	-
J058	PAINTSVILLE GAS/WATER SYS	90,999	(96,892)	(123,190)	(64,807)	-	-
J059	KENTON COUNTY AIRPORT BD	603,389	(1,587,649)	(1,704,784)	(896,835)	-	-
J060	KNOTT CO BD OF EDUCATION	(191,194)	(295,871)	(202,365)	(106,458)	-	-
J061	KNOX CO BD OF EDUCATION	(326,899)	(770,749)	(399,684)	(210,261)	-	-
J062	LARUE CO PUBLIC LIBRARY	22,700	(3,690)	(10,856)	(5,711)	-	-
J063	CITY OF LONDON	289,215	(168,914)	(165,464)	(87,046)	-	-
J064	LAWRENCE CO BD OF ED	(25,331)	(227,169)	(217,872)	(114,616)	-	-
J065	LEE CO BD OF ED	(167,441)	(140,130)	(81,611)	(42,932)	-	-
J066	LESLIE CO BD OF ED	92,289	(206,260)	(177,903)	(93,590)	-	-
J067	CITY OF WHITESBURG	145,633	75,389	(61,166)	(32,178)	-	-
J068	ELEC PLT BD OF VANCEBURG	(41,952)	(102,421)	(55,256)	(29,068)	-	-
J069	LINCOLN CO BD OF EDUC	467,442	(317,397)	(376,228)	(197,921)	-	-
J070	LIVINGSTON CO BD OF ED	(92,757)	(125,569)	(122,181)	(64,276)	-	-
J071	LOGAN CO BD OF EDUCATION	249,572	(365,955)	(276,326)	(145,366)	-	-
J072	LYON CO. PUBLIC LIBRARY	6,369	(8,068)	(9,173)	(4,824)	-	-
J073	PADUCAH WATER WORKS	75,306	(201,980)	(209,453)	(110,188)	-	-
J074	MCCREARY CO BD OF EDUCATN	(691,844)	(639,654)	(259,769)	(136,656)	-	-
J075	MCLEAN CO BD OF ED	4,658	(157,151)	(125,208)	(65,867)	-	-
J076	MADISON CO BD OF ED	381,591	(1,211,344)	(1,002,446)	(527,355)	-	-
J077	MAGOFFIN CO BD OF ED	(247,672)	(312,734)	(187,052)	(98,403)	-	-
J078	MARION CO BD OF EDUCATION	(361,026)	(498,211)	(231,751)	(121,916)	-	-
J079	MARSHALL COUNTY BD OF ED	(277,805)	(402,092)	(361,191)	(190,011)	-	-
J080	MARTIN CO BD OF ED	(293,414)	(332,627)	(179,475)	(94,416)	-	-
J081	MASON CO BD OF ED	97,599	(176,970)	(236,526)	(124,428)	-	-
J082	MEADE CO PUBLIC LIBRARY	46,228	(31,569)	(29,559)	(15,551)	-	-
J083	MENIFEE CO BD OF ED	(134,479)	(170,718)	(89,789)	(47,234)	-	-
J084	CITY OF HARRODSBURG	(900,265)	(567,003)	(102,424)	(53,883)	-	-
J085	METCALFE CO BD OF ED	(61,264)	(137,214)	(143,426)	(75,452)	-	-
J086	MONROE CO BOARD OF ED	239,114	(95,067)	(244,633)	(128,695)	-	-
J087	MT STERLING WATER WORKS	77,320	(130,899)	(115,748)	(60,892)	-	-
J088	MORGAN CO BD OF EDUCATION	(69,459)	(160,636)	(176,884)	(93,053)	-	-
J089	MUHLENBERG CO LIB BD DIST	(39,696)	(42,881)	(27,666)	(14,554)	-	-
J090	CITY OF BARDSTOWN	75,394	(443,559)	(378,119)	(198,916)	-	-
J091	NICHOLAS CO BD OF ED	(102,514)	(114,390)	(88,456)	(46,536)	-	-
J092	OHIO CO BD OF ED	(84,060)	(409,322)	(322,706)	(169,765)	-	-
J093	OLDHAM COUNTY BD OF ED	1,972,816	(579,027)	(1,173,299)	(617,238)	-	-
J094	OWEN CO BD OF ED	(11,442)	(223,088)	(187,371)	(98,569)	-	-
J095	OWSLEY CO BD OF EDUCATION	(139,371)	(182,931)	(112,504)	(59,185)	-	-
J096	PENDLETON CO BD OF ED	432,956	23,576	(226,532)	(119,172)	-	-
J097	HAZARD CITY SCHOOLS	(125,317)	(180,622)	(97,811)	(51,455)	-	-
J098	PIKE CO BD OF EDUCATION	237,206	(734,587)	(886,769)	(466,501)	-	-
J099	POWELL CO BD OF EDUCATION	(155,451)	(236,203)	(185,492)	(97,582)	-	-



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	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
J100	CITY OF SOMERSET	10,259	(487,309)	(413,634)	(217,599)	-	-
J101	ROBERTSON CO BD OF ED	7,486	(50,262)	(47,456)	(24,964)	-	-
J102	ROCKCASTLE CO BD OF ED	(30,239)	(301,613)	(262,884)	(138,296)	-	-
J103	ROWAN CO BD OF ED	(30,445)	(351,735)	(311,119)	(163,670)	-	-
J104	RUSSELL CO BD OF ED	(216,060)	(366,812)	(287,571)	(151,282)	-	-
J105	SCOTT CO BOARD OF ED	972,661	(1,225,979)	(998,152)	(525,097)	-	-
J106	SHELBY CO LIBRARY	(2,825)	(33,805)	(25,420)	(13,373)	-	-
J107	SIMPSON CO BD OF ED	23,596	(330,815)	(281,204)	(147,933)	-	-
J108	SPENCER CO BD OF EDUC	436,517	(288,731)	(355,031)	(186,771)	-	-
J109	TAYLOR CO BD OF ED	194,326	(278,709)	(336,151)	(176,838)	-	-
J110	TODD CO BD OF ED	(200,195)	(344,823)	(218,311)	(114,847)	-	-
J111	TRIGG CO BD OF ED	(90,246)	(163,953)	(168,125)	(88,446)	-	-
J112	TRIMBLE CO BD OF ED	54,565	(127,771)	(120,679)	(63,484)	-	-
J113	CITY OF MORGANFIELD	(103,512)	(167,783)	(118,610)	(62,398)	-	-
J115	SPRINGFIELD WATER & SEWER	48,285	(76,196)	(62,400)	(32,826)	-	-
J117	CITY OF SEBREE	31,223	(35,506)	(20,750)	(10,916)	-	-
J118	CITY OF CORBIN	67,345	(178,919)	(128,021)	(67,349)	-	-
J119	WOLFE CO BD OF EDUCATION	(107,998)	(171,335)	(118,234)	(62,200)	-	-
J120	WOODFORD CO BD OF ED	1,050,701	(331,358)	(487,008)	(256,200)	-	-
J124	PENNYRILE NAR TASK FORCE	(882)	(2,622)	(1,795)	(946)	-	-
J134	LEX-FAY CO HUM RIGHTS COM	23,390	(6,147)	(12,281)	(6,461)	-	-
J135	FLEMING CO EMS	(15,472)	(31,605)	(39,462)	(20,760)	-	-
J154	CITY OF EARLINGTON	22,429	34,745	(11,550)	(6,078)	-	-
J156	CITY OF JEFFERSONTOWN	14,568	(300,786)	(255,308)	(134,311)	-	-
J178	LEBANON HOUSING AUTHORITY	40,454	6,475	(16,796)	(8,834)	-	-
J179	MARSHALL CO TOURIST COMM	7,108	18	(4,479)	(2,356)	-	-
J190	CITY OF BLOOMFIELD	102,290	58,650	(19,661)	(10,344)	-	-
J200	SOMERSET-PULASKI CONV & V	4,992	(13,206)	(9,834)	(5,173)	-	-
J203	FRONTIER HOUSING INC	(55,477)	(24,914)	(9,637)	(5,069)	-	-
J205	GEORGETOWN-SCOTT CO P COM	14,222	(38,989)	(33,987)	(17,879)	-	-
J210	BOYD CO AMBULANCE SERVICE	32,407	7,749	(6,639)	(3,493)	-	-
J214	COMM ACTION SOUTHERN KY	(555,892)	(424,019)	(257,337)	(135,378)	-	-
J217	CITY OF PROVIDENCE	(75,913)	(157,556)	(101,399)	(53,342)	-	-
J219	CAMPBELL CO PUBLIC LIBRAR	(10,819)	(152,446)	(115,883)	(60,963)	-	-
J224	HOUSING AUTH OF HOPKINSVL	(29,078)	(92,870)	(32,615)	(17,156)	-	-
J234	LFUC HOUSING AUTHORITY	201,772	(118,219)	(220,067)	(115,770)	-	-
J256	CITY OF ST MATTHEWS	(8,581)	(109,953)	(93,013)	(48,932)	-	-
J259	CITY OF PARK HILLS	7,805	(5,747)	(8,162)	(4,293)	-	-
J305	SCOTT CO SOIL CONSER DIST	-	-	-	-	-	-
J310	CANNONSBURG WATER DIST	11,060	(34,200)	(31,817)	(16,740)	-	-
J314	BOWL GRN WARREN AIRPRT BD	(10,164)	(13,822)	(15,168)	(7,978)	-	-
J317	PROVIDENCE MUN HOUSING AU	9,989	(7,338)	(11,227)	(5,905)	-	-
J319	CITY OF ALEXANDRIA	45,257	(63,665)	(42,225)	(22,212)	-	-
J324	CITY OF OAK GROVE	388,008	52,587	(100,695)	(52,974)	-	-
J334	CENTRAL KY ED COOPERATIVE	(20,969)	(25,378)	(6,213)	(3,267)	-	-
J356	CITY OF WEST BUECHEL	(47,064)	(30,953)	(7,909)	(4,161)	-	-
J359	CITY OF FORT WRIGHT	12,235	(23,908)	(27,453)	(14,441)	-	-
J405	GEORGETOWN HOUSING AUTHOR	38,998	946	(26,847)	(14,123)	-	-
J414	WARREN CO PLANNING COMM	60,339	(49,205)	(51,643)	(27,169)	-	-
J417	WEBSTER CO CONSER DIST	2,230	(4,288)	(5,451)	(2,868)	-	-
J419	CITY OF COLD SPRING	(67,681)	(50,813)	(24,220)	(12,740)	-	-
J424	CITY OF CROFTON	2,732	612	(801)	(422)	-	-
J434	KY LEAGUE OF CITIES	671,775	(205,841)	(446,997)	(235,151)	-	-
J456	CITY OF SHIVELY	(56,197)	(69,083)	(46,401)	(24,410)	-	-
J459	N KY AREA PLAN COMMISSION	(51,231)	(206,813)	(158,258)	(83,256)	-	-
J510	CITY OF CATLETTSBURG	(84,173)	(80,864)	(21,817)	(11,477)	-	-
J514	BARREN RIVER AREA DEV	230,331	(88,159)	(137,725)	(72,454)	-	-
J519	NORTHERN KY COOP ED SER	305,710	(79,169)	(98,497)	(51,816)	-	-
J524	HOPKINSVILLE S W AUTHORI	82,720	(155,072)	(163,390)	(85,953)	-	-
J534	BLUEGRASS AREA DEV DISRIC	133,900	(143,212)	(177,950)	(93,614)	-	-
J556	LOUISVILLE CONV BUREAU	519,010	(265,982)	(354,165)	(186,314)	-	-
J559	CITY OF CRESCENT SPRINGS	(14,817)	(25,431)	(13,273)	(6,984)	-	-
J610	BOYD CO CONSERVATION DIST	376	(3,356)	(2,797)	(1,472)	-	-
J614	BOWL GRN CONV & VISIT BUR	2,347	(12,183)	(24,612)	(12,947)	-	-
J619	CITY OF FORT THOMAS	144,422	(84,232)	(128,247)	(67,467)	-	-
J656	OHIO VALLEY ED COOP	1,284,407	(114,176)	(379,374)	(199,577)	-	-
J710	BIG SANDY WATER DISTRICT	48,050	(6,610)	(20,967)	(11,030)	-	-
J714	BOWLING GR/WARREN COMM ED	(38,906)	(48,453)	(25,482)	(13,406)	-	-
J719	CITY OF SOUTHGATE	(2,335)	(10,327)	(16,450)	(8,653)	-	-



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	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
J734	ACCESS TO JUSTICE FNDTION	-	-	-	-	-	-
J756	CITY OF PROSPECT	(33,751)	(39,369)	(17,757)	(9,342)	-	-
J759	N KY COMMUNITY ACT COMM	(253,087)	(513,709)	(247,078)	(129,980)	-	-
J810	HOUSING AUTH OF ASHLAND	(16,752)	(48,149)	(38,524)	(20,265)	-	-
J814	HOUSING AUTH BOWLING GRN	(224,186)	(231,260)	(84,176)	(44,283)	-	-
J819	CITY OF BELLEVUE	41,799	(26,538)	(42,715)	(22,472)	-	-
J834	KY LEGAL SERVICE PROGRAMS	132,216	(137,423)	(57,811)	(30,411)	-	-
J856	LOUISVILLE WATER COMPANY	722,899	(2,398,478)	(2,133,873)	(1,122,565)	-	-
J859	CITY OF VILLA HILLS	30,273	(24,543)	(29,149)	(15,334)	-	-
J910	SANITATION DISTRICT #4	84,879	(32,499)	(41,957)	(22,072)	-	-
J914	BOWLING GRN HUM RIGHT COM	(2,129)	(7,232)	(4,585)	(2,412)	-	-
J919	CITY OF DAYTON	60,319	(37,655)	(34,430)	(18,113)	-	-
J956	OKOLONA FIRE DISTRICT	106,492	19,423	(24,655)	(12,970)	-	-
J959	CITY OF INDEPENDENCE	23,278	(44,860)	(67,542)	(35,533)	-	-
K001	CITY OF COLUMBIA	(22,367)	(60,624)	(49,779)	(26,188)	-	-
K002	ALLEN CO BD OF ED	(120,769)	(328,538)	(239,158)	(125,815)	-	-
K003	ANDERSON CO BD OF ED	(96,551)	(310,031)	(288,146)	(151,585)	-	-
K004	CITY OF WICKLIFFE	23,361	(23,056)	(16,776)	(8,825)	-	-
K005	BARREN CO BD OF EDUCATION	1,065,693	(194,074)	(550,721)	(289,717)	-	-
K006	CITY OF OWINGSVILLE	(77,799)	(39,736)	(26,505)	(13,942)	-	-
K007	BELL CO BD OF ED	86,992	(323,308)	(273,522)	(143,891)	-	-
K009	PARIS BD OF EDUCATION	(342,856)	(215,697)	(59,771)	(31,443)	-	-
K010	CITY OF ASHLAND	584,715	(848,148)	(680,230)	(357,849)	-	-
K011	CITY OF DANVILLE	146,996	(411,410)	(328,974)	(173,063)	-	-
K012	AUGUSTA BD OF ED	(864)	(34,356)	(23,505)	(12,365)	-	-
K013	JACKSON CITY SCHOOLS	(36,534)	(61,281)	(32,757)	(17,233)	-	-
K014	CLOVERPORT INDEPENDENT SC	12,934	(16,776)	(30,987)	(16,302)	-	-
K015	BULLITT CO PUBLIC LIBRARY	232,804	(44,886)	(147,119)	(77,394)	-	-
K016	CITY OF MORGANTOWN	70,036	(38,465)	(63,875)	(33,603)	-	-
K017	GEORGE COON PUBLIC LIBRAR	33,168	5,883	(10,451)	(5,498)	-	-
K018	CITY OF MURRAY	(18,269)	(321,016)	(270,750)	(142,432)	-	-
K019	CITY OF NEWPORT	164,531	(156,355)	(197,145)	(103,712)	-	-
K020	CARLISLE CO BD OF ED	(54,538)	(86,948)	(54,440)	(28,641)	-	-
K021	CARROLL CO PUBLIC LIBRARY	(18,853)	(23,971)	(21,394)	(11,255)	-	-
K022	CARTER CO EMER AMBUL DIST	(60,639)	(86,682)	(90,845)	(47,791)	-	-
K023	CASEY CO AMBULANCE SERV	68,240	7,434	(40,221)	(21,160)	-	-
K025	CLARK CO LIBRARY BD	(51,036)	(55,068)	(43,566)	(22,919)	-	-
K026	CITY OF MANCHESTER	49,068	(32,558)	(61,917)	(32,572)	-	-
K027	CLINTON CO PUBLIC LIBRARY	83	(5,149)	(4,356)	(2,291)	-	-
K028	CITY OF MARION	(48,666)	(94,024)	(49,851)	(26,225)	-	-
K029	CITY OF BURKESVILLE	(42,933)	(50,789)	(37,751)	(19,861)	-	-
K030	OWENSBORO BD OF ED	(123,309)	(454,753)	(572,778)	(301,322)	-	-
K032	ELLIOTT CO AMB SERVICE	280,733	145,828	(20,218)	(10,637)	-	-
K033	ESTILL CO BD OF EDUCATION	18,382	(258,810)	(197,473)	(103,884)	-	-
K034	LEX/FAYETTE URBAN CO GOVT	2,985,924	(6,143,167)	(5,653,990)	(2,974,391)	-	-
K035	LICKING VALLEY COM ACTION	56,265	(189,385)	(127,622)	(67,137)	-	-
K036	FLOYD CO SCHOOLS	(1,460,395)	(1,179,769)	(582,448)	(306,408)	-	-
K038	FULTON CITY SCHOOLS	(23,620)	(26,819)	(38,737)	(20,379)	-	-
K039	GALLATIN CO PUBLIC LIB	(7,682)	(19,966)	(12,407)	(6,527)	-	-
K040	GARRARD CO BD OF ED	111,159	(204,755)	(230,138)	(121,068)	-	-
K041	CITY OF WILLIAMSTOWN	19,850	(126,983)	(130,281)	(68,538)	-	-
K042	GRAVES CO BD OF ED	(81)	(411,138)	(347,325)	(182,716)	-	-
K043	CITY OF LEITCHFIELD	314,080	(9,958)	(114,195)	(60,074)	-	-
K044	CITY OF GREENSBURG	158,006	7,718	(64,857)	(34,119)	-	-
K045	GREENUP CO BD OF ED	311,494	(162,109)	(277,221)	(145,837)	-	-
K046	CITY OF HAWESVILLE	70,015	(39,853)	(30,270)	(15,924)	-	-
K047	HARDIN CO BD OF ED	2,865,884	(381,803)	(1,629,362)	(857,158)	-	-
K048	HARLAN INDEPENDENT SCHOOL	89,533	(27,836)	(61,168)	(32,179)	-	-
K049	CITY OF CYNTHIANA	191,973	(73,885)	(119,435)	(62,831)	-	-
K050	CAVERNA INDEPENDENT SCH	(42,704)	(99,117)	(78,268)	(41,174)	-	-
K051	Henderson City-County Airport Board	46,371	24,088	(3,340)	(1,756)	-	-
K052	HENRY CO BD OF EDUCATION	74,601	(247,137)	(202,072)	(106,304)	-	-
K055	JACKSON CO CONSERV DIST	-	-	-	-	-	-
K057	JESSAMINE CO PUBLIC LIBRA	(30,101)	(127,266)	(113,961)	(59,952)	-	-
K058	JOHNSON CO BD OF ED	(6,787)	(320,833)	(286,706)	(150,827)	-	-
K060	LKLP COMM ACTION COUNCIL	(250,966)	(909,257)	(596,931)	(314,026)	-	-
K061	BARBOURVILLE CITY SCHOOLS	9,593	(60,521)	(37,408)	(19,679)	-	-
K062	LARUE CO BD OF EDUCATION	200,052	(112,847)	(204,370)	(107,513)	-	-
K063	LONDON UTILITY COMM	103,846	(98,010)	(107,400)	(56,499)	-	-



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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	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
K064	CITY OF LOUISA	46,764	(21,220)	(40,375)	(21,239)	-	-
K065	CITY OF BEATTYVILLE	26,681	(60,079)	(44,662)	(23,495)	-	-
K066	LESLIE CO PUBLIC LIBRARY	(15,598)	(17,287)	(10,944)	(5,759)	-	-
K067	LETCHER CO BD OF ED	135,308	(292,213)	(273,579)	(143,921)	-	-
K068	LEWIS CO BD OF ED	(213,782)	(254,716)	(155,316)	(81,707)	-	-
K069	LINCOLN CO PUBLIC LIBRARY	(4,928)	(14,795)	(12,762)	(6,714)	-	-
K070	LIVINGSTON CO CONSERV DIS	(6,378)	(8,416)	(2,866)	(1,507)	-	-
K071	CITY OF RUSSELLVILLE	93,849	(115,445)	(144,737)	(76,142)	-	-
K072	LYON CO BD OF EDUCATION	(60,330)	(126,425)	(85,574)	(45,019)	-	-
K073	PADUCAH BOARD OF ED	(269,241)	(375,149)	(272,137)	(143,161)	-	-
K074	MCCREARY CO WATER DIST	28,613	(101,948)	(92,076)	(48,438)	-	-
K075	CITY OF CALHOUN	1,541	(16,772)	(13,622)	(7,166)	-	-
K077	MAGOFFIN CO LIBRARY	93	(4,895)	(2,790)	(1,468)	-	-
K078	CITY OF LEBANON	81,912	(184,129)	(122,989)	(64,701)	-	-
K079	CITY OF BENTON	(32,476)	(143,656)	(94,296)	(49,606)	-	-
K080	MARTIN COUNTY LIBRARY	35,235	4,965	(11,057)	(5,815)	-	-
K081	MAYSVILLE UTILITY COMM	-	-	-	-	-	-
K082	CITY OF MULDRAGH	(85,353)	(40,648)	(12,810)	(6,740)	-	-
K083	CITY OF FRENCHBURG	(11,074)	(24,094)	(17,864)	(9,398)	-	-
K085	METCALFE HEALTH CARE CTN	228,359	(18,794)	(123,852)	(65,154)	-	-
K086	MONROE CO CONSERV DIST	1,428	(4,432)	(4,153)	(2,186)	-	-
K087	MONTGOMERY CO BD OF ED	139,293	(384,407)	(376,687)	(198,164)	-	-
K088	GATEWAY COMM SER ORGANIZ	(162,016)	(277,180)	(396,308)	(208,487)	-	-
K089	MUHLENBERG CO BD OF ED	148,582	(553,534)	(496,624)	(261,259)	-	-
K090	NELSON COUNTY BD OF ED	578,704	(329,839)	(494,539)	(260,163)	-	-
K091	CITY OF CARLISLE	93	(53,172)	(55,824)	(29,366)	-	-
K092	OHIO CO LIBRARY	(9,271)	(28,067)	(21,858)	(11,499)	-	-
K093	OLDHAM CO LIBRARY BD	(14,494)	(73,073)	(51,249)	(26,961)	-	-
K094	OWEN CO PUBLIC LIBRARY	31,172	(11,618)	(15,488)	(8,149)	-	-
K095	OWSLEY CO PUBLIC LIBRARY	(963)	(4,593)	(3,669)	(1,930)	-	-
K096	PENDLETON CO LIBRARY	(24,371)	(11,166)	(16,284)	(8,566)	-	-
K097	PERRY CO BD OF EDUCATION	55,085	(458,295)	(398,192)	(209,477)	-	-
K098	PIKEVILLE INDEPENDENT SCH	(19,981)	(80,107)	(70,887)	(37,292)	-	-
K099	CITY OF STANTON	22,916	11,100	(16,150)	(8,496)	-	-
K100	SOMERSET BD OF EDUCATION	115,762	(35,803)	(128,547)	(67,625)	-	-
K101	CITY OF MOUNT OLIVET	(95)	(1,728)	(1,293)	(680)	-	-
K102	ROCKCASTLE CONSERV DIST	16,126	(4,563)	(3,600)	(1,893)	-	-
K103	CITY OF MOREHEAD	53,448	(81,679)	(106,279)	(55,909)	-	-
K104	RUSSELL CO CONS DIST	7,744	553	(1,253)	(660)	-	-
K105	CITY OF GEORGETOWN	502,150	(137,060)	(293,839)	(154,580)	-	-
K106	CITY OF SHELBYVILLE	85,998	(72,566)	(112,962)	(59,426)	-	-
K107	FRANKLIN/SIMPSON PARKS BD	(27,380)	(23,751)	(7,693)	(4,047)	-	-
K108	CITY OF TAYLORSVILLE	34,367	(93,456)	(62,047)	(32,642)	-	-
K109	CAMPBELLSVLE MUN WTR&SEWR	(10,011)	(202,724)	(117,632)	(61,884)	-	-
K110	TODD COUNTY WATER DIST	7,780	(27,117)	(25,030)	(13,167)	-	-
K111	CITY OF CADIZ	(61,598)	(74,331)	(53,433)	(28,109)	-	-
K112	TRIMBLE CO LIBRARY	1,365	(16,324)	(15,796)	(8,309)	-	-
K113	UNION CO BD OF EDUCATION	54,236	(211,546)	(232,575)	(122,351)	-	-
K114	CITY OF BOWLING GREEN	2,239,935	(40,341)	(940,733)	(494,892)	-	-
K115	CITY OF SPRINGFIELD	(104,204)	(41,163)	(40,775)	(21,451)	-	-
K116	WAYNE CO BD OF ED	151,170	(283,435)	(335,569)	(176,533)	-	-
K117	WEBSTER CO PUBLIC LIBRARY	25,416	(2,176)	(12,302)	(6,472)	-	-
K118	WHITLEY CO BD OF ED	21,578	(504,032)	(432,557)	(227,555)	-	-
K119	WOLFE COUNTY LIBRARY	(6,784)	(12,344)	(3,727)	(1,960)	-	-
K120	CITY OF VERSAILLES	15,003	(213,601)	(162,628)	(85,555)	-	-
K137	KY MAGISTRATES/COMM ASSOC	9,023	(19,884)	(15,221)	(8,007)	-	-
K141	GRANT CO PLANNING COMM	(3,366)	(4,692)	(2,935)	(1,544)	-	-
K181	WESTERN LEWIS-RECTORVILLE	1,264	(17,358)	(15,025)	(7,906)	-	-
K200	CITY OF FERGUSON	-	-	-	-	-	-
K214	GREEN RIVER EDUC COOP	82,867	182	(19,931)	(10,485)	-	-
K219	NORTHERN KY WATER SER DIS	350,176	(743,995)	(646,675)	(340,197)	-	-
K237	KY CO JUDGE/EX ASSOC	10,100	(16,333)	(14,622)	(7,693)	-	-
K256	JEFFERSONTOWN FIRE DIST	84,881	31,203	(14,311)	(7,529)	-	-
K314	KY LEGAL AID	(189,991)	(157,938)	(144,748)	(76,148)	-	-
K315	MT WASHINGTON FIRE P DIST	2,803	(4,489)	(4,289)	(2,256)	-	-
K319	CITY OF SILVER GROVE	(9,104)	(23,349)	(9,552)	(5,026)	-	-
K337	KY COUNCIL OF ADD'S	60,382	(3,054)	(7,525)	(3,959)	-	-
K356	ST MATTHEWS FIRE DIST.	3,407	(6,328)	(4,886)	(2,569)	-	-
K414	CITY OF SMITHS GROVE	15,868	8,243	(1,143)	(600)	-	-



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	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
K419	ALEXANDRIA FIRE DISTRICT	(42,698)	(8,529)	-	-	-	-
K459	CITY OF LAKESIDE PARK	2,156	(2,128)	(5,233)	(2,752)	-	-
K519	CITY OF MELBOURNE	173	(2,881)	(2,293)	(1,205)	-	-
K559	CITY OF TAYLOR MILL	(17,246)	(30,052)	(29,780)	(15,666)	-	-
K614	WARREN CO PUBLIC LIBRARY	(300,132)	(100,638)	(84,952)	(44,690)	-	-
K619	CAMPBELL CO CONS DISPATCH	2,714	(69,255)	(108,118)	(56,877)	-	-
K656	MCMAHAN FIRE PRO DIST 14	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	(13,331)	(98,778)	(61,544)	(32,377)	-	-
K719	CENTRAL CAMPBELL CO FIRE	5,501	(1,913)	(2,562)	(1,348)	-	-
K759	LAKESIDE/CRESTVIEWHLS POL	24,745	6,598	(5,920)	(3,114)	-	-
K856	HIGHVIEW FIRE DISTRICT	(69,712)	-	-	-	-	-
K859	CITY OF FORT MITCHELL	35,579	(37,036)	(48,682)	(25,610)	-	-
K956	CITY OF MEADOW VALE	-	-	-	-	-	-
K959	HOUSING AUTH OF COVINGTON	89,575	(98,006)	(105,087)	(55,284)	-	-
L001	ADAIR CO AMBULANCE SER	-	-	-	-	-	-
L002	ALLEN CO CONSERVATION DIS	(23,326)	(15,163)	(2,663)	(1,401)	-	-
L003	ANDERSON PUBLIC LIBRARY	(16,072)	(29,769)	(28,351)	(14,914)	-	-
L004	CITY OF BARLOW	876	(2,439)	(2,398)	(1,261)	-	-
L005	CITY OF GLASGOW	181,287	(261,538)	(241,731)	(127,168)	-	-
L006	BATH CO WATER DISTRICT	17,591	(211)	(21,363)	(11,238)	-	-
L007	BELL CO COURT CLERK	(8,030)	(21,829)	(16,712)	(8,793)	-	-
L008	BOONE CO BD OF ED	(322,535)	(2,310,630)	(1,944,127)	(1,022,744)	-	-
L009	CITY OF PARIS	(1,599,085)	(937,606)	(196,530)	(103,390)	-	-
L010	FIVCO AREA DEVELOPMT DIST	(194,862)	(99,747)	(60,342)	(31,743)	-	-
L011	DANVILLE BOYLE CO REC	-	-	-	-	-	-
L012	BRACKEN COUNTY PUB LIBRAR	86	(9,610)	(7,726)	(4,065)	-	-
L013	BREATHITT CO PUBLIC LIB	45,339	7,402	(15,371)	(8,087)	-	-
L014	BRECKINRIDGE CO CLERK OFF	12,260	(18,346)	(21,070)	(11,084)	-	-
L015	CITY OF MT WASHINGTON	(77,100)	(170,669)	(154,148)	(81,094)	-	-
L016	BUTLER CO AMBULANCE SVC	(37,931)	(66,046)	(41,120)	(21,632)	-	-
L017	CALDWELL COUNTY EMS	-	-	-	-	-	-
L018	MURRAY PUBLIC SCHOOLS	218,547	(248,747)	(306,317)	(161,145)	-	-
L020	BALLARD/CARLISLE/LIV PB L	-	-	-	-	-	-
L021	CITY OF CARROLLTON	81,503	(118,868)	(101,393)	(53,340)	-	-
L022	NORTHEAST KY CAA	49,785	(246,138)	(206,931)	(108,859)	-	-
L023	CITY OF LIBERTY	(16,948)	(67,853)	(59,008)	(31,042)	-	-
L024	HOPKINSVLE CHRIST LIBRARY	(40,654)	(47,414)	(19,170)	(10,085)	-	-
L025	CITY OF WINCHESTER	324,842	(98,098)	(195,997)	(103,109)	-	-
L026	DANIEL BOONE COMM AGENCY	132,481	(243,054)	(254,600)	(133,937)	-	-
L027	CITY OF ALBANY	(18,263)	(127,047)	(75,159)	(39,540)	-	-
L028	CRITTENDEN/LIV CO WAT DIS	(33,152)	(49,563)	(27,997)	(14,729)	-	-
L029	CUMBERLAND CO SOIL & WAT	(518)	(2,310)	(2,128)	(1,119)	-	-
L031	EDMONSON CO AMBULANCE DIS	89,611	3,331	(29,655)	(15,601)	-	-
L032	SANDY HOOK WATER DISTRICT	(21,912)	(33,512)	(12,586)	(6,622)	-	-
L033	CITY OF IRVINE	(21,251)	(56,116)	(36,222)	(19,056)	-	-
L035	CITY OF FLEMINGSBURG	46,580	(41,175)	(44,498)	(23,409)	-	-
L036	FLOYD CO LIBRARY	(36,039)	(50,851)	(26,330)	(13,849)	-	-
L038	FULTON CO LIBRARY	(15,960)	(12,060)	(6,999)	(3,683)	-	-
L039	CITY OF WARSAW	(39,659)	(35,960)	(16,712)	(8,793)	-	-
L041	GRANT CO PUBLIC LIBRARY	31,258	(6,113)	(24,003)	(12,627)	-	-
L042	MAYFIELD CITY SCHOOLS	(235,554)	(322,848)	(221,110)	(116,319)	-	-
L043	LEITCHFIELD UTILITY COMM	86,125	(70,134)	(96,934)	(50,995)	-	-
L044	GREEN CO AMBULANCE SVC	(20,485)	(52,306)	(22,657)	(11,920)	-	-
L045	RACELAND BOARD OF EDUC	(68,703)	(87,813)	(70,710)	(37,198)	-	-
L046	HANCOCK CO PUBLIC LIBRARY	2,825	(17,974)	(17,403)	(9,155)	-	-
L047	WEST POINT INDEPENDENT SC	-	-	-	-	-	-
L049	CYNTHIANA/HARRISON LIBRAR	231	(21,020)	(13,414)	(7,057)	-	-
L050	CITY OF MUNFORDVILLE	(49,359)	(16,312)	(6,974)	(3,669)	-	-
L051	HENDERSON CO WATER DIST	22,696	(35,682)	(30,713)	(16,156)	-	-
L052	CITY OF EMINENCE	(2,109)	(17,057)	(20,385)	(10,724)	-	-
L054	DAWSON SPRINGS PUBLIC SCH	206,779	(13,473)	(66,537)	(35,002)	-	-
L057	CITY OF NICHOLASVILLE	670,137	(318,520)	(464,794)	(244,514)	-	-
L058	PAINTSVILLE BD OF ED	6,580	(89,138)	(57,489)	(30,243)	-	-
L060	KNOTT CO SOIL CONV DIST	1,122	(2,583)	(2,255)	(1,186)	-	-
L061	CITY OF BARBOURVILLE	28,913	(58,007)	(51,383)	(27,031)	-	-
L062	CITY OF HODGENVILLE	120,697	(60,444)	(83,967)	(44,172)	-	-
L063	LAUREL CO PUBLIC LIB DIST	45,935	(70,772)	(60,828)	(32,000)	-	-
L064	LOUISA WATER & SEWER COMM	5,692	(30,957)	(33,577)	(17,664)	-	-
L065	LEE CO PUBLIC LIBRARY	(3,666)	(7,695)	(7,265)	(3,823)	-	-



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Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
L066	CITY OF HYDEN	(19,001)	(9,795)	(5,929)	(3,119)	-	-
L067	LETCHER COUNTY CONS DIST	651	(3,319)	(3,217)	(1,692)	-	-
L068	HOUSING AUTH OF VANCEBURG	(6,715)	(8,251)	(4,667)	(2,456)	-	-
L069	STANFORD WATER COMMISSION	81,908	311	(43,527)	(22,898)	-	-
L070	KY WESTERN WATERLAND	-	-	-	-	-	-
L071	RUSSELLVILLE CITY SCHOOLS	222,899	(12,123)	(110,994)	(58,390)	-	-
L072	CITY OF EDDYVILLE	84,853	19,347	(31,213)	(16,421)	-	-
L073	CITY OF PADUCAH	250,343	(665,079)	(577,237)	(303,666)	-	-
L074	HOUSING AUTH MCREARY CO	24,531	592	(10,937)	(5,755)	-	-
L075	CITY OF LIVERMORE	(52,412)	(41,779)	(11,042)	(5,809)	-	-
L076	BEREA BD OF ED	(35,906)	(135,648)	(87,653)	(46,112)	-	-
L077	CITY OF SALYERSVILLE	(136,516)	(83,400)	(34,846)	(18,332)	-	-
L078	MARION FREE PUBLIC LIBRAR	(1,707)	(17,421)	(14,931)	(7,855)	-	-
L079	MARSHALL CO SOIL & WATER	1,322	(2,575)	(2,412)	(1,268)	-	-
L080	MARTIN CO CONSERV DIST	(3,240)	(2,503)	(821)	(432)	-	-
L082	MEADE CO BD OF ED	(80,178)	(546,621)	(421,121)	(221,539)	-	-
L083	MENIFEE CO PUBLIC LIBRARY	13,712	(4,115)	(4,674)	(2,458)	-	-
L084	BURGIN INDEPENDENT SCH	(62,280)	(43,629)	(27,252)	(14,337)	-	-
L085	METCALFE CO PUBLIC LIB	(3,914)	(12,755)	(8,900)	(4,681)	-	-
L086	CITY OF TOMPKINSVILLE	78,042	(62,609)	(60,573)	(31,866)	-	-
L087	MONTGOMERY CO SAN DIST #2	5,727	(4,713)	(6,431)	(3,383)	-	-
L088	MORGAN COUNTY LIBRARY	(2,673)	(10,517)	(8,858)	(4,659)	-	-
L090	CITY OF NEW HAVEN	609	(5,298)	(6,088)	(3,203)	-	-
L091	NICHOLAS COUNTY LIBRARY	45,943	15,645	(5,034)	(2,648)	-	-
L092	OHIO CO WATER DIST	165,803	(204)	(76,150)	(40,060)	-	-
L093	LAGRANGE UTILITY COMM	(6,566)	(48,753)	(45,910)	(24,151)	-	-
L096	PENDLETON COUNTY WATER	37,055	(12,029)	(21,061)	(11,080)	-	-
L099	POWELLS VALLEY WATER DIST	1,744	(10,920)	(15,192)	(7,991)	-	-
L100	SCIENCE HILL BD OF ED	(21,262)	(80,492)	(37,216)	(19,580)	-	-
L102	CITY OF MOUNT VERNON	(33,084)	(133,040)	(79,229)	(41,681)	-	-
L103	MOREHEAD UTILITY PLANT BD	(156,601)	(183,883)	(167,825)	(88,289)	-	-
L104	LAKE CUMBERLAND ADD	(116,739)	(235,827)	(147,634)	(77,666)	-	-
L105	GEORGETOWN/SCOTT CO PARKS	(16,650)	(78,023)	(53,775)	(28,290)	-	-
L106	TRIPLE S PLANNING & ZONIN	664	(13,444)	(11,015)	(5,795)	-	-
L107	CITY OF FRANKLIN	(19,297)	(176,420)	(150,436)	(79,140)	-	-
L108	SPENCER CO FIRE DIST	39,512	2,746	(8,400)	(4,420)	-	-
L109	CAMPBELLSVILLE CITY SCHOO	93,433	(61,410)	(112,743)	(59,311)	-	-
L110	CITY OF ELKTON	20,531	(51,833)	(47,244)	(24,853)	-	-
L111	HOUSING AUTH OF CADIZ	9,363	(3,325)	(8,240)	(4,335)	-	-
L112	CITY OF BEDFORD	(1,011)	(12,922)	(7,238)	(3,806)	-	-
L113	UNION CO PLANNING COMM	(1,615)	(5,134)	(3,821)	(2,010)	-	-
L114	WARREN COUNTY BD OF ED	1,960,408	(757,862)	(1,404,480)	(738,854)	-	-
L115	WASHINGTON CO SCHOOLS	(107,020)	(155,974)	(162,017)	(85,232)	-	-
L118	CORBIN BD OF ED	68,821	(286,672)	(210,290)	(110,628)	-	-
L119	CITY OF CAMPTON	19,798	(16,020)	(25,552)	(13,442)	-	-
L120	FALLING SPRINGS ARTS	13,140	(39,712)	(33,220)	(17,476)	-	-
L141	CORINTH WATER DISTRICT	8,055	(3,302)	(6,365)	(3,348)	-	-
L156	CITY OF LYNDRON	(44,443)	(40,340)	(11,896)	(6,257)	-	-
L159	ELSMERE FIRE PROTECTION	6,793	(3,855)	(3,736)	(1,966)	-	-
L256	CITY OF HURSTBOURNE	(779)	(10,284)	(9,140)	(4,809)	-	-
L259	KY CRIME PREVENT COALITIO	-	-	-	-	-	-
L356	EASTWOOD FIRE PROT DIST	-	-	-	-	-	-
L456	HARRODS CREEK FIRE DIST	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	144,528	(21,294)	(30,078)	(15,822)	-	-
L756	PLEASURE RIDGE PARK FIRE	98,938	20,531	(27,532)	(14,484)	-	-
L959	NORTHERN KY CONV CTR CORP	81,680	(87,103)	(91,161)	(47,957)	-	-
M001	COLUMBIA/ADAIR UTILITIES	29,574	(40,454)	(63,839)	(33,583)	-	-
M003	LAWBG-ANDERSON PLAN COMM	(602)	(1,834)	(1,155)	(608)	-	-
M005	GLASGOW WATER COMPANY	(13,716)	(197,316)	(158,238)	(83,246)	-	-
M006	GATEWAY AREA DEV DISTRICT	378,112	(364)	(98,238)	(51,681)	-	-
M007	MIDDLESBORO CITY SCHOOL	79,329	(153,762)	(106,640)	(56,101)	-	-
M008	WALTON/VERONA BD OF ED	96,302	(130,011)	(162,854)	(85,672)	-	-
M009	PARIS BOURBON CO LIBRARY	29,610	(17,986)	(25,635)	(13,487)	-	-
M010	BOYD CO BD OF ED	(1,235,956)	(1,202,166)	(346,479)	(182,272)	-	-
M011	BOYLE COUNTY BD OF EDUC	312,372	(109,500)	(210,035)	(110,494)	-	-
M012	EAST PENDLETON WATER DIST	(22,230)	(37,321)	(19,470)	(10,241)	-	-
M013	BREATHITT CO SOIL CONSERV	3,008	(144)	(1,808)	(950)	-	-
M014	CITY OF HARDINSBURG	18,714	(28,511)	(18,114)	(9,528)	-	-
M015	BULLITT CO FISCAL COURT	575,481	(454,801)	(474,314)	(249,521)	-	-



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	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
M017	CITY OF FREDONIA	6,060	(116)	(2,389)	(1,255)	-	-
M018	CALLOWAY CO PUBLIC LIBRAR	17,242	(24,875)	(22,496)	(11,836)	-	-
M019	CAMPBELL CO COURTHOUSE	5,275	(5,030)	(5,594)	(2,943)	-	-
M020	CITY OF BARDWELL	34,192	(20,421)	(30,282)	(15,931)	-	-
M021	CARROLL CO WATER DISTRICT	7,648	(33,724)	(36,262)	(19,075)	-	-
M022	CITY OF OLIVE HILL	25,752	(19,230)	(48,727)	(25,633)	-	-
M023	E CASEY CO WATER DISTRICT	27,618	(20,434)	(18,432)	(9,697)	-	-
M024	CHRISTIAN CO BD OF ED	541,431	(1,037,067)	(896,489)	(471,616)	-	-
M025	WINCHESTER MUNICIPAL UTIL	304,209	(49,719)	(221,925)	(116,749)	-	-
M026	CLAY COUNTY 911 BOARD	(32,160)	(20,156)	(14,534)	(7,645)	-	-
M027	HOUSING AUTH OF ALBANY	(31,633)	(18,644)	(7,100)	(3,735)	-	-
M029	CUMBERLAND CO FISCAL CT	(21,281)	(65,030)	(66,542)	(35,006)	-	-
M030	DAVISS CO BD OF EDUC	159,500	(856,109)	(1,132,829)	(595,946)	-	-
M031	EDMONSON CO CONSERV DIST	730	(1,761)	(1,792)	(943)	-	-
M033	IRVINE MUNICIPAL UTILITY	15,953	(36,214)	(45,069)	(23,709)	-	-
M034	FAYETTE CO BD EDUCATION	3,459,283	(4,924,711)	(4,925,494)	(2,591,152)	-	-
M035	FLEMING COUNTY LIBRARY	52,966	4,269	(12,395)	(6,520)	-	-
M037	FRANKLIN CO BD OF ED	256,856	(733,685)	(711,319)	(374,203)	-	-
M038	HICKMAN/FULTON RIV PRT AU	26,250	(13,763)	(25,988)	(13,672)	-	-
M039	GALLATIN CO WATER DIS	(6,230)	(17,101)	(15,684)	(8,250)	-	-
M040	GARRARD CO PUBLIC LIBRARY	33,076	(14,616)	(15,085)	(7,936)	-	-
M041	GRANT CO BD OF ED	320,731	(565,935)	(376,640)	(198,139)	-	-
M042	CITY OF MAYFIELD	(32,471)	(66,891)	(65,085)	(34,239)	-	-
M043	CITY OF CANEYVILLE	15,588	(7,740)	(5,560)	(2,925)	-	-
M044	GREEN/TAYLOR WATER DIST	63,705	(16,085)	(29,832)	(15,694)	-	-
M045	CITY OF FLATWOODS	97,408	(89,137)	(83,374)	(43,861)	-	-
M046	CITY OF LEWISPORT	15,896	(48,755)	(43,174)	(22,713)	-	-
M047	HARDIN CO PUBLIC LIBRARY	(69,205)	(56,845)	(15,830)	(8,328)	-	-
M048	CITY OF BENHAM	57,121	(11,383)	(14,365)	(7,557)	-	-
M049	HARRISON CO CONSERVA DIST	(1,761)	(4,466)	(4,103)	(2,158)	-	-
M050	HART CO CONSERVATION DIST	(411)	(3,358)	(2,853)	(1,501)	-	-
M051	HENDERSON CO BD OF ED	270,793	(612,586)	(664,505)	(349,577)	-	-
M052	HENRY CO LIBRARY	20,277	(13,628)	(13,892)	(7,308)	-	-
M054	CITY OF DAWSON SPRINGS	41,848	(8,947)	(38,777)	(20,399)	-	-
M056	JEFF CO MED CTR STM & CHL	95,186	(40,206)	(83,202)	(43,770)	-	-
M057	NICH-VLE/JESS CO PK & REC	(6,769)	(57,647)	(26,324)	(13,850)	-	-
M058	CITY OF PAINTSVILLE	139,071	(214,594)	(194,126)	(102,123)	-	-
M059	KENTON COUNTY FISCAL CT	1,074,221	(727,482)	(780,009)	(410,339)	-	-
M060	CITY OF HINDMAN	(10,142)	(1,755)	(3,050)	(1,605)	-	-
M061	KNOX CO E M S	(44,573)	(126,040)	(83,435)	(43,892)	-	-
M062	LARUE CO WATER DIST #1	(16,994)	(11,225)	(11,031)	(5,803)	-	-
M064	HOUSING AUTH/ LAWRENCE CO	(13,227)	(17,848)	(9,507)	(5,002)	-	-
M065	LEE CO SOIL CONSERV DIST	(15,358)	-	-	-	-	-
M067	JENKINS BD OF ED	111,795	(17,807)	(47,231)	(24,847)	-	-
M068	CITY OF VANCEBURG	(3,318)	(17,636)	(22,028)	(11,589)	-	-
M069	CITY OF STANFORD	9,118	(11,309)	(11,425)	(6,011)	-	-
M070	LEDBETTER WATER DISTRICT	(32,106)	(26,997)	(14,418)	(7,586)	-	-
M073	W MCCRACKEN CO WATER DIST	-	-	-	-	-	-
M075	CITY OF SACRAMENTO	(14,342)	(15,302)	(10,091)	(5,308)	-	-
M076	CITY OF RICHMOND	388,683	(286,947)	(420,660)	(221,295)	-	-
M077	MAGOFFIN CO COURT CLERK	(49,838)	(14,498)	(9,258)	(4,870)	-	-
M078	LEBANON WATER WORKS	170,177	(17,329)	(70,824)	(37,257)	-	-
M079	MARSHALL CO REF DISP DIST	(54,939)	(60,941)	(33,889)	(17,828)	-	-
M080	MARTIN CO HOUSING AUTH	-	-	-	-	-	-
M081	CITY OF MAYSVILLE	167,507	(123,050)	(216,378)	(113,829)	-	-
M082	CITY OF BRANDENBURG	25,081	(30,942)	(31,721)	(16,688)	-	-
M084	MERCER CO BOARD OF ED	15,096	(274,720)	(248,754)	(130,862)	-	-
M085	CITY OF EDMONTON	(6,538)	(67,885)	(51,477)	(27,080)	-	-
M087	MT STERL/MONTGOMERY LIB	25,991	(18,464)	(26,498)	(13,939)	-	-
M088	MORGAN CO CONSERVAT DIST	821	(2,083)	(2,347)	(1,233)	-	-
M090	BARDSTOWN BD OF ED	91,642	(379,521)	(339,525)	(178,614)	-	-
M091	NICHOLAS CO WATER DIST	24,529	(152)	(9,625)	(5,063)	-	-
M092	CITY OF BEAVER DAM	(23,416)	(76,792)	(52,276)	(27,501)	-	-
M093	OLDHAM CO WATER DIST	63,712	(108,671)	(101,187)	(53,232)	-	-
M096	CITY OF FALMOUTH	8,952	7,691	(53,844)	(28,326)	-	-
M097	E KY CONCEN EMPLOY PRO	(59,683)	10,986	(102,748)	(54,052)	-	-
M098	PIKE CO HOUSING AUTHORITY	3,244	(30,351)	(16,183)	(8,512)	-	-
M099	BEECH FORK WATER COMM	(31,676)	(24,262)	(18,595)	(9,781)	-	-
M100	PULASKI CO BD OF ED	(25,081)	(940,059)	(753,001)	(396,131)	-	-



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	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
M104	RUSSELL CO PUBLIC LIBRARY	5,107	(27,368)	(18,978)	(9,983)	-	-
M105	SCOTT COUNTY LIBRARY	98,812	(54,861)	(72,272)	(38,019)	-	-
M106	SHELBY CO BD OF ED	89,274	(559,711)	(656,036)	(345,120)	-	-
M107	FRANKLIN ELECTRIC PLNT BD	125,244	(111,282)	(109,172)	(57,432)	-	-
M108	SPENCER CO PUBLIC LIB	(15,976)	(23,116)	(13,353)	(7,024)	-	-
M109	CITY OF CAMPBELLSVILLE	(70,155)	(224,988)	(132,419)	(69,661)	-	-
M110	CITY OF GUTHRIE	5,056	(46,210)	(40,364)	(21,234)	-	-
M111	TRIGG CO CONS DISTRICT	(831)	(2,971)	(2,513)	(1,322)	-	-
M112	CITY OF MILTON	(5,194)	(25,110)	(18,410)	(9,686)	-	-
M113	CITY OF STURGIS	(86,810)	438	(33,059)	(17,392)	-	-
M115	WASHINGTON CO LIBRARY BD	4,654	(598)	(10,198)	(5,364)	-	-
M116	WAYNE CO PUBLIC LIBRARY	(11,929)	(23,544)	(12,261)	(6,451)	-	-
M117	WEBSTER CO BD OF ED	(3,061)	(218,035)	(205,605)	(108,163)	-	-
M118	WHITLEY CO FISCAL COURT	(445,472)	(543,439)	(287,039)	(151,003)	-	-
M119	WOLFE CO FISCAL COURT	(18,960)	(90,917)	(83,187)	(43,763)	-	-
M120	WOODFORD COUNTY LIBRARY	(27,515)	(43,433)	(31,114)	(16,368)	-	-
M215	SHEPHER/BULLIT CO TOURIST	50,164	(24,093)	(39,816)	(20,946)	-	-
M315	CITY OF PIONEER VILLAGE	(746)	(3,735)	(2,882)	(1,516)	-	-
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-
M415	BULLITT CO SANITATION DIS	-	-	-	-	-	-
N001	ADAIR CO CONSERVATION DIS	522	(13,365)	(7,383)	(3,883)	-	-
N006	HOUSING AUTH OWINGSVILLE	(25,271)	(16,014)	(391)	(205)	-	-
N007	PINEVILLE BD OF EDUCATION	47,024	(14,624)	(44,675)	(23,501)	-	-
N008	CITY OF FLORENCE	435,089	(185,892)	(380,236)	(200,031)	-	-
N009	CITY OF MILLERSBURG	(14,006)	(8,598)	(2,757)	(1,450)	-	-
N010	BOYD CO PUBLIC LIBRARY	49,637	(17,879)	(44,479)	(23,400)	-	-
N011	CITY OF PERRYVILLE	(1,856)	(2,702)	(1,539)	(809)	-	-
N012	CITY OF BROOKSVILLE	28,985	(7,375)	(16,099)	(8,471)	-	-
N013	MIDDLE KY COMM ACT PART	164,045	(200,693)	(152,711)	(80,337)	-	-
N014	CITY OF IRVINGTON	30,865	(4,641)	(13,404)	(7,051)	-	-
N015	BULLITT CO CONSERVAT DIST	2,111	(1,482)	(2,278)	(1,200)	-	-
N017	PRINCETON ELECTRIC PL BD	(85,067)	(148,963)	(85,599)	(45,031)	-	-
N018	MURRAY/CALLOWAY CO AIRPRT	57	(3,938)	(2,931)	(1,542)	-	-
N020	CARLISLE CO SANIT DIST 1	(1,390)	(6,663)	(5,178)	(2,725)	-	-
N021	CARROLLTON UTILITIES COMM	(12,146)	(116,000)	(110,920)	(58,353)	-	-
N022	CITY OF GRAYSON	(32,443)	(34,488)	(17,949)	(9,443)	-	-
N025	EAST CLARK CO WATER DIST	46,715	(14,895)	(25,596)	(13,464)	-	-
N029	CUMBERLAND CO PUBLIC LIB	7,921	(4,162)	(7,343)	(3,862)	-	-
N033	ESTILL CO WATER DIST NO 1	(16,963)	(37,600)	(22,448)	(11,810)	-	-
N035	HOUSING AUTH FLEMINGSBURG	(44,835)	(28,137)	(217)	(115)	-	-
N036	PRESTONSBURG CITY UTIL	32,382	(116,648)	(160,699)	(84,540)	-	-
N037	FRANKFORT INDEP SCHOOLS	2,723	(74,336)	(85,467)	(44,962)	-	-
N038	HOUSING AUTH OF HICKMAN	149	(13,664)	(11,463)	(6,030)	-	-
N041	BULLOCK PEN WATER DIST	(51,445)	(81,911)	(46,447)	(24,434)	-	-
N042	PURCHASE AREA DEV DIST	199,790	(113,907)	(158,094)	(83,168)	-	-
N043	GRAYSON CO LIBRARY	(74,308)	(43,347)	(13,055)	(6,868)	-	-
N044	HOUSING AUTH OF GREENSBUR	-	-	-	-	-	-
N045	KENTUCKY ED DEV CORP	(44,661)	(21,133)	(44,640)	(23,485)	-	-
N047	ELIZABETHTOWN BD OF EDUC	(220,825)	(241,877)	(167,839)	(88,295)	-	-
N049	CYNTHIANA HARRISON CO JPC	(3,686)	(7,370)	(5,632)	(2,963)	-	-
N050	CITY OF HORSE CAVE	(46,796)	(10,113)	(17,381)	(9,144)	-	-
N051	CITY OF HENDERSON	227,607	(494,940)	(511,635)	(269,156)	-	-
N052	CITY OF NEW CASTLE	31,795	2,033	(11,418)	(6,006)	-	-
N054	CITY OF MADISONVILLE	160,421	(703,908)	(629,623)	(331,226)	-	-
N057	NICHOLASVILLE HOUSING AUT	(3,295)	(4,303)	(3,334)	(1,753)	-	-
N058	JOHNSON CO LIBRARY	12,007	(35,310)	(20,419)	(10,742)	-	-
N060	KNOTT CO WATER & SEWER	76,818	(41,432)	(49,696)	(26,143)	-	-
N061	KNOX CO SOIL CONSERV DIS	(14,441)	(2,810)	(2,173)	(1,145)	-	-
N063	CUMBERLAND VAL AREA DEV	75,196	(76,380)	(72,368)	(38,071)	-	-
N065	THREE FORKS REG JAIL	(213,620)	(188,508)	(67,406)	(35,460)	-	-
N067	HOUSING ORIENTED MINISTRI	34,735	(13,827)	(27,037)	(14,222)	-	-
N068	GAR,QUI,KY-O-HTS WTR DIST	14,861	(16,525)	(15,293)	(8,046)	-	-
N069	CITY OF CRAB ORCHARD	(3,412)	(3,022)	(2,698)	(1,420)	-	-
N071	CITY OF AUBURN	75,932	7,300	(29,485)	(15,511)	-	-
N072	LYON CO AMBULANCE SERVICE	(14,189)	(51,766)	(41,972)	(22,080)	-	-
N075	CITY OF ISLAND	(37,691)	(35,937)	(6,560)	(3,452)	-	-
N076	MADISON CO EMS	640	(8,081)	(5,790)	(3,044)	-	-
N077	MAGOFFIN CO WATER DIST	(42,484)	(29,593)	(19,090)	(10,043)	-	-
N078	CENTRAL KY COMM ACTION	248,464	(615,994)	(473,193)	(248,933)	-	-



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	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
N079	BENTON ELECTRIC SYSTEM	22,509	(85,624)	(60,470)	(31,811)	-	-
N080	MARTIN CO WATER DISTRICT	-	-	-	-	-	-
N081	BUFFALO TRACE AR DEV DIST	160,905	(44,150)	(111,459)	(58,635)	-	-
N082	MEADE CO WATER DISTRICT	44,725	(18,849)	(32,334)	(17,010)	-	-
N084	MERCER CO PUBLIC LIBRARY	(70,284)	(48,449)	(21,999)	(11,574)	-	-
N085	METCALFE CO CONSERV DIST	(726)	(2,662)	(2,094)	(1,101)	-	-
N087	CITY OF MT STERLING	(276,943)	(224,523)	(44,866)	(23,604)	-	-
N088	MORGAN CO AMBULANCE SERV	136,446	21,809	(38,665)	(20,340)	-	-
N089	MUHLENBERG CO WATER DIST	68,212	(50,529)	(56,209)	(29,570)	-	-
N090	BARDSTOWN-NELSON CO TOURI	16,832	4,100	(17,087)	(8,988)	-	-
N092	CITY OF HARTFORD	12,267	(70,007)	(54,891)	(28,875)	-	-
N093	CITY OF LAGRANGE	125,901	5,279	(62,911)	(33,096)	-	-
N094	CITY OF OWENTON	4,347	(7,367)	(4,654)	(2,448)	-	-
N097	KY VALLEY ED COOPERATIVE	(8,788)	(7,309)	(6,883)	(3,622)	-	-
N098	PIKE CO LIBRARY DISTRICT	(20,098)	(59,603)	(53,327)	(28,053)	-	-
N099	CITY OF CLAY CITY	(64,783)	(38,224)	(11,127)	(5,853)	-	-
N100	CITY OF BURNSIDE	3,602	(10,402)	(19,942)	(10,491)	-	-
N103	HOUSING AUTH OF MOREHEAD	192,905	53,942	(40,455)	(21,282)	-	-
N104	CITY OF JAMESTOWN	(46,031)	(92,881)	(66,990)	(35,241)	-	-
N106	W SHELBY WATER DISTRICT	6,298	(14,763)	(15,329)	(8,064)	-	-
N107	SIMPSON CO CONSER DIST	(2,608)	(2,707)	(1,694)	(892)	-	-
N110	LOGAN/TODD REG. WATER COM	133,174	(1,314)	(50,224)	(26,421)	-	-
N111	BARKLEY LAKE WATER DIST	90,210	(24,467)	(48,311)	(25,416)	-	-
N112	TRIMBLE CO WATER DIST	41,860	(23,299)	(13,865)	(7,293)	-	-
N113	UNION CO LIBRARY BD	(3,288)	(9,957)	(16,154)	(8,498)	-	-
N114	BOWLING GRN MUNICIPAL UTI	(8,675)	(1,112,321)	(908,207)	(477,781)	-	-
N115	WASHINGTON CO CONSER DIST	6,150	(444)	(2,647)	(1,393)	-	-
N116	MONTICELLO UTILITY COMM	(58,610)	(78,585)	(67,844)	(35,690)	-	-
N117	CITY OF DIXON	10,711	7,011	(3,658)	(1,924)	-	-
N118	CITY OF WILLIAMSBURG	17,810	(130,900)	(134,677)	(70,848)	-	-
N119	WOLFE CO CONSER DISTRICT	(1,344)	(3,577)	(2,615)	(1,373)	-	-
N120	WOODFORD CO PLAN ZONING	(57,751)	(49,729)	(11,639)	(6,122)	-	-
N959	N KY CONV & VISITORS BUR	18,986	(89,095)	(59,870)	(31,496)	-	-
P001	HOUSING AUTH OF COLUMBIA	4,398	(4,560)	(6,072)	(3,194)	-	-
P005	GLASGOW ELECTRIC PLANT BD	(227,280)	(335,254)	(238,365)	(125,396)	-	-
P006	BATH COUNTY E.M.S.	92,183	37,345	(25,612)	(13,474)	-	-
P007	CITY OF PINEVILLE	(6,979)	(20,215)	(20,251)	(10,653)	-	-
P008	BOONE CO PLANNING COMM	(23,698)	(82,853)	(64,273)	(33,813)	-	-
P009	HOUSING AUTHORITY PARIS	(2,176)	(16,701)	(11,138)	(5,859)	-	-
P010	REGIONAL PUBLIC SAFETY	(15,249)	(71,216)	(45,660)	(24,020)	-	-
P011	CITY OF JUNCTION CITY	(19,340)	(9,487)	(5,565)	(2,929)	-	-
P013	CITY OF JACKSON	2,072	(56,856)	(81,947)	(43,110)	-	-
P014	BRECKINRIDGE CO PUBLIC LI	41,310	(4,213)	(20,160)	(10,606)	-	-
P015	CITY OF LEBANON JUNCTION	(9,430)	(25,067)	(16,913)	(8,898)	-	-
P017	PRINCETON WATER/WASTEWATE	(11,110)	(63,674)	(43,924)	(23,108)	-	-
P018	MURRAY/CALLOWAY TRANS AUT	161,994	(45,813)	(54,160)	(28,492)	-	-
P022	RATTLESNAKE RIDGE WATER	7,197	(39,573)	(38,894)	(20,462)	-	-
P023	LIBERTY TOURISM	13,907	(5,181)	(4,757)	(2,503)	-	-
P025	CLARK CO CONSVATION DIST	6,494	(93)	(1,996)	(1,050)	-	-
P033	ESTILL COUNTY EMS	51	27	(4)	(1)	-	-
P035	FLEMING CO DISPATCH	26,129	1,660	(12,680)	(6,671)	-	-
P037	COMMUNITY ACTION KENTUCKY	(391,727)	(129,180)	(16,738)	(8,806)	-	-
P038	HICKMAN ELECTRIC SYSTEM	(17,630)	(36,885)	(24,995)	(13,149)	-	-
P041	CITY OF DRY RIDGE	(3,785)	(42,222)	(21,922)	(11,532)	-	-
P043	CITY OF CLARKSON	(8,315)	(7,675)	(10,312)	(5,424)	-	-
P045	GREENUP CO ENVIR COMM	36,962	(14,993)	(13,355)	(7,026)	-	-
P047	CITY OF WEST POINT	(11,801)	11,673	(1,618)	(852)	-	-
P048	HARLAN COUNTY C A A	254,639	4,323	(107,087)	(56,335)	-	-
P049	HOUSING AUTHORITY OF CYNT	9,136	(36,763)	(26,561)	(13,974)	-	-
P050	HART CO SOLID WASTE SVC	46,004	(44,488)	(55,256)	(29,068)	-	-
P051	HENDERSON MUN POWER&LIGHT	337,618	(188,691)	(281,747)	(148,217)	-	-
P052	LITTLE KY RV WS CONV DIST	(3,141)	(5,739)	(4,072)	(2,141)	-	-
P054	HOUSING AUTH DAWSON SPG	25,832	(12,896)	(19,558)	(10,290)	-	-
P057	VALLEY VIEW FERRY AUTHORI	(13,251)	(42,652)	(12,583)	(6,619)	-	-
P061	BARBOURVILLE UTILITY COMM	(461)	(179,660)	(163,272)	(85,893)	-	-
P063	LAUREL CO WATER DIST #2	34,589	(71,463)	(57,955)	(30,490)	-	-
P066	HYDEN LESLIE COUNTY WATER DISTRICT	342,678	(19,692)	(35,280)	(18,560)	-	-
P068	LEWIS CO PUBLIC LIBRARY	24,651	2,189	(8,306)	(4,370)	-	-
P069	LINCOLN CO CLERK	(62,502)	(55,442)	(22,354)	(11,759)	-	-



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	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
P071	LOGAN CO CONS DISTRICT	(14,557)	(17,730)	(6,182)	(3,253)	-	-
P072	LYON CO WATER DISTRICT	14,127	(8,044)	(11,984)	(6,305)	-	-
P075	MCLEAN CO REG WATER COMM	6,613	(12,366)	(14,056)	(7,395)	-	-
P076	MADISON CO PUBLIC LIBRARY	50,265	(101,634)	(81,905)	(43,089)	-	-
P077	SALYERS/MAG CO JOINT HOUS	(39,754)	(19,768)	(4,790)	(2,520)	-	-
P078	MARION CO CONSERVAT DIST	817	(2,382)	(2,153)	(1,134)	-	-
P079	CITY OF CALVERT CITY	(4,869)	(106,838)	(81,294)	(42,766)	-	-
P081	MASON COUNTY LIBRARY	2,037	(9,620)	(10,044)	(5,283)	-	-
P084	ANDERSON-DEAN COMM PARK	(1,288)	(15,771)	(6,285)	(3,307)	-	-
P087	MONTGOMERY CTY WATER DIST	23,692	3,379	(5,567)	(2,929)	-	-
P088	MORGAN CO WATER DIST	(113,363)	(89,519)	(18,728)	(9,854)	-	-
P089	MUHLENBERG WATER DIST #3	5,032	(22,893)	(18,043)	(9,493)	-	-
P090	NORTH NELSON WATER DIST	30,851	(17,076)	(17,007)	(8,947)	-	-
P092	OHIO CO REG WASTEWATER D	11,289	(19,009)	(17,210)	(9,052)	-	-
P097	KY RIVER AREA DEV DIST	119,731	(124,671)	(115,943)	(60,994)	-	-
P100	LAKE CUMBERLAND CAA, INC	481,570	(198,056)	(247,870)	(130,398)	-	-
P103	MOREHEAD TOURISM COMMISSI	(58,387)	(41,900)	(12,816)	(6,741)	-	-
P104	RUSSELL CO TOURIST COMM	1,846	(5,697)	(4,446)	(2,339)	-	-
P105	GEORGETOWN/SCOTT TOURISM	6,797	(10,356)	(10,758)	(5,660)	-	-
P106	MULTI PURPOSE COMM ACTION	(15,004)	(48,888)	(25,509)	(13,419)	-	-
P107	SIMPSON CO LIBRARY DIST	17,318	(5,089)	(14,872)	(7,823)	-	-
P110	TODD COUNTY CONSERVATION DISTRICT	(27,218)	(2,222)	-	-	-	-
P111	JOHN L STREET LIBRARY	(3,119)	(14,615)	(11,277)	(5,934)	-	-
P113	STURGIS HOUSING AUTHORITY	30,908	14,834	(4,291)	(2,256)	-	-
P115	HOUSING AUTH SPRINGFIELD	(576)	192	(6,314)	(3,322)	-	-
P116	CITY OF MONTICELLO	(79,906)	(15,820)	(15,486)	(8,148)	-	-
P117	CITY OF CLAY	(4,800)	(19,370)	(18,873)	(9,928)	-	-
P120	WOODFORD CO CONSERV DIST	(7,799)	(9,904)	(4,256)	(2,239)	-	-
P959	CITY OF CRESTVIEW HILLS	5,214	(21,306)	(17,237)	(9,067)	-	-
R003	SOUTH ANDERSON WATER DIST	485,520	229,242	(52,182)	(27,452)	-	-
R005	BARREN CO SOIL CONS DIS	468	3,850	(1,548)	(814)	-	-
R008	BOONE CO LIBRARY DIST	277,441	(181,610)	(228,581)	(120,249)	-	-
R010	ASHLAND BD OF ED	(59,330)	(302,107)	(341,967)	(179,898)	-	-
R011	DANVILLE BOYLE PLANNING	(4,833)	(11,672)	(5,077)	(2,671)	-	-
R013	BREATHITT COUNTY WATER DISTRICT	19,588	(3,491)	(14,729)	(7,747)	-	-
R015	CITY OF SHEPHERDSVILLE	369,518	(12,401)	(123,154)	(64,788)	-	-
R017	CITY OF PRINCETON	2,847	(47,119)	(38,433)	(20,220)	-	-
R018	MURRAY ELECTRIC SYSTEM	(104,472)	(241,759)	(169,409)	(89,121)	-	-
R019	FORT THOMAS BOARD OF ED	(62,046)	(189,670)	(191,735)	(100,866)	-	-
R021	CARROLLTON/CARR CO REC TR	(587)	(4,052)	(3,406)	(1,792)	-	-
R024	CHRISTIAN CO WATER DIST	54,641	(24,191)	(41,418)	(21,789)	-	-
R030	DAVISS CO AIRPORT BD	(5,516)	(28,054)	(17,681)	(9,302)	-	-
R033	CITY OF RAVENNA	(5,755)	(6,121)	(3,390)	(1,783)	-	-
R034	LEXINGTON PUBLIC LIBRARY	343,845	(408,341)	(409,003)	(215,164)	-	-
R036	CITY OF PRESTONSBURG	13,758	(230,495)	(189,023)	(99,440)	-	-
R037	PAUL SAWYIER LIBRARY	(79,705)	(96,167)	(64,940)	(34,163)	-	-
R038	CITY OF FULTON	(12,642)	(103,252)	(76,045)	(40,006)	-	-
R041	CITY OF CRITTENDEN	(10,816)	(14,694)	(6,261)	(3,294)	-	-
R042	MAYFIELD ELEC & WATER SYS	283,817	(267,193)	(258,290)	(135,879)	-	-
R045	CITY OF RUSSELL	(12,071)	(84,476)	(59,434)	(31,268)	-	-
R047	LINCOLN TRAIL AREA DEV DI	191,910	(101,352)	(126,681)	(66,644)	-	-
R048	HARLAN CO CONSERV DIST	7,666	(677)	(3,464)	(1,822)	-	-
R050	HART CO AMB SERVICE	(39,356)	(88,004)	(58,210)	(30,622)	-	-
R051	HENDERSON MUN W & S DEPT	120,130	(264,787)	(263,264)	(138,495)	-	-
R052	CITY OF CAMPBELLSBURG	18,789	(5,732)	(7,158)	(3,766)	-	-
R054	SOUTH HOPKINS WATER DIST	23,376	(15,551)	(19,584)	(10,301)	-	-
R057	CITY OF WILMORE	(47,375)	(88,213)	(58,429)	(30,738)	-	-
R058	HOUSING AUTH OF PAINTSVLE	8,877	(34,239)	(33,103)	(17,415)	-	-
R061	KY COMM ECONOMIC OPPORT	593,067	(674,932)	(555,024)	(291,982)	-	-
R063	WOODCREEK WATER DISTRICT	(175,462)	(188,142)	(127,927)	(67,299)	-	-
R071	LOGAN CO PUBLIC LIBRARY	24,978	(31,647)	(30,731)	(16,165)	-	-
R072	LYON CO HOUSING AUTHORITY	(15,544)	(18,101)	(13,490)	(7,096)	-	-
R073	MCCRACKEN CO BD OF ED	(69,160)	(676,907)	(606,443)	(319,031)	-	-
R076	RICHMOND UTILITIES	(35,719)	(368,217)	(224,524)	(118,115)	-	-
R078	CITY OF LORETTO	(1,847)	(2,200)	(1,381)	(728)	-	-
R079	MARSHALL CO PUB LIBRARY	43,456	(52,400)	(52,739)	(27,744)	-	-
R088	CITY OF WEST LIBERTY	(79,539)	(148,307)	(93,289)	(49,076)	-	-
R089	CENTRAL CITY MUN WTR&SEWR	(21,055)	(65,874)	(66,696)	(35,086)	-	-
R090	NELSON CO PUBLIC LIBRARY	(107,032)	(97,011)	(57,068)	(30,021)	-	-



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	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
R093	TRI CO COMM ACTION AGENCY	(52,623)	(31,195)	(16,226)	(8,536)	-	-
R097	PERRY COUNTY PUBLIC LIB	(2,598)	(52,343)	(35,408)	(18,627)	-	-
R103	ROWAN CO PUBLIC LIBRARY	58,306	(40,401)	(30,675)	(16,136)	-	-
R104	CITY OF RUSSELL SPRINGS	(84,723)	(96,508)	(61,803)	(32,513)	-	-
R105	CITY OF STAMPING GROUND	5,989	3,828	(1,842)	(970)	-	-
R106	SHELBY CO PARK RECREATION	(40,148)	(57,753)	(28,483)	(14,984)	-	-
R109	TAYLOR CO PUBLIC LIBRARY	49,077	481	(21,513)	(11,316)	-	-
R114	BOWLING GREEN PUBLIC SCHO	276,199	(500,431)	(481,512)	(253,309)	-	-
R115	S W E D A	2,705	(4,264)	(4,549)	(2,394)	-	-
R116	WAYNE CO CONSERV DIST	7,913	(247)	(3,951)	(2,078)	-	-
R117	WEBSTER COUNTY WATER DIST	(23,698)	(14,198)	(22,374)	(11,771)	-	-
R118	WILLIAMSBURG IND BD OF ED	359,777	136,309	(79,864)	(42,013)	-	-
R120	CITY OF MIDWAY	(5,663)	(26,625)	(19,481)	(10,247)	-	-
R959	N KY LEGAL AID SOCIETY	46,284	(210,724)	(169,248)	(89,035)	-	-
T036	FLOYD COUNTY CONSV DIST	(22,054)	(18,887)	(4,933)	(2,595)	-	-
V001	ADAIR COUNTY FISCAL COURT	163,961	(91,147)	(133,684)	(70,328)	-	-
V002	ALLEN COUNTY FISCAL COURT	(5,266)	(180,198)	(156,548)	(82,355)	-	-
V003	ANDERSON CO FISCAL COURT	94,017	(298,341)	(201,261)	(105,875)	-	-
V004	BALLARD COUNTY FISCAL CT	(8,718)	(285,037)	(156,130)	(82,135)	-	-
V005	BARREN CO FISCAL CT	752,644	139,185	(168,111)	(88,436)	-	-
V006	BATH CO FISCAL COURT	3,500	(99,272)	(88,019)	(46,305)	-	-
V007	BELL CO FISCAL CT	103,751	(125,010)	(166,581)	(87,634)	-	-
V008	BOONE CO FISCAL CT	390,659	(811,055)	(797,515)	(419,549)	-	-
V009	BOURBON CO FISCAL COURT	(390,401)	(456,607)	(151,930)	(79,925)	-	-
V010	BOYD COUNTY FISCAL COURT	156,786	(604,882)	(562,737)	(296,040)	-	-
V011	BOYLE COUNTY FISCAL COURT	433,904	(216,610)	(274,024)	(144,155)	-	-
V012	BRACKEN CO FISCAL COURT	42,966	(105,165)	(97,124)	(51,095)	-	-
V013	BREATHITT CO FISCAL COURT	73,927	(39,069)	(86,437)	(45,471)	-	-
V014	BRECKINRIDGE CO FISCAL CT	62,804	(223,785)	(186,826)	(98,284)	-	-
V016	BUTLER COUNTY FISCAL CT	(228,519)	(298,939)	(139,781)	(73,535)	-	-
V017	CALDWELL CO FISCAL COURT	(45,148)	(121,589)	(89,409)	(47,035)	-	-
V018	CALLOWAY CO FISCAL COURT	105,179	(291,068)	(276,051)	(145,222)	-	-
V019	CAMPBELL CO FISCAL CT	1,247,072	(92,212)	(626,309)	(329,481)	-	-
V020	CARLISLE CO FISCAL COURT	31,908	(60,643)	(72,684)	(38,237)	-	-
V021	CARROLL CO FISCAL CT	29,444	(222,316)	(220,783)	(116,147)	-	-
V022	CARTER CO FISCAL CT	(309,859)	(363,272)	(220,119)	(115,797)	-	-
V023	CASEY CO FISCAL COURT	73,083	(144,077)	(143,524)	(75,503)	-	-
V024	CHRISTIAN CO FISCAL COURT	174,838	(153,666)	(221,654)	(116,605)	-	-
V025	CLARK COUNTY FISCAL COURT	(312,657)	(483,305)	(222,916)	(117,270)	-	-
V026	CLAY COUNTY FISCAL CT	(665,254)	(654,729)	(194,594)	(102,370)	-	-
V027	CLINTON CO FISCAL COURT	163,666	(63,153)	(124,938)	(65,726)	-	-
V028	CRITTENDEN CO FIS CT	247,088	(72,228)	(164,312)	(86,439)	-	-
V030	DAVISS CO FISCAL COURT	(526,707)	(903,219)	(399,941)	(210,396)	-	-
V031	EDMONSON CO FISCAL CRT	93,009	(71,922)	(111,604)	(58,711)	-	-
V032	ELLIOTT CO FISCAL CT	23,744	(79,100)	(64,700)	(34,036)	-	-
V033	ESTILL CO FISCAL COURT	(94,281)	(172,181)	(120,603)	(63,446)	-	-
V035	FLEMING CO FISCAL COURT	28,849	(88,417)	(76,940)	(40,475)	-	-
V036	FLOYD CO FISCAL COURT	65,342	(230,015)	(243,172)	(127,927)	-	-
V037	FRANKLIN CO FISCAL COURT	139,888	(353,692)	(346,741)	(182,408)	-	-
V038	FULTON COUNTY FIS CT	108,653	(295,348)	(196,856)	(103,559)	-	-
V039	GALLATIN CO FISCAL COURT	84,164	(177,938)	(147,455)	(77,572)	-	-
V040	GARRARD CO FISCAL COURT	(64,471)	(123,027)	(139,223)	(73,240)	-	-
V041	GRANT COUNTY FISCAL COURT	99,576	(270,351)	(215,859)	(113,558)	-	-
V042	GRAVES COUNTY FISCAL CT	36,637	(344,009)	(258,462)	(135,968)	-	-
V043	GRAYSON CO FISCAL COURT	775,283	(228,649)	(406,813)	(214,013)	-	-
V044	GREEN COUNTY FISCAL COURT	48,307	(59,238)	(56,332)	(29,634)	-	-
V045	GREENUP CO FISCAL CT	1,243,296	(245,144)	(442,478)	(232,774)	-	-
V046	HANCOCK CO FISCAL COURT	8,889	(175,067)	(150,256)	(79,045)	-	-
V047	HARDIN CO FISCAL COURT	569,975	(168,458)	(299,556)	(157,587)	-	-
V048	HARLAN CO FIS CT	75,821	(195,158)	(231,799)	(121,942)	-	-
V049	HARRISON CO FISCAL COURT	31,517	(71,400)	(93,391)	(49,129)	-	-
V050	HART COUNTY FISCAL COURT	128,661	(194,253)	(196,467)	(103,355)	-	-
V051	HENDERSON CO FISCAL COURT	241,011	(311,230)	(415,809)	(218,745)	-	-
V052	HENRY CO FISCAL COURT	29,418	(103,658)	(79,249)	(41,691)	-	-
V053	HICKMAN CO FISCAL COURT	23,762	(76,124)	(72,326)	(38,049)	-	-
V054	HOPKINS CO FISCAL COURT	395,747	(295,325)	(329,904)	(173,553)	-	-
V055	JACKSON CO FISCAL COURT	(83,144)	(317,090)	(168,592)	(88,691)	-	-
V057	JESSAMINE CO FISCAL COURT	41,817	(517,697)	(454,991)	(239,355)	-	-
V060	KNOTT CO FISCAL CT	286,415	(52,916)	(140,709)	(74,022)	-	-



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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	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
V061	KNOX CO FISCAL CT	115,427	(226,389)	(240,238)	(126,382)	-	-
V062	LARUE CO FISCAL COURT	117,141	(183,945)	(153,655)	(80,832)	-	-
V063	LAUREL COUNTY FISCAL COUR	(148,271)	(722,237)	(471,860)	(248,232)	-	-
V064	LAWRENCE CO FISCAL CT	(152,132)	(206,790)	(144,160)	(75,838)	-	-
V065	LEE COUNTY FISCAL COURT	30,122	(145,077)	(119,104)	(62,657)	-	-
V066	LESLIE CO FISCAL COURT	330,460	(283,233)	(210,813)	(110,903)	-	-
V067	LETCHER CO FISCAL COURT	279,660	(99,191)	(154,546)	(81,302)	-	-
V068	LEWIS COUNTY FISCAL COURT	(87,753)	(136,142)	(92,092)	(48,447)	-	-
V069	LINCOLN CO FISCAL COURT	171,075	(97,479)	(110,846)	(58,313)	-	-
V070	LIVINGSTON CO FISCAL CT	(109,580)	(185,626)	(127,108)	(66,868)	-	-
V071	LOGAN COUNTY FISCAL COURT	443,453	(270,504)	(324,749)	(170,839)	-	-
V072	LYON COUNTY FISCAL COURT	(72,178)	(80,229)	(54,021)	(28,418)	-	-
V073	MCCRACKEN CO FISCAL COURT	136,725	(243,007)	(245,458)	(129,129)	-	-
V074	MCCREARY CO FISCAL CT	(72,812)	(253,354)	(196,066)	(103,142)	-	-
V075	MCLEAN COUNTY FISCAL CT	176,137	(109,949)	(148,628)	(78,190)	-	-
V076	MADISON CO FISCAL COURT	(585,746)	(479,316)	(341,624)	(179,718)	-	-
V077	MAGOFFIN CO FISCAL COURT	69,217	(47,105)	(89,366)	(47,012)	-	-
V078	MARION CO FISCAL COURT	139,994	(373,341)	(350,514)	(184,395)	-	-
V079	MARSHALL CO FISCAL COURT	(29,945)	(274,350)	(251,728)	(132,426)	-	-
V080	MARTIN CO FISCAL COURT	30,183	(140,538)	(111,168)	(58,482)	-	-
V081	MASON CO FIS CT	171,701	(197,129)	(227,639)	(119,754)	-	-
V082	MEADE COUNTY FISCAL COURT	(3,052)	(385,745)	(385,060)	(202,568)	-	-
V083	MENIFEE CO FISCAL COURT	21,876	(60,611)	(61,960)	(32,595)	-	-
V084	MERCER COUNTY FISCAL COUR	134,301	(121,980)	(127,226)	(66,928)	-	-
V085	METCALFE CO FISCAL COURT	46,047	(72,806)	(84,699)	(44,558)	-	-
V086	MONROE CO FISCAL COURT	326,850	20,964	(91,002)	(47,874)	-	-
V087	MONTGOMERY CO FISCAL CT	78,571	(126,290)	(218,656)	(115,029)	-	-
V088	MORGAN CO FISCAL CT	(58,093)	(110,941)	(87,579)	(46,074)	-	-
V089	MUHLENBERG CO FISCAL CT	(44,069)	(463,350)	(311,571)	(163,909)	-	-
V090	NELSON CO FISCAL CT	814,212	(464,121)	(507,355)	(266,904)	-	-
V091	NICHOLAS CO FISCAL COURT	(19,468)	(115,375)	(90,951)	(47,847)	-	-
V092	OHIO COUNTY FISCAL CRT	106,799	(248,016)	(225,710)	(118,739)	-	-
V093	OLDHAM CO FISCAL COURT	361,014	(347,176)	(330,206)	(173,712)	-	-
V094	OWEN COUNTY FISCAL COURT	(52,284)	(166,274)	(136,928)	(72,033)	-	-
V095	OWSLEY CO FISCAL COURT	(16,385)	(54,043)	(53,198)	(27,986)	-	-
V096	PENDLETON CO FISCAL COURT	166,639	26,753	(105,733)	(55,622)	-	-
V097	PERRY COUNTY FISCAL COURT	59,535	(212,232)	(296,327)	(155,889)	-	-
V098	PIKE COUNTY FISCAL COURT	238,213	(589,102)	(587,402)	(309,015)	-	-
V099	POWELL CO FISCAL CT	107,637	(261,212)	(240,596)	(126,569)	-	-
V100	PULASKI CO FISCAL CT	(78,977)	(548,076)	(380,157)	(199,988)	-	-
V101	ROBERTSON CO FISCAL CT	30,778	(14,390)	(30,646)	(16,121)	-	-
V102	ROCKCASTLE CO FISCAL CT	(87,459)	(221,259)	(165,406)	(87,014)	-	-
V103	ROWAN CO FISCAL COURT	326,914	(246,086)	(317,214)	(166,878)	-	-
V104	RUSSELL CO FISCAL COURT	47,227	(167,128)	(166,742)	(87,718)	-	-
V105	SCOTT CO FISCAL CT	197,238	(250,834)	(296,996)	(156,241)	-	-
V106	SHELBY CO FISCAL COURT	123,834	(250,568)	(240,543)	(126,543)	-	-
V107	SIMPSON CO FISCAL COURT	17,173	(238,909)	(202,018)	(106,275)	-	-
V108	SPENCER CO TREASURER	186	(119,137)	(97,186)	(51,127)	-	-
V109	TAYLOR COUNTY FISCAL COUR	63,222	(256,859)	(207,797)	(109,317)	-	-
V110	TODD COUNTY FISCAL COURT	88,961	(121,909)	(133,456)	(70,208)	-	-
V111	TRIGG COUNTY FISCAL COURT	66,788	(174,391)	(150,805)	(79,334)	-	-
V112	TRIMBLE CO FISCAL COURT	113,962	(130,249)	(99,551)	(52,372)	-	-
V113	UNION COUNTY FISCAL COURT	326,498	(152,380)	(224,641)	(118,177)	-	-
V114	WARREN COUNTY FISCAL COUR	289,359	(648,455)	(670,879)	(352,929)	-	-
V115	WASHINGTON CO FIS COURT	(6,418)	(129,531)	(112,777)	(59,329)	-	-
V116	WAYNE COUNTY FISCAL COURT	(5,983)	(313,429)	(252,737)	(132,958)	-	-
V117	WEBSTER CO FISCAL COURT	(75,512)	(210,413)	(155,752)	(81,938)	-	-
V119	CITY OF HIGHLAND HEIGHTS	17,684	(41,826)	(37,395)	(19,672)	-	-
V120	WOODFORD CO FISCAL COURT	132,631	(301,794)	(228,876)	(120,404)	-	-
V122	FAMILY HEALTH CENTER	759,057	(1,028,723)	(1,131,742)	(595,375)	-	-
V125	LOUISVILLE MEM COMM	(68,822)	(1,677)	(1,041)	(548)	-	-
V126	LOU & JEFF CO RIVERPORT	88,842	41,246	(11,688)	(6,148)	-	-
V127	LOU LABOR MANAGER COM	(1,037)	(5,866)	(4,367)	(2,297)	-	-
V129	T A R C	(227,650)	(2,520,962)	(2,000,910)	(1,052,618)	-	-
V130	ANCHORAGE BD OF EDUCATION	(96,797)	(122,506)	(50,356)	(26,491)	-	-
V136	MOUNTAIN ARTS CENTER	-	-	-	-	-	-
V137	FRANKLIN CO CONS DIST	1,094	(815)	(1,983)	(1,044)	-	-
V145	CITY OF WURTLAND	(24,447)	(1,830)	(2,445)	(1,285)	-	-
V147	HARDIN CO WATER DIST #2	100,150	(575,628)	(297,700)	(156,610)	-	-



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,					
		2026	2027	2028	2029	2030	Thereafter
		(24)	(25)	(26)	(27)	(28)	(29)
V151	HOUSING AUTH OF HENDERSON	(46,625)	(117,700)	(63,318)	(33,309)	-	-
V156	JEFF CO BD OF ED	11,486,154	(22,174,615)	(12,223,518)	(6,430,417)	-	-
V158	BIG SANDY AREA COMM PRO	126,601	(165,033)	(135,131)	(71,088)	-	-
V159	CITY OF ERLANGER	19,826	(162,079)	(116,482)	(61,279)	-	-
V163	EAST BERNSTADT BD OF ED	71,801	34,853	(29,253)	(15,390)	-	-
V171	CITY OF ADAIRVILLE	13,529	(19,906)	(14,127)	(7,431)	-	-
V176	MADISON CO CONSERVAT DIST	(3,862)	(2,810)	(2,215)	(1,165)	-	-
V179	MARSHALL CO SEN CITIZENS	-	-	-	-	-	-
V189	CITY OF CENTRAL CITY	(267,134)	(263,415)	(72,098)	(37,930)	-	-
V196	CITY OF BUTLER	(4,765)	(2,990)	(2,188)	(1,151)	-	-
V197	CITY OF HAZARD	99,855	(182,267)	(244,442)	(128,593)	-	-
V198	MOUNTAIN WATER DISTRICT	348,801	(18,229)	(170,004)	(89,433)	-	-
V200	PULASKI COUNTY LIBRARY	(341,549)	(235,901)	(12,187)	(6,410)	-	-
V205	BARREN/METCALFE CO AMB SR	(1,046)	(10,951)	(9,447)	(4,970)	-	-
V206	SHELBYVLE MUN WATER&SEWER	107,373	(98,166)	(105,867)	(55,692)	-	-
V207	BELL CO PUBLIC LIBRARY	17,482	(19,023)	(16,204)	(8,525)	-	-
V208	CITY OF WALTON	26,971	(40,736)	(32,935)	(17,326)	-	-
V218	MURRAY TOURISM COMMISSION	(4,159)	(9,620)	(5,934)	(3,122)	-	-
V219	BELLEVUE BD OF EDUCATION	(710)	(111,978)	(66,506)	(34,987)	-	-
V224	PENNYROYAL AREA MUSEUM	21,743	(8,534)	(6,589)	(3,467)	-	-
V230	OWENSBORO RIVERPORT AUTH	175,217	(99,304)	(193,511)	(101,799)	-	-
V236	BIG SANDY AREA DEV DIST	494,489	(41,102)	(174,640)	(91,872)	-	-
V237	BLUE GRASS COMM ACTION	(5,771)	(614,348)	(381,753)	(200,828)	-	-
V247	HARDIN CO WATER DIST #1	252,984	(285,503)	(273,321)	(143,786)	-	-
V251	HENDERSON CO RIVER AUTH	86,647	(41,749)	(52,694)	(27,721)	-	-
V259	KENTON CO PUBLIC LIBRARY	(343,511)	(567,891)	(296,761)	(156,116)	-	-
V263	LAUREL CO BD OF EDUCATION	479,796	(1,015,268)	(718,529)	(377,997)	-	-
V271	RUSSELLVILLE ELEC PL BD	39,371	(106,101)	(87,272)	(45,911)	-	-
V281	HOUSING AUTH OF MAYSVILLE	41,049	(13,532)	(29,723)	(15,638)	-	-
V298	CITY OF PIKEVILLE	335,506	(45,221)	(259,172)	(136,343)	-	-
V300	HOUSING AUTH OF SOMERSET	15,403	(25,646)	(28,357)	(14,916)	-	-
V305	CITY OF CAVE CITY	27,003	(62,232)	(45,244)	(23,802)	-	-
V306	HOUSING AUTH OF SHELBYVLE	1,289	(4,486)	(6,513)	(3,427)	-	-
V308	NORTHERN KY AREA DEV.DIST	203,534	(238,832)	(214,402)	(112,790)	-	-
V319	CAMPBELL CO BD OF ED	311,316	(697,640)	(593,105)	(312,015)	-	-
V324	CHRISTIAN CO CONS DIST	(1,285)	(2,465)	(2,958)	(1,557)	-	-
V330	CITY OF OWENSBORO	600,958	(851,811)	(799,799)	(420,749)	-	-
V336	SANDY VALLEY TRANS SER IN	(38,311)	(42,519)	(116,263)	(61,163)	-	-
V337	FRANKFORT ELEC WATER BD	(665,589)	(1,172,345)	(883,783)	(464,931)	-	-
V347	CITY OF RADCLIFF	170,141	(35,852)	(147,345)	(77,513)	-	-
V359	CITY OF ELSMERE	73,383	(44,466)	(43,991)	(23,143)	-	-
V363	LONDON LAUREL CO COMM CTR	53,952	(42,059)	(46,559)	(24,493)	-	-
V373	PADUCAH MCCrackEN CO TOUR	77,922	16,509	(28,024)	(14,742)	-	-
V376	CITY OF BERE A	86,754	(247,846)	(272,623)	(143,419)	-	-
V398	CITY OF ELKHORN CITY	108,433	24,631	(9,509)	(5,001)	-	-
V400	PULASKI CO SOIL CONS DIST	(9,185)	(1,174)	(3,645)	(1,918)	-	-
V405	MARY W WELDON MEM PUB LIB	(5,754)	(23,428)	(16,099)	(8,471)	-	-
V407	BELL/WHITLEY COMM ACTION	77,772	(158,000)	(186,787)	(98,262)	-	-
V408	UNION EMERGENCY SERVICES	5,768	(2,978)	(5,227)	(2,750)	-	-
V419	DAYTON CITY SCHOOLS	130,029	(46,588)	(95,877)	(50,438)	-	-
V424	PENNYRILE ALLIED COMM SER	161,199	(363,715)	(309,810)	(162,981)	-	-
V430	OWENSBORO MUN UTILITIES	(583,658)	(1,178,688)	(833,447)	(438,450)	-	-
V436	APPALACHIAN RES & DEFENSE	777,477	82,112	(224,357)	(118,027)	-	-
V437	FKT/FKLN CO TOUR&CONV COM	(28,637)	(25,569)	(6,196)	(3,260)	-	-
V447	CITY OF ELIZABETH TOWN	246,940	(611,477)	(622,897)	(327,686)	-	-
V459	LUDLOW BD OF EDUCATION	3,813	(68,335)	(44,575)	(23,450)	-	-
V463	LONDON LAUREL TOURIST COM	(9,141)	(9,621)	(7,460)	(3,925)	-	-
V473	PADUCAH POWER SYSTEM	187,685	(468,420)	(412,865)	(217,196)	-	-
V476	KY RIVER FOOTHILLS DEV CO	(159,594)	(350,600)	(308,816)	(162,459)	-	-
V500	WEST PULASKI WATER DISTR	(13,156)	(78,516)	(40,796)	(21,462)	-	-
V505	CITY OF PARK CITY	8,194	(957)	(2,580)	(1,359)	-	-
V507	BELL CO SOLID WASTE OFFIC	5,050	(4,237)	(11,246)	(5,917)	-	-
V508	CITY OF UNION	25,138	(14,480)	(13,461)	(7,082)	-	-
V524	HOPKINSVL WATER ENV ATH	226,522	(371,594)	(315,607)	(166,031)	-	-
V530	AUDUBON AREA COMM SER INC	(470,030)	(1,760,762)	(1,049,592)	(552,159)	-	-
V537	CAPITAL COMMUNITY E I D A	(53,491)	(17,414)	(1,177)	(619)	-	-
V547	ELIZABETH TOWN TOUR/CON BU	(11,327)	(36,312)	(13,584)	(7,146)	-	-
V559	BEECHWOOD BOARD OF EDUC	(60,712)	(123,340)	(76,977)	(40,496)	-	-
V563	LONDON-LAUREL CO IDA	(1,896)	(11,044)	(7,952)	(4,183)	-	-



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	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
V576	SOUTHERN MADISON WATER DT	53,267	12,062	(17,606)	(9,261)	-	-
V607	PINEVILLE UTILITY COMM	(27,995)	(70,813)	(68,124)	(35,839)	-	-
V608	WALTON FIRE DIST/EMS	(50,897)	(47,678)	(6,008)	(3,161)	-	-
V619	SOUTHGATE BD OF ED	(35,158)	(40,950)	(17,926)	(9,431)	-	-
V624	HOPKINSVL ELECTRIC SYSTEM	(57,036)	(308,859)	(252,678)	(132,926)	-	-
V630	CITY OF WHITESVILLE	67,589	(5,417)	(17,797)	(9,362)	-	-
V637	FARMDALE WATER DISTRICT	29,934	10,719	(9,033)	(4,753)	-	-
V647	CITY OF VINE GROVE	74,160	(89,662)	(55,713)	(29,310)	-	-
V659	KENTON CO BD OF ED	(463,049)	(1,441,254)	(1,131,809)	(595,409)	-	-
V663	LAUREL CO CONSERV DIST	(734)	(4,577)	(3,613)	(1,900)	-	-
V673	PADUCAH-MCCRACKEN CO JOIN	109,896	(83,338)	(107,579)	(56,595)	-	-
V676	MADISON CO UTILITIES DIST	62,511	(31,048)	(48,727)	(25,633)	-	-
V707	BELL CO CONSERVATION DIST	2,868	(744)	(1,479)	(778)	-	-
V708	HEBRON FIRE PROTECTION DI	14,114	(4,533)	(4,135)	(2,175)	-	-
V719	SILVER GROVE BD OF ED	-	-	-	-	-	-
V724	PENNYRILE AREA DEVP DIST	190,956	(58,876)	(131,965)	(69,422)	-	-
V730	GREEN RIV AREA DEL DIST	173,768	(191,881)	(187,217)	(98,489)	-	-
V737	KY ASSOC OF CO (KACO)	(167,512)	(374,896)	(224,836)	(118,279)	-	-
V756	JEFF CO MED CENTER LAUNDR	(136,177)	(225,346)	(128,746)	(67,730)	-	-
V759	ERLANGER/ELSMERE BD OF ED	(158,996)	(401,951)	(231,403)	(121,735)	-	-
V773	MCCRACKEN CO PUB LIBRARY	45,067	(64,409)	(67,802)	(35,670)	-	-
V808	POINT PLEASANT FIRE DIST	-	-	-	-	-	-
V819	NEWPORT BD OF ED	(246,410)	(388,845)	(218,924)	(115,169)	-	-
V830	REGIONAL WTR RESOURCE AGY	282,621	(431,681)	(396,030)	(208,339)	-	-
V856	KYIANA REG PLANNING DEV	(305,333)	(374,673)	(244,565)	(128,658)	-	-
V859	COVINGTON BD OF ED	(313,025)	(1,333,148)	(591,096)	(310,957)	-	-
V873	PADUCAH-MCRACKEN CO RIV	(11,922)	(52,171)	(30,383)	(15,984)	-	-
V919	CITY OF WILDER	30,534	(5,786)	(16,788)	(8,832)	-	-
V930	OWENSBORO METRO PLAN COMM	30,177	(34,631)	(48,034)	(25,269)	-	-
V937	HOUSING AUTH OF FRANKFORT	10,590	(56,306)	(40,738)	(21,430)	-	-
V959	CITY OF COVINGTON	(210,162)	(643,521)	(478,637)	(251,796)	-	-
W001	ADAIR COUNTY ATTORNEY	(7,389)	(13,958)	(7,513)	(3,952)	-	-
W003	ANDERSON COUNTY ATTORNEY	5,961	1,024	(4,039)	(2,125)	-	-
W004	BALLARD COUNTY ATTORNEY	(3,171)	(2,596)	(4,122)	(2,169)	-	-
W010	BOYD COUNTY ATTORNEY	(42,826)	(34,137)	(8,652)	(4,553)	-	-
W011	BOYLE COUNTY ATTORNEY	12,618	1,332	(6,974)	(3,669)	-	-
W013	BREATHITT CO ATTORNEY	97,663	(8,695)	(12,125)	(6,379)	-	-
W015	BULLITT COUNTY ATTORNEY	67,418	10,908	(23,804)	(12,522)	-	-
W016	BUTLER COUNTY ATTORNEY	9,204	(1,842)	(4,271)	(2,246)	-	-
W017	CALDWELL COUNTY ATTORNEY	20,338	(14,044)	(9,062)	(4,767)	-	-
W018	CALLOWAY COUNTY ATTORNEY	(28,601)	(39,710)	(13,794)	(7,257)	-	-
W019	CAMPBELL COUNTY ATTORNEY	25,175	(61,874)	(38,359)	(20,180)	-	-
W020	CARLISLE COUNTY ATTORNEY	-	-	-	-	-	-
W021	CARROLL COUNTY ATTORNEY	3,376	(2,501)	(2,083)	(1,096)	-	-
W022	CHILD SUPPORT ENFORCEMENT	457	(12,149)	(7,520)	(3,956)	-	-
W024	CHRISTIAN COUNTY ATTORNEY	(6,189)	(25,186)	(22,685)	(11,932)	-	-
W026	CLAY COUNTY ATTORNEY	14,281	(8,853)	(8,722)	(4,589)	-	-
W027	CLINTON CO ATTORNEY	(3,456)	(8,213)	(5,099)	(2,683)	-	-
W028	CRITTENDEN CO ATTORNEY	-	-	-	-	-	-
W029	CUMBERLAND CO ATTORNEY	(37,041)	(6,097)	-	-	-	-
W030	DAVISS COUNTY ATTORNEY	349,473	181,534	(25,169)	(13,241)	-	-
W031	EDMONSON COUNTY ATTORNEY	42,174	8,323	(5,441)	(2,862)	-	-
W032	ELLIOTT COUNTY ATTORNEY	4,017	(6,416)	(3,605)	(1,897)	-	-
W033	ESTILL COUNTY ATTORNEY	12,705	104	(7,287)	(3,833)	-	-
W035	FLEMING COUNTY ATTORNEY	(18,784)	(29,808)	(12,510)	(6,581)	-	-
W036	FLOYD COUNTY ATTORNEY	(6,336)	(12,994)	(9,916)	(5,216)	-	-
W039	GALLATIN COUNTY ATTORNEY	6,879	(8,230)	(1,128)	(594)	-	-
W041	GRANT COUNTY CHILD SUPPOR	(83)	(7,829)	(5,366)	(2,825)	-	-
W043	GRAYSON COUNTY ATTORNEY	(26,374)	(855)	(4,000)	(2,103)	-	-
W044	GREEN COUNTY ATTORNEY	9,751	818	(4,090)	(2,152)	-	-
W045	GREENUP CO ATTY/CHILD SUP	-	-	-	-	-	-
W047	HARDIN COUNTY ATTORNEY	(35,917)	(56,036)	(31,888)	(16,776)	-	-
W048	HARLAN COUNTY ATTORNEY	(6,525)	(25,125)	(16,141)	(8,491)	-	-
W050	HART COUNTY ATTORNEY	(15,383)	(15,329)	(9,442)	(4,968)	-	-
W051	HENDERSON CO ATTORNEY	34,349	(10,917)	(20,016)	(10,530)	-	-
W052	HENRY COUNTY ATTORNEY	(10,983)	(2,102)	-	-	-	-
W055	JACKSON COUNTY ATTORNEY	(1,300)	(6,318)	(5,385)	(2,831)	-	-
W056	JEFFERSON CO ATTORNEY	992,406	(55,230)	(414,462)	(218,036)	-	-
W058	JOHNSON CO ATTORNEY	(44,053)	(36,141)	(7,612)	(4,005)	-	-



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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	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
W060	KNOTT COUNTY ATTORNEY	(2,246)	(13,074)	(5,920)	(3,114)	-	-
W061	KNOX COUNTY ATTORNEY	(9,050)	(29,960)	(12,677)	(6,668)	-	-
W063	LAUREL COUNTY ATTORNEY	(7,094)	(39,699)	(26,677)	(14,033)	-	-
W064	LAWRENCE COUNTY ATTORNEY	904	6,327	(1,137)	(599)	-	-
W066	LESLIE COUNTY ATTORNEY	(1,941)	(8,170)	(5,348)	(2,814)	-	-
W067	LETCHER COUNTY ATTORNEY	(1,194)	(11,844)	(8,684)	(4,570)	-	-
W069	LINCOLN COUNTY ATTORNEY	(2,846)	(11,452)	(8,972)	(4,720)	-	-
W070	LIVINGSTON CO ATTORNEY	6,432	(4,477)	(5,500)	(2,894)	-	-
W071	LOGAN COUNTY ATTORNEY	-	-	-	-	-	-
W073	MCCRACKEN COUNTY ATTORNEY	(2,712)	(2,311)	(2,596)	(1,366)	-	-
W075	MCLEAN COUNTY ATTORNEY	(958)	(1,329)	(832)	(436)	-	-
W076	MADISON COUNTY ATTORNEY	(1,203)	(5,236)	(4,491)	(2,364)	-	-
W077	MAGOFFIN CO ATTORNEY	(1,486)	(3,316)	(2,074)	(1,091)	-	-
W078	MARION COUNTY ATTORNEY	18,110	8,552	(4,377)	(2,303)	-	-
W079	MARSHALL COUNTY ATTORNEY	(1,773)	(2,290)	(1,987)	(1,046)	-	-
W080	MARTIN COUNTY ATTORNEY	(7,547)	(26,123)	(8,889)	(4,674)	-	-
W082	MEADE COUNTY ATTORNEY	(25,052)	(19,900)	(4,113)	(2,164)	-	-
W083	MENIFEE COUNTY ATTORNEY	(8,581)	(9,592)	(2,334)	(1,228)	-	-
W084	MERCER COUNTY ATTORNEY	388	(7,617)	(7,330)	(3,856)	-	-
W085	METCALFE COUNTY ATTORNEY	(1,509)	(6,815)	(5,016)	(2,638)	-	-
W087	MONTGOMERY CO ATTORNEY	6,752	(5,734)	(2,803)	(1,475)	-	-
W090	NELSON COUNTY ATTORNEY	11,257	(22,677)	(17,184)	(9,040)	-	-
W091	NICHOLAS COUNTY ATTORNEY	5,221	(1,333)	(3,309)	(1,741)	-	-
W092	OHIO COUNTY ATTORNEY	(5,359)	(5,488)	(116)	(62)	-	-
W095	OWSLEY COUNTY ATTORNEY	(27,615)	-	-	-	-	-
W096	PENDLETON COUNTY ATTORNEY	(3,578)	(5,718)	(1,331)	(701)	-	-
W097	PERRY COUNTY ATTORNEY	(59,487)	(32,784)	(11,400)	(5,998)	-	-
W098	PIKE COUNTY ATTORNEY	(60,000)	(76,798)	(29,174)	(15,347)	-	-
W099	POWELL COUNTY ATTORNEY	(4,465)	(10,592)	(7,305)	(3,842)	-	-
W103	ROWAN COUNTY ATTORNEY	1,049	(9,629)	(4,884)	(2,569)	-	-
W104	RUSSELL COUNTY ATTORNEY	(10,184)	(13,217)	(7,549)	(3,971)	-	-
W105	SCOTT COUNTY ATTORNEY	-	-	-	-	-	-
W106	SHELBY COUNTY ATTORNEY	(16,154)	-	-	-	-	-
W107	SIMPSON COUNTY ATTORNEY	19,739	7,488	(3,882)	(2,043)	-	-
W109	TAYLOR COUNTY ATTORNEY	(5,769)	(18,336)	(10,709)	(5,635)	-	-
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-
W113	UNION COUNTY ATTORNEY	3,211	(673)	(423)	(222)	-	-
W114	WARREN CO ATTY/CHILD SUPP	(22,595)	(64,463)	(35,614)	(18,736)	-	-
W115	WASHINGTON CO ATTORNEY	(4,529)	(6,509)	(3,553)	(1,869)	-	-
W118	WHITLEY COUNTY ATTORNEY	-	-	-	-	-	-
W119	WOLFE COUNTY ATTORNEY	(998)	(6,207)	(3,813)	(2,006)	-	-
W120	WOODFORD COUNTY ATTORNEY	(8,300)	(12,406)	(7,632)	(4,015)	-	-
X030	OWENSBORO DAVIESS CO TOUR	4,624	(15,322)	(22,399)	(11,783)	-	-
X034	FAYETTE CO ATTORNEY OFF	123,198	(121,456)	(97,591)	(51,339)	-	-
X059	KENTON COUNTY ATTORNEY	169,726	25,523	(64,105)	(33,723)	-	-
X105	GEORGETOWN WATER & SEWER	(155,455)	(244,623)	(215,456)	(113,344)	-	-
X956	LOU FIREFIGHTERS PENS FUN	(86,294)	(39,440)	(5,258)	(2,766)	-	-
TOTAL		80,901,054	(197,512,281)	(180,810,807)	(95,119,031)	-	-



APPENDIX B

COLLECTIVE PENSION AMOUNTS – CERS HAZARDOUS PENSION PLAN

Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share	2024 Proportionate Share	Net Pension Liability as of June 30, 2025			Pension Expense				
					Discount Rate	Discount Rate	Discount Rate	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
					6.50%	Less 1.00% 5.50%	Plus 1.00% 7.50%					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
39759	SHERIFF EXP ALLOWANCE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
39932	JEFFERSON CO SHERIFF	2,772,064	0.930850%	0.923572%	22,370,179	29,628,878	16,555,718	1,330,183	(1,075,273)	254,910	-	254,910
39934	KENTON CO SHERIFF	490,092	0.164571%	0.203586%	3,954,969	5,238,281	2,926,993	235,172	(558,584)	(323,412)	-	(323,412)
39936	CAMPBELL CO SHERIFF	-	0.000000%	0.000000%	-	-	-	-	(100,852)	(100,852)	-	(100,852)
39938	FAYETTE CO SHERIFF	1,455,802	0.488854%	0.509244%	11,748,135	15,560,182	8,694,558	698,571	356,410	1,054,981	-	1,054,981
39940	DAVISS CO SHERIFF	956,206	0.321091%	0.306825%	7,716,456	10,220,300	5,710,793	458,838	10,088	468,926	-	468,926
39944	HARDIN COUNTY SHERIFF	846,741	0.284333%	0.270773%	6,833,088	9,050,296	5,057,031	406,311	527,127	933,438	-	933,438
39946	WARREN COUNTY SHERIFF	1,087,310	0.365115%	0.369389%	8,774,441	11,621,580	6,493,786	521,749	28,201	549,950	-	549,950
39948	BOONE COUNTY SHERIFF	4,547,523	1.527043%	1.577775%	36,697,884	48,605,652	27,159,363	2,182,142	(92,026)	2,090,116	-	2,090,116
39952	MADISON COUNTY SHERIFF	551,287	0.185120%	0.191652%	4,448,802	5,892,354	3,292,469	264,536	142,200	406,736	-	406,736
39962	BULLITT CO SHERIFF	853,298	0.286535%	0.261681%	6,886,007	9,120,385	5,096,194	409,458	403,873	813,331	-	813,331
A156	CITY OF ANCHORAGE	145,343	0.048806%	0.039086%	1,172,905	1,553,491	868,044	69,744	163,635	233,379	-	233,379
AB19	BELLEVUE/DAYTON FIRE	560,303	0.188148%	0.171596%	4,521,571	5,988,735	3,346,323	268,863	(43,913)	224,950	-	224,950
AC19	CAMPBELL CO FIRE DIST 1	143,546	0.048202%	0.068361%	1,158,390	1,534,266	857,301	68,881	(327,623)	(258,742)	-	(258,742)
AD19	SOUTHERN CAMPBELL F DIST	-	0.000000%	0.075954%	-	-	-	-	(480,744)	(480,744)	-	(480,744)
AJ00	SOMERSET POLICE & FIRE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
AS02	ALLEN CO AMBULANCE SVC	343,933	0.115492%	0.117916%	2,775,503	3,676,101	2,054,094	165,038	(49,339)	115,699	-	115,699
AS20	WOODFORD CO FIRE DISTRICT	179,060	0.060128%	0.058224%	1,444,996	1,913,869	1,069,412	85,923	186,004	271,927	-	271,927
B008	BURLINGTON FIRE PRO DIST	972,923	0.326704%	0.326674%	7,851,348	10,398,961	5,810,624	466,859	453,475	920,334	-	920,334
B015	CITY OF HILLVIEW	505,208	0.169647%	0.161768%	4,076,955	5,399,850	3,017,272	242,425	34,289	276,714	-	276,714
B019	CAMPBELL FIRE/ RESCUE	819,858	0.275306%	0.000000%	6,616,151	8,762,967	4,896,480	393,412	1,739,548	2,132,960	-	2,132,960
B045	CITY OF BELLEFONTE	90,983	0.030552%	0.034315%	734,225	972,468	543,385	43,659	(11,118)	32,541	-	32,541
B048	CITY OF HARLAN	24,586	0.008256%	0.008454%	198,408	262,788	146,838	11,798	37,393	49,191	-	49,191
B100	CITY OF SCIENCE HILL	34,915	0.011724%	0.010742%	281,751	373,174	208,518	16,754	79,460	96,214	-	96,214
B256	BUECHEL FIRE PROTECT DIST	-	0.000000%	0.000000%	-	-	-	-	(1,854,992)	(1,854,992)	-	(1,854,992)
B259	CITY OF LUDLOW	361,288	0.121319%	0.143017%	2,915,537	3,861,574	2,157,730	173,365	(262,263)	(88,898)	-	(88,898)
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	7,472,680	2.509301%	2.555050%	60,303,500	79,870,843	44,629,402	3,585,787	76,844	3,662,631	-	3,662,631
B656	LOUISVILLE AIRPORT AUTHOR	1,023,146	0.343569%	0.329403%	8,256,647	10,935,773	6,110,578	490,959	(47,855)	443,104	-	443,104
B956	LAKE DREAMLAND FIRE DIST	-	0.000000%	0.000000%	-	-	-	-	(76,368)	(76,368)	-	(76,368)
C106	CITY OF SIMPSONVILLE	261,436	0.087789%	0.065445%	2,109,745	2,794,317	1,561,379	125,450	173,418	298,868	-	298,868
C156	FAIRDALE FIRE DISTRICT	505,877	0.169872%	0.150081%	4,082,362	5,407,012	3,021,274	242,747	89,180	331,927	-	331,927
C256	LOUISVILLE/JEFF CO METRO	72,003,813	24.178637%	24.068765%	581,060,798	769,604,008	430,031,359	34,551,233	(12,065,831)	22,485,402	-	22,485,402
C356	INDIAN HILLS POLICE DEPT	71,335	0.023954%	0.025711%	575,662	762,454	426,036	34,230	(23,788)	10,442	-	10,442
D024	CITY OF PEMBROKE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
D071	CITY OF LEWISBURG	-	0.000000%	0.000000%	-	-	-	-	(58,127)	(58,127)	-	(58,127)
D098	CITY OF COAL RUN VILLAGE	89,858	0.030174%	0.029129%	725,141	960,436	536,662	43,119	42,783	85,902	-	85,902
D106	SIMPSONVILLE RURAL FIRE	244,114	0.081973%	0.085389%	1,969,974	2,609,194	1,457,938	117,139	71,971	189,110	-	189,110
G015	ZONETON FIRE PROT DIST	745,967	0.250493%	0.240943%	6,019,846	7,973,171	4,455,166	357,954	559,684	917,638	-	917,638
GS06	SHELBY CO SUB FIRE DIST	80,673	0.027090%	0.024774%	651,027	862,272	481,812	38,712	95,896	134,608	-	134,608
J002	CITY OF SCOTTSVILLE	315,261	0.105864%	0.105006%	2,544,123	3,369,642	1,882,854	151,279	35,224	186,503	-	186,503
J003	CITY OF LAWRENCEBURG	330,435	0.110959%	0.122965%	2,666,566	3,531,816	1,973,471	158,560	(78,110)	80,450	-	80,450
J007	CITY OF MIDDLESBORO	955,689	0.320917%	0.316743%	7,712,275	10,214,761	5,707,699	458,590	(225,219)	233,371	-	233,371
J024	CITY OF HOPKINSVILLE	3,924,322	1.317774%	1.280855%	31,668,734	41,944,637	23,437,390	1,883,097	(1,232,390)	650,707	-	650,707
J026	CLAY CO BD OF ED	26,521	0.008906%	0.008898%	214,029	283,477	158,398	12,727	60,453	73,180	-	73,180
J037	CITY OF FRANKFORT	3,659,513	1.228852%	1.284655%	29,531,761	39,114,257	21,855,860	1,756,027	(1,936,794)	(180,767)	-	(180,767)
J040	CITY OF LANCASTER	53,152	0.017848%	0.023640%	428,923	568,100	317,437	25,505	(190,103)	(164,598)	-	(164,598)
J059	KENTON COUNTY AIRPORT BD	3,860,385	1.296304%	1.377020%	31,152,767	41,261,249	23,055,533	1,852,416	(442,241)	1,410,175	-	1,410,175
J063	CITY OF LONDON	1,215,852	0.408279%	0.403821%	9,811,757	12,995,487	7,261,483	583,430	442,201	1,025,631	-	1,025,631
J067	CITY OF WHITESBURG	271,974	0.091328%	0.053709%	2,194,794	2,906,963	1,624,322	130,508	244,474	374,982	-	374,982
J084	CITY OF HARRODSBURG	741,081	0.248852%	0.196562%	5,980,409	7,920,939	4,425,980	355,609	1,234,261	1,589,870	-	1,589,870
J090	CITY OF BARDSTOWN	1,237,618	0.415588%	0.421773%	9,987,407	13,228,132	7,391,478	593,874	459,324	1,053,198	-	1,053,198
J100	CITY OF SOMERSET	3,059,263	1.027290%	1.010315%	24,687,825	32,698,555	18,270,960	1,467,996	(55,289)	1,412,707	-	1,412,707
J113	CITY OF MORGANFIELD	25,261	0.008483%	0.013977%	203,863	270,013	150,875	12,122	(141,570)	(129,448)	-	(129,448)
J118	CITY OF CORBIN	807,779	0.271250%	0.289357%	6,518,678	8,633,865	4,824,342	387,616	(268,671)	118,945	-	118,945
J154	CITY OF EARLINGTON	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
J156	CITY OF JEFFERSONTOWN	2,083,393	0.699596%	0.726511%	16,812,685	22,268,083	12,442,729	999,721	(77,393)	922,328	-	922,328
J210	BOYD CO AMBULANCE SERVICE	1,276,564	0.428666%	0.427453%	10,301,698	13,644,403	7,624,078	612,563	719,455	1,332,018	-	1,332,018
J256	CITY OF ST MATTHEWS	977,623	0.328283%	0.332327%	7,889,294	10,449,221	5,838,707	469,116	119,617	588,733	-	588,733
J259	CITY OF PARK HILLS	129,551	0.043503%	0.032610%	1,045,464	1,384,697	773,727	62,166	9,408	71,574	-	71,574
J319	CITY OF ALEXANDRIA	378,001	0.126931%	0.123991%	3,050,405	4,040,203	2,257,543	181,384	(194,648)	(13,264)	-	(13,264)
J324	CITY OF OAK GROVE	411,696	0.138246%	0.143451%	3,322,327	4,400,359	2,458,787	197,553	(29,887)	167,666	-	167,666
J356	CITY OF WEST BUECHEL	83,828	0.028149%	0.030489%	676,477	895,980	500,647	40,225	(394,531)	(354,306)	-	(354,306)
J359	CITY OF FORT WRIGHT	821,732	0.275935%	0.267986%	6,631,268	8,782,988	4,907,667	394,311	(29,394)	364,917	-	364,917
J410	CANNONSBURG VOL FIRE DEPT	29,854	0.010025%	0.010861%	240,921	319,095	178,301	14,326	(13,199)	1,127	-	1,127
J419	CITY OF COLD SPRING	218,359	0.073324%	0.075080%	1,762,122	2,333,897	1,304,111	104,780	(245,724)	(140,944)	-	(140,944)
J456	CITY OF SHIVELY	1,575,731	0.529125%	0.539067%	12,715,928	16,842,005	9,410,801	756,119	(1,022,095)	(265,976)	-	(265,976)
J510	CITY OF CATLETTSBURG	224,540	0.075400%	0.082274%	1,812,012	2,399,976	1,341,034	107,746	(157,971)	(50,225)	-	(50,225)
J619	CITY OF FORT THOMAS	1,780,897	0.598019%	0.589972%	14,371,588	19,034,895	10,636,122	854,568	(482,500)	372,068	-	372,068
J719	CITY OF SOUTHGATE	119,985	0.040291%	0.040164%	968,273	1,282,459	716,599	57,576	201,196	258,772	-	258,772



Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share	2024 Proportionate Share	Net Pension Liability as of June 30, 2025			Pension Expense				
					Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
J756	CITY OF PROSPECT	-	0.000000%	0.003072%	-	-	-	-	(142,356)	(142,356)	-	(142,356)
J819	CITY OF BELLEVUE	298,133	0.100112%	0.105569%	2,405,891	3,186,557	1,780,551	143,060	(31,919)	111,141	-	111,141
J859	CITY OF VILLA HILLS	305,187	0.102481%	0.109917%	2,462,823	3,261,962	1,822,685	146,445	(6,231)	140,214	-	140,214
J919	CITY OF DAYTON	270,934	0.090979%	0.090510%	2,186,407	2,895,854	1,618,115	130,009	(62,016)	67,993	-	67,993
J956	OKOLONA FIRE DISTRICT	2,820,770	0.947205%	0.778454%	22,763,223	30,149,457	16,846,601	1,353,554	2,962,992	4,316,546	-	4,316,546
J959	CITY OF INDEPENDENCE	904,617	0.303767%	0.297258%	7,300,126	9,668,878	5,402,676	434,082	(129,583)	304,499	-	304,499
K001	CITY OF COLUMBIA	291,863	0.098007%	0.102871%	2,355,303	3,119,555	1,743,112	140,052	(39,412)	100,640	-	100,640
K010	CITY OF ASHLAND	3,339,769	1.121483%	1.181590%	26,951,470	35,696,711	19,946,238	1,602,597	(130,911)	1,471,686	-	1,471,686
K011	CITY OF DANVILLE	2,008,852	0.674566%	0.640941%	16,211,164	21,471,380	11,997,555	963,954	1,457,162	2,421,116	-	2,421,116
K016	CITY OF MORGANTOWN	165,774	0.055666%	0.050646%	1,337,765	1,771,844	990,053	79,547	76,027	155,574	-	155,574
K018	CITY OF MURRAY	1,424,137	0.478220%	0.497220%	11,492,579	15,221,703	8,505,426	683,376	(703,080)	(19,704)	-	(19,704)
K019	CITY OF NEWPORT	2,722,066	0.914061%	0.908447%	21,966,706	29,094,486	16,257,116	1,306,192	(359,931)	946,261	-	946,261
K026	CITY OF MANCHESTER	148,307	0.049801%	0.053274%	1,196,817	1,585,162	885,740	71,166	(113,903)	(42,737)	-	(42,737)
K029	CITY OF BURKESVILLE	103,037	0.034599%	0.036256%	831,483	1,101,283	615,364	49,442	(58,143)	(8,701)	-	(8,701)
K034	LEX/FAYETTE URBAN CO GOVT	6,787,599	2.279253%	2.222284%	54,774,989	72,548,434	40,537,863	3,257,048	(174,017)	3,083,031	-	3,083,031
K041	CITY OF WILLIAMSTOWN	126,801	0.042579%	0.055582%	1,023,258	1,355,286	757,293	60,845	(189,165)	(128,320)	-	(128,320)
K043	CITY OF LEITCHFIELD	385,458	0.129436%	0.149034%	3,110,605	4,119,937	2,302,096	184,964	(239,820)	(54,856)	-	(54,856)
K049	CITY OF CYNTHIANA	659,905	0.221594%	0.216075%	5,325,345	7,053,319	3,941,180	316,657	(276,342)	40,315	-	40,315
K065	CITY OF BEATTYVILLE	108,821	0.036542%	0.040925%	878,177	1,163,129	649,921	52,218	24,162	76,380	-	76,380
K071	CITY OF RUSSELLVILLE	638,024	0.214246%	0.222488%	5,148,758	6,819,432	3,810,492	306,157	(245,594)	60,563	-	60,563
K078	CITY OF LEBANON	304,551	0.102267%	0.116614%	2,457,680	3,255,150	1,818,879	146,139	(148,175)	(2,036)	-	(2,036)
K079	CITY OF BENTON	199,357	0.066943%	0.076280%	1,608,774	2,130,790	1,190,621	95,661	(18,304)	77,357	-	77,357
K090	NELSON COUNTY BD OF ED	4,577	0.001537%	0.000000%	36,937	48,923	27,336	2,196	(11,366)	(9,170)	-	(9,170)
K091	CITY OF CARLISLE	-	0.000000%	0.000000%	-	-	-	-	(179,051)	(179,051)	-	(179,051)
K099	CITY OF STANTON	142,523	0.047859%	0.038829%	1,150,147	1,523,348	851,201	68,390	(175,956)	(107,566)	-	(107,566)
K103	CITY OF MOREHEAD	569,057	0.191087%	0.183843%	4,592,201	6,082,283	3,398,595	273,063	164,185	437,248	-	437,248
K105	CITY OF GEORGETOWN	3,568,533	1.198301%	1.139052%	28,797,559	38,141,821	21,312,492	1,712,370	1,520,065	3,232,435	-	3,232,435
K106	CITY OF SHELBYVILLE	1,303,325	0.437652%	0.440237%	10,517,649	13,930,427	7,783,900	625,404	81,115	706,519	-	706,519
K108	CITY OF TAYLORSVILLE	-	0.000000%	0.003885%	-	-	-	-	(133,425)	(133,425)	-	(133,425)
K111	CITY OF CADIZ	154,311	0.051817%	0.051692%	1,245,266	1,649,331	921,596	74,046	10,441	84,487	-	84,487
K114	CITY OF BOWLING GREEN	8,757,894	2.940872%	2.876260%	70,675,011	93,607,712	52,305,148	4,202,501	2,264,367	6,466,868	-	6,466,868
K115	CITY OF SPRINGFIELD	184,702	0.062022%	0.054715%	1,490,512	1,974,155	1,103,098	88,629	107,020	195,649	-	195,649
K120	CITY OF VERSAILLES	1,411,424	0.473952%	0.442458%	11,390,010	15,085,853	8,429,517	677,277	219,645	896,922	-	896,922
K200	CITY OF FERGUSON	-	0.000000%	0.001635%	-	-	-	-	806	806	-	806
K256	JEFFERSONTOWN FIRE DIST	3,003,156	1.008450%	0.951922%	24,235,062	32,098,880	17,935,880	1,441,073	395,531	1,836,604	-	1,836,604
K315	MT WASHINGTON FIRE P DIST	489,961	0.164527%	0.161737%	3,953,911	5,236,881	2,926,210	235,109	84,127	319,236	-	319,236
K319	CITY OF SILVER GROVE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K356	ST MATTHEWS FIRE DIST.	3,127,703	1.050272%	1.250156%	25,240,128	33,430,071	18,679,709	1,500,837	(377,823)	1,123,014	-	1,123,014
K414	CITY OF SMITHS GROVE	72,974	0.024504%	0.021775%	588,880	779,960	435,818	35,016	104,735	139,751	-	139,751
K419	ALEXANDRIA FIRE DISTRICT	-	0.000000%	0.194314%	-	-	-	-	(1,236,842)	(1,236,842)	-	(1,236,842)
K456	CAMP TAYLOR FIRE PRO DIST	-	0.000000%	0.000000%	-	-	-	-	(499,080)	(499,080)	-	(499,080)
K559	CITY OF TAYLOR MILL	559,058	0.187730%	0.167210%	4,511,526	5,975,430	3,338,889	268,266	138,092	406,358	-	406,358
K656	MCMAHAN FIRE PRO DIST 14	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	722,075	0.242470%	0.241973%	5,827,037	7,717,800	4,312,472	346,489	(437,116)	(90,627)	-	(90,627)
K719	CENTRAL CAMPBELL CO FIRE	660,339	0.221740%	0.236984%	5,328,854	7,057,966	3,943,777	316,866	(321,719)	(4,853)	-	(4,853)
K759	LAKESIDE/CRESTVIEWHLS POL	380,671	0.127828%	0.118728%	3,071,961	4,068,755	2,273,497	182,666	(70,170)	112,496	-	112,496
K856	HIGHVIEW FIRE DISTRICT	-	0.000000%	0.000000%	-	-	-	-	(1,467,663)	(1,467,663)	-	(1,467,663)
K859	CITY OF FORT MITCHELL	737,102	0.247516%	0.249655%	5,948,302	7,878,414	4,402,218	353,700	(452,219)	(98,519)	-	(98,519)
K956	CITY OF MEADOW VALE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L001	ADAIR CO AMBULANCE SER	289,415	0.097185%	0.100122%	2,335,549	3,093,390	1,728,493	138,877	(84,596)	54,281	-	54,281
L005	CITY OF GLASGOW	1,528,435	0.513243%	0.520876%	12,334,251	16,336,482	9,128,330	733,423	(212,525)	520,898	-	520,898
L009	CITY OF PARIS	1,631,879	0.547979%	0.355680%	13,169,027	17,442,126	9,746,131	783,061	2,474,372	3,257,433	-	3,257,433
L015	CITY OF MT WASHINGTON	637,280	0.213997%	0.229950%	5,142,774	6,811,507	3,806,063	305,801	118	305,919	-	305,919
L025	CITY OF WINCHESTER	3,013,228	1.011832%	0.938422%	24,316,338	32,206,529	17,996,031	1,445,906	1,199,342	2,645,248	-	2,645,248
L031	EDMONSON CO AMBULANCE DIS	29,569	0.009929%	0.018428%	238,614	316,039	176,593	14,189	(260,486)	(246,297)	-	(246,297)
L035	CITY OF FLEMINGSBURG	110,155	0.036990%	0.035788%	888,943	1,177,389	657,889	52,859	(62,140)	(9,281)	-	(9,281)
L039	CITY OF WARSAW	96,132	0.032281%	0.036158%	775,777	1,027,502	574,137	46,129	44,253	90,382	-	90,382
L044	GREEN CO AMBULANCE SVC	76,531	0.025699%	0.031166%	617,598	817,997	457,072	36,724	(201,954)	(165,230)	-	(165,230)
L050	CITY OF MUMFORDVILLE	123,894	0.041603%	0.040278%	999,803	1,324,220	739,934	59,451	126,354	185,805	-	185,805
L052	CITY OF EMINENCE	151,526	0.050882%	0.062046%	1,222,796	1,619,570	904,966	72,710	366	73,076	-	73,076
L057	CITY OF NICHOLASVILLE	3,487,279	1.171017%	1.079413%	28,141,871	37,273,374	20,827,230	1,673,381	781,588	2,454,969	-	2,454,969
L061	CITY OF BARBOURVILLE	65,892	0.022126%	0.022952%	531,732	704,269	393,524	31,618	(127,225)	(95,607)	-	(95,607)
L072	CITY OF EDDYVILLE	49,548	0.016638%	0.026985%	399,844	529,586	295,917	23,776	(88,493)	(64,717)	-	(64,717)
L073	CITY OF PADUCAH	4,263,122	1.431542%	1.550370%	34,402,805	45,565,863	25,460,821	2,045,671	(1,103,787)	941,884	-	941,884
L077	CITY OF SALYERSVILLE	44,816	0.015049%	0.025146%	361,657	479,008	267,655	21,505	(120,978)	(99,473)	-	(99,473)
L086	CITY OF TOMPKINSVILLE	123,592	0.041502%	0.041030%	997,376	1,321,005	738,138	59,306	(82,311)	(23,005)	-	(23,005)
L090	CITY OF NEW HAVEN	-	0.000000%	0.000000%	-	-	-	-	(46,088)	(46,088)	-	(46,088)
L107	CITY OF FRANKLIN	668,525	0.224488%	0.203249%	5,394,894	7,145,434	3,992,652	320,793	189,025	509,818	-	509,818
L108	SPENCER CO FIRE DIST	32,082	0.010773%	0.011505%	258,897	342,904	191,604	15,395	(72,658)	(57,263)	-	(57,263)



Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share	2024 Proportionate Share	Net Pension Liability as of June 30, 2025			Pension Expense					
					Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
					(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
L110	CITY OF ELKTON	33,387	0.011211%	0.015839%	269,423	356,845	199,394	16,020	(25,314)	(9,294)	-	(9,294)	
L156	CITY OF LYNDON	494,788	0.166148%	0.235725%	3,992,867	5,288,477	2,955,040	237,425	1,167,887	1,405,312	-	1,405,312	
L159	ELSMERE FIRE PROTECTION	341,522	0.114682%	0.112399%	2,756,037	3,650,319	2,039,687	163,880	102,643	266,523	-	266,523	
L356	EASTWOOD FIRE PROT DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
L456	HARRODS CREEK FIRE DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
L556	LYNDON FIRE PROTECT DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
L656	FERN CREEK FIRE PROT DIST	3,544,458	1.190217%	1.121683%	28,603,285	37,884,508	21,168,713	1,700,818	5,795,140	7,495,958	-	7,495,958	
L756	PLEASURE RIDGE PARK FIRE	3,391,804	1.138956%	1.063740%	27,371,381	36,252,875	20,257,006	1,627,566	1,553,892	3,181,458	-	3,181,458	
L956	WORTHINGTON FIRE DEPT	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
M014	CITY OF HARDINSBURG	122,647	0.041184%	0.034918%	989,734	1,310,883	732,482	58,852	2,855	61,707	-	61,707	
M015	BULLITT CO FISCAL COURT	20,561	0.006904%	0.006955%	165,917	219,754	122,792	9,866	(60,736)	(50,870)	-	(50,870)	
M022	CITY OF OLIVE HILL	96,006	0.032238%	0.027788%	774,743	1,026,133	573,372	46,068	120,798	166,866	-	166,866	
M042	CITY OF MAYFIELD	1,544,504	0.518639%	0.524196%	12,463,928	16,508,236	9,224,301	741,134	(308,285)	432,849	-	432,849	
M054	CITY OF DAWSON SPRINGS	57,789	0.019405%	0.026318%	466,341	617,660	345,129	27,730	(102,001)	(74,271)	-	(74,271)	
M059	KENTON COUNTY FISCAL CT	1,277,260	0.428900%	0.462694%	10,307,321	13,651,851	7,628,240	612,897	(680,740)	(67,843)	-	(67,843)	
M069	CITY OF STANFORD	288,245	0.096792%	0.095647%	2,326,105	3,080,881	1,721,503	138,316	51,841	190,157	-	190,157	
M076	CITY OF RICHMOND	3,645,363	1.224101%	1.196194%	29,417,585	38,963,033	21,771,360	1,749,238	500,274	2,249,512	-	2,249,512	
M081	CITY OF MAYSVILLE	1,243,785	0.417659%	0.417480%	10,037,178	13,294,051	7,428,312	596,834	(39,477)	557,357	-	557,357	
M082	CITY OF BRANDENBURG	127,978	0.042974%	0.044683%	1,032,751	1,367,859	764,318	61,410	286,834	348,244	-	348,244	
M085	CITY OF EDMONTON	146,986	0.049357%	0.045364%	1,186,147	1,571,029	877,843	70,531	48,531	119,062	-	119,062	
M096	CITY OF FALMOUTH	-	0.000000%	0.000000%	-	-	-	-	(54,678)	(54,678)	-	(54,678)	
M109	CITY OF CAMPBELLSVILLE	671,591	0.225518%	0.223580%	5,419,647	7,178,219	4,010,971	322,265	(103,642)	218,623	-	218,623	
M110	CITY OF GUTHRIE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
M113	CITY OF STURGIS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
M118	WHITLEY CO FISCAL COURT	19,490	0.006545%	0.006692%	157,289	208,327	116,407	9,353	(165,127)	(155,774)	-	(155,774)	
M315	CITY OF PIONEER VILLAGE	87,520	0.029389%	0.042885%	706,276	935,449	522,701	41,997	(75,167)	(33,170)	-	(33,170)	
M356	MIDDLETOWN FIRE PROT DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
N008	CITY OF FLORENCE	5,054,079	1.697143%	1.714278%	40,785,726	54,019,921	30,184,692	2,425,214	951,089	3,376,303	-	3,376,303	
N009	CITY OF MILLERSBURG	23,791	0.007989%	0.000000%	191,992	254,289	142,089	11,416	50,479	61,895	-	61,895	
N011	CITY OF PERRYVILLE	15,680	0.005265%	0.005165%	126,528	167,585	93,641	7,524	(3,521)	4,003	-	4,003	
N012	CITY OF BROOKSVILLE	-	0.000000%	0.000000%	-	-	-	-	(36,507)	(36,507)	-	(36,507)	
N014	CITY OF IRVINGTON	59,638	0.020026%	0.021514%	481,265	637,426	356,174	28,617	(68,052)	(39,435)	-	(39,435)	
N022	CITY OF GRAYSON	203,590	0.068365%	0.070188%	1,642,947	2,176,052	1,215,912	97,693	444,045	541,738	-	541,738	
N050	CITY OF HORSE CAVE	106,592	0.035793%	0.038876%	860,177	1,139,288	636,600	51,148	242,375	293,523	-	293,523	
N051	CITY OF HENDERSON	3,015,646	1.012644%	1.021828%	24,335,852	32,232,375	18,010,472	1,447,066	(426,733)	1,020,333	-	1,020,333	
N054	CITY OF MADISONVILLE	2,843,100	0.954703%	1.008921%	22,943,414	30,388,117	16,979,958	1,364,269	(567,591)	796,678	-	796,678	
N071	CITY OF AUBURN	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
N076	MADISON CO EMS	1,383,460	0.464561%	0.453866%	11,164,326	14,786,938	8,262,492	663,857	158,815	822,672	-	822,672	
N087	CITY OF MT STERLING	620,103	0.208228%	0.201051%	5,004,134	6,627,880	3,703,458	297,557	28,670	326,227	-	326,227	
N088	MORGAN CO AMBULANCE SERV	24,748	0.008310%	0.012067%	199,706	264,507	147,798	11,875	(173,924)	(162,049)	-	(162,049)	
N093	CITY OF LAGRANGE	272,234	0.091415%	0.105280%	2,196,885	2,909,732	1,625,870	130,632	(97,882)	32,750	-	32,750	
N094	CITY OF OWENTON	43,400	0.014574%	0.021327%	350,242	463,889	259,207	20,826	(55,179)	(34,353)	-	(34,353)	
N099	CITY OF CLAY CITY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
N100	CITY OF BURNSIDE	84,202	0.028275%	0.026984%	679,505	899,991	502,888	40,405	(26,128)	14,277	-	14,277	
N104	CITY OF JAMESTOWN	21,112	0.007089%	0.007423%	170,363	225,642	126,082	10,130	(17,878)	(7,748)	-	(7,748)	
P007	CITY OF PINEVILLE	59,244	0.019894%	0.020240%	478,092	633,224	353,827	28,428	(196,712)	(168,284)	-	(168,284)	
P015	CITY OF LEBANON JUNCTION	42,196	0.014169%	0.019245%	340,509	450,998	252,004	20,247	(26,301)	(6,054)	-	(6,054)	
P033	ESTILL COUNTY EMS	233,244	0.078323%	0.092305%	1,882,258	2,493,015	1,393,021	111,923	(37,370)	74,553	-	74,553	
P041	CITY OF DRY RIDGE	563,624	0.189263%	0.185878%	4,548,367	6,024,226	3,366,154	270,456	379,442	649,898	-	649,898	
P043	CITY OF CLARKSON	12,296	0.004129%	0.000000%	99,228	131,426	73,437	5,900	(16,988)	(11,088)	-	(11,088)	
P079	CITY OF CALVERT CITY	151,938	0.051020%	0.055052%	1,226,112	1,623,962	907,421	72,907	(215,951)	(143,044)	-	(143,044)	
P093	SOUTH OLDHAM FIRE DEPT	378,293	0.127029%	0.136789%	3,052,760	4,043,323	2,259,286	181,524	(42,145)	139,379	-	139,379	
P116	CITY OF MONTICELLO	173,426	0.058236%	0.072366%	1,399,527	1,853,647	1,035,762	83,219	(98,897)	(15,678)	-	(15,678)	
P117	CITY OF CLAY	-	0.000000%	0.000000%	-	-	-	-	(36,242)	(36,242)	-	(36,242)	
R015	CITY OF SHEPHERDSVILLE	2,249,934	0.755520%	0.785585%	18,156,650	24,048,139	13,437,370	1,079,637	581,902	1,661,539	-	1,661,539	
R017	CITY OF PRINCETON	244,843	0.082218%	0.090178%	1,975,862	2,616,992	1,462,296	117,489	(144,088)	(26,599)	-	(26,599)	
R036	CITY OF PRESTONSBURG	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
R045	CITY OF RUSSELL	343,242	0.115259%	0.135917%	2,769,903	3,668,684	2,049,949	164,705	(275,957)	(111,252)	-	(111,252)	
R057	CITY OF WILMORE	189,284	0.063561%	0.055525%	1,527,497	2,023,141	1,130,470	90,829	(105,357)	(14,528)	-	(14,528)	
R104	CITY OF RUSSELL SPRINGS	165,115	0.055445%	0.058002%	1,332,454	1,764,810	986,122	79,231	(103,104)	(23,873)	-	(23,873)	
R105	CITY OF STAMPING GROUND	23,367	0.007847%	0.008538%	188,579	249,769	139,564	11,213	(17,060)	(5,847)	-	(5,847)	
TS59	INDEPENDENCE FIRE DIST	1,229,611	0.412899%	0.419872%	9,922,785	13,142,541	7,343,653	590,032	(109,599)	480,433	-	480,433	
V001	ADAIR COUNTY FISCAL COURT	205,751	0.069090%	0.075175%	1,660,370	2,199,129	1,228,807	98,729	(54,059)	44,670	-	44,670	
V002	ALLEN COUNTY FISCAL COURT	369,228	0.123985%	0.119088%	2,979,606	3,946,432	2,205,147	177,174	28,987	206,161	-	206,161	
V003	ANDERSON CO FISCAL COURT	262,253	0.088064%	0.086190%	2,116,353	2,803,070	1,566,270	125,843	(53,987)	71,856	-	71,856	
V005	BARREN CO FISCAL CT	562,537	0.188898%	0.227760%	4,539,595	6,012,608	3,359,663	269,935	(596,557)	(326,622)	-	(326,622)	
V007	BELL CO FISCAL CT	135,013	0.045337%	0.050273%	1,089,538	1,443,073	806,345	64,786	(85,661)	(20,875)	-	(20,875)	
V008	BOONE CO FISCAL CT	1,325,572	0.445122%	0.464373%	10,697,168	14,168,196	7,916,758	636,079	357,591	993,670	-	993,670	
V009	BOURBON CO FISCAL COURT	357,552	0.120065%	0.046689%	2,885,401	3,821,659	2,135,427	171,573	370,275	541,848	-	541,848	



Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025		Net Pension Liability as of June 30, 2025			Pension Expense				
			Proportionate Share	Proportionate Share	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
V011	BOYLE COUNTY FISCAL COURT	1,190,012	0.399602%	0.378352%	9,603,232	12,719,299	7,107,158	571,031	796,362	1,367,393	-	1,367,393
V012	BRACKEN CO FISCAL COURT	87,618	0.029422%	0.035878%	707,069	936,500	523,288	42,044	48,758	90,802	-	90,802
V013	BREATHITT CO FISCAL COURT	41,361	0.013889%	0.016437%	333,780	442,086	247,024	19,847	(9,168)	10,679	-	10,679
V014	BRECKINRIDGE CO FISCAL CT	225,017	0.075560%	0.073162%	1,815,857	2,405,069	1,343,879	107,975	80,704	188,679	-	188,679
V017	CALDWELL CO FISCAL COURT	73,809	0.024785%	0.015965%	595,633	788,904	440,816	35,418	(267,528)	(232,110)	-	(232,110)
V019	CAMPBELL CO FISCAL CT	1,114,745	0.374328%	0.360961%	8,995,847	11,914,829	6,657,645	534,914	(61,895)	473,019	-	473,019
V023	CASEY CO FISCAL COURT	127,886	0.042944%	0.043705%	1,032,030	1,366,904	763,784	61,367	(13,222)	48,145	-	48,145
V025	CLARK COUNTY FISCAL COURT	895,297	0.300638%	0.298576%	7,224,930	9,569,283	5,347,025	429,611	(176,516)	253,095	-	253,095
V030	DAVISS CO FISCAL COURT	1,862,526	0.625430%	0.670941%	15,030,328	19,907,385	11,123,642	893,738	(333,980)	559,758	-	559,758
V032	ELLIOTT CO FISCAL CT	64,000	0.021491%	0.022484%	516,472	684,057	382,230	30,711	38,177	68,888	-	68,888
V035	FLEMING CO FISCAL COURT	122,591	0.041166%	0.045590%	989,301	1,310,310	732,162	58,826	(36,930)	21,896	-	21,896
V037	FRANKLIN CO FISCAL COURT	1,897,361	0.637127%	0.662041%	15,311,431	20,279,700	11,331,681	910,453	(521,961)	388,492	-	388,492
V041	GRANT COUNTY FISCAL COURT	324,044	0.108813%	0.142594%	2,614,993	3,463,509	1,935,304	155,494	(188,678)	(33,184)	-	(33,184)
V043	GRAYSON CO FISCAL COURT	506,743	0.170163%	0.192884%	4,089,356	5,416,274	3,026,450	243,163	(1,134,476)	(891,313)	-	(891,313)
V047	HARDIN CO FISCAL COURT	2,580,549	0.866540%	0.867636%	20,824,682	27,581,896	15,411,926	1,238,284	939,749	2,178,033	-	2,178,033
V049	HARRISON CO FISCAL COURT	192,440	0.064621%	0.058107%	1,552,971	2,056,881	1,149,323	92,343	(770)	91,573	-	91,573
V052	HENRY CO FISCAL COURT	104,263	0.035011%	0.042509%	841,384	1,114,397	622,691	50,031	(52,119)	(2,088)	-	(2,088)
V054	HOPKINS CO FISCAL COURT	668,757	0.224566%	0.244966%	5,396,768	7,147,917	3,994,039	320,904	(276,741)	44,163	-	44,163
V057	JESSAMINE CO FISCAL COURT	1,824,213	0.612564%	0.653052%	14,721,133	19,497,861	10,894,813	875,353	712,371	1,587,724	-	1,587,724
V060	KNOTT CO FISCAL CT	48,289	0.016215%	0.019563%	389,679	516,122	288,393	23,171	(92,645)	(69,474)	-	(69,474)
V062	LARUE CO FISCAL COURT	90,944	0.030539%	0.030149%	733,913	972,054	543,154	43,640	(47,073)	(3,433)	-	(3,433)
V063	LAUREL COUNTY FISCAL COUR	48,105	0.016154%	0.018025%	388,213	514,180	287,308	23,084	(265,324)	(242,240)	-	(242,240)
V067	LETCHER CO FISCAL COURT	55,682	0.018698%	0.031285%	449,350	595,156	332,555	26,719	(291,653)	(264,934)	-	(264,934)
V070	LIVINGSTON CO FISCAL CT	186,809	0.062730%	0.058309%	1,507,527	1,996,691	1,115,690	89,641	41,858	131,499	-	131,499
V072	LYON COUNTY FISCAL COURT	68,473	0.022993%	0.013531%	552,568	731,865	408,944	32,857	(14,557)	18,300	-	18,300
V073	MCCRACKEN CO FISCAL COURT	2,076,081	0.697141%	0.703516%	16,753,687	22,189,940	12,399,065	996,213	(47,246)	948,967	-	948,967
V076	MADISON CO FISCAL COURT	408,390	0.137136%	0.151539%	3,295,651	4,365,028	2,439,045	195,967	(80,658)	115,309	-	115,309
V077	MAGOFFIN CO FISCAL COURT	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
V078	MARION CO FISCAL COURT	220,298	0.073975%	0.075321%	1,777,767	2,354,618	1,315,689	105,710	55,405	161,115	-	161,115
V079	MARSHALL CO FISCAL COURT	837,740	0.281310%	0.289164%	6,760,440	8,954,074	5,003,265	401,991	(527,973)	(125,982)	-	(125,982)
V081	MASON CO FIS CT	218,619	0.073412%	0.076831%	1,764,237	2,336,698	1,305,676	104,906	(130,814)	(25,908)	-	(25,908)
V082	MEADE COUNTY FISCAL COURT	276,560	0.092868%	0.073343%	2,231,803	2,955,981	1,651,712	132,708	623,530	756,238	-	756,238
V083	MENIFEE CO FISCAL COURT	76,673	0.025747%	0.030188%	618,752	819,525	457,926	36,792	(44,473)	(7,681)	-	(7,681)
V087	MONTGOMERY CO FISCAL CT	286,434	0.096184%	0.096430%	2,311,493	3,061,529	1,710,689	137,447	(138,995)	(1,548)	-	(1,548)
V088	MORGAN CO FISCAL CT	19,669	0.006605%	0.007172%	158,731	210,237	117,474	9,439	(22,409)	(12,970)	-	(12,970)
V090	NELSON CO FISCAL CT	715,521	0.240270%	0.244187%	5,774,167	7,647,774	4,273,344	343,345	(38,450)	304,895	-	304,895
V093	OLDHAM CO FISCAL COURT	1,870,866	0.628231%	0.578068%	15,097,642	19,996,541	11,173,460	897,741	(163,591)	734,150	-	734,150
V094	OWEN COUNTY FISCAL COURT	86,492	0.029044%	0.033761%	697,985	924,468	516,565	41,504	6,894	48,398	-	48,398
V096	PENDLETON CO FISCAL COURT	123,137	0.041349%	0.039844%	993,699	1,316,135	735,416	59,088	(32,373)	26,715	-	26,715
V100	PULASKI CO FISCAL CT	1,292,490	0.434014%	0.455171%	10,430,221	13,814,630	7,719,196	620,205	(217,338)	402,867	-	402,867
V103	ROWAN CO FISCAL COURT	53,540	0.017979%	0.039112%	432,071	572,270	319,767	25,692	(426,272)	(400,580)	-	(400,580)
V105	SCOTT CO FISCAL CT	4,323,604	1.451852%	1.410795%	34,890,895	46,212,329	25,822,047	2,074,694	698,532	2,773,226	-	2,773,226
V106	SHELBY CO FISCAL COURT	1,779,490	0.597547%	0.575087%	14,360,244	19,019,871	10,627,727	853,894	22,505	876,399	-	876,399
V107	SIMPSON CO FISCAL COURT	490,025	0.164549%	0.135835%	3,954,440	5,237,581	2,926,601	235,140	372,927	608,067	-	608,067
V108	SPENCER CO TREASURER	610,715	0.205076%	0.194030%	4,928,385	6,527,552	3,647,398	293,053	490,004	783,057	-	783,057
V109	TAYLOR COUNTY FISCAL COUR	220,766	0.074133%	0.065354%	1,781,564	2,359,647	1,318,499	105,936	(66,935)	39,001	-	39,001
V112	TRIMBLE CO FISCAL COURT	40,352	0.013550%	0.014322%	325,633	431,295	240,995	19,363	(22,951)	(3,588)	-	(3,588)
V113	UNION COUNTY FISCAL COURT	40,848	0.013717%	0.016899%	329,647	436,611	243,965	19,602	(170,156)	(150,554)	-	(150,554)
V115	WASHINGTON CO FIS COURT	152,730	0.051286%	0.046652%	1,232,505	1,632,429	912,152	73,288	(30,270)	43,018	-	43,018
V119	CITY OF HIGHLAND HEIGHTS	204,308	0.068606%	0.094152%	1,648,739	2,183,723	1,220,198	98,038	(288,556)	(190,518)	-	(190,518)
V120	WOODFORD CO FISCAL COURT	539,327	0.181104%	0.159073%	4,352,290	5,764,525	3,221,042	258,797	158,034	416,831	-	416,831
V159	CITY OF ERLANGER	2,167,017	0.727677%	0.750067%	17,487,528	23,161,899	12,942,166	1,039,849	(430,059)	609,790	-	609,790
V171	CITY OF ADAIRVILLE	43,736	0.014687%	0.008476%	352,958	467,486	261,217	20,988	85,285	106,273	-	106,273
V189	CITY OF CENTRAL CITY	194,525	0.065321%	0.000000%	1,569,794	2,079,162	1,161,773	93,344	412,737	506,081	-	506,081
V196	CITY OF BUTLER	20,483	0.006878%	0.006828%	165,292	218,926	122,329	9,829	(10,680)	(851)	-	(851)
V197	CITY OF HAZARD	29,920	0.010047%	0.010533%	241,449	319,795	178,692	14,357	(5,439)	8,918	-	8,918
V205	BARREN/METCALFE CO AMB SR	939,550	0.315498%	0.310633%	7,582,045	10,042,275	5,611,319	450,846	(176,841)	274,005	-	274,005
V298	CITY OF PIKEVILLE	211,710	0.071092%	0.092944%	1,708,482	2,262,852	1,264,413	101,590	(774,875)	(673,285)	-	(673,285)
V330	CITY OF OWENSBORO	5,880,322	1.974592%	2.062609%	47,453,378	62,851,100	35,119,287	2,821,688	202,843	3,024,531	-	3,024,531
V347	CITY OF RADCLIFF	1,589,293	0.533679%	0.554951%	12,825,369	16,986,958	9,491,797	762,626	(102,089)	660,537	-	660,537
V359	CITY OF ELSMERE	442,840	0.148704%	0.136085%	3,573,653	4,733,236	2,644,789	212,498	74,676	287,174	-	287,174
V376	CITY OF BEREA	1,401,923	0.470761%	0.481153%	11,313,324	14,984,284	8,372,763	672,717	3,140,840	3,813,557	-	3,813,557
V408	UNION EMERGENCY SERVICES	1,139,183	0.382534%	0.368796%	9,193,054	12,176,025	6,803,593	546,640	254,128	800,768	-	800,768
V447	CITY OF ELIZABETHTOWN	3,592,672	1.206407%	1.123649%	28,992,363	38,399,835	21,456,662	1,723,953	1,062,591	2,786,544	-	2,786,544
V608	WALTON FIRE DIST/EMS	869,180	0.291868%	0.276198%	7,014,169	9,290,134	5,191,045	417,079	124,943	542,022	-	542,022
V647	CITY OF VINE GROVE	199,022	0.066831%	0.044981%	1,606,082	2,127,225	1,188,629	95,501	111,738	207,239	-	207,239
V708	HEBRON FIRE PROTECTION DI	1,715,897	0.576193%	0.520973%	13,847,065	18,340,175	10,247,933	823,379	516,434	1,339,813	-	1,339,813
V808	POINT PLEASANT FIRE DIST	435,537	0.146252%	0.147609%	3,514,727	4,655,189	2,601,178	208,994	61,887	270,881	-	270,881
V919	CITY OF WILDER	625,531	0.210051%	0.197950%	5,047,944	6,685,906	3,735,881	300,162	(118,798)	181,364	-	181,364



Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share	2024 Proportionate Share	Net Pension Liability as of June 30, 2025			Pension Expense				
					Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
V959	CITY OF COVINGTON	7,606,833	2.554349%	2.835672%	61,386,094	81,304,717	45,430,608	3,650,160	(3,245,507)	404,653	-	404,653
TOTAL		297,799,278	100.000000%	100.000000%	2,403,199,154	3,182,991,703	1,778,559,145	142,899,819	(4,063,313)	138,836,506	-	138,836,506

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		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	
					Total Deferred Outflow of Resources	Total Deferred Inflow of Resources					
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
39759	SHERIFF EXP ALLOWANCE	-	-	-	-	-	-	-	-	-	-
39932	JEFFERSON CO SHERIFF	1,512,911	-	662,171	287,450	2,462,532	-	742,560	2,558,732	653,292	3,954,584
39934	KENTON CO SHERIFF	267,477	-	117,070	-	384,547	-	131,282	452,375	1,136,968	1,720,625
39936	CAMPBELL CO SHERIFF	-	-	-	-	-	-	-	-	128,476	128,476
39938	FAYETTE CO SHERIFF	794,534	-	347,752	1,617,704	2,759,990	-	389,970	1,343,768	505,496	2,239,234
39940	DAVISS CO SHERIFF	521,869	-	228,412	432,747	1,183,028	-	256,142	882,619	226,903	1,365,664
39944	HARDIN COUNTY SHERIFF	462,126	-	202,264	1,038,191	1,702,581	-	226,819	781,578	-	1,008,397
39946	WARREN COUNTY SHERIFF	593,421	-	259,729	496,725	1,349,875	-	291,260	1,003,633	487,468	1,782,361
39948	BOONE COUNTY SHERIFF	2,481,903	-	1,086,280	1,784,102	5,352,285	-	1,218,157	4,197,555	1,484,466	6,900,178
39952	MADISON COUNTY SHERIFF	300,876	-	131,687	234,768	667,331	-	147,674	508,860	302,574	959,108
39962	BULLITT CO SHERIFF	465,705	-	203,830	1,123,999	1,793,534	-	228,575	787,631	156,951	1,173,157
A156	CITY OF ANCHORAGE	79,324	-	34,719	515,849	629,892	-	38,934	134,159	22,458	195,551
AB19	BELLEVUE/DAYTON FIRE	305,797	-	133,841	347,514	787,152	-	150,090	517,184	295,026	962,300
AC19	CAMPBELL CO FIRE DIST 1	78,343	-	34,289	-	112,632	-	38,452	132,498	602,599	773,549
AD19	SOUTHERN CAMPBELL F DIST	-	-	-	133,451	133,451	-	-	-	1,648,342	1,648,342
AJ00	SOMERSET POLICE & FIRE	-	-	-	-	-	-	-	-	-	-
AS02	ALLEN CO AMBULANCE SVC	187,709	-	82,157	51,544	321,410	-	92,131	317,466	137,855	547,452
AS20	WOODFORD CO FIRE DISTRICT	97,726	-	42,773	231,461	371,960	-	47,965	165,281	-	213,246
B008	BURLINGTON FIRE PRO DIST	530,992	-	232,405	891,496	1,654,893	-	260,619	898,048	34,493	1,193,160
B015	CITY OF HILLVIEW	275,727	-	120,680	164,778	561,185	-	135,331	466,328	89,257	690,916
B019	CAMPBELL FIRE/ RESCUE	447,455	-	195,842	5,636,135	6,279,432	-	219,618	756,765	-	976,383
B045	CITY OF BELLEFONTE	49,656	-	21,734	15,231	86,621	-	24,372	83,982	113,032	221,386
B048	CITY OF HARLAN	13,418	-	5,873	21,000	40,291	-	6,586	22,694	4,586	33,866
B100	CITY OF SCIENCE HILL	19,055	-	8,340	172,968	200,363	-	9,352	32,227	-	41,579
B256	BUECHEL FIRE PROTECT DIST	-	-	-	175,306	175,306	-	-	-	3,076,917	3,076,917
B259	CITY OF LUDLOW	197,180	-	86,302	221,918	505,400	-	96,779	333,483	642,923	1,073,185
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	4,078,367	-	1,785,021	1,256,559	7,119,947	-	2,001,726	6,897,599	2,137,848	11,037,173
B656	LOUISVILLE AIRPORT AUTHOR	558,403	-	244,402	655,216	1,458,021	-	274,073	944,407	93,360	1,311,840
B956	LAKE DREAMLAND FIRE DIST	-	-	-	-	-	-	-	-	-	-
C106	CITY OF SIMPSONVILLE	142,683	-	62,450	601,327	806,460	-	70,031	241,316	92,418	403,765
C156	FAIRDALE FIRE DISTRICT	276,093	-	120,840	395,726	792,659	-	135,511	466,946	85,694	688,151
C256	LOUISVILLE/JEFF CO METRO	39,297,548	-	17,199,762	1,260,061	57,757,371	-	19,287,837	66,462,544	27,311,331	113,061,712
C356	INDIAN HILLS POLICE DEPT	38,932	-	17,040	13,633	69,605	-	19,109	65,845	95,446	180,400
D024	CITY OF PEMBROKE	-	-	-	-	-	-	-	-	-	-
D071	CITY OF LEWISBURG	-	-	-	-	-	-	-	-	84,069	84,069
D098	CITY OF COAL RUN VILLAGE	49,042	-	21,465	76,386	146,893	-	24,070	82,943	7,048	114,061
D106	SIMPSONVILLE RURAL FIRE	133,231	-	58,312	54,595	246,138	-	65,392	225,328	75,305	366,025
G015	ZONETON FIRE PROT DIST	407,126	-	178,191	1,096,151	1,681,468	-	199,824	688,558	-	888,382
GS06	SHELBY CO SUB FIRE DIST	44,029	-	19,271	233,701	297,001	-	21,610	74,465	5,686	101,761
J002	CITY OF SCOTTSVILLE	172,061	-	75,308	64,021	311,390	-	84,450	291,000	62,315	437,765
J003	CITY OF LAWRENCEBURG	180,342	-	78,932	8,086	267,360	-	88,514	305,006	296,793	690,313
J007	CITY OF MIDDLESBORO	521,586	-	228,288	117,016	866,890	-	256,003	882,141	781,516	1,919,660
J024	CITY OF HOPKINSVILLE	2,141,778	-	937,414	675,252	3,754,444	-	1,051,218	3,622,314	1,460,306	6,133,838
J026	CLAY CO BD OF ED	14,475	-	6,335	77,180	97,990	-	7,105	24,481	397	31,983
J037	CITY OF FRANKFORT	1,997,253	-	874,158	-	2,871,411	-	980,283	3,377,884	2,768,756	7,126,923
J040	CITY OF LANCASTER	29,008	-	12,696	-	41,704	-	14,238	49,061	307,712	371,011
J059	KENTON COUNTY AIRPORT BD	2,106,883	-	922,141	1,112,027	4,141,051	-	1,034,091	3,563,297	2,398,316	6,995,704
J063	CITY OF LONDON	663,576	-	290,434	478,467	1,432,477	-	325,693	1,122,283	15,611	1,463,587
J067	CITY OF WHITESBURG	148,435	-	64,967	818,574	1,031,976	-	72,854	251,044	127,994	451,892
J084	CITY OF HARRODSBURG	404,459	-	177,024	3,203,830	3,785,313	-	198,515	684,048	101,961	984,524
J090	CITY OF BARDSTOWN	675,455	-	295,633	755,988	1,727,076	-	331,524	1,142,374	221,697	1,695,595
J100	CITY OF SOMERSET	1,669,655	-	730,775	653,443	3,053,873	-	819,492	2,823,828	669,900	4,313,220
J113	CITY OF MORGANFIELD	13,787	-	6,034	-	19,821	-	6,767	23,318	270,422	300,507
J118	CITY OF CORBIN	440,863	-	192,957	214,515	848,335	-	216,382	745,615	563,459	1,525,456
J154	CITY OF EARLINGTON	-	-	-	-	-	-	-	-	-	-
J156	CITY OF JEFFERSONTOWN	1,137,054	-	497,666	230,838	1,865,558	-	558,083	1,923,058	677,343	3,158,484
J210	BOYD CO AMBULANCE SERVICE	696,711	-	304,937	866,595	1,868,243	-	341,957	1,178,323	2,054	1,522,334
J256	CITY OF ST MATTHEWS	533,558	-	233,528	167,010	934,096	-	261,879	902,388	103,694	1,267,961
J259	CITY OF PARK HILLS	70,705	-	30,946	225,627	327,278	-	34,703	119,582	127,976	282,261
J319	CITY OF ALEXANDRIA	206,301	-	90,294	134,456	431,051	-	101,256	348,910	263,594	713,760
J324	CITY OF OAK GROVE	224,691	-	98,343	235,182	558,216	-	110,282	380,012	410,591	900,885
J356	CITY OF WEST BUECHEL	45,751	-	20,024	-	65,775	-	22,455	77,376	334,867	434,698
J359	CITY OF FORT WRIGHT	448,477	-	196,290	352,152	996,919	-	220,120	758,494	229,343	1,207,957
J410	CANNONSBURG VOL FIRE DEPT	16,294	-	7,131	-	23,425	-	7,997	27,557	27,508	63,062
J419	CITY OF COLD SPRING	119,174	-	52,160	16,010	187,344	-	58,492	201,554	265,505	525,551
J456	CITY OF SHIVELY	859,987	-	376,399	20,331	1,256,717	-	422,095	1,454,466	1,745,191	3,621,752
J510	CITY OF CATLETTSBURG	122,548	-	53,637	7,404	183,589	-	60,148	207,260	211,197	478,605
J619	CITY OF FORT THOMAS	971,960	-	425,408	127,632	1,525,000	-	477,053	1,643,842	508,324	2,629,219
J719	CITY OF SOUTHGATE	65,485	-	28,661	241,659	335,805	-	32,141	110,752	-	142,893



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
J756	CITY OF PROSPECT	-	-	-	-	-	-	-	284,853	284,853	
J819	CITY OF BELLEVUE	162,712	-	71,216	105,031	338,959	-	79,862	275,189	165,683	520,734
J859	CITY OF VILLA HILLS	166,562	-	72,901	149,145	388,608	-	81,751	281,701	359,256	722,708
J919	CITY OF DAYTON	147,868	-	64,719	81,854	294,441	-	72,576	250,084	93,535	416,195
J956	OKOLONA FIRE DISTRICT	1,539,492	-	673,805	4,683,923	6,897,220	-	755,607	2,603,689	-	3,359,296
J959	CITY OF INDEPENDENCE	493,713	-	216,088	614,766	1,324,567	-	242,322	834,999	641,433	1,718,754
K001	CITY OF COLUMBIA	159,291	-	69,718	35,583	264,592	-	78,182	269,403	106,049	453,634
K010	CITY OF ASHLAND	1,822,747	-	797,780	308,457	2,928,984	-	894,632	3,082,747	1,460,226	5,437,605
K011	CITY OF DANVILLE	1,096,372	-	479,860	2,040,248	3,616,480	-	538,116	1,854,256	-	2,392,372
K016	CITY OF MORGANTOWN	90,474	-	39,599	209,582	339,655	-	44,406	153,015	161,069	358,490
K018	CITY OF MURRAY	777,251	-	340,187	-	1,117,438	-	381,487	1,314,537	886,083	2,582,107
K019	CITY OF NEWPORT	1,485,624	-	650,228	96,998	2,232,850	-	729,167	2,512,583	1,101,614	4,343,364
K026	CITY OF MANCHESTER	80,942	-	35,427	8,291	124,660	-	39,727	136,894	227,364	403,985
K029	CITY OF BURKESVILLE	56,234	-	24,612	-	80,846	-	27,600	95,106	103,568	226,274
K034	LEX/FAYETTE URBAN CO GOVT	3,704,470	-	1,621,374	2,993,826	8,319,670	-	1,818,211	6,265,240	1,490,217	9,573,668
K041	CITY OF WILLIAMSTOWN	69,204	-	30,289	3,608	103,101	-	33,966	117,042	460,051	611,059
K043	CITY OF LEITCHFIELD	210,372	-	92,076	-	302,448	-	103,254	355,795	580,105	1,039,154
K049	CITY OF CYNTHIANA	360,157	-	157,634	304,509	822,300	-	176,771	609,120	269,488	1,055,379
K065	CITY OF BEATTYVILLE	59,392	-	25,995	50,666	136,053	-	29,150	100,447	92,530	222,127
K071	CITY OF RUSSELLVILLE	348,214	-	152,406	-	500,620	-	170,909	588,922	419,297	1,179,128
K078	CITY OF LEBANON	166,215	-	72,749	62,429	301,393	-	81,581	281,113	379,164	741,858
K079	CITY OF BENTON	108,802	-	47,621	11,146	167,569	-	53,402	184,014	210,526	447,942
K090	NELSON COUNTY BD OF ED	2,498	-	1,093	31,465	35,056	-	1,226	4,225	137	5,588
K091	CITY OF CARLISLE	-	-	-	-	-	-	-	-	74,380	74,380
K099	CITY OF STANTON	77,785	-	34,045	182,964	294,794	-	38,178	131,555	380,801	550,534
K103	CITY OF MOREHEAD	310,574	-	135,932	366,201	812,707	-	152,434	525,262	46,965	724,661
K105	CITY OF GEORGETOWN	1,947,599	-	852,426	1,977,181	4,777,206	-	955,912	3,293,905	-	4,249,817
K106	CITY OF SHELBYVILLE	711,316	-	311,329	208,517	1,231,162	-	349,125	1,203,023	671,714	2,223,862
K108	CITY OF TAYLORSVILLE	-	-	-	5,884	5,884	-	-	-	341,783	341,783
K111	CITY OF CADIZ	84,218	-	36,861	11,651	132,730	-	41,336	142,435	1,594	185,365
K114	CITY OF BOWLING GREEN	4,779,800	-	2,092,024	5,201,428	12,073,252	-	2,346,000	8,083,906	557,991	10,987,897
K115	CITY OF SPRINGFIELD	100,804	-	44,120	262,656	407,580	-	49,476	170,487	165,412	385,375
K120	CITY OF VERSAILLES	770,314	-	337,151	774,788	1,882,253	-	378,082	1,302,805	21,144	1,702,031
K200	CITY OF FERGUSON	-	-	-	21,027	21,027	-	-	-	33,575	33,575
K256	JEFFERSONTOWN FIRE DIST	1,639,034	-	717,373	1,641,555	3,997,962	-	804,463	2,772,040	556,228	4,132,731
K315	MT WASHINGTON FIRE P DIST	267,406	-	117,038	260,775	645,219	-	131,247	452,254	107,222	690,723
K319	CITY OF SILVER GROVE	-	-	-	-	-	-	-	-	-	-
K356	ST MATTHEWS FIRE DIST.	1,707,007	-	747,123	2,271,232	4,725,362	-	837,826	2,887,001	4,263,848	7,988,675
K414	CITY OF SMITHS GROVE	39,826	-	17,431	137,557	194,814	-	19,547	67,357	7,858	94,762
K419	ALEXANDRIA FIRE DISTRICT	-	-	-	290,289	290,289	-	-	-	4,142,883	4,142,883
K456	CAMP TAYLOR FIRE PRO DIST	-	-	-	-	-	-	-	-	177,841	177,841
K559	CITY OF TAYLOR MILL	305,118	-	133,544	427,658	866,320	-	149,756	516,035	180,624	846,415
K656	MCMAHAN FIRE PRO DIST 14	-	-	-	-	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	394,087	-	172,484	-	566,571	-	193,424	666,505	574,893	1,434,822
K719	CENTRAL CAMPBELL CO FIRE	360,394	-	157,737	2,188	520,319	-	176,887	609,522	749,512	1,535,921
K759	LAKESIDE/CRESTVIEWHLS POL	207,759	-	90,932	178,830	477,521	-	101,971	351,375	161,194	614,540
K856	HIGHVIEW FIRE DISTRICT	-	-	-	25,321	25,321	-	-	-	3,613,631	3,613,631
K859	CITY OF FORT MITCHELL	402,288	-	176,073	-	578,361	-	197,449	680,375	776,181	1,654,005
K956	CITY OF MEADOW VALE	-	-	-	-	-	-	-	-	-	-
L001	ADAIR CO AMBULANCE SER	157,955	-	69,134	17,568	244,657	-	77,527	267,143	276,320	620,990
L005	CITY OF GLASGOW	834,174	-	365,101	177,874	1,377,149	-	409,425	1,410,809	885,605	2,705,839
L009	CITY OF PARIS	890,630	-	389,811	6,505,670	7,786,111	-	437,135	1,506,292	8,251	1,951,678
L015	CITY OF MT WASHINGTON	347,809	-	152,229	179,994	680,032	-	170,710	588,238	385,567	1,144,515
L025	CITY OF WINCHESTER	1,644,531	-	719,779	3,365,330	5,729,640	-	807,161	2,781,337	53,461	3,641,959
L031	EDMONSON CO AMBULANCE DIS	16,138	-	7,063	-	23,201	-	7,921	27,293	388,807	424,021
L035	CITY OF FLEMINGSBURG	60,120	-	26,313	66,455	152,888	-	29,508	101,679	82,373	213,560
L039	CITY OF WARSAW	52,466	-	22,963	91,720	167,149	-	25,751	88,734	123,343	237,828
L044	GREEN CO AMBULANCE SVC	41,769	-	18,281	-	60,050	-	20,501	70,642	327,871	419,014
L050	CITY OF MUNFORDVILLE	67,617	-	29,595	227,216	324,428	-	33,188	114,359	8,269	155,816
L052	CITY OF EMINENCE	82,699	-	36,196	26,618	145,513	-	40,590	139,865	242,357	422,812
L057	CITY OF NICHOLASVILLE	1,903,254	-	833,017	1,930,851	4,667,122	-	934,147	3,218,906	477,375	4,630,428
L061	CITY OF BARBOURVILLE	35,961	-	15,740	-	51,701	-	17,650	60,820	213,845	292,315
L072	CITY OF EDDYVILLE	27,042	-	11,836	17,335	56,213	-	13,273	45,735	245,747	304,755
L073	CITY OF PADUCAH	2,326,685	-	1,018,344	343,089	3,688,118	-	1,141,973	3,935,041	3,095,977	8,172,991
L077	CITY OF SALYERSVILLE	24,459	-	10,705	9,768	44,932	-	12,005	41,367	377,572	430,944
L086	CITY OF TOMPKINSVILLE	67,453	-	29,523	7,082	104,058	-	33,107	114,081	83,892	231,080
L090	CITY OF NEW HAVEN	-	-	-	-	-	-	-	-	33,732	33,732
L107	CITY OF FRANKLIN	364,860	-	159,692	664,728	1,189,280	-	179,079	617,075	3,560	799,714
L108	SPENCER CO FIRE DIST	17,509	-	7,664	334	25,507	-	8,594	29,613	127,634	165,841



Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code (1)	Participating Employer Name (2)	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience (14)	Assumption Changes (15)	Investment Experience (16)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (17)	Total Deferred Outflow of Resources (18)	Liability Experience (19)	Assumption Changes (20)	Investment Experience (21)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (22)	Total Deferred Inflow of Resources (23)
L110	CITY OF ELKTON	18,221	-	7,975	-	26,196	-	8,943	30,817	113,137	152,897
L156	CITY OF LYNDON	270,040	-	118,191	3,369,273	3,757,504	-	132,540	456,710	1,439,225	2,028,475
L159	ELSMERE FIRE PROTECTION	186,393	-	81,580	386,297	654,270	-	91,484	315,239	234,018	640,741
L356	EASTWOOD FIRE PROT DIST	-	-	-	-	-	-	-	-	-	-
L456	HARRODS CREEK FIRE DIST	-	-	-	-	-	-	-	-	-	-
L556	LYNDON FIRE PROTECT DIST	-	-	-	-	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	1,934,460	-	846,675	8,832,894	11,614,029	-	949,463	3,271,684	-	4,221,147
L756	PLEASURE RIDGE PARK FIRE	1,851,145	-	810,210	2,268,297	4,929,652	-	908,571	3,130,777	18,419	4,057,767
L956	WORTHINGTON FIRE DEPT	-	-	-	-	-	-	-	-	-	-
M014	CITY OF HARDINSBURG	66,936	-	29,297	192,648	288,881	-	32,853	113,207	18,021	164,081
M015	BULLITT CO FISCAL COURT	11,221	-	4,911	-	16,132	-	5,507	18,978	20,498	44,983
M022	CITY OF OLIVE HILL	52,396	-	22,933	138,134	213,463	-	25,717	88,616	219,070	333,403
M042	CITY OF MAYFIELD	842,944	-	368,940	499,794	1,711,678	-	413,730	1,425,641	941,889	2,781,260
M054	CITY OF DAWSON SPRINGS	31,539	-	13,804	2,880	48,223	-	15,480	53,341	244,651	313,472
M059	KENTON COUNTY FISCAL CT	697,091	-	305,103	-	1,002,194	-	342,143	1,178,966	940,353	2,461,462
M069	CITY OF STANFORD	157,316	-	68,854	97,394	323,564	-	77,213	266,063	36,171	379,447
M076	CITY OF RICHMOND	1,989,532	-	870,779	967,457	3,827,768	-	976,493	3,364,824	8,651	4,349,968
M081	CITY OF MAYSVILLE	678,821	-	297,107	309,238	1,285,166	-	333,176	1,148,066	269,027	1,750,269
M082	CITY OF BRANDENBURG	69,846	-	30,570	168,578	268,994	-	34,281	118,127	73,568	225,976
M085	CITY OF EDMONTON	80,220	-	35,111	114,772	230,103	-	39,373	135,673	80,766	255,812
M096	CITY OF FALMOUTH	-	-	-	-	-	-	-	-	8,428	8,428
M109	CITY OF CAMPBELLSVILLE	366,534	-	160,425	230,148	757,107	-	179,901	619,907	66,096	865,904
M110	CITY OF GUTHRIE	-	-	-	-	-	-	-	-	-	-
M113	CITY OF STURGIS	-	-	-	-	-	-	-	-	-	-
M118	WHITLEY CO FISCAL COURT	10,638	-	4,656	-	15,294	-	5,221	17,991	220,723	243,935
M315	CITY OF PIONEER VILLAGE	47,766	-	20,906	47,318	115,990	-	23,444	80,785	304,387	408,616
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-	-	-	-	-
N008	CITY OF FLORENCE	2,758,367	-	1,207,283	1,306,815	5,272,465	-	1,353,849	4,665,128	458,618	6,477,595
N009	CITY OF MILLERSBURG	12,985	-	5,683	163,553	182,221	-	6,373	21,960	-	28,333
N011	CITY OF PERRYVILLE	8,557	-	3,745	68,131	80,433	-	4,200	14,472	117,995	136,667
N012	CITY OF BROOKSVILLE	-	-	-	-	-	-	-	-	2,814	2,814
N014	CITY OF IRVINGTON	32,548	-	14,246	-	46,794	-	15,975	55,048	115,715	186,738
N022	CITY OF GRAYSON	111,114	-	48,632	214,131	373,877	-	54,536	187,923	595,602	838,061
N050	CITY OF HORSE CAVE	58,174	-	25,462	310,562	394,198	-	28,553	98,388	165,649	292,590
N051	CITY OF HENDERSON	1,645,850	-	720,356	196,490	2,562,696	-	807,809	2,783,569	638,734	4,230,112
N054	CITY OF MADISONVILLE	1,551,679	-	679,139	304,713	2,535,531	-	761,588	2,624,300	1,860,924	5,246,812
N071	CITY OF AUBURN	-	-	-	-	-	-	-	-	-	-
N076	MADISON CO EMS	755,051	-	330,471	563,214	1,648,736	-	370,591	1,276,991	332,188	1,979,770
N087	CITY OF MT STERLING	338,433	-	148,125	166,404	652,962	-	166,108	572,380	56,053	794,541
N088	MORGAN CO AMBULANCE SERV	13,506	-	5,911	-	19,417	-	6,629	22,843	253,635	283,107
N093	CITY OF LAGRANGE	148,577	-	65,029	64,155	277,761	-	72,924	251,283	318,562	642,769
N094	CITY OF OWENTON	23,687	-	10,367	30,489	64,543	-	11,626	40,061	238,719	290,406
N099	CITY OF CLAY CITY	-	-	-	-	-	-	-	-	-	-
N100	CITY OF BURNSIDE	45,955	-	20,114	62,269	128,338	-	22,556	77,723	37,312	137,591
N104	CITY OF JAMESTOWN	11,522	-	5,043	-	16,565	-	5,655	19,486	11,352	36,493
P007	CITY OF PINEVILLE	32,334	-	14,152	-	46,486	-	15,870	54,685	157,536	228,091
P015	CITY OF LEBANON JUNCTION	23,029	-	10,079	10,182	43,290	-	11,303	38,948	163,965	214,216
P033	ESTILL COUNTY EMS	127,298	-	55,716	23,445	206,459	-	62,480	215,295	459,101	736,876
P041	CITY OF DRY RIDGE	307,609	-	134,634	298,404	740,647	-	150,979	520,249	52,606	723,834
P043	CITY OF CLARKSON	6,711	-	2,937	85,272	94,920	-	3,294	11,350	96,312	110,956
P079	CITY OF CALVERT CITY	82,923	-	36,294	-	119,217	-	40,700	140,244	379,898	560,842
P093	SOUTH OLDHAM FIRE DEPT	206,460	-	90,364	23,597	320,421	-	101,334	349,179	312,071	762,584
P116	CITY OF MONTICELLO	94,651	-	41,427	158,862	294,940	-	46,456	160,080	316,106	522,642
P117	CITY OF CLAY	-	-	-	-	-	-	-	-	6,434	6,434
R015	CITY OF SHEPHERDSVILLE	1,227,947	-	537,448	808,906	2,574,301	-	602,695	2,076,783	664,910	3,344,388
R017	CITY OF PRINCETON	133,629	-	58,487	79,394	271,510	-	65,587	226,002	261,438	553,027
R036	CITY OF PRESTONSBURG	-	-	-	-	-	-	-	-	-	-
R045	CITY OF RUSSELL	187,330	-	81,991	34,486	303,807	-	91,945	316,825	487,987	896,757
R057	CITY OF WILMORE	103,306	-	45,215	161,023	309,544	-	50,704	174,717	170,269	395,690
R104	CITY OF RUSSELL SPRINGS	90,115	-	39,441	70,352	199,908	-	44,230	152,408	266,919	463,557
R105	CITY OF STAMPING GROUND	12,754	-	5,582	20,531	38,867	-	6,260	21,570	32,923	60,753
TS59	INDEPENDENCE FIRE DIST	671,085	-	293,721	183,164	1,147,970	-	329,379	1,134,982	270,393	1,734,754
V001	ADAIR COUNTY FISCAL COURT	112,292	-	49,148	116,089	277,529	-	55,115	189,915	147,545	392,575
V002	ALLEN COUNTY FISCAL COURT	201,513	-	88,198	107,478	397,189	-	98,906	340,812	68,750	508,468
V003	ANDERSON CO FISCAL COURT	143,130	-	62,645	37,703	243,478	-	70,251	242,071	127,123	439,445
V005	BARREN CO FISCAL CT	307,016	-	134,375	14,790	456,181	-	150,688	519,245	1,134,474	1,804,407
V007	BELL CO FISCAL CT	73,686	-	32,251	39,446	145,383	-	36,166	124,623	145,281	306,070
V008	BOONE CO FISCAL CT	723,457	-	316,643	909,901	1,950,001	-	355,084	1,223,557	441,064	2,019,705
V009	BOURBON CO FISCAL COURT	195,142	-	85,410	1,499,235	1,779,787	-	95,779	330,036	170,781	596,596



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
V011	BOYLE COUNTY FISCAL COURT	649,473	-	284,262	924,665	1,858,400	-	318,771	1,098,431	-	1,417,202
V012	BRACKEN CO FISCAL COURT	47,820	-	20,930	234,824	303,574	-	23,471	80,876	142,905	247,252
V013	BREATHITT CO FISCAL COURT	22,574	-	9,880	22,371	54,825	-	11,080	38,178	70,731	119,989
V014	BRECKINRIDGE CO FISCAL CT	122,808	-	53,750	177,943	354,501	-	60,276	207,700	6,482	274,458
V017	CALDWELL CO FISCAL COURT	40,283	-	17,631	183,303	241,217	-	19,772	68,129	449,795	537,696
V019	CAMPBELL CO FISCAL CT	608,395	-	266,283	338,351	1,213,029	-	298,610	1,028,958	128,754	1,456,322
V023	CASEY CO FISCAL COURT	69,797	-	30,549	21,426	121,772	-	34,257	118,045	19,266	171,568
V025	CLARK COUNTY FISCAL COURT	488,627	-	213,862	23,433	725,922	-	239,826	826,398	275,265	1,341,489
V030	DAVISS CO FISCAL COURT	1,016,511	-	444,907	346,655	1,808,073	-	498,920	1,719,190	1,122,775	3,340,885
V032	ELLIOTT CO FISCAL CT	34,929	-	15,288	8,851	59,068	-	17,144	59,075	40,146	116,365
V035	FLEMING CO FISCAL COURT	66,907	-	29,284	39,425	135,616	-	32,839	113,158	120,990	266,987
V037	FRANKLIN CO FISCAL COURT	1,035,523	-	453,228	20,420	1,509,171	-	508,251	1,751,343	1,393,966	3,653,560
V041	GRANT COUNTY FISCAL COURT	176,854	-	77,405	12,701	266,960	-	86,803	299,107	798,175	1,184,085
V043	GRAYSON CO FISCAL COURT	276,566	-	121,047	-	397,613	-	135,743	467,746	1,532,590	2,136,079
V047	HARDIN CO FISCAL COURT	1,408,388	-	616,423	1,938,875	3,963,686	-	691,258	2,381,956	205,093	3,278,307
V049	HARRISON CO FISCAL COURT	105,029	-	45,969	254,222	405,220	-	51,550	177,631	21,770	250,951
V052	HENRY CO FISCAL COURT	56,903	-	24,905	2,583	84,391	-	27,929	96,239	186,138	310,306
V054	HOPKINS CO FISCAL COURT	364,987	-	159,748	-	524,735	-	179,141	617,290	529,581	1,326,012
V057	JESSAMINE CO FISCAL COURT	995,600	-	435,755	857,521	2,288,876	-	488,656	1,683,824	869,956	3,042,436
V060	KNOTT CO FISCAL CT	26,354	-	11,535	31,457	69,346	-	12,935	44,572	220,354	277,861
V062	LARUE CO FISCAL COURT	49,635	-	21,724	34,458	105,817	-	24,362	83,946	66,242	174,550
V063	LAUREL COUNTY FISCAL COUR	26,255	-	11,491	-	37,746	-	12,886	44,404	270,939	328,229
V067	LETCHER CO FISCAL COURT	30,390	-	13,301	-	43,691	-	14,916	51,397	487,026	553,339
V070	LIVINGSTON CO FISCAL CT	101,955	-	44,624	205,989	352,568	-	50,041	172,433	46,325	268,799
V072	LYON COUNTY FISCAL COURT	37,371	-	16,356	193,470	247,197	-	18,342	63,203	167,547	249,092
V073	MCCRACKEN CO FISCAL COURT	1,133,063	-	495,919	41,416	1,670,398	-	556,125	1,916,310	470,439	2,942,874
V076	MADISON CO FISCAL COURT	222,887	-	97,553	126,501	446,941	-	109,396	376,961	415,667	902,024
V077	MAGOFFIN CO FISCAL COURT	-	-	-	-	-	-	-	-	-	-
V078	MARION CO FISCAL COURT	120,232	-	52,623	31,951	204,806	-	59,012	203,343	48,343	310,698
V079	MARSHALL CO FISCAL COURT	457,213	-	200,113	-	657,326	-	224,407	773,269	713,243	1,710,919
V081	MASON CO FIS CT	119,317	-	52,222	-	171,539	-	58,562	201,796	265,111	525,469
V082	MEADE COUNTY FISCAL COURT	150,938	-	66,063	1,443,416	1,660,417	-	74,083	255,277	-	329,360
V083	MENIFEE CO FISCAL COURT	41,847	-	18,315	1,897	62,059	-	20,539	70,774	135,933	227,246
V087	MONTGOMERY CO FISCAL CT	156,328	-	68,422	-	224,750	-	76,728	264,392	142,077	483,197
V088	MORGAN CO FISCAL CT	10,735	-	4,699	5,821	21,255	-	5,269	18,156	17,413	40,838
V090	NELSON CO FISCAL CT	390,511	-	170,919	168,579	730,009	-	191,669	660,457	163,783	1,015,909
V093	OLDHAM CO FISCAL COURT	1,021,064	-	446,900	1,389,578	2,857,542	-	501,154	1,726,889	701,049	2,929,092
V094	OWEN COUNTY FISCAL COURT	47,205	-	20,661	95,327	163,193	-	23,169	79,837	101,200	204,206
V096	PENDLETON CO FISCAL COURT	67,205	-	29,414	70,772	167,391	-	32,985	113,661	20,485	167,131
V100	PULASKI CO FISCAL CT	705,403	-	308,741	147,161	1,161,305	-	346,223	1,193,023	1,328,782	2,868,028
V103	ROWAN CO FISCAL COURT	29,221	-	12,790	-	42,011	-	14,342	49,421	785,422	849,185
V105	SCOTT CO FISCAL CT	2,359,695	-	1,032,792	1,103,459	4,495,946	-	1,158,175	3,990,869	87,619	5,236,663
V106	SHELBY CO FISCAL COURT	971,193	-	425,072	638,742	2,035,007	-	476,677	1,642,545	72,539	2,191,761
V107	SIMPSON CO FISCAL COURT	267,442	-	117,054	828,158	1,212,654	-	131,264	452,314	-	583,578
V108	SPENCER CO TREASURER	333,310	-	145,883	777,632	1,256,825	-	163,594	563,716	-	727,310
V109	TAYLOR COUNTY FISCAL COUR	120,488	-	52,735	175,614	348,837	-	59,138	203,778	152,716	415,632
V112	TRIMBLE CO FISCAL COURT	22,023	-	9,639	1,897	33,559	-	10,809	37,246	25,177	73,232
V113	UNION COUNTY FISCAL COURT	22,294	-	9,758	-	32,052	-	10,942	37,705	328,195	376,842
V115	WASHINGTON CO FIS COURT	83,355	-	36,483	96,743	216,581	-	40,912	140,976	109,439	291,327
V119	CITY OF HIGHLAND HEIGHTS	111,505	-	48,804	14,567	174,876	-	54,729	188,585	593,910	837,224
V120	WOODFORD CO FISCAL COURT	294,348	-	128,830	523,519	946,697	-	144,471	497,821	87,405	729,697
V159	CITY OF ERLANGER	1,182,694	-	517,642	555,307	2,255,643	-	580,484	2,000,248	711,710	3,292,442
V171	CITY OF ADAIRVILLE	23,871	-	10,448	213,236	247,555	-	11,716	40,372	-	52,088
V189	CITY OF CENTRAL CITY	106,166	-	46,467	1,337,268	1,489,901	-	52,108	179,555	-	231,663
V196	CITY OF BUTLER	11,179	-	4,893	594	16,666	-	5,487	18,906	17,244	41,637
V197	CITY OF HAZARD	16,329	-	7,147	6,904	30,380	-	8,015	27,617	17,270	52,902
V205	BARREN/METCALFE CO AMB SR	512,779	-	224,433	80,456	817,668	-	251,680	867,245	179,781	1,298,706
V298	CITY OF PIKEVILLE	115,546	-	50,572	-	166,118	-	56,712	195,419	1,037,948	1,290,079
V330	CITY OF OWENSBORO	3,209,305	-	1,404,649	1,773,519	6,387,473	-	1,575,176	5,427,784	2,002,680	9,005,640
V347	CITY OF RADCLIFF	867,389	-	379,639	1,030,926	2,277,954	-	425,728	1,466,984	870,825	2,763,537
V359	CITY OF ELSMERE	241,689	-	105,782	308,574	656,045	-	118,625	408,759	71,522	598,906
V376	CITY OF BEREA	765,128	-	334,881	1,895,655	2,995,664	-	375,537	1,294,034	653,833	2,323,404
V408	UNION EMERGENCY SERVICES	621,733	-	272,120	509,171	1,403,024	-	305,156	1,051,514	32,301	1,388,971
V447	CITY OF ELIZABETHTOWN	1,960,774	-	858,192	2,693,470	5,512,436	-	962,378	3,316,187	398,346	4,676,911
V608	WALTON FIRE DIST/EMS	474,373	-	207,624	390,141	1,072,138	-	232,830	802,290	164,552	1,199,672
V647	CITY OF VINE GROVE	108,620	-	47,541	517,508	673,669	-	53,313	183,706	116,131	353,150
V708	HEBRON FIRE PROTECTION DI	936,487	-	409,882	1,340,383	2,686,752	-	459,642	1,583,847	73,291	2,116,780
V808	POINT PLEASANT FIRE DIST	237,703	-	104,038	222,950	564,691	-	116,669	402,019	79,812	598,500
V919	CITY OF WILDER	341,396	-	149,422	317,496	808,314	-	167,562	577,391	285,081	1,030,034



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)
V959	CITY OF COVINGTON	4,151,584	-	1,817,066	944,866	6,913,516	-	2,037,662	7,021,427	9,200,977	18,260,066
TOTAL		162,530,018	-	71,136,180	125,164,276	358,830,474	-	79,772,247	274,881,274	139,880,623	494,534,144

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	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
39759	SHERIFF EXP ALLOWANCE	-	-	-	-	-	-
39932	JEFFERSON CO SHERIFF	(478,713)	(386,257)	(357,948)	(269,133)	-	-
39934	KENTON CO SHERIFF	(430,264)	(464,193)	(332,735)	(108,885)	-	-
39936	CAMPBELL CO SHERIFF	(66,362)	(57,101)	(5,013)	-	-	-
39938	FAYETTE CO SHERIFF	607,637	373,360	(282,070)	(178,171)	-	-
39940	DAVISS CO SHERIFF	86,567	(133,286)	(60,963)	(74,955)	-	-
39944	HARDIN COUNTY SHERIFF	519,997	255,195	(16,045)	(64,963)	-	-
39946	WARREN COUNTY SHERIFF	159,172	(271,787)	(203,462)	(116,408)	-	-
39948	BOONE COUNTY SHERIFF	129,537	(219,114)	(921,476)	(536,840)	-	-
39952	MADISON COUNTY SHERIFF	69,791	(165,714)	(130,194)	(65,659)	-	-
39962	BULLITT CO SHERIFF	328,343	283,846	56,636	(48,447)	-	-
A156	CITY OF ANCHORAGE	209,135	173,905	51,208	93	-	-
AB19	BELLEVUE/DAYTON FIRE	(108,887)	(53,907)	19,107	(31,460)	-	-
AC19	CAMPBELL CO FIRE DIST 1	(267,266)	(197,272)	(151,207)	(45,173)	-	-
AD19	SOUTHERN CAMPBELL F DIST	(488,064)	(435,466)	(475,825)	(115,535)	-	-
AJ00	SOMERSET POLICE & FIRE	-	-	-	-	-	-
AS02	ALLEN CO AMBULANCE SVC	(61,392)	(61,701)	(64,496)	(38,453)	-	-
AS20	WOODFORD CO FIRE DISTRICT	122,402	59,553	(8,037)	(15,203)	-	-
B008	BURLINGTON FIRE PRO DIST	471,920	204,176	(116,064)	(98,299)	-	-
B015	CITY OF HILLVIEW	7,211	(68,907)	(28,952)	(39,082)	-	-
B019	CAMPBELL FIRE/ RESCUE	1,729,441	1,614,827	1,622,881	335,901	-	-
B045	CITY OF BELLEFONTE	(29,115)	(51,883)	(38,847)	(14,920)	-	-
B048	CITY OF HARLAN	13,543	230	(4,561)	(2,787)	-	-
B100	CITY OF SCIENCE HILL	79,030	74,149	7,640	(2,036)	-	-
B256	BUECHEL FIRE PROTECT DIST	(2,346,404)	(555,162)	(45)	-	-	-
B259	CITY OF LUDLOW	(198,055)	(118,473)	(181,733)	(69,523)	-	-
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	21,212	(1,673,257)	(1,440,241)	(824,940)	-	-
B656	LOUISVILLE AIRPORT AUTHOR	203,146	75,989	(51,080)	(81,874)	-	-
B956	LAKE DREAMLAND FIRE DIST	-	-	-	-	-	-
C106	CITY OF SIMPSONVILLE	133,898	152,329	108,906	7,562	-	-
C156	FAIRDALE FIRE DISTRICT	72,517	6,322	46,700	(21,031)	-	-
C256	LOUISVILLE/JEFF CO METRO	(14,098,495)	(23,012,339)	(11,082,414)	(7,111,093)	-	-
C356	INDIAN HILLS POLICE DEPT	(48,723)	(30,638)	(21,549)	(9,884)	-	-
D024	CITY OF PEMBROKE	-	-	-	-	-	-
D071	CITY OF LEWISBURG	(55,497)	(26,862)	(1,711)	-	-	-
D098	CITY OF COAL RUN VILLAGE	48,871	(1,493)	(7,053)	(7,492)	-	-
D106	SIMPSONVILLE RURAL FIRE	13,704	(46,625)	(57,094)	(29,872)	-	-
G015	ZONETON FIRE PROT DIST	549,969	323,120	(19,125)	(60,877)	-	-
GS06	SHELBY CO SUB FIRE DIST	98,159	90,951	10,762	(4,630)	-	-
J002	CITY OF SCOTTSVILLE	14,733	(66,383)	(44,163)	(30,562)	-	-
J003	CITY OF LAWRENCEBURG	(109,825)	(136,207)	(125,259)	(51,663)	-	-
J007	CITY OF MIDDLESBORO	(375,354)	(445,479)	(141,682)	(90,255)	-	-
J024	CITY OF HOPKINSVILLE	(979,623)	(700,303)	(358,950)	(340,518)	-	-
J026	CLAY CO BD OF ED	60,126	12,107	(3,558)	(2,669)	-	-
J037	CITY OF FRANKFORT	(1,556,796)	(1,325,799)	(918,125)	(454,793)	-	-
J040	CITY OF LANCASTER	(164,343)	(102,536)	(48,244)	(14,184)	-	-
J059	KENTON COUNTY AIRPORT BD	(29,248)	(1,201,325)	(1,111,088)	(512,993)	-	-
J063	CITY OF LONDON	345,698	(107,328)	(153,361)	(116,118)	-	-
J067	CITY OF WHITESBURG	164,823	186,306	199,224	29,731	-	-
J084	CITY OF HARRODSBURG	1,258,537	1,224,095	313,525	4,630	-	-
J090	CITY OF BARDSTOWN	504,021	(113,373)	(224,658)	(134,509)	-	-
J100	CITY OF SOMERSET	2,721	(604,553)	(374,102)	(283,412)	-	-
J113	CITY OF MORGANFIELD	(138,406)	(89,509)	(41,859)	(10,912)	-	-
J118	CITY OF CORBIN	(176,363)	(165,825)	(225,739)	(109,194)	-	-
J154	CITY OF EARLINGTON	-	-	-	-	-	-
J156	CITY OF JEFFERSONTOWN	(148,668)	(420,638)	(472,088)	(251,531)	-	-
J210	BOYD CO AMBULANCE SERVICE	520,170	111,746	(158,814)	(127,192)	-	-
J256	CITY OF ST MATTHEWS	87,786	(146,870)	(169,809)	(104,972)	-	-
J259	CITY OF PARK HILLS	8,018	(10,821)	44,347	3,473	-	-
J319	CITY OF ALEXANDRIA	(165,947)	(48,939)	(34,086)	(33,737)	-	-
J324	CITY OF OAK GROVE	13,152	(199,326)	(106,962)	(49,533)	-	-
J356	CITY OF WEST BUECHEL	(246,214)	(81,516)	(29,161)	(12,033)	-	-
J359	CITY OF FORT WRIGHT	63,125	(123,974)	(79,217)	(70,971)	-	-
J410	CANNONSBURG VOL FIRE DEPT	(11,023)	(14,223)	(10,101)	(4,289)	-	-
J419	CITY OF COLD SPRING	(129,473)	(132,317)	(51,675)	(24,742)	-	-
J456	CITY OF SHIVELY	(949,014)	(898,770)	(342,850)	(174,401)	-	-
J510	CITY OF CATLETTSBURG	(88,456)	(94,891)	(78,517)	(33,153)	-	-
J619	CITY OF FORT THOMAS	(359,987)	(356,411)	(220,044)	(167,776)	-	-
J719	CITY OF SOUTHGATE	157,339	59,306	(11,797)	(11,936)	-	-



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	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
J756	CITY OF PROSPECT	(135,536)	(116,828)	(27,816)	(4,673)	-	-
J819	CITY OF BELLEVUE	(28,423)	(40,457)	(74,459)	(38,436)	-	-
J859	CITY OF VILLA HILLS	(28,147)	(162,774)	(101,019)	(42,160)	-	-
J919	CITY OF DAYTON	(38,811)	(22,055)	(34,214)	(26,674)	-	-
J956	OKOLONA FIRE DISTRICT	2,030,144	877,482	658,735	(28,437)	-	-
J959	CITY OF INDEPENDENCE	87,871	(282,783)	(117,736)	(81,539)	-	-
K001	CITY OF COLUMBIA	(17,371)	(61,878)	(72,892)	(36,900)	-	-
K010	CITY OF ASHLAND	(263,931)	(930,997)	(884,675)	(429,018)	-	-
K011	CITY OF DANVILLE	1,064,311	362,625	(50,918)	(151,910)	-	-
K016	CITY OF MORGANTOWN	43,621	(53,546)	210	(9,119)	-	-
K018	CITY OF MURRAY	(465,019)	(484,487)	(342,307)	(172,855)	-	-
K019	CITY OF NEWPORT	(542,441)	(889,408)	(412,053)	(266,611)	-	-
K026	CITY OF MANCHESTER	(136,350)	(77,924)	(44,777)	(20,274)	-	-
K029	CITY OF BURKESVILLE	(57,858)	(47,523)	(27,111)	(12,936)	-	-
K034	LEX/FAYETTE URBAN CO GOVT	(48,723)	(41,486)	(564,346)	(599,443)	-	-
K041	CITY OF WILLIAMSTOWN	(190,428)	(177,744)	(107,189)	(32,596)	-	-
K043	CITY OF LEITCHFIELD	(234,018)	(247,599)	(186,316)	(68,774)	-	-
K049	CITY OF CYNTHIANA	(108,122)	(12,253)	(54,396)	(58,308)	-	-
K065	CITY OF BEATTYVILLE	(4,296)	(22,198)	(41,915)	(17,664)	-	-
K071	CITY OF RUSSELLVILLE	(191,223)	(254,286)	(155,968)	(77,030)	-	-
K078	CITY OF LEBANON	(132,665)	(121,626)	(133,566)	(52,608)	-	-
K079	CITY OF BENTON	(61,039)	(95,794)	(89,187)	(34,354)	-	-
K090	NELSON COUNTY BD OF ED	9,519	9,016	9,061	1,874	-	-
K091	CITY OF CARLISLE	(66,986)	(7,394)	-	-	-	-
K099	CITY OF STANTON	(186,317)	(95,848)	27,096	(671)	-	-
K103	CITY OF MOREHEAD	196,287	(21,316)	(40,423)	(46,501)	-	-
K105	CITY OF GEORGETOWN	824,324	102,964	(129,313)	(270,587)	-	-
K106	CITY OF SHELBYVILLE	(135,958)	(485,270)	(235,799)	(135,673)	-	-
K108	CITY OF TAYLORSVILLE	(148,138)	(146,455)	(35,396)	(5,910)	-	-
K111	CITY OF CADIZ	7,269	(22,285)	(22,211)	(15,407)	-	-
K114	CITY OF BOWLING GREEN	1,786,507	809,562	(723,737)	(786,977)	-	-
K115	CITY OF SPRINGFIELD	(12,600)	20,534	21,827	(7,555)	-	-
K120	CITY OF VERSAILLES	235,768	43,235	(4,018)	(94,763)	-	-
K200	CITY OF FERGUSON	806	(1,269)	(9,597)	(2,487)	-	-
K256	JEFFERSONTOWN FIRE DIST	455,468	(262,208)	(110,452)	(217,577)	-	-
K315	MT WASHINGTON FIRE P DIST	33,379	13,292	(46,892)	(45,283)	-	-
K319	CITY OF SILVER GROVE	-	-	-	-	-	-
K356	ST MATTHEWS FIRE DIST.	(311,062)	(694,849)	(1,637,202)	(620,201)	-	-
K414	CITY OF SMITHS GROVE	57,817	36,156	9,304	(3,225)	-	-
K419	ALEXANDRIA FIRE DISTRICT	(1,220,772)	(1,117,182)	(1,219,064)	(295,575)	-	-
K456	CAMP TAYLOR FIRE PRO DIST	(166,802)	(11,039)	-	-	-	-
K559	CITY OF TAYLOR MILL	48,672	(42,866)	39,395	(25,296)	-	-
K656	MCMAHAN FIRE PRO DIST 14	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	(368,293)	(308,888)	(118,839)	(72,232)	-	-
K719	CENTRAL CAMPBELL CO FIRE	(331,561)	(383,863)	(210,241)	(89,937)	-	-
K759	LAKESIDE/CRESTVIEWHLS POL	(45,762)	(62,785)	(3,837)	(24,635)	-	-
K856	HIGHVIEW FIRE DISTRICT	(1,712,912)	(1,720,951)	(154,447)	-	-	-
K859	CITY OF FORT MITCHELL	(379,940)	(464,947)	(152,998)	(77,760)	-	-
K956	CITY OF MEADOW VALE	-	-	-	-	-	-
L001	ADAIR CO AMBULANCE SER	(153,982)	(123,844)	(64,786)	(33,721)	-	-
L005	CITY OF GLASGOW	(509,544)	(380,441)	(272,597)	(166,108)	-	-
L009	CITY OF PARIS	2,427,697	2,192,202	1,086,977	127,557	-	-
L015	CITY OF MT WASHINGTON	9,021	(187,291)	(197,529)	(88,685)	-	-
L025	CITY OF WINCHESTER	1,481,291	725,831	73,475	(192,916)	-	-
L031	EDMONSON CO AMBULANCE DIS	(196,966)	(125,045)	(62,892)	(15,916)	-	-
L035	CITY OF FLEMINGSBURG	(41,865)	(2,622)	(6,876)	(9,308)	-	-
L039	CITY OF WARSAW	(13,774)	(6,121)	(35,169)	(15,615)	-	-
L044	GREEN CO AMBULANCE SVC	(172,691)	(119,100)	(51,120)	(16,053)	-	-
L050	CITY OF MUNFORDVILLE	101,018	79,812	(1,709)	(10,509)	-	-
L052	CITY OF EMINENCE	(53,261)	(98,006)	(93,734)	(32,298)	-	-
L057	CITY OF NICHOLASVILLE	357,392	(155,212)	47,674	(213,159)	-	-
L061	CITY OF BARBOURVILLE	(123,330)	(88,791)	(20,577)	(7,916)	-	-
L072	CITY OF EDDYVILLE	(67,564)	(85,889)	(74,341)	(20,748)	-	-
L073	CITY OF PADUCAH	(1,148,608)	(1,351,792)	(1,372,799)	(611,675)	-	-
L077	CITY OF SALLYERSVILLE	(149,604)	(140,273)	(76,245)	(19,890)	-	-
L086	CITY OF TOMPKINSVILLE	(60,360)	(38,297)	(16,592)	(11,774)	-	-
L090	CITY OF NEW HAVEN	(28,650)	(5,082)	-	-	-	-
L107	CITY OF FRANKLIN	250,166	131,061	43,607	(35,269)	-	-
L108	SPENCER CO FIRE DIST	(77,188)	(46,918)	(11,870)	(4,358)	-	-



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	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
L110	CITY OF ELKTON	(39,530)	(41,856)	(34,901)	(10,414)	-	-
L156	CITY OF LYNDON	1,161,787	1,092,617	(369,526)	(155,849)	-	-
L159	ELSMERE FIRE PROTECTION	2,755	64,960	(23,137)	(31,049)	-	-
L356	EASTWOOD FIRE PROT DIST	-	-	-	-	-	-
L456	HARRODS CREEK FIRE DIST	-	-	-	-	-	-
L556	LYNDON FIRE PROTECT DIST	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	5,157,184	2,409,385	80,344	(254,031)	-	-
L756	PLEASURE RIDGE PARK FIRE	941,995	173,209	(14,884)	(228,436)	-	-
L956	WORTHINGTON FIRE DEPT	-	-	-	-	-	-
M014	CITY OF HARDINSBURG	58,592	45,675	23,399	(2,865)	-	-
M015	BULLITT CO FISCAL COURT	(16,554)	(6,534)	(3,608)	(2,156)	-	-
M022	CITY OF OLIVE HILL	(69,810)	(56,748)	9,552	(2,934)	-	-
M042	CITY OF MAYFIELD	(82,958)	(526,686)	(295,364)	(164,573)	-	-
M054	CITY OF DAWSON SPRINGS	(108,216)	(86,118)	(54,557)	(16,358)	-	-
M059	KENTON COUNTY FISCAL CT	(414,182)	(457,326)	(407,247)	(180,512)	-	-
M069	CITY OF STANFORD	15,279	(11,169)	(32,596)	(27,395)	-	-
M076	CITY OF RICHMOND	495,014	(325,184)	(366,003)	(326,027)	-	-
M081	CITY OF MAYSVILLE	(67,577)	(100,701)	(171,374)	(125,451)	-	-
M082	CITY OF BRANDENBURG	118,392	(28,422)	(31,417)	(15,535)	-	-
M085	CITY OF EDMONTON	15,243	(32,125)	(44)	(8,783)	-	-
M096	CITY OF FALMOUTH	(8,428)	-	-	-	-	-
M109	CITY OF CAMPBELLSVILLE	93,726	(50,862)	(86,722)	(64,939)	-	-
M110	CITY OF GUTHRIE	-	-	-	-	-	-
M113	CITY OF STURGIS	-	-	-	-	-	-
M118	WHITLEY CO FISCAL COURT	(147,158)	(71,214)	(8,076)	(2,193)	-	-
M315	CITY OF PIONEER VILLAGE	(83,652)	(82,932)	(96,666)	(29,376)	-	-
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-
N008	CITY OF FLORENCE	816,227	(630,516)	(853,904)	(536,938)	-	-
N009	CITY OF MILLERSBURG	46,860	46,860	47,093	9,748	-	-
N011	CITY OF PERRYVILLE	(2,010)	(46,037)	(6,753)	(1,433)	-	-
N012	CITY OF BROOKSVILLE	(2,814)	-	-	-	-	-
N014	CITY OF IRVINGTON	(72,852)	(39,491)	(19,308)	(8,293)	-	-
N022	CITY OF GRAYSON	(167,914)	(220,043)	(52,875)	(23,353)	-	-
N050	CITY OF HORSE CAVE	188,454	(31,669)	(39,713)	(15,464)	-	-
N051	CITY OF HENDERSON	(185,477)	(643,349)	(519,792)	(318,797)	-	-
N054	CITY OF MADISONVILLE	(799,194)	(787,306)	(754,924)	(369,857)	-	-
N071	CITY OF AUBURN	-	-	-	-	-	-
N076	MADISON CO EMS	181,651	(237,259)	(151,853)	(123,574)	-	-
N087	CITY OF MT STERLING	10,371	(54,183)	(46,002)	(51,765)	-	-
N088	MORGAN CO AMBULANCE SERV	(133,127)	(90,184)	(32,163)	(8,217)	-	-
N093	CITY OF LAGRANGE	(85,642)	(105,130)	(125,627)	(48,608)	-	-
N094	CITY OF OWENTON	(67,133)	(90,631)	(53,440)	(14,660)	-	-
N099	CITY OF CLAY CITY	-	-	-	-	-	-
N100	CITY OF BURNSIDE	12,408	(9,742)	(5,369)	(6,549)	-	-
N104	CITY OF JAMESTOWN	(5,773)	(6,230)	(5,284)	(2,641)	-	-
P007	CITY OF PINEVILLE	(113,479)	(48,581)	(13,031)	(6,514)	-	-
P015	CITY OF LEBANON JUNCTION	(60,128)	(58,987)	(39,824)	(11,987)	-	-
P033	ESTILL COUNTY EMS	(157,753)	(198,336)	(129,481)	(44,846)	-	-
P041	CITY OF DRY RIDGE	195,877	(62,549)	(64,690)	(51,824)	-	-
P043	CITY OF CLARKSON	(19,631)	(21,664)	20,221	5,038	-	-
P079	CITY OF CALVERT CITY	(184,450)	(176,479)	(59,205)	(21,491)	-	-
P093	SOUTH OLDHAM FIRE DEPT	(125,322)	(144,965)	(118,791)	(53,085)	-	-
P116	CITY OF MONTICELLO	(23,822)	(54,406)	(110,452)	(39,023)	-	-
P117	CITY OF CLAY	(6,434)	-	-	-	-	-
R015	CITY OF SHEPHERDSVILLE	214,221	(214,696)	(496,455)	(273,158)	-	-
R017	CITY OF PRINCETON	(43,694)	(110,848)	(90,117)	(36,857)	-	-
R036	CITY OF PRESTONSBURG	-	-	-	-	-	-
R045	CITY OF RUSSELL	(152,409)	(191,317)	(183,106)	(66,118)	-	-
R057	CITY OF WILMORE	(65,186)	(33,056)	19,005	(6,909)	-	-
R104	CITY OF RUSSELL SPRINGS	(64,101)	(129,232)	(49,735)	(20,581)	-	-
R105	CITY OF STAMPING GROUND	332	(10,405)	(8,399)	(3,414)	-	-
TS59	INDEPENDENCE FIRE DIST	(70,258)	(162,331)	(219,298)	(134,898)	-	-
V001	ADAIR COUNTY FISCAL COURT	(939)	(19,336)	(64,717)	(30,054)	-	-
V002	ALLEN COUNTY FISCAL COURT	4,158	(58,693)	(26,871)	(29,874)	-	-
V003	ANDERSON CO FISCAL COURT	(74,327)	(68,535)	(29,446)	(23,660)	-	-
V005	BARREN CO FISCAL CT	(512,875)	(389,741)	(329,635)	(115,975)	-	-
V007	BELL CO FISCAL CT	(49,403)	(40,449)	(49,679)	(21,156)	-	-
V008	BOONE CO FISCAL CT	427,185	(33,755)	(299,862)	(163,273)	-	-
V009	BOURBON CO FISCAL COURT	370,244	332,277	405,197	75,472	-	-



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	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
V011	BOYLE COUNTY FISCAL COURT	448,991	109,067	(28,896)	(87,964)	-	-
V012	BRACKEN CO FISCAL COURT	83,726	37,948	(46,675)	(18,677)	-	-
V013	BREATHITT CO FISCAL COURT	(7,705)	(26,401)	(23,000)	(8,057)	-	-
V014	BRECKINRIDGE CO FISCAL CT	95,844	19,310	(16,014)	(19,097)	-	-
V017	CALDWELL CO FISCAL COURT	(262,525)	(78,779)	38,871	5,955	-	-
V019	CAMPBELL CO FISCAL CT	(4,453)	(69,078)	(77,413)	(92,348)	-	-
V023	CASEY CO FISCAL COURT	10,243	(22,061)	(23,897)	(14,083)	-	-
V025	CLARK COUNTY FISCAL COURT	(166,833)	(233,017)	(128,354)	(87,363)	-	-
V030	DAVIESS CO FISCAL COURT	(282,160)	(442,453)	(550,703)	(257,496)	-	-
V032	ELLIOTT CO FISCAL CT	(8,384)	(24,439)	(16,493)	(7,981)	-	-
V035	FLEMING CO FISCAL COURT	(32,538)	(34,998)	(44,713)	(19,122)	-	-
V037	FRANKLIN CO FISCAL COURT	(623,129)	(820,950)	(470,624)	(229,686)	-	-
V041	GRANT COUNTY FISCAL COURT	(259,310)	(307,783)	(265,891)	(84,141)	-	-
V043	GRAYSON CO FISCAL COURT	(852,302)	(558,514)	(241,865)	(85,784)	-	-
V047	HARDIN CO FISCAL COURT	1,250,971	68,392	(371,472)	(262,513)	-	-
V049	HARRISON CO FISCAL COURT	76,624	69,180	18,008	(9,544)	-	-
V052	HENRY CO FISCAL COURT	(64,116)	(75,887)	(63,966)	(21,945)	-	-
V054	HOPKINS CO FISCAL COURT	(210,142)	(262,023)	(230,483)	(98,629)	-	-
V057	JESSAMINE CO FISCAL COURT	347,426	(338,337)	(516,668)	(245,981)	-	-
V060	KNOTT CO FISCAL CT	(71,404)	(92,495)	(34,641)	(9,974)	-	-
V062	LARUE CO FISCAL COURT	(10,357)	(36,081)	(13,695)	(8,600)	-	-
V063	LAUREL COUNTY FISCAL COUR	(176,830)	(83,052)	(22,893)	(7,708)	-	-
V067	LETCHER CO FISCAL COURT	(226,260)	(164,893)	(93,720)	(24,775)	-	-
V070	LIVINGSTON CO FISCAL CT	90,210	6,685	(967)	(12,158)	-	-
V072	LYON COUNTY FISCAL COURT	(31,832)	(21,483)	43,948	7,472	-	-
V073	MCCRACKEN CO FISCAL COURT	(192,512)	(499,943)	(360,469)	(219,552)	-	-
V076	MADISON CO FISCAL COURT	(53,363)	(182,075)	(156,457)	(63,189)	-	-
V077	MAGOFFIN CO FISCAL COURT	-	-	-	-	-	-
V078	MARION CO FISCAL COURT	(3,611)	(37,454)	(40,513)	(24,314)	-	-
V079	MARSHALL CO FISCAL COURT	(428,821)	(343,786)	(184,358)	(96,628)	-	-
V081	MASON CO FIS CT	(124,949)	(140,217)	(61,465)	(27,299)	-	-
V082	MEADE COUNTY FISCAL COURT	620,121	581,458	127,734	1,744	-	-
V083	MENIFEE CO FISCAL COURT	(60,254)	(50,517)	(39,909)	(14,506)	-	-
V087	MONTGOMERY CO FISCAL CT	(114,455)	(70,306)	(44,358)	(29,327)	-	-
V088	MORGAN CO FISCAL CT	(6,481)	(3,981)	(6,270)	(2,851)	-	-
V090	NELSON CO FISCAL CT	(16,080)	(67,485)	(124,051)	(78,284)	-	-
V093	OLDHAM CO FISCAL COURT	(106,977)	91,540	56,692	(112,805)	-	-
V094	OWEN COUNTY FISCAL COURT	24,427	(9,236)	(40,285)	(15,919)	-	-
V096	PENDLETON CO FISCAL COURT	13,581	4,619	(7,782)	(10,157)	-	-
V100	PULASKI CO FISCAL CT	(687,222)	(525,844)	(330,827)	(162,831)	-	-
V103	ROWAN CO FISCAL COURT	(317,733)	(296,378)	(155,505)	(37,558)	-	-
V105	SCOTT CO FISCAL CT	417,365	(397,140)	(386,358)	(374,585)	-	-
V106	SHELBY CO FISCAL COURT	192,942	(83,993)	(119,993)	(145,711)	-	-
V107	SIMPSON CO FISCAL COURT	338,919	182,165	113,847	(5,854)	-	-
V108	SPENCER CO TREASURER	430,475	153,125	(9,155)	(44,930)	-	-
V109	TAYLOR COUNTY FISCAL COUR	(48,643)	(28,699)	19,510	(8,963)	-	-
V112	TRIMBLE CO FISCAL COURT	(8,726)	(14,479)	(11,215)	(5,252)	-	-
V113	UNION COUNTY FISCAL COURT	(164,315)	(136,150)	(35,356)	(8,968)	-	-
V115	WASHINGTON CO FIS COURT	(53,969)	(18,469)	6,081	(8,389)	-	-
V119	CITY OF HIGHLAND HEIGHTS	(199,200)	(209,700)	(193,936)	(59,511)	-	-
V120	WOODFORD CO FISCAL COURT	100,055	75,255	62,695	(21,005)	-	-
V159	CITY OF ERLANGER	(59,715)	(275,476)	(448,505)	(253,102)	-	-
V171	CITY OF ADAIRVILLE	96,317	59,598	34,525	5,027	-	-
V189	CITY OF CENTRAL CITY	410,339	383,145	385,056	79,698	-	-
V196	CITY OF BUTLER	(9,617)	(10,042)	(3,319)	(1,993)	-	-
V197	CITY OF HAZARD	(1,830)	(9,163)	(7,766)	(3,763)	-	-
V205	BARREN/METCALFE CO AMB SR	(141,712)	(142,782)	(108,972)	(87,572)	-	-
V298	CITY OF PIKEVILLE	(498,940)	(383,269)	(187,112)	(54,640)	-	-
V330	CITY OF OWENSBORO	310,317	(818,190)	(1,382,018)	(728,276)	-	-
V347	CITY OF RADCLIFF	(3,315)	37,686	(326,948)	(193,006)	-	-
V359	CITY OF ELSMERE	85,244	(13,562)	11,026	(25,568)	-	-
V376	CITY OF BERE A	1,375,704	(253,739)	(292,190)	(157,516)	-	-
V408	UNION EMERGENCY SERVICES	249,199	(57,601)	(83,293)	(94,251)	-	-
V447	CITY OF ELIZABETHTOWN	1,120,303	(22,106)	(25,406)	(237,266)	-	-
V608	WALTON FIRE DIST/EMS	75,851	(102,242)	(37,121)	(64,022)	-	-
V647	CITY OF VINE GROVE	74,301	121,090	112,011	13,117	-	-
V708	HEBRON FIRE PROTECTION DI	475,117	92,310	91,994	(89,449)	-	-
V808	POINT PLEASANT FIRE DIST	66,013	11,009	(64,741)	(46,090)	-	-
V919	CITY OF WILDER	(121,934)	(41,489)	(13,474)	(44,823)	-	-



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	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
V959	CITY OF COVINGTON	(4,031,549)	(3,234,063)	(2,884,102)	(1,196,837)	-	-
TOTAL		(10,109,578)	(50,883,000)	(44,609,111)	(30,101,982)	-	-