

County Employees Retirement System

GASB Statements No. 68 Accounting and Financial
Reporting for Pensions as of June 30, 2022





March 14, 2023

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, 2022

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, 2022 and June 30, 2023. 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, 2021. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year ending June 30, 2022 using generally accepted actuarial principles. The proportionate share of the Collective Pension Amounts for employers that participate in each plan is provided in Appendix A and B in this report.

Actuarial Assumptions and Plan Provisions

There have been no actuarial assumption or method changes since June 30, 2021. Additionally, there have been no plan provision changes that would materially impact the total pension liability since June 30, 2021.

401(h) Subaccount

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

Additional Disclosures

This report is based upon information furnished by KPPA, which includes benefit provisions, membership information, and financial data. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy or completeness of the information provided by KPPA. This report complements the GASB 67 accounting valuation report as of June 30, 2022, which was provided for plan accounting purposes, as well as the "Actuarial Valuation Report as of June 30, 2021", 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, 2022. Please see the GASB 67 accounting valuation report as of June 30, 2022 for additional discussion of accounting information and the actuarial valuation report for information regarding the nature of actuarial calculations, participant data, economic and demographic assumptions, and benefit provisions.

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

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

Respectfully submitted,
Gabriel, Roeder, Smith & Company



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SECTION 1

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 2022 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, 2021. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year ending June 30, 2022 using generally accepted actuarial principles.

There have been no actuarial assumption or method changes since June 30, 2021. Additionally, there have been no plan provision changes that would materially impact the total pension liability since June 30, 2021.

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, 2022.

Single Discount Rate

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

A single discount rate of 6.25% was used to measure the total pension liability for the non-hazardous plan and the hazardous plan for the fiscal year ending June 30, 2022. 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. Except where noted below, future contributions are projected assuming that each participating employer in each pension plan contributes the actuarially determined employer contribution each future year calculated in accordance with the current funding policy. The assumed future employer contributions reflect the provisions of House Bill 362 (passed during the 2018 legislative session) which limit the increases to the employer contribution rates to 12% over the prior fiscal year through June 30, 2028.

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, 2022. This method is expected to be reflective of the employers' long-term contribution effort as well as be transparent to individual employers and their external auditors.

Non-Employer Contributions

Non-employer contributions will be allocated according to each employer's proportionate share, as described previously. There were no non-employer contributions during fiscal year ending June 30, 2022 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, 2021:

	<u>Non-Hazardous</u> (1)	<u>Hazardous</u> (2)
Inactive plan members currently receiving benefits:	67,206	10,858
Inactive plan members entitled to but not yet receiving benefits:	100,738	3,895
Active plan members:	77,367	9,173
Total plan members:	<u>245,311</u>	<u>23,926</u>

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 2022 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 2022 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):	711,264	101,860
Total plan members:	245,311	23,926
Average expected remaining service life (years):	2.90	4.26

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, 2022 (\$ 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	\$ 15,192,599	\$ 7,963,586	\$ 7,229,013	52.42%	\$ 2,835,173	254.98%
CERS Hazardous Plan	\$ 5,769,691	\$ 2,718,234	\$ 3,051,457	47.11%	\$ 666,346	457.94%

Note:

¹ Based on derived compensation using the provided employer contribution information for fiscal year ending 2022.

Exhibit 2

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

Change in the Net Pension Liability	Measurement Period	
	Ending June 30, 2022	
	CERS Non-Hazardous	CERS Hazardous
(1)	(2)	(3)
Total pension liability		
Service Cost	\$ 272,250	\$ 109,683
Interest	906,401	338,799
Benefit Changes	-	-
Difference between actual and expected experience	(49,439)	56,197
Assumption Changes	-	-
Benefit Payments	(878,050)	(311,555)
Net Change in Total Pension Liability	\$ 251,162	\$ 193,124
Total Pension Liability - Beginning	\$ 14,941,437	\$ 5,576,567
Total Pension Liability - Ending (a)	\$ 15,192,599	\$ 5,769,691
Plan Fiduciary Net Position¹		
Contributions - Employer	\$ 606,807	\$ 222,028
Contributions - Member ²	186,648	69,565
Refunds of contributions to members	(19,789)	(5,766)
Retirement benefits	(858,261)	(305,789)
Net Investment Income ²	(494,801)	(174,217)
Administrative Expense	(22,670)	(1,995)
Other	-	-
Net Change in Plan Fiduciary Net Position	\$ (602,066)	\$ (196,174)
Plan Fiduciary Net Position - Beginning	\$ 8,565,652	\$ 2,914,408
Prior Year Adjustment	-	-
Plan Fiduciary Net Position - Ending (b)	\$ 7,963,586	\$ 2,718,234
Net Pension Liability - Ending (a) - (b)	7,229,013	3,051,457
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	52.42%	47.11%
Covered Payroll³	\$ 2,835,173	\$ 666,346
Net Pension Liability as a Percentage of Covered Payroll	254.98%	457.94%

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 2022



Exhibit 3

Schedule of the Employers' Contributions for the Measurement Period Ending June 30, 2022 (\$ 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	\$ 636,071	\$ 606,807	\$ 29,264	\$ 2,835,173	21.40%
CERS Hazardous Plan	\$ 269,542	\$ 222,028	\$ 47,514	\$ 666,346	33.32%

Note:

¹ Actuarially determined contribution for fiscal year ending 2022 is based on the contribution rates calculated with the June 30, 2020 actuarial valuation.

² Based on derived compensation using the provided employer contribution information for fiscal year ending 2022.

Notes to Schedule of Employers' Contributions for FYE 2022

The actuarially determined contributions effective for fiscal year ending 2022 that are documented in the schedule on the previous page were calculated as of June 30, 2020.

Based on the June 30, 2020 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, 2020	June 30, 2020
Actuarial Cost Method:	Entry Age Normal	Entry Age Normal
Asset Valuation Method:	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Amortization Method:	Level Percent of Pay	Level Percent of Pay
Amortization Period:	30-year closed period at June 30, 2019 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>	30-year closed period at June 30, 2019 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>
Payroll Growth Rate	2.00%	2.00%
Investment Return:	6.25%	6.25%
Inflation:	2.30%	2.30%
Salary Increases:	3.30% to 10.30%, varies by service	3.55% to 19.05%, varies by service
Mortality:	System-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019	System-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019
Phase-In provision:	Board certified rate is phased into the actuarially determined rate in accordance with HB 362 enacted in 2018	Board certified rate is phased into the actuarially determined rate in accordance with HB 362 enacted in 2018

Exhibit 4

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

Plan (1)	1.00% Decrease (5.25%) (2)	Current Discount Rate (6.25%) (3)	1.00% Increase (7.25%) (4)
CERS Non-Hazardous Plan	\$ 9,035,370	\$ 7,229,013	\$ 5,735,007
CERS Hazardous Plan	\$ 3,801,089	\$ 3,051,457	\$ 2,440,928

Exhibit 5

Components of Aggregate Pension Expense (Measurement Date of June 30, 2022)

Component	CERS Non-Hazardous	CERS Hazardous
(1)	(2)	(3)
1. Total service cost:	\$ 272,249,886	\$ 109,683,259
2. Interest on total pension liability:	906,400,735	338,799,358
3. Current-period benefit changes:	0	0
4. Member contributions:	(186,647,507)	(69,564,673)
5. Projected earnings on plan investments:	(532,001,207)	(181,464,326)
6. Administrative expense:	22,670,234	1,995,442
7. Other:	-	-
8. Recognition of deferred outflows/ (inflows) due to liabilities: ¹	104,113,489	75,368,890
9. Recognition of deferred outflows/ (inflows) due to assets: ²	<u>(8,309,055)</u>	<u>(587,740)</u>
10. Total Aggregate Pension Expense:	\$ 578,476,575	\$ 274,230,210

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 CERS Non-Hazardous Plan

Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience						Thereafter
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026		
2017-2018	\$ 279,400,217	\$ -	3.46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2018-2019	87,376,505	-	3.40	10,279,589	-	-	-	-	-	-
2019-2020	173,344,449	7,728,732	3.14	55,205,239	7,728,732	-	-	-	-	-
2020-2021	(91,775,635)	(31,986,947)	3.07	(29,894,344)	(29,894,344)	(2,092,603)	-	-	-	-
2021-2022	(49,438,202)	(32,390,546)	2.90	(17,047,656)	(17,047,656)	(15,342,890)	-	-	-	-
				\$ 18,542,828	\$ (39,213,268)	\$ (17,435,493)	\$ -	\$ -	\$ -	\$ -

Differences Between Projected and Actual Earnings on Pension Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on Pension Plan Investments						Thereafter
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026		
2017-2018	\$ (163,438,835)	\$ -	5.00	\$ (32,687,767)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2018-2019	40,218,078	8,043,614	5.00	8,043,616	8,043,614	-	-	-	-	-
2019-2020	385,417,937	154,167,176	5.00	77,083,587	77,083,587	77,083,589	-	-	-	-
2020-2021	(1,330,544,216)	(798,326,530)	5.00	(266,108,843)	(266,108,843)	(266,108,843)	(266,108,844)	-	-	-
2021-2022	1,026,801,761	821,441,409	5.00	205,360,352	205,360,352	205,360,352	205,360,352	205,360,353	205,360,353	\$ -
				\$ (8,309,055)	\$ 24,378,710	\$ 16,335,098	\$ (60,748,492)	\$ 205,360,353	\$ -	\$ -

Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions						Thereafter
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026		
2017-2018	\$ -	\$ -	3.46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2018-2019	727,350,629	-	3.40	85,570,661	-	-	-	-	-	-
2019-2020	-	-	3.14	-	-	-	-	-	-	-
2020-2021	-	-	3.07	-	-	-	-	-	-	-
2021-2022	-	-	2.90	-	-	-	-	-	-	-
				\$ 85,570,661	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Exhibit 6b

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

Differences Between Expected and Actual Liability Experience											
Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience							Thereafter
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026			
2017-2018	\$ 205,882,851	\$ -	3.42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2018-2019	27,363,787	-	3.41	3,290,074	-	-	-	-	-	-	-
2019-2020	73,696,663	23,334,478	4.39	16,787,395	16,787,395	6,547,083	-	-	-	-	-
2020-2021	38,851,560	21,151,532	4.39	8,850,014	8,850,014	8,850,014	3,451,504	-	-	-	-
2021-2022	56,196,283	43,004,667	4.26	13,191,616	13,191,616	13,191,616	13,191,616	3,429,819	-	-	-
		\$ 87,490,677		\$ 42,119,099	\$ 38,829,025	\$ 28,588,713	\$ 16,643,120	\$ 3,429,819			\$ -

Differences Between Projected and Actual Earnings on Pension Plan Investments											
Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on Pension Plan Investments							Thereafter
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026			
2017-2018	\$ (54,605,498)	\$ -	5.00	\$ (10,921,098)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2018-2019	12,448,644	2,489,728	5.00	2,489,729	2,489,728	-	-	-	-	-	-
2019-2020	133,382,900	53,353,160	5.00	26,676,580	26,676,580	26,676,580	-	-	-	-	-
2020-2021	(449,845,659)	(269,907,395)	5.00	(89,969,132)	(89,969,132)	(89,969,132)	(89,969,131)	-	-	-	-
2021-2022	355,680,904	284,544,723	5.00	71,136,181	71,136,181	71,136,181	71,136,181	71,136,180	-	-	-
		\$ 70,480,216		\$ (587,740)	\$ 10,333,357	\$ 7,843,629	\$ (18,832,950)	\$ 71,136,180			\$ -

Effects of Changes of Assumptions											
Year	Loss/(Gain)	Deferred Outflow/(Inflow) as of June 30, 2022	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions							Thereafter
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026			
2017-2018	\$ -	\$ -	3.42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2018-2019	276,540,941	-	3.41	33,249,791	-	-	-	-	-	-	-
2019-2020	-	-	4.39	-	-	-	-	-	-	-	-
2020-2021	-	-	4.39	-	-	-	-	-	-	-	-
2021-2022	-	-	4.26	-	-	-	-	-	-	-	-
		\$ -		\$ 33,249,791	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Exhibit 7

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

Period	CERS	
	Non-Hazardous	Hazardous
(1)	(2)	(3)
1. Fiscal Year + 1	\$ (14,834,558)	\$ 49,162,382
2. Fiscal Year + 2	(1,100,395)	36,432,342
3. Fiscal Year + 3	(60,748,492)	(2,189,830)
4. Fiscal Year + 4	205,360,353	74,565,999
5. Fiscal Year + 5	-	-
6. Thereafter	-	-
7. Total	\$ 128,676,908	\$ 157,970,893

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 2.30% per annum for both the non-hazardous and hazardous plan.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity	60.00%	
Public Equity	50.00%	4.45%
Private Equity	10.00%	10.15%
Fixed Income	20.00%	
Core Bonds	10.00%	0.28%
Specialty Credit/High Yield	10.00%	2.28%
Cash	0.00%	-0.91%
Inflation Protected	20.00%	
Real Estate	7.00%	3.67%
Real Return	13.00%	4.07%
Expected Real Return	100.00%	4.28%
Long Term Inflation Assumption		2.30%
Expected Nominal Return for Portfolio		6.58%

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	Net Pension Liability as of June 30, 2022						Pension Expense					
		Actual FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Discount Rate 6.25%	Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(10)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
10005	LEGS GENERAL ASSEMBLY	25,380	0.004029%	0.000000%	291,257	364,035	231,063	23,307	99,361	122,668	-	-	122,668
20025	JUDL ADM OFF OF THE COURT	13,587,025	2.156955%	2.405405%	155,926,568	194,888,864	123,701,516	12,477,479	(6,011,434)	6,466,045	-	-	6,466,045
35628	TRAN DEPT OF INTERGOV PRO	-	0.000000%	0.000000%	-	-	-	-	(13,222)	(13,222)	-	-	(13,222)
39931	JEFFERSON CO CLERK	2,420,196	0.384209%	0.367243%	27,774,520	34,714,705	22,034,412	2,222,559	901,251	3,123,810	-	-	3,123,810
39932	JEFFERSON CO SHERIFF	624,720	0.099175%	0.094815%	7,169,374	8,960,828	5,687,693	573,704	380,739	954,443	-	-	954,443
39933	KENTON CO COURT CLERK	344,413	0.054644%	0.050072%	3,950,222	4,937,288	3,133,822	316,103	220,553	536,656	-	-	536,656
39934	KENTON CO SHERIFF	133,409	0.021131%	0.020841%	1,527,563	1,909,264	1,211,864	122,238	35,515	157,753	-	-	157,753
39935	CAMPBELL COUNTY CLERK	249,178	0.039557%	0.040128%	2,859,581	3,574,121	2,268,597	228,828	66,525	295,353	-	-	295,353
39936	CAMPBELL CO SHERIFF	112,776	0.017903%	0.019869%	1,294,210	1,617,602	1,026,738	103,565	30,173	133,738	-	-	133,738
39937	FAYETTE CO CLERK	867,513	0.137687%	0.140602%	9,953,412	12,440,530	7,896,359	796,487	98,303	894,790	-	-	894,790
39938	FAYETTE CO SHERIFF	424,432	0.067347%	0.067779%	4,868,524	6,085,051	3,862,355	389,587	(217,026)	172,561	-	-	172,561
39939	DAVISS CO CLERK	252,892	0.040147%	0.048468%	2,902,232	3,627,430	2,302,433	232,241	(70,841)	161,400	-	-	161,400
39940	DAVISS CO SHERIFF	62,075	0.009854%	0.010123%	712,347	890,345	565,128	57,003	43,029	100,032	-	-	100,032
39941	PIKE CO CLERK	115,970	0.018410%	0.018913%	1,330,861	1,663,412	1,055,815	106,498	(82,458)	24,040	-	-	24,040
39942	PIKE CO SHERIFF	185,701	0.029480%	0.033213%	2,131,113	2,663,627	1,690,680	170,535	(8,595)	161,940	-	-	161,940
39943	HARDIN COUNTY CLERK OFFIC	300,057	0.047634%	0.047992%	3,443,468	4,303,908	2,731,858	275,552	31,953	307,505	-	-	307,505
39944	HARDIN COUNTY SHERIFF	124,685	0.019794%	0.021190%	1,430,911	1,788,461	1,135,187	114,504	30,827	145,331	-	-	145,331
39945	WARREN COUNTY CLERKS OFF	291,653	0.046300%	0.046894%	3,347,033	4,183,376	2,655,308	267,835	47,771	315,606	-	-	315,606
39946	WARREN COUNTY SHERIFF	407,368	0.064670%	0.065305%	4,675,003	5,843,174	3,708,829	374,101	(4,114)	369,987	-	-	369,987
39947	BOONE COUNTY CLERK	322,648	0.051221%	0.052399%	3,702,773	4,628,007	2,937,528	296,301	114,019	410,320	-	-	410,320
39948	BOONE COUNTY SHERIFF	94,827	0.015054%	0.014534%	1,088,256	1,360,185	863,348	87,084	35,017	122,101	-	-	122,101
39949	CHRISTIAN COUNTY CLERK	138,307	0.021956%	0.021945%	1,587,202	1,983,806	1,259,178	127,010	8,568	135,578	-	-	135,578
39950	CHRISTIAN COUNTY SHERIFF	441,031	0.070014%	0.070496%	5,061,322	6,326,024	4,015,308	405,015	91,781	496,796	-	-	496,796
39951	MADISON COUNTY CLERK	232,168	0.036857%	0.038098%	2,664,398	3,330,166	2,113,751	213,209	55,086	268,295	-	-	268,295
39952	MADISON COUNTY SHERIFF	65,763	0.010440%	0.010764%	754,709	943,293	598,735	60,393	10,269	70,662	-	-	70,662
39961	BULLITT COUNTY CLERK	266,145	0.042251%	0.041957%	3,054,330	3,817,534	2,423,098	244,412	106,341	350,753	-	-	350,753
39962	BULLITT CO SHERIFF	273,515	0.043421%	0.047400%	3,138,910	3,923,248	2,490,197	251,180	16,444	267,624	-	-	267,624
54527	J&PS DEPT OF CORRECTIONS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	1,349	0.000214%	0.000212%	15,470	19,336	12,273	1,238	(7,433)	(6,195)	-	-	(6,195)
116A	WAYNE COUNTY ATTORNEY	25,990	0.004126%	0.005041%	298,269	372,799	236,626	23,868	36,468	60,336	-	-	60,336
A051	HENDERSON CO TOURIST COMM	12,347	0.001960%	0.002029%	141,689	177,093	112,406	11,338	(27,575)	(16,237)	-	-	(16,237)
A073	HOUSING AUTH OF PADUCAH	304,194	0.048291%	0.047347%	3,490,963	4,363,270	2,769,492	279,352	97,688	377,040	-	-	377,040
A113	MORGANFIELD HOUSING AUTH	-	0.000000%	0.000000%	-	-	-	-	(24,647)	(24,647)	-	-	(24,647)
A156	CITY OF ANCHORAGE	114,286	0.018143%	0.018806%	1,311,560	1,639,287	1,040,502	104,953	3,075	108,028	-	-	108,028
AB19	BELLEVUE/DAYTON FIRE	8,640	0.001372%	0.001436%	99,182	123,965	78,684	7,937	755	8,692	-	-	8,692
AC19	CAMPBELL CO FIRE DIST 1	-	0.000000%	0.000000%	-	-	-	-	(1,154)	(1,154)	-	-	(1,154)
B008	BURLINGTON FIRE PRO DIST	11,703	0.001858%	0.001889%	134,315	167,877	106,556	10,748	1,659	12,407	-	-	12,407
B010	HOUSING AUTHORITY OF CATLETTSBURG	54,909	0.008717%	0.009502%	630,153	787,613	499,921	50,426	(10,447)	39,979	-	-	39,979
B015	CITY OF HILLVIEW	134,489	0.021350%	0.019518%	1,543,394	1,929,051	1,224,424	123,505	112,371	235,876	-	-	235,876
B017	PENNYVILLE EMER ASST CTR	66,070	0.010489%	0.011075%	758,251	947,720	601,545	60,676	8,513	69,189	-	-	69,189
B018	W KY ED COOPERATIVE	32,865	0.005217%	0.005393%	377,138	471,375	299,195	30,179	(87,583)	(57,404)	-	-	(57,404)
B023	CITY OF LONDON TOURISM	13,710	0.002176%	0.000000%	157,303	196,610	124,794	12,588	53,664	66,252	-	-	66,252
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	59,277	0.009410%	0.009696%	680,250	850,228	539,664	54,435	57,139	111,574	-	-	111,574
B030	OWENSBORO/DAV CO ECO DEV	45,556	0.007232%	0.008682%	522,802	653,438	414,756	41,835	(8,417)	33,418	-	-	33,418
B035	GTR FLEMING CO WATER COMM	24,181	0.003839%	0.004028%	277,522	346,868	220,167	22,208	(3,839)	18,369	-	-	18,369
B038	CITY OF HICKMAN	107,841	0.017012%	0.014988%	1,237,607	1,546,855	981,833	99,035	40,390	139,425	-	-	139,425
B042	HOUSING AUTH OF MAYFIELD	132,983	0.021111%	0.022619%	1,526,117	1,907,457	1,210,717	122,122	(27,514)	94,608	-	-	94,608
B043	GRAYSON CO CONSERV DIST	6,279	0.000997%	0.001079%	72,073	90,083	57,178	5,767	(1,762)	4,005	-	-	4,005
B045	CITY OF BELLEFONTE	1,039	0.000165%	0.000174%	11,928	14,908	9,463	954	102	1,056	-	-	1,056
B048	CITY OF HARLAN	223,622	0.035500%	0.034549%	2,566,300	3,207,556	2,035,927	205,359	57,002	262,361	-	-	262,361
B051	HENDERSON CITY/CO PLANNIN	79,678	0.012649%	0.013350%	914,398	1,142,884	725,421	73,172	(5,362)	67,810	-	-	67,810
B052	HENRY CO WATER DIST #2	215,925	0.034278%	0.035775%	2,477,961	3,097,144	1,965,846	198,290	22,707	220,997	-	-	220,997
B054	CITY OF NORTONVILLE	46,001	0.007303%	0.007360%	527,935	659,853	418,828	42,246	76,949	119,195	-	-	119,195
B058	JOHNSON CO FISCAL COURT	455,995	0.072390%	0.070118%	5,233,083	6,540,704	4,151,571	418,759	179,200	597,959	-	-	597,959
B061	KNOX CO UTILITIES COMM	86,937	0.013801%	0.012785%	997,676	1,246,971	791,488	79,836	7,441	87,277	-	-	87,277
B072	LAKE BARKLEY TOUR COMM	10,137	0.001609%	0.001703%	116,315	145,379	92,276	9,308	(2,552)	6,756	-	-	6,756
B078	MARION CO WATER DISTRICT	111,148	0.017645%	0.015658%	1,275,559	1,594,291	1,011,942	102,072	119,932	222,004	-	-	222,004
B084	N MERCER WATER DISTRICT	129,328	0.020531%	0.020816%	1,484,189	1,855,052	1,177,454	118,767	56,754	175,521	-	-	175,521
B087	MONTGOMERY CO FIRE DIST	611,918	0.097143%	0.097065%	7,022,481	8,777,229	5,571,158	561,949	(38,050)	523,899	-	-	523,899
B097	KY RIVER REGIONAL JAIL	195,878	0.031096%	0.025376%	2,247,934	2,809,639	1,783,358	179,883	(140,453)	39,430	-	-	39,430
B098	PIKE CO SENIOR CITIZEN PR	43,266	0.006869%	0.008057%	496,561	620,640	393,938	39,736	(80,235)	(40,499)	-	-	(40,499)
B100	CITY OF SCIENCE HILL	26,825	0.004258%	0.004054%	307,811	384,726	244,197	24,632	(9,994)	14,638	-	-	14,638
B104	RUSSELL CO AMBULANCE SER	169,008	0.026830%	0.025286%	1,939,544	2,424,190	1,538,702	155,205	130,965	286,170	-	-	286,170
B106	NORTH SHELBY WATER CO	132,638	0.021056%	0.022168%	1,522,141	1,902,487	1,207,563	121,804	59,778	181,582	-	-	181,582
B109	CAMPBELL/TAYLOR CO I D A	21,643	0.0034346%	0.003528%	248,389	310,455	197,055	19,876	2,339	22,215	-	-	22,215
B113	UNION												

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

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2022						Pension Expense					
		Actual FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Discount Rate 6.25%	Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(10)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
B156	LOU POLICE RETIRE FUND	25,730	0.004085%	0.004239%	295,305	369,095	234,275	23,631	983	24,614	-	24,614	
B179	HOUSING AUTH OF BENTON	48,328	0.007672%	0.007377%	554,610	693,194	439,990	44,381	1,023	45,404	-	45,404	
B230	RIVERPARK CTR OWENSBORO	103,162	0.016377%	0.008081%	1,183,896	1,479,723	939,222	94,737	(26,995)	67,742	-	67,742	
B256	BUECHEL FIRE PROTECT DIST	13,435	0.002133%	0.002167%	154,195	192,724	122,328	12,339	19,199	31,538	-	31,538	
B259	CITY OF LUDLOW	54,516	0.008654%	0.009358%	625,599	781,921	496,307	50,061	(108,240)	(58,179)	-	(58,179)	
B356	CITY OF DOUGLASS HILLS	50,930	0.008085%	0.006245%	584,466	730,510	463,675	46,770	83,775	130,545	-	130,545	
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	113,439	0.018008%	0.018456%	1,301,801	1,627,089	1,032,760	104,172	278,387	382,559	-	382,559	
B656	LOUISVILLE AIRPORT AUTHOR	1,707,881	0.271128%	0.283149%	19,599,880	24,497,418	15,549,209	1,568,412	(427,071)	1,141,341	-	1,141,341	
B756	LEGAL AID SOCIETY INC	612,419	0.097222%	0.093275%	7,028,192	8,784,367	5,575,688	562,406	437,687	1,000,093	-	1,000,093	
B856	JEFF CO SOIL/CONSERV DIST	5,253	0.0000834%	0.0000000%	60,290	75,355	47,830	4,824	(378)	4,446	-	4,446	
B956	LAKE DREAMLAND FIRE DIST	-	0.0000000%	0.0000000%	-	-	-	-	(28,903)	(28,903)	-	(28,903)	
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	20,815	0.003304%	0.004117%	238,847	298,529	189,485	19,113	(16,079)	3,034	-	3,034	
C037	CIRCUIT CLERKS	-	0.0000000%	0.0000000%	-	-	-	-	-	-	-	-	
C079	JONATHAN CREEK WATER DIST	69,473	0.010997%	0.010660%	794,975	993,620	630,679	63,615	(35,930)	27,685	-	27,685	
C087	CITY OF JEFFERSONVILLE	46,557	0.007391%	0.008616%	534,296	667,804	423,874	42,755	(31,539)	11,216	-	11,216	
C105	CITY OF SADIEVILLE	9,115	0.001447%	0.001608%	104,604	130,742	82,986	8,371	7,581	15,952	-	15,952	
C106	CITY OF SIMPSONVILLE	94,225	0.014958%	0.016520%	1,081,316	1,351,511	857,842	86,529	(55,956)	30,573	-	30,573	
C118	HOUSING AUTH OF CORBIN	65,397	0.010382%	0.008542%	750,516	938,052	595,408	60,057	20,793	80,850	-	80,850	
C230	HOUSING AUTH OF OWENSBORO	261,091	0.041449%	0.039836%	2,996,354	3,745,070	2,377,103	239,773	(105,701)	134,072	-	134,072	
C256	LOUISVILLE/JEFF CO METRO	35,911,828	5.701041%	5.5147178%	412,129,023	515,110,145	326,955,089	32,979,187	(3,382,954)	29,596,233	-	29,596,233	
D017	CALDWELL CO WATER DISTRIC	57,252	0.009089%	0.008186%	657,045	821,225	521,255	52,578	23,672	76,250	-	76,250	
D025	WINCHESTER-CLARK COUNTY TOURISM	17,878	0.002838%	0.002924%	205,159	256,424	162,759	16,417	627	17,044	-	17,044	
D052	CITY OF PLEASUREVILLE	6,937	0.001101%	0.001156%	79,591	99,479	63,142	6,369	(11,207)	(4,838)	-	(4,838)	
D071	CITY OF LEWISBURG	45,656	0.007248%	0.008307%	523,959	654,884	415,673	41,928	(29,076)	12,852	-	12,852	
D079	NORTH MARSHALL WATER DIST	136,122	0.021609%	0.022478%	1,562,118	1,952,453	1,239,278	125,003	43,198	168,201	-	168,201	
D084	GTR H/MERCER PL&ZONING CO	15,255	0.002422%	0.002544%	175,087	218,837	138,902	14,011	1,667	15,678	-	15,678	
D098	CITY OF COAL RUN VILLAGE	60,382	0.009586%	0.006447%	692,973	866,131	549,758	55,453	123,185	178,638	-	178,638	
D106	SIMPSONVILLE RURAL FIRE	-	0.0000000%	0.0000000%	-	-	-	-	-	-	-	-	
D113	UNION CO WATER DISTRICT	55,905	0.008875%	0.009971%	641,575	801,889	508,982	51,340	(12,954)	38,386	-	38,386	
D118	WHITELEY CO WATER DIST	38,502	0.006112%	0.007625%	441,837	552,242	350,524	35,356	(28,016)	7,340	-	7,340	
D135	WESTERN FLEMING WATER DIS	52,417	0.008321%	0.008664%	601,526	751,833	477,210	48,135	(9,575)	38,560	-	38,560	
G015	ZONETON FIRE PROT DIST	8,544	0.001356%	0.001261%	98,025	122,520	77,767	7,844	6,980	14,824	-	14,824	
G090	NELSON CO. DISPATCH	134,360	0.021330%	0.020662%	1,541,949	1,927,244	1,223,277	123,389	330,449	453,838	-	453,838	
G506	SHELBY CO SUB FIRE DIST	16,966	0.002693%	0.002443%	194,677	243,323	154,444	15,578	3,423	19,001	-	19,001	
J001	ADAIR CO BD OF EDUCATION	882,105	0.140035%	0.133479%	10,123,149	12,652,680	8,031,017	810,070	179,464	989,534	-	989,534	
J002	CITY OF SCOTTSVILLE	428,324	0.067997%	0.069645%	4,915,512	6,143,781	3,899,633	393,347	172,615	565,962	-	565,962	
J003	CITY OF LAWRENCEBURG	537,446	0.085320%	0.083995%	6,167,794	7,708,978	4,893,108	493,556	28,476	522,032	-	522,032	
J004	BALLARD CO BD OF ED	409,693	0.065039%	0.065663%	4,701,678	5,876,514	3,729,991	376,235	(129,516)	246,719	-	246,719	
J005	GLASGOW CO BD OF EDUCATION	630,153	0.100337%	0.101805%	7,231,688	9,038,713	5,737,129	578,691	5,125	583,816	-	583,816	
J006	BATH CO BD OF EDUC	649,469	0.103104%	0.100271%	7,453,402	9,315,828	5,913,021	596,432	26,693	623,125	-	623,125	
J007	CITY OF MIDDLESBORO	285,538	0.045488%	0.040109%	3,288,334	4,110,009	2,608,740	263,137	(90,134)	173,003	-	173,003	
J008	BOONE CO WATER DISTRICT	328,787	0.052195%	0.056397%	3,773,184	4,716,011	2,993,387	301,936	(21,761)	280,175	-	280,175	
J009	BOURBON CO BD OF EDUCATIO	1,037,476	0.164700%	0.156773%	11,906,185	14,881,254	9,445,556	952,751	249,836	1,202,587	-	1,202,587	
J010	FAIRVIEW CO BD OF EDUCATION	183,478	0.029127%	0.032393%	2,105,595	2,631,732	1,670,435	168,493	31,640	200,133	-	200,133	
J011	DANVILLE CITY BD OF ED	603,925	0.095874%	0.091874%	6,930,744	8,662,571	5,498,380	554,609	(329,249)	225,360	-	225,360	
J012	BRACKEN CO BD OF EDUC	329,913	0.052279%	0.053055%	3,779,256	4,723,601	2,998,204	302,422	24,750	327,172	-	327,172	
J013	BREATHITT CO BD OF ED	633,420	0.100556%	0.092469%	7,269,207	9,085,607	5,766,893	581,693	15,972	597,665	-	597,665	
J014	BRECKINRIDGE CO BD OF ED	913,058	0.144949%	0.146582%	10,478,383	13,096,678	8,312,835	838,496	(127,693)	710,803	-	710,803	
J015	BULLITT CO BD OF ED	4,065,579	0.645415%	0.641517%	46,657,137	58,315,633	37,014,594	3,733,575	224,181	3,957,756	-	3,957,756	
J016	BUTLER CO BD OF ED	617,542	0.098035%	0.102895%	7,086,963	8,857,825	5,622,314	567,110	17,458	584,568	-	584,568	
J017	CALDWELL CO BD EDUCATION	653,893	0.103086%	0.100494%	7,504,150	9,379,256	5,953,281	600,493	(85,719)	514,774	-	514,774	
J018	CALLOWAY CO BD OF EDUC	803,484	0.127554%	0.122118%	9,220,896	11,524,976	7,315,231	737,870	6,663	744,533	-	744,533	
J019	SANITATION DISTRICT NO 1	3,096,835	0.491626%	0.519611%	35,539,710	44,420,228	28,194,785	2,843,941	(615,656)	2,228,285	-	2,228,285	
J021	CARROLL CO BD OF ED	1,029,705	0.163467%	0.162073%	11,817,051	14,769,848	9,374,844	945,618	107,636	1,053,254	-	1,053,254	
J022	CARTER CO BD OF ED	1,377,953	0.218752%	0.235345%	15,813,612	19,765,052	12,545,442	1,265,429	(398,875)	866,554	-	866,554	
J023	CASEY CO BD OF ED	854,935	0.135722%	0.135445%	9,811,362	12,262,985	7,783,666	785,120	(42,959)	742,161	-	742,161	
J024	CITY OF HOPKINSVILLE	1,325,625	0.210444%	0.191445%	15,213,025	19,014,394	12,068,978	1,217,369	1,217,825	2,435,194	-	2,435,194	
J025	CLARK CO BD OF ED	1,905,058	0.302430%	0.279768%	21,862,706	27,325,669	17,344,381	1,749,487	919,173	2,668,660	-	2,668,660	
J026	CLAY CO BD OF ED	942,222	0.149579%	0.160546%	10,813,086	13,515,016	8,578,366	865,279	(542,004)	323,275	-	323,275	
J027	CLINTON CO BD OF ED	614,348	0.097528%	0.102965%	7,050,312	8,812,016	5,593,237	564,177	(50,308)	513,869	-	513,869	
J028	CRTTENDEN CO BD OF ED	448,248	0.071160%	0.071546%	5,144,166	6,429,569	4,081,031	411,644	(11,474)	400,170	-	400,170	
J029	CUMBERLAND CO BD OF ED	346,230	0.054964%	0.051294%	3,973,355	4,966,201	3,152,189	317,954	109,644	427,598	-	427,598	
J030	DAVISS CO LIBRARY DIST	396,343	0.062920%	0.066351%	4,548,495	5,685,055	3,608,466	363,977	7,165	371,142	-	371,142	
J031	EDMONSON CO BD OF EDUC	621,313	0.098634%	0.100224%	7,130,265	8,911,947	5,656,667	570,575	(44,830)	525,745	-	525,745	
J032	ELLIOTT CO BD OF ED	282,169	0.044795%	0.042344%	3,238,237	4,047,394	2,568,996	259,129	(12,175)	246,954			

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

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2022						Pension Expense					
		Actual FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Discount Rate 6.25%	Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(10)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
J038	FULTON COUNTY BD OF EDUC	152,612	0.024227%	0.023203%	1,751,373	2,188,999	1,389,420	140,148	45,838	185,986	-	-	185,986
J039	GALLATIN CO BD OF EDUC	588,492	0.093424%	0.094164%	6,753,634	8,441,204	5,357,873	540,436	(119,866)	420,570	-	-	420,570
J040	CITY OF LANCASTER	205,125	0.032564%	0.032598%	2,354,056	2,942,278	1,867,548	188,375	66,635	255,010	-	-	255,010
J041	WILLIAMSTOWN INDEPDNT SC	324,567	0.051525%	0.056517%	3,724,749	4,655,474	2,954,962	298,060	(170,507)	127,553	-	-	127,553
J042	GRAVES CO LIBRARY	55,220	0.008766%	0.009326%	633,695	792,041	502,731	50,709	24,709	75,418	-	-	75,418
J043	GRAYSON CO BD OF ED	1,392,681	0.221090%	0.218107%	15,982,626	19,976,299	12,679,527	1,278,954	100,431	1,379,385	-	-	1,379,385
J044	GREEN CO BD OF EDUCATION	572,015	0.090808%	0.097864%	6,564,523	8,204,839	5,207,845	525,303	(55,369)	469,934	-	-	469,934
J045	RUSSELL INDPT BD OF ED	625,654	0.099323%	0.108137%	7,180,073	8,974,200	5,696,181	574,560	(138,097)	436,463	-	-	436,463
J046	HANCOCK CO BD EDUCATION	653,095	0.103679%	0.103222%	7,494,969	9,367,781	5,945,969	599,759	(1,300)	598,459	-	-	598,459
J047	HARDIN CO SOIL CN DIST	13,121	0.002083%	0.001278%	150,580	188,207	119,460	12,050	25,892	37,942	-	-	37,942
J048	HARLAN CO BD OF EDUCATION	1,475,026	0.234162%	0.215960%	16,927,603	21,157,403	13,429,207	1,354,572	276,536	1,631,108	-	-	1,631,108
J049	HARRISON CO BD OF ED	909,933	0.144453%	0.146369%	10,442,527	13,051,863	8,284,389	835,627	(114,896)	720,731	-	-	720,731
J050	HART CO BD OF ED	773,624	0.122814%	0.119301%	8,878,241	11,096,699	7,043,391	710,450	(29,431)	681,019	-	-	681,019
J051	HENDERSON PUBLIC LIBRARY	266,398	0.042291%	0.043028%	3,057,222	3,821,148	2,425,392	244,644	59,882	304,526	-	-	304,526
J052	EMINENCE INDEP BD OF EDUC	300,108	0.047642%	0.047183%	3,444,047	4,304,631	2,732,272	275,598	(5,047)	270,551	-	-	270,551
J053	HICKMAN CO BD OF ED	199,314	0.031641%	0.038380%	2,287,332	2,858,881	1,814,614	183,036	(158,362)	24,674	-	-	24,674
J054	HOPKINS CO BD OF ED	2,141,826	0.340017%	0.340436%	24,579,875	30,721,794	19,499,998	1,966,919	(402,527)	1,564,392	-	-	1,564,392
J055	JACKSON CO BD OF ED	635,503	0.100887%	0.107812%	7,293,135	9,115,514	5,785,876	583,608	(405,099)	178,509	-	-	178,509
J056	JEFF CO METRO SEWER DIST	11,537,630	1.831611%	1.953711%	132,407,406	165,492,830	105,043,015	10,595,441	1,356,868	11,952,309	-	-	11,952,309
J057	JESSAMINE CO BD OF ED	2,900,151	0.460402%	0.442481%	33,282,523	41,599,024	26,404,086	2,663,318	480,822	3,144,140	-	-	3,144,140
J058	PAINTSVILLE GAS/WATER SYS	422,679	0.067101%	0.068198%	4,850,740	6,062,824	3,848,247	388,164	113,469	501,633	-	-	501,633
J059	KENTON COUNTY AIRPORT BD	4,972,828	0.789442%	0.812418%	57,068,869	71,329,005	45,274,552	4,566,737	64,402	4,631,139	-	-	4,631,139
J060	KNOTT CO BD OF EDUCATION	846,322	0.134354%	0.136708%	9,712,469	12,139,381	7,705,211	777,206	(235,152)	542,054	-	-	542,054
J061	KNOX CO BD OF EDUCATION	1,630,210	0.258797%	0.267909%	18,708,470	23,383,266	14,842,026	1,497,080	(1,293)	1,495,787	-	-	1,495,787
J062	LARUE CO PUBLIC LIBRARY	35,902	0.005699%	0.005584%	411,981	514,926	326,838	32,967	15,497	48,464	-	-	48,464
J063	CITY OF LONDON	614,184	0.097502%	0.100258%	7,048,433	8,809,666	5,591,746	564,026	(68,731)	495,295	-	-	495,295
J064	LAWRENCE CO BD OF ED	862,171	0.136871%	0.137916%	9,894,423	12,366,801	7,849,561	791,767	263,627	1,055,394	-	-	1,055,394
J065	LEE CO BD OF ED	369,580	0.058671%	0.053549%	4,241,335	5,301,142	3,364,786	339,398	210,765	550,163	-	-	550,163
J066	LESLIE CO BD OF ED	609,396	0.096742%	0.097085%	6,993,492	8,740,998	5,548,160	559,630	198,341	757,971	-	-	757,971
J067	CITY OF WHITESBURG	264,384	0.041971%	0.032989%	3,034,089	3,792,235	2,407,040	242,792	177,876	420,668	-	-	420,668
J068	ELEC PLT BD OF VANCEBURG	226,764	0.035999%	0.037430%	2,602,373	3,252,643	2,064,545	208,246	(44,079)	164,167	-	-	164,167
J069	LINCOLN CO BD OF EDUC	1,211,078	0.192260%	0.195034%	13,898,501	17,371,402	11,026,124	1,112,179	(439,317)	672,862	-	-	672,862
J070	LIVINGSTON CO BD OF ED	540,230	0.085762%	0.083605%	6,199,747	7,748,914	4,918,457	496,113	(115,067)	381,046	-	-	381,046
J071	LOGAN CO BD OF EDUCATION	938,382	0.148696%	0.146749%	10,768,989	13,459,900	8,543,382	861,751	(85,279)	776,472	-	-	776,472
J072	LYON CO. PUBLIC LIBRARY	30,957	0.004914%	0.005037%	355,234	443,998	281,818	28,426	13,886	42,312	-	-	42,312
J073	PADUCAH WATER WORKS	744,890	0.118252%	0.131457%	8,548,453	10,684,506	6,781,760	684,060	(41,287)	642,773	-	-	642,773
J074	MCCREARY CO BD OF EDUCATN	1,074,794	0.170625%	0.178418%	12,334,504	15,416,600	9,785,355	987,026	315,754	1,302,780	-	-	1,302,780
J075	MCLEAN CO BD OF ED	458,289	0.072754%	0.070451%	5,259,396	6,573,593	4,172,447	420,865	45,649	466,514	-	-	466,514
J076	MADISON CO BD OF ED	3,553,883	0.564183%	0.517077%	40,784,865	50,976,021	32,355,933	3,263,666	727,449	3,991,115	-	-	3,991,115
J077	MAGOFFIN CO BD OF ED	735,461	0.116755%	0.124730%	8,440,235	10,549,246	6,695,907	675,400	(275,827)	399,573	-	-	399,573
J078	MARION CO BD OF EDUCATION	932,547	0.148043%	0.129388%	10,702,048	13,376,233	8,490,276	856,394	175,022	1,031,416	-	-	1,031,416
J079	MARSHALL COUNTY BD OF ED	1,376,664	0.218547%	0.214126%	15,798,792	19,746,530	12,533,685	1,264,243	(10,114)	1,254,129	-	-	1,254,129
J080	MARTIN CO BD OF ED	662,506	0.105173%	0.116202%	7,602,970	9,502,770	6,031,679	608,401	(519,011)	89,390	-	-	89,390
J081	MASON CO BD OF ED	784,912	0.124606%	0.129133%	9,007,785	11,258,613	7,146,163	720,817	(167,367)	553,450	-	-	553,450
J082	MEADE CO PUBLIC LIBRARY	77,610	0.013212%	0.011821%	890,687	1,113,248	706,610	71,274	3,826	75,100	-	-	75,100
J083	MENIFEE CO BD OF ED	384,883	0.061011%	0.054423%	4,417,000	5,520,701	3,504,147	353,455	118,197	471,652	-	-	471,652
J084	CITY OF HARRODSBURG	605,002	0.096045%	0.112180%	6,943,106	8,678,021	5,508,187	555,598	(209,362)	346,236	-	-	346,236
J085	METCALFE CO BD OF ED	582,850	0.092528%	0.096071%	6,688,862	8,360,247	5,306,487	535,253	42,867	578,120	-	-	578,120
J086	MONROE CO BOARD OF ED	808,404	0.128335%	0.135061%	9,277,354	11,595,542	7,360,288	742,388	92,016	834,404	-	-	834,404
J087	MT STERLING WATER WORKS	422,704	0.067105%	0.059597%	4,851,030	6,063,185	3,848,476	388,187	275,865	664,052	-	-	664,052
J088	MORGAN CO BD OF EDUCATION	675,722	0.107272%	0.110118%	7,754,707	9,692,422	6,152,056	620,543	(57,857)	562,686	-	-	562,686
J089	MUHLENBERG CO LIB BD DIST	95,303	0.015129%	0.016691%	1,093,677	1,366,961	867,649	87,518	(50,436)	37,082	-	-	37,082
J090	CITY OF BARDSTOWN	1,104,907	0.175405%	0.180321%	12,680,051	15,848,491	10,059,489	1,014,677	61,675	1,076,352	-	-	1,076,352
J091	NICHOLAS CO BD OF ED	351,595	0.055816%	0.047804%	4,034,946	5,043,182	3,201,051	322,882	52,018	374,900	-	-	374,900
J092	OHIO CO BD OF ED	1,480,513	0.235033%	0.202624%	16,990,567	21,236,101	13,479,159	1,359,611	552,554	1,912,165	-	-	1,912,165
J093	OLDHAM COUNTY BD OF ED	3,982,232	0.632184%	0.591895%	45,700,667	57,120,163	36,255,795	3,657,036	(54,573)	3,602,463	-	-	3,602,463
J094	OWEN CO BD OF ED	621,272	0.098628%	0.098360%	7,129,831	8,911,405	5,656,323	570,540	16,565	587,105	-	-	587,105
J095	OWSLEY CO BD OF EDUCATION	417,471	0.066274%	0.062385%	4,790,956	5,988,101	3,800,818	383,380	31,762	415,142	-	-	415,142
J096	PENDLETON CO BD OF ED	663,295	0.105299%	0.108980%	7,612,079	9,514,154	6,038,905	609,130	(328,596)	280,534	-	-	280,534
J097	HAZARD CITY SCHOOLS	333,257	0.052905%	0.050930%	3,824,510	4,780,162	3,034,105	306,043	286,286	592,329	-	-	592,329
J098	PIKE CO BD OF EDUCATION	3,118,538	0.495071%	0.599896%	35,788,749	44,731,496	28,392,356	2,863,870	(1,262,232)	1,601,638	-	-	1,601,638
J099	POWELL CO BD OF EDUCATION	890,618	0.141387%	0.138553%	10,220,885	12,774,839	8,108,554	817,891	429,133				

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

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2022						Pension Expense					
		Actual FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Discount Rate 6.25%	Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(10)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
J107	SIMPSON CO BD OF ED	1,003,273	0.159271%	0.154868%	11,513,722	14,390,724	9,134,203	921,345	(68,341)	853,004	-	-	853,004
J108	SPENCER CO BD OF EDUC	1,073,426	0.170407%	0.164460%	12,318,745	15,396,903	9,772,853	985,765	68,084	1,053,849	-	-	1,053,849
J109	TAYLOR CO BD OF ED	1,190,398	0.188977%	0.161482%	13,661,173	17,074,771	10,837,844	1,093,188	986,387	2,079,575	-	-	2,079,575
J110	TODD CO BD OF ED	808,218	0.128306%	0.133586%	9,275,258	11,592,922	7,358,358	742,220	274,802	1,017,022	-	-	1,017,022
J111	TRIGG CO BD OF ED	701,858	0.111421%	0.109394%	8,054,639	10,067,300	6,390,002	644,544	149,928	794,472	-	-	794,472
J112	TRIMBLE CO BD OF ED	390,918	0.062043%	0.063219%	4,485,097	5,605,815	3,558,170	358,904	(110,606)	248,298	-	-	248,298
J113	CITY OF MORGANFIELD	465,418	0.073886%	0.075692%	5,341,229	6,675,873	4,237,367	427,413	(268,107)	159,306	-	-	159,306
J115	SPRINGFIELD WATER & SEWER	189,428	0.030726%	0.030796%	2,173,909	2,717,116	1,724,631	173,959	5,975	179,934	-	-	179,934
J117	CITY OF SEBREE	54,279	0.008617%	0.009050%	622,924	778,578	494,186	49,847	(51,618)	(1,771)	-	-	(1,771)
J118	CITY OF CORBIN	426,810	0.067756%	0.068474%	4,898,090	6,122,005	3,885,811	391,953	22,829	414,782	-	-	414,782
J119	WOLFE CO BD OF EDUCATION	489,713	0.077742%	0.068263%	5,619,980	7,024,277	4,458,509	449,719	274,338	724,057	-	-	724,057
J120	WOODFORD CO BD OF ED	1,402,497	0.222648%	0.240634%	16,095,254	20,117,070	12,768,878	1,287,967	(131,913)	1,156,054	-	-	1,156,054
J124	PENNYVILLE NAR TASK FORCE	7,107	0.001128%	0.001215%	81,543	101,919	64,691	6,525	(19,987)	(13,462)	-	-	(13,462)
J134	LEX-FAY CO HUM RIGHTS COM	33,277	0.005283%	0.006573%	381,909	477,339	302,980	30,561	(46,242)	(15,681)	-	-	(15,681)
J135	FLEMING CO EMS	148,922	0.023642%	0.019780%	1,709,083	2,136,142	1,355,870	136,763	192,712	329,475	-	-	329,475
J154	CITY OF EARLINGTON	37,616	0.005972%	0.008199%	431,717	539,592	342,495	34,547	(45,305)	(10,758)	-	-	(10,758)
J156	CITY OF JEFFERSONTOWN	920,594	0.146145%	0.143090%	10,564,842	13,204,741	8,381,426	845,415	482,521	1,327,936	-	-	1,327,936
J178	LEBANON HOUSING AUTHORITY	64,436	0.010229%	0.010469%	739,456	924,228	586,634	59,172	(11,885)	47,287	-	-	47,287
J179	MARSHALL CO TOURIST COMM	14,238	0.002606%	0.002088%	163,376	204,199	129,611	13,074	(43,222)	(30,148)	-	-	(30,148)
J190	CITY OF BLOOMFIELD	68,192	0.010825%	0.011679%	782,541	978,079	620,814	62,620	33,139	95,759	-	-	95,759
J200	SOMERSET-PULASKI CONV & V	32,096	0.005095%	0.005126%	368,318	460,352	292,199	29,473	(8,614)	20,859	-	-	20,859
J203	FRONTIER HOUSING INC	54,418	0.008639%	0.009103%	624,514	780,566	495,447	49,975	(100,171)	(50,196)	-	-	(50,196)
J205	GEORGETOWN-SCOTT CO P COM	118,798	0.018859%	0.019313%	1,363,320	1,703,980	1,081,565	109,095	(32,107)	76,988	-	-	76,988
J210	BOYD CO AMBULANCE SERVICE	13,430	0.002132%	0.002120%	154,123	192,634	122,270	12,333	5,976	18,309	-	-	18,309
J214	COMM ACTION SOUTHERN KY	1,206,334	0.191507%	0.206560%	13,844,067	17,303,366	10,982,939	1,107,823	255,734	1,363,557	-	-	1,363,557
J217	CITY OF PROVIDENCE	404,436	0.064205%	0.060522%	4,641,388	5,801,159	3,682,161	371,411	319,861	691,272	-	-	691,272
J219	CAMPBELL CO PUBLIC LIBRAR	421,457	0.066907%	0.072553%	4,836,716	6,045,295	3,837,121	387,041	(112,859)	274,182	-	-	274,182
J224	HOUSING AUTH OF HOPKINSVL	124,723	0.019800%	0.025803%	1,431,345	1,789,003	1,135,531	114,538	(377,107)	(262,569)	-	-	(262,569)
J234	LFUC HOUSING AUTHORITY	743,613	0.118049%	0.125270%	8,533,778	10,666,164	6,770,118	682,886	(165,465)	517,421	-	-	517,421
J256	CITY OF ST MATTHEWS	357,061	0.056684%	0.058014%	4,097,694	5,121,609	3,250,831	327,904	47,187	375,091	-	-	375,091
J259	CITY OF PARK HILLS	27,850	0.004421%	0.004635%	319,595	399,454	253,545	25,574	(111)	25,463	-	-	25,463
J305	SCOTT CO SOIL CONSERV DIST	-	0.000000%	0.000000%	-	-	-	-	(22,057)	(22,057)	-	-	(22,057)
J310	CANNONSBURG WATER DIST	107,353	0.017042%	0.016545%	1,231,968	1,539,808	977,360	98,584	45,997	144,581	-	-	144,581
J314	BOWL GRN WARREN AIRPT BD	50,150	0.007961%	0.009023%	575,502	719,306	456,564	46,053	(15,961)	30,092	-	-	30,092
J317	PROVIDENCE MUN HOUSING AU	33,044	0.005246%	0.006021%	379,234	473,996	300,858	30,347	15,910	46,257	-	-	46,257
J319	CITY OF ALEXANDRIA	163,342	0.025931%	0.027529%	1,874,555	2,342,962	1,487,145	150,005	(18,902)	131,103	-	-	131,103
J324	CITY OF OAK GROVE	210,556	0.033426%	0.028797%	2,416,370	3,020,163	1,916,983	193,362	195,294	388,656	-	-	388,656
J334	CENTRAL KY ED COOPERATIVE	22,417	0.003559%	0.003038%	257,281	321,569	204,109	20,588	(35,600)	(15,012)	-	-	(15,012)
J356	CITY OF WEST BUECHEL	50,498	0.008017%	0.008643%	579,550	724,366	459,775	46,376	(26,352)	20,024	-	-	20,024
J359	CITY OF FORT WRIGHT	83,123	0.013196%	0.015800%	953,941	1,192,307	756,791	76,336	(11,803)	64,533	-	-	64,533
J405	GEORGETOWN HOUSING AUTHOR	92,456	0.014677%	0.014940%	1,061,002	1,326,121	841,727	84,903	(105,617)	(20,714)	-	-	(20,714)
J414	WARREN CO PLANNING COMM	163,962	0.026029%	0.028110%	1,881,640	2,351,816	1,492,765	150,572	(114,766)	139,096	-	-	139,096
J417	WEBSTER CO CONSERV DIST	16,002	0.002540%	0.003407%	183,617	229,498	145,669	14,693	(4,456)	10,237	-	-	10,237
J419	CITY OF COLD SPRING	81,778	0.012982%	0.014595%	938,471	1,172,972	744,519	75,098	64,693	139,791	-	-	139,791
J424	CITY OF CROFTON	4,311	0.000684%	0.001524%	49,446	61,802	39,227	3,957	(23,518)	(19,561)	-	-	(19,561)
J434	KY LEAGUE OF CITIES	1,325,337	0.210399%	0.218011%	15,209,772	19,010,328	12,066,397	1,217,109	(217,237)	999,872	-	-	999,872
J456	CITY OF SHIVELY	188,827	0.029977%	0.029942%	2,167,041	2,708,533	1,719,183	173,410	36,133	209,543	-	-	209,543
J459	N KY AREA PLAN COMMISSION	571,650	0.090750%	0.099709%	6,560,330	8,199,598	5,204,519	524,967	(509,025)	15,942	-	-	15,942
J510	CITY OF CATLETTSBURG	82,590	0.013111%	0.014461%	947,796	1,184,627	751,917	75,844	(39,511)	36,333	-	-	36,333
J514	BARREN RIVER AREA DEV	411,903	0.065390%	0.062544%	4,727,052	5,908,228	3,750,121	378,266	336,798	715,064	-	-	715,064
J519	NORTHERN KY COOP ED SER	272,125	0.043200%	0.050706%	3,122,934	3,903,280	2,477,523	249,902	(117,744)	132,158	-	-	132,158
J524	HOPKINSVILLE S W AUTHORITY	590,337	0.039717%	0.039684%	6,774,815	8,467,678	5,374,676	542,131	(55,265)	486,866	-	-	486,866
J534	BLUEGRASS AREA DEV DIRSIC	617,284	0.097995%	0.108960%	7,084,072	8,854,211	5,620,020	566,878	(243,060)	323,818	-	-	323,818
J556	LOUISVILLE CONV BUREAU	967,879	0.137366%	0.137366%	11,107,524	13,883,027	8,811,953	888,841	(740,618)	148,223	-	-	148,223
J559	CITY OF CRESCENT SPRINGS	57,740	0.009166%	0.011393%	662,611	828,182	525,671	53,023	(83,823)	(30,800)	-	-	(30,800)
J610	BOYD CO CONSERVATION DIST	9,869	0.001567%	0.001621%	113,279	141,584	89,868	9,065	1,454	10,519	-	-	10,519
J614	BOWL GRN CONV & VISIT BUR	74,286	0.011793%	0.011979%	852,518	1,065,541	676,329	68,220	(54,337)	13,883	-	-	13,883
J619	CITY OF FORT THOMAS	447,018	0.070965%	0.069760%	5,130,069	6,411,950	4,069,848	410,516	31,665	442,181	-	-	442,181
J656	OHIO VALLEY ED COOP	776,249	0.123230%	0.112169%	8,908,313	11,134,286	7,067,249	712,857	707,050	1,419,907	-	-	1,419,907
J710	BIG SANDY WATER DISTRICT	62,542	0.009929%	0.010507%	717,769	897,122	569,429	57,437	10,882	68,319	-	-	68,319
J714	BOWLING GR/WARREN COMM ED	122,496	0.019446%	0.017249%	1,405,754	1,757,018	1,115,229	112,491	101,866	214,357	-	-	214,357
J719	CITY OF SOUTHGATE	53,498	0.008493%	0.010038%	613,960	767,374	487,074	49,130	(41,739)	7,391	-	-	7,391
J734	ACCESS TO JUSTICE FNDTN	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
J756	CITY OF PROSPECT	74,969	0.011901%	0.012426%	860,325	1,075,299	682,523	68,844	(33,169)	35,675	-	-	35,675
J759	N KY COMMUNITY ACT COMM	993,678	0.157747%	0.191943%	11,403,552								

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

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2022						Pension Expense					
		Actual FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Discount Rate 6.25%	Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(9)	(10)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
J856	LOUISVILLE WATER COMPANY	7,645,256	1.213692%	1.281027%	87,737,958	109,661,562	69,605,319	7,020,924	(929,444)	6,091,480	-	-	6,091,480
J859	CITY OF VILLA HILLS	92,522	0.014688%	0.014477%	1,061,798	1,327,115	842,358	84,967	61,599	146,566	-	-	146,566
J910	SANITATION DISTRICT #4	112,251	0.017820%	0.018262%	1,288,210	1,610,103	1,021,978	103,085	37,830	140,915	-	-	140,915
J914	BOWLING GRN HUM RIGHT COM	17,457	0.002771%	0.002889%	200,316	250,370	158,917	16,030	(496)	15,534	-	-	15,534
J919	CITY OF DAYTON	96,760	0.015361%	0.016128%	1,110,449	1,387,923	880,954	88,860	7,902	96,762	-	-	96,762
J956	OKOLONA FIRE DISTRICT	31,263	0.004963%	0.004918%	358,776	448,425	284,628	28,710	75,915	104,625	-	-	104,625
J959	CITY OF INDEPENDENCE	214,657	0.034077%	0.034259%	2,463,431	3,078,983	1,954,318	197,127	37,443	234,570	-	-	234,570
K001	CITY OF COLUMBIA	186,703	0.029639%	0.028605%	2,142,607	2,677,993	1,699,799	171,455	128,492	299,947	-	-	299,947
K002	ALLEN CO BD OF ED	934,624	0.148373%	0.156129%	10,725,904	13,406,049	8,509,202	858,303	(180,649)	677,654	-	-	677,654
K003	ANDERSON CO BD OF ED	1,141,601	0.181230%	0.184160%	13,101,141	16,374,801	10,393,553	1,048,373	388,980	1,437,353	-	-	1,437,353
K004	CITY OF WICKLIFFE	55,917	0.008877%	0.009176%	641,720	802,070	509,097	51,351	(17,446)	33,905	-	-	33,905
K005	BARREN CO BD OF EDUCATION	1,675,518	0.265990%	0.265565%	19,228,453	24,033,181	15,254,545	1,538,690	(59,701)	1,478,989	-	-	1,478,989
K006	CITY OF OWINGSVILLE	117,756	0.018694%	0.019190%	1,351,392	1,689,072	1,072,102	108,140	14,569	122,709	-	-	122,709
K007	BELL CO BD OF ED	890,713	0.141402%	0.157436%	10,221,970	12,776,194	8,109,414	817,977	(318,413)	499,564	-	-	499,564
K009	PARIS BD OF EDUCATION	351,405	0.055786%	0.042152%	4,032,777	5,040,471	3,199,331	322,709	331,907	654,616	-	-	654,616
K010	CITY OF ASHLAND	1,988,123	0.315617%	0.317817%	22,815,996	28,517,164	18,100,656	1,825,770	201,897	2,027,667	-	-	2,027,667
K011	CITY OF DANVILLE	1,009,335	0.160233%	0.147161%	11,583,265	14,477,644	9,189,373	926,910	886,122	1,813,032	-	-	1,813,032
K012	AUGUSTA BD OF ED	64,259	0.010201%	0.011364%	737,432	921,698	585,028	59,010	(3,020)	55,990	-	-	55,990
K013	JACKSON CITY SCHOOLS	136,414	0.021656%	0.017175%	1,565,515	1,956,700	1,241,973	125,275	(41,594)	83,681	-	-	83,681
K014	CLOVERPORT INDEPENDENT SC	110,750	0.017582%	0.016237%	1,271,005	1,588,599	1,008,329	101,708	(101,203)	505	-	-	505
K015	BULLITT CO PUBLIC LIBRARY	419,794	0.066643%	0.069715%	4,817,631	6,021,442	3,821,981	385,514	20,836	406,350	-	-	406,350
K016	CITY OF MORGANTOWN	188,779	0.029969%	0.029406%	2,166,463	2,707,810	1,718,724	173,364	(21,865)	151,499	-	-	151,499
K017	GEORGE COON PUBLIC LIBRAR	29,123	0.004623%	0.005235%	334,197	417,705	265,129	26,743	(27,006)	(263)	-	-	(263)
K018	CITY OF MURRAY	985,051	0.156378%	0.162101%	11,304,587	14,129,331	8,968,289	904,610	(121,458)	783,152	-	-	783,152
K019	CITY OF NEWPORT	659,696	0.104728%	0.098003%	7,570,801	9,462,562	6,006,158	605,827	449,904	1,055,731	-	-	1,055,731
K020	CARLISLE CO BD OF ED	203,402	0.032290%	0.033905%	2,334,248	2,917,521	1,851,834	186,790	(87,215)	99,575	-	-	99,575
K021	CARROLL CO PUBLIC LIBRARY	80,771	0.012823%	0.014041%	926,976	1,158,605	735,400	74,178	(77,366)	(3,188)	-	-	(3,188)
K022	CARTER CO EMER AMBL DIST	339,910	0.053961%	0.050162%	3,900,848	4,875,576	3,094,667	312,152	198,486	510,638	-	-	510,638
K023	CASEY CO AMBULANCE SERV	130,025	0.020642%	0.020857%	1,492,213	1,865,081	1,183,820	119,409	64,238	183,647	-	-	183,647
K025	CLARK CO LIBRARY BD	189,488	0.030081%	0.033158%	2,174,560	2,717,930	1,725,147	174,012	(96,435)	77,577	-	-	77,577
K026	CITY OF MANCHESTER	231,720	0.037878%	0.035055%	2,659,265	3,323,751	2,109,680	212,798	(27,731)	185,067	-	-	185,067
K027	CLINTON CO PUBLIC LIBRARY	15,507	0.002462%	0.003024%	177,978	222,451	141,196	14,242	(8,336)	5,906	-	-	5,906
K028	CITY OF MARION	210,930	0.033485%	0.035033%	2,420,635	3,025,494	1,920,367	193,703	(49,291)	144,412	-	-	144,412
K029	CITY OF BURKESVILLE	162,104	0.025734%	0.025090%	1,860,314	2,325,162	1,475,847	148,865	30,663	179,528	-	-	179,528
K030	OWENSBORO BD OF ED	2,159,291	0.342790%	0.316079%	24,780,335	30,972,345	19,659,030	1,982,960	1,046,161	3,029,121	-	-	3,029,121
K032	ELLIOTT CO AMB SERVICE	-	0.000000%	0.000000%	-	-	-	-	(103,917)	(103,917)	-	-	(103,917)
K033	ESTILL CO BD OF EDUCATION	740,544	0.117562%	0.120443%	8,498,573	10,622,162	6,742,189	680,069	473,597	-	-	-	473,597
K034	LEX/FAYETTE URBAN CO GOVT	19,390,468	3.078257%	2.963291%	222,527,614	278,131,908	176,538,248	17,806,996	545,999	18,352,995	-	-	18,352,995
K035	LICKING VALLEY COM ACTION	402,162	0.063844%	0.061062%	4,615,291	5,768,542	3,661,458	369,323	(187,338)	181,985	-	-	181,985
K036	FLOYD CO SCHOOLS	2,483,253	0.394219%	0.366024%	28,498,145	35,619,145	22,608,486	2,280,465	1,284,608	3,565,073	-	-	3,565,073
K038	FULTON CITY SCHOOLS	127,025	0.020165%	0.018006%	1,457,731	1,821,982	1,156,464	116,650	37,680	154,330	-	-	154,330
K039	GALLATIN CO PUBLIC LIB	41,377	0.006569%	0.006925%	474,874	593,533	376,733	38,000	(9,547)	28,453	-	-	28,453
K040	GARRARD CO BD OF ED	761,891	0.120951%	0.120226%	8,743,564	10,928,370	6,936,548	699,673	(61,223)	638,450	-	-	638,450
K041	CITY OF WILLIAMSTOWN	432,770	0.068703%	0.072591%	4,966,549	6,207,570	3,940,370	397,431	19,870	417,301	-	-	417,301
K042	GRAVES CO BD OF ED	1,275,906	0.202551%	0.212742%	14,642,439	18,301,232	11,616,314	1,171,710	(523,604)	648,106	-	-	648,106
K043	CITY OF LEITCHFIELD	332,257	0.052773%	0.057412%	3,814,967	4,768,236	3,026,535	305,279	(81,056)	224,223	-	-	224,223
K044	CITY OF GREENSBURG	175,511	0.027862%	0.028856%	2,014,148	2,517,435	1,597,888	161,175	(20,818)	140,357	-	-	140,357
K045	GREENUP CO BD OF ED	1,003,822	0.159358%	0.155483%	11,520,011	14,398,585	9,139,192	921,849	58,066	979,915	-	-	979,915
K046	CITY OF HAWESVILLE	69,773	0.011077%	0.013227%	800,758	1,000,848	635,267	64,078	(51,285)	12,793	-	-	12,793
K047	HARDIN CO BD OF ED	4,961,627	0.787663%	0.776014%	56,940,265	71,168,266	45,172,527	4,556,446	(126,457)	4,429,989	-	-	4,429,989
K048	HARLAN INDEPENDENT SCHOOL	171,721	0.027261%	0.024706%	1,970,701	2,463,132	1,563,420	157,698	76,742	234,440	-	-	234,440
K049	CITY OF CYNTHIANA	354,629	0.056298%	0.057681%	4,069,790	5,086,733	3,228,694	325,671	41,121	366,792	-	-	366,792
K050	CAVERNA INDEPENDENT SCH	279,526	0.044375%	0.038810%	3,207,875	4,009,445	2,544,909	256,699	145,929	402,628	-	-	402,628
K052	HENRY CO BD OF EDUCATION	712,082	0.113044%	0.106681%	8,171,966	10,213,944	6,483,081	653,933	51,140	705,073	-	-	705,073
K055	JACKSON CO CONSERV DIST	-	0.000000%	0.000000%	-	-	-	(835)	(835)	(835)	-	-	(835)
K057	JESSAMINE CO PUBLIC LIBRA	384,833	0.061093%	0.062340%	4,416,421	5,519,979	3,503,688	353,409	211,114	564,523	-	-	564,523
K058	JOHNSON CO BD OF ED	1,097,015	0.174152%	0.166001%	12,589,472	15,735,277	9,987,629	1,007,429	74,289	1,081,718	-	-	1,081,718
K060	LKLP COMM ACTION COUNCIL	2,151,710	0.341586%	0.358091%	24,693,298	30,863,559	19,589,980	1,975,995	109,349	2,085,344	-	-	2,085,344
K061	BARBOURVILLE CITY SCHOOLS	128,257	0.020361%	0.025412%	1,471,899	1,839,692	1,167,705	117,784	(44,096)	73,688	-	-	73,688
K062	LARUE CO BD OF EDUCATION	703,831	0.111734%	0.119408%	8,077,266	10,095,580	6,407,952	646,355	(113,190)	533,165	-	-	533,165
K063	LONDON UTILITY COMM	339,087	0.053830%	0.056797%	3,891,378	4,863,740	3,087,154	311,394	(187)	311,207	-	-	311,207
K064	CITY OF LOUISA	144,310	0.022909%	0.021676%	1,656,095	2,069,913	1,313,833	132,523	63,332	195,855	-	-	195,855
K065	CITY OF BEATTYVILLE	167,803	0.026639%	0.028836%	1,925,737	2,406,932	1,527,748	154,100	7,458	161,558	-	-	161,558
K066	LESLIE CO PUBLIC LIBRARY	48,413											

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

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2022						Pension Expense					
		Actual FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Discount Rate 6.25%	Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(9)	(10)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
K072	LYON CO BD OF EDUCATION	318,585	0.050576%	0.053550%	3,656,146	4,569,729	2,900,537	292,570	(65,320)	227,250	-	-	227,250
K073	PADUCAH BOARD OF ED	1,090,102	0.173055%	0.181940%	12,510,169	15,636,159	9,924,716	1,001,083	(404,346)	596,737	-	-	596,737
K074	MCCREARY CO WATER DIST	291,342	0.046251%	0.044226%	3,343,491	4,178,949	2,652,498	267,551	58,233	325,784	-	-	325,784
K075	CITY OF CALHOON	49,738	0.007896%	0.008147%	570,803	713,433	452,836	45,677	2,118	47,795	-	-	47,795
K077	MAGOFFIN CO LIBRARY	9,799	0.001556%	0.001752%	112,483	140,590	89,237	9,001	(13,793)	(4,792)	-	-	(4,792)
K078	CITY OF LEBANON	387,462	0.061510%	0.060431%	4,446,566	5,557,656	3,527,603	355,821	109,308	465,129	-	-	465,129
K079	CITY OF BENTON	381,050	0.060492%	0.062673%	4,372,975	5,465,676	3,469,220	349,932	21,449	371,381	-	-	371,381
K080	MARTIN COUNTY LIBRARY	43,883	0.006967%	0.006092%	503,645	629,494	399,558	40,302	(8,108)	32,194	-	-	32,194
K081	MAYSVILLE UTILITY COMM	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
K082	CITY OF MULdraugh	73,321	0.011640%	0.011369%	841,457	1,051,717	667,555	67,335	(11,457)	55,878	-	-	55,878
K083	CITY OF FRENCHBURG	68,479	0.010871%	0.011004%	785,866	982,235	623,453	62,886	17,726	80,612	-	-	80,612
K085	METCALFE HEALTH CARE CTN	393,867	0.062527%	0.062927%	4,520,085	5,649,546	3,585,928	361,704	(205,808)	155,896	-	-	155,896
K086	MONROE CO CONSERV DIST	15,249	0.002421%	0.002439%	175,014	218,746	138,845	14,005	5,683	19,688	-	-	19,688
K087	MONTGOMERY CO BD OF ED	1,391,477	0.220898%	0.202956%	15,968,746	19,958,951	12,668,515	1,277,843	(147,508)	1,130,335	-	-	1,130,335
K088	GATEWAY COMM SER ORGANIZ	1,380,607	0.219173%	0.194614%	15,844,046	19,803,091	12,569,586	1,267,864	2,120,577	3,388,441	-	-	3,388,441
K089	MUHLENBERG CO BD OF ED	1,842,895	0.292562%	0.283269%	21,149,346	26,434,059	16,778,451	1,692,403	(121,703)	1,570,700	-	-	1,570,700
K090	NELSON COUNTY BD OF ED	1,519,951	0.241294%	0.243142%	17,443,176	21,801,806	13,838,227	1,395,829	127,229	1,523,058	-	-	1,523,058
K091	CITY OF CARISLE	198,102	0.031449%	0.025628%	2,273,452	2,841,533	1,803,602	181,925	174,897	356,822	-	-	356,822
K092	OHIO CO LIBRARY	88,998	0.014129%	0.015362%	1,021,387	1,276,607	810,299	81,733	16,111	97,844	-	-	97,844
K093	OLDHAM CO LIBRARY BD	196,418	0.031182%	0.032573%	2,254,151	2,817,409	1,788,290	180,381	(49,963)	130,418	-	-	130,418
K094	OWEN CO PUBLIC LIBRARY	51,483	0.008173%	0.007785%	590,827	738,461	468,722	47,279	9,500	56,779	-	-	56,779
K095	OWSLEY CO PUBLIC LIBRARY	12,738	0.002022%	0.001796%	146,171	182,695	115,962	11,697	4,847	16,544	-	-	16,544
K096	PENDLETON CO LIBRARY	62,581	0.009935%	0.010368%	718,202	897,664	569,773	57,472	850	58,322	-	-	58,322
K097	PERRY CO BD OF EDUCATION	1,393,888	0.221281%	0.221879%	15,996,433	19,993,557	12,690,480	1,280,059	(350,207)	929,852	-	-	929,852
K098	PIKEVILLE INDEPENDENT SCH	272,764	0.043032%	0.047271%	3,130,307	3,912,496	2,483,373	250,492	(86,218)	164,274	-	-	164,274
K099	CITY OF STANTON	65,697	0.010429%	0.010860%	753,914	942,299	598,104	60,329	19,924	80,253	-	-	80,253
K100	SOMERSET BD OF EDUCATION	464,706	0.073773%	0.079231%	5,333,060	6,665,663	4,230,887	426,760	65,757	492,517	-	-	492,517
K101	CITY OF MOUNT OLIVET	4,433	0.000704%	0.000682%	50,892	63,609	40,374	4,072	(4,809)	(737)	-	-	(737)
K102	ROCKCASTLE CONSERV DIST	10,200	0.001619%	0.001498%	117,038	146,283	92,850	9,366	15,515	24,881	-	-	24,881
K103	CITY OF MOREHEAD	359,719	0.057106%	0.058104%	4,128,200	5,159,738	3,275,033	330,345	3,576	333,921	-	-	333,921
K104	RUSSELL CO CONS DIST	4,739	0.000752%	0.001147%	54,362	67,946	43,127	4,350	(10,425)	(6,075)	-	-	(6,075)
K105	CITY OF GEORGETOWN	927,760	0.147283%	0.139068%	10,647,108	13,307,564	8,446,690	851,998	331,906	1,183,904	-	-	1,183,904
K106	CITY OF SHELBYVILLE	386,011	0.061280%	0.064181%	4,429,939	5,536,875	3,514,412	354,490	34,399	388,889	-	-	388,889
K107	FRANKLIN/SIMPSON PARKS BD	41,122	0.0006528%	0.0006103%	471,910	589,829	374,381	37,763	6,692	44,455	-	-	44,455
K108	CITY OF TAYLORSVILLE	188,680	0.029953%	0.030077%	2,165,306	2,706,364	1,717,807	173,271	(57,307)	115,964	-	-	115,964
K109	CAMPBELLSVILLE MUN WTR&SEWR	436,524	0.069299%	0.069504%	5,009,634	6,261,421	3,974,302	400,878	144,397	545,275	-	-	545,275
K110	TODD COUNTY WATER DIST	80,949	0.012851%	0.013589%	929,001	1,161,135	737,006	74,340	(1,286)	73,054	-	-	73,054
K111	CITY OF CADIZ	240,031	0.038105%	0.043282%	2,754,616	3,442,928	2,185,324	220,428	(96,731)	123,697	-	-	123,697
K112	TRIMBLE CO LIBRARY	59,104	0.009383%	0.008562%	678,298	847,789	538,116	54,278	36,137	90,415	-	-	90,415
K113	UNION CO BD OF EDUCATION	906,763	0.143950%	0.136228%	10,406,165	13,006,415	8,255,542	832,717	153,814	986,531	-	-	986,531
K114	CITY OF BOWLING GREEN	2,822,313	0.448045%	0.442464%	32,389,234	40,482,523	25,695,411	2,591,835	696,031	3,287,866	-	-	3,287,866
K115	CITY OF SPRINGFIELD	180,960	0.028728%	0.029028%	2,076,751	2,595,681	1,647,553	166,185	48,308	214,493	-	-	214,493
K116	WAYNE CO BD OF ED	1,179,081	0.187180%	0.168146%	13,531,267	16,912,405	10,734,786	1,082,792	343,528	1,426,320	-	-	1,426,320
K117	WEBSTER CO PUBLIC LIBRARY	35,069	0.005567%	0.005972%	402,439	502,999	319,268	32,204	(14,483)	17,721	-	-	17,721
K118	WHITELEY CO BD OF ED	1,509,536	0.239640%	0.236410%	17,323,608	21,652,361	13,743,370	1,386,261	(103,198)	1,283,063	-	-	1,283,063
K119	WOLFE COUNTY LIBRARY	16,177	0.020568%	0.003366%	185,641	232,028	147,275	14,855	(9,222)	5,633	-	-	5,633
K120	CITY OF VERSAILLES	565,566	0.089784%	0.091775%	6,490,497	8,112,317	5,149,119	519,379	5,553	524,932	-	-	524,932
K137	KY MAGISTRATES/COMM ASSOC	48,581	0.007712%	0.007919%	557,502	696,808	442,284	44,612	9,585	54,197	-	-	54,197
K141	GRANT CO PLANNING COMM	12,314	0.001955%	0.002116%	141,327	176,641	112,119	11,309	(892)	10,417	-	-	10,417
K181	WESTERN LEWIS-RECTORVILLE	46,701	0.007414%	0.006881%	535,959	669,882	425,193	42,888	7,439	50,327	-	-	50,327
K200	CITY OF FERGUSON	108	0.000017%	0.000549%	1,229	1,536	975	98	(1,684)	(1,586)	-	-	(1,586)
K214	GREEN RIVER EDUC COOP	31,228	0.004958%	0.003343%	358,414	447,974	284,342	28,681	(6,696)	21,985	-	-	21,985
K219	NORTHERN KY WATER SER DIS	2,149,111	0.341174%	0.351637%	24,663,515	30,826,333	19,566,352	1,973,612	388,381	2,361,993	-	-	2,361,993
K237	KY CO JUDGE/EX ASSOC	50,511	0.008019%	0.007981%	579,695	724,546	459,890	46,388	12,130	58,518	-	-	58,518
K256	JEFFERSONTOWN FIRE DIST	22,841	0.003626%	0.003080%	262,124	327,623	207,951	20,976	31,077	52,053	-	-	52,053
K314	KY LEGAL AID	565,447	0.089765%	0.082989%	6,489,124	8,110,600	5,148,029	519,269	501,534	1,020,803	-	-	1,020,803
K315	MT WASHINGTON FIRE P DIST	15,361	0.002438%	0.002335%	176,243	220,282	139,819	14,103	3,808	17,911	-	-	17,911
K319	CITY OF SILVER GROVE	25,265	0.004011%	0.003753%	289,956	362,409	230,031	23,203	8,002	31,205	-	-	31,205
K337	KY COUNCIL OF ADD'S	-	0.000000%	0.000000%	-	-	-	-	(14,321)	(14,321)	-	-	(14,321)
K356	ST MATTHEWS FIRE DIST.	14,271	0.002266%	0.003098%	163,809	204,741	129,955	13,108	(13,886)	(778)	-	-	(778)
K414	CITY OF SMITHS GROVE	-	0.000000%	0.000000%	-	-	-	-	(7,340)	(7,340)	-	-	(7,340)
K419	ALEXANDRIA FIRE DISTRICT	10,741	0.001705%	0.000000%	123,255	154,053	97,782	9,863	(31,084)	(21,221)	-	-	(21,221)
K459	CITY OF LAKESIDE PARK	19,169	0.003043%	0.002683%	219,979	274,946	174,516	17,603	34,276	51,879	-	-	51,879
K519	CITY OF MELBOURNE	8,328	0.001332%	0.001389%	95,568	119,448	75,817	7,647	(375)	7,272	-	-	7,272
K559	CITY OF TAYLOR MILL	116,707	0.018527%	0.020378%	1,339,319	1,673,983	1,062,525	107,174	(23,577)	83,597	-	-	83,597
K614	WARREN CO PUBLIC LIBRARY	191,883	0.030462%	0.051809%	2,2								

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

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2022						Pension Expense					
		Actual FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(9)	(10)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
K719	CENTRAL CAMPBELL CO FIRE	6,908	0.001097%	0.001168%	79,302	99,118	62,913	6,346	(2,060)	4,286	-	-	4,286
K759	LAKESIDE/CRESTVIEWHLS POL	13,913	0.002209%	0.002304%	159,689	199,591	126,686	12,779	1,551	14,330	-	-	14,330
K856	HIGHVIEW FIRE DISTRICT	22,526	0.003576%	0.002488%	258,510	323,105	205,084	20,686	31,735	52,421	-	-	52,421
K859	CITY OF FORT MITCHELL	146,976	0.023333%	0.023064%	1,686,746	2,108,223	1,338,149	134,976	44,088	179,064	-	-	179,064
K956	CITY OF MEADOW VALE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
K959	HOUSING AUTH OF COVINGTON	344,711	0.054723%	0.059970%	3,955,933	4,944,425	3,138,368	316,560	289,983	606,543	-	-	606,543
L001	ADAIR CO AMBULANCE SER	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
L002	ALLEN CO CONSERVATION DIS	9,373	0.001488%	0.001390%	107,568	134,446	85,337	8,608	4,779	13,387	-	-	13,387
L003	ANDERSON PUBLIC LIBRARY	72,614	0.011528%	0.010519%	833,361	1,041,597	661,132	66,687	(22,949)	43,738	-	-	43,738
L004	CITY OF BARLOW	21,161	0.003359%	0.004190%	242,823	303,498	192,639	19,431	(12,921)	6,510	-	-	6,510
L005	CITY OF GLASGOW	943,924	0.149849%	0.128438%	10,832,604	13,539,412	8,593,850	866,841	718,201	1,585,042	-	-	1,585,042
L006	BATH CO WATER DISTRICT	84,429	0.013403%	0.014779%	968,905	1,211,011	768,663	77,533	(20,984)	56,549	-	-	56,549
L007	BELL CO COURT CLERK	61,027	0.009688%	0.009602%	700,347	875,347	555,607	56,043	1,443	57,486	-	-	57,486
L008	BOONE CO BD OF ED	7,148,519	1.134835%	1.175779%	82,037,375	102,536,540	65,082,864	6,564,755	1,687,799	8,252,554	-	-	8,252,554
L009	CITY OF PARIS	1,132,789	0.179831%	0.177113%	13,000,007	16,248,396	10,313,320	1,040,280	366,169	1,406,449	-	-	1,406,449
L010	FIVCO AREA DEVELOPMNT DIST	257,315	0.040849%	0.046387%	2,952,980	3,690,858	2,342,693	236,302	(99,330)	136,972	-	-	136,972
L011	DANVILLE BOYLE CO REC	-	0.000000%	0.000000%	-	-	-	-	(143,678)	(143,678)	-	-	(143,678)
L012	BRACKEN COUNTY PUB LIBRAR	31,931	0.005069%	0.005276%	366,439	458,003	290,707	29,323	6,097	35,420	-	-	35,420
L013	BREATHITT CO PUBLIC LIB	42,642	0.006769%	0.006929%	489,332	611,604	388,203	39,157	5,051	44,208	-	-	44,208
L014	BRECKINRIDGE CO CLERK OFF	76,802	0.012192%	0.013889%	881,361	1,101,592	699,212	70,528	4,137	74,665	-	-	74,665
L015	CITY OF MT WASHINGTON	528,222	0.083856%	0.090493%	6,061,962	7,576,700	4,809,147	485,087	141,248	626,335	-	-	626,335
L016	BUTLER CO AMBULANCE SVC	137,995	0.021907%	0.023016%	1,583,660	1,979,378	1,256,368	126,727	8,381	135,108	-	-	135,108
L017	CALDWELL COUNTY EMS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
L018	MURRAY PUBLIC SCHOOLS	1,064,087	0.168925%	0.167896%	12,211,611	15,262,999	9,687,860	977,192	570,906	1,548,098	-	-	1,548,098
L020	BALLARD/CARLISLE/LIV PB L	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
L021	CITY OF CARROLLTON	336,384	0.053401%	0.056669%	3,860,365	4,824,978	3,062,551	308,912	(1,633)	307,279	-	-	307,279
L022	NORTHEAST KY CAA	707,353	0.112293%	0.118991%	8,117,676	10,146,088	6,440,011	649,589	263,151	912,740	-	-	912,740
L023	CITY OF LIBERTY	193,642	0.030741%	0.031627%	2,222,271	2,777,563	1,762,998	177,829	(22,047)	155,782	-	-	155,782
L024	HOPKINSVILLE CHRIST LIBRARY	83,521	0.013259%	0.014140%	958,495	1,198,000	760,405	76,700	25,863	102,563	-	-	102,563
L025	CITY OF WINCHESTER	582,821	0.09253%	0.083585%	6,688,500	8,359,795	5,306,200	535,224	211,671	746,895	-	-	746,895
L026	DANIEL BOONE COMM AGENCY	870,768	0.138235%	0.132337%	9,993,027	12,490,044	7,927,787	799,657	197,149	996,806	-	-	996,806
L027	CITY OF ALBANY	280,104	0.044467%	0.045090%	3,214,525	4,017,758	2,550,185	257,231	28,360	285,591	-	-	285,591
L028	CRTTENDEN/LIV CO WAT DIS	114,172	0.018125%	0.018896%	1,310,259	1,637,661	1,039,470	104,849	(21,138)	83,711	-	-	83,711
L029	CUMBERLAND CO SOIL & WAT	7,845	0.001245%	0.001205%	90,001	112,490	71,401	7,202	3,791	10,993	-	-	10,993
L031	EDMONSON CO AMBULANCE DIS	76,502	0.012145%	0.011768%	877,964	1,097,346	696,517	70,256	38,524	108,780	-	-	108,780
L032	SANDY HOOK WATER DISTRICT	50,003	0.007938%	0.008593%	573,839	717,228	455,245	45,919	2,425	48,344	-	-	48,344
L033	CITY OF IRVINE	138,139	0.021930%	0.021098%	1,585,323	1,981,457	1,257,687	126,860	67,620	194,480	-	-	194,480
L035	CITY OF FLEMINGSBURG	147,730	0.023452%	0.026724%	1,695,348	2,118,975	1,344,974	135,664	(38,173)	97,491	-	-	97,491
L036	FLOYD CO LIBRARY	108,229	0.017181%	0.018653%	1,242,017	1,552,367	985,332	99,388	(27,422)	71,966	-	-	71,966
L038	FULTON CO LIBRARY	29,634	0.004074%	0.004631%	340,053	425,024	269,775	27,212	(11,579)	15,633	-	-	15,633
L039	CITY OF WARSAW	67,955	0.010788%	0.011176%	779,866	974,736	618,693	62,406	66,521	128,927	-	-	128,927
L041	GRANT CO PUBLIC LIBRARY	76,004	0.012066%	0.014964%	872,253	1,090,208	691,986	69,799	(113,280)	(43,481)	-	-	(43,481)
L042	MAYFIELD CITY SCHOOLS	864,883	0.137301%	0.131847%	9,925,508	12,405,653	7,874,222	794,254	227,617	1,021,871	-	-	1,021,871
L043	LEITCHFIELD UTILITY COMM	334,095	0.053038%	0.055178%	3,834,124	4,792,180	3,041,733	306,812	78,988	385,800	-	-	385,800
L044	GREEN CO AMBULANCE SVC	69,002	0.010954%	0.011988%	791,866	989,734	628,213	63,366	53,759	117,125	-	-	117,125
L045	RACELAND BOARD OF EDUC	265,413	0.042135%	0.042537%	3,045,945	3,807,053	2,416,445	243,741	2,498	246,239	-	-	246,239
L046	HANCOCK CO PUBLIC LIBRARY	64,744	0.010278%	0.010528%	742,998	928,655	589,444	59,456	48,543	107,999	-	-	107,999
L047	WEST POINT INDEPENDENT SC	-	0.000000%	0.000654%	-	-	-	-	(157,999)	(157,999)	-	-	(157,999)
L049	CYNTHIANA/HARRISON LIBRAR	49,035	0.007626%	0.008073%	551,285	689,037	437,352	44,115	(39,334)	4,781	-	-	4,781
L050	CITY OF MUNFORDVILLE	61,750	0.009803%	0.010413%	708,660	885,737	562,203	56,708	(52,047)	4,661	-	-	4,661
L051	HENDERSON CO WATER DIST	101,718	0.016148%	0.015706%	1,167,341	1,459,032	926,089	93,412	(22,126)	71,286	-	-	71,286
L052	CITY OF EMINENCE	90,490	0.014365%	0.013057%	1,038,448	1,297,931	823,834	83,098	27,231	110,329	-	-	110,329
L054	DAWSON SPRINGS PUBLIC SCH	184,992	0.029368%	0.031608%	2,123,017	2,653,507	1,684,257	169,887	(86,614)	83,273	-	-	83,273
L057	CITY OF NICHOLASVILLE	1,502,965	0.238597%	0.210843%	17,248,209	21,558,122	13,683,554	1,380,228	835,205	2,215,433	-	-	2,215,433
L058	PAINTSVILLE BD OF ED	208,354	0.033076%	0.029354%	2,391,069	2,988,539	1,896,911	191,337	6,564	197,901	-	-	197,901
L060	KNOTT CO SOIL CONV DIST	7,631	0.001211%	0.001256%	87,543	109,418	69,451	7,005	1,056	8,061	-	-	8,061
L061	CITY OF BARBOURVILLE	177,473	0.028174%	0.026407%	2,036,702	2,545,625	1,615,781	162,980	133,601	296,581	-	-	296,581
L062	CITY OF HODGENVILLE	251,106	0.039863%	0.041518%	2,881,702	3,601,770	2,286,146	230,598	136,095	366,693	-	-	366,693
L063	LAUREL CO PUBLIC LIB DIST	195,312	0.031006%	0.033147%	2,241,428	2,801,507	1,778,196	179,362	(35,471)	143,891	-	-	143,891
L064	LOUISA WATER & SEWER COMM	114,821	0.018228%	0.018882%	1,317,705	1,646,967	1,045,377	105,445	6,590	112,035	-	-	112,035
L065	LEE CO PUBLIC LIBRARY	24,851	0.003945%	0.003054%	285,185	356,445	226,246	22,821	22,813	45,634	-	-	45,634
L066	CITY OF HYDEN	30,094	0.004777%	0.004869%	345,330	431,620	273,961	27,634	8,941	36,575	-	-	36,575
L067	LETCHER COUNTY CONS DIST	8,145	0.001293%	0.001324%	93,471	116,827	74,154	7,480	1,606	9,086	-	-	9,086
L068	HOUSING AUTH OF VANCEBURG	19,585	0.003109%	0.003366%	224,750	280,910	178,301	17,985	(5,288)	12,697	-	-	12,697
L069	STANFORD WATER COMMISSION	126,741	0.020120%	0.020603%	1,454,478	1,817,916	1,153,883	116,389	(33,873)	82,516	-	-	82,516
L070	KY WESTERN WATERLAND	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
L071	RUSSELLVILLE CITY SCHOOLS	341,313	0.054184%	0.059249%	3,916,969	4,895,725	3,107,456	313,442					

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

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2022						Pension Expense					
		Actual FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Discount Rate 6.25%	Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(9)	(10)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
L074	HOUSING AUTH MCREARY CO	37,518	0.005956%	0.006648%	430,560	538,147	341,577	34,454	6,400	40,854	-	-	40,854
L075	CITY OF LIVERMORE	54,157	0.008598%	0.008322%	621,551	776,861	493,096	49,737	30,866	80,603	-	-	80,603
L076	BEREA BD OF ED	319,932	0.050790%	0.046072%	3,671,616	4,589,064	2,912,810	293,808	(229,959)	63,849	-	-	63,849
L077	CITY OF SALYERSVILLE	184,639	0.029312%	0.032136%	2,118,968	2,648,448	1,681,045	169,563	226	169,789	-	-	169,789
L078	MARION FREE PUBLIC LIBRAR	54,642	0.008674%	0.009436%	627,045	783,728	497,454	50,177	(57,308)	(7,131)	-	-	(7,131)
L079	MARSHALL CO SOIL & WATER	8,004	0.001271%	0.001331%	91,881	114,840	72,892	7,352	3,368	10,720	-	-	10,720
L080	MARTIN CO CONSERV DIST	5,413	0.000859%	0.000896%	62,097	77,614	49,264	4,969	(1,024)	3,945	-	-	3,945
L082	MEADE CO BD OF ED	1,436,429	0.228035%	0.229743%	16,484,681	20,603,806	13,077,823	1,319,129	(496,015)	823,114	-	-	823,114
L083	MENIFEE CO PUBLIC LIBRARY	9,522	0.001512%	0.000657%	109,303	136,615	86,713	8,747	(7,956)	791	-	-	791
L084	BURGIN INDEPENDENT SCH	118,127	0.018753%	0.019534%	1,355,657	1,694,403	1,075,486	108,482	(153,811)	(45,329)	-	-	(45,329)
L085	METCALFE CO PUBLIC LIB	32,582	0.005172%	0.005709%	373,885	467,309	296,615	29,919	(14,157)	15,762	-	-	15,762
L086	CITY OF TOMPKINSVILLE	178,018	0.028261%	0.028631%	2,042,992	2,553,486	1,620,770	163,483	(180,275)	(16,792)	-	-	(16,792)
L087	MONTGOMERY CO SAN DIST #2	22,226	0.003528%	0.002179%	255,040	318,768	202,331	20,409	32,068	52,477	-	-	52,477
L088	MORGAN COUNTY LIBRARY	31,036	0.004927%	0.005430%	356,173	445,173	282,564	28,502	(3,273)	25,229	-	-	25,229
L090	CITY OF NEW HAVEN	21,633	0.003434%	0.004436%	248,244	310,275	196,940	19,865	(20,247)	(382)	-	-	(382)
L091	NICHOLAS COUNTY LIBRARY	5,239	0.000883%	0.001914%	60,145	75,174	47,715	4,813	(48,150)	(43,337)	-	-	(43,337)
L092	OHIO CO WATER DIST	210,125	0.03358%	0.035056%	2,411,454	3,014,019	1,913,084	192,968	(41,190)	151,778	-	-	151,778
L093	LAGRANGE UTILITY COMM	131,374	0.020856%	0.024404%	1,507,683	1,884,417	1,196,093	120,647	(11,541)	109,106	-	-	109,106
L096	PENDLETON COUNTY WATER	70,958	0.011265%	0.014466%	814,348	1,017,834	646,049	65,165	(57,040)	8,125	-	-	8,125
L099	POWELLS VALLEY WATER DIST	62,776	0.009666%	0.009147%	720,443	900,465	571,551	57,651	17,620	75,271	-	-	75,271
L100	SCIENCE HILL BD OF ED	137,754	0.021869%	0.024060%	1,580,913	1,975,945	1,254,189	126,507	(26,030)	100,477	-	-	100,477
L102	CITY OF MOUNT VERNON	259,351	0.041172%	0.048981%	2,976,329	3,720,043	2,361,217	238,170	(235,969)	2,201	-	-	2,201
L103	MOREHEAD UTILITY PLANT BD	481,912	0.076504%	0.085031%	5,530,484	6,912,419	4,387,510	442,558	(39,629)	402,929	-	-	402,929
L104	LAKE CUMBERLAND ADD	598,014	0.094935%	0.107689%	6,862,864	8,577,728	5,444,529	549,177	(369,767)	179,410	-	-	179,410
L105	GEORGETOWN/SCOTT CO PARKS	195,670	0.031063%	0.024036%	2,245,548	2,806,657	1,781,465	179,692	16,737	196,429	-	-	196,429
L106	TRIPLE S PLANNING & ZONIN	39,399	0.006255%	0.006395%	452,175	565,162	358,725	36,184	7,275	43,459	-	-	43,459
L107	CITY OF FRANKLIN	504,398	0.080074%	0.082680%	5,788,560	7,234,982	4,592,249	463,209	(136,140)	327,069	-	-	327,069
L108	SPENCER CO FIRE DIST	10,426	0.001655%	0.001560%	119,640	149,535	94,914	9,574	6,808	16,382	-	-	16,382
L109	CAMPBELLSVILLE CITY SCHOOL	395,835	0.062839%	0.060057%	4,542,640	5,677,736	3,603,821	363,509	143,581	507,090	-	-	507,090
L110	CITY OF ELKTON	151,814	0.024101%	0.023840%	1,742,265	2,177,615	1,382,194	139,419	39,804	179,223	-	-	179,223
L111	HOUSING AUTH OF CADIZ	27,956	0.004438%	0.004623%	320,824	400,990	254,520	25,673	3,644	29,317	-	-	29,317
L112	CITY OF BEDFORD	28,092	0.004460%	0.003431%	322,414	402,977	255,781	25,800	21,227	47,027	-	-	47,027
L113	UNION CO PLANNING COMM	14,126	0.002423%	0.003419%	162,147	202,663	128,636	12,975	(53,929)	(40,954)	-	-	(40,954)
L114	WARREN COUNTY BD OF ED	4,730,962	0.751045%	0.703855%	54,293,144	67,859,694	43,072,482	4,344,619	1,322,548	5,667,167	-	-	5,667,167
L115	WASHINGTON CO SCHOOLS	573,849	0.091099%	0.080632%	6,585,559	8,231,132	5,224,534	526,986	187,013	713,999	-	-	713,999
L118	CORBIN BD OF ED	678,599	0.107228%	0.112881%	7,787,672	9,733,623	6,178,208	623,181	(363,368)	259,813	-	-	259,813
L119	CITY OF CAMPTON	77,318	0.012274%	0.017564%	887,289	1,109,001	703,915	71,002	(97,195)	(26,193)	-	-	(26,193)
L120	FALLING SPRINGS ARTS	123,682	0.019635%	0.018942%	1,419,417	1,774,095	1,126,069	113,584	660	114,244	-	-	114,244
L141	CORINTH WATER DISTRICT	20,871	0.003313%	0.003573%	239,497	299,342	190,001	19,165	(16,557)	2,608	-	-	2,608
L156	CITY OF LYNDON	48,603	0.007716%	0.007616%	557,791	697,169	442,513	44,635	(3,400)	41,235	-	-	41,235
L159	ELSMERE FIRE PROTECTION	13,904	0.002027%	0.002016%	159,544	199,411	126,572	12,767	10,246	23,013	-	-	23,013
L256	CITY OF HURSTBOURNE	33,404	0.005303%	0.005339%	383,355	479,146	304,127	30,677	(249)	30,428	-	-	30,428
L259	KY CRIME PREVENT COALITIO	-	0.000000%	0.000000%	-	-	-	-	(29,755)	(29,755)	-	-	(29,755)
L356	EASTWOOD FIRE PROT DIST	-	0.000000%	0.000000%	-	-	-	-	(6,056)	(6,056)	-	-	(6,056)
L456	HARRDOS CREEK FIRE DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
L566	FERN CREEK FIRE PROT DIST	29,086	0.004617%	0.004095%	333,764	417,163	264,785	26,708	49,246	75,954	-	-	75,954
L756	PLEASURE RIDGE PARK FIRE	57,867	0.009186%	0.009414%	664,057	829,989	526,818	53,139	27,215	80,354	-	-	80,354
L959	NORTHERN KY CONV CTR CORP	287,853	0.045697%	0.029679%	3,303,442	4,128,893	2,620,726	264,346	(44,226)	220,120	-	-	220,120
M001	COLUMBIA/ADAIR UTILITIES	213,010	0.033815%	0.035327%	2,444,491	3,055,310	1,939,293	195,612	(98,695)	96,917	-	-	96,917
M003	LAWBG-ANDERSON PLAN COMM	4,123	0.000654%	0.000664%	47,278	59,091	37,507	3,783	211	3,994	-	-	3,994
M005	GLASGOW WATER COMPANY	588,127	0.093366%	0.095007%	6,749,441	8,435,964	5,354,546	540,100	118,579	658,679	-	-	658,679
M006	GATEWAY AREA DEV DISTRICT	195,414	0.031022%	0.031191%	2,242,585	2,802,952	1,779,114	179,455	107,327	286,782	-	-	286,782
M007	MIDDLESBORO CITY SCHOOL	350,664	0.055668%	0.065169%	4,024,247	5,029,810	3,192,564	322,026	(104,521)	217,505	-	-	217,505
M008	WALTON/VERONA BD OF ED	551,943	0.087622%	0.089501%	6,334,206	7,916,972	5,025,128	506,873	132,168	639,041	-	-	639,041
M009	PARIS BOURBON CO LIBRARY	84,413	0.013353%	0.013698%	965,290	1,206,493	765,795	77,244	6,800	84,044	-	-	84,044
M010	BOYD CO BD OF ED	1,533,886	0.243506%	0.234598%	17,603,082	22,001,668	13,965,086	1,408,625	534,946	1,943,571	-	-	1,943,571
M011	BOYLE COUNTY BD OF EDUC	676,856	0.107452%	0.110370%	7,767,720	9,708,686	6,162,380	621,585	(200,962)	420,623	-	-	420,623
M012	EAST PENDLETON WATER DIST	73,208	0.011622%	0.013196%	840,156	1,050,091	666,522	67,231	(8,312)	58,919	-	-	58,919
M013	BREATHITT CO SOIL CONSERV	5,795	0.000920%	0.000615%	66,507	83,125	52,762	5,322	10,528	15,850	-	-	15,850
M014	CITY OF HARDINSBURG	45,862	0.007281%	0.007677%	526,344	657,865	417,566	42,119	(70,401)	(28,282)	-	-	(28,282)
M015	BULLITT CO FISCAL COURT	1,559,185	0.247522%	0.228542%	17,893,399	22,364,528	14,195,404	1,431,857	1,094,304	2,526,161	-	-	2,526,161
M017	CITY OF FREDONIA	6,178	0.000981%	0.001030%	70,917	88,637	56,260	5,675	(1,088)	4,587	-	-	4,587
M018	CALLOWAY CO PUBLIC LIBRAR	75,351	0.011962%	0.013236%	864,735	1,080,811	686,022	69,197	(24,205)	44,992	-	-	44,992
M019	CAMPBELL CO COURTHOUSE	17,919	0.002845%	0.002732%	205,665	257,056	163,161	16,458	6,248	22,706	-	-	22,706
M020	CITY OF BARDWELL	107,931	0.017134%	0.014833%	1,238,619	1,548,120	982,636	99,116	62,628	161,744	-	-	161,744
M021	CARROLL CO WATER DISTRICT	117,695	0.018684%	0.019272%	1,350,669	1,688,169	1,071,529	108,083	12,907	120,990	-	-</	

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

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2022						Pension Expense					
		Actual FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Discount Rate 6.25%	Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(9)	(10)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
M025	WINCHESTER MUNICIPAL UTIL	750,344	0.119118%	0.125795%	8,611,056	10,762,752	6,831,425	689,070	(165,446)	523,624	-	-	523,624
M026	CLAY COUNTY 911 BOARD	64,637	0.010261%	0.010142%	741,769	927,119	588,469	59,357	39,875	99,232	-	-	99,232
M027	HOUSING AUTH OF ALBANY	37,190	0.005904%	0.006320%	426,801	533,448	338,595	34,153	(5,483)	28,670	-	-	28,670
M029	CUMBERLAND CO FISCAL CT	254,182	0.040352%	0.039561%	2,917,052	3,645,952	2,314,190	233,427	36,137	269,564	-	-	269,564
M030	DAVIESS CO BD OF EDUC	4,025,805	0.639101%	0.607346%	46,200,698	57,745,140	36,652,486	3,697,050	125,560	3,822,610	-	-	3,822,610
M031	EDMONSON CO CONSERV DIST	6,202	0.000985%	0.000886%	71,206	88,998	56,490	5,698	8,277	13,975	-	-	13,975
M033	IRVINE MUNICIPAL UTILITY	169,647	0.026932%	0.025984%	1,946,918	2,433,406	1,544,552	155,795	40,298	196,093	-	-	196,093
M034	FAYETTE CO BD EDUCATION	15,665,743	2.486953%	2.407291%	179,782,168	224,705,404	142,626,924	14,386,441	4,004,568	18,391,009	-	-	18,391,009
M035	FLEMING COUNTY LIBRARY	36,404	0.005779%	0.006634%	417,765	522,154	331,426	33,430	(9,799)	23,631	-	-	23,631
M037	FRANKLIN CO BD OF ED	2,494,420	0.395992%	0.358655%	28,626,315	35,779,342	22,710,168	2,290,721	379,066	2,669,787	-	-	2,669,787
M038	HICKMAN/FULTON RIV PRT AU	69,347	0.011009%	0.010186%	795,842	994,704	631,367	63,684	(28,773)	34,911	-	-	34,911
M039	GALLATIN CO WATER DIS	64,562	0.010249%	0.009117%	740,902	926,035	587,781	59,288	8,793	68,081	-	-	68,081
M040	GARRARD CO PUBLIC LIBRARY	40,921	0.006496%	0.008244%	469,597	586,938	372,546	37,578	(11,028)	26,550	-	-	26,550
M041	GRANT CO BD OF ED	1,152,182	0.182910%	0.191317%	13,222,589	16,526,595	10,489,901	1,058,092	(727,398)	330,694	-	-	330,694
M042	CITY OF MAYFIELD	226,950	0.036029%	0.039883%	2,604,541	3,255,353	2,066,266	208,419	(25,212)	183,207	-	-	183,207
M043	CITY OF CANEVILLE	15,831	0.002513%	0.004316%	181,665	227,059	144,121	14,537	(58,667)	(44,130)	-	-	(44,130)
M044	GREEN/TAYLOR WATER DIST	106,914	0.016973%	0.021288%	1,226,980	1,533,573	973,403	98,185	(100,207)	(2,022)	-	-	(2,022)
M045	CITY OF FLATWOODS	288,440	0.045790%	0.045649%	3,310,165	4,137,296	2,626,060	264,884	16,762	281,646	-	-	281,646
M046	CITY OF LEWISPORT	161,630	0.025659%	0.024260%	1,854,893	2,318,386	1,471,545	148,431	50,294	198,725	-	-	198,725
M047	HARDIN CO PUBLIC LIBRARY	71,982	0.011427%	0.012296%	826,059	1,032,472	655,339	66,103	(66,127)	(24)	-	-	(24)
M048	CITY OF BENHAM	30,999	0.004921%	0.007131%	355,740	444,631	282,220	28,467	(61,754)	(33,287)	-	-	(33,287)
M049	HARRISON CO CONSERVA DIST	16,010	0.002542%	0.002310%	183,762	229,679	145,784	14,705	18,732	33,437	-	-	33,437
M050	HART CO CONSERVATION DIST	10,341	0.001642%	0.001753%	118,700	148,361	94,169	9,499	(1,026)	8,473	-	-	8,473
M051	HENDERSON CO BD OF ED	2,438,147	0.387058%	0.414625%	27,980,475	34,972,122	22,197,803	2,239,040	(83,544)	2,155,496	-	-	2,155,496
M052	HENRY CO LIBRARY	36,052	0.005723%	0.006618%	413,716	517,094	328,214	33,106	(57,954)	(24,848)	-	-	(24,848)
M054	CITY OF DAWSON SPRINGS	125,864	0.019981%	0.021687%	1,444,429	1,805,357	1,145,912	115,585	(16,081)	99,504	-	-	99,504
M056	JEFF CO MED CTR STM & CHL	267,904	0.042530%	0.047927%	3,074,499	3,842,743	2,439,098	246,026	(207,244)	38,782	-	-	38,782
M057	NICH-VLE/ESS CO PK & REC	80,614	0.012798%	0.013422%	925,169	1,156,347	733,966	74,033	50,455	124,488	-	-	124,488
M058	CITY OF PAINTSVILLE	637,757	0.101245%	0.099840%	7,319,015	9,147,860	5,806,679	585,679	(60,800)	524,879	-	-	524,879
M059	KENTON COUNTY FISCAL CT	2,293,517	0.364098%	0.391126%	26,320,694	32,897,601	20,881,045	2,106,222	43,961	2,150,183	-	-	2,150,183
M060	CITY OF HINDMAN	13,732	0.002180%	0.002743%	157,592	196,971	125,023	12,611	(44,240)	(31,629)	-	-	(31,629)
M061	KNOX CO E M S	331,170	0.052574%	0.043043%	3,800,582	4,750,255	3,015,122	304,128	159,504	463,632	-	-	463,632
M062	LARUE CO WATER DIST #1	52,892	0.008397%	0.009316%	607,020	758,700	481,569	48,575	(40,441)	8,134	-	-	8,134
M064	HOUSING AUTH/LAWRENCE CO	38,521	0.006115%	0.006060%	442,054	552,513	350,696	35,374	(2,215)	33,159	-	-	33,159
M065	LEE CO SOIL CONSERV DIST	8,607	0.001366%	0.001698%	98,748	123,423	78,340	7,902	(4,006)	3,896	-	-	3,896
M067	JENKINS BD OF ED	119,527	0.018975%	0.017163%	1,371,705	1,714,461	1,088,218	109,766	(21,059)	88,707	-	-	88,707
M068	CITY OF VANCEBURG	95,071	0.015093%	0.01372%	1,091,075	1,363,708	865,585	87,309	(10,747)	76,562	-	-	76,562
M069	CITY OF STANFORD	42,205	0.006700%	0.006492%	484,344	605,370	384,245	38,758	34,719	73,477	-	-	73,477
M070	LEDBETTER WATER DISTRICT	58,227	0.009244%	0.009547%	668,250	835,230	530,144	53,474	(13,646)	39,828	-	-	39,828
M073	W MCCRACKEN CO WATER DIST	14,391	0.002285%	0.003933%	165,183	206,458	131,045	13,218	(39,426)	(26,208)	-	-	(26,208)
M075	CITY OF SACRAMENTO	44,610	0.007082%	0.006782%	511,959	639,885	406,153	40,968	24,111	65,079	-	-	65,079
M076	CITY OF RICHMOND	1,238,523	0.196617%	0.189123%	14,213,469	17,765,073	11,275,998	1,137,383	424,503	1,561,886	-	-	1,561,886
M077	MAGOFFIN CO COURT CLERK	52,680	0.008363%	0.007752%	604,562	755,628	479,619	48,378	3,283	51,661	-	-	51,661
M078	LEBANON WATER WORKS	170,795	0.027114%	0.027116%	1,960,075	2,449,850	1,554,990	156,848	14,259	171,107	-	-	171,107
M079	MARSHALL CO REF DISP DIST	152,684	0.024239%	0.026986%	1,752,241	2,190,083	1,390,108	140,217	(12,331)	127,886	-	-	127,886
M080	MARTIN CO HOUSING AUTH	0	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
M081	CITY OF MAYSVILLE	809,883	0.128570%	0.120366%	9,294,343	11,616,775	7,373,498	743,747	180,763	924,510	-	-	924,510
M082	CITY OF BRANDENBURG	120,627	0.019150%	0.025653%	1,384,356	1,730,273	1,098,254	110,778	(103,107)	7,671	-	-	7,671
M084	MERCER CO BOARD OF ED	821,095	0.130350%	0.132847%	9,423,019	11,777,605	7,475,581	754,044	(163,481)	590,563	-	-	590,563
M085	CITY OF EDMONTON	186,351	0.029583%	0.029941%	2,138,559	2,672,933	1,696,587	171,131	52,976	224,107	-	-	224,107
M087	MT STERL/MONTGOMERY LIB	79,409	0.012606%	0.011192%	911,289	1,138,999	722,955	72,923	24,175	97,098	-	-	97,098
M088	MORGAN CO CONSERVAT DIST	7,469	0.001186%	0.001352%	85,736	107,159	68,017	6,861	(2,892)	3,969	-	-	3,969
M089	BARDSTOWN BD OF ED	1,173,448	0.186286%	0.173997%	13,466,640	16,831,629	10,683,515	1,077,621	237,875	1,315,496	-	-	1,315,496
M091	NICHOLAS CO WATER DIST	32,705	0.005192%	0.004096%	375,330	469,116	297,762	30,035	9,257	39,292	-	-	39,292
M092	CITY OF BEAVER DAM	193,812	0.030768%	0.029980%	2,224,223	2,780,003	1,764,547	177,986	61,598	239,584	-	-	239,584
M093	OLDHAM CO WATER DIST	277,643	0.044076%	0.041950%	3,186,260	3,982,430	2,527,762	254,969	131,683	386,652	-	-	386,652
M096	CITY OF FALMOUTH	201,790	0.032034%	0.034526%	2,315,742	2,894,390	1,837,152	185,309	(14,786)	170,523	-	-	170,523
M097	E KY CONCEN EMPLOY PRO	530,332	0.084191%	0.086544%	6,086,179	7,606,968	4,828,360	487,025	48,540	535,565	-	-	535,565
M098	PIKE CO HOUSING AUTHORITY	45,802	0.007271%	0.007303%	525,622	656,962	416,992	42,061	(64,038)	(21,977)	-	-	(21,977)
M099	BEECH FORK WATER COMM	80,264	0.012742%	0.012592%	921,121	1,151,287	730,755	73,709	27,984	101,693	-	-	101,693
M100	PULASKI CO BD OF ED	2,620,031	0.415933%	0.428385%	30,067,853	37,581,085	23,853,786	2,406,075	(1,057,554)	1,348,521	-	-	1,348,521
M104	RUSSELL CO PUBLIC LIBRARY	56,340	0.008944%	0.009220%	646,563	808,123	512,939	51,739	23,357	75,096	-	-	75,096
M105	SCOTT COUNTY LIBRARY	219,028	0.034771%	0.035465%	2,513,600	3,141,688	1,994,119	201,142	1,285	202,427	-	-	202,427
M106	SHELBY CO BD OF ED	2,318,311	0.368034%	0.343030%	26,605,228	33,253,233	21,106,775	2,128,990	825,007	2,953,997	-	-	2,953,997
M107	FRANKLIN ELECTRIC PLNT BD	319,432	0.050710%	0.047818%									

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

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2022						Pension Expense					
		Actual FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Discount Rate 6.25%	Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(9)	(10)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
M112	CITY OF MILTON	67,458	0.010709%	0.011017%	774,155	967,598	614,162	61,949	(208)	61,741	-	-	61,741
M113	CITY OF STURGIS	137,472	0.021824%	0.020049%	1,577,660	1,971,879	1,251,608	126,247	107,533	233,780	-	-	233,780
M115	WASHINGTON CO LIBRARY BD	35,974	0.005711%	0.005527%	412,849	516,010	327,526	33,037	16,342	49,379	-	-	49,379
M116	WAYNE CO PUBLIC LIBRARY	45,198	0.007175%	0.008134%	518,682	648,288	411,487	41,506	(63,001)	(21,495)	-	-	(21,495)
M117	WEBSTER CO BD OF ED	784,761	0.124582%	0.126650%	9,006,050	11,256,445	7,144,786	720,678	51,448	772,126	-	-	772,126
M118	WHITELEY CO FISCAL COURT	1,063,963	0.168905%	0.155448%	12,210,165	15,261,192	9,686,713	977,076	550,720	1,527,796	-	-	1,527,796
M119	WOLFE CO FISCAL COURT	335,683	0.053290%	0.046489%	3,852,341	4,814,949	3,056,185	308,270	242,965	551,235	-	-	551,235
M120	WOODFORD COUNTY LIBRARY	120,258	0.019091%	0.019458%	1,380,091	1,724,942	1,094,870	110,437	(22,905)	87,532	-	-	87,532
M215	SHEPHERD/BULLITT CO TOURIST	118,501	0.018812%	0.020772%	1,359,922	1,699,734	1,078,869	108,823	(29,337)	79,486	-	-	79,486
M315	CITY OF PIONEER VILLAGE	11,177	0.001774%	0.001674%	128,243	160,287	101,739	10,262	4,987	15,249	-	-	15,249
M356	MIDDLETOWN FIRE PROT DIST	-	0.000000%	0.000000%	-	-	-	-	(9,742)	(9,742)	-	-	(9,742)
M415	BULLITT CO SANITATION DIS	75,999	0.012065%	0.021251%	872,180	1,090,117	691,929	69,793	(72,680)	(2,887)	-	-	(2,887)
N001	ADAIR CO CONSERVATION DIS	22,842	0.003626%	0.002875%	262,124	327,623	207,951	20,976	27,677	48,653	-	-	48,653
N006	HOUSING AUTH OWINGSVILLE	21,218	0.003368%	0.003663%	243,473	304,311	193,155	19,483	(2,970)	16,513	-	-	16,513
N007	PINEVILLE BD OF EDUCATION	140,814	0.022354%	0.019104%	1,615,974	2,019,767	1,282,003	129,313	37,527	166,840	-	-	166,840
N008	CITY OF FLORENCE	1,149,396	0.182468%	0.183344%	13,190,636	16,486,659	10,464,552	1,055,535	57,836	1,113,371	-	-	1,113,371
N009	CITY OF MILLERSBURG	11,328	0.001798%	0.001822%	129,978	162,456	103,115	10,401	14,364	24,765	-	-	24,765
N010	BOYD CO PUBLIC LIBRARY	157,929	0.025071%	0.024246%	1,812,386	2,265,258	1,437,824	145,030	(82,040)	62,990	-	-	62,990
N011	CITY OF PERRYVILLE	6,195	0.000984%	0.001044%	71,133	88,908	56,432	5,692	(1,918)	3,774	-	-	3,774
N012	CITY OF BROOKSVILLE	61,626	0.009783%	0.011767%	707,214	883,930	561,056	56,592	(12,185)	44,407	-	-	44,407
N013	MIDDLE KY COMM ACT PART	521,725	0.082824%	0.084435%	5,987,358	7,483,455	4,749,962	479,117	(40,287)	438,830	-	-	438,830
N014	CITY OF IRVINGTON	43,086	0.006840%	0.005989%	494,465	618,019	392,274	39,568	(124,839)	(85,271)	-	-	(85,271)
N015	BULLITT CO CONSERVAT DIST	7,527	0.001195%	0.001226%	86,387	107,973	68,533	6,913	(4,431)	2,482	-	-	2,482
N017	PRINCETON ELECTRIC PL BD	321,092	0.050974%	0.051144%	3,684,917	4,605,689	2,923,362	294,873	69,182	364,055	-	-	364,055
N018	MURRAY/CALLOWAY CO AIRPRT	10,552	0.001675%	0.001719%	121,086	151,342	96,061	9,689	(1,141)	8,548	-	-	8,548
N020	CARLISLE CO SANIT DIST 1	19,740	0.003134%	0.003056%	226,557	283,168	179,735	18,129	4,304	22,433	-	-	22,433
N021	CARROLTON UTILITIES COMM	356,777	0.056639%	0.065106%	4,094,441	5,117,543	3,248,251	327,643	(177,864)	149,779	-	-	149,779
N022	CITY OF GRAYSON	76,085	0.012079%	0.040005%	873,193	1,091,382	692,731	69,874	(595,118)	(525,244)	-	-	(525,244)
N025	EAST CLARK CO WATER DIST	74,298	0.011795%	0.012098%	852,662	1,065,722	676,444	68,231	21,623	89,854	-	-	89,854
N029	CUMBERLAND CO PUBLIC LIB	27,156	0.004311%	0.003732%	311,643	389,515	247,236	24,938	(303)	24,635	-	-	24,635
N033	ESTILL CO WATER DIST NO 1	75,155	0.011931%	0.012078%	862,494	1,078,010	684,244	69,018	37,385	106,403	-	-	106,403
N035	HOUSING AUTH FLEMINGSBURG	10,060	0.001597%	0.002529%	115,447	144,295	91,588	9,238	(16,369)	(7,131)	-	-	(7,131)
N036	PRESTONSBURG CITY UTIL	599,004	0.095093%	0.100184%	6,874,286	8,592,004	5,453,590	550,091	(277,390)	272,701	-	-	272,701
N037	FRANKFORT INDEP SCHOOLS	330,050	0.052396%	0.045070%	3,787,714	4,734,172	3,004,914	303,099	100,358	403,457	-	-	403,457
N038	HOUSING AUTH OF HICKMAN	42,659	0.006772%	0.006919%	489,549	611,875	388,375	39,174	(9,939)	29,235	-	-	29,235
N041	BULLOCK PEN WATER DIST	181,002	0.028734%	0.030470%	2,077,185	2,596,223	1,647,897	166,219	(21,317)	144,902	-	-	144,902
N042	PURCHASE AREA DEV DIST	472,816	0.075060%	0.073794%	5,426,098	6,781,949	4,304,696	434,205	72,135	506,340	-	-	506,340
N043	GRAYSON CO LIBRARY	51,601	0.008192%	0.008440%	592,201	740,178	469,812	47,389	(49,223)	(1,834)	-	-	(1,834)
N044	HOUSING AUTH OF GREENSBUR	-	0.000000%	0.000000%	-	-	-	-	(14,536)	(14,536)	-	-	(14,536)
N045	KENTUCKY ED DEV CORP	191,887	0.030462%	0.033283%	2,202,102	2,752,354	1,746,998	176,216	57,685	233,901	-	-	233,901
N047	ELIZABETHTOWN BD OF EDUC	660,733	0.104892%	0.112647%	7,582,657	9,477,380	6,015,563	606,776	(289,067)	317,709	-	-	317,709
N049	CYNTHIANA HARRISON CO IPC	22,184	0.003522%	0.003671%	254,606	318,226	201,987	20,374	(827)	19,547	-	-	19,547
N050	CITY OF HORSE CAVE	96,239	0.015278%	0.018240%	1,104,449	1,380,424	876,194	88,380	17,655	106,035	-	-	106,035
N051	CITY OF HENDERSON	1,725,216	0.273880%	0.288905%	19,798,822	24,746,071	15,707,037	1,584,332	(581,310)	1,003,022	-	-	1,003,022
N052	CITY OF NEW CASTLE	35,878	0.005696%	0.005418%	411,765	514,655	326,666	32,950	16,437	49,387	-	-	49,387
N054	CITY OF MADISONVILLE	2,218,440	0.352180%	0.342320%	25,459,140	31,820,766	20,197,547	2,037,279	917,115	2,954,394	-	-	2,954,394
N057	NICHOLASVILLE HOUSING AUT	14,299	0.002270%	0.003578%	164,099	205,103	130,185	13,131	(25,226)	(12,095)	-	-	(12,095)
N058	JOHNSON CO LIBRARY	66,891	0.010619%	0.011698%	767,649	959,466	609,000	61,428	(13,517)	47,911	-	-	47,911
N060	KNOTT CO WATER & SEWER	139,390	0.022128%	0.021725%	1,599,636	1,999,347	1,269,042	128,005	86,625	214,630	-	-	214,630
N061	KNOX CO SOIL CONSERV DIS	8,562	0.001359%	0.001466%	98,242	122,791	77,939	7,861	(2,162)	5,699	-	-	5,699
N063	CUMBERLAND VAL AREA DEV	230,523	0.036596%	0.039424%	2,645,530	3,306,584	2,098,783	211,699	(73,936)	137,763	-	-	137,763
N065	THREE FORKS REG JAIL	270,152	0.042887%	0.048554%	3,100,307	3,874,999	2,459,572	248,091	(57,343)	190,748	-	-	190,748
N067	HOUSING ORIENTED MINISTRI	93,836	0.014897%	0.016962%	1,076,906	1,345,999	854,344	86,176	48,187	134,363	-	-	134,363
N068	GAR,QUKY-OHTS WTR DIST	51,998	0.008255%	0.008663%	596,755	745,870	473,425	47,753	(19,685)	28,068	-	-	28,068
N069	CITY OF CRAB ORCHARD	10,202	0.001620%	0.001472%	117,110	146,373	92,907	9,371	(33,464)	(24,093)	-	-	(24,093)
N071	CITY OF AUBURN	89,578	0.014221%	0.013910%	1,028,038	1,284,920	815,575	82,265	(11,421)	70,844	-	-	70,844
N072	LYON CO AMBULANCE SERVICE	159,963	0.025394%	0.025158%	1,835,736	2,294,442	1,456,348	146,898	49,271	196,169	-	-	196,169
N075	CITY OF ISLAND	29,393	0.004666%	0.005179%	337,306	421,590	267,595	26,992	3,815	30,807	-	-	30,807
N076	MADISON CO EMS	20,381	0.003236%	0.003030%	233,931	292,385	185,585	18,720	946	19,666	-	-	19,666
N077	MAGOFFIN CO WATER DIST	83,732	0.013292%	0.014408%	960,880	1,200,981	762,297	76,891	851	77,742	-	-	77,742
N078	CENTRAL KY COMM ACTION	1,485,790	0.235871%	0.256619%	17,051,146	21,311,817	13,527,218	1,364,458	569,181	1,933,639	-	-	1,933,639
N079	BENTON ELECTRIC SYSTEM	190,117	0.030181%	0.030060%	2,181,789	2,726,965	1,730,882	174,590	(2,272)	172,318	-	-	172,318
N080	MARTIN CO WATER DISTRICT	-	0.000000%	0.000000%	-	-	-	-	(527,446)	(527,446)	-	-	(527,446)
N081	BUFFALO TRACE AR DEV DIST	361,006	0.057310%	0.057570%	4,142,948	5,178,171	3,286,732	331,525	104,555	436,080	-	-	436,080
N082	MEADE CO WATER DISTRICT	108,341	0.017199%	0.018412%	1,243,318	1,553,993	986,364	99,492	12,354	111,846	-	-	111,846
N084	MERCER CO PUBLIC LIBRARY	94,357	0.014979%	0.015929%	1,082,834								

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

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2022						Pension Expense					
		Actual FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Discount Rate 6.25%	Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(9)	(10)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
N089	MUHLENBERG CO WATER DIST	169,294	0.026876%	0.027612%	1,942,870	2,428,346	1,541,340	155,471	(11,120)	144,351	-	-	144,351
N090	BARDSTOWN-NELSON CO TOURI	50,892	0.008079%	0.008865%	584,032	729,968	463,331	46,735	7,634	54,369	-	-	54,369
N092	CITY OF HARTFORD	173,723	0.027579%	0.029429%	1,993,690	2,491,865	1,581,658	159,538	(22,439)	137,099	-	-	137,099
N093	CITY OF LAGRANGE	164,936	0.026184%	0.028057%	1,892,845	2,365,821	1,501,654	151,468	60,692	212,160	-	-	212,160
N094	CITY OF OWENTON	18,095	0.002873%	0.004408%	207,690	259,586	164,767	16,620	(18,895)	(2,275)	-	-	(2,275)
N097	KY VALLEY ED COOPERATIVE	32,066	0.005091%	0.005377%	368,029	459,991	291,969	29,450	21,006	50,456	-	-	50,456
N098	PIKE CO LIBRARY DISTRICT	200,218	0.031785%	0.025332%	2,297,742	2,871,892	1,822,872	183,869	272,683	456,552	-	-	456,552
N099	CITY OF CLAY CITY	57,690	0.009158%	0.009844%	662,033	827,459	525,212	52,977	71,495	124,472	-	-	124,472
N100	CITY OF BURNSIDE	61,093	0.009699%	0.009793%	701,142	876,241	556,238	56,106	3,044	59,150	-	-	59,150
N103	HOUSING AUTH OF MOREHEAD	84,272	0.013378%	0.0157473%	967,097	1,208,752	767,229	77,389	(13,393)	63,996	-	-	63,996
N104	CITY OF JAMESTOWN	259,387	0.041178%	0.039546%	2,976,763	3,720,585	2,361,561	238,205	89,803	328,008	-	-	328,008
N106	W SHELBY WATER DISTRICT	55,448	0.008082%	0.008927%	636,298	795,293	504,795	50,918	(1,297)	49,621	-	-	49,621
N107	SIMPSON CO CONSER DIST	6,533	0.001037%	0.000936%	74,965	93,697	59,472	5,999	2,372	8,371	-	-	8,371
N110	LOGAN/TODD REG. WATER COM	138,648	0.022011%	0.023940%	1,591,178	1,988,775	1,262,332	127,328	72,531	199,859	-	-	199,859
N111	BARKLEY LAKE WATER DIST	159,190	0.025272%	0.026976%	1,826,916	2,283,419	1,449,351	146,193	(21,170)	125,023	-	-	125,023
N112	TRIMBLE CO WATER DIST	30,902	0.004906%	0.004308%	354,655	443,275	281,359	28,380	3,967	32,347	-	-	32,347
N113	UNION CO LIBRARY BD	59,366	0.009424%	0.010604%	681,262	851,493	540,467	54,516	(58,328)	(3,812)	-	-	(3,812)
N114	BOWLING GRN MUNICIPAL UTI	3,259,160	0.517395%	0.524176%	37,402,554	46,748,552	29,672,638	2,993,009	405,572	3,398,581	-	-	3,398,581
N115	WASHINGTON CO CONSER DIST	7,253	0.001151%	0.001126%	83,206	103,997	66,010	6,658	1,437	8,095	-	-	8,095
N116	MONTICELLO UTILITY COMM	283,788	0.045052%	0.045494%	3,256,815	4,070,615	2,583,735	260,615	43,530	304,145	-	-	304,145
N117	CITY OF DIXON	22,322	0.003554%	0.002533%	256,196	320,214	203,249	20,501	11,305	31,806	-	-	31,806
N118	CITY OF WILLIAMSBURG	540,019	0.085729%	0.081203%	6,197,361	7,745,932	4,916,564	495,922	196,969	692,891	-	-	692,891
N119	WOLFE CO CONSER DISTRICT	10,027	0.001592%	0.001681%	115,086	143,843	91,301	9,209	247	9,456	-	-	9,456
N120	WOODFORD CO PLAN ZONING	62,545	0.009929%	0.010207%	717,769	897,122	569,429	57,437	6,024	63,461	-	-	63,461
N959	N KY CONV & VISITOR BUR	148,734	0.023612%	0.020131%	1,706,915	2,133,432	1,354,150	136,590	(517,871)	(381,281)	-	-	(381,281)
P001	HOUSING AUTH OF COLUMBIA	21,285	0.003379%	0.003435%	244,268	305,305	193,786	19,547	(49,504)	(29,957)	-	-	(29,957)
P005	GLASGOW ELECTRIC PLANT BD	931,107	0.147814%	0.149390%	10,685,494	13,355,542	8,477,143	855,069	30,612	885,681	-	-	885,681
P006	BATH COUNTY E.M.S.	108,137	0.017167%	0.019222%	1,241,005	1,551,102	984,529	99,307	(87,816)	11,491	-	-	11,491
P007	CITY OF PINEVILLE	76,354	0.012121%	0.009252%	876,229	1,095,177	695,140	70,117	52,898	123,015	-	-	123,015
P008	BOONE CO PLANNING COMM	235,890	0.037448%	0.040279%	2,707,121	3,383,565	2,147,645	216,628	(42,745)	173,883	-	-	173,883
P009	HOUSING AUTHORITY PARIS	45,351	0.007200%	0.008032%	520,489	650,547	412,920	41,650	(68,486)	(26,836)	-	-	(26,836)
P010	REGIONAL PUBLIC SAFETY	181,419	0.028800%	0.029538%	2,081,956	2,602,187	1,651,682	166,601	19,380	185,981	-	-	185,981
P011	CITY OF JUNCTION CITY	33,463	0.005312%	0.007347%	384,005	479,959	304,644	30,729	(63,265)	(32,536)	-	-	(32,536)
P013	CITY OF JACKSON	320,747	0.050919%	0.047871%	3,680,941	4,600,720	2,920,208	294,554	68,605	363,159	-	-	363,159
P014	BRECKINRIDGE CO PUBLIC LI	58,496	0.009286%	0.007868%	671,286	839,024	532,553	53,717	33,709	87,426	-	-	87,426
P015	CITY OF LEBANON JUNCTION	61,990	0.009841%	0.010228%	711,407	889,171	564,382	56,928	41,221	98,149	-	-	98,149
P017	PRINCETON WATER/WASTEWATE	161,909	0.025703%	0.028694%	1,858,073	2,322,361	1,474,069	148,686	(71,633)	77,053	-	-	77,053
P018	MURRAY/CALLOWAY TRANS AUT	93,360	0.014821%	0.013978%	1,071,412	1,339,132	849,985	85,736	(6,225)	79,511	-	-	79,511
P022	RATTLESNAKE RIDGE WATER	149,673	0.023761%	0.026257%	1,717,686	2,146,894	1,362,695	137,452	24,952	162,404	-	-	162,404
P023	LIBERTY TOURISM	10,737	0.001704%	0.000361%	123,182	153,963	97,725	9,857	41,391	51,248	-	-	51,248
P025	CLARK CO CONSVATN DIST	5,477	0.000869%	0.000936%	62,820	78,517	49,837	5,027	(514)	4,513	-	-	4,513
P033	ESTILL COUNTY EMS	0	0.000000%	0.000000%	0	0	0	-	-	-	-	-	-
P035	FLEMING CO DISPATCH	44,464	0.007059%	0.006480%	510,296	637,807	404,834	40,835	22,946	63,781	-	-	63,781
P037	COMMUNITY ACTION KENTUCKY	179,442	0.028487%	0.034155%	2,059,329	2,573,906	1,633,731	164,791	81,934	246,725	-	-	246,725
P038	HICKMAN ELECTRIC SYSTEM	93,359	0.014821%	0.015078%	1,071,412	1,339,132	849,985	85,736	(34,519)	51,217	-	-	51,217
P041	CITY OF DRY RIDGE	66,956	0.010629%	0.011081%	768,372	960,369	609,574	61,486	(56,414)	5,072	-	-	5,072
P043	CITY OF CLARKSON	39,885	0.006332%	0.005920%	457,741	572,120	363,141	36,629	38,698	75,327	-	-	75,327
P045	GREENUP CO ENVR COMM	33,112	0.005275%	0.007564%	380,029	474,989	301,489	30,411	(9,388)	21,023	-	-	21,023
P047	CITY OF WEST POINT	34,735	0.00514%	0.008285%	398,608	498,210	316,228	31,897	(105,402)	(73,505)	-	-	(73,505)
P048	HARLAN COUNTY C A A	304,097	0.048276%	0.045802%	3,489,879	4,361,915	2,768,632	279,265	110,295	389,560	-	-	389,560
P049	HOUSING AUTHORITY OF CYNT	92,676	0.014712%	0.020301%	1,063,532	1,329,284	843,734	85,105	(203,833)	(118,728)	-	-	(118,728)
P050	HART CO SOLID WASTE SVC	186,545	0.029614%	0.026673%	2,140,800	2,675,734	1,698,365	171,310	160,156	331,466	-	-	331,466
P051	HENDERSON MUN POWER&LIGHT	860,781	0.136650%	0.146020%	9,878,447	12,346,833	7,836,887	790,488	204,815	995,303	-	-	995,303
P052	LITTLE KY RV WS CONV DIST	15,126	0.002401%	0.002857%	173,569	216,939	137,988	13,889	(4,993)	8,896	-	-	8,896
P054	HOUSING AUTH DAWSON SPG	64,554	0.010248%	0.010602%	740,829	925,945	587,723	59,282	2,636	61,918	-	-	61,918
P057	VALLEY VIEW FERRY AUTHORI	37,399	0.005937%	0.005197%	429,187	536,430	340,487	34,344	35,437	69,781	-	-	69,781
P061	BARBOURVILLE UTILITY COMM	615,665	0.097738%	0.095148%	7,065,493	8,830,990	5,605,281	565,391	275,382	840,773	-	-	840,773
P063	LAUREL CO WATER DIST #2	188,717	0.029959%	0.029179%	2,165,740	2,706,906	1,718,151	173,306	(1,825)	171,481	-	-	171,481
P068	LEWIS CO PUBLIC LIBRARY	22,545	0.003579%	0.003586%	258,726	323,376	205,256	20,704	1,660	22,364	-	-	22,364
P069	LINCOLN CO CLERK	99,821	0.015847%	0.015551%	1,145,582	1,431,835	908,827	91,671	62,648	154,319	-	-	154,319
P071	LOGAN CO CONS DISTRICT	21,017	0.003337%	0.003864%	241,232	301,510	191,377	19,304	15,829	35,133	-	-	35,133
P072	LYON CO WATER DISTRICT	33,315	0.005289%	0.004977%	382,343	477,881	303,325	30,596	(36,976)	(6,380)	-	-	(6,380)
P075	MCLEAN CO REG WATER COMM	53,399	0.008477%	0.008634%	612,803	765,928	486,157	49,037	47,379	96,416	-	-	96,416
P076	MAISON CO PUBLIC LIBRARY	261,204	0.041466%	0.041747%	2,997,583	3,746,607	2,378,078	239,871	(6,223)	233,648	-	-	233,648
P077	SALYERS/MAG CO JOINT HOUS	30,046	0.004477%	0.004986%	344,824	430,987	273,560	27,593	7,768	35,361	-	-	35,361
P078	MARION CO CONSERVAT DIST	7,135	0.001133%	0.001202%	81,905	102,371	64,978	6,					

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

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2022						Pension Expense					
		Actual FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Discount Rate 6.25%	Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(10)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
P087	MONTGOMERY CTY WATER DIST	12,996	0.002063%	0.002153%	149,135	186,400	118,313	11,934	(14,430)	(2,496)	-	(2,496)	
P088	MORGAN CO WATER DIST	69,286	0.010999%	0.009016%	795,119	993,800	630,793	63,627	93,657	157,284	-	157,284	
P089	MUHLENBERG WATER DIST #3	63,048	0.010009%	0.010488%	723,552	904,350	574,017	57,900	18,064	75,964	-	75,964	
P090	NORTH NELSON WATER DIST	50,025	0.007942%	0.008335%	574,128	717,589	455,474	45,943	(6,347)	39,596	-	39,596	
P092	OHIO CO REG WASTEWATER D	59,339	0.009420%	0.009913%	680,973	851,132	540,238	54,492	29,152	83,644	-	83,644	
P097	KY RIVER AREA DEV DIST	360,156	0.05175%	0.055067%	4,133,188	5,165,973	3,278,990	330,744	56,926	387,670	-	387,670	
P100	LAKE CUMBERLAND CAA, INC	943,231	0.149739%	0.132162%	10,824,653	13,529,473	8,587,542	866,205	790,316	1,656,521	-	1,656,521	
P103	MOREHEAD TOURISM COMMISSION	58,227	0.009244%	0.009535%	668,250	835,230	530,144	53,474	(17,974)	35,500	-	35,500	
P104	RUSSELL CO TOURIST COMM	15,397	0.002444%	0.002630%	176,677	220,824	140,164	14,138	1,547	15,685	-	15,685	
P105	GEOGETOWN/SCOTT TOURISM	29,991	0.004761%	0.004412%	344,173	430,174	273,044	27,541	(11,953)	15,588	-	15,588	
P106	MULTI PURPOSE COMM ACTION	92,181	0.014634%	0.013787%	1,057,894	1,322,236	839,261	84,654	109,383	194,037	-	194,037	
P107	SIMPSON CO LIBRARY DIST	48,881	0.007760%	0.007996%	560,971	701,145	445,037	44,890	2,836	47,726	-	47,726	
P110	TODD COUNTY CONSERVATION DISTRICT	10,424	0.001655%	0.001579%	119,640	149,535	94,914	9,574	4,238	13,812	-	13,812	
P111	JOHN L STREET LIBRARY	25,346	0.004024%	0.003872%	290,896	363,583	230,777	23,278	1,813	25,091	-	25,091	
P113	STURGIS HOUSING AUTHORITY	14,246	0.002262%	0.002257%	163,520	204,380	129,726	13,085	(8,548)	4,537	-	4,537	
P115	HOUSING AUTH SPRINGFIELD	20,182	0.003204%	0.003146%	231,618	289,493	183,750	18,534	(13,146)	5,388	-	5,388	
P116	CITY OF MONTICELLO	97,073	0.015410%	0.014301%	1,113,991	1,392,351	883,765	89,143	16,007	105,150	-	105,150	
P117	CITY OF CLAY	78,056	0.012391%	0.012121%	895,747	1,119,573	710,625	71,679	67,447	139,126	-	139,126	
P120	WOODFORD CO CONSERV DIST	16,795	0.002666%	0.001830%	192,725	240,883	152,895	15,422	25,176	40,598	-	40,598	
P959	CITY OF CRESTVIEW HILLS	57,482	0.009125%	0.008273%	659,647	824,478	523,319	52,786	7,863	60,649	-	60,649	
R003	SOUTH ANDERSON WATER DIST	57,797	0.009175%	0.009070%	663,262	828,995	526,187	53,075	20,464	73,539	-	73,539	
R005	BARREN CO SOIL CONS DIS	7,347	0.001166%	0.001197%	84,290	105,352	66,870	6,745	143	6,888	-	6,888	
R008	BOONE CO LIBRARY DIST	735,271	0.116725%	0.127757%	8,438,066	10,546,536	6,694,187	675,227	46,296	721,523	-	721,523	
R010	ASHLAND BD OF ED	1,074,210	0.170532%	0.201016%	12,327,781	15,408,197	9,780,022	986,488	(747,361)	239,127	-	239,127	
R011	DANVILLE BOYLE PLANNING	20,730	0.003291%	0.003720%	237,907	297,354	188,739	19,038	(14,280)	4,758	-	4,758	
R013	BREATHITT COUNTY WATER DISTRICT	45,351	0.007200%	0.007167%	520,489	650,547	412,920	41,650	14,340	55,990	-	55,990	
R015	CITY OF SHEPHERDSVILLE	327,706	0.052024%	0.047432%	3,760,822	4,700,561	2,983,580	300,947	99,590	400,537	-	400,537	
R017	CITY OF PRINCETON	127,102	0.020178%	0.021579%	1,458,670	1,823,157	1,157,210	116,725	(92,108)	24,617	-	24,617	
R018	MURRAY ELECTRIC SYSTEM	649,497	0.103108%	0.109752%	7,453,691	9,316,189	5,913,251	596,456	(82,956)	513,500	-	513,500	
R019	FORT THOMAS BOARD OF ED	787,488	0.125015%	0.133325%	9,037,351	11,295,568	7,169,619	723,182	(198,819)	524,363	-	524,363	
R021	CARROLLTON/CARO CO REC TR	12,380	0.001965%	0.001926%	142,050	177,545	112,693	11,367	2,529	13,896	-	13,896	
R024	CHRISTIAN CO WATER DIST	137,882	0.021889%	0.023656%	1,582,359	1,977,752	1,255,336	126,623	15,040	141,663	-	141,663	
R030	DAVISS CO AIRPORT BD	54,866	0.008710%	0.011438%	629,647	786,981	499,519	50,385	(69,117)	(18,732)	-	(18,732)	
R033	CITY OF RAVENNA	14,771	0.002345%	0.001586%	169,520	211,879	134,486	13,565	(10,176)	3,389	-	3,389	
R034	LEXINGTON PUBLIC LIBRARY	1,197,948	0.190176%	0.194623%	13,747,849	17,183,105	10,906,607	1,100,124	(513,178)	586,946	-	586,946	
R036	CITY OF PRESTONSBURG	634,857	0.100784%	0.098306%	7,285,689	9,106,207	5,779,969	583,012	151,729	734,741	-	734,741	
R037	PAUL SAWYER LIBRARY	260,388	0.041337%	0.043254%	2,988,257	3,734,951	2,370,680	239,125	(78,505)	160,620	-	160,620	
R038	CITY OF FULTON	298,075	0.047320%	0.049673%	3,420,769	4,275,537	2,713,805	273,735	(8,887)	264,848	-	264,848	
R041	CITY OF CRITTENDEN	23,903	0.003795%	0.002995%	274,341	342,892	217,644	21,953	(8,591)	13,362	-	13,362	
R042	MAYFIELD ELEC & WATER SYS	945,320	0.150071%	0.135370%	10,848,653	13,559,470	8,606,582	868,126	577,538	1,445,664	-	1,445,664	
R045	CITY OF RUSSELL	230,503	0.036593%	0.039405%	2,645,313	3,306,313	2,098,611	211,682	(67,087)	144,595	-	144,595	
R047	LINCOLN TRAIL AREA DEV DI	360,723	0.057265%	0.061908%	4,139,695	5,174,105	3,284,152	331,265	62,035	393,300	-	393,300	
R048	HARLAN CO CONSERV DIST	9,648	0.001532%	0.001623%	110,748	138,422	87,860	8,862	882	9,744	-	9,744	
R050	HART CO AMB SERVICE	242,323	0.038469%	0.039741%	2,780,929	3,475,816	2,206,200	222,534	(106,703)	115,831	-	115,831	
R051	HENDERSON MUN W & S DEPT	891,012	0.141449%	0.156000%	10,225,367	12,780,440	8,112,110	818,249	(354,120)	464,129	-	464,129	
R052	CITY OF CAMBELLSBURG	13,969	0.002218%	0.002157%	160,340	200,405	127,202	12,831	2,018	14,849	-	14,849	
R054	SOUTH HOPKINS WATER DIST	63,284	0.010046%	0.011124%	726,227	907,693	576,139	58,114	(29,271)	28,843	-	28,843	
R057	CITY OF WILMORE	225,431	0.035787%	0.039601%	2,587,047	3,233,488	2,052,387	207,019	(57,632)	149,387	-	149,387	
R058	HOUSING AUTH OF PAINTSVLE	117,301	0.018622%	0.019871%	1,346,187	1,682,567	1,067,793	107,724	(21,517)	86,207	-	86,207	
R061	KY COMM ECONOMIC OPPORT	1,762,663	0.279825%	0.266323%	20,228,587	25,283,224	16,047,983	1,618,722	1,184,842	2,803,564	-	2,803,564	
R063	WOODCREEK WATER DISTRICT	538,799	0.085535%	0.085535%	6,183,337	7,728,404	4,905,438	494,800	181,488	676,288	-	676,288	
R071	LOGAN CO PUBLIC LIBRARY	112,860	0.017917%	0.018193%	1,295,222	1,618,867	1,027,541	103,646	(18,195)	85,451	-	85,451	
R072	LYON CO HOUSING AUTHORITY	59,840	0.009500%	0.009544%	686,756	858,360	544,826	54,955	(3,703)	51,252	-	51,252	
R073	MCCRACKEN CO BD OF ED	2,244,839	0.356370%	0.356513%	25,762,035	32,199,348	20,437,844	2,061,517	129,551	2,191,068	-	2,191,068	
R076	RICHMOND UTILITIES	757,356	0.120231%	0.119236%	8,691,515	10,863,316	6,895,256	695,508	(139,026)	556,482	-	556,482	
R078	CITY OF LORETO	5,795	0.000920%	0.000977%	66,507	83,125	52,762	5,322	(906)	4,416	-	4,416	
R079	MARSHALL CO PUB LIBRARY	172,191	0.027335%	0.028984%	1,976,051	2,469,818	1,567,664	158,127	(76,128)	81,999	-	81,999	
R088	CITY OF WEST LIBERTY	311,922	0.049518%	0.049786%	3,579,663	4,474,134	2,839,861	286,450	29,041	315,491	-	315,491	
R089	CENTRAL CITY MUN WTR&SEWR	242,798	0.038544%	0.039020%	2,786,351	3,482,593	2,210,501	222,968	61,277	284,245	-	284,245	
R090	NELSON CO PUBLIC LIBRARY	254,581	0.040415%	0.041261%	2,921,606	3,651,645	2,317,803	233,791	59,400	293,191	-	293,191	
R093	TRI CO COMM ACTION AGENCY	62,030	0.009847%	0.009984%	711,841	889,713	564,726	56,963	1,683	58,646	-	58,646	
R097	PERRY COUNTY PUBLIC LIB	133,384	0.021175%	0.023617%	1,530,744	1,913,240	1,214,388	122,492	(90,867)	31,625	-	31,625	
R103	ROWAN CO PUBLIC LIBRARY	92,543	0.014691%	0.015070%	1,062,014	1,327,386	842,530	84,984	43,019	128,003	-	128,003	
R104	CITY OF RUSSELL SPRINGS	236,411	0.037531%	0.035984%	2,713,121	3,391,065	2,152,405	217,108	142,021	359,129	-	359,129	
R105	CITY OF STAMPING GROUND	5,309	0.000843%	0.000980%	60,941	76,168	48,346	4,877	15,687	20,564	-	20,564	
R106	SHELBY CO PARK RECREATION	1											

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

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2022						Pension Expense					
		Actual FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Discount Rate 6.25%	Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(10)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
R116	WAYNE CO CONSERV DIST	13,411	0.002129%	0.001357%	153,906	192,363	122,098	12,316	13,637	25,953	-	-	25,953
R117	WEBSTER COUNTY WATER DIST	96,406	0.015305%	0.015990%	1,106,401	1,382,863	877,743	88,536	(40,159)	48,377	-	-	48,377
R118	WILLIAMSBURG IND BD OF ED	237,737	0.037741%	0.037572%	2,728,302	3,410,039	2,164,449	218,323	(40,797)	177,526	-	-	177,526
R120	CITY OF MIDWAY	73,818	0.011719%	0.009491%	847,168	1,058,855	672,085	67,792	48,113	115,905	-	-	115,905
R959	N KY LEGAL AID SOCIETY	654,250	0.103863%	0.100098%	7,508,270	9,384,406	5,956,550	600,823	489,630	1,090,453	-	-	1,090,453
T036	FLOYD COUNTY CONSV DIST	24,032	0.003815%	0.003915%	275,787	344,699	218,791	22,069	3,235	25,304	-	-	25,304
V001	ADAIR COUNTY FISCAL COURT	504,027	0.080015%	0.068550%	5,784,295	7,229,651	4,588,866	462,868	279,423	742,291	-	-	742,291
V002	ALLEN COUNTY FISCAL COURT	550,073	0.087325%	0.087223%	6,312,736	7,890,137	5,008,093	505,155	(193,490)	311,665	-	-	311,665
V003	ANDERSON CO FISCAL COURT	756,570	0.120106%	0.111431%	8,682,479	10,852,021	6,888,087	694,785	610,945	1,305,730	-	-	1,305,730
V004	BALLARD COUNTY FISCAL CT	587,824	0.093318%	0.098967%	6,745,971	8,431,627	5,351,794	539,823	218,438	758,261	-	-	758,261
V005	BARREN CO FISCAL CT	406,725	0.064568%	0.059920%	4,667,629	5,833,958	3,702,979	373,511	7,562	381,073	-	-	381,073
V006	BATH CO FISCAL COURT	320,843	0.050934%	0.051452%	3,682,026	4,602,075	2,921,068	294,641	3,097	297,738	-	-	297,738
V007	BELL CO FISCAL CT	520,815	0.082680%	0.091541%	5,976,948	7,470,444	4,741,704	478,284	(147,401)	330,883	-	-	330,883
V008	BOONE CO FISCAL CT	2,490,992	0.395448%	0.397570%	28,586,989	35,730,190	22,678,970	2,287,574	382,700	2,670,274	-	-	2,670,274
V009	BOURBON CO FISCAL COURT	604,018	0.095888%	0.098050%	6,931,756	8,663,836	5,499,183	554,690	199,618	754,308	-	-	754,308
V010	BOYD COUNTY FISCAL COURT	1,826,712	0.289992%	0.274024%	20,963,561	26,201,850	16,631,061	1,677,536	699,401	2,376,937	-	-	2,376,937
V011	BOYLE COUNTY FISCAL COURT	794,502	0.126128%	0.129485%	9,117,810	11,396,131	7,233,449	729,621	68,714	798,335	-	-	798,335
V012	BRACKEN CO FISCAL COURT	327,435	0.051981%	0.054012%	3,757,714	4,696,676	2,981,114	300,698	84,287	384,985	-	-	384,985
V013	BREATHITT CO FISCAL COURT	328,983	0.052226%	0.052367%	3,775,425	4,718,812	2,995,165	302,115	16,265	318,380	-	-	318,380
V014	BRECKINRIDGE CO FISCAL CT	589,512	0.093586%	0.101983%	6,765,345	8,455,841	5,367,163	541,373	9,638	551,011	-	-	551,011
V016	BUTLER COUNTY FISCAL CT	526,089	0.083515%	0.081791%	6,037,455	7,546,070	4,789,706	483,126	92,820	575,946	-	-	575,946
V017	CALDWELL CO FISCAL COURT	348,361	0.055303%	0.057010%	3,997,861	4,996,831	3,171,631	319,915	(11,285)	308,630	-	-	308,630
V018	CALLOWAY CO FISCAL COURT	928,513	0.147402%	0.153030%	10,655,710	13,318,316	8,453,515	852,686	(178,841)	673,845	-	-	673,845
V019	CAMPBELL CO FISCAL CT	1,963,786	0.311753%	0.345491%	22,536,666	28,168,037	17,879,056	1,803,418	(560,424)	1,242,994	-	-	1,242,994
V020	CARLISLE CO FISCAL COURT	260,834	0.041408%	0.040124%	2,993,390	3,741,366	2,374,752	239,536	65,111	304,647	-	-	304,647
V021	CARROLL CO FISCAL CT	670,687	0.106472%	0.106688%	7,696,875	9,620,139	6,106,176	615,916	117,580	733,496	-	-	733,496
V022	CARTER CO FISCAL CT	949,033	0.150660%	0.139238%	10,891,232	13,612,688	8,640,361	871,533	554,938	1,426,471	-	-	1,426,471
V023	CASEY CO FISCAL COURT	525,668	0.083450%	0.087866%	6,032,612	7,540,016	4,785,863	482,739	(157,246)	325,493	-	-	325,493
V024	CHRISTIAN CO FISCAL COURT	801,235	0.127197%	0.142168%	9,195,088	11,492,720	7,294,757	735,805	(225,635)	510,170	-	-	510,170
V025	CLARK COUNTY FISCAL COURT	803,294	0.127524%	0.115133%	9,218,727	11,522,265	7,313,510	737,696	83,279	820,975	-	-	820,975
V026	CLAY COUNTY FISCAL CT	1,152,083	0.182894%	0.160131%	13,221,432	16,525,150	10,488,983	1,057,999	801,309	1,859,308	-	-	1,859,308
V027	CLINTON CO FISCAL COURT	408,590	0.064864%	0.074689%	4,689,027	5,860,702	3,719,955	375,223	(292,789)	82,434	-	-	82,434
V028	CRITTENDEN CO FIS CT	529,760	0.084100%	0.086468%	6,079,600	7,598,746	4,823,141	486,499	96,008	582,507	-	-	582,507
V030	DAVIESS CO FISCAL COURT	1,540,882	0.244617%	0.246557%	17,683,396	22,102,051	14,028,802	1,415,052	120,832	1,535,884	-	-	1,535,884
V031	EDMONSON CO FISCAL CRT	436,972	0.069370%	0.062651%	5,014,767	6,267,836	3,978,374	401,289	320,834	722,123	-	-	722,123
V032	ELLIOTT CO FISCAL CT	196,638	0.031216%	0.030718%	2,256,609	2,820,481	1,790,240	180,577	29,803	210,380	-	-	210,380
V033	ESTILL CO FISCAL COURT	492,668	0.078212%	0.077046%	5,653,956	7,066,744	4,485,464	452,438	215,451	667,889	-	-	667,889
V035	FLEMING CO FISCAL COURT	299,320	0.047517%	0.043914%	3,435,010	4,293,337	2,725,103	274,875	87,202	362,077	-	-	362,077
V036	FLOYD CO FISCAL COURT	939,493	0.149145%	0.149570%	10,781,712	13,475,803	8,553,476	862,769	203,526	1,066,295	-	-	1,066,295
V037	FRANKLIN CO FISCAL COURT	1,247,368	0.198021%	0.199670%	14,314,965	17,891,930	11,356,518	1,145,505	161,779	1,307,284	-	-	1,307,284
V038	FULTON COUNTY FIS CT	651,865	0.103484%	0.102162%	7,480,872	9,350,162	5,934,814	598,631	(335,159)	263,472	-	-	263,472
V039	GALLATIN CO FISCAL COURT	517,779	0.082198%	0.083007%	5,942,105	7,426,893	4,714,061	475,496	138,190	613,686	-	-	613,686
V040	GARRARD CO FISCAL COURT	553,268	0.087832%	0.122294%	6,349,387	7,935,946	5,037,171	508,088	39,403	547,491	-	-	547,491
V041	GRANT COUNTY FISCAL COURT	775,410	0.123097%	0.123618%	8,898,699	11,122,269	7,059,621	712,087	486,080	1,198,167	-	-	1,198,167
V042	GRAVES COUNTY FISCAL CT	980,810	0.155705%	0.159570%	11,255,935	14,068,523	8,929,692	900,717	(54,113)	846,604	-	-	846,604
V043	GRAYSON CO FISCAL COURT	1,114,340	0.176903%	0.167089%	12,778,342	15,983,840	10,145,399	1,023,342	602,677	1,626,019	-	-	1,626,019
V044	GREEN COUNTY FISCAL COURT	189,851	0.030139%	0.033111%	2,178,752	2,723,170	1,728,474	174,347	(15,789)	158,558	-	-	158,558
V045	GREENUP CO FISCAL CT	1,075,432	0.170726%	0.169599%	12,341,806	15,425,726	9,791,148	987,610	32,603	1,020,213	-	-	1,020,213
V046	HANCOCK CO FISCAL COURT	553,057	0.089779%	0.094425%	6,346,929	7,932,874	5,035,874	507,891	9,968	517,859	-	-	517,859
V047	HARDIN CO FISCAL COURT	836,377	0.132776%	0.132350%	9,598,395	11,996,803	7,614,713	768,078	164,040	932,118	-	-	932,118
V048	HARLAN CO FIS CT	848,781	0.134745%	0.141668%	9,740,734	12,174,709	7,727,635	779,468	(242,151)	537,317	-	-	537,317
V049	HARRISON CO FISCAL COURT	337,561	0.053588%	0.054982%	3,873,884	4,841,874	3,073,275	309,994	17,999	327,993	-	-	327,993
V050	HART COUNTY FISCAL COURT	640,356	0.101657%	0.101928%	7,348,798	9,185,086	5,830,036	588,062	98,707	686,769	-	-	686,769
V051	HENDERSON CO FISCAL COURT	1,510,731	0.239830%	0.249621%	17,337,343	21,669,528	13,754,267	1,387,360	(508,017)	879,343	-	-	879,343
V052	HENRY CO FISCAL COURT	287,367	0.045620%	0.047739%	3,297,876	4,121,936	2,616,310	263,901	(321,044)	(57,143)	-	-	(57,143)
V053	HICKMAN CO FISCAL COURT	261,848	0.041569%	0.041621%	3,005,029	3,755,913	2,383,985	240,467	(22,895)	217,572	-	-	217,572
V054	HOPKINS CO FISCAL COURT	1,080,635	0.171552%	0.187119%	12,401,517	15,500,358	9,838,519	992,388	(176,580)	815,808	-	-	815,808
V055	JACKSON CO FISCAL COURT	621,759	0.098705%	0.091386%	7,135,398	8,918,362	5,660,738	570,985	97,724	668,709	-	-	668,709
V057	JESSAMINE CO FISCAL COURT	1,472,805	0.233809%	0.230853%	16,902,084	21,125,508	13,408,962	1,352,530	381,687	1,734,217	-	-	1,734,217
V060	KNOTT CO FISCAL CT	393,854	0.062525%	0.061435%	4,519,941	5,649,365	3,585,813	361,692	1,304	362,996	-	-	362,996
V061	KNOX CO FISCAL CT	881,003	0.139860%	0.124379%	10,110,498	12,636,868	8,020,981	809,057	626,277	1,435,334	-	-	1,435,334
V062	LARUE CO FISCAL COURT	526,155	0.083528%	0.084759%	6,038,250	7,547,064	4,790,336	483,190					

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

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2022						Pension Expense					
		Actual FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Discount Rate 6.25%	Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(9)	(10)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
V070	LIVINGSTON CO FISCAL CT	488,850	0.077605%	0.083993%	5,610,076	7,011,899	4,450,652	448,927	(131,015)	317,912	-	-	317,912
V071	LOGAN COUNTY FISCAL COURT	924,600	0.146781%	0.152561%	10,610,818	13,262,206	8,417,900	849,094	197,394	1,046,488	-	-	1,046,488
V072	LYON COUNTY FISCAL COURT	228,725	0.036310%	0.038708%	2,624,855	3,280,743	2,082,381	210,045	(45,628)	164,417	-	-	164,417
V073	MCCRACKEN CO FISCAL COURT	876,495	0.139144%	0.150769%	10,058,739	12,572,175	7,979,918	804,915	(105,351)	699,564	-	-	699,564
V074	MCCREARY CO FISCAL CT	687,062	0.109072%	0.101920%	7,884,830	9,855,059	6,255,287	630,956	443,897	1,074,853	-	-	1,074,853
V075	MCLEAN COUNTY FISCAL CT	467,964	0.074290%	0.082494%	5,370,434	6,712,376	4,260,537	429,750	(166,307)	263,443	-	-	263,443
V076	MADISON CO FISCAL COURT	1,331,970	0.211452%	0.222123%	15,285,894	19,105,470	12,126,787	1,223,200	62,873	1,286,073	-	-	1,286,073
V077	MAGOFFIN CO FISCAL COURT	302,975	0.048098%	0.049143%	3,477,011	4,345,832	2,758,424	278,236	(196,742)	81,494	-	-	81,494
V078	MARION CO FISCAL COURT	1,155,258	0.183399%	0.171517%	13,257,938	16,570,778	10,517,945	1,060,920	328,727	1,389,647	-	-	1,389,647
V079	MARSHALL CO FISCAL COURT	965,461	0.153268%	0.163600%	11,079,764	13,848,331	8,789,930	886,619	(368,185)	518,434	-	-	518,434
V080	MARTIN CO FISCAL COURT	378,637	0.060109%	0.058175%	4,345,288	5,431,071	3,447,255	347,716	53,910	401,626	-	-	401,626
V081	MASON CO FIS CT	753,414	0.119605%	0.125709%	8,646,262	10,806,754	6,859,355	691,887	36,780	728,667	-	-	728,667
V082	MEADE COUNTY FISCAL COURT	1,435,855	0.227944%	0.209918%	16,478,103	20,595,584	13,072,604	1,318,603	876,877	2,195,480	-	-	2,195,480
V083	MENIFFE CO FISCAL COURT	216,792	0.034416%	0.035495%	2,487,937	3,109,613	1,973,760	199,088	64,361	263,449	-	-	263,449
V084	MERCER COUNTY FISCAL COUR	474,818	0.075378%	0.0696931%	5,449,086	6,810,681	4,322,933	436,044	134,025	570,069	-	-	570,069
V085	METCALFE CO FISCAL COURT	258,046	0.040965%	0.042848%	2,961,365	3,701,339	2,349,346	236,973	(68,701)	168,272	-	-	168,272
V086	MONROE CO FISCAL COURT	230,341	0.036567%	0.039841%	2,643,433	3,303,964	2,097,120	211,532	(55)	211,477	-	-	211,477
V087	MONTGOMERY CO FISCAL CT	857,258	0.136091%	0.121568%	9,838,037	12,296,325	7,804,828	787,255	260,731	1,047,986	-	-	1,047,986
V088	MORGAN CO FISCAL CT	371,587	0.058990%	0.048641%	4,264,395	5,329,965	3,383,081	341,243	373,955	715,198	-	-	715,198
V089	MUHLENBERG CO FISCAL CT	1,193,337	0.189443%	0.172093%	13,694,860	17,116,876	10,864,569	1,095,883	178,771	1,274,654	-	-	1,274,654
V090	NELSON CO FISCAL CT	1,560,554	0.247740%	0.255322%	17,909,158	22,384,225	14,207,906	1,433,118	442,376	1,875,494	-	-	1,875,494
V091	NICHOLAS CO FISCAL COURT	359,024	0.056995%	0.047255%	4,120,176	5,149,709	3,268,667	329,703	321,073	650,776	-	-	650,776
V092	OHIO COUNTY FISCAL CRT	739,660	0.117422%	0.116341%	8,488,452	10,609,512	6,734,160	679,259	260,091	939,350	-	-	939,350
V093	OLDHAM CO FISCAL COURT	1,061,251	0.168475%	0.163355%	12,179,080	15,222,340	9,662,053	974,588	242,010	1,216,598	-	-	1,216,598
V094	OWEN COUNTY FISCAL COURT	508,932	0.080794%	0.072833%	5,840,609	7,300,037	4,633,541	467,374	380,790	848,164	-	-	848,164
V095	OWSLEY CO FISCAL COURT	182,908	0.029037%	0.030061%	2,099,089	2,623,600	1,665,274	167,972	(44,624)	123,348	-	-	123,348
V096	PENDLETON CO FISCAL COURT	343,681	0.054560%	0.058617%	3,944,150	4,929,698	3,129,020	315,617	(81,893)	233,724	-	-	233,724
V097	PERRY COUNTY FISCAL COURT	954,643	0.151551%	0.138513%	10,955,642	13,693,194	8,691,460	876,687	(134,642)	742,045	-	-	742,045
V098	PIKE COUNTY FISCAL COURT	1,951,212	0.309757%	0.295448%	22,392,375	27,987,691	17,764,585	1,791,872	348,065	2,139,937	-	-	2,139,937
V099	POWELL CO FISCAL CT	805,329	0.127847%	0.130727%	9,242,077	11,551,449	7,332,034	739,565	162,093	901,658	-	-	901,658
V100	PULASKI CO FISCAL CT	1,728,767	0.274444%	0.231052%	19,839,594	24,797,031	15,739,382	1,587,594	937,145	2,524,739	-	-	2,524,739
V101	ROBERTSON CO FISCAL CT	110,987	0.017619%	0.020458%	1,273,680	1,591,942	1,010,451	101,922	(59,071)	42,851	-	-	42,851
V102	ROCKCASTLE CO FISCAL CT	618,234	0.098145%	0.104639%	7,094,915	8,867,764	5,628,622	567,746	(42,363)	525,383	-	-	525,383
V103	ROWAN CO FISCAL COURT	990,623	0.157262%	0.162418%	11,368,491	14,209,203	9,018,986	909,724	505,958	1,415,682	-	-	1,415,682
V104	RUSSELL CO FISCAL COURT	673,476	0.106915%	0.096931%	7,728,900	9,660,166	6,131,583	618,478	355,874	974,352	-	-	974,352
V105	SCOTT CO FISCAL CT	1,003,859	0.159364%	0.156210%	11,520,445	14,399,127	9,139,536	921,883	587,910	1,509,793	-	-	1,509,793
V106	SHELBY CO FISCAL COURT	843,063	0.133837%	0.133681%	9,675,095	12,092,668	7,675,561	774,216	253,136	1,027,352	-	-	1,027,352
V107	SIMPSON CO FISCAL COURT	686,236	0.108941%	0.111864%	7,875,360	9,843,222	6,247,774	630,198	(95,369)	534,829	-	-	534,829
V108	SPENCER CO TREASURER	348,618	0.055343%	0.053088%	4,000,753	5,000,445	3,173,925	320,146	114,064	434,210	-	-	434,210
V109	TAYLOR COUNTY FISCAL COUR	704,734	0.111877%	0.106494%	8,087,603	10,108,501	6,416,154	647,182	107,337	754,519	-	-	754,519
V110	TODD COUNTY FISCAL COURT	464,826	0.073792%	0.075499%	5,334,434	6,667,380	4,231,976	426,869	56,655	483,524	-	-	483,524
V111	TRIGG COUNTY FISCAL COURT	530,898	0.084281%	0.088580%	6,092,685	7,615,100	4,833,521	487,546	29,963	517,509	-	-	517,509
V112	TRIMBLE CO FISCAL COURT	305,544	0.048505%	0.049963%	3,506,433	4,382,606	2,781,765	280,590	131,615	412,205	-	-	412,205
V113	UNION COUNTY FISCAL COURT	688,373	0.109280%	0.109028%	7,899,866	9,873,852	6,267,215	632,159	219,424	851,583	-	-	851,583
V114	WARREN COUNTY FISCAL COUR	2,119,906	0.336537%	0.341479%	24,328,305	30,407,363	19,300,420	1,946,788	309,821	2,256,609	-	-	2,256,609
V115	WASHINGTON CO FIS COURT	422,794	0.067119%	0.067098%	4,852,042	6,064,450	3,849,279	388,268	129,525	517,793	-	-	517,793
V116	WAYNE COUNTY FISCAL COURT	1,038,850	0.164919%	0.148853%	11,922,017	14,901,042	9,458,116	954,018	511,671	1,465,689	-	-	1,465,689
V117	WEBSTER CO FISCAL COURT	605,537	0.096130%	0.103258%	6,949,251	8,685,701	5,513,062	556,090	(435,079)	121,011	-	-	121,011
V119	CITY OF HIGHLAND HEIGHTS	127,722	0.020276%	0.015871%	1,465,755	1,832,012	1,162,830	117,292	218,735	336,027	-	-	336,027
V120	WOODFORD CO FISCAL COURT	675,573	0.107248%	0.120337%	7,752,972	9,690,254	6,150,680	620,405	(357,628)	262,777	-	-	262,777
V122	FAMILY HEALTH CENTER	4,165,849	0.661333%	0.665901%	47,807,852	59,753,883	37,927,493	3,825,656	(8,368)	3,817,288	-	-	3,817,288
V125	LOUISVILLE MEM COMM	33,459	0.005312%	0.005750%	384,005	479,959	304,644	30,729	(1,684)	29,045	-	-	29,045
V126	LOU & JEFF CO RIVERPORT	20,502	0.003255%	0.004237%	235,304	294,101	186,674	18,829	(52,917)	(34,088)	-	-	(34,088)
V127	LOU LABOR MANAGER COM	15,405	0.002446%	0.002570%	176,822	221,005	140,278	14,150	(2,055)	12,095	-	-	12,095
V129	T A R C	7,352,034	1.167143%	1.250218%	84,372,925	105,455,688	66,993,730	6,751,649	(3,085,793)	3,665,856	-	-	3,665,856
V130	ANCHORAGE BD OF EDUCATION	205,168	0.032571%	0.032918%	2,354,562	2,942,910	1,867,949	188,416	(11,310)	177,106	-	-	177,106
V136	MOUNTAIN ARTS CENTER	-	0.000000%	0.000000%	-	-	-	-	(71,945)	(71,945)	-	-	(71,945)
V137	FRANKLIN CO CONS DIST	11,306	0.001795%	0.001871%	129,761	162,185	102,943	10,384	(32,569)	(22,185)	-	-	(22,185)
V145	CITY OF WURTLAND	20,778	0.003298%	0.003111%	238,413	297,987	189,141	19,078	10,735	29,813	-	-	29,813
V147	HARDIN CO WATER DIST #2	927,623	0.147261%	0.155384%	10,645,518	13,305,576	8,445,428	851,870	127,441	979,311	-	-	979,311
V151	HOUSING AUTH OF HENDERSON	249,429	0.039597%	0.042863%	2,862,472	3,577,735	2,270,891	229,059	(65,681)	163,378	-	-	163,378
V156	JEFF CO BD OF ED	49,035,319	7.784391%	6.951079%	562,734,679	703,348,541	446,435,348	45,030,880	7,296,002	52			

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

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2022						Pension Expense					
		Actual FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(9)	(10)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
V196	CITY OF BUTLER	10,555	0.001676%	0.002353%	121,158	151,433	96,119	9,695	3,290	12,985	-	-	12,985
V197	CITY OF HAZARD	849,475	0.134855%	0.135586%	9,748,686	12,184,648	7,733,943	780,105	(100,724)	679,381	-	-	679,381
V198	MOUNTAIN WATER DISTRICT	496,749	0.078859%	0.080307%	5,700,728	7,125,202	4,522,569	456,181	(100,208)	355,973	-	-	355,973
V200	PULASKI COUNTY LIBRARY	120,520	0.019133%	0.020904%	1,383,127	1,728,737	1,097,279	110,680	(67,724)	42,956	-	-	42,956
V205	BARREN/METCALFE CO AMB SR	39,072	0.006203%	0.005111%	448,416	560,464	355,742	35,883	50,013	85,896	-	-	85,896
V206	SHELBYVILLE MUN WATER&SEWER	335,288	0.053227%	0.056356%	3,847,787	4,809,256	3,052,787	307,906	58,357	366,263	-	-	366,263
V207	BELL CO PUBLIC LIBRARY	64,350	0.010216%	0.010946%	738,516	923,053	585,888	59,097	1,070	60,167	-	-	60,167
V208	CITY OF WALTON	104,603	0.016606%	0.017830%	1,200,450	1,500,414	952,355	96,062	53,549	149,611	-	-	149,611
V218	MURRAY TOURISM COMMISSION	21,799	0.003461%	0.00367%	250,196	312,714	198,489	20,021	3,597	23,618	-	-	23,618
V219	BELLEVUE BD OF EDUCATION	259,121	0.041136%	0.040300%	2,973,727	3,716,790	2,359,152	237,962	159,418	397,380	-	-	397,380
V224	PENNYROYAL AREA MUSEUM	10,715	0.001701%	0.003305%	122,966	153,692	97,552	9,840	(71,512)	(61,672)	-	-	(61,672)
V230	OWENSBORO RIVERPORT AUTH	616,191	0.097821%	0.098347%	7,071,493	8,838,489	5,610,041	565,872	86,909	652,781	-	-	652,781
V236	BIG SANDY AREA DEV DIST	502,064	0.079703%	0.095096%	5,761,741	7,201,461	4,570,972	461,063	(365,865)	95,198	-	-	95,198
V237	BLUE GRASS COMM ACTION	1,306,351	0.207385%	0.212899%	14,991,890	18,738,002	11,893,544	1,199,674	526,728	1,726,402	-	-	1,726,402
V247	HARDIN CO WATER DIST #1	888,362	0.141028%	0.155740%	10,194,933	12,742,402	8,087,965	815,814	(214,056)	601,758	-	-	601,758
V251	HENDERSON CO RIVER AUTH	178,398	0.028321%	0.030983%	2,047,329	2,558,907	1,624,211	163,830	(22,000)	141,830	-	-	141,830
V259	KENTON CO PUBLIC LIBRARY	1,175,478	0.186608%	0.193250%	13,489,918	16,860,723	10,701,981	1,079,484	(222,126)	857,358	-	-	857,358
V263	LAUREL CO BD OF EDUCATION	2,219,602	0.352364%	0.358530%	25,472,441	31,837,391	20,208,099	2,038,343	(880,580)	1,157,763	-	-	1,157,763
V271	RUSSELLVILLE ELEC PL BD	303,939	0.048251%	0.048827%	3,488,071	4,359,656	2,767,198	279,121	64,527	343,648	-	-	343,648
V281	HOUSING AUTH OF MAYSVILLE	94,432	0.014991%	0.015430%	1,083,701	1,354,492	859,735	86,719	21,133	107,852	-	-	107,852
V298	CITY OF PIKEVILLE	802,437	0.127388%	0.125026%	9,208,896	11,509,977	7,305,710	736,910	535,398	1,272,308	-	-	1,272,308
V300	HOUSING AUTH OF SOMERSET	109,187	0.017334%	0.019960%	1,253,077	1,566,191	994,106	100,273	(73,920)	26,353	-	-	26,353
V305	CITY OF CAVE CITY	141,995	0.022542%	0.022438%	1,629,564	2,036,753	1,292,785	130,400	(32,777)	97,623	-	-	97,623
V306	HOUSING AUTH OF SHELBYVILLE	23,469	0.003726%	0.004131%	269,353	336,658	213,686	21,554	(1,743)	19,811	-	-	19,811
V308	NORTHERN KY AREA DEV.DIST	723,707	0.114889%	0.121675%	8,305,341	10,380,646	6,588,892	664,606	(179,642)	484,964	-	-	484,964
V319	CAMPBELL CO BD OF ED	1,989,215	0.315790%	0.306532%	22,828,502	28,532,795	18,110,578	1,826,771	462,066	2,288,837	-	-	2,288,837
V324	CHRISTIAN CO CONS DIST	10,815	0.001717%	0.001478%	124,122	155,137	98,470	9,932	3,556	13,488	-	-	13,488
V330	CITY OF OWENSBORO	2,625,010	0.416723%	0.433492%	30,124,962	37,652,465	23,889,092	2,410,645	141,331	2,551,976	-	-	2,551,976
V336	SANDY VALLEY TRANS SER IN	487,729	0.077427%	0.083098%	5,597,208	6,995,816	4,440,444	447,897	(151,070)	296,827	-	-	296,827
V337	FRANKFORT ELEC WATER BD	3,527,421	0.559982%	0.532553%	40,481,174	50,596,445	32,115,006	3,239,365	1,868,261	5,107,626	-	-	5,107,626
V347	CITY OF RADCLIFF	518,313	0.082283%	0.086697%	5,948,249	7,434,573	4,718,936	475,988	(290,585)	185,403	-	-	185,403
V359	CITY OF ELMERE	128,850	0.020455%	0.021996%	1,478,695	1,848,185	1,173,096	118,327	54,923	173,250	-	-	173,250
V363	LONDON LAUREL CO COMM CTR	177,595	0.028193%	0.029594%	2,038,076	2,547,342	1,616,870	163,090	8,726	171,816	-	-	171,816
V373	PADUCAH MCCRACKEN CO TOUR	75,081	0.011919%	0.012898%	861,626	1,076,926	683,555	68,949	9,441	78,390	-	-	78,390
V376	CITY OF BEREA	1,071,781	0.170146%	0.275482%	12,299,877	15,373,321	9,757,885	984,255	(2,138,465)	(1,154,210)	-	-	(1,154,210)
V398	CITY OF ELKHORN CITY	25,776	0.004099%	0.009112%	295,811	369,727	234,676	23,671	(78,611)	(54,940)	-	-	(54,940)
V400	PULASKI CO SOIL CONS DIST	24,814	0.003939%	0.004386%	284,751	355,903	225,902	22,786	(3,386)	19,400	-	-	19,400
V405	MARY W WELDON MEM PUB LIB	57,356	0.009105%	0.009438%	658,202	822,670	522,172	52,670	8,428	61,098	-	-	61,098
V407	BELL/WHITELEY COMM ACTION	685,117	0.108763%	0.114550%	7,862,492	9,827,139	6,237,565	629,168	34,184	663,352	-	-	663,352
V408	UNION EMERGENCY SERVICES	17,951	0.002850%	0.001999%	206,027	257,508	163,448	16,487	66,777	83,264	-	-	83,264
V419	DAYTON CITY SCHOOLS	306,781	0.048702%	0.046932%	3,520,674	4,400,406	2,793,063	281,730	9,522	291,252	-	-	291,252
V424	PENNYVILLE ALLIED COMM SER	1,006,965	0.159857%	0.146024%	11,556,084	14,443,671	9,167,810	924,735	654,488	1,579,223	-	-	1,579,223
V430	OWENSBORO MUN UTILITIES	3,244,185	0.515018%	0.620186%	37,230,721	46,533,782	29,536,317	2,979,258	(5,231,477)	(2,252,219)	-	-	(2,252,219)
V436	APPALACHIAN RES & DEFENSE	548,720	0.087110%	0.085627%	6,297,194	7,870,711	4,995,764	503,911	490,294	994,205	-	-	994,205
V437	FKT/FKLN CO TOUR/CONV COM	27,116	0.004305%	0.005559%	311,209	388,973	246,892	24,903	(30,387)	(5,484)	-	-	(5,484)
V447	CITY OF ELIZABETHTOWN	1,913,861	0.303827%	0.303917%	21,963,695	27,451,893	17,424,499	1,757,568	70,995	1,828,563	-	-	1,828,563
V459	LUDLOW BD OF EDUCATION	147,266	0.023379%	0.026859%	1,690,071	2,112,379	1,340,787	135,242	(150,201)	(14,959)	-	-	(14,959)
V463	LONDON LAUREL TOURIST COM	36,896	0.005857%	0.005611%	423,403	529,202	335,899	33,881	12,157	46,038	-	-	46,038
V473	PADUCAH POWER SYSTEM	1,413,730	0.224431%	0.223352%	16,224,147	20,278,171	12,871,133	1,298,281	35,122	1,333,403	-	-	1,333,403
V476	KY RIVER FOOTHILLS DEV CO	1,327,855	0.210798%	0.224420%	15,238,616	19,046,379	12,089,280	1,219,417	(1,150,610)	68,807	-	-	68,807
V500	WEST PULASKI WATER DISTR	129,010	0.020481%	0.018996%	1,480,574	1,850,534	1,174,587	118,478	150,228	268,706	-	-	268,706
V505	CITY OF PARK CITY	8,994	0.001428%	0.001099%	103,230	129,025	81,896	8,261	9,058	17,319	-	-	17,319
V507	BELL CO SOLID WASTE OFFC	36,243	0.005754%	0.007074%	415,957	519,895	329,992	33,286	(39,098)	(5,812)	-	-	(5,812)
V508	CITY OF UNION	38,167	0.006059%	0.004126%	438,006	547,453	347,484	35,050	53,238	88,288	-	-	88,288
V524	HOPKINSVL WATER ENV ATH	1,065,233	0.169107%	0.171402%	12,224,768	15,279,443	9,698,298	978,244	864,867	1,843,111	-	-	1,843,111
V530	AUDUBON AREA COMM SER INC	3,906,652	0.620185%	0.632245%	44,833,257	56,036,009	35,567,652	3,587,625	1,501,935	5,089,560	-	-	5,089,560
V537	CAPITAL COMMUNITY I D A	22,780	0.003616%	0.003814%	261,401	326,719	207,378	20,918	(7,919)	12,999	-	-	12,999
V547	ELIZABETHTOWN TOUR/CON BU	48,507	0.007700%	0.007501%	556,634	695,723	441,596	44,543	(49,509)	(4,966)	-	-	(4,966)
V559	BECHWOOD BOARD OF EDUC	298,575	0.047399%	0.051757%	3,426,480	4,282,675	2,718,336	274,192	(67,803)	206,389	-	-	206,389
V563	LONDON-LAUREL CO IDA	24,488	0.003888%	0.002936%	281,064	351,295	222,977	22,491	5,689	28,180	-	-	28,180
V576	SOUTHERN MADISON WATER DT	68,935	0.010944%	0.012724%	791,143	988,831	627,639	63,308	(53,055)	10,253	-	-	10,253
V607	PINEVILLE UTILITY COMM	262,444	0.041663%	0.043987%	3,011,824	3,764,406	2,389,376	241,011	(105,432)	135,579	-	-	135,579
V608	WALTON FIRE DIST/EMS	4,580	0.000727%	0.000000%	52,555	65,687	41,693	4,206	17,929	22,135	-	-	22,135
V619	SOUTHGATE BD OF ED	66,962	0.01										

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

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2022						Pension Expense					
		Actual FYE 2022 Contributions	Proportionate Share	Proportionate Share	Discount Rate 6.25%	Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(10)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
V663	LAUREL CO CONSERV DIST	13,499	0.002143%	0.002252%	154,918	193,628	122,901	12,397	746	13,143	-	-	13,143
V673	PADUCAH-MCCRACKEN CO JOIN	350,181	0.055592%	0.058999%	4,018,753	5,022,943	3,188,205	321,587	(23,886)	297,701	-	-	297,701
V676	MADISON CO UTILITIES DIST	141,586	0.024477%	0.024726%	1,624,865	2,030,880	1,289,057	130,024	(22,399)	107,625	-	-	107,625
V707	BELL CO CONSERVATION DIST	3,932	0.000624%	0.000620%	45,109	56,381	35,786	3,610	1,466	5,076	-	-	5,076
V708	HEBRON FIRE PROTECTION DI	17,577	0.002790%	0.002924%	201,689	252,087	160,007	16,139	(1,995)	14,144	-	-	14,144
V719	SILVER GROVE BD OF ED	-	0.000000%	0.000000%	-	-	-	-	(172,523)	(172,523)	-	-	(172,523)
V724	PENNYVILLE AREA DEVP DIST	399,553	0.063429%	0.069217%	4,585,291	5,731,045	3,637,657	366,922	(132,164)	234,758	-	-	234,758
V730	GREEN RIV AREA DEL DIST	562,901	0.089361%	0.091331%	6,459,919	8,074,097	5,124,859	516,932	(17,192)	499,740	-	-	499,740
V737	KY ASSOC OF CO (KACO)	892,230	0.141643%	0.139889%	10,239,392	12,797,969	8,123,236	819,372	(86,735)	732,637	-	-	732,637
V756	JEFF CO MED CENTER LAUNDR	517,142	0.082097%	0.094235%	5,934,803	7,417,768	4,708,269	474,912	(180,519)	294,393	-	-	294,393
V759	ERLANGER/ELSMERE BD OF ED	827,715	0.131401%	0.137368%	9,498,996	11,872,566	7,535,856	760,124	(122,466)	637,658	-	-	637,658
V773	MCCRACKEN CO PUB LIBRARY	237,193	0.037655%	0.038300%	2,722,085	3,402,269	2,159,517	217,825	(91,065)	126,760	-	-	126,760
V808	POINT PLEASANT FIRE DIST	28	0.000005%	0.000103%	361	452	287	29	(11,079)	(11,050)	-	-	(11,050)
V819	NEWPORT BD OF ED	765,849	0.121579%	0.119984%	8,788,962	10,985,112	6,972,564	703,306	58,135	761,441	-	-	761,441
V830	REGIONAL WTR RESOURCE AGY	1,233,316	0.195790%	0.190751%	14,153,686	17,690,351	11,228,570	1,132,599	341,458	1,474,057	-	-	1,474,057
V856	KYIANA REG PLANNING DEV	945,990	0.150177%	0.159616%	10,856,316	13,569,048	8,612,661	868,739	(193,322)	675,417	-	-	675,417
V859	COVINGTON BD OF ED	2,083,379	0.330739%	0.358648%	23,909,167	29,883,492	18,967,904	1,913,248	(703,927)	1,209,321	-	-	1,209,321
V873	PADUCAH-MCCRACKEN CO RIV	107,324	0.017038%	0.021647%	1,231,679	1,539,446	977,130	98,561	(93,613)	4,948	-	-	4,948
V919	CITY OF WILDER	57,580	0.009141%	0.008634%	660,804	825,923	524,237	52,879	21,478	74,357	-	-	74,357
V930	OWENSBORO METRO PLAN COMM	162,717	0.025831%	0.025389%	1,867,326	2,333,926	1,481,410	149,426	85,909	235,335	-	-	235,335
V937	HOUSING AUTH OF FRANKFORT	138,169	0.021935%	0.023153%	1,585,684	1,981,908	1,257,974	126,889	(68,536)	58,353	-	-	58,353
V959	CITY OF COVINGTON	1,942,188	0.308324%	0.283741%	22,288,784	27,858,214	17,682,402	1,783,582	1,367,944	3,151,526	-	-	3,151,526
W001	ADAIR COUNTY ATTORNEY	25,399	0.004032%	0.004911%	291,474	364,306	231,235	23,324	(32,653)	(9,329)	-	-	(9,329)
W003	ANDERSON COUNTY ATTORNEY	14,269	0.002265%	0.002061%	163,737	204,651	129,898	13,102	3,375	16,477	-	-	16,477
W004	BALLARD COUNTY ATTORNEY	18,475	0.002933%	0.003109%	212,027	265,007	168,208	16,967	(7,483)	9,484	-	-	9,484
W010	BOYD COUNTY ATTORNEY	47,578	0.007553%	0.008042%	546,007	682,441	433,165	43,692	(39,747)	3,945	-	-	3,945
W011	BOYLE COUNTY ATTORNEY	20,046	0.003182%	0.003049%	230,027	287,505	182,488	18,407	11,204	29,611	-	-	29,611
W013	BREATHITT CO ATTORNEY	6,866	0.001090%	0.001049%	78,796	98,486	62,512	6,305	(45,101)	(38,796)	-	-	(38,796)
W015	BULLITT COUNTY ATTORNEY	85,591	0.013588%	0.016110%	982,278	1,227,726	779,723	78,603	(79,057)	(454)	-	-	(454)
W016	BUTLER COUNTY ATTORNEY	14,797	0.002349%	0.001307%	169,810	212,241	134,715	13,588	14,550	28,138	-	-	28,138
W017	CALDWELL COUNTY ATTORNEY	23,582	0.003744%	0.004273%	270,654	338,284	214,719	21,658	(15,871)	5,787	-	-	5,787
W018	CALLOWAY COUNTY ATTORNEY	48,605	0.007716%	0.008156%	557,791	697,169	442,513	44,635	(17,087)	27,548	-	-	27,548
W019	CAMPBELL COUNTY ATTORNEY	117,720	0.018688%	0.019874%	1,350,958	1,688,530	1,071,758	108,106	(57,052)	51,054	-	-	51,054
W020	CARLISLE COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	(10,913)	(10,913)	-	-	(10,913)
W021	CARROLL COUNTY ATTORNEY	6,462	0.001026%	0.001190%	74,170	92,703	58,841	5,935	(1,049)	4,886	-	-	4,886
W022	CHILD SUPPORT ENFORCEMENT	17,246	0.002738%	0.003057%	197,930	247,388	157,024	15,839	(13,816)	2,023	-	-	2,023
W024	CHRISTIAN COUNTY ATTORNEY	83,337	0.013230%	0.014338%	956,398	1,195,379	758,741	76,532	(65,366)	11,166	-	-	11,166
W026	CLAY COUNTY ATTORNEY	31,955	0.005073%	0.005642%	366,728	458,364	290,937	29,346	(19,319)	10,027	-	-	10,027
W027	CLINTON CO ATTORNEY	18,617	0.002956%	0.003234%	213,690	267,086	169,527	17,100	(7,625)	9,475	-	-	9,475
W028	CRITTENDEN CO ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
W029	CUMBERLAND CO ATTORNEY	12,620	0.002003%	0.002409%	144,797	180,978	114,872	11,587	(21,259)	(9,672)	-	-	(9,672)
W031	EDMONSON COUNTY ATTORNEY	6,834	0.001085%	0.001175%	78,435	98,034	62,225	6,276	1,274	7,550	-	-	7,550
W032	ELLIOTT COUNTY ATTORNEY	13,440	0.002134%	0.002366%	154,267	192,815	122,385	12,345	(7,805)	4,540	-	-	4,540
W033	ESTILL COUNTY ATTORNEY	24,427	0.003849%	0.004018%	278,245	347,771	220,740	22,266	(14,888)	7,378	-	-	7,378
W035	FLEMING COUNTY ATTORNEY	43,004	0.006827%	0.007937%	493,525	616,845	391,529	39,493	(37,203)	2,290	-	-	2,290
W036	FLOYD COUNTY ATTORNEY	41,830	0.006641%	0.006800%	480,079	600,039	380,862	38,417	118,959	157,376	-	-	157,376
W039	GALLATIN COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	(55,561)	(55,561)	-	-	(55,561)
W041	GRANT COUNTY CHILD SUPPOR	17,971	0.002853%	0.003183%	206,244	257,779	163,620	16,504	(32,440)	(15,936)	-	-	(15,936)
W043	GRAYSON COUNTY ATTORNEY	22,383	0.003553%	0.003634%	256,847	321,027	203,765	20,553	(24,200)	(3,647)	-	-	(3,647)
W044	GREEN COUNTY ATTORNEY	11,986	0.001903%	0.002019%	137,568	171,943	109,137	11,008	(27,203)	(16,195)	-	-	(16,195)
W045	GREENUP CO ATTY/CHILD SUP	-	0.000000%	0.005643%	-	-	-	-	(141,165)	(141,165)	-	-	(141,165)
W047	HARDIN COUNTY ATTORNEY	149,173	0.023681%	0.026974%	1,711,903	2,139,666	1,358,107	136,989	(88,138)	48,851	-	-	48,851
W048	HARLAN COUNTY ATTORNEY	61,255	0.009724%	0.010146%	702,949	878,599	557,672	56,251	(97,444)	(41,193)	-	-	(41,193)
W050	HART COUNTY ATTORNEY	40,639	0.006452%	0.006412%	466,416	582,962	370,023	37,323	(23,699)	13,624	-	-	13,624
W051	HENDERSON CO ATTORNEY	55,113	0.008749%	0.011069%	632,466	790,505	501,756	50,611	(75,587)	(24,976)	-	-	(24,976)
W052	HENRY COUNTY ATTORNEY	9,240	0.001467%	0.001261%	106,050	132,549	84,133	8,486	1,228	9,714	-	-	9,714
W055	JACKSON COUNTY ATTORNEY	19,118	0.003035%	0.003254%	219,401	274,223	174,057	17,557	13,510	31,067	-	-	31,067
W056	JEFFERSON CO ATTORNEY	1,099,324	0.174519%	0.195677%	12,616,002	15,768,437	10,008,677	1,009,552	(1,173,788)	(164,236)	-	-	(164,236)
W058	JOHNSON CO ATTORNEY	36,179	0.005743%	0.006458%	415,162	518,901	329,361	33,222	(2,357)	30,865	-	-	30,865
W060	KNOTT COUNTY ATTORNEY	23,598	0.003746%	0.004312%	270,799	338,465	214,833	21,670	(15,624)	6,046	-	-	6,046
W061	KNOX COUNTY ATTORNEY	44,677	0.007093%	0.006640%	512,754	640,879	406,784	41,031	(22,763)	18,268	-	-	18,268
W063	LAUREL COUNTY ATTORNEY	83,616	0.013274%	0.014517%	959,579	1,199,355	761,265	76,787	(48,954)	27,833	-	-	27,833
W064	LAWRENCE COUNTY ATTORNEY	14,509	0.002303%	0.003138%	166,484	208,085	132,077	13,322	(49,652)	(36,330)	-	-	(36,330)
W066	LESLIE COUNTY ATTORNEY	18,452	0.002929%	0.003442%	211,738	264,646	167,978	16,944	(7,613)	9,331	-	-	9,331
W067	LETCHER COUNTY ATTORNEY	33,083	0.00525%	0.006175%	379,668	474,538	301,203	30,382	(21,902)	8,480	-	-	8,480
W069	LINCOLN COUNTY ATTORNEY	29,717	0.004718%	0.003937%	341,065	426,289	270,578	27,293	(16,346)	10,947	-	-	10,947
W070	LIVINGSTON CO ATTORNEY	15,346	0.002436%	0.002586%	176,099	220,102	139,705	14,092	(1,522)	12,570	-	-	12,

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

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2022							Pension Expense					
		Actual FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	
									(9)	(10)				(13)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
W075	MCLEAN COUNTY ATTORNEY	3,490	0.000554%	0.000600%	40,049	50,056	31,772	3,205	4,071	7,276	-	-	7,276	
W076	MADISON COUNTY ATTORNEY	16,603	0.002636%	0.002936%	190,557	238,172	151,175	15,249	23,085	38,334	-	-	38,334	
W077	MAGOFFIN CO ATTORNEY	7,869	0.001249%	0.001266%	90,290	112,852	71,630	7,225	7,356	14,581	-	-	14,581	
W078	MARION COUNTY ATTORNEY	11,152	0.001770%	0.002487%	127,954	159,926	101,510	10,239	26,339	36,578	-	-	36,578	
W079	MARSHALL COUNTY ATTORNEY	8,084	0.001283%	0.001716%	92,748	115,924	73,580	7,422	(4,323)	3,099	-	-	3,099	
W080	MARTIN COUNTY ATTORNEY	27,586	0.004379%	0.004279%	316,559	395,659	251,136	25,331	(1,706)	23,625	-	-	23,625	
W082	MEADE COUNTY ATTORNEY	19,671	0.003123%	0.003195%	225,762	282,175	179,104	18,066	(20,928)	(2,862)	-	-	(2,862)	
W083	MENIFEE COUNTY ATTORNEY	10,075	0.001599%	0.001774%	115,592	144,476	91,703	9,250	(3,392)	5,858	-	-	5,858	
W084	MERCER COUNTY ATTORNEY	25,680	0.004077%	0.004276%	294,727	368,372	233,816	23,584	(17,279)	6,305	-	-	6,305	
W085	METCALFE COUNTY ATTORNEY	19,998	0.003175%	0.003445%	229,521	286,873	182,086	18,367	(9,409)	8,958	-	-	8,958	
W087	MONTGOMERY CO ATTORNEY	2,278	0.000362%	0.000392%	26,169	32,708	20,761	2,094	(2,544)	(450)	-	-	(450)	
W090	NELSON COUNTY ATTORNEY	59,419	0.009433%	0.009680%	681,913	852,306	540,983	54,568	(15,832)	38,736	-	-	38,736	
W091	NICHOLAS COUNTY ATTORNEY	10,032	0.001593%	0.001656%	115,158	143,933	91,359	9,215	(22,249)	(13,034)	-	-	(13,034)	
W092	OHIO COUNTY ATTORNEY	997	0.000158%	0.000262%	11,422	14,276	9,061	914	(86,066)	(85,152)	-	-	(85,152)	
W095	OWSLEY COUNTY ATTORNEY	13,354	0.002120%	0.002318%	153,255	191,550	121,582	12,264	(2,520)	9,744	-	-	9,744	
W096	PENDLETON COUNTY ATTORNEY	20,891	0.003316%	0.003391%	239,714	299,613	190,173	19,182	5,911	25,093	-	-	25,093	
W097	PERRY COUNTY ATTORNEY	60,062	0.009535%	0.010155%	689,286	861,523	546,833	55,158	(25,625)	29,533	-	-	29,533	
W098	PIKE COUNTY ATTORNEY	113,779	0.018063%	0.019830%	1,305,777	1,632,059	1,035,914	104,490	(185,576)	(81,086)	-	-	(81,086)	
W099	POWELL COUNTY ATTORNEY	28,404	0.004509%	0.004366%	325,956	407,405	258,591	26,084	(4,907)	21,177	-	-	21,177	
W103	ROWAN COUNTY ATTORNEY	13,149	0.002087%	0.001638%	150,870	188,568	119,690	12,073	44,650	56,723	-	-	56,723	
W104	RUSSELL COUNTY ATTORNEY	31,433	0.004990%	0.005433%	360,728	450,865	286,177	28,866	(7,547)	21,319	-	-	21,319	
W105	SCOTT COUNTY ATTORNEY	-	0.000000%	0.001119%	-	-	-	-	(62,248)	(62,248)	-	-	(62,248)	
W106	SHELBY COUNTY ATTORNEY	12,470	0.001980%	0.002037%	143,134	178,900	113,553	11,454	(1,820)	9,634	-	-	9,634	
W107	SIMPSON COUNTY ATTORNEY	10,233	0.001625%	0.001666%	117,471	146,825	93,194	9,400	26,759	36,159	-	-	36,159	
W109	TAYLOR COUNTY ATTORNEY	32,094	0.005095%	0.005150%	368,318	460,352	292,199	29,473	(3,565)	25,908	-	-	25,908	
W110	TODD COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	(15,076)	(15,076)	-	-	(15,076)	
W113	UNION COUNTY ATTORNEY	2,586	0.000410%	0.000376%	29,639	37,045	23,514	2,372	(1,011)	1,361	-	-	1,361	
W114	WARREN CO ATTY/CHILD SUPP	120,026	0.019054%	0.020275%	1,377,416	1,721,599	1,092,748	110,223	(75,365)	34,858	-	-	34,858	
W115	WASHINGTON CO ATTORNEY	13,024	0.002068%	0.002561%	149,496	186,851	118,600	11,963	(11,778)	185	-	-	185	
W118	WHITELEY COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	
W119	WOLFE COUNTY ATTORNEY	14,663	0.002328%	0.001575%	168,291	210,343	133,511	13,467	(16,546)	(3,079)	-	-	(3,079)	
W120	WOODFORD COUNTY ATTORNEY	30,430	0.004831%	0.005919%	349,234	436,499	277,058	27,946	(41,403)	(13,457)	-	-	(13,457)	
X030	OWENSBORO DAVIESS CO TOUR	78,485	0.012460%	0.010478%	900,735	1,125,807	714,582	72,078	5,788	77,866	-	-	77,866	
X034	FAYETTE CO ATTORNEY OFF	325,650	0.051697%	0.059690%	3,737,183	4,671,015	2,964,826	299,055	(385,799)	(86,744)	-	-	(86,744)	
X059	KENTON COUNTY ATTORNEY	169,192	0.026859%	0.031242%	1,941,641	2,426,810	1,540,365	155,373	(314,223)	(158,850)	-	-	(158,850)	
X105	GEORGETOWN WATER & SEWER	811,964	0.128900%	0.131323%	9,318,198	11,646,592	7,392,424	745,656	152,916	898,572	-	-	898,572	
X956	LOU FIREFIGHTERS PENS FUN	44,511	0.007066%	0.007441%	510,802	638,439	405,236	40,875	3,328	44,203	-	-	44,203	
TOTAL		629,917,086	100.000000%	100.000000%	7,229,013,496	9,035,369,943	5,735,006,798	578,476,575	22,606,653	601,083,228	-	-	601,083,228	

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)	(18)	(19)	(20)	(21)	(22)	(23)	
10005	LEGS GENERAL ASSEMBLY	311	-	39,631	188,785	228,727	2,594	-	32,165	-	-	-	34,759		
20025	JUDL ADM OFF OF THE COURT	166,705	-	21,216,935	134,410	21,518,050	1,388,594	-	17,219,544	13,139,857	31,747,995	2,729	2,729		
35628	TRAN DEPT OF INTERGOV PRO	-	-	-	-	-	-	-	-	-	-	-	3,314,586		
39931	JEFFERSON CO CLERK	29,694	-	3,779,280	1,171,359	4,980,333	247,344	-	3,067,242	-	-	-	855,586		
39932	JEFFERSON CO SHERIFF	7,665	-	975,537	374,860	1,358,062	63,846	-	791,740	-	-	-	474,183		
39933	KENTON CO COURT CLERK	4,223	-	537,507	367,407	909,137	35,178	-	436,238	2,767	-	-	2,767		
39934	KENTON CO SHERIFF	1,633	-	207,856	60,066	269,555	13,604	-	168,694	1,640	183,938	-	183,938		
39935	CAMPBELL COUNTY CLERK	3,057	-	389,103	61,496	453,656	25,466	-	315,794	20,678	361,938	-	361,938		
39936	CAMPBELL CO SHERIFF	1,384	-	176,103	58,763	236,250	11,526	-	142,924	89,110	243,560	-	243,560		
39937	FAYETTE CO CLERK	10,641	-	1,354,361	203,333	1,568,335	88,639	-	1,099,192	115,491	1,303,322	-	-		
39938	FAYETTE CO SHERIFF	5,205	-	662,460	-	667,665	43,356	-	537,649	115,950	696,955	-	-		
39939	DAVISS CO CLERK	3,103	-	394,907	153,640	551,650	25,846	-	320,504	383,918	730,268	-	-		
39940	DAVISS CO SHERIFF	762	-	96,929	20,569	118,260	6,344	-	78,667	11,070	96,081	-	-		
39941	PIKE CO CLERK	1,423	-	181,090	-	182,513	11,852	-	146,972	61,689	220,513	-	-		
39942	PIKE CO SHERIFF	2,278	-	289,981	37,775	330,034	18,978	-	235,347	169,885	424,210	-	-		
39943	HARDIN COUNTY CLERK OFFIC	3,682	-	468,553	85,807	558,042	30,666	-	380,275	15,978	426,919	-	-		
39944	HARDIN COUNTY SHERIFF	1,530	-	194,704	18,989	215,223	12,743	-	158,021	62,204	232,968	-	-		
39945	WARREN COUNTY CLERKS OFF	3,578	-	455,431	34,456	493,465	29,807	-	369,625	20,732	420,164	-	-		
39946	WARREN COUNTY SHERIFF	4,998	-	636,128	85,963	727,089	41,633	-	516,278	20,157	578,068	-	-		
39947	BOONE COUNTY CLERK	3,959	-	503,836	29,875	537,670	32,975	-	408,911	47,265	489,151	-	-		
39948	BOONE COUNTY SHERIFF	1,163	-	148,079	44,189	193,431	9,691	-	120,180	-	129,871	-	-		
39949	CHRISTIAN COUNTY CLERK	1,697	-	215,971	8,471	226,139	14,135	-	175,281	810	190,226	-	-		
39950	CHRISTIAN COUNTY SHERIFF	5,411	-	688,694	75,627	769,732	45,073	-	558,940	11,910	615,923	-	-		
39951	MADISON COUNTY CLERK	2,849	-	362,545	58,163	423,557	23,728	-	294,239	52,381	370,348	-	-		
39952	MADISON COUNTY SHERIFF	807	-	102,693	4,073	107,573	6,721	-	83,345	22,174	112,240	-	-		
39961	BULLITT COUNTY CLERK	3,265	-	415,603	91,326	510,194	27,200	-	337,301	-	364,501	-	-		
39962	BULLITT CO SHERIFF	3,356	-	427,112	69,041	499,509	27,953	-	346,641	179,266	553,860	-	-		
54527	J&PS DEPT OF CORRECTIONS	-	-	-	-	-	-	-	-	-	-	-	-		
014A	BRECKINRIDGE CO ATTORNEY	17	-	2,105	126	2,248	138	-	1,708	6,450	8,296	-	-		
116A	WAYNE COUNTY ATTORNEY	319	-	40,585	25,950	66,854	2,656	-	32,939	42,111	77,706	-	-		
A051	HENDERSON CO TOURIST COMM	151	-	19,280	2,655	22,086	1,262	-	15,647	6,874	23,783	-	-		
A073	HOUSING AUTH OF PADUCAH	3,732	-	475,015	210,537	689,284	31,089	-	385,520	12,639	429,248	-	-		
A113	MORGANFIELD HOUSING AUTH	-	-	-	-	-	-	-	-	2,656	2,656	-	-		
A156	CITY OF ANCHORAGE	1,402	-	178,464	13,708	193,574	11,680	-	144,840	28,218	184,738	-	-		
AB19	BELLEVUE/DAYTON FIRE	106	-	13,496	600	14,202	883	-	10,953	2,783	14,619	-	-		
AC19	CAMPBELL CO FIRE DIST 1	-	-	-	-	-	-	-	-	238	238	-	-		
B008	BURLINGTON FIRE PRO DIST	144	-	18,276	2,328	20,748	1,196	-	14,833	1,169	17,198	-	-		
B010	HOUSING AUTHORITY OF CATLETTSBURG	674	-	85,745	28,426	114,845	5,612	-	69,590	38,683	113,885	-	-		
B015	CITY OF HILLVIEW	1,650	-	210,010	109,743	321,403	13,745	-	170,443	-	184,188	-	-		
B017	PENNYVILLE EMER ASST CTR	811	-	103,175	14,455	118,441	6,753	-	83,736	25,782	116,271	-	-		
B018	WV KY ED COOPERATIVE	403	-	51,317	-	51,720	3,359	-	41,649	44,831	89,839	-	-		
B023	CITY OF LONDON TOURISM	168	-	21,404	101,961	123,533	1,401	-	17,372	-	18,773	-	-		
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	727	-	92,562	19,982	113,271	6,058	-	75,123	11,931	93,112	-	-		
B030	OWENSBORO/DAV CO ECO DEV	559	-	71,138	10,481	82,178	4,656	-	57,735	99,679	162,070	-	-		
B035	GTR FLEMING CO WATER COMM	297	-	37,762	1,996	40,055	2,471	-	30,648	8,385	41,504	-	-		
B038	CITY OF HICKMAN	1,323	-	168,401	137,685	307,409	11,021	-	136,674	3,046	150,741	-	-		
B042	HOUSING AUTH OF MAYFIELD	1,632	-	207,659	1,624	210,915	13,591	-	168,535	75,754	257,880	-	-		
B043	GRAYSON CO CONSERV DIST	77	-	9,807	54	9,938	642	-	7,959	3,693	12,294	-	-		
B045	CITY OF BELLEFONTE	13	-	1,623	155	1,791	106	-	1,317	396	1,819	-	-		
B048	CITY OF HARLAN	2,744	-	349,197	59,443	411,384	22,854	-	283,406	12,704	318,964	-	-		
B051	HENDERSON CITY/CO PLANNIN	978	-	124,422	1,587	126,987	8,143	-	100,980	30,825	139,948	-	-		
B052	HENRY CO WATER DIST #2	2,649	-	337,176	39,192	379,017	22,067	-	273,650	64,726	360,443	-	-		
B054	CITY OF NORTONVILLE	564	-	71,836	58,278	130,678	4,701	-	58,302	1,558	64,561	-	-		
B058	JOHNSON CO FISCAL COURT	5,595	-	712,066	157,772	875,433	46,603	-	577,909	-	624,512	-	-		
B061	KNOX CO UTILITIES COMM	1,067	-	135,754	49,799	186,620	8,885	-	110,177	29,785	148,847	-	-		
B072	LAKE BARKEY TOUR COMM	124	-	15,827	245	16,196	1,036	-	12,845	4,207	18,088	-	-		
B078	MARION CO WATER DISTRICT	1,364	-	173,565	141,336	316,265	11,359	-	140,865	-	152,224	-	-		
B084	N MERCER WATER DISTRICT	1,587	-	201,954	38,405	241,946	13,217	-	163,904	10,202	187,323	-	-		
B087	MONTGOMERY CO FIRE DIST	7,508	-	955,549	18,350	981,407	62,538	-	775,518	12,089	850,145	-	-		
B097	KY RIVER REGIONAL JAIL	2,403	-	305,876	271,860	580,139	20,019	-	248,248	194,705	462,972	-	-		
B098	PIKE CO SENIOR CITIZEN PR	531	-	67,567	-	68,098	4,422	-	54,837	65,844	125,103	-	-		
B100	CITY OF SCIENCE HILL	329	-	41,884	10,174	52,387	2,741	-	33,993	15,246	51,980	-	-		
B104	RUSSELL CO AMBULANCE SER	2,074	-	263,914	159,843	425,831	17,272	-	214,191	-	231,463	-	-		
B106	NORTH SHELBY WATER CO	1,627	-	207,118	81,728	290,473	13,555	-	168,096	48,746	230,397	-	-		
B109	CAMPBELL/TAYLOR CO I D A	266	-	33,798	5,320	39,384	2,212	-	27,430	3,878	33,520	-	-		
B113	UNION CO ECONOMIC DEVELOP	231	-	29,352	1,704	31,287	1,921	-	23,822	-	25,743	-	-		
B116	MONTICELLO/WAYNE TELE BOA	683	-	86,876	208,475	296,034	5,686	-	70,508	90,906	167,100	-	-		
B118	WHITLEY CO CONSERV DIST	33	-	4,151	-	4,184	272	-	3,369	96,380	100,021	-	-		
B124	HOPKINS-CHRIST CO PLANNIN	2,873	-	365,692	36,945	405,510	23,934	-	296,794	-	320,728	-	-		

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)		
B156	LOU POLICE RETIRE FUND	316	-	40,182	2,082	42,580	2,630	-	32,612	6,575	41,817		
B179	HOUSING AUTH OF BENTON	593	-	75,466	14,940	90,999	4,939	-	61,248	6,571	72,758		
B230	RIVERPARK CTR OWENSBORO	1,266	-	161,093	389,945	552,304	10,543	-	130,742	154,602	295,887		
B256	BUECHL FIRE PROTECT DIST	165	-	20,981	3,928	25,074	1,373	-	17,028	1,266	19,667		
B259	CITY OF LUDLOW	669	-	85,125	35,525	121,319	5,571	-	69,087	47,378	122,036		
B356	CITY OF DOUGLASS HILLS	625	-	79,528	127,139	207,292	5,205	-	64,545	743	70,493		
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	1,392	-	177,136	89,511	268,039	11,593	-	143,763	18,195	173,551		
B656	LOUISVILLE AIRPORT AUTHOR	20,955	-	2,666,957	42,406	2,730,318	174,545	-	2,164,487	1,022,726	3,361,758		
B756	LEGAL AID SOCIETY INC	7,514	-	956,326	328,621	1,292,461	62,589	-	776,149	838,738			
B856	JEFF CO SOIL/CONSERV DIST	64	-	8,204	39,078	47,346	537	-	6,658	4,346	11,541		
B956	LAKE DREAMLAND FIRE DIST	-	-	-	3,874	3,874	-	-	-	60,639	60,639		
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	255	-	32,500	954	33,709	2,127	-	26,377	37,469	65,973		
C037	CIRCUIT CLERKS	-	-	-	-	-	-	-	-	-	-		
C079	JONATHAN CREEK WATER DIST	850	-	108,172	32,253	141,275	7,080	-	87,792	7,324	102,196		
C087	CITY OF JEFFERSONVILLE	571	-	72,702	1,384	74,657	4,758	-	59,004	70,961	134,723		
C105	CITY OF SADIEVILLE	112	-	14,233	7,077	21,422	932	-	11,552	7,300	19,784		
C106	CITY OF SIMPSONVILLE	1,156	-	147,135	17,608	165,899	9,630	-	119,414	70,921	199,965		
C118	HOUSING AUTH OF CORBIN	802	-	102,123	87,754	190,679	6,684	-	82,882	29,020	118,586		
C230	HOUSING AUTH OF OWENSBORO	3,203	-	407,714	81,609	492,526	26,684	-	330,898	108,485	466,067		
C256	LOUISVILLE/JEFF CO METRO	440,618	-	56,078,415	9,565,439	66,084,472	3,670,187	-	45,512,923	3,564,575	52,747,685		
D017	CALDWELL CO WATER DISTRIC	702	-	89,404	93,140	183,246	5,851	-	72,560	5,555	83,966		
D025	WINCHESTER-CLARK COUNTY TOURISM	219	-	27,916	672	28,807	1,827	-	22,657	3,586	28,070		
D052	CITY OF PLEASUREVILLE	85	-	10,830	2,422	13,337	709	-	8,790	4,925	14,424		
D071	CITY OF LEWISBURG	560	-	71,295	13,119	84,974	4,666	-	57,863	50,876	113,405		
D079	NORTH MARSHALL WATER DIST	1,670	-	212,557	39,630	253,857	13,911	-	172,510	37,313	223,734		
D084	GTR H/MERCER PL&ZONING CO	187	-	23,824	3,694	27,705	1,559	-	19,335	5,332	26,226		
D098	CITY OF COAL RUN VILLAGE	741	-	94,293	196,449	291,483	6,171	-	76,528	1,405	84,104		
D106	SIMPSONVILLE RURAL FIRE	-	-	-	-	-	-	-	-	-	-		
D113	UNION CO WATER DISTRICT	686	-	87,299	10,411	98,396	5,714	-	70,851	49,845	126,410		
D118	WHITELEY CO WATER DIST	472	-	60,121	3,202	63,795	3,935	-	48,794	69,738	122,467		
D135	WESTERN FLEMING WATER DIS	643	-	81,850	1,132	83,625	5,357	-	66,429	28,355	100,141		
G015	ZONETON FIRE PROT DIST	105	-	13,338	6,840	20,283	873	-	10,825	-	11,698		
G090	NELSON CO. DISPATCH	1,649	-	209,813	122,925	334,387	13,732	-	170,283	-	184,015		
G506	SHELBY CO SUB FIRE DIST	208	-	26,490	14,138	40,836	1,734	-	21,499	647	23,880		
J001	ADAIR CO BD OF EDUCATION	10,823	-	1,377,457	334,843	1,723,123	90,151	-	1,117,937	23,932	1,232,020		
J002	CITY OF SCOTTSVILLE	5,255	-	668,854	272,706	946,815	43,775	-	542,838	66,674	653,287		
J003	CITY OF LAWRENCEBURG	6,594	-	839,252	113,728	959,574	54,927	-	681,132	3,917	739,976		
J004	BALLARD CO BD OF ED	5,027	-	639,758	-	644,785	41,870	-	519,224	33,111	594,205		
J005	GLASGOW BD OF EDUCATION	7,732	-	984,016	6,048	997,796	64,401	-	798,622	70,050	933,073		
J006	BATH CO BD OF EDUC	7,969	-	1,014,185	155,369	1,177,523	66,376	-	823,107	127,860	1,017,343		
J007	CITY OF MIDDLESBORO	3,516	-	447,444	258,115	709,075	29,284	-	363,143	86,732	479,159		
J008	BOONE CO WATER DISTRICT	4,034	-	513,417	44,497	561,948	33,602	-	416,687	188,350	638,639		
J009	BOURBON CO BD OF EDUCATIO	12,729	-	1,620,075	430,225	2,063,029	106,030	-	1,314,844	217,267	1,638,141		
J010	FAIRVIEW BD OF EDUCATION	2,251	-	286,508	94,181	382,940	18,751	-	232,529	148,127	399,407		
J011	DANVILLE CITY BD OF ED	7,410	-	943,067	201,336	1,151,813	61,721	-	765,388	299,596	1,126,705		
J012	BRACKEN CO BD OF EDUC	4,041	-	514,244	10,430	528,715	33,656	-	417,357	28,328	479,341		
J013	BREATHITT CO BD OF ED	7,772	-	989,121	392,930	1,389,823	64,735	-	802,765	91,478	958,978		
J014	BRECKINRIDGE CO BD OF ED	11,203	-	1,425,794	1,435	1,438,432	93,315	-	1,157,166	133,002	1,383,483		
J015	BULLITT CO BD OF ED	49,882	-	6,348,639	301,153	6,699,674	415,502	-	5,152,519	138,239	5,706,260		
J016	BUTLER CO BD OF ED	7,577	-	964,323	94,118	1,066,018	63,112	-	782,639	212,141	1,057,892		
J017	CALDWELL CO BD EDUCATION	8,023	-	1,021,090	170,406	1,199,519	66,828	-	828,711	144,229	1,039,768		
J018	CALLOWAY CO BD OF EDUC	9,858	-	1,254,688	273,202	1,537,748	82,116	-	1,018,297	18,214	1,118,627		
J019	SANITATION DISTRICT NO 1	37,996	-	4,835,890	29,139	4,903,025	316,496	-	3,924,781	1,357,834	5,599,111		
J021	CARROLL CO BD OF ED	12,634	-	1,607,947	113,913	1,734,494	105,236	-	1,305,000	96,799	1,507,035		
J022	CARTER CO BD OF ED	16,907	-	2,151,759	139,315	2,307,981	140,827	-	1,746,355	761,739	2,648,921		
J023	CASEY CO BD OF ED	10,490	-	1,335,032	33,487	1,379,009	87,374	-	1,083,505	46,972	1,217,851		
J024	CITY OF HOPKINSVILLE	16,265	-	2,070,037	1,533,265	3,619,567	135,479	-	1,680,030	-	1,815,509		
J025	CLARK CO BD OF ED	23,374	-	2,974,859	1,231,095	4,229,328	194,697	-	2,414,379	-	2,609,076		
J026	CLAY CO BD OF ED	11,561	-	1,471,337	-	1,482,898	96,295	-	1,194,129	674,413	1,964,837		
J027	CLINTON CO BD OF ED	7,538	-	959,336	184,003	1,150,877	62,786	-	778,592	259,928	1,101,306		
J028	CRITTENDEN CO BD OF ED	5,500	-	699,967	-	705,467	45,811	-	568,089	9,340	623,240		
J029	CUMBERLAND CO BD OF ED	4,248	-	540,655	195,154	740,057	35,384	-	438,792	3,379	477,555		
J030	DAVISS CO LIBRARY DIST	4,863	-	618,914	26,236	650,013	40,506	-	502,307	150,719	693,532		
J031	EDMONSON CO BD OF EDUC	7,623	-	970,216	22,686	1,000,525	63,498	-	787,421	61,416	912,335		
J032	ELLIOTT CO BD OF ED	3,462	-	440,627	123,022	567,111	28,838	-	357,610	84,244	470,692		
J033	ESTILL CO CONSERVATION DI	236	-	29,992	71,968	102,196	1,963	-	24,341	82	26,386		
J034	GREATER LEX CONV&VISITOR	4,282	-	545,042	-	549,324	35,672	-	442,353	144,795	622,820		
J035	FLEMING CO BD OF ED	7,951	-	1,011,903	185,723	1,205,577	66,226	-	821,254	150,997	1,038,477		
J037	CITY OF FRANKFORT	21,856	-	2,781,680	291,337	3,094,873	182,054	-	2,257,596	103,883	2,543,533		

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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
J038	FULTON COUNTY BD OF EDUC	1,872	-	238,309	64,614	304,795	15,597	-	193,411	-	209,008
J039	GALLATIN CO BD OF EDUC	7,220	-	918,967	-	926,187	60,144	-	745,829	39,544	845,517
J040	CITY OF LANCASTER	2,517	-	320,317	12,382	335,216	20,964	-	259,967	45,132	326,063
J041	WILLIAMSTOWN INDEPDNT SC	3,982	-	506,827	15,946	526,755	33,171	-	411,338	233,452	677,961
J042	GRAVES CO LIBRARY	678	-	86,227	21,710	108,615	5,643	-	69,981	24,827	100,451
J043	GRAYSON CO BD OF ED	17,087	-	2,174,757	186,762	2,378,606	142,332	-	1,765,020	92,675	2,000,027
J044	GREEN CO BD OF EDUCATION	7,018	-	893,235	152,535	1,052,788	58,460	-	724,944	315,888	1,099,292
J045	RUSSELL INDPT BD OF ED	7,676	-	976,993	183,256	1,167,925	63,942	-	792,922	409,420	1,266,284
J046	HANCOCK CO BD EDUCATION	8,013	-	1,019,841	40,840	1,068,694	66,746	-	827,697	50,886	945,329
J047	HARDIN CO SOIL CN DIST	161	-	20,489	43,633	64,283	1,341	-	16,629	-	17,970
J048	HARLAN CO BD OF EDUCATION	18,098	-	2,303,340	885,581	3,207,019	150,748	-	1,869,377	128,389	2,148,514
J049	HARRISON CO BD OF ED	11,164	-	1,420,915	6,467	1,438,546	92,995	-	1,153,207	167,108	1,413,310
J050	HART CO BD OF ED	9,492	-	1,208,063	191,277	1,408,832	79,065	-	980,457	138,857	1,198,379
J051	HENDERSON PUBLIC LIBRARY	3,269	-	415,996	18,022	437,287	27,226	-	337,620	28,018	392,864
J052	EMINENCE INDEP BD OF EDUC	3,682	-	468,632	33,500	505,814	30,671	-	380,339	66,310	477,320
J053	HICKMAN CO BD OF ED	2,445	-	311,237	37,430	351,112	20,370	-	252,598	315,069	588,037
J054	HOPKINS CO BD OF ED	26,279	-	3,344,585	42,039	3,412,903	218,894	-	2,714,446	368,540	3,301,880
J055	JACKSON CO BD OF ED	7,797	-	992,377	11,838	1,012,012	64,949	-	805,408	338,071	1,208,428
J056	JEFF CO METRO SEWER DIST	141,560	-	18,016,682	3,511,922	21,670,164	1,179,145	-	14,622,237	5,425,357	21,226,739
J057	JESSAMINE CO BD OF ED	35,583	-	4,528,754	939,622	5,503,959	296,395	-	3,675,511	283,500	4,255,406
J058	PAINTSVILLE GAS/WATER SYS	5,186	-	660,040	90,397	755,623	43,198	-	535,685	41,077	619,960
J059	KENTON COUNTY AIRPORT BD	61,014	-	7,765,364	107,737	7,934,115	508,223	-	6,302,325	1,320,322	8,130,870
J060	KNOTT CO BD OF EDUCATION	10,384	-	1,321,576	7,286	1,339,246	86,494	-	1,072,584	312,553	1,471,631
J061	KNOX CO BD OF EDUCATION	20,002	-	2,545,662	333,235	2,898,899	166,607	-	2,066,045	386,389	2,619,041
J062	LARUE CO PUBLIC LIBRARY	440	-	56,058	8,551	65,049	3,669	-	45,497	3,005	52,171
J063	CITY OF LONDON	7,536	-	959,081	24,668	991,285	62,769	-	778,384	309,444	1,150,597
J064	LAWRENCE CO BD OF ED	10,578	-	1,346,335	51,853	1,408,766	88,114	-	1,092,678	114,282	1,295,074
J065	LEE CO BD OF ED	4,535	-	577,119	389,574	971,228	37,771	-	468,386	6,256	512,413
J066	LESLIE CO BD OF ED	7,477	-	951,605	147,611	1,106,693	62,280	-	772,317	1,371	835,968
J067	CITY OF WHITESBURG	3,244	-	412,849	428,060	844,153	27,020	-	335,066	72,743	434,829
J068	ELEC PLT BD OF VANCEBURG	2,782	-	354,105	-	356,887	23,175	-	287,390	72,761	383,326
J069	LINCOLN CO BD OF EDUC	14,859	-	1,891,170	-	1,906,029	123,772	-	1,534,863	341,254	1,999,889
J070	LIVINGSTON CO BD OF ED	6,628	-	843,600	113,729	963,957	55,211	-	684,661	165,640	905,512
J071	LOGAN CO BD OF EDUCATION	11,513	-	1,465,337	126,242	1,603,092	95,903	-	1,189,259	50,822	1,335,984
J072	LYON CO. PUBLIC LIBRARY	380	-	48,337	9,413	58,130	3,164	-	39,230	4,999	47,393
J073	PADUCAH WATER WORKS	9,139	-	1,163,188	253,061	1,425,388	76,128	-	944,037	598,835	1,619,000
J074	MCCREARY CO BD OF EDUCATN	13,187	-	1,678,357	337,081	2,028,625	109,844	-	1,362,145	338,139	1,810,128
J075	MCLEAN CO BD OF ED	5,623	-	715,646	123,817	845,086	46,837	-	580,814	22,060	649,711
J076	MADISON CO BD OF ED	43,604	-	5,549,598	2,285,512	7,878,714	363,207	-	4,504,023	529,903	5,397,133
J077	MAGOFFIN CO BD OF ED	9,024	-	1,148,463	5,698	1,163,185	75,164	-	932,086	357,441	1,364,691
J078	MARION CO BD OF EDUCATION	11,442	-	1,456,228	893,698	2,361,368	95,306	-	1,181,867	195,584	1,472,757
J079	MARSHALL COUNTY BD OF ED	16,891	-	2,149,742	241,272	2,407,905	140,695	-	1,744,719	108,206	1,993,620
J080	MARTIN CO BD OF ED	8,129	-	1,034,537	-	1,042,666	67,708	-	839,624	607,509	1,514,841
J081	MASON CO BD OF ED	9,630	-	1,225,690	-	1,235,320	80,218	-	994,763	239,571	1,314,552
J082	MEADE CO PUBLIC LIBRARY	952	-	121,196	25,217	147,365	7,932	-	98,362	11,749	118,043
J083	MENIFEE CO BD OF ED	4,722	-	601,021	321,146	926,889	39,335	-	487,785	62,802	589,922
J084	CITY OF HARRODSBURG	7,423	-	944,749	199,645	1,151,817	61,831	-	766,753	744,942	1,573,526
J085	METCALFE CO BD OF ED	7,151	-	910,154	86,994	1,004,299	59,567	-	738,676	151,466	949,709
J086	MONROE CO BOARD OF ED	9,919	-	1,262,370	243,607	1,515,896	82,619	-	1,024,532	294,707	1,401,858
J087	MT STERLING WATER WORKS	5,186	-	660,080	412,227	1,077,493	43,201	-	535,717	-	578,918
J088	MORGAN CO BD OF EDUCATION	8,291	-	1,055,183	21,160	1,084,634	69,059	-	856,381	117,098	1,042,538
J089	MUHLENBERG CO LIB BD DIST	1,169	-	148,817	-	149,986	9,740	-	120,779	76,238	206,757
J090	CITY OF BARDSTOWN	13,557	-	1,725,375	336,517	2,075,449	112,921	-	1,400,305	242,690	1,755,916
J091	NICHOLAS CO BD OF ED	4,314	-	549,035	382,653	936,002	35,933	-	445,594	69,923	551,450
J092	OHIO CO BD OF ED	18,165	-	2,311,907	1,549,251	3,879,323	151,308	-	1,876,331	137,539	2,165,178
J093	OLDHAM COUNTY BD OF ED	48,860	-	6,218,492	2,028,214	8,295,566	406,984	-	5,046,893	1,520,272	6,974,149
J094	OWEN CO BD OF ED	7,623	-	970,156	34,782	1,012,561	63,494	-	787,373	68,359	919,226
J095	OWSLEY CO BD OF EDUCATION	5,122	-	651,906	191,670	848,698	42,666	-	529,083	22,800	594,549
J096	PENDLETON CO BD OF ED	8,138	-	1,035,776	-	1,043,914	67,789	-	840,630	319,558	1,227,977
J097	HAZARD CITY SCHOOLS	4,089	-	520,401	241,780	766,270	34,059	-	422,355	-	456,414
J098	PIKE CO BD OF EDUCATION	38,263	-	4,869,777	2,805,864	7,713,904	318,714	-	3,952,283	4,992,120	9,263,117
J099	POWELL CO BD OF EDUCATION	10,927	-	1,390,756	355,064	1,756,747	91,021	-	1,128,730	-	1,219,751
J100	CITY OF SOMERSET	18,585	-	2,365,398	322,203	2,706,186	154,809	-	1,919,744	279,965	2,354,518
J101	ROBERTSON CO BD OF ED	2,612	-	332,484	351,518	686,614	21,760	-	269,842	-	291,602
J102	ROCKCASTLE CO BD OF ED	10,243	-	1,303,703	-	1,313,946	85,324	-	1,058,078	641,306	1,784,708
J103	ROWAN CO BD OF ED	14,263	-	1,815,320	-	1,829,583	118,808	-	1,473,304	392,040	1,984,152
J104	RUSSELL CO BD OF ED	12,068	-	1,535,894	103,123	1,651,085	100,520	-	1,246,523	243,447	1,590,490
J105	SCOTT CO BOARD OF ED	39,116	-	4,978,362	489,105	5,506,583	325,821	-	4,040,410	1,015,004	5,381,235
J106	SHELBY CO LIBRARY	1,098	-	139,777	24,788	165,663	9,148	-	113,442	17,089	139,679

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)
J107	SIMPSON CO BD OF ED	12,310	-	1,566,673	236,349	1,815,332	102,535	-	1,271,503	269,032	1,643,070
J108	SPENCER CO BD OF EDUC	13,170	-	1,676,212	303,559	1,992,941	109,704	-	1,360,404	92,930	1,563,038
J109	TAYLOR CO BD OF ED	14,606	-	1,858,876	1,479,405	3,352,887	121,659	-	1,508,654	-	1,630,313
J110	TODD CO BD OF ED	9,916	-	1,262,085	406,561	1,678,562	82,600	-	1,024,301	227,643	1,334,544
J111	TRIGG CO BD OF ED	8,611	-	1,095,995	198,276	1,302,882	71,730	-	889,503	-	961,233
J112	TRIMBLE CO BD OF ED	4,795	-	610,287	30,750	645,832	39,942	-	495,306	60,082	595,330
J113	CITY OF MORGANFIELD	5,710	-	726,781	7,481	739,972	47,566	-	589,852	402,762	1,040,180
J115	SPRINGFIELD WATER & SEWER	2,324	-	295,804	54,877	353,005	19,360	-	240,073	35,666	295,099
J117	CITY OF SEBREE	666	-	84,761	85,427	5,547	-	68,792	39,178	113,517	
J118	CITY OF CORBIN	5,237	-	666,483	37,876	709,596	43,620	-	540,914	25,310	609,844
J119	WOLFE CO BD OF EDUCATION	6,008	-	764,711	558,445	1,329,164	50,048	-	620,635	4,644	675,327
J120	WOODFORD CO BD OF ED	17,208	-	2,190,082	106,495	2,313,785	143,335	-	1,777,458	806,326	2,727,119
J124	PENNYVILLE NAR TASK FORCE	87	-	11,096	2,304	13,487	726	-	9,005	6,188	15,919
J134	LEX-FAY CO HUM RIGHTS COM	408	-	51,966	63	52,437	3,401	-	42,176	71,031	116,608
J135	FLEMING CO EMS	1,827	-	232,555	246,634	481,016	15,220	-	188,740	-	203,960
J154	CITY OF EARLINGTON	462	-	58,744	4,923	64,129	3,845	-	47,676	128,526	180,047
J156	CITY OF JEFFERSONTOWN	11,295	-	1,437,559	501,951	1,950,805	94,084	-	1,166,714	-	1,260,798
J178	LEBANON HOUSING AUTHORITY	791	-	100,618	412	101,821	6,585	-	81,661	19,740	107,986
J179	MARSHALL CO TOURIST COMM	175	-	22,231	8,376	30,782	1,455	-	18,042	28,281	47,778
J190	CITY OF BLOOMFIELD	837	-	106,480	42,595	149,912	6,969	-	86,419	38,245	131,633
J200	SOMERSET-PULASKI CONV & V	394	-	50,117	2,172	52,683	3,280	-	40,675	2,530	46,485
J203	FRONTIER HOUSING INC	668	-	84,978	-	85,646	5,562	-	68,967	51,619	126,148
J205	GEORGETOWN-SCOTT CO P COM	1,458	-	185,507	832	187,797	12,141	-	150,556	47,489	210,186
J210	BOYD CO AMBULANCE SERVICE	165	-	20,971	3,084	24,220	1,373	-	17,020	-	18,393
J214	COMM ACTION SOUTHERN KY	14,801	-	1,883,763	253,936	2,152,500	123,287	-	1,528,851	674,055	2,326,193
J217	CITY OF PROVIDENCE	4,962	-	631,554	330,796	967,312	41,334	-	512,566	-	553,900
J219	CAMPBELL CO PUBLIC LIBRAR	5,171	-	658,132	2,132	665,435	43,073	-	534,136	255,603	832,812
J224	HOUSING AUTH OF HOPKINSVL	1,530	-	194,763	-	196,293	12,747	-	158,069	431,103	601,919
J234	LFUC HOUSING AUTHORITY	9,124	-	1,161,192	5,529	1,175,845	75,997	-	942,416	346,172	1,364,585
J256	CITY OF ST MATTHEWS	4,381	-	557,573	64,072	626,026	36,492	-	452,523	53,536	542,551
J259	CITY OF PARK HILLS	342	-	43,487	6,472	50,301	2,846	-	35,294	9,576	47,716
J305	SCOTT CO SOIL CONSER DIST	-	-	-	-	-	-	-	-	311	311
J310	CANNONSBURG WATER DIST	1,317	-	167,634	50,915	219,866	10,971	-	136,051	-	147,022
J314	BOWL GRN WARREN AIRPRT BD	615	-	78,309	10,753	89,677	5,125	-	63,555	48,394	117,074
J317	PROVIDENCE MUN HOUSING AU	405	-	51,602	13,797	65,804	3,377	-	41,880	35,403	80,660
J319	CITY OF ALEXANDRIA	2,004	-	255,071	1,868	258,943	16,694	-	207,014	80,895	304,603
J324	CITY OF OAK GROVE	2,583	-	328,796	241,217	572,596	21,519	-	266,849	4,054	292,422
J334	CENTRAL KY ED COOPERATIVE	275	-	35,008	24,871	60,154	2,291	-	28,412	7,760	38,463
J356	CITY OF WEST BUECHEL	620	-	78,859	25,514	104,993	5,161	-	64,002	30,449	99,612
J359	CITY OF FORT WRIGHT	1,020	-	129,803	41,398	172,221	8,495	-	105,347	121,282	235,124
J405	GEORGETOWN HOUSING AUTHOR	1,134	-	144,371	-	145,505	9,449	-	117,170	27,315	153,934
J414	WARREN CO PLANNING COMM	2,012	-	256,035	8,296	266,343	16,757	-	207,796	93,251	317,804
J417	WEBSTER CO CONSER DIST	196	-	24,985	7,451	32,632	1,635	-	20,277	40,108	62,020
J419	CITY OF COLD SPRING	1,003	-	127,698	75,132	203,833	8,357	-	103,639	73,368	185,364
J424	CITY OF CROFTON	53	-	6,728	645	7,426	440	-	5,461	39,577	45,478
J434	KY LEAGUE OF CITIES	16,261	-	2,069,594	9,857	2,095,712	135,450	-	1,679,671	521,476	2,336,597
J456	CITY OF SHIVELY	2,317	-	294,869	12,421	309,607	19,298	-	239,314	29,056	287,668
J459	N KY AREA PLAN COMMISSION	7,014	-	892,664	4,854	904,532	58,423	-	724,481	790,707	1,573,611
J510	CITY OF CATLETTSBURG	1,013	-	128,967	19,797	149,777	8,441	-	104,669	64,273	177,383
J514	BARREN RIVER AREA DEV	5,054	-	643,210	396,107	1,044,371	42,096	-	522,026	-	564,122
J519	NORTHERN KY COOP ED SER	3,339	-	424,938	39,222	467,499	27,811	-	344,877	344,026	716,714
J524	HOPKINSVILLE'S W AUTHORITY	7,243	-	921,849	54,310	983,402	60,333	-	748,168	264,501	1,073,002
J534	BLUEGRASS AREA DEV DIRSIC	7,574	-	963,930	95,211	1,066,715	63,087	-	782,320	497,285	1,342,692
J556	LOUISVILLE CONV BUREAU	11,875	-	1,511,401	783,903	2,307,179	98,917	-	1,226,645	1,185,574	2,511,136
J559	CITY OF CRESCENT SPRINGS	708	-	90,162	38,547	129,417	5,901	-	73,175	111,044	190,120
J610	BOYD CO CONSERVATION DIST	121	-	15,414	1,757	17,292	1,009	-	12,510	2,286	15,805
J614	BOWL GRN CONV & VISIT BUR	911	-	116,002	-	116,913	7,592	-	94,147	50,989	152,728
J619	CITY OF FORT THOMAS	5,485	-	698,049	116,195	819,729	45,685	-	566,532	11,315	623,532
J656	OHIO VALLEY ED COOP	9,524	-	1,212,155	988,989	2,210,668	79,332	-	983,778	-	1,063,110
J710	BIG SANDY WATER DISTRICT	767	-	97,667	7,252	105,686	6,392	-	79,266	59,728	145,386
J714	BOWLING GR/WARREN COMM ED	1,503	-	191,281	147,894	340,678	12,519	-	155,243	-	167,762
J719	CITY OF SOUTHGATE	656	-	83,542	22,059	106,257	5,468	-	67,802	71,254	144,524
J734	ACCESS TO JUSTICE FNDTN	-	-	-	-	-	-	-	-	-	-
J756	CITY OF PROSPECT	920	-	117,064	2,094	120,078	7,662	-	95,009	54,183	156,854
J759	N KY COMMUNITY ACT COMM	12,192	-	1,551,682	1,412,653	2,976,527	101,554	-	1,259,336	1,573,240	2,934,130
J810	HOUSING AUTH OF ASHLAND	1,862	-	236,942	16,311	255,115	15,507	-	192,301	-	207,808
J814	HOUSING AUTH BOWLING GRN	4,305	-	547,845	20,053	572,203	35,855	-	444,628	318,822	799,305
J819	CITY OF BELLEVUE	1,728	-	219,895	4,137	225,760	14,392	-	178,466	88,797	281,655
J834	KY LEGAL SERVICE PROGRAMS	1,532	-	194,960	54,917	251,409	12,760	-	158,228	-	170,988

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)
J856	LOUISVILLE WATER COMPANY	93,803	-	11,938,508	917,935	12,950,246	781,344	-	9,689,225	2,993,474	13,464,043
J859	CITY OF VILLA HILLS	1,135	-	144,479	64,602	210,216	9,456	-	117,258	-	126,714
J910	SANITATION DISTRICT #4	1,377	-	175,287	43,767	220,431	11,472	-	142,262	18,168	171,902
J914	BOWLING GRN HUM RIGHT COM	214	-	27,257	694	28,165	1,784	-	22,122	5,090	28,996
J919	CITY OF DAYTON	1,187	-	151,099	11,700	163,986	9,889	-	122,631	33,498	166,018
J956	OKOLONA FIRE DISTRICT	384	-	48,819	78,696	127,899	3,195	-	39,621	-	42,816
J959	CITY OF INDEPENDENCE	2,634	-	335,199	53,423	391,256	21,938	-	272,046	5,042	299,026
K001	CITY OF COLUMBIA	2,291	-	291,545	98,170	392,006	19,081	-	236,616	-	255,697
K002	ALLEN CO BD OF ED	11,467	-	1,459,474	6,049	1,476,990	95,519	-	1,184,501	392,321	1,672,341
K003	ANDERSON CO BD OF ED	14,007	-	1,782,673	335,829	2,132,509	116,671	-	1,446,807	109,403	1,672,881
K004	CITY OF WICKLIFFE	686	-	87,319	-	88,005	5,715	-	70,867	20,437	97,019
K005	BARREN CO BD OF EDUCATION	20,558	-	2,616,416	396,204	3,033,178	171,238	-	2,123,469	45,376	2,340,083
K006	CITY OF OWINGSVILLE	1,445	-	183,884	13,449	198,778	12,035	-	149,239	20,336	181,610
K007	BELL CO BD OF ED	10,929	-	1,390,904	191,497	1,593,330	91,031	-	1,128,850	760,709	1,980,590
K009	PARIS BD OF EDUCATION	4,312	-	548,740	646,419	1,199,471	35,914	-	445,354	4,064	485,332
K010	CITY OF ASHLAND	24,393	-	3,104,574	247,695	3,376,662	203,186	-	2,519,654	54,964	2,777,804
K011	CITY OF DANVILLE	12,384	-	1,576,135	1,120,822	2,709,341	103,154	-	1,279,183	-	1,382,337
K012	AUGUSTA BD OF ED	788	-	100,342	8,825	109,955	6,567	-	81,437	52,773	140,777
K013	JACKSON CITY SCHOOLS	1,674	-	213,020	212,564	427,258	13,942	-	172,886	80,284	267,112
K014	CLOVERPORT INDEPENDENT SC	1,359	-	172,946	65,479	239,784	11,319	-	140,362	32,291	183,972
K015	BULLITT CO PUBLIC LIBRARY	5,151	-	655,535	35,726	696,412	42,903	-	532,029	133,388	708,320
K016	CITY OF MORGANTOWN	2,316	-	294,791	36,318	333,425	19,293	-	239,250	5,836	264,379
K017	GEORGE COON PUBLIC LIBRAR	357	-	45,474	4,908	50,739	2,976	-	36,907	29,179	69,062
K018	CITY OF MURRAY	12,086	-	1,538,216	-	1,550,302	100,672	-	1,248,407	363,037	1,712,116
K019	CITY OF NEWPORT	8,094	-	1,030,159	613,542	1,651,795	67,421	-	836,071	-	903,492
K020	CARLISLE CO BD OF ED	2,496	-	317,621	5,179	325,296	20,787	-	257,780	78,258	356,825
K021	CARROLL CO PUBLIC LIBRARY	991	-	126,134	-	127,125	8,255	-	102,369	109,215	219,839
K022	CARTER CO EMER AMBL DIST	4,171	-	530,789	311,460	846,420	34,739	-	430,785	-	465,524
K023	CASEY CO AMBULANCE SERV	1,595	-	203,045	30,530	235,170	13,289	-	164,791	6,918	184,998
K025	CLARK CO LIBRARY BD	2,325	-	295,892	-	298,217	19,365	-	240,145	162,235	421,745
K026	CITY OF MANCHESTER	2,843	-	361,846	148,809	513,498	23,682	-	293,672	17,683	335,037
K027	CLINTON CO PUBLIC LIBRARY	190	-	24,218	309	24,717	1,585	-	19,655	26,753	47,993
K028	CITY OF MARION	2,588	-	329,376	49,411	381,375	21,557	-	267,320	74,601	363,478
K029	CITY OF BURKESVILLE	1,989	-	253,133	46,432	301,554	16,567	-	205,441	1,075	223,083
K030	OWENSBORO BD OF ED	26,493	-	3,371,861	1,409,132	4,807,486	220,680	-	2,736,584	-	2,957,264
K032	ELLIOTT CO AMB SERVICE	-	-	-	-	-	-	-	-	19,391	19,391
K033	ESTILL CO BD OF EDUCATION	9,086	-	1,156,401	15,823	1,181,310	75,683	-	938,529	370,403	1,384,615
K034	LEX/FAYETTE URBAN CO GOVT	237,910	-	30,279,343	5,835,584	36,352,837	1,981,705	-	24,574,542	2,339,275	28,895,522
K035	ICKING VALLEY COM ACTION	4,934	-	628,003	139,599	772,536	41,101	-	509,684	82,212	632,997
K036	FLOYD CO SCHOOLS	30,468	-	3,877,744	1,453,118	5,361,330	253,788	-	3,147,155	81,565	3,482,508
K038	FULTON CITY SCHOOLS	1,558	-	198,353	169,021	368,932	12,982	-	160,983	4,751	178,716
K039	GALLATIN CO PUBLIC LIB	508	-	64,616	4,299	69,423	4,229	-	52,442	16,316	72,987
K040	GARRARD CO BD OF ED	9,348	-	1,189,737	53,408	1,252,493	77,865	-	965,584	117,140	1,160,589
K041	CITY OF WILLIAMSTOWN	5,310	-	675,799	82,111	763,220	44,229	-	548,474	171,188	763,891
K042	GRAVES CO BD OF ED	15,655	-	1,992,397	-	2,008,052	130,397	-	1,617,018	468,589	2,216,004
K043	CITY OF LEITCHFIELD	4,079	-	519,103	46,159	569,341	33,974	-	421,301	210,480	665,755
K044	CITY OF GREENSBURG	2,153	-	274,065	3,035	279,253	17,937	-	222,430	42,406	282,773
K045	GREENUP CO BD OF ED	12,316	-	1,567,528	217,390	1,797,234	102,591	-	1,272,197	73,628	1,448,416
K046	CITY OF HAWESVILLE	856	-	108,959	1,916	111,731	7,131	-	88,431	112,396	207,958
K047	HARDIN CO BD OF ED	60,876	-	7,747,864	709,691	8,518,431	507,078	-	6,288,123	1,061,643	7,856,844
K048	HARLAN INDEPENDENT SCHOOL	2,107	-	268,153	138,167	408,427	17,550	-	217,632	-	235,182
K049	CITY OF CYNTHIANA	4,351	-	553,777	26,000	584,128	36,243	-	449,442	56,070	541,755
K050	CAVERNA INDEPENDENT SCH	3,430	-	436,496	288,191	728,117	28,568	-	354,257	1,346	384,171
K052	HENRY CO BD OF EDUCATION	8,737	-	1,111,960	314,300	1,434,997	72,775	-	902,460	114,204	1,089,439
K055	JACKSON CO CONSERV DIST	-	-	-	-	-	-	-	-	-	-
K057	JESSAMINE CO PUBLIC LIBRA	4,722	-	600,943	90,959	696,624	39,330	-	487,722	48,992	576,044
K058	JOHNSON CO BD OF ED	13,460	-	1,713,050	407,063	2,133,573	112,115	-	1,390,302	137,131	1,639,548
K060	LKLP COMM ACTION COUNCIL	26,400	-	3,360,018	86,595	3,473,013	219,905	-	2,726,972	884,524	3,831,401
K061	BARBOURVILLE CITY SCHOOLS	1,574	-	200,281	114,129	315,984	13,108	-	162,547	235,442	411,097
K062	LARUE CO BD OF EDUCATION	8,636	-	1,099,074	13,161	1,120,871	71,932	-	892,002	347,840	1,311,774
K063	LONDON UTILITY COMM	4,160	-	529,500	78,296	611,956	34,654	-	429,739	130,422	594,815
K064	CITY OF LOUISA	1,771	-	225,345	70,267	297,383	14,748	-	182,889	-	197,637
K065	CITY OF BEATTYVILLE	2,059	-	262,035	24,987	289,081	17,150	-	212,666	98,578	328,394
K066	LESLIE CO PUBLIC LIBRARY	594	-	75,604	100	76,298	4,948	-	61,359	97,974	164,281
K067	LETCHER CO BD OF ED	12,879	-	1,639,099	-	1,651,978	107,275	-	1,330,283	328,200	1,765,758
K068	LEWIS CO BD OF ED	8,693	-	1,106,382	78,411	1,193,486	72,410	-	897,934	-	970,344
K069	LINCOLN CO PUBLIC LIBRARY	625	-	79,577	27,454	107,656	5,208	-	64,585	1,634	71,427
K070	LIVINGSTON CO CONSERV DIS	141	-	18,001	5,234	23,376	1,178	-	14,609	971	16,758
K071	CITY OF RUSSELLVILLE	5,481	-	697,567	8,634	711,682	45,654	-	566,141	189,116	800,911

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		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
K072	LYON CO BD OF EDUCATION	3,909	-	497,492	7,103	508,504	32,560	-	403,762	218,526	654,848
K073	PADUCAH BOARD OF ED	13,375	-	1,702,259	-	1,715,634	111,408	-	1,381,544	469,057	1,962,009
K074	MCCREARY CO WATER DIST	3,575	-	454,949	165,028	623,552	29,775	-	369,234	6,619	405,628
K075	CITY OF CALHOON	610	-	77,669	3,348	81,627	5,083	-	63,036	10,528	78,647
K077	MAGOFFIN CO LIBRARY	120	-	15,306	-	15,426	1,002	-	12,422	12,785	26,209
K078	CITY OF LEBANON	4,754	-	605,044	141,739	751,537	39,599	-	491,051	5,048	535,698
K079	CITY OF BENTON	4,675	-	595,031	101,529	701,235	38,943	-	482,924	94,744	616,611
K080	MARTIN COUNTY LIBRARY	538	-	68,531	41,920	110,989	4,485	-	55,619	26,280	86,384
K081	MAYSVILLE UTILITY COMM	-	-	-	-	-	-	-	-	-	-
K082	CITY OF MULDRAGH	900	-	114,497	21,256	136,653	7,494	-	92,925	3,658	104,077
K083	CITY OF FRENCHBURG	840	-	106,933	26,610	134,383	6,998	-	86,786	5,246	99,030
K085	METCALFE HEALTH CARE CTN	4,833	-	615,048	6,321	626,202	40,253	-	499,170	246,758	786,181
K086	MONROE CO CONSERV DIST	187	-	23,814	9,528	33,529	1,559	-	19,327	1,046	21,932
K087	MONTGOMERY CO BD OF ED	17,073	-	2,172,868	871,431	3,061,372	142,209	-	1,763,487	540,878	2,446,574
K088	GATEWAY COMM SER ORGANIZ	16,939	-	2,155,900	1,689,759	3,862,598	141,098	-	1,749,716	-	1,890,814
K089	MUHLENBERG CO BD OF ED	22,611	-	2,877,793	478,326	3,378,730	188,344	-	2,335,600	253,343	2,777,287
K090	NELSON COUNTY BD OF ED	18,649	-	2,373,494	298,392	2,690,535	155,339	-	1,926,314	56,632	2,138,285
K091	CITY OF CARISLE	2,431	-	309,349	339,416	651,196	20,246	-	251,066	3,697	275,009
K092	OHIO CO LIBRARY	1,092	-	138,980	32,171	172,243	9,096	-	112,796	55,450	177,342
K093	OLDHAM CO LIBRARY BD	2,410	-	306,722	-	309,132	20,074	-	248,934	73,330	342,338
K094	OWEN CO PUBLIC LIBRARY	632	-	80,394	20,848	101,874	5,262	-	65,247	430	70,939
K095	OWSLEY CO PUBLIC LIBRARY	156	-	19,889	14,200	34,245	1,302	-	16,142	-	17,444
K096	PENDLETON CO LIBRARY	768	-	97,726	9,127	107,621	6,396	-	79,314	19,117	104,827
K097	PERRY CO BD OF EDUCATION	17,102	-	2,176,635	11,704	2,205,441	142,455	-	1,766,545	451,899	2,360,899
K098	PIKEVILLE INDEPENDENT SCH	3,347	-	425,941	60,111	489,399	27,877	-	345,691	182,053	555,621
K099	CITY OF STANTON	806	-	102,585	13,443	116,834	6,714	-	83,257	18,549	108,520
K100	SOMERSET BD OF EDUCATION	5,702	-	725,670	232,357	963,729	47,493	-	588,949	246,475	882,917
K101	CITY OF MOUNT OLIVET	54	-	6,925	1,232	8,211	453	-	5,620	373	6,446
K102	ROCKCASTLE CONSERV DIST	125	-	15,925	18,502	34,552	1,042	-	12,925	-	13,967
K103	CITY OF MOREHEAD	4,414	-	561,724	25,461	591,599	36,763	-	455,892	38,547	531,202
K104	RUSSELL CO CONS DIST	58	-	7,397	19	7,474	484	-	6,003	19,273	25,760
K105	CITY OF GEORGETOWN	11,383	-	1,448,752	542,720	2,002,855	94,817	-	1,175,799	7,180	1,277,796
K106	CITY OF SHELBYVILLE	4,736	-	602,782	14,083	621,601	39,451	-	489,214	133,311	661,976
K107	FRANKLIN/SIMPSON PARKS BD	505	-	64,213	20,839	85,557	4,203	-	52,115	2,470	58,788
K108	CITY OF TAYLORSVILLE	2,315	-	294,633	-	296,948	19,283	-	239,123	16,983	275,389
K109	CAMPBELLSVILLE MUN WTR&SEWR	5,356	-	681,661	98,202	785,219	44,613	-	553,232	-	597,845
K110	TODD COUNTY WATER DIST	993	-	126,409	18,716	146,118	8,273	-	102,593	32,523	143,389
K111	CITY OF CADIZ	2,945	-	374,821	26,216	403,982	24,531	-	304,202	238,867	567,600
K112	TRIMBLE CO LIBRARY	725	-	92,296	44,428	137,449	6,041	-	74,907	-	80,948
K113	UNION CO BD OF EDUCATION	11,126	-	1,415,967	485,888	1,912,981	92,671	-	1,149,191	17,034	1,258,896
K114	CITY OF BOWLING GREEN	34,628	-	4,407,204	630,032	5,071,864	288,440	-	3,576,862	-	3,865,302
K115	CITY OF SPRINGFIELD	2,220	-	282,584	47,298	332,102	18,494	-	229,343	11,146	258,983
K116	WAYNE CO BD OF ED	14,467	-	1,841,200	917,327	2,772,994	120,502	-	1,494,308	66,443	1,681,253
K117	WEBSTER CO PUBLIC LIBRARY	430	-	54,760	-	55,190	3,584	-	44,443	20,101	68,128
K118	WHITELEY CO BD OF ED	18,521	-	2,357,224	187,144	2,562,889	154,274	-	1,913,110	108,397	2,175,781
K119	WOLFE COUNTY LIBRARY	198	-	25,260	15,245	40,703	1,653	-	20,501	37,813	59,967
K120	CITY OF VERSAILLES	6,939	-	883,162	183,827	1,073,928	57,801	-	716,769	97,457	872,027
K137	KY MAGISTRATES/COMM ASSOC	596	-	75,859	7,868	84,323	4,965	-	61,567	8,499	75,031
K141	GRANT CO PLANNING COMM	151	-	19,230	727	20,108	1,259	-	15,607	7,224	24,090
K181	WESTERN LEWIS-RECTORVILLE	573	-	72,928	28,559	102,060	4,773	-	59,188	1,279	65,240
K200	CITY OF FERGUSON	1	-	167	4,255	4,423	11	-	136	24,844	24,991
K214	GREEN RIVER EDUC COOP	383	-	48,769	76,177	125,329	3,192	-	39,581	13,124	55,897
K219	NORTHERN KY WATER SER DIS	26,368	-	3,355,966	343,586	3,725,920	219,639	-	2,723,683	437,018	3,380,340
K237	KY CO JUDGE/EX ASSOC	620	-	78,879	12,187	91,686	5,162	-	64,018	-	69,180
K256	JEFFERSONTOWN FIRE DIST	280	-	35,667	13,151	49,098	2,334	-	28,947	7,951	39,232
K314	KY LEGAL AID	6,938	-	882,975	496,407	1,386,320	57,788	-	716,618	-	774,406
K315	MT WASHINGTON FIRE P DIST	188	-	23,981	5,902	30,071	1,570	-	19,463	-	21,033
K319	CITY OF SILVER GROVE	310	-	39,454	13,011	52,775	2,582	-	32,021	1,604	36,207
K337	KY COUNCIL OF ADD'S	-	-	-	-	-	-	-	-	-	-
K356	ST MATTHEWS FIRE DIST.	175	-	22,290	2,769	25,234	1,459	-	18,090	38,517	58,066
K414	CITY OF SMITHS GROVE	-	-	-	-	-	-	-	-	-	-
K419	ALEXANDRIA FIRE DISTRICT	132	-	16,771	79,891	96,794	1,098	-	13,611	18,808	33,517
K459	CITY OF LAKESIDE PARK	235	-	29,933	42,743	72,911	1,959	-	24,293	-	26,252
K519	CITY OF MELBOURNE	102	-	13,004	1,147	14,253	851	-	10,554	2,939	14,344
K559	CITY OF TAYLOR MILL	1,432	-	182,241	29,075	212,748	11,927	-	147,906	83,644	243,477
K614	WARREN CO PUBLIC LIBRARY	2,354	-	299,640	86,435	388,429	19,611	-	243,186	992,402	1,255,199
K619	CAMPBELL CO CONS DISPATCH	4,114	-	523,628	33,610	561,352	34,270	-	424,973	93,005	552,248
K656	MCMAHAN FIRE PRO DIST 14	-	-	-	-	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	2,728	-	347,200	78,577	428,505	22,723	-	281,785	-	304,508

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)
K719	CENTRAL CAMPBELL CO FIRE	85	-	10,791	742	11,618	706	-	8,758	3,276	12,740
K759	LAKESIDE/CRESTVIEWHLS POL	171	-	21,729	2,383	24,283	1,422	-	17,635	4,104	23,161
K856	HIGHVIEW FIRE DISTRICT	276	-	35,175	54,136	89,587	2,302	-	28,548	-	30,850
K859	CITY OF FORT MITCHELL	1,803	-	229,516	26,858	258,177	15,021	-	186,274	-	201,295
K956	CITY OF MEADOW VALE	-	-	-	-	-	-	-	-	-	-
K959	HOUSING AUTH OF COVINGTON	4,229	-	538,284	318,213	860,726	35,229	-	436,868	236,775	708,872
L001	ADAIR CO AMBULANCE SER	-	-	-	-	-	-	-	-	-	-
L002	ALLEN CO CONSERVATION DIS	115	-	14,637	5,044	19,796	958	-	11,879	191	13,028
L003	ANDERSON PUBLIC LIBRARY	891	-	113,395	48,869	163,155	7,421	-	92,031	37,251	136,703
L004	CITY OF BARLOW	260	-	33,041	6,311	39,612	2,162	-	26,816	38,302	67,280
L005	CITY OF GLASGOW	11,581	-	1,473,993	1,210,583	2,696,157	96,469	-	1,196,284	-	1,292,753
L006	BATH CO WATER DISTRICT	1,036	-	131,839	29,342	162,217	8,629	-	107,000	63,189	178,818
L007	BELL CO COURT CLERK	749	-	95,296	11,974	108,019	6,237	-	77,342	809	84,388
L008	BOONE CO BD OF ED	87,708	-	11,162,829	366,106	11,616,643	730,578	-	9,059,689	1,842,485	11,632,752
L009	CITY OF PARIS	13,899	-	1,768,912	411,507	2,194,318	115,771	-	1,435,639	721	1,552,131
L010	FIVCO AREA DEVELOPMT DIST	3,157	-	401,812	93,362	498,331	26,298	-	326,108	258,554	610,960
L011	DANVILLE BOYLE CO REC	-	-	-	12,468	12,468	-	-	-	237,489	237,489
L012	BRACKEN COUNTY PUB LIBRAR	392	-	49,861	7,832	58,085	3,263	-	40,467	8,900	52,630
L013	BREATHITT CO PUBLIC LIB	523	-	66,583	3,314	70,420	4,358	-	54,039	6,446	64,843
L014	BRECKINRIDGE CO CLERK OFF	942	-	119,927	44,020	164,889	7,849	-	97,332	77,411	182,592
L015	CITY OF MT WASHINGTON	6,481	-	824,851	50,703	882,035	53,984	-	669,445	335,771	1,059,200
L016	BUTLER CO AMBULANCE SVC	1,693	-	215,489	10,815	227,997	14,103	-	174,889	96,275	285,267
L017	CALDWELL COUNTY EMS	-	-	-	-	-	-	-	-	-	-
L018	MURRAY PUBLIC SCHOOLS	13,056	-	1,661,634	374,722	2,049,412	108,750	-	1,348,573	-	1,457,323
L020	BALLARD/CARLISLE/LIV PB L	-	-	-	-	-	-	-	-	-	-
L021	CITY OF CARROLLTON	4,127	-	525,280	45,584	574,991	34,378	-	426,314	144,545	605,237
L022	NORTHEAST KY CAA	8,679	-	1,104,573	414,979	1,528,231	72,291	-	896,465	298,685	1,267,441
L023	CITY OF LIBERTY	2,376	-	302,385	5,877	310,638	19,790	-	245,414	90,086	355,290
L024	HOPKINSVILLE CHRIST LIBRARY	1,025	-	130,422	12,333	143,780	8,536	-	105,850	39,139	153,525
L025	CITY OF WINCHESTER	7,151	-	910,105	431,879	1,349,193	59,564	-	738,636	11,466	809,666
L026	DANIEL BOONE COMM AGENCY	10,684	-	1,359,752	393,053	1,763,489	88,992	-	1,103,567	11,875	1,204,434
L027	CITY OF ALBANY	3,437	-	437,401	90,736	531,574	28,627	-	354,992	23,245	406,864
L028	CRITTENDEN/LIV CO WAT DIS	1,401	-	178,287	6,432	186,120	11,668	-	144,697	34,918	191,283
L029	CUMBERLAND CO SOIL & WAT	96	-	12,246	3,771	16,113	801	-	9,939	-	10,740
L031	EDMONSON CO AMBULANCE DIS	939	-	119,465	56,631	177,035	7,819	-	96,957	1,502	106,278
L032	SANDY HOOK WATER DISTRICT	614	-	78,082	3,413	82,109	5,110	-	63,371	29,390	97,871
L033	CITY OF IRVINE	1,695	-	215,715	111,844	329,254	14,118	-	175,073	3,029	192,220
L035	CITY OF FLEMINGSBURG	1,813	-	230,686	21,461	253,960	15,098	-	187,224	149,267	351,589
L036	FLOYD CO LIBRARY	1,328	-	169,001	8,655	178,984	11,061	-	137,160	67,877	216,098
L038	FULTON CO LIBRARY	364	-	46,271	4,124	50,759	3,028	-	37,553	8,755	49,336
L039	CITY OF WARSAW	834	-	106,116	49,577	156,527	6,945	-	86,123	16,489	109,557
L041	GRANT CO PUBLIC LIBRARY	933	-	118,687	1,587	121,207	7,768	-	96,326	192,206	296,300
L042	MAYFIELD CITY SCHOOLS	10,612	-	1,350,564	386,671	1,747,847	88,391	-	1,096,110	1,184,501	
L043	LEITCHFIELD UTILITY COMM	4,099	-	521,709	78,064	603,872	34,145	-	423,416	91,919	549,480
L044	GREEN CO AMBULANCE SVC	847	-	107,749	68,539	177,135	7,052	-	87,449	46,634	141,135
L045	RACELAND BOARD OF EDUC	3,257	-	414,462	5,534	423,253	27,125	-	336,375	62,582	426,082
L046	HANCOCK CO PUBLIC LIBRARY	794	-	101,100	34,708	136,602	6,617	-	82,052	10,119	98,788
L047	WEST POINT INDEPENDENT SC	-	-	-	212	212	-	-	-	187,890	187,890
L049	CYNTHIANA/HARRISON LIBRAR	589	-	75,013	8,691	84,293	4,909	-	60,880	51,627	117,416
L050	CITY OF MUNFORDVILLE	758	-	96,427	11,346	108,531	6,311	-	78,260	31,918	116,489
L051	HENDERSON CO WATER DIST	1,248	-	158,840	23,088	183,176	10,396	-	128,914	30,498	169,808
L052	CITY OF EMINENCE	1,110	-	141,302	67,596	210,008	9,248	-	114,680	633	124,561
L054	DAWSON SPRINGS PUBLIC SCH	2,270	-	288,879	20,380	311,529	18,906	-	234,453	105,773	359,132
L057	CITY OF NICHOLASVILLE	18,441	-	2,346,965	1,478,374	3,843,780	153,603	-	1,904,783	6,785	2,065,171
L058	PAINTSVILLE BD OF ED	2,556	-	325,353	178,846	506,755	21,293	-	264,054	52,788	338,135
L060	KNOTT CO SOIL CONV DIST	94	-	11,912	1,341	13,347	780	-	9,668	1,916	12,364
L061	CITY OF BARBOURVILLE	2,177	-	277,134	144,213	423,524	18,138	-	224,921	-	243,059
L062	CITY OF HODGENVILLE	3,081	-	392,113	164,021	559,215	25,663	-	318,237	71,259	415,159
L063	LAUREL CO PUBLIC LIB DIST	2,396	-	304,991	52,149	359,536	19,961	-	247,529	100,127	367,617
L064	LOUISA WATER & SEWER COMM	1,409	-	179,300	39,307	220,016	11,735	-	145,519	29,346	186,600
L065	LEE CO PUBLIC LIBRARY	305	-	38,805	42,280	81,390	2,540	-	31,494	170	34,204
L066	CITY OF HYDEN	369	-	46,989	14,696	62,054	3,075	-	38,136	3,864	45,075
L067	LETCHER COUNTY CONS DIST	100	-	12,719	1,517	14,336	832	-	10,322	1,252	12,406
L068	HOUSING AUTH OF VANCEBURG	240	-	30,582	3,847	34,669	2,001	-	24,820	11,939	38,760
L069	STANFORD WATER COMMISSION	1,555	-	197,911	-	199,466	12,953	-	160,623	30,567	204,143
L070	KY WESTERN WATERLAND	-	-	-	-	-	-	-	-	-	-
L071	RUSSELLVILLE CITY SCHOOLS	4,188	-	532,982	11,104	548,274	34,882	-	432,565	329,034	796,481
L072	CITY OF EDDYVILLE	980	-	124,766	90,562	216,308	8,166	-	101,260	6,344	115,770
L073	CITY OF PADUCAH	24,420	-	3,107,947	209,630	3,341,997	203,407	-	2,522,393	380,889	3,106,689

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)
L074	HOUSING AUTH MCREARY CO	460	-	58,586	23,056	82,102	3,834	-	47,548	31,418	82,800
L075	CITY OF LIVERMORE	665	-	84,574	35,642	120,881	5,535	-	68,640	-	74,175
L076	BEREA BD OF ED	3,925	-	499,597	228,043	731,565	32,697	-	405,470	203,582	641,749
L077	CITY OF SALYERSVILLE	2,265	-	288,328	78,938	369,531	18,870	-	234,005	128,799	381,674
L078	MARION FREE PUBLIC LIBRAR	670	-	85,322	-	85,992	5,584	-	69,247	61,354	136,185
L079	MARSHALL CO SOIL & WATER	98	-	12,502	3,577	16,177	818	-	10,147	2,612	13,577
L080	MARTIN CO CONSERV DIST	66	-	8,450	137	8,653	553	-	6,858	1,629	9,040
L082	MEADE CO BD OF ED	17,624	-	2,243,071	-	2,260,695	146,803	-	1,820,464	409,456	2,376,723
L083	MENIFEE CO PUBLIC LIBRARY	117	-	14,873	40,160	55,150	973	-	12,071	18,181	31,225
L084	BURGIN INDEPENDENT SCH	1,449	-	184,464	-	185,913	12,073	-	149,710	154,430	316,213
L085	METCALFE CO PUBLIC LIB	400	-	50,874	257	51,531	3,330	-	41,289	26,586	71,205
L086	CITY OF TOMPKINSVILLE	2,184	-	277,990	-	280,174	18,194	-	225,615	127,928	371,737
L087	MONTGOMERY CO SAN DIST #2	273	-	34,703	71,931	106,907	2,271	-	28,165	1,279	31,715
L088	MORGAN COUNTY LIBRARY	381	-	48,465	1,106	49,952	3,172	-	39,334	24,790	67,296
L090	CITY OF NEW HAVEN	265	-	33,779	674	34,718	2,211	-	27,415	47,198	76,824
L091	NICHOLAS COUNTY LIBRARY	64	-	8,184	121	8,369	536	-	6,642	54,168	61,346
L092	OHIO CO WATER DIST	2,578	-	328,127	3,328	334,033	21,475	-	266,306	113,023	400,804
L093	LAGRANGE UTILITY COMM	1,612	-	205,151	51,531	258,294	13,427	-	166,499	162,553	342,479
L096	PENDLETON COUNTY WATER	871	-	110,808	2,031	113,710	7,252	-	89,931	148,775	245,958
L099	POWELLS VALLEY WATER DIST	770	-	98,031	40,147	138,948	6,416	-	79,561	5,232	91,209
L100	SCIENCE HILL BD OF ED	1,690	-	215,115	83,896	300,701	14,079	-	174,586	131,847	320,512
L102	CITY OF MOUNT VERNON	3,182	-	404,989	-	408,171	26,506	-	328,687	397,547	752,740
L103	MOREHEAD UTILITY PLANT BD	5,913	-	752,533	97,583	856,029	49,251	-	610,752	386,670	1,046,673
L104	LAKE CUMBERLAND ADD	7,337	-	933,830	-	941,167	61,117	-	757,891	651,084	1,470,092
L105	GEORGETOWN/SCOTT CO PARKS	2,401	-	305,552	332,899	640,852	19,998	-	247,984	120,870	388,852
L106	TRIPLE S PLANNING & ZONIN	483	-	61,527	4,404	66,414	4,027	-	49,935	5,593	59,555
L107	CITY OF FRANKLIN	6,189	-	787,650	3,094	796,933	51,550	-	639,252	206,285	897,087
L108	SPENCER CO FIRE DIST	128	-	16,279	5,125	21,532	1,065	-	13,212	204	14,481
L109	CAMPBELLSVILLE CITY SCHOOL	4,857	-	618,117	246,389	869,363	40,454	-	501,660	1,546	543,660
L110	CITY OF ELKTON	1,863	-	237,070	59,131	298,064	15,516	-	192,405	1,903	209,824
L111	HOUSING AUTH OF CADIZ	343	-	43,654	4,564	48,561	2,857	-	35,430	7,968	46,255
L112	CITY OF BEDFORD	345	-	43,871	54,630	98,846	2,871	-	35,605	1,551	40,027
L113	UNION CO PLANNING COMM	173	-	22,063	2,764	25,000	1,444	-	17,906	103,119	122,469
L114	WARREN COUNTY BD OF ED	58,046	-	7,387,671	2,427,412	9,873,129	483,504	-	5,995,791	710,879	7,190,174
L115	WASHINGTON CO SCHOOLS	7,041	-	896,097	507,206	1,410,344	58,647	-	727,267	89,584	875,498
L118	CORBIN BD OF ED	8,326	-	1,059,669	-	1,067,995	69,353	-	860,021	459,638	1,389,012
L119	CITY OF CAMPTON	949	-	120,733	5,492	127,174	7,902	-	97,987	250,881	356,770
L120	FALLING SPRINGS ARTS	1,518	-	193,140	36,464	231,122	12,641	-	156,751	2,519	171,911
L141	CORINTH WATER DISTRICT	256	-	32,588	24,489	57,333	2,133	-	26,449	14,446	43,028
L156	CITY OF LYNDON	596	-	75,899	5,698	82,193	4,967	-	61,599	1,953	68,519
L159	ELSMERE FIRE PROTECTION	171	-	21,709	11,025	32,905	1,421	-	17,619	-	19,040
L256	CITY OF HURSTBOURNE	410	-	52,163	341	52,914	3,414	-	42,335	3,902	49,651
L259	KY CRIME PREVENT COALITIO	-	-	-	-	-	-	-	-	-	-
L356	EASTWOOD FIRE PROT DIST	-	-	-	-	-	-	-	-	4,097	4,097
L456	HARRDOS CREEK FIRE DIST	-	-	-	-	-	-	-	-	1,059	1,059
L656	FERN CREEK FIRE PROT DIST	357	-	45,415	57,771	103,543	2,972	-	36,859	-	39,831
L756	PLEASURE RIDGE PARK FIRE	710	-	90,358	5,387	96,455	5,914	-	73,334	9,745	88,993
L959	NORTHERN KY CONV CTR CORP	3,532	-	449,500	755,041	1,208,073	29,419	-	364,811	417,825	812,055
M001	COLUMBIA/ADAIR UTILITIES	2,613	-	332,622	-	335,235	21,769	-	269,954	87,131	378,854
M003	LAWBG-ANDERSON PLAN COMM	51	-	6,433	413	6,897	421	-	5,221	389	6,031
M005	GLASGOW WATER COMPANY	7,216	-	918,397	47,893	973,506	60,107	-	745,366	62,507	867,980
M006	GATEWAY AREA DEV DISTRICT	2,398	-	305,149	88,101	395,648	19,971	-	247,657	3,195	270,823
M007	MIDDLESBORO CITY SCHOOL	4,302	-	547,580	165,854	717,736	35,838	-	444,412	440,335	920,585
M008	WALTON/VERONA BD OF ED	6,772	-	861,896	102,591	971,259	56,409	-	699,510	74,494	830,413
M009	PARIS BOURBON CO LIBRARY	1,032	-	131,347	7,323	139,702	8,596	-	106,601	14,091	129,288
M010	BOYD CO BD OF ED	18,820	-	2,395,252	673,423	3,087,495	156,763	-	1,943,973	-	2,100,736
M011	BOYLE COUNTY BD OF EDUC	8,305	-	1,056,954	-	1,065,259	69,175	-	857,818	221,860	1,148,853
M012	EAST PENDLETON WATER DIST	898	-	114,320	19,069	134,287	7,482	-	92,782	71,754	172,018
M013	BREATHITT CO SOIL CONSERV	71	-	9,050	15,280	24,401	592	-	7,345	6,165	14,102
M014	CITY OF HARDINSBURG	563	-	71,620	-	72,183	4,687	-	58,126	23,423	86,236
M015	BULLITT CO FISCAL COURT	19,130	-	2,434,756	1,341,644	3,795,530	159,348	-	1,976,034	-	2,135,382
M017	CITY OF FREDONIA	76	-	9,650	2,593	12,319	632	-	7,832	19,431	27,895
M018	CALLOWAY CO PUBLIC LIBRAR	925	-	117,664	2,160	120,749	7,701	-	95,496	57,691	160,888
M019	CAMPBELL CO COURTHOUSE	220	-	27,985	7,137	35,342	1,832	-	22,712	-	24,544
M020	CITY OF BARDWELL	1,324	-	168,539	145,960	315,823	11,030	-	136,785	2,434	150,249
M021	CARROLL CO WATER DISTRICT	1,444	-	183,786	24,797	210,027	12,028	-	149,159	24,669	185,856
M022	CITY OF OLIVE HILL	2,492	-	317,208	3,973	323,673	20,760	-	257,444	361,272	639,476
M023	E CASEY CO WATER DISTRICT	723	-	92,011	1,808	94,542	6,022	-	74,675	22,208	102,905
M024	CHRISTIAN CO BD OF ED	36,329	-	4,623,637	590,811	5,250,777	302,605	-	3,752,518	33,580	4,088,703

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)
M025	WINCHESTER MUNICIPAL UTIL	9,206	-	1,171,707	-	1,180,913	76,685	-	950,951	307,657	1,335,293
M026	CLAY COUNTY 911 BOARD	793	-	100,933	40,192	141,918	6,606	-	81,916	-	88,522
M027	HOUSING AUTH OF ALBANY	456	-	58,075	5,717	64,248	3,801	-	47,133	18,647	69,581
M029	CUMBERLAND CO FISCAL CT	3,119	-	396,923	59,406	459,448	25,978	-	322,141	-	348,119
M030	DAVIESS CO BD OF EDUC	49,394	-	6,286,531	1,579,887	7,915,812	411,437	-	5,102,113	646,416	6,159,966
M031	EDMONSON CO CONSERV DIST	76	-	9,689	6,660	16,425	634	-	7,864	-	8,498
M033	IRVINE MUNICIPAL UTILITY	2,082	-	264,917	50,474	317,473	17,338	-	215,005	3,990	236,333
M034	FAYETTE CO BD EDUCATION	192,210	-	24,462,968	4,729,778	29,384,956	1,601,038	-	19,854,006	-	21,455,044
M035	FLEMING COUNTY LIBRARY	447	-	56,845	1,351	58,643	3,720	-	46,135	40,671	90,526
M037	FRANKLIN CO BD OF ED	30,605	-	3,895,184	1,803,784	5,729,573	254,930	-	3,161,309	542,346	3,958,585
M038	HICKMAN/FULTON RIV PRT AU	851	-	108,290	40,105	149,246	7,087	-	87,888	39,303	134,278
M039	GALLATIN CO WATER DIS	792	-	100,815	54,423	156,030	6,598	-	81,820	15,868	104,286
M040	GARRARD CO PUBLIC LIBRARY	502	-	63,898	20,421	84,821	4,182	-	51,859	80,656	136,697
M041	GRANT CO BD OF ED	14,137	-	1,799,198	-	1,813,335	117,753	-	1,460,219	778,781	2,356,753
M042	CITY OF MAYFIELD	2,785	-	354,400	64,910	422,095	23,195	-	287,629	175,196	486,020
M043	CITY OF CANEVILLE	194	-	24,719	1,911	26,824	1,618	-	20,062	122,870	144,550
M044	GREEN/TAYLOR WATER DIST	1,312	-	166,955	-	168,267	10,927	-	135,500	205,790	352,217
M045	CITY OF FLATWOODS	3,539	-	450,414	13,898	467,851	29,478	-	365,554	1,181	396,213
M046	CITY OF LEWISPORT	1,983	-	252,395	75,725	330,103	16,519	-	204,843	-	221,362
M047	HARDIN CO PUBLIC LIBRARY	883	-	112,402	5,857	119,142	7,356	-	91,225	120,839	219,420
M048	CITY OF BENHAM	380	-	48,406	3,866	52,652	3,168	-	39,286	144,745	187,199
M049	HARRISON CO CONSERVA DIST	196	-	25,004	12,929	38,129	1,636	-	20,293	2,804	24,733
M050	HART CO CONSERVATION DIST	127	-	16,152	553	16,832	1,057	-	13,109	4,937	19,103
M051	HENDERSON CO BD OF ED	29,915	-	3,807,305	530,746	4,367,966	249,178	-	3,089,987	1,228,911	4,568,076
M052	HENRY CO LIBRARY	442	-	56,294	-	56,736	3,684	-	45,688	73,073	122,445
M054	CITY OF DAWSON SPRINGS	1,544	-	196,544	28,137	226,225	12,863	-	159,514	77,625	250,002
M056	JEFF CO MED CTR STM & CHL	3,287	-	418,347	36,414	458,048	27,380	-	339,528	257,754	624,662
M057	NICH-VLE/JESS CO PK & REC	989	-	125,888	42,913	169,790	8,239	-	102,170	27,208	137,617
M058	CITY OF PAINTSVILLE	7,825	-	995,899	80,949	1,084,673	65,179	-	808,266	87,804	961,249
M059	KENTON COUNTY FISCAL CT	28,140	-	3,581,458	465,039	4,074,637	234,397	-	2,906,691	1,207,214	4,348,302
M060	CITY OF HINDMAN	168	-	21,444	-	21,612	1,403	-	17,404	53,461	72,268
M061	KNOX CO E M S	4,063	-	517,145	453,105	974,313	33,846	-	419,712	53,091	506,649
M062	LARUE CO WATER DIST #1	649	-	82,597	7,274	90,520	5,406	-	67,035	42,741	115,182
M064	HOUSING AUTH/ LAWRENCE CO	473	-	60,150	3,819	64,442	3,937	-	48,818	8,694	61,449
M065	LEE CO SOIL CONSERV DIST	106	-	13,437	9,255	22,798	879	-	10,905	16,180	27,964
M067	JENKINS BD OF ED	1,467	-	186,648	87,996	276,111	12,216	-	151,482	64,658	228,356
M068	CITY OF VANCEBURG	1,166	-	148,463	82,663	232,292	9,716	-	120,491	18,160	148,367
M069	CITY OF STANFORD	518	-	65,905	12,836	79,259	4,313	-	53,488	2,794	60,595
M070	LEDGETTER WATER DISTRICT	714	-	90,929	3,637	95,280	5,951	-	73,797	14,386	94,134
M073	WV MCCRACKEN CO WATER DIST	177	-	22,476	11,437	34,090	1,471	-	18,242	76,952	96,665
M075	CITY OF SACRAMENTO	547	-	69,662	18,280	88,489	4,559	-	56,537	1,970	63,066
M076	CITY OF RICHMOND	15,196	-	1,934,027	500,381	2,449,604	126,577	-	1,569,646	-	1,696,223
M077	MAGOFFIN CO COURT CLERK	646	-	82,263	33,164	116,073	5,384	-	66,764	39,696	111,844
M078	LEBANON WATER WORKS	2,096	-	266,707	4,777	273,580	17,455	-	216,458	1,254	235,167
M079	MARSHALL CO REF DISP DIST	1,873	-	238,427	7,364	247,664	15,604	-	193,506	126,381	335,491
M080	MARTIN CO HOUSING AUTH	-	-	-	-	-	-	-	-	-	-
M081	CITY OF MAYSVILLE	9,937	-	1,264,682	532,517	1,807,136	82,770	-	1,026,408	-	1,109,178
M082	CITY OF BRANDENBURG	1,480	-	188,369	45,611	235,460	12,328	-	152,880	300,825	466,033
M084	MERCER CO BOARD OF ED	10,074	-	1,282,191	-	1,292,265	83,916	-	1,040,619	211,233	1,335,768
M085	CITY OF EDMONTON	2,286	-	290,994	15,210	308,490	19,045	-	236,169	12,240	267,454
M087	MT STERL/MONTGOMERY LIB	974	-	123,999	67,951	192,924	8,115	-	100,637	12,305	121,057
M088	MORGAN CO CONSERVAT DIST	92	-	11,666	1,900	13,658	764	-	9,468	7,752	17,984
M090	BARDSTOWN BD OF ED	14,398	-	1,832,406	602,165	2,448,969	119,926	-	1,487,171	91,165	1,698,262
M091	NICHOLAS CO WATER DIST	401	-	51,071	18,297	69,769	3,342	-	41,449	414	45,205
M092	CITY OF BEAVER DAM	2,378	-	302,650	59,821	364,849	19,808	-	245,629	-	265,437
M093	OLDHAM CO WATER DIST	3,407	-	433,555	116,914	553,876	28,375	-	351,870	24,146	404,391
M096	CITY OF FALMOUTH	2,476	-	315,103	72,512	390,091	20,623	-	255,736	119,892	396,251
M097	E KY CONCEN EMPLOY PRO	6,507	-	828,147	45,794	880,448	54,200	-	672,119	97,151	823,470
M098	PIKE CO HOUSING AUTHORITY	562	-	71,521	-	72,083	4,681	-	58,046	10,257	72,984
M099	BEECH FORK WATER COMM	985	-	125,337	29,476	155,798	8,203	-	101,723	-	109,926
M100	PULASKI CO BD OF ED	32,146	-	4,091,334	-	4,123,480	267,767	-	3,320,503	1,402,082	4,990,352
M104	RUSSELL CO PUBLIC LIBRARY	691	-	87,978	18,643	107,312	5,758	-	71,402	11,536	88,696
M105	SCOTT COUNTY LIBRARY	2,687	-	342,026	12,427	357,140	22,385	-	277,586	27,534	327,505
M106	SHELBY CO BD OF ED	28,444	-	3,620,175	1,418,304	5,066,923	236,931	-	2,938,113	1,120,125	4,295,169
M107	FRANKLIN ELECTRIC PLNT BD	3,919	-	498,810	235,031	737,760	32,646	-	404,831	-	437,477
M108	SPENCER CO PUBLIC LIB	689	-	87,752	6,684	95,125	5,743	-	71,219	15,650	92,612
M109	CITY OF CAMPBELLSVILLE	6,603	-	840,383	-	846,986	55,001	-	682,050	663,174	1,400,225
M110	CITY OF GUTHRIE	1,341	-	170,634	71,473	243,448	11,168	-	138,486	70,886	220,540
M111	TRIGG CO CONS DISTRICT	107	-	13,633	4,647	18,387	892	-	11,065	2,098	14,055

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)
M112	CITY OF MILTON	828	-	105,339	14,580	120,747	6,894	-	85,493	13,990	106,377
M113	CITY OF STURGIS	1,687	-	214,672	139,072	355,431	14,050	-	174,227	-	188,277
M115	WASHINGTON CO LIBRARY BD	441	-	56,176	15,290	71,907	3,677	-	45,592	-	49,269
M116	WAYNE CO PUBLIC LIBRARY	555	-	70,577		71,132	4,619		57,280	74,736	136,635
M117	WEBSTER CO BD OF ED	9,629	-	1,225,454	26,479	1,261,562	80,203	-	994,571	77,724	1,152,498
M118	WHITELEY CO FISCAL COURT	13,054	-	1,661,438	869,255	2,543,747	108,737	-	1,348,413	2,039	1,459,189
M119	WOLFE CO FISCAL COURT	4,119	-	524,188	376,266	904,573	34,307	-	425,428	-	459,735
M120	WOODFORD COUNTY LIBRARY	1,475	-	187,789	780	190,044	12,290	-	152,409	43,210	207,909
M215	SHEPHER/BULLIT CO TOURIST	1,454	-	185,045	3,320	189,819	12,111	-	150,181	105,700	267,992
M315	CITY OF PIONEER VILLAGE	137	-	17,450	7,918	25,505	1,142	-	14,162	-	15,304
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-	-	-	-	-
M415	BULLITT CO SANITATION DIS	932	-	118,678	66,838	186,448	7,767	-	96,318	427,206	531,291
N001	ADAIR CO CONSERVATION DIS	280	-	35,667	40,058	76,005	2,334	-	28,947	-	31,281
N006	HOUSING AUTH OWINGSVILLE	260	-	33,129	2,809	36,198	2,168	-	26,888	13,266	42,322
N007	PINEVILLE BD OF EDUCATION	1,728	-	219,886	155,178	376,792	14,391	-	178,458	49,206	242,055
N008	CITY OF FLORENCE	14,102	-	1,794,850	141,692	1,950,644	117,468	-	1,456,690	26,619	1,600,777
N009	CITY OF MILLERSBURG	139	-	17,686	15,483	33,308	1,158	-	14,354	848	16,360
N010	BOYD CO PUBLIC LIBRARY	1,938	-	246,611	48,629	297,178	16,140	-	200,148	178,386	394,674
N011	CITY OF PERRYVILLE	76	-	9,679	879	10,634	633	-	7,856	2,804	11,293
N012	CITY OF BROOKSVILLE	756	-	96,231	43,029	140,016	6,298	-	78,100	91,656	176,054
N013	MIDDLE KY COMM ACT PART	6,401	-	814,700	-	821,101	53,320	-	661,206	64,207	778,733
N014	CITY OF IRVINGTON	529	-	67,282	40,782	108,593	4,403	-	54,606	41,012	100,021
N015	BULLITT CO CONSERVAT DIST	92	-	11,755	32	11,879	769	-	9,540	6,074	16,383
N017	PRINCETON ELECTRIC PL BD	3,940	-	501,407	68,507	573,854	32,816	-	406,939	223	439,978
N018	MURRAY/CALLOWAY CO AIRPRT	129	-	16,476	1,005	17,610	1,078	-	13,372	1,801	16,251
N020	CARLISLE CO SANIT DIST 1	242	-	30,828	6,578	37,648	2,018	-	25,020	45	27,083
N021	CARROLTON UTILITIES COMM	4,377	-	557,131	126,934	688,442	36,463	-	452,164	402,434	891,061
N022	CITY OF GRAYSON	934	-	118,815	115,184	234,933	7,776	-	96,430	1,306,477	1,410,683
N025	EAST CLARK CO WATER DIST	912	-	116,022	17,762	134,696	7,593	-	94,163	12,366	114,122
N029	CUMBERLAND CO PUBLIC LIB	333	-	42,405	27,695	70,433	2,775	-	34,416	17,071	54,262
N033	ESTILL CO WATER DIST NO 1	922	-	117,360	35,681	153,963	7,681	-	95,248	5,059	107,988
N035	HOUSING AUTH FLEMINGSBURG	123	-	15,709	3,073	18,905	1,028	-	12,749	59,810	73,587
N036	PRESTONSBURG CITY UTIL	7,349	-	935,384	3,785	946,518	61,218	-	759,153	242,351	1,062,722
N037	FRANKFORT INDEP SCHOOLS	4,050	-	515,394	350,094	869,538	33,731	-	418,291	36,974	488,996
N038	HOUSING AUTH OF HICKMAN	523	-	66,613	6,856	73,992	4,360	-	54,063	7,641	66,064
N041	BULLOCK PEN WATER DIST	2,221	-	282,643	8,485	293,349	18,498	-	229,391	76,728	324,617
N042	PURCHASE AREA DEV DIST	5,801	-	738,329	182,860	926,990	48,322	-	599,224	2,420	649,966
N043	GRAYSON CO LIBRARY	633	-	80,581	-	81,214	5,274	-	65,399	52,410	123,083
N044	HOUSING AUTH OF GREENSBUR	-	-	-	-	-	-	-	-	653	653
N045	KENTUCKY ED DEV CORP	2,354	-	299,640	221,631	523,625	19,611	-	243,186	132,874	395,671
N047	ELIZABETHTOWN BD OF EDUC	8,107	-	1,031,772	7,064	1,046,943	67,527	-	837,381	494,857	1,399,765
N049	CYNTHIANA HARRISON CO IPC	272	-	34,644	2,520	37,436	2,267	-	28,117	6,427	36,811
N050	CITY OF HORSE CAVE	1,181	-	150,282	41,346	192,809	9,836	-	121,968	136,027	267,831
N051	CITY OF HENDERSON	21,167	-	2,694,027	33,550	2,748,744	176,317	-	2,186,457	699,637	3,062,411
N052	CITY OF NEW CASTLE	440	-	56,029	22,784	79,253	3,667	-	45,473	-	49,140
N054	CITY OF MADISONVILLE	27,219	-	3,464,226	1,009,874	4,501,319	226,725	-	2,811,546	-	3,038,271
N057	NICHOLASVILLE HOUSING AUT	175	-	22,329	7,321	29,825	1,461	-	18,122	61,220	80,803
N058	JOHNSON CO LIBRARY	821	-	104,454	3,344	108,619	6,836	-	84,774	48,787	140,397
N060	KNOTT CO WATER & SEWER	1,710	-	217,663	83,722	303,095	14,245	-	176,654	-	190,899
N061	KNOX CO SOIL CONSERV DIS	105	-	13,368	116	13,589	875	-	10,849	5,538	17,262
N063	CUMBERLAND VAL AREA DEV	2,828	-	359,977	52,993	415,798	23,560	-	292,156	131,217	446,933
N065	THREE FORKS REG JAIL	3,315	-	421,859	9,094	434,268	27,610	-	342,378	304,034	674,022
N067	HOUSING ORIENTED MINISTRI	1,151	-	146,535	57,677	205,363	9,590	-	118,927	94,192	222,709
N068	GAR,QUKY-HTS WTR DIST	638	-	81,200	1,097	82,935	5,314	-	65,902	37,856	109,072
N069	CITY OF CRAB ORCHARD	125	-	15,935	7,156	23,216	1,043	-	12,933	13,321	27,297
N071	CITY OF AUBURN	1,099	-	139,885	16,677	157,661	9,155	-	113,530	22,112	144,797
N072	LYON CO AMBULANCE SERVICE	1,963	-	249,789	45,451	297,203	16,348	-	202,727	-	219,075
N075	CITY OF ISLAND	361	-	45,897	16,984	63,242	3,004	-	37,250	23,512	63,766
N076	MADISON CO EMS	250	-	31,831	5,470	37,551	2,083	-	25,834	2,641	30,558
N077	MAGOFFIN CO WATER DIST	1,027	-	130,747	13,468	145,242	8,557	-	106,114	50,108	164,779
N078	CENTRAL KY COMM ACTION	18,230	-	2,320,150	601,420	2,939,800	151,848	-	1,883,021	933,323	2,968,192
N079	BENTON ELECTRIC SYSTEM	2,333	-	296,876	17,217	316,426	19,430	-	240,943	1,838	262,211
N080	MARTIN CO WATER DISTRICT	-	-	-	-	-	-	-	-	372,879	372,879
N081	BUFFALO TRACE AR DEV DIST	4,429	-	563,731	99,124	667,284	36,895	-	457,521	3,465	497,881
N082	MEADE CO WATER DISTRICT	1,329	-	169,178	16,039	186,546	11,072	-	137,304	54,048	202,424
N084	MERCER CO PUBLIC LIBRARY	1,158	-	147,341	5,632	154,131	9,643	-	119,581	42,946	172,170
N085	METCALFE CO CONSERV DIST	88	-	11,194	2,325	13,607	733	-	9,085	13,420	23,238
N087	CITY OF MT STERLING	2,973	-	378,322	104,730	486,025	24,760	-	307,044	21,525	353,329
N088	MORGAN CO AMBULANCE SERV	996	-	126,812	68,414	196,222	8,300	-	102,920	5,752	116,972

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)
N089	MUHLENBERG CO WATER DIST	2,077	-	264,366	1,753	268,196	17,302	-	214,558	39,927	271,787
N090	BARDSTOWN-NELSON CO TOURI	624	-	79,469	21,366	101,459	5,201	-	64,497	37,305	107,003
N092	CITY OF HARTFORD	2,132	-	271,281	43,065	316,478	17,755	-	220,170	82,279	320,204
N093	CITY OF LAGRANGE	2,024	-	257,559	98,145	357,728	16,857	-	209,034	83,515	309,406
N094	CITY OF OWENTON	222	-	28,260	5,049	33,531	1,850	-	22,936	71,259	96,045
N097	KY VALLEY ED COOPERATIVE	393	-	50,078	25,080	75,551	3,277	-	40,643	12,588	56,508
N098	PIKE CO LIBRARY DISTRICT	2,457	-	312,654	362,826	677,937	20,462	-	253,748	-	274,210
N099	CITY OF CLAY CITY	708	-	90,083	40,201	130,992	5,896	-	73,111	30,652	109,659
N100	CITY OF BURNSIDE	750	-	95,404	611	96,765	6,244	-	77,430	13,296	96,970
N103	HOUSING AUTH OF MOREHEAD	1,034	-	131,593	54,836	187,463	8,612	-	106,800	109,384	224,796
N104	CITY OF JAMESTOWN	3,183	-	405,048	124,925	533,156	26,509	-	328,735	-	355,244
N106	W SHELBY WATER DISTRICT	680	-	86,581	1,814	89,075	5,667	-	70,269	4,547	80,483
N107	SIMPSON CO CONSER DIST	80	-	10,200	4,992	15,272	668	-	8,279	31	8,978
N110	LOGAN/TODD REG. WATER COM	1,701	-	216,512	89,076	307,289	14,170	-	175,720	86,763	276,653
N111	BARKLEY LAKE WATER DIST	1,953	-	248,589	32,083	282,625	16,269	-	201,753	75,761	293,783
N112	TRIMBLE CO WATER DIST	379	-	48,258	28,671	77,308	3,158	-	39,166	3,743	46,067
N113	UNION CO LIBRARY BD	728	-	92,699	-	93,427	6,067	-	75,234	73,288	154,589
N114	BOWLING GRN MUNICIPAL UTI	39,988	-	5,089,367	350,381	5,479,736	333,086	-	4,130,502	238,366	4,701,954
N115	WASHINGTON CO CONSER DIST	89	-	11,322	1,644	13,055	741	-	9,189	33	9,963
N116	MONTICELLO UTILITY COMM	3,482	-	443,155	54,651	501,288	29,003	-	359,662	13,824	402,489
N117	CITY OF DIXON	274	-	34,861	48,671	83,806	2,282	-	28,293	21,807	52,382
N118	CITY OF WILLIAMSBURG	6,626	-	843,275	291,311	1,141,212	55,190	-	684,397	-	739,587
N119	WOLFE CO CONSER DISTRICT	123	-	15,660	1,166	16,949	1,025	-	12,709	3,916	17,650
N120	WOODFORD CO PLAN ZONING	767	-	97,667	4,383	102,817	6,392	-	79,266	11,480	97,138
N959	N KY CONV & VISITORS BUR	1,825	-	232,260	166,154	400,239	15,201	-	188,501	496,908	700,610
P001	HOUSING AUTH OF COLUMBIA	261	-	33,238	-	33,499	2,175	-	26,975	24,464	53,614
P005	GLASGOW ELECTRIC PLANT BD	11,424	-	1,453,976	192,109	1,657,509	95,159	-	1,180,038	68,108	1,343,305
P006	BATH COUNTY E.M.S.	1,327	-	168,864	27,009	197,200	11,052	-	137,049	102,112	250,213
P007	CITY OF PINEVILLE	937	-	119,228	135,833	255,998	7,803	-	96,765	6,346	110,914
P008	BOONE CO PLANNING COMM	2,894	-	368,358	9,183	380,435	24,108	-	298,957	126,553	449,618
P009	HOUSING AUTHORITY PARIS	556	-	70,823	12,587	83,966	4,635	-	57,480	44,011	106,126
P010	REGIONAL PUBLIC SAFETY	2,226	-	283,292	53,592	339,110	18,541	-	229,918	33,166	281,625
P011	CITY OF JUNCTION CITY	411	-	52,252	9,030	61,693	3,420	-	42,407	97,232	143,059
P013	CITY OF JACKSON	3,935	-	500,866	168,359	673,160	32,780	-	406,500	6,836	446,116
P014	BRECKINRIDGE CO PUBLIC LI	718	-	91,342	68,308	160,368	5,978	-	74,133	9,270	89,381
P015	CITY OF LEBANON JUNCTION	761	-	96,801	15,292	112,854	6,335	-	78,563	16,585	101,483
P017	PRINCETON WATER/WASTEWATE	1,987	-	252,828	3,670	258,485	16,547	-	205,194	160,857	382,598
P018	MURRAY/CALLOWAY TRANS AUT	1,145	-	145,787	61,428	208,360	9,541	-	118,320	4,151	132,012
P022	RATTLESNAKE RIDGE WATER	1,836	-	233,726	61,678	297,240	15,297	-	189,690	112,979	317,966
P023	LIBERTY TOURISM	132	-	16,761	71,803	88,696	1,097	-	13,603	-	14,700
P025	CLARK CO CONSERVATION DIST	67	-	8,548	586	9,201	559	-	6,937	2,996	10,492
P033	ESTILL COUNTY EMS	-	-	-	-	-	-	-	-	-	-
P035	FLEMING CO DISPATCH	546	-	69,436	34,926	104,908	4,544	-	56,354	-	60,898
P037	COMMUNITY ACTION KENTUCKY	2,202	-	280,213	140,601	423,016	18,339	-	227,419	260,413	506,171
P038	HICKMAN ELECTRIC SYSTEM	1,145	-	145,787	-	146,932	9,541	-	118,320	28,806	156,667
P041	CITY OF DRY RIDGE	821	-	104,552	-	105,373	6,843	-	84,854	27,984	119,681
P043	CITY OF CLARKSON	489	-	62,285	23,278	86,052	4,076	-	50,550	1,471	56,097
P045	GREENUP CO ENVIR COMM	406	-	51,711	32,784	84,901	3,384	-	41,968	106,955	152,307
P047	CITY OF WEST POINT	426	-	54,239	2,321	56,986	3,550	-	44,020	188,429	235,999
P048	HARLAN COUNTY C A A	3,731	-	474,868	132,870	611,469	31,079	-	385,400	33,292	449,771
P049	HOUSING AUTHORITY OF CYNT	1,137	-	144,715	-	145,852	9,471	-	117,450	311,655	438,576
P050	HART CO SOLID WASTE SVC	2,289	-	291,299	180,490	474,078	19,065	-	236,416	-	255,481
P051	HENDERSON MUN POWER&LIGHT	10,561	-	1,344,161	213,124	1,567,846	87,972	-	1,090,913	416,936	1,595,821
P052	LITTLE KY RV WS CONV DIST	186	-	23,617	11,189	34,992	1,546	-	19,168	21,546	42,260
P054	HOUSING AUTH DAWSON SPG	792	-	100,805	19,956	121,553	6,597	-	81,813	16,213	104,623
P057	VALLEY VIEW FERRY AUTHORI	459	-	58,399	68,227	127,085	3,822	-	47,397	1,985	53,204
P061	BARBOURVILLE UTILITY COMM	7,554	-	961,402	234,939	1,203,895	62,921	-	780,268	-	843,189
P063	LAUREL CO WATER DIST #2	2,315	-	294,692	40,966	337,973	19,287	-	239,171	16,591	275,049
P068	LEWIS CO PUBLIC LIBRARY	277	-	35,205	1,375	36,857	2,304	-	28,572	-	30,876
P069	LINCOLN CO CLERK	1,225	-	155,879	70,510	227,614	10,202	-	126,511	540	137,253
P071	LOGAN CO CONS DISTRICT	258	-	32,824	16,820	49,902	2,148	-	26,640	24,110	52,898
P072	LYON CO WATER DISTRICT	409	-	52,025	15,372	67,806	3,405	-	42,223	32,682	78,310
P075	MCLEAN CO REG WATER COMM	655	-	83,584	40,998	125,037	5,457	-	67,674	6,048	79,179
P076	MADISON CO PUBLIC LIBRARY	3,205	-	407,881	14,256	425,342	26,695	-	331,034	6,844	364,573
P077	SALYERS/MAG CO JOINT HOUS	369	-	46,920	5,753	53,042	3,071	-	38,080	9,367	50,518
P078	MARION CO CONSERVAT DIST	88	-	11,145	706	11,939	729	-	9,045	3,053	12,827
P079	CITY OF CALVERT CITY	3,690	-	469,625	107,119	580,434	30,736	-	381,145	230,686	642,567
P081	MASON COUNTY LIBRARY	446	-	56,826	34,598	91,870	3,719	-	46,119	67,124	116,962
P084	ANDERSON-DEAN COMM PARK	150	-	19,142	43,169	62,461	1,253	-	15,535	59,917	76,705

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)		
P087	MONTGOMERY CTY WATER DIST	159	-	20,293	-	20,452	1,328	-	16,469	10,125	27,922		
P088	MORGAN CO WATER DIST	850	-	108,192	124,958	234,000	7,081	-	87,808	-	94,889		
P089	MUHLENBERG WATER DIST #3	774	-	98,454	22,261	121,489	6,444	-	79,905	20,857	107,206		
P090	NORTH NELSON WATER DIST	614	-	78,122	9,418	88,154	5,113	-	63,403	17,701	86,217		
P092	OHIO CO REG WASTEWATER D	728	-	92,660	25,997	119,385	6,064	-	75,202	21,599	102,865		
P097	KI RIVER AREA DEV DIST	4,419	-	562,403	150,495	717,317	36,808	-	456,443	-	493,251		
P100	LAKE CUMBERLAND CAA, INC	11,573	-	1,472,911	1,105,066	2,589,550	96,398	-	1,195,406	-	1,291,804		
P103	MOREHEAD TOURISM COMMISSION	714	-	90,929	13,231	104,874	5,951	-	73,797	15,505	95,253		
P104	RUSSELL CO TOURIST COMM	189	-	24,040	1,662	25,891	1,573	-	19,511	10,463	31,547		
P105	GEOGETOWN/SCOTT TOURISM	368	-	46,832	17,021	64,221	3,065	-	38,008	17,233	58,306		
P106	MULTI PURPOSE COMM ACTION	1,131	-	143,948	93,601	238,680	9,421	-	116,827	-	126,248		
P107	SIMPSON CO LIBRARY DIST	600	-	76,331	5,311	82,242	4,996	-	61,950	9,848	76,794		
P110	TODD COUNTY CONSERVATION DISTRICT	128	-	16,279	6,762	23,169	1,065	-	13,212	49	14,326		
P111	JOHN L STREET LIBRARY	311	-	39,582	11,382	51,275	2,591	-	32,125	-	34,716		
P113	STURGIS HOUSING AUTHORITY	175	-	22,250	2,248	24,673	1,456	-	18,058	1,156	20,670		
P115	HOUSING AUTH SPRINGFIELD	248	-	31,516	10,239	42,003	2,063	-	25,578	2,102	29,743		
P116	CITY OF MONTICELLO	1,191	-	151,581	68,607	221,379	9,921	-	123,022	2,327	135,270		
P117	CITY OF CLAY	958	-	121,884	75,475	198,317	7,977	-	98,921	-	106,898		
P120	WOODFORD CO CONSERV DIST	206	-	26,224	42,845	69,275	1,716	-	21,283	-	22,999		
P959	CITY OF CRESTVIEW HILLS	705	-	89,758	42,669	133,132	5,874	-	72,847	31,694	110,415		
R003	SOUTH ANDERSON WATER DIST	709	-	90,250	11,476	102,435	5,907	-	73,246	23,550	102,703		
R005	BARREN CO SOIL CONS DIS	90	-	11,469	206	11,765	751	-	9,308	1,270	11,329		
R008	BOONE CO LIBRARY DIST	9,021	-	1,148,168	145,026	1,302,215	75,145	-	931,847	497,576	1,504,568		
R010	ASHLAND BD OF ED	13,180	-	1,677,442	109,340	1,799,962	109,784	-	1,361,402	1,417,376	2,888,562		
R011	DANVILLE BOYLE PLANNING	254	-	32,372	6,625	39,251	2,119	-	26,273	20,047	48,439		
R013	BREATHITT COUNTY WATER DISTRICT	556	-	70,823	13,640	85,019	4,635	-	57,480	-	62,115		
R015	CITY OF SHEPHERDSVILLE	4,021	-	511,735	222,346	738,102	33,492	-	415,321	21,098	469,911		
R017	CITY OF PRINCETON	1,560	-	198,481	501	200,542	12,990	-	161,086	130,615	304,691		
R018	MURRAY ELECTRIC SYSTEM	7,969	-	1,014,224	82,333	1,104,526	66,378	-	823,139	296,966	1,186,483		
R019	FORT THOMAS BOARD OF ED	9,662	-	1,229,713	49,846	1,289,221	80,482	-	998,028	381,891	1,460,401		
R021	CARROLLTON/CARO CO REC TR	152	-	19,329	3,023	22,504	1,265	-	15,687	-	16,952		
R024	CHRISTIAN CO WATER DIST	1,692	-	215,312	36,864	253,868	14,092	-	174,746	79,214	268,052		
R030	DAVIESS CO AIRPORT BD	673	-	85,676	2,284	88,633	5,607	-	69,534	170,634	245,775		
R033	CITY OF RAVENNA	181	-	23,067	35,804	59,052	1,510	-	18,721	23,165	43,396		
R034	LEXINGTON PUBLIC LIBRARY	14,698	-	1,870,670	-	1,885,368	122,431	-	1,518,225	458,041	2,098,697		
R036	CITY OF PRESTONSBURG	7,789	-	991,364	152,985	1,152,138	64,882	-	804,585	94,956	964,423		
R037	PAUL SAWYER LIBRARY	3,195	-	406,612	2,299	412,106	26,612	-	330,004	87,379	443,995		
R038	CITY OF FULTON	3,657	-	465,464	74,872	543,993	30,463	-	377,768	104,087	512,318		
R041	CITY OF CRITTENDEN	293	-	37,330	37,937	75,560	2,443	-	30,296	27,624	60,363		
R042	MAYFIELD ELEC & WATER SYS	11,599	-	1,476,177	786,216	2,273,992	96,612	-	1,198,057	-	1,294,669		
R045	CITY OF RUSSELL	2,828	-	359,948	33,314	396,090	23,558	-	292,132	130,228	445,918		
R047	LINCOLN TRAIL AREA DEV DI	4,426	-	563,288	174,967	742,681	36,866	-	457,162	208,180	702,208		
R048	HARLAN CO CONSERV DIST	118	-	15,070	918	16,106	986	-	12,230	4,019	17,235		
R050	HART CO AMB SERVICE	2,973	-	378,401	23,914	405,288	24,765	-	307,108	68,059	399,932		
R051	HENDERSON MUN W & S DEPT	10,932	-	1,391,366	6,565	1,408,863	91,061	-	1,129,225	658,187	1,878,473		
R052	CITY OF CAMPBELLSBURG	171	-	21,817	5,716	27,704	1,428	-	17,707	-	19,135		
R054	SOUTH HOPKINS WATER DIST	776	-	98,818	1,510	101,104	6,467	-	80,200	48,825	135,492		
R057	CITY OF WILMORE	2,766	-	352,020	22,019	376,805	23,039	-	285,697	172,713	481,449		
R058	HOUSING AUTH OF PAINTSVLE	1,439	-	183,176	15,975	200,590	11,988	-	148,664	56,614	217,266		
R061	KY COMM ECONOMIC OPPORT	21,627	-	2,752,505	938,095	3,712,227	180,144	-	2,233,917	-	2,414,061		
R063	WOODCREEK WATER DISTRICT	6,611	-	841,367	76,649	924,627	55,065	-	682,849	-	737,914		
R071	LOGAN CO PUBLIC LIBRARY	1,385	-	176,241	-	177,626	11,535	-	143,036	20,560	175,131		
R072	LYON CO HOUSING AUTHORITY	734	-	93,447	860	95,041	6,116	-	75,841	1,182	83,139		
R073	MCCRACKEN CO BD OF ED	27,543	-	3,505,441	110,317	3,643,301	229,422	-	2,844,996	1,268	3,075,686		
R076	RICHMOND UTILITIES	9,292	-	1,182,655	64,676	1,256,623	77,402	-	959,836	147,292	1,184,530		
R078	CITY OF LORETO	71	-	9,050	123	9,244	592	-	7,345	3,012	10,949		
R079	MARSHALL CO PUB LIBRARY	2,113	-	268,881	180	271,174	17,598	-	218,223	84,321	320,142		
R088	CITY OF WEST LIBERTY	3,827	-	487,085	23,277	514,189	31,878	-	395,315	5,046	432,239		
R089	CENTRAL CITY MUN WTR&SEWR	2,979	-	379,139	57,646	439,764	24,814	-	307,707	16,394	348,915		
R090	NELSON CO PUBLIC LIBRARY	3,124	-	397,543	19,877	420,544	26,018	-	322,644	33,393	382,055		
R093	TRI CO COMM ACTION AGENCY	761	-	96,860	4,052	101,673	6,339	-	78,611	20,453	105,403		
R097	PERRY COUNTY PUBLIC LIB	1,637	-	208,288	-	209,925	13,632	-	169,046	131,984	314,662		
R103	ROWAN CO PUBLIC LIBRARY	1,135	-	144,508	24,010	169,653	9,458	-	117,282	15,475	142,215		
R104	CITY OF RUSSELL SPRINGS	2,901	-	369,175	150,117	522,193	24,162	-	299,620	-	323,782		
R105	CITY OF STAMPING GROUND	65	-	8,292	5,862	14,219	543	-	6,730	6,272	13,545		
R106	SHELBY CO PARK RECREATION	1,300	-	165,490	11,724	178,514	10,831	-	134,310	20,713	165,854		
R109	TAYLOR CO PUBLIC LIBRARY	825	-	105,025	-	105,850	6,874	-	85,237	87,892	180,003		
R114	BOWLING GREEN PUBLIC SCHO	18,502	-	2,354,755	153,161	2,526,418	154,113	-	1,911,106	911,258	2,976,477		
R115	S W E D A	184	-	23,480	346	24,010	1,537	-	19,056	1,731	22,324		

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)		
R116	WAYNE CO CONSERV DIST	165	-	20,942	37,741	58,848	1,371	-	16,996	15,902	34,269		
R117	WEBSTER COUNTY WATER DIST	1,183	-	150,548	2,009	153,740	9,853	-	122,184	30,563	162,600		
R118	WILLIAMSBURG IND BD OF ED	2,917	-	371,240	14,684	388,841	24,297	-	301,296	76,236	401,829		
R120	CITY OF MIDWAY	906	-	115,274	106,638	222,818	7,544	-	93,556	23,958	125,058		
R959	N KY LEGAL AID SOCIETY	8,027	-	1,021,651	445,573	1,475,251	66,864	-	829,166	-	896,030		
T036	FLOYD COUNTY CONSV DIST	295	-	37,526	3,481	41,302	2,456	-	30,456	4,092	37,004		
V001	ADAIR COUNTY FISCAL COURT	6,184	-	787,069	552,154	1,345,407	51,512	-	638,781	4,030	694,323		
V002	ALLEN COUNTY FISCAL COURT	6,749	-	858,974	58,750	924,473	56,218	-	697,139	28,650	782,007		
V003	ANDERSON CO FISCAL COURT	9,283	-	1,181,425	781,987	1,972,695	77,321	-	958,838	-	1,036,159		
V004	BALLARD COUNTY FISCAL CT	7,212	-	917,925	178,459	1,103,596	60,076	-	744,982	249,709	1,054,767		
V005	BARREN CO FISCAL CT	4,990	-	635,125	226,862	866,977	41,567	-	515,463	66,471	623,501		
V006	BATH CO FISCAL COURT	3,937	-	501,013	80,870	585,820	32,790	-	406,620	23,322	462,732		
V007	BELL CO FISCAL CT	6,390	-	813,284	106,124	925,798	53,227	-	660,056	405,113	1,118,396		
V008	BOONE CO FISCAL CT	30,563	-	3,889,833	50,142	3,970,538	254,580	-	3,156,966	45,533	3,457,079		
V009	BOURBON CO FISCAL COURT	7,411	-	943,204	171,360	1,121,975	61,730	-	765,499	86,456	913,685		
V010	BOYD COUNTY FISCAL COURT	22,413	-	2,852,513	926,461	3,801,387	186,690	-	2,315,083	-	2,501,773		
V011	BOYLE COUNTY FISCAL COURT	9,748	-	1,240,661	91,944	1,342,353	81,198	-	1,006,913	137,691	1,225,802		
V012	BRACKEN CO FISCAL COURT	4,017	-	511,312	143,107	658,436	33,464	-	414,978	87,410	535,852		
V013	BREATHITT CO FISCAL COURT	4,036	-	513,722	34,042	551,800	33,622	-	416,934	-	450,556		
V014	BRECKINRIDGE CO FISCAL CT	7,233	-	920,561	119,139	1,046,933	60,248	-	747,122	378,014	1,185,384		
V016	BUTLER COUNTY FISCAL CT	6,455	-	821,517	116,196	944,168	53,766	-	666,738	4,157	724,661		
V017	CALDWELL CO FISCAL COURT	4,274	-	543,989	26,710	574,973	35,603	-	441,499	71,353	548,455		
V018	CALLOWAY CO FISCAL COURT	11,392	-	1,449,923	7,724	1,469,039	94,894	-	1,176,749	334,968	1,606,611		
V019	CAMPBELL CO FISCAL CT	24,095	-	3,066,565	112,831	3,203,491	200,699	-	2,488,807	2,202,675	4,892,181		
V020	CARLISLE CO FISCAL COURT	3,200	-	407,311	186,203	596,714	26,657	-	330,571	10,181	367,409		
V021	CARROLL CO FISCAL CT	8,229	-	1,047,314	110,391	1,165,934	68,544	-	849,994	-	918,538		
V022	CARTER CO FISCAL CT	11,644	-	1,481,970	751,706	2,245,320	96,991	-	1,202,759	-	1,299,750		
V023	CASEY CO FISCAL COURT	6,450	-	820,858	3,179	830,487	53,723	-	666,203	286,469	1,006,395		
V024	CHRISTIAN CO FISCAL COURT	9,831	-	1,251,176	99,176	1,360,183	81,886	-	1,015,447	679,962	1,777,295		
V025	CLARK COUNTY FISCAL COURT	9,856	-	1,254,393	598,031	1,862,280	82,097	-	1,018,058	215,775	1,315,930		
V026	CLAY COUNTY FISCAL CT	14,135	-	1,799,041	1,175,615	2,988,791	117,743	-	1,460,091	-	1,577,834		
V027	CLINTON CO FISCAL COURT	5,013	-	638,036	-	643,049	41,758	-	517,827	568,104	1,127,689		
V028	CRITTENDEN CO FIS CT	6,500	-	827,251	64,059	897,810	54,141	-	671,393	97,864	823,398		
V030	DAVIESS CO FISCAL COURT	18,906	-	2,406,180	224,898	2,649,984	157,478	-	1,952,842	61,129	2,171,449		
V031	EDMONSON CO FISCAL CRT	5,361	-	682,360	470,244	1,157,965	44,659	-	553,799	-	598,458		
V032	ELLIOTT CO FISCAL CT	2,413	-	307,057	60,162	369,632	20,096	-	249,206	1,306	270,608		
V033	ESTILL CO FISCAL COURT	6,045	-	769,334	127,570	902,949	50,351	-	624,387	-	674,738		
V035	FLEMING CO FISCAL COURT	3,672	-	467,402	175,475	646,549	30,590	-	379,341	2,200	412,131		
V036	FLOYD CO FISCAL COURT	11,527	-	1,467,068	136,656	1,615,251	96,016	-	1,190,664	-	1,286,680		
V037	FRANKLIN CO FISCAL COURT	15,305	-	1,947,838	35,414	1,998,557	127,481	-	1,580,854	140,116	1,848,451		
V038	FULTON COUNTY FIS CT	7,998	-	1,017,923	77,414	1,103,335	66,620	-	826,140	319,135	1,211,895		
V039	GALLATIN CO FISCAL COURT	6,553	-	808,542	110,365	925,260	52,917	-	656,208	25,339	734,464		
V040	GARRARD CO FISCAL COURT	6,788	-	863,961	963,232	1,833,981	56,544	-	701,186	1,597,522	2,355,252		
V041	GRANT COUNTY FISCAL COURT	9,514	-	1,210,846	214,463	1,434,823	79,247	-	982,716	5,694	1,067,657		
V042	GRAVES COUNTY FISCAL CT	12,034	-	1,531,596	18,866	1,562,496	100,239	-	1,243,034	157,467	1,500,740		
V043	GRAYSON CO FISCAL COURT	13,672	-	1,740,110	730,819	2,484,601	113,886	-	1,412,264	-	1,526,150		
V044	GREEN COUNTY FISCAL COURT	2,329	-	296,463	8,483	307,275	19,403	-	240,608	143,089	403,100		
V045	GREENUP CO FISCAL CT	13,195	-	1,679,350	165,779	1,858,324	109,909	-	1,362,951	12,492	1,485,352		
V046	HANCOCK CO FISCAL COURT	6,786	-	863,627	108,901	979,314	56,522	-	700,915	296,219	1,053,656		
V047	HARDIN CO FISCAL COURT	10,262	-	1,306,054	79,912	1,396,228	85,478	-	1,059,986	-	1,145,464		
V048	HARLAN CO FIS CT	10,414	-	1,325,422	154,655	1,490,491	86,745	-	1,075,705	327,520	1,489,970		
V049	HARRISON CO FISCAL COURT	4,142	-	527,120	74,696	605,958	34,499	-	427,807	58,839	521,145		
V050	HART COUNTY FISCAL COURT	7,857	-	999,951	65,975	1,073,783	65,444	-	811,555	-	876,999		
V051	HENDERSON CO FISCAL COURT	18,536	-	2,359,093	-	2,377,629	154,397	-	1,914,627	532,050	2,601,074		
V052	HENRY CO FISCAL COURT	3,526	-	448,742	-	452,268	29,369	-	364,197	296,709	690,275		
V053	HICKMAN CO FISCAL COURT	3,213	-	408,894	3,864	415,971	26,761	-	331,856	11,581	370,198		
V054	HOPKINS CO FISCAL COURT	13,259	-	1,687,475	235,334	1,936,068	110,441	-	1,369,545	702,776	2,182,762		
V055	JACKSON CO FISCAL COURT	7,629	-	970,914	356,779	1,335,322	63,544	-	787,988	34,545	886,077		
V057	JESSAMINE CO FISCAL COURT	18,070	-	2,299,867	390,040	2,707,977	150,520	-	1,866,559	-	2,017,079		
V060	KNOTT CO FISCAL CT	4,832	-	615,029	153,193	773,054	40,252	-	499,154	11,608	551,014		
V061	KNOX CO FISCAL CT	10,809	-	1,375,736	783,416	2,169,961	90,038	-	1,116,539	66,282	1,272,859		
V062	LARUE CO FISCAL COURT	6,456	-	821,625	17,476	845,557	53,773	-	666,826	44,848	765,447		
V063	LAUREL COUNTY FISCAL COUR	19,266	-	2,452,088	447,795	2,919,149	160,483	-	1,990,100	243,748	2,394,331		
V064	LAWRENCE CO FISCAL CT	7,454	-	948,634	548,063	1,504,151	62,086	-	769,906	3,286	835,278		
V065	LEE COUNTY FISCAL COURT	5,916	-	752,966	828,168	1,587,050	49,280	-	611,103	-	660,383		
V066	LESLIE CO FISCAL COURT	7,467	-	950,346	11,484	969,297	62,198	-	771,295	379,464	1,212,957		
V067	LETCHER CO FISCAL COURT	6,304	-	802,385	66,267	874,956	52,514	-	651,211	294,736	998,461		
V068	LEWIS COUNTY FISCAL COURT	4,772	-	607,405	28,719	640,896	39,753	-	492,967	748,024	1,280,744		
V069	LINCOLN CO FISCAL COURT	4,498	-	572,407	5,718	582,623	37,463	-	464,562	921,256	1,423,281		

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)
V070	LIVINGSTON CO FISCAL CT	5,998	-	763,363	72,166	841,527	49,960	-	619,541	293,526	963,027
V071	LOGAN COUNTY FISCAL COURT	11,344	-	1,443,815	124,966	1,580,125	94,494	-	1,171,792	247,730	1,514,016
V072	LYON COUNTY FISCAL COURT	2,806	-	357,164	7,573	367,543	23,375	-	289,872	106,505	419,752
V073	MCCRACKEN CO FISCAL COURT	10,754	-	1,368,693	94,935	1,474,382	89,577	-	1,110,823	521,876	1,722,276
V074	MCCREARY CO FISCAL CT	8,430	-	1,072,889	393,202	1,474,521	70,218	-	870,751	-	940,969
V075	MCLEAN COUNTY FISCAL CT	5,742	-	730,755	93,684	830,181	47,826	-	593,077	377,987	1,018,890
V076	MADISON CO FISCAL COURT	16,343	-	2,079,952	67,871	2,164,166	136,127	-	1,688,077	649,230	2,473,434
V077	MAGOFFIN CO FISCAL COURT	3,717	-	473,117	14,610	491,444	30,964	-	383,979	68,227	483,170
V078	MARION CO FISCAL COURT	14,174	-	1,804,008	591,403	2,409,585	118,068	-	1,464,123	99,696	1,681,887
V079	MARSHALL CO FISCAL COURT	11,846	-	1,507,624	4,188	1,523,658	98,670	-	1,223,579	612,317	1,934,566
V080	MARTIN CO FISCAL COURT	4,646	-	591,264	144,960	740,870	38,697	-	479,866	-	518,563
V081	MASON CO FIS CT	9,244	-	1,176,497	154,665	1,340,406	76,999	-	954,838	266,977	1,298,814
V082	MEADE COUNTY FISCAL COURT	17,617	-	2,242,176	1,179,980	3,439,773	146,745	-	1,819,737	-	1,966,482
V083	MENIFEE CO FISCAL COURT	2,660	-	338,534	43,126	384,320	22,156	-	274,752	45,184	342,092
V084	MERCER COUNTY FISCAL COUR	5,826	-	741,457	335,661	1,082,944	48,526	-	601,763	9,080	659,369
V085	METCALFE CO FISCAL COURT	3,166	-	402,953	23,310	429,429	26,372	-	327,034	85,095	438,501
V086	MONROE CO FISCAL COURT	2,826	-	359,692	19,364	381,882	23,541	-	291,924	147,376	462,841
V087	MONTGOMERY CO FISCAL CT	10,518	-	1,338,662	699,356	2,048,536	87,612	-	1,086,451	91,520	1,265,583
V088	MORGAN CO FISCAL CT	4,559	-	580,256	552,477	1,137,292	37,976	-	470,933	-	508,909
V089	MUHLENBERG CO FISCAL CT	14,642	-	1,863,460	839,019	2,717,121	121,959	-	1,512,374	164,196	1,798,529
V090	NELSON CO FISCAL CT	19,147	-	2,436,900	419,189	2,875,236	159,489	-	1,977,774	316,608	2,453,871
V091	NICHOLAS CO FISCAL COURT	4,405	-	560,633	530,318	1,095,356	36,692	-	455,006	-	491,698
V092	OHIO COUNTY FISCAL CRT	9,075	-	1,155,024	290,911	1,455,010	75,593	-	937,411	1,784	1,014,788
V093	OLDHAM CO FISCAL COURT	13,021	-	1,657,208	320,666	1,990,895	108,460	-	1,344,981	-	1,453,441
V094	OWEN COUNTY FISCAL COURT	6,244	-	794,732	619,110	1,420,086	52,013	-	645,000	4,516	701,529
V095	OWSLEY CO FISCAL COURT	2,244	-	285,623	3,342	291,209	18,693	-	231,810	47,657	298,160
V096	PENDLETON CO FISCAL COURT	4,217	-	536,681	86,624	627,522	35,124	-	435,567	189,891	660,582
V097	PERRY COUNTY FISCAL COURT	11,713	-	1,490,735	631,886	2,134,334	97,565	-	1,209,872	220,357	1,527,794
V098	PIKE COUNTY FISCAL COURT	23,940	-	3,046,932	715,204	3,786,076	199,414	-	2,472,872	117,028	2,789,314
V099	POWELL CO FISCAL CT	9,881	-	1,257,570	124,733	1,392,184	82,305	-	1,020,637	115,154	1,218,096
V100	PULASKI CO FISCAL CT	21,211	-	2,699,574	2,096,403	4,817,188	176,680	-	2,190,959	26,487	2,394,126
V101	ROBERTSON CO FISCAL CT	1,362	-	173,310	19,987	194,659	11,343	-	140,657	132,899	284,899
V102	ROCKCASTLE CO FISCAL CT	7,585	-	965,405	80,675	1,053,665	63,183	-	783,518	288,441	1,135,142
V103	ROWAN CO FISCAL COURT	12,154	-	1,546,911	330,375	1,889,440	101,241	-	1,255,464	216,998	1,573,703
V104	RUSSELL CO FISCAL COURT	8,263	-	1,051,672	626,849	1,686,784	68,829	-	853,531	3,818	926,178
V105	SCOTT CO FISCAL CT	12,317	-	1,567,587	562,027	2,141,931	102,595	-	1,272,245	-	1,374,840
V106	SHELBY CO FISCAL COURT	10,344	-	1,316,491	180,852	1,507,687	86,161	-	1,068,456	-	1,154,617
V107	SIMPSON CO FISCAL COURT	8,420	-	1,071,601	4,573	1,084,594	70,133	-	869,705	180,345	1,120,183
V108	SPENCER CO TREASURER	4,277	-	544,383	120,454	669,114	35,628	-	441,818	1,106	478,552
V109	TAYLOR COUNTY FISCAL COUR	8,647	-	1,100,481	269,664	1,378,792	72,024	-	893,144	83,331	1,048,499
V110	TODD COUNTY FISCAL COURT	5,703	-	725,857	8,014	739,574	47,505	-	589,101	80,751	717,357
V111	TRIGG COUNTY FISCAL COURT	6,514	-	829,032	19,862	855,408	54,258	-	672,838	213,645	940,741
V112	TRIMBLE CO FISCAL COURT	3,749	-	477,120	64,324	545,193	31,226	-	387,228	313,452	731,906
V113	UNION COUNTY FISCAL COURT	8,446	-	1,074,935	243,465	1,326,846	70,352	-	872,411	5,621	948,384
V114	WARREN COUNTY FISCAL COUR	26,010	-	3,310,354	538,241	3,874,605	216,654	-	2,686,664	217,183	3,120,501
V115	WASHINGTON CO FIS COURT	5,187	-	660,218	115,448	780,853	43,210	-	535,829	-	579,039
V116	WAYNE COUNTY FISCAL COURT	12,746	-	1,622,229	822,961	2,457,936	106,171	-	1,316,592	-	1,422,763
V117	WEBSTER CO FISCAL COURT	7,430	-	945,585	953,015	61,886	-	-	767,431	509,621	1,338,938
V119	CITY OF HIGHLAND HEIGHTS	1,567	-	199,445	287,862	488,874	13,053	-	161,869	-	174,922
V120	WOODFORD CO FISCAL COURT	8,289	-	1,054,947	20,512	1,083,748	69,044	-	856,189	596,549	1,521,782
V122	FAMILY HEALTH CENTER	51,113	-	6,505,217	9,689	6,566,019	425,750	-	5,279,597	119,548	5,824,895
V125	LOUISVILLE MEM COMM	411	-	52,252	806	53,469	3,420	-	42,407	19,855	65,682
V126	LOU & JEFF CO RIVERPORT	252	-	32,018	482	32,752	2,095	-	25,986	80,816	108,897
V127	LOU LABOR MANAGER COM	189	-	24,060	453	24,702	1,575	-	19,527	5,423	26,525
V129	T A R C	90,205	-	11,480,628	72,709	11,643,542	751,377	-	9,317,612	3,887,615	13,956,604
V130	ANCHORAGE BD OF EDUCATION	2,517	-	320,385	44,120	367,022	20,968	-	260,023	18,147	299,138
V136	MOUNTAIN ARTS CENTER	-	-	-	-	-	-	-	-	8,003	8,003
V137	FRANKLIN CO CONS DIST	139	-	17,657	-	17,796	1,156	-	14,330	18,648	34,134
V145	CITY OF WURTLAND	255	-	32,441	15,548	48,244	2,123	-	26,329	175	28,627
V147	HARDIN CO WATER DIST #2	11,381	-	1,448,536	140,264	1,600,181	94,803	-	1,175,624	357,087	1,627,514
V151	HOUSING AUTH OF HENDERSON	3,060	-	389,497	2,163	394,720	25,492	-	316,113	148,363	489,968
V156	JEFF CO BD OF ED	601,648	-	76,571,351	40,098,619	117,771,618	5,011,396	-	62,144,861	8,936,704	76,092,961
V158	BIG SANDY AREA COMM PRO	5,495	-	699,318	107,065	811,878	45,769	-	567,562	367,056	980,387
V159	CITY OF ERLANGER	5,254	-	668,716	112,869	786,839	43,766	-	542,726	341,490	927,982
V163	EAST BERNSTADT BD OF ED	1,124	-	143,112	5,209	149,445	9,366	-	116,149	24,722	150,237
V171	CITY OF ADAIRVILLE	519	-	65,993	8,519	75,031	4,319	-	53,560	5,002	62,881
V176	MADISON CO CONSERVAT DIST	115	-	14,588	1,401	16,104	955	-	11,839	3,327	16,121
V179	MARSHALL CO SEN CITIZENS	-	-	-	-	-	-	-	-	6,921	6,921
V189	CITY OF CENTRAL CITY	4,155	-	528,762	59,064	591,981	34,606	-	429,140	52,772	516,518

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)		
V196	CITY OF BUTLER	130	-	16,486	20,699	37,315	1,079	-	13,380	31,374	45,833		
V197	CITY OF HAZARD	10,423	-	1,326,504	27,430	1,364,357	86,816	-	1,076,583	280,325	1,443,724		
V198	MOUNTAIN WATER DISTRICT	6,095	-	775,698	2,372	784,165	50,767	-	629,552	226,385	906,704		
V200	PULASKI COUNTY LIBRARY	1,479	-	188,202	1,231	190,912	12,317	-	152,744	113,060	278,121		
V205	BARREN/METCALFE CO AMB SR	479	-	61,016	86,766	148,261	3,993	-	49,520	-	53,513		
V206	SHELBYVILLE MUN WATER&SEWER	4,114	-	523,569	51,187	578,870	34,266	-	424,925	138,079	597,270		
V207	BELL CO PUBLIC LIBRARY	790	-	100,490	13,154	114,434	6,577	-	81,557	32,550	120,684		
V208	CITY OF WALTON	1,283	-	163,345	23,503	188,131	10,691	-	132,570	54,653	197,914		
V218	MURRAY TOURISM COMMISSION	267	-	34,044	4,930	39,241	2,228	-	27,630	1,437	31,295		
V219	BELLEVUE BD OF EDUCATION	3,179	-	404,635	105,881	513,695	26,482	-	328,400	-	354,882		
V224	PENNYROYAL AREA MUSEUM	131	-	16,732	-	16,863	1,095	-	13,580	106,584	121,259		
V230	OWENSBORO RIVERPORT AUTH	7,560	-	962,218	68,963	1,038,741	62,975	-	780,931	9,756	853,662		
V236	BIG SANDY AREA DEV DIST	6,160	-	784,000	19,358	809,518	51,311	-	636,290	706,862	1,394,463		
V237	BLUE GRASS COMM ACTION	16,028	-	2,039,947	711,139	2,767,114	133,509	-	1,655,609	226,133	2,015,251		
V247	HARDIN CO WATER DIST #1	10,900	-	1,387,225	99,101	1,497,226	90,790	-	1,125,864	670,326	1,886,980		
V251	HENDERSON CO RIVER AUTH	2,189	-	278,580	7,558	288,327	18,232	-	226,094	124,718	369,044		
V259	KENTON CO PUBLIC LIBRARY	14,422	-	1,835,574	-	1,849,996	120,134	-	1,489,741	317,459	1,927,334		
V263	LAUREL CO BD OF EDUCATION	27,233	-	3,466,036	-	3,493,269	226,843	-	2,813,015	703,390	3,743,248		
V271	RUSSELLVILLE ELEC PL BD	3,729	-	474,622	38,260	516,611	31,063	-	385,201	19,598	435,862		
V281	HOUSING AUTH OF MAYSVILLE	1,159	-	147,459	7,334	155,952	9,651	-	119,677	18,233	147,561		
V298	CITY OF PIKEVILLE	9,845	-	1,253,055	411,174	1,674,074	82,009	-	1,016,972	-	1,098,981		
V300	HOUSING AUTH OF SOMERSET	1,340	-	170,506	22,582	194,428	11,159	-	138,382	124,305	273,846		
V305	CITY OF CAVE CITY	1,742	-	221,735	8,270	231,747	14,512	-	179,959	16,009	210,480		
V306	HOUSING AUTH OF SHELBYVILLE	288	-	36,651	5,821	42,760	2,399	-	29,746	18,353	50,498		
V308	NORTHERN KY AREA DEV.DIST	8,879	-	1,130,108	87,408	1,226,395	73,963	-	917,189	313,481	1,304,633		
V319	CAMPBELL CO BD OF ED	24,407	-	3,106,275	547,141	3,677,823	203,298	-	2,521,035	-	2,724,333		
V324	CHRISTIAN CO CONS DIST	133	-	16,889	14,960	31,982	1,105	-	13,707	-	14,812		
V330	CITY OF OWENSBORO	32,207	-	4,099,105	356,835	4,488,147	268,276	-	3,326,810	720,099	4,315,185		
V336	SANDY VALLEY TRANS SER IN	5,984	-	761,612	21,058	788,654	49,846	-	618,120	259,176	927,142		
V337	FRANKFORT ELEC WATER BD	43,280	-	5,508,275	2,014,674	7,566,229	360,502	-	4,470,485	-	4,830,987		
V347	CITY OF RADCLIFF	6,359	-	809,379	-	815,738	52,972	-	656,887	297,040	1,006,899		
V359	CITY OF ELMERE	1,581	-	201,206	35,557	238,344	13,168	-	163,298	68,875	245,341		
V363	LONDON LAUREL CO COMM CTR	2,179	-	277,321	21,282	300,782	18,150	-	225,072	61,163	304,385		
V373	PADUCAH MCCRACKEN CO TOUR	921	-	117,242	23,275	141,438	7,673	-	95,153	43,919	146,745		
V376	CITY OF BREA	13,150	-	1,673,645	254,261	1,941,056	109,536	-	1,358,321	4,893,960	6,361,817		
V398	CITY OF ELKHORN CITY	316	-	40,251	70,049	110,616	2,634	-	32,668	272,133	307,435		
V400	PULASKI CO SOIL CONS DIST	304	-	38,746	7,623	46,673	2,536	-	31,446	20,318	54,300		
V405	MARY W WELDON MEM PUB LIB	704	-	89,562	16,391	106,657	5,862	-	72,688	14,173	92,723		
V407	BELL/WHITELEY COMM ACTION	8,406	-	1,069,850	119,659	1,197,915	70,019	-	868,284	253,814	1,192,117		
V408	UNION EMERGENCY SERVICES	220	-	28,034	89,002	117,256	1,835	-	22,752	-	24,587		
V419	DAYTON CITY SCHOOLS	3,764	-	479,058	90,850	573,672	31,353	-	388,801	67,596	487,750		
V424	PENNYVILLE ALLIED COMM SER	12,355	-	1,572,437	1,031,093	2,615,885	102,912	-	1,276,181	-	1,379,093		
V430	OWENSBORO MUN UTILITIES	39,804	-	5,065,986	-	5,105,790	331,556	-	4,111,525	7,384,707	11,827,788		
V436	APPALACHIAN RES & DEFENSE	6,732	-	856,859	290,464	1,154,055	56,079	-	695,422	-	751,501		
V437	FKT/FKLN CO TOUR&CONV COM	333	-	42,346	12,189	54,868	2,771	-	34,368	59,430	96,569		
V447	CITY OF ELIZABETHTOWN	23,482	-	2,988,601	72,487	3,084,570	195,596	-	2,425,532	181,860	2,802,988		
V459	LUDLOW BD OF EDUCATION	1,807	-	229,968	-	231,775	15,051	-	186,641	172,976	374,668		
V463	LONDON LAUREL TOURIST COM	453	-	57,613	14,502	72,568	3,771	-	46,758	1,907	52,436		
V473	PADUCAH POWER SYSTEM	17,346	-	2,207,620	84,377	2,309,343	144,483	-	1,791,692	30,538	1,966,713		
V476	KY RIVER FOOTHILLS DEV CO	16,292	-	2,073,519	761,448	2,851,259	135,706	-	1,682,856	789,137	2,607,699		
V500	WEST PULASKI WATER DISTR	1,583	-	201,462	165,107	368,152	13,185	-	163,505	-	176,690		
V505	CITY OF PARK CITY	110	-	14,047	15,811	29,968	919	-	11,400	-	12,319		
V507	BELL CO SOLID WASTE OFFIC	445	-	56,599	-	57,044	3,704	-	45,936	65,490	115,130		
V508	CITY OF UNION	468	-	59,599	92,245	152,312	3,901	-	48,371	8,688	60,960		
V524	HOPKINSVL WATER ENV ATH	13,070	-	1,663,425	671,227	2,347,722	108,867	-	1,350,026	81,584	1,540,477		
V530	AUDUBON AREA COMM SER INC	47,932	-	6,100,463	1,688,906	7,837,301	399,260	-	4,951,101	469,358	5,819,719		
V537	CAPITAL COMMUNITY I D A	279	-	35,569	5,609	41,457	2,328	-	28,867	9,223	40,418		
V547	ELIZABETHTOWN TOUR/CON BU	595	-	75,741	10,462	86,798	4,957	-	61,471	14,291	80,719		
V559	BECHWOOD BOARD OF EDUC	3,663	-	466,241	51,887	521,791	30,514	-	378,399	198,966	607,879		
V563	LONDON-LAUREL CO IDA	300	-	38,244	45,050	83,594	2,503	-	31,039	19,369	52,911		
V576	SOUTHERN MADISON WATER DT	846	-	107,651	-	108,497	7,045	-	87,369	86,648	181,062		
V607	PINEVILLE UTILITY COMM	3,220	-	409,819	-	413,039	26,822	-	332,607	121,466	480,895		
V608	WALTON FIRE DIST/EMS	56	-	7,151	34,065	41,272	468	-	5,804	-	6,272		
V619	SOUTHGATE BD OF ED	821	-	104,513	54,136	159,470	6,840	-	84,822	22,541	114,203		
V624	HOPKINSVL ELECTRIC SYSTEM	11,473	-	1,460,212	280,716	1,752,401	95,567	-	1,185,100	257,381	1,538,048		
V630	CITY OF WHITESVILLE	442	-	56,265	5,970	62,677	3,682	-	45,664	19,123	68,469		
V637	FARMDALE WATER DISTRICT	363	-	46,143	20,482	66,988	3,020	-	37,449	11,525	51,994		
V647	CITY OF VINE GROVE	1,856	-	236,254	45,142	283,252	15,462	-	191,742	113,735	320,939		
V659	KENTON CO BD OF ED	53,216	-	6,772,918	-	6,826,134	443,270	-	5,496,861	1,877,085	7,817,216		

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)
V663	LAUREL CO CONSERV DIST	166	-	21,080	2,053	23,299	1,380	-	17,108	4,766	23,254
V673	PADUCAH-MCCRACKEN CO JOIN	4,297	-	546,832	28,053	579,182	35,789	-	443,806	150,708	630,303
V676	MADISON CO UTILITIES DIST	1,737	-	221,096	22,550	245,383	14,470	-	179,440	101,637	295,547
V707	BELL CO CONSERVATION DIST	48	-	6,138	1,151	7,337	402	-	4,982	5,384	
V708	HEBRON FIRE PROTECTION DI	216	-	27,444	3,645	31,305	1,796	-	22,273	6,360	30,429
V719	SILVER GROVE BD OF ED	-	-	-	-	-	-	-	-	23,776	23,776
V724	PENNYVILLE AREA DEVP DIST	4,902	-	623,921	13,544	642,367	40,834	-	506,371	260,723	807,928
V730	GREEN RIV AREA DEL DIST	6,906	-	879,001	41,616	927,523	57,528	-	713,393	78,478	849,399
V737	KY ASSOC OF CO (KACO)	10,947	-	1,393,274	103,365	1,507,586	91,186	-	1,130,774	26,381	1,248,341
V756	JEFF CO MED CENTER LAUNDR	6,345	-	807,549	126,020	939,914	52,852	-	655,402	558,599	1,266,853
V759	ERLANGER/ELSMERE BD OF ED	10,156	-	1,292,529	16,065	1,318,750	84,593	-	1,049,009	288,291	1,421,893
V773	MCCRACKEN CO PUB LIBRARY	2,910	-	370,394	764	374,068	24,241	-	300,610	96,127	420,978
V808	POINT PLEASANT FIRE DIST	-	-	49	543	592	3	-	40	4,676	4,719
V819	NEWPORT BD OF ED	9,397	-	1,195,915	101,972	1,307,284	78,270	-	970,597	66,672	1,115,539
V830	REGIONAL WTR RESOURCE AGY	15,132	-	1,925,893	432,844	2,373,869	126,045	-	1,563,044	-	1,689,089
V856	KYIANA REG PLANNING DEV	11,607	-	1,477,219	173,413	1,662,239	96,680	-	1,198,903	422,719	1,718,302
V859	COVINGTON BD OF ED	25,562	-	3,253,321	27,983	3,306,866	212,921	-	2,640,377	1,615,402	4,468,700
V873	PADUCAH-MCCRACKEN CO RIV	1,317	-	167,595	135,116	304,028	10,969	-	136,019	225,348	372,336
V919	CITY OF WILDER	706	-	89,916	32,086	122,708	5,885	-	72,975	-	78,860
V930	OWENSBORO METRO PLAN COMM	1,996	-	254,087	101,302	357,385	16,629	-	206,216	-	222,845
V937	HOUSING AUTH OF FRANKFORT	1,695	-	215,764	-	217,459	14,121	-	175,113	88,922	278,156
V959	CITY OF COVINGTON	23,830	-	3,032,836	1,765,350	4,822,016	198,491	-	2,461,432	-	2,659,923
W001	ADAIR COUNTY ATTORNEY	312	-	39,661	-	39,973	2,596	-	32,189	44,431	79,216
W003	ANDERSON COUNTY ATTORNEY	175	-	22,280	18,934	41,389	1,458	-	18,082	532	20,072
W004	BALLARD COUNTY ATTORNEY	227	-	28,851	27	29,105	1,888	-	23,415	9,598	34,901
W010	BOYD COUNTY ATTORNEY	584	-	74,295	-	74,879	4,862	-	60,298	33,211	98,371
W011	BOYLE COUNTY ATTORNEY	246	-	31,300	11,029	42,575	2,048	-	25,403	-	27,451
W013	BREATHITT CO ATTORNEY	84	-	10,722	2,080	12,886	702	-	8,702	34,816	44,220
W015	BULLITT COUNTY ATTORNEY	1,050	-	133,659	6,985	141,694	8,748	-	108,477	116,746	233,971
W016	BUTLER COUNTY ATTORNEY	182	-	23,106	57,689	80,977	1,512	-	18,753	2,133	22,398
W017	CALDWELL COUNTY ATTORNEY	289	-	36,828	211	37,328	2,410	-	29,889	24,794	57,093
W018	CALLOWAY COUNTY ATTORNEY	596	-	75,899	993	77,488	4,967	-	61,599	32,917	99,483
W019	CAMPBELL COUNTY ATTORNEY	1,444	-	183,825	8,718	193,987	12,031	-	149,191	53,559	214,781
W020	CARLISLE COUNTY ATTORNEY	-	-	-	-	-	-	-	-	375	375
W021	CARROLL COUNTY ATTORNEY	79	-	10,092	5,883	16,054	661	-	8,191	8,136	16,988
W022	CHILD SUPPORT ENFORCEMENT	212	-	26,932	3,411	30,555	1,763	-	21,858	14,620	38,241
W024	CHRISTIAN COUNTY ATTORNEY	1,023	-	130,137	-	131,160	8,517	-	105,619	54,518	168,654
W026	CLAY COUNTY ATTORNEY	392	-	49,901	-	50,293	3,266	-	40,499	26,017	69,782
W027	CLINTON CO ATTORNEY	228	-	29,077	647	29,952	1,903	-	23,599	12,719	38,221
W028	CRITTENDEN CO ATTORNEY	-	-	-	-	-	-	-	-	-	-
W029	CUMBERLAND CO ATTORNEY	155	-	19,703	-	19,858	1,289	-	15,990	26,668	43,947
W031	EDMONSON COUNTY ATTORNEY	84	-	10,673	2,047	12,804	698	-	8,662	4,040	13,400
W032	ELLIOTT COUNTY ATTORNEY	165	-	20,991	26	21,182	1,374	-	17,036	10,707	29,117
W033	ESTILL COUNTY ATTORNEY	297	-	37,861	656	38,814	2,478	-	30,728	8,775	41,981
W035	FLEMING COUNTY ATTORNEY	528	-	67,154	7,562	75,244	4,395	-	54,502	52,283	111,180
W036	FLOYD COUNTY ATTORNEY	513	-	65,324	89,286	155,123	4,275	-	53,017	6,422	63,714
W039	GALLATIN COUNTY ATTORNEY	-	-	-	-	-	-	-	-	7,479	7,479
W041	GRANT COUNTY CHILD SUPPOR	221	-	28,064	791	29,076	1,837	-	22,776	45,557	70,170
W043	GRAYSON COUNTY ATTORNEY	275	-	34,949	1,871	37,095	2,287	-	28,365	24,533	55,185
W044	GREEN COUNTY ATTORNEY	147	-	18,719	-	18,866	1,225	-	15,192	8,650	25,067
W045	GREENUP CO ATTY/CHILD SUP	-	-	-	1,358	1,358	-	-	-	263,607	263,607
W047	HARDIN COUNTY ATTORNEY	1,830	-	232,939	-	234,769	15,245	-	189,052	181,000	385,297
W048	HARLAN COUNTY ATTORNEY	752	-	95,650	-	96,402	6,260	-	77,629	71,885	155,774
W050	HART COUNTY ATTORNEY	499	-	63,465	2,843	66,807	4,154	-	51,508	7,442	63,104
W051	HENDERSON CO ATTORNEY	676	-	86,060	-	86,736	5,632	-	69,846	124,474	199,952
W052	HENRY COUNTY ATTORNEY	113	-	14,430	11,621	26,164	944	-	11,711	12,402	25,057
W055	JACKSON COUNTY ATTORNEY	235	-	29,854	11,503	41,592	1,954	-	24,229	9,769	35,952
W056	JEFFERSON CO ATTORNEY	13,488	-	1,716,660	-	1,730,148	112,351	-	1,393,231	1,511,052	3,016,634
W058	JOHNSON CO ATTORNEY	444	-	56,491	6,591	63,526	3,697	-	45,848	32,523	82,068
W060	KNOTT COUNTY ATTORNEY	290	-	36,848	10,126	47,264	2,412	-	29,905	26,980	59,297
W061	KNOX COUNTY ATTORNEY	548	-	69,770	22,229	92,547	4,566	-	56,625	10,762	71,953
W063	LAUREL COUNTY ATTORNEY	1,026	-	130,570	-	131,596	8,545	-	105,970	80,352	194,867
W064	LAWRENCE COUNTY ATTORNEY	178	-	22,654	-	22,832	1,483	-	18,385	57,187	77,055
W066	LESLIE COUNTY ATTORNEY	226	-	28,811	1,492	30,529	1,886	-	23,383	25,238	50,507
W067	LETCHER COUNTY ATTORNEY	406	-	51,661	5,442	57,509	3,381	-	41,928	42,314	87,623
W069	LINCOLN COUNTY ATTORNEY	365	-	46,409	37,190	83,964	3,037	-	37,665	16,244	56,946
W070	LIVINGSTON CO ATTORNEY	188	-	23,962	527	24,677	1,568	-	19,447	7,570	28,585
W071	LOGAN COUNTY ATTORNEY	7	-	934	2	943	61	-	758	22,159	22,978
W073	MCCRACKEN COUNTY ATTORNEY	128	-	16,338	6,941	23,407	1,069	-	13,260	6,242	20,571

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)		
W075	MCLEAN COUNTY ATTORNEY	43	-	5,449	313	5,805	357	-	4,423	2,435	7,215		
W076	MADISON COUNTY ATTORNEY	204	-	25,929	3,256	29,389	1,697	-	21,044	13,936	36,677		
W077	MAGOFFIN CO ATTORNEY	97	-	12,286	3,085	15,468	804	-	9,971	604	11,379		
W078	MARION COUNTY ATTORNEY	137	-	17,411	14,249	31,797	1,139	-	14,130	33,218	48,487		
W079	MARSHALL COUNTY ATTORNEY	99	-	12,620	7,226	19,945	826	-	10,243	1,154	12,223		
W080	MARTIN COUNTY ATTORNEY	338	-	43,074	8,279	51,691	2,819	-	34,959	-	37,778		
W082	MEADE COUNTY ATTORNEY	241	-	30,719	-	30,960	2,011	-	24,932	15,968	42,911		
W083	MENIFEE COUNTY ATTORNEY	124	-	15,729	2,028	17,881	1,029	-	12,765	8,044	21,838		
W084	MERCER COUNTY ATTORNEY	315	-	40,104	601	41,020	2,625	-	32,548	10,464	45,637		
W085	METCALFE COUNTY ATTORNEY	245	-	31,231	-	31,476	2,044	-	25,347	14,636	42,027		
W087	MONTGOMERY CO ATTORNEY	28	-	3,561	76	3,665	233	-	2,890	1,361	4,484		
W090	NELSON COUNTY ATTORNEY	729	-	92,788	-	93,517	6,073	-	75,306	11,832	93,211		
W091	NICHOLAS COUNTY ATTORNEY	123	-	15,670	1,898	17,691	1,026	-	12,717	2,953	16,696		
W092	OHIO COUNTY ATTORNEY	12	-	1,554	187	1,753	102	-	1,261	93,750	95,113		
W095	OWSLEY COUNTY ATTORNEY	164	-	20,853	677	21,694	1,365	-	16,925	8,927	27,217		
W096	PENDLETON COUNTY ATTORNEY	256	-	32,618	1,876	34,750	2,135	-	26,473	3,013	31,621		
W097	PERRY COUNTY ATTORNEY	737	-	93,791	20,070	114,598	6,138	-	76,120	31,570	113,828		
W098	PIKE COUNTY ATTORNEY	1,396	-	177,677	-	179,073	11,629	-	144,202	176,510	332,341		
W099	POWELL COUNTY ATTORNEY	348	-	44,353	17,005	61,706	2,903	-	35,997	2,250	41,150		
W103	ROWAN COUNTY ATTORNEY	161	-	20,529	46,166	66,856	1,344	-	16,661	-	18,005		
W104	RUSSELL COUNTY ATTORNEY	386	-	49,084	983	50,453	3,212	-	39,836	19,934	62,982		
W105	SCOTT COUNTY ATTORNEY	-	-	-	1,911	1,911	-	-	-	114,307	114,307		
W106	SHELBY COUNTY ATTORNEY	153	-	19,476	1,219	20,848	1,275	-	15,807	2,560	19,642		
W107	SIMPSON COUNTY ATTORNEY	126	-	15,984	32,340	48,450	1,046	-	12,973	1,884	15,903		
W109	TAYLOR COUNTY ATTORNEY	394	-	50,117	21	50,532	3,280	-	40,675	2,813	46,768		
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-	-	-	457	457		
W113	UNION COUNTY ATTORNEY	32	-	4,033	1,652	5,717	264	-	3,273	492	4,029		
W114	WARREN CO ATTY/CHILD SUPP	1,473	-	187,425	-	188,898	12,266	-	152,113	77,579	241,958		
W115	WASHINGTON CO ATTORNEY	160	-	20,342	2,913	23,415	1,331	-	16,509	23,150	40,990		
W118	WHITELEY COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-		
W119	WOLFE COUNTY ATTORNEY	180	-	22,899	40,847	63,926	1,499	-	18,585	4,654	24,738		
W120	WOODFORD COUNTY ATTORNEY	373	-	47,520	-	47,893	3,110	-	38,567	59,698	101,375		
X030	OWENSBORO DAVIESS CO TOUR	963	-	122,563	94,454	217,980	8,021	-	99,471	41,117	148,609		
X034	FAYETTE CO ATTORNEY OFF	3,996	-	508,519	-	512,515	33,281	-	412,711	400,551	846,543		
X059	KENTON COUNTY ATTORNEY	2,076	-	264,199	-	266,275	17,291	-	214,423	286,897	518,611		
X105	GEORGETOWN WATER & SEWER	9,962	-	1,267,928	171,014	1,448,904	82,983	-	1,029,043	93,649	1,205,675		
X956	LOU FIREFIGHTERS PENS FUN	546	-	69,505	3,343	73,394	4,549	-	56,410	16,444	77,403		
TOTAL		7,728,732	-	983,652,199	216,224,895	1,207,605,826	64,377,493	-	798,326,530	193,008,688	1,055,712,711		

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

Participating Employer Code (1)	Participating Employer Name (2)	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		2023 (24)	2024 (25)	2025 (26)	2026 (27)	2027 (28)	Thereafter (29)
10005	LEGS GENERAL ASSEMBLY	98,763	89,381	(2,448)	8,273	-	-
20025	JUDL ADM OFF OF THE COURT	(7,861,701)	(5,487,456)	(1,310,318)	4,429,530	-	-
35628	TRAN DEPT OF INTERGOV PRO	(2,729)	-	-	-	-	-
39931	JEFFERSON CO CLERK	691,689	418,446	(233,401)	789,013	-	-
39932	JEFFERSON CO SHERIFF	247,307	111,750	(60,247)	203,666	-	-
39933	KENTON CO COURT CLERK	241,941	113,992	(33,195)	112,216	-	-
39934	KENTON CO SHERIFF	44,525	10,533	(12,837)	43,396	-	-
39935	CAMPBELL COUNTY CLERK	40,884	(6,369)	(24,030)	81,233	-	-
39936	CAMPBELL CO SHERIFF	5,470	(38,669)	(10,876)	36,766	-	-
39937	FAYETTE CO CLERK	108,730	(42,828)	(83,643)	282,754	-	-
39938	FAYETTE CO SHERIFF	(115,473)	(11,209)	(40,912)	138,304	-	-
39939	DAVISS CO CLERK	(65,074)	(171,601)	(24,389)	82,447	-	-
39940	DAVISS CO SHERIFF	12,130	(4,201)	(5,986)	20,236	-	-
39941	PIKE CO CLERK	(52,306)	(12,317)	(11,184)	37,807	-	-
39942	PIKE CO SHERIFF	(58,144)	(78,663)	(17,909)	60,540	-	-
39943	HARDIN COUNTY CLERK OFFIC	61,653	587	(28,937)	97,821	-	-
39944	HARDIN COUNTY SHERIFF	(17,565)	(28,804)	(12,025)	40,649	-	-
39945	WARREN COUNTY CLERKS OFF	14,532	(8,185)	(28,127)	95,081	-	-
39946	WARREN COUNTY SHERIFF	59,998	(4,498)	(39,286)	132,807	-	-
39947	BOONE COUNTY CLERK	(3,456)	(22,096)	(31,116)	105,187	-	-
39948	BOONE COUNTY SHERIFF	28,297	13,493	(9,145)	30,915	-	-
39949	CHRISTIAN COUNTY CLERK	2,282	1,880	(13,338)	45,089	-	-
39950	CHRISTIAN COUNTY SHERIFF	54,427	(1,866)	(42,532)	143,780	-	-
39951	MADISON COUNTY CLERK	21,724	(21,816)	(22,390)	75,691	-	-
39952	MADISON COUNTY SHERIFF	(12,667)	(7,098)	(6,342)	21,440	-	-
39961	BULLITT COUNTY CLERK	71,148	13,445	(25,667)	86,767	-	-
39962	BULLITT CO SHERIFF	(35,805)	(81,339)	(26,378)	89,171	-	-
54527	J&PS DEPT OF CORRECTIONS	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	(6,008)	(349)	(130)	440	-	-
116A	WAYNE COUNTY ATTORNEY	1,612	(18,429)	(2,506)	8,472	-	-
A051	HENDERSON CO TOURIST COMM	(3,298)	(1,234)	(1,191)	4,026	-	-
A073	HOUSING AUTH OF PADUCAH	155,975	34,228	(29,336)	99,169	-	-
A113	MORGANFIELD HOUSING AUTH	(2,656)	-	-	-	-	-
A156	CITY OF ANCHORAGE	(4,730)	(12,671)	(11,022)	37,259	-	-
AB19	BELLEVUE/DAYTON FIRE	(1,092)	(1,311)	(833)	2,818	-	-
AC19	CAMPBELL CO FIRE DIST 1	(238)	-	-	-	-	-
B008	BURLINGTON FIRE PRO DIST	1,284	(420)	(1,129)	3,816	-	-
B010	HOUSING AUTHORITY OF CATLETTSBURG	3,332	(14,978)	(5,295)	17,901	-	-
B015	CITY OF HILLVIEW	63,470	42,870	(12,970)	43,844	-	-
B017	PENNYVILLE EMER ASST CTR	(1,572)	(11,426)	(6,372)	21,540	-	-
B018	WV KY ED COOPERATIVE	(39,652)	(6,010)	(3,169)	10,712	-	-
B023	CITY OF LONDON TOURISM	53,341	48,274	(1,322)	4,468	-	-
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	11,140	(4,590)	(5,716)	19,324	-	-
B030	OWENSBORO/DAV CO ECO DEV	(56,549)	(33,802)	(4,393)	14,852	-	-
B035	GTR FLEMING CO WATER COMM	(3,181)	(3,818)	(2,332)	7,883	-	-
B038	CITY OF HICKMAN	81,381	50,531	(10,400)	35,157	-	-
B042	HOUSING AUTH OF MAYFIELD	(44,857)	(32,637)	(12,825)	43,354	-	-
B043	GRAYSON CO CONSERV DIST	(2,048)	(1,751)	(606)	2,048	-	-
B045	CITY OF BELLEFONTE	(86)	(181)	(100)	339	-	-
B048	CITY OF HARLAN	16,727	24,355	(21,566)	72,904	-	-
B051	HENDERSON CITY/CO PLANNIN	(16,536)	(14,717)	(7,684)	25,976	-	-
B052	HENRY CO WATER DIST #2	(2,351)	(28,645)	(20,823)	70,393	-	-
B054	CITY OF NORTONVILLE	52,813	2,744	(4,436)	14,996	-	-
B058	JOHNSON CO FISCAL COURT	89,720	56,517	(43,976)	148,661	-	-
B061	KNOX CO UTILITIES COMM	(3,552)	21,367	(8,384)	28,342	-	-
B072	LAKE BARKEY TOUR COMM	(2,253)	(1,966)	(977)	3,304	-	-
B078	MARION CO WATER DISTRICT	90,792	47,732	(10,719)	36,236	-	-
B084	N MERCER WATER DISTRICT	27,777	(2,846)	(12,472)	42,164	-	-
B087	MONTGOMERY CO FIRE DIST	(16,538)	7,319	(59,013)	199,494	-	-
B097	KY RIVER REGIONAL JAIL	(44,673)	116,873	(18,890)	63,857	-	-
B098	PIKE CO SENIOR CITIZEN PR	(40,744)	(26,195)	(4,173)	14,107	-	-
B100	CITY OF SCIENCE HILL	(9,545)	3,794	(2,587)	8,745	-	-
B104	RUSSELL CO AMBULANCE SER	114,520	41,047	(16,299)	55,099	-	-
B106	NORTH SHELBY WATER CO	47,658	(18,032)	(12,791)	43,241	-	-
B109	CAMPBELL/TAYLOR CO I D A	2,373	(1,479)	(2,087)	7,057	-	-
B113	UNION CO ECONOMIC DEVELOP	907	322	(1,813)	6,129	-	-
B116	MONTICELLO/WAYNE TELE BOA	23,985	92,177	(5,365)	18,137	-	-
B118	WHITLEY CO CONSERV DIST	(60,956)	(35,492)	(256)	867	-	-
B124	HOPKINS-CHRIST CO PLANNIN	16,135	14,886	(22,584)	76,345	-	-

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Participating Employer Code (1)	Participating Employer Name (2)	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		2023 (24)	2024 (25)	2025 (26)	2026 (27)	2027 (28)	Thereafter (29)
B156	LOU POLICE RETIRE FUND	(2,115)	(3,030)	(2,482)	8,389	-	-
B179	HOUSING AUTH OF BENTON	575	6,572	(4,661)	15,755	-	-
B230	RIVERPARK CTR OWENSBORO	57,528	175,206	(9,949)	33,632	-	-
B256	BUECHL FIRE PROTECT DIST	2,861	(537)	(1,296)	4,380	-	-
B259	CITY OF LUDLOW	(508)	(12,724)	(5,257)	17,772	-	-
B356	CITY OF DOUGLASS HILLS	81,294	43,814	(4,912)	16,603	-	-
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	73,456	(5,009)	(10,940)	36,981	-	-
B656	LOUISVILLE AIRPORT AUTHOR	(741,177)	(282,346)	(164,706)	556,790	-	-
B756	LEGAL AID SOCIETY INC	213,761	99,368	(59,061)	199,655	-	-
B856	JEFF CO SOIL/CONSERV DIST	16,195	18,404	(507)	1,713	-	-
B956	LAKE DREAMLAND FIRE DIST	(52,798)	(3,967)	-	-	-	-
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	(19,294)	(17,747)	(2,007)	6,784	-	-
C037	CIRCUIT CLERKS	-	-	-	-	-	-
C079	JONATHAN CREEK WATER DIST	14,082	9,095	(6,681)	22,583	-	-
C087	CITY OF JEFFERSONVILLE	(43,129)	(27,625)	(4,490)	15,178	-	-
C105	CITY OF SADIEVILLE	2,580	(3,035)	(879)	2,971	-	-
C106	CITY OF SIMPSONVILLE	(23,200)	(32,497)	(9,087)	30,718	-	-
C118	HOUSING AUTH OF CORBIN	17,640	39,439	(6,307)	21,320	-	-
C230	HOUSING AUTH OF OWENSBORO	(65,146)	31,665	(25,180)	85,120	-	-
C256	LOUISVILLE/JEFF CO METRO	803,267	4,289,140	(3,463,296)	11,707,677	-	-
D017	CALDWELL CO WATER DISTRIC	62,364	23,773	(5,521)	18,664	-	-
D025	WINCHESTER-CLARK COUNTY TOURISM	(1,663)	(1,703)	(1,724)	5,827	-	-
D052	CITY OF PLEASUREVILLE	(1,687)	(991)	(669)	2,260	-	-
D071	CITY OF LEWISBURG	(16,781)	(22,131)	(4,403)	14,884	-	-
D079	NORTH MARSHALL WATER DIST	14,372	(15,499)	(13,127)	44,377	-	-
D084	GTR H/MERCER PL&ZONING CO	296	(2,321)	(1,471)	4,974	-	-
D098	CITY OF COAL RUN VILLAGE	120,324	73,193	(5,823)	19,685	-	-
D106	SIMPSONVILLE RURAL FIRE	-	-	-	-	-	-
D113	UNION CO WATER DISTRICT	(17,799)	(23,050)	(5,391)	18,226	-	-
D118	WHITELEY CO WATER DIST	(34,519)	(32,992)	(3,713)	12,551	-	-
D135	WESTERN FLEMING WATER DIS	(20,577)	(7,973)	(5,055)	17,088	-	-
G015	ZONETON FIRE PROT DIST	4,321	2,304	(824)	2,785	-	-
G090	NELSON CO. DISPATCH	99,531	19,994	(12,958)	43,804	-	-
G506	SHELBY CO SUB FIRE DIST	7,233	5,829	(1,636)	5,530	-	-
J001	ADAIR CO BD OF EDUCATION	136,618	151,978	(85,069)	287,576	-	-
J002	CITY OF SCOTTSVILLE	209,970	(14,773)	(41,307)	139,638	-	-
J003	CITY OF LAWRENCEBURG	59,175	37,041	(51,831)	175,214	-	-
J004	BALLARD CO BD OF ED	(33,511)	(9,964)	(39,510)	133,565	-	-
J005	GLASGOW BD OF EDUCATION	(46,732)	(33,211)	(60,771)	205,437	-	-
J006	BATH CO BD OF EDUC	(49,491)	60,571	(62,634)	211,735	-	-
J007	CITY OF MIDDLESBORO	46,676	117,458	(27,633)	93,415	-	-
J008	BOONE CO WATER DISTRICT	(64,969)	(87,201)	(31,708)	107,187	-	-
J009	BOURBON CO BD OF EDUCATIO	15,553	171,160	(100,053)	338,228	-	-
J010	FAIRVIEW BD OF EDUCATION	6,085	(64,673)	(17,694)	59,815	-	-
J011	DANVILLE CITY BD OF ED	(189,888)	76,351	(58,242)	196,887	-	-
J012	BRACKEN CO BD OF EDUC	(12,714)	(13,515)	(31,759)	107,361	-	-
J013	BREATHITT CO BD OF ED	105,984	179,444	(61,086)	206,503	-	-
J014	BRECKINRIDGE CO BD OF ED	(122,192)	(32,474)	(88,054)	297,668	-	-
J015	BULLITT CO BD OF ED	(56,313)	116,382	(392,080)	1,325,426	-	-
J016	BUTLER CO BD OF ED	(37,853)	(95,792)	(59,555)	201,326	-	-
J017	CALDWELL CO BD EDUCATION	(61,061)	70,697	(63,061)	213,176	-	-
J018	CALLOWAY CO BD OF EDUC	107,186	127,476	(77,487)	261,946	-	-
J019	SANITATION DISTRICT NO 1	(809,568)	(597,467)	(298,655)	1,009,605	-	-
J021	CARROLL CO BD OF ED	(43,367)	34,432	(99,304)	335,698	-	-
J022	CARTER CO BD OF ED	(312,583)	(344,699)	(132,889)	449,231	-	-
J023	CASEY CO BD OF ED	(46,622)	11,510	(82,449)	278,719	-	-
J024	CITY OF HOPKINSVILLE	1,027,673	472,058	(127,842)	432,169	-	-
J025	CLARK CO BD OF ED	656,540	526,363	(183,722)	621,071	-	-
J026	CLAY CO BD OF ED	(453,123)	(245,125)	(90,867)	307,176	-	-
J027	CLINTON CO BD OF ED	10,859	(102,325)	(59,247)	200,284	-	-
J028	CRITTENDEN CO BD OF ED	(16,374)	(4,305)	(43,229)	146,135	-	-
J029	CUMBERLAND CO BD OF ED	97,476	85,540	(33,390)	112,876	-	-
J030	DAVIESS CO LIBRARY DIST	(63,608)	(70,901)	(38,223)	129,213	-	-
J031	EDMONSON CO BD OF EDUC	(26,744)	(27,703)	(59,919)	202,556	-	-
J032	ELLIOTT CO BD OF ED	(19,793)	51,432	(27,212)	91,991	-	-
J033	ESTILL CO CONSERVATION DI	50,653	20,747	(1,852)	6,262	-	-
J034	GREATER LEX CONV&VISITOR	(129,004)	(24,621)	(33,661)	113,790	-	-
J035	FLEMING CO BD OF ED	(59,711)	78,044	(62,493)	211,260	-	-
J037	CITY OF FRANKFORT	177,371	(34,980)	(171,791)	580,740	-	-

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		2023 (24)	2024 (25)	2025 (26)	2026 (27)	2027 (28)	Thereafter (29)
J038	FULTON COUNTY BD OF EDUC	35,890	24,863	(14,718)	49,752	-	-
J039	GALLATIN CO BD OF EDUC	(43,516)	(10,915)	(56,754)	191,855	-	-
J040	CITY OF LANCASTER	(36,211)	(1,728)	(19,782)	66,874	-	-
J041	WILLIAMSTOWN INDEPDNT SC	(119,449)	(106,268)	(31,301)	105,812	-	-
J042	GRAVES CO LIBRARY	5,997	(10,510)	(5,325)	18,002	-	-
J043	GRAYSON CO BD OF ED	(14,499)	73,355	(134,309)	454,032	-	-
J044	GREEN CO BD OF EDUCATION	(37,212)	(140,610)	(55,164)	186,483	-	-
J045	RUSSELL INDPT BD OF ED	(65,015)	(176,976)	(60,337)	203,969	-	-
J046	HANCOCK CO BD EDUCATION	(39,645)	13,077	(62,983)	212,915	-	-
J047	HARDIN CO SOIL CN DIST	24,994	18,307	(1,265)	4,277	-	-
J048	HARLAN CO BD OF EDUCATION	310,670	409,207	(142,250)	480,877	-	-
J049	HARRISON CO BD OF ED	(143,532)	(40,127)	(87,753)	296,649	-	-
J050	HART CO BD OF ED	(43,242)	76,092	(74,608)	252,211	-	-
J051	HENDERSON PUBLIC LIBRARY	(3,692)	(13,043)	(25,691)	86,849	-	-
J052	EMINENCE INDEP BD OF EDUC	(49,111)	8,710	(28,942)	97,837	-	-
J053	HICKMAN CO BD OF ED	(137,962)	(144,719)	(19,221)	64,977	-	-
J054	HOPKINS CO BD OF ED	(367,948)	(12,735)	(206,555)	698,261	-	-
J055	JACKSON CO BD OF ED	(196,005)	(146,305)	(61,287)	207,180	-	-
J056	JEFF CO METRO SEWER DIST	158,516	(2,363,817)	(1,112,676)	3,761,402	-	-
J057	JESSAMINE CO BD OF ED	176,874	405,883	(279,687)	945,483	-	-
J058	PAINTSVILLE GAS/WATER SYS	53,477	(14,850)	(40,763)	137,798	-	-
J059	KENTON COUNTY AIRPORT BD	(854,013)	(484,369)	(479,574)	1,621,201	-	-
J060	KNOTT CO BD OF EDUCATION	(268,171)	(58,505)	(81,618)	275,909	-	-
J061	KNOX CO BD OF EDUCATION	69,788	(164,181)	(157,215)	531,466	-	-
J062	LARUE CO PUBLIC LIBRARY	1,944	2,694	(3,462)	11,702	-	-
J063	CITY OF LONDON	(232,472)	(67,840)	(59,231)	200,232	-	-
J064	LAWRENCE CO BD OF ED	(63,792)	(20,448)	(83,147)	281,078	-	-
J065	LEE CO BD OF ED	247,834	126,134	(35,642)	120,489	-	-
J066	LESLIE CO BD OF ED	123,739	7,085	(58,769)	198,670	-	-
J067	CITY OF WHITESBURG	152,126	196,503	(25,497)	86,192	-	-
J068	ELEC PLT BD OF VANCEBURG	(48,624)	(29,872)	(21,869)	73,927	-	-
J069	LINCOLN CO BD OF EDUC	(307,277)	(64,614)	(116,795)	394,826	-	-
J070	LIVINGSTON CO BD OF ED	(108,457)	42,880	(52,099)	176,121	-	-
J071	LOGAN CO BD OF EDUCATION	(3,871)	55,553	(90,496)	305,922	-	-
J072	LYON CO. PUBLIC LIBRARY	5,504	(1,872)	(2,985)	10,091	-	-
J073	PADUCAH WATER WORKS	(96,004)	(268,613)	(71,836)	242,841	-	-
J074	MCCREARY CO BD OF EDUCATN	113,596	(141,843)	(103,652)	350,396	-	-
J075	MCLEAN CO BD OF ED	36,238	53,924	(44,197)	149,409	-	-
J076	MADISON CO BD OF ED	623,876	1,041,831	(342,733)	1,158,607	-	-
J077	MAGOFFIN CO BD OF ED	(200,830)	(169,518)	(70,927)	239,769	-	-
J078	MARION CO BD OF EDUCATION	265,541	408,982	(89,934)	304,022	-	-
J079	MARSHALL COUNTY BD OF ED	(5,758)	103,998	(132,764)	448,808	-	-
J080	MARTIN CO BD OF ED	(380,289)	(243,979)	(63,891)	215,984	-	-
J081	MASON CO BD OF ED	(160,692)	(98,735)	(75,696)	255,891	-	-
J082	MEADE CO PUBLIC LIBRARY	353	11,151	(7,485)	25,303	-	-
J083	MENIFEE CO BD OF ED	101,266	147,342	(37,118)	125,477	-	-
J084	CITY OF HARRODSBURG	(222,531)	(338,070)	(58,346)	197,239	-	-
J085	METCALFE CO BD OF ED	(11,707)	(67,509)	(56,209)	190,015	-	-
J086	MONROE CO BOARD OF ED	53,762	(125,312)	(77,962)	263,550	-	-
J087	MT STERLING WATER WORKS	235,421	166,113	(40,765)	137,806	-	-
J088	MORGAN CO BD OF EDUCATION	(57,965)	(55,066)	(65,166)	220,293	-	-
J089	MUHLENBERG CO LIB BD DIST	(44,665)	(33,983)	(9,191)	31,068	-	-
J090	CITY OF BARDSTOWN	141,968	(76,093)	(106,556)	360,213	-	-
J091	NICHOLAS CO BD OF ED	127,034	176,801	(33,907)	114,623	-	-
J092	OHIO CO BD OF ED	650,952	723,308	(142,779)	482,664	-	-
J093	OLDHAM COUNTY BD OF ED	(423,055)	830,258	(384,042)	1,298,256	-	-
J094	OWEN CO BD OF ED	(56,738)	7,445	(59,915)	202,543	-	-
J095	OWSLEY CO BD OF EDUCATION	69,619	88,691	(40,260)	136,099	-	-
J096	PENDLETON CO BD OF ED	(251,661)	(84,676)	(63,968)	216,243	-	-
J097	HAZARD CITY SCHOOLS	177,969	55,380	(32,139)	108,645	-	-
J098	PIKE CO BD OF EDUCATION	(159,676)	(2,105,469)	(300,748)	1,016,681	-	-
J099	POWELL CO BD OF EDUCATION	249,861	82,673	(85,890)	290,352	-	-
J100	CITY OF SOMERSET	107,528	(103,610)	(146,083)	493,832	-	-
J101	ROBERTSON CO BD OF ED	207,787	138,345	(20,534)	69,414	-	-
J102	ROCKCASTLE CO BD OF ED	(396,275)	(266,150)	(80,514)	272,177	-	-
J103	ROWAN CO BD OF ED	(366,919)	(54,530)	(112,111)	378,990	-	-
J104	RUSSELL CO BD OF ED	(62,254)	(102,951)	(94,854)	320,654	-	-
J105	SCOTT CO BOARD OF ED	(144,648)	(461,899)	(307,454)	1,039,349	-	-
J106	SHELBY CO LIBRARY	12,243	(6,808)	(8,632)	29,181	-	-

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

Participating Employer Code (1)	Participating Employer Name (2)	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		2023 (24)	2024 (25)	2025 (26)	2026 (27)	2027 (28)	Thereafter (29)
J107	SIMPSON CO BD OF ED	(147,541)	89,479	(96,755)	327,080	-	-
J108	SPENCER CO BD OF EDUC	47,483	135,991	(103,520)	349,948	-	-
J109	TAYLOR CO BD OF ED	820,190	629,102	(114,801)	388,083	-	-
J110	TODD CO BD OF ED	240,897	(82,425)	(77,944)	263,490	-	-
J111	TRIGG CO BD OF ED	123,767	56,754	(67,687)	228,815	-	-
J112	TRIMBLE CO BD OF ED	(18,980)	(20,239)	(37,690)	127,411	-	-
J113	CITY OF MORGANFIELD	(350,023)	(57,032)	(44,885)	151,732	-	-
J115	SPRINGFIELD WATER & SEWER	25,020	(10,602)	(18,268)	61,755	-	-
J117	CITY OF SEBREE	(30,408)	(10,144)	(5,235)	17,696	-	-
J118	CITY OF CORBIN	11,105	(9,337)	(41,161)	139,144	-	-
J119	WOLFE CO BD OF EDUCATION	320,182	221,231	(47,227)	159,651	-	-
J120	WOODFORD CO BD OF ED	(356,261)	(379,048)	(135,255)	457,231	-	-
J124	PENNYVILLE NAR TASK FORCE	(2,358)	(1,704)	(685)	2,316	-	-
J134	LEX-FAY CO HUM RIGHTS COM	(42,834)	(28,976)	(3,209)	10,848	-	-
J135	FLEMING CO EMS	152,229	90,638	(14,362)	48,551	-	-
J154	CITY OF EARLINGTON	(73,985)	(50,570)	(3,628)	12,265	-	-
J156	CITY OF JEFFERSONTOWN	380,944	97,719	(88,781)	300,125	-	-
J178	LEBANON HOUSING AUTHORITY	(15,611)	(5,348)	(6,214)	21,007	-	-
J179	MARSHALL CO TOURIST COMM	(22,568)	2,304	(1,373)	4,642	-	-
J190	CITY OF BLOOMFIELD	18,221	(15,596)	(6,576)	22,230	-	-
J200	SOMERSET-PULASKI CONV & V	(936)	(234)	(3,095)	10,463	-	-
J203	FRONTIER HOUSING INC	(41,504)	(11,492)	(5,248)	17,742	-	-
J205	GEOGETOWN-SCOTT CO P COM	(38,857)	(10,805)	(11,457)	38,731	-	-
J210	BOYD CO AMBULANCE SERVICE	2,237	509	(1,295)	4,377	-	-
J214	COMM ACTION SOUTHERN KY	(139,774)	(310,862)	(116,338)	393,280	-	-
J217	CITY OF PROVIDENCE	226,599	93,965	(39,004)	131,852	-	-
J219	CAMPBELL CO PUBLIC LIBRAR	(143,152)	(120,980)	(40,645)	137,400	-	-
J224	HOUSING AUTH OF HOPKINSVL	(293,477)	(140,781)	(12,028)	40,660	-	-
J234	LFUC HOUSING AUTHORITY	(205,116)	(154,338)	(71,713)	242,427	-	-
J256	CITY OF ST MATTHEWS	23,671	(22,167)	(34,435)	116,407	-	-
J259	CITY OF PARK HILLS	233	(4,043)	(2,686)	9,080	-	-
J305	SCOTT CO SOIL CONSER DIST	(311)	-	-	-	-	-
J310	CANNONSBURG WATER DIST	34,673	13,527	(10,353)	34,998	-	-
J314	BOWL GRN WARREN AIRPRT BD	(16,583)	(22,327)	(4,836)	16,349	-	-
J317	PROVIDENCE MUN HOUSING AU	(6,294)	(16,148)	(3,187)	10,773	-	-
J319	CITY OF ALEXANDRIA	(48,715)	(34,445)	(15,753)	53,252	-	-
J324	CITY OF OAK GROVE	127,662	104,174	(20,306)	68,644	-	-
J334	CENTRAL KY ED COOPERATIVE	4,864	11,680	(2,162)	7,309	-	-
J356	CITY OF WEST BUECHEL	5,482	(11,694)	(4,870)	16,463	-	-
J359	CITY OF FORT WRIGHT	(27,888)	(54,100)	(8,016)	27,100	-	-
J405	GEOGETOWN HOUSING AUTHOR	(24,368)	(5,286)	(8,916)	30,141	-	-
J414	WARREN CO PLANNING COMM	(44,951)	(44,151)	(15,812)	53,453	-	-
J417	WEBSTER CO CONSER DIST	(14,477)	(18,585)	(1,543)	5,217	-	-
J419	CITY OF COLD SPRING	29,974	(30,279)	(7,886)	26,660	-	-
J424	CITY OF CROFTON	(20,541)	(18,500)	(416)	1,405	-	-
J434	KY LEAGUE OF CITIES	(376,576)	(168,570)	(127,814)	432,075	-	-
J456	CITY OF SHIVELY	(22,105)	693	(18,211)	61,562	-	-
J459	N KY AREA PLAN COMMISSION	(582,366)	(217,948)	(55,129)	186,364	-	-
J510	CITY OF CATLETTSBURG	(18,790)	(27,775)	(7,965)	26,924	-	-
J514	BARREN RIVER AREA DEV	302,567	83,119	(39,723)	134,285	-	-
J519	NORTHERN KY COOP ED SER	(150,586)	(161,103)	(26,243)	88,716	-	-
J524	HOPKINSVILLE S W AUTHORITY	(102,268)	(122,857)	(56,932)	192,457	-	-
J534	BLUEGRASS AREA DEV DIRSIC	(186,878)	(230,812)	(59,530)	201,242	-	-
J556	LOUISVILLE CONV BUREAU	(719,130)	292,974	(93,341)	315,540	-	-
J559	CITY OF CRESCENT SPRINGS	(27,768)	(46,190)	(5,568)	18,823	-	-
J610	BOYD CO CONSERVATION DIST	216	(993)	(952)	3,217	-	-
J614	BOWL GRN CONV & VISIT BUR	(46,704)	(6,164)	(7,164)	24,217	-	-
J619	CITY OF FORT THOMAS	59,388	34,184	(43,110)	145,735	-	-
J656	OHIO VALLEY ED COOP	687,652	281,699	(74,860)	253,066	-	-
J710	BIG SANDY WATER DISTRICT	(39,634)	(14,425)	(6,032)	20,390	-	-
J714	BOWLING GR/WARREN COMM ED	92,277	52,518	(11,813)	39,934	-	-
J719	CITY OF SOUTHGATE	(18,325)	(32,222)	(5,159)	17,440	-	-
J734	ACCESS TO JUSTICE FNCTION	-	-	-	-	-	-
J756	CITY OF PROSPECT	(41,034)	(12,950)	(7,230)	24,439	-	-
J759	N KY COMMUNITY ACT COMM	468,924	(654,648)	(95,829)	323,950	-	-
J810	HOUSING AUTH OF ASHLAND	9,573	2,900	(14,633)	49,467	-	-
J814	HOUSING AUTH BOWLING GRN	(167,371)	(140,273)	(33,834)	114,376	-	-
J819	CITY OF BELLEVUE	(58,379)	(29,843)	(13,580)	45,907	-	-
J834	KY LEGAL SERVICE PROGRAMS	41,659	10,099	(12,040)	40,702	-	-

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

Participating Employer Code (1)	Participating Employer Name (2)	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		2023 (24)	2024 (25)	2025 (26)	2026 (27)	2027 (28)	Thereafter (29)
J856	LOUISVILLE WATER COMPANY	(913,004)	(1,355,936)	(737,300)	2,492,443	-	-
J859	CITY OF VILLA HILLS	53,360	8,900	(8,923)	30,164	-	-
J910	SANITATION DISTRICT #4	28,593	(5,833)	(10,825)	36,595	-	-
J914	BOWLING GRN HUM RIGHT COM	(2,422)	(2,415)	(1,583)	5,689	-	-
J919	CITY OF DAYTON	(8,854)	(15,391)	(9,332)	31,546	-	-
J956	OKOLONA FIRE DISTRICT	71,676	6,228	(3,015)	10,193	-	-
J959	CITY OF INDEPENDENCE	41,414	1,538	(20,701)	69,980	-	-
K001	CITY OF COLUMBIA	66,318	27,129	(18,005)	60,867	-	-
K002	ALLEN CO BD OF ED	(243,896)	(166,019)	(90,134)	304,698	-	-
K003	ANDERSON CO BD OF ED	231,043	(33,496)	(110,094)	372,175	-	-
K004	CITY OF WICKLIFFE	(15,303)	(6,549)	(5,393)	18,231	-	-
K005	BARREN CO BD OF EDUCATION	260,903	47,540	(161,585)	546,237	-	-
K006	CITY OF OWINGSVILLE	(830)	(9,036)	(11,356)	38,390	-	-
K007	BELL CO BD OF ED	(258,130)	(333,615)	(85,900)	290,384	-	-
K009	PARIS BD OF EDUCATION	328,713	304,752	(33,889)	114,563	-	-
K010	CITY OF ASHLAND	156,189	(13,751)	(191,733)	648,153	-	-
K011	CITY OF DANVILLE	765,233	330,056	(97,339)	329,054	-	-
K012	AUGUSTA BD OF ED	(20,926)	(24,646)	(6,197)	20,948	-	-
K013	JACKSON CITY SCHOOLS	32,861	95,968	(13,156)	44,473	-	-
K014	CLOVERPORT INDEPENDENT SC	555	29,833	(10,681)	36,106	-	-
K015	BULLITT CO PUBLIC LIBRARY	(46,238)	(62,043)	(40,485)	136,858	-	-
K016	CITY OF MORGANTOWN	11,073	14,633	(18,206)	61,546	-	-
K017	GEORGE COON PUBLIC LIBRAR	(12,071)	(12,937)	(2,808)	9,493	-	-
K018	CITY OF MURRAY	(263,373)	(124,583)	(94,597)	321,139	-	-
K019	CITY OF NEWPORT	423,260	173,594	(63,621)	215,070	-	-
K020	CARLISLE CO BD OF ED	(44,795)	(33,429)	(19,616)	66,311	-	-
K021	CARROLL CO PUBLIC LIBRARY	(81,539)	(29,719)	(7,790)	26,334	-	-
K022	CARTER CO EMER AMBL DIST	208,034	94,827	(32,780)	110,815	-	-
K023	CASEY CO AMBULANCE SERV	22,253	(1,930)	(12,540)	42,389	-	-
K025	CLARK CO LIBRARY BD	(99,532)	(67,496)	(18,274)	61,774	-	-
K026	CITY OF MANCHESTER	80,653	44,610	(22,347)	75,544	-	-
K027	CLINTON CO PUBLIC LIBRARY	(14,494)	(12,342)	(1,496)	5,056	-	-
K028	CITY OF MARION	(1,544)	(28,980)	(20,342)	68,764	-	-
K029	CITY OF BURKESVILLE	24,631	16,626	(15,633)	52,848	-	-
K030	OWENSBORO BD OF ED	737,930	616,579	(208,240)	703,953	-	-
K032	ELLIOTT CO AMB SERVICE	(19,391)	-	-	-	-	-
K033	ESTILL CO BD OF EDUCATION	(300,121)	(73,193)	(71,417)	241,426	-	-
K034	LEX/FAYETTE URBAN CO GOVT	426,104	2,579,686	(1,869,995)	6,321,520	-	-
K035	LICKING VALLEY COM ACTION	(14,333)	61,545	(38,784)	131,110	-	-
K036	FLOYD CO SCHOOLS	666,363	642,371	(239,482)	809,570	-	-
K038	FULTON CITY SCHOOLS	107,806	53,250	(12,250)	41,409	-	-
K039	GALLATIN CO PUBLIC LIB	(5,867)	(7,196)	(3,991)	13,490	-	-
K040	GARRARD CO BD OF ED	(98,726)	15,720	(73,476)	248,386	-	-
K041	CITY OF WILLIAMSTOWN	(23,172)	(76,853)	(41,736)	141,090	-	-
K042	GRAVES CO BD OF ED	(287,554)	(213,311)	(123,047)	415,961	-	-
K043	CITY OF LEITCHFIELD	(76,323)	(96,407)	(32,059)	108,376	-	-
K044	CITY OF GREENSBURG	(23,711)	(20,100)	(16,926)	57,217	-	-
K045	GREENUP CO BD OF ED	27,781	90,587	(96,808)	327,258	-	-
K046	CITY OF HAWESVILLE	(64,458)	(47,787)	(6,729)	22,747	-	-
K047	HARDIN CO BD OF ED	(713,554)	236,090	(478,493)	1,617,545	-	-
K048	HARLAN INDEPENDENT SCHOOL	74,749	59,073	(16,561)	55,983	-	-
K049	CITY OF CYNTHIANA	(13,112)	(25,930)	(34,200)	115,615	-	-
K050	CAVERNA INDEPENDENT SCH	152,552	127,222	(26,957)	91,129	-	-
K052	HENRY CO BD OF EDUCATION	41,617	140,465	(68,673)	232,149	-	-
K055	JACKSON CO CONSERV DIST	-	-	-	-	-	-
K057	JESSAMINE CO PUBLIC LIBRA	51,692	(19,461)	(37,113)	125,461	-	-
K058	JOHNSON CO BD OF ED	60,227	181,954	(105,795)	357,639	-	-
K060	LKLP COMM ACTION COUNCIL	(497,135)	(355,226)	(207,508)	701,481	-	-
K061	BARBOURVILLE CITY SCHOOLS	(21,515)	(103,043)	(12,369)	41,813	-	-
K062	LARUE CO BD OF EDUCATION	(189,077)	(163,407)	(67,877)	229,458	-	-
K063	LONDON UTILITY COMM	(3,152)	(57,550)	(32,701)	110,545	-	-
K064	CITY OF LOUISA	37,596	29,021	(13,917)	47,046	-	-
K065	CITY OF BEATTYSVILLE	(32,185)	(45,652)	(16,183)	54,706	-	-
K066	LESLIE CO PUBLIC LIBRARY	(53,112)	(45,987)	(4,669)	15,785	-	-
K067	LETCHER CO BD OF ED	(316,699)	(38,054)	(101,228)	342,201	-	-
K068	LEWIS CO BD OF ED	48,421	12,067	(68,328)	230,982	-	-
K069	LINCOLN CO PUBLIC LIBRARY	16,966	7,565	(4,915)	16,613	-	-
K070	LIVINGSTON CO CONSERV DIS	1,822	2,150	(1,112)	3,758	-	-
K071	CITY OF RUSSELLVILLE	(114,065)	(77,718)	(43,080)	145,633	-	-

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Participating Employer Code	Participating Employer Name	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
K072	LYON CO BD OF EDUCATION	(151,048)	(68,435)	(30,724)	103,863	-	-
K073	PADUCAH BOARD OF ED	(306,210)	(190,423)	(105,128)	355,386	-	-
K074	MCCREARY CO WATER DIST	99,280	51,759	(28,097)	94,982	-	-
K075	CITY OF CALHOUN	(3,539)	(4,898)	(4,797)	16,215	-	-
K077	MAGOFFIN CO LIBRARY	(8,593)	(4,440)	(945)	3,195	-	-
K078	CITY OF LEBANON	93,917	32,972	(37,366)	126,316	-	-
K079	CITY OF BENTON	35,081	(37,936)	(36,748)	124,227	-	-
K080	MARTIN COUNTY LIBRARY	(3,605)	18,134	(4,232)	14,308	-	-
K081	MAYSVILLE UTILITY COMM						
K082	CITY OF MULDRAGH	8,594	7,149	(7,071)	23,904	-	-
K083	CITY OF FRENCHBURG	20,172	(542)	(6,604)	22,326	-	-
K085	METCALFE HEALTH CARE CTN	(229,807)	(20,593)	(37,984)	128,406	-	-
K086	MONROE CO CONSERV DIST	7,725	371	(1,471)	4,972	-	-
K087	MONTGOMERY CO BD OF ED	(80,422)	375,775	(134,192)	453,637	-	-
K088	GATEWAY COMM SER ORGANIZ	1,075,415	579,419	(133,144)	450,094	-	-
K089	MUHLENBERG CO BD OF ED	(30,237)	208,602	(177,727)	600,806	-	-
K090	NELSON COUNTY BD OF ED	210,022	(6,712)	(146,582)	495,522	-	-
K091	CITY OF CARISLE	195,911	134,797	(19,105)	64,584	-	-
K092	OHIO CO LIBRARY	(1,023)	(24,506)	(8,583)	29,014	-	-
K093	OLDHAM CO LIBRARY BD	(48,623)	(29,677)	(18,943)	64,036	-	-
K094	OWEN CO PUBLIC LIBRARY	9,938	9,177	(4,965)	16,784	-	-
K095	OWSLEY CO PUBLIC LIBRARY	8,565	5,314	(1,228)	4,151	-	-
K096	PENDLETON CO LIBRARY	(3,194)	(8,379)	(6,035)	20,402	-	-
K097	PERRY CO BD OF EDUCATION	(446,099)	(29,357)	(134,425)	454,423	-	-
K098	PIKEVILLE INDEPENDENT SCH	(47,595)	(81,247)	(26,305)	88,925	-	-
K099	CITY OF STANTON	1,405	(8,173)	(6,335)	21,417	-	-
K100	SOMERSET BD OF EDUCATION	75,196	(101,071)	(44,816)	151,502	-	-
K101	CITY OF MOUNT OLIVET	212	535	(428)	1,446	-	-
K102	ROCKCASTLE CONSERV DIST	14,650	3,594	(984)	3,325	-	-
K103	CITY OF MOREHEAD	(5,239)	(16,946)	(34,691)	117,273	-	-
K104	RUSSELL CO CONS DIST	(10,621)	(8,754)	(457)	1,545	-	-
K105	CITY OF GEORGETOWN	312,439	199,632	(89,472)	302,461	-	-
K106	CITY OF SHELBYVILLE	(68,069)	(60,924)	(37,227)	125,845	-	-
K107	FRANKLIN/SIMPSON PARKS BD	7,673	9,656	(3,966)	13,406	-	-
K108	CITY OF TAYLORSVILLE	(20,328)	(1,428)	(18,196)	61,511	-	-
K109	CAMPBELLSVILLE MUN WTR&SEWR	81,798	5,361	(42,098)	142,313	-	-
K110	TODD COUNTY WATER DIST	(1,446)	(14,409)	(7,807)	26,390	-	-
K111	CITY OF CADIZ	(108,219)	(110,504)	(23,148)	78,253	-	-
K112	TRIMBLE CO LIBRARY	24,019	18,914	(5,700)	19,268	-	-
K113	UNION CO BD OF EDUCATION	259,572	186,344	(87,447)	295,616	-	-
K114	CITY OF BOWLING GREEN	389,834	168,803	(272,181)	920,106	-	-
K115	CITY OF SPRINGFIELD	33,373	(1,799)	(17,452)	58,997	-	-
K116	WAYNE CO BD OF ED	392,320	428,737	(113,709)	384,393	-	-
K117	WEBSTER CO PUBLIC LIBRARY	(12,239)	(8,749)	(3,382)	11,432	-	-
K118	WHITELEY CO BD OF ED	(39,200)	79,760	(145,578)	492,126	-	-
K119	WOLFE COUNTY LIBRARY	(6,477)	(16,501)	(1,560)	5,273	-	-
K120	CITY OF VERSAILLES	98,632	(26,570)	(54,542)	184,380	-	-
K137	KY MAGISTRATES/COMM ASSOC	1,756	(3,616)	(4,685)	15,837	-	-
K141	GRANT CO PLANNING COMM	(3,385)	(3,424)	(1,188)	4,015	-	-
K181	WESTERN LEWIS-RECTORVILLE	13,690	12,408	(4,504)	15,226	-	-
K200	CITY OF FERGUSON	(9,024)	(11,568)	(10)	34	-	-
K214	GREEN RIVER EDUC COOP	26,835	35,428	(3,012)	10,181	-	-
K219	NORTHERN KY WATER SER DIS	42,298	(190,096)	(207,258)	700,636	-	-
K237	KY CO JUDGE/EX ASSOC	9,002	1,907	(4,871)	16,468	-	-
K256	JEFFERSONTOWN FIRE DIST	7,802	(3,180)	(2,203)	7,447	-	-
K314	KY LEGAL AID	317,398	164,705	(54,531)	184,342	-	-
K315	MT WASHINGTON FIRE P DIST	3,041	2,472	(1,481)	5,006	-	-
K319	CITY OF SILVER GROVE	4,922	5,846	(2,437)	8,237	-	-
K337	KY COUNCIL OF ADD'S	-	-	-	-	-	-
K356	ST MATTHEWS FIRE DIST.	(17,991)	(18,118)	(1,377)	4,654	-	-
K414	CITY OF SMITHS GROVE	-	-	-	-	-	-
K419	ALEXANDRIA FIRE DISTRICT	23,781	37,029	(1,036)	3,502	-	-
K459	CITY OF LAKESIDE PARK	32,457	9,802	(1,849)	6,249	-	-
K519	CITY OF MELBOURNE	(676)	(1,327)	(803)	2,715	-	-
K559	CITY OF TAYLOR MILL	(19,504)	(38,018)	(11,255)	38,047	-	-
K614	WARREN CO PUBLIC LIBRARY	(445,972)	(464,849)	(18,505)	62,556	-	-
K619	CAMPBELL CO CONS DISPATCH	(27,979)	(39,899)	(32,338)	109,320	-	-
K656	MCMAHAN FIRE PRO DIST 14	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	50,830	22,123	(21,442)	72,486	-	-

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

Participating Employer Code (1)	Participating Employer Name (2)	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		2023 (24)	2024 (25)	2025 (26)	2026 (27)	2027 (28)	Thereafter (29)
K719	CENTRAL CAMPBELL CO FIRE	(1,253)	(1,456)	(666)	2,253	-	-
K759	LAKESIDE/CRESTVIEWHLS POL	(248)	(1,825)	(1,342)	4,537	-	-
K856	HIGHVIEW FIRE DISTRICT	29,105	24,462	(2,172)	7,342	-	-
K859	CITY OF FORT MITCHELL	15,339	7,801	(14,174)	47,916	-	-
K956	CITY OF MEADOW VALE	-	-	-	-	-	-
K959	HOUSING AUTH OF COVINGTON	166,441	(93,723)	(33,243)	112,379	-	-
L001	ADAIR CO AMBULANCE SER	-	-	-	-	-	-
L002	ALLEN CO CONSERVATION DIS	2,369	2,246	(904)	3,056	-	-
L003	ANDERSON PUBLIC LIBRARY	(10,993)	20,774	(7,003)	23,674	-	-
L004	CITY OF BARLOW	(14,753)	(17,773)	(2,041)	6,899	-	-
L005	CITY OF GLASGOW	692,117	494,588	(91,031)	307,730	-	-
L006	BATH CO WATER DISTRICT	(8,273)	(27,708)	(8,142)	27,523	-	-
L007	BELL CO COURT CLERK	6,705	2,915	(5,885)	19,895	-	-
L008	BOONE CO BD OF ED	(813,623)	(843,592)	(689,395)	2,330,501	-	-
L009	CITY OF PARIS	294,244	87,886	(109,245)	369,302	-	-
L010	FIVCO AREA DEVELOPMT DIST	(57,770)	(113,932)	(24,815)	83,888	-	-
L011	DANVILLE BOYLE CO REC	(209,485)	(15,537)	-	-	-	-
L012	BRACKEN COUNTY PUB LIBRAR	1,919	(3,796)	(3,079)	10,410	-	-
L013	BREATHITT CO PUBLIC LIB	(1,259)	(2,951)	(4,112)	13,899	-	-
L014	BRECKINRIDGE CO CLERK OFF	(1,391)	(33,942)	(7,406)	25,037	-	-
L015	CITY OF MT WASHINGTON	(154,171)	(144,260)	(50,941)	172,207	-	-
L016	BUTLER CO AMBULANCE SVC	(62,620)	(26,332)	(13,308)	44,989	-	-
L017	CALDWELL COUNTY EMS	-	-	-	-	-	-
L018	MURRAY PUBLIC SCHOOLS	297,210	50,594	(102,619)	346,904	-	-
L020	BALLARD/CARLISLE/LIV PB L	-	-	-	-	-	-
L021	CITY OF CARROLLTON	(41,311)	(66,160)	(32,440)	109,665	-	-
L022	NORTHEAST KY CAA	212,617	(114,217)	(68,216)	230,606	-	-
L023	CITY OF LIBERTY	(67,882)	(21,226)	(18,675)	63,130	-	-
L024	HOPKINSVILLE CHRIST LIBRARY	(10,858)	(18,061)	(8,055)	27,229	-	-
L025	CITY OF WINCHESTER	203,062	202,608	(56,206)	190,005	-	-
L026	DANIEL BOONE COMM AGENCY	213,949	145,202	(83,976)	283,881	-	-
L027	CITY OF ALBANY	65,553	(5,147)	(27,013)	91,317	-	-
L028	CRITTENDEN/LIV CO WAT DIS	(15,838)	(15,535)	(11,011)	37,222	-	-
L029	CUMBERLAND CO SOIL & WAT	2,509	1,062	(756)	2,557	-	-
L031	EDMONSON CO AMBULANCE DIS	41,683	11,510	(7,378)	24,942	-	-
L032	SANDY HOOK WATER DISTRICT	(13,368)	(13,874)	(4,822)	16,302	-	-
L033	CITY OF IRVINE	81,025	24,296	(13,322)	45,035	-	-
L035	CITY OF FLEMINGSBURG	(61,703)	(69,839)	(14,247)	48,161	-	-
L036	FLOYD CO LIBRARY	(31,005)	(30,955)	(10,437)	35,283	-	-
L038	FULTON CO LIBRARY	(6,795)	1,413	(2,858)	9,662	-	-
L039	CITY OF WARSAW	36,314	(4,945)	(6,554)	22,155	-	-
L041	GRANT CO PUBLIC LIBRARY	(125,320)	(67,221)	(7,330)	24,779	-	-
L042	MAYFIELD CITY SCHOOLS	228,957	135,835	(83,408)	281,962	-	-
L043	LEITCHFIELD UTILITY COMM	17,166	(39,473)	(32,220)	108,919	-	-
L044	GREEN CO AMBULANCE SVC	37,949	(17,790)	(6,654)	22,495	-	-
L045	RACELAND BOARD OF EDUC	(54,143)	(9,619)	(25,596)	86,530	-	-
L046	HANCOCK CO PUBLIC LIBRARY	25,786	(2,835)	(6,244)	21,107	-	-
L047	WEST POINT INDEPENDENT SC	(162,916)	(24,762)	-	-	-	-
L049	CYNTHIANA/HARRISON LIBRAR	(21,355)	(22,796)	(4,633)	15,661	-	-
L050	CITY OF MUNFORDVILLE	(9,976)	(12,158)	(5,955)	20,131	-	-
L051	HENDERSON CO WATER DIST	(18,837)	8,854	(9,810)	33,161	-	-
L052	CITY OF EMINENCE	34,580	30,094	(8,727)	29,500	-	-
L054	DAWSON SPRINGS PUBLIC SCH	(43,632)	(46,441)	(17,841)	60,311	-	-
L057	CITY OF NICHOLASVILLE	795,515	638,053	(144,944)	489,985	-	-
L058	PAINTSVILLE BD OF ED	39,547	81,240	(20,093)	67,926	-	-
L060	KNOTT CO SOIL CONV DIST	71	(840)	(736)	2,487	-	-
L061	CITY OF BARBOURVILLE	95,583	44,141	(17,115)	57,856	-	-
L062	CITY OF HODGENVILLE	110,357	(23,947)	(24,216)	81,862	-	-
L063	LAUREL CO PUBLIC LIB DIST	(10,847)	(42,072)	(18,836)	63,674	-	-
L064	LOUISA WATER & SEWER COMM	17,847	(10,791)	(11,073)	37,433	-	-
L065	LEE CO PUBLIC LIBRARY	21,541	19,941	(2,397)	8,101	-	-
L066	CITY OF HYDEN	10,854	(784)	(2,902)	9,811	-	-
L067	LETCHER COUNTY CONS DIST	574	(515)	(785)	2,656	-	-
L068	HOUSING AUTH OF VANCEBURG	(3,342)	(5,245)	(1,889)	6,385	-	-
L069	STANFORD WATER COMMISSION	(23,631)	(10,142)	(12,223)	41,319	-	-
L070	KY WESTERN WATERLAND	-	-	-	-	-	-
L071	RUSSELLVILLE CITY SCHOOLS	(211,213)	(115,352)	(32,916)	111,273	-	-
L072	CITY OF EDDYVILLE	43,213	38,984	(7,705)	26,047	-	-
L073	CITY OF PADUCAH	(53,469)	(168,137)	(191,941)	648,856	-	-

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Participating Employer Code (1)	Participating Employer Name (2)	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		2023 (24)	2024 (25)	2025 (26)	2026 (27)	2027 (28)	Thereafter (29)
L074	HOUSING AUTH MCREARY CO	4,128	(13,440)	(3,618)	12,232	-	-
L075	CITY OF LIVERMORE	26,266	8,006	(5,223)	17,657	-	-
L076	BEREA BD OF ED	(79,727)	96,095	(30,854)	104,302	-	-
L077	CITY OF SALYERSVILLE	1,001	(55,534)	(17,807)	60,196	-	-
L078	MARION FREE PUBLIC LIBRAR	(44,757)	(17,979)	(5,269)	17,812	-	-
L079	MARSHALL CO SOIL & WATER	1,796	(1,033)	(772)	2,610	-	-
L080	MARTIN CO CONSERV DIST	(871)	(756)	(522)	1,763	-	-
L082	MEADE CO BD OF ED	(399,726)	(46,067)	(138,528)	468,293	-	-
L083	MENIFEE CO PUBLIC LIBRARY	3,793	17,945	(919)	3,106	-	-
L084	BURGIN INDEPENDENT SCH	(133,670)	(23,749)	(11,392)	38,510	-	-
L085	METCALFE CO PUBLIC LIB	(15,438)	(11,715)	(3,142)	10,621	-	-
L086	CITY OF TOMPKINSVILLE	(119,670)	(12,760)	(17,168)	58,036	-	-
L087	MONTGOMERY CO SAN DIST #2	39,481	30,608	(2,143)	7,245	-	-
L088	MORGAN COUNTY LIBRARY	(13,506)	(10,962)	(2,993)	10,118	-	-
L090	CITY OF NEW HAVEN	(25,052)	(22,019)	(2,086)	7,051	-	-
L091	NICHOLAS COUNTY LIBRARY	(30,046)	(24,133)	(505)	1,707	-	-
L092	OHIO CO WATER DIST	(76,934)	(38,077)	(20,264)	68,504	-	-
L093	LAGRANGE UTILITY COMM	(40,343)	(74,002)	(12,670)	42,830	-	-
L096	PENDLETON COUNTY WATER	(78,341)	(70,198)	(6,843)	23,134	-	-
L099	POWELLS VALLEY WATER DIST	14,945	18,381	(6,054)	20,466	-	-
L100	SCIENCE HILL BD OF ED	2,301	(53,737)	(13,285)	44,910	-	-
L102	CITY OF MOUNT VERNON	(231,538)	(172,569)	(25,011)	84,550	-	-
L103	MOREHEAD UTILITY PLANT BD	(123,399)	(177,880)	(46,475)	157,109	-	-
L104	LAKE CUMBERLAND ADD	(385,358)	(280,854)	(57,672)	194,959	-	-
L105	GEORGETOWN/SCOTT CO PARKS	57,252	149,828	(18,870)	63,791	-	-
L106	TRIPLE S PLANNING & ZONIN	263	(2,449)	(3,800)	12,845	-	-
L107	CITY OF FRANKLIN	(156,833)	(59,118)	(48,644)	164,441	-	-
L108	SPENCER CO FIRE DIST	2,467	2,189	(1,005)	3,399	-	-
L109	CAMPBELLSVILLE CITY SCHOO	162,471	72,360	(38,174)	129,047	-	-
L110	CITY OF ELKTON	43,318	10,069	(14,641)	49,493	-	-
L111	HOUSING AUTH OF CADIZ	(557)	(3,555)	(2,696)	9,113	-	-
L112	CITY OF BEDFORD	28,948	23,421	(2,709)	9,160	-	-
L113	UNION CO PLANNING COMM	(71,656)	(29,057)	(1,363)	4,607	-	-
L114	WARREN COUNTY BD OF ED	543,354	1,053,501	(456,249)	1,542,349	-	-
L115	WASHINGTON CO SCHOOLS	171,869	231,237	(55,341)	187,081	-	-
L118	CORBIN BD OF ED	(354,411)	(122,393)	(65,443)	221,230	-	-
L119	CITY OF CAMPTON	(130,688)	(116,658)	(7,456)	25,205	-	-
L120	FALLING SPRINGS ARTS	14,219	16,597	(11,928)	40,323	-	-
L141	CORINTH WATER DISTRICT	13,464	(3,948)	(2,013)	6,802	-	-
L156	CITY OF LYNDON	8	2,507	(4,687)	15,846	-	-
L159	ELSMERE FIRE PROTECTION	6,223	4,451	(1,341)	4,532	-	-
L256	CITY OF HURSTBOURNE	(3,734)	(672)	(3,221)	10,890	-	-
L259	KY CRIME PREVENT COALITIO	-	-	-	-	-	-
L356	EASTWOOD FIRE PROT DIST	(4,097)	-	-	-	-	-
L456	HARRODS CREEK FIRE DIST	(1,059)	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	43,117	13,918	(2,805)	9,482	-	-
L756	PLEASURE RIDGE PARK FIRE	(1,304)	(4,517)	(5,580)	18,864	-	-
L959	NORTHERN KY CONV CTR CORP	(495)	330,429	(27,760)	93,844	-	-
M001	COLUMBIA/ADAIR UTILITIES	(60,259)	(32,260)	(20,542)	69,442	-	-
M003	LAWBG-ANDERSON PLAN COMM	74	(153)	(397)	1,343	-	-
M005	GLASGOW WATER COMPANY	(1,091)	(28,400)	(56,718)	191,735	-	-
M006	GATEWAY AREA DEV DISTRICT	76,055	3,907	(18,845)	63,707	-	-
M007	MIDDLESBORO CITY SCHOOL	(87,387)	(195,964)	(33,817)	114,320	-	-
M008	WALTON/VERONA BD OF ED	44,495	(30,359)	(53,229)	179,940	-	-
M009	PARIS BOURBON CO LIBRARY	(2,491)	(6,405)	(8,112)	27,422	-	-
M010	BOYD CO BD OF ED	409,443	225,177	(147,926)	500,065	-	-
M011	BOYLE COUNTY BD OF EDUC	(174,939)	(64,042)	(65,275)	220,663	-	-
M012	EAST PENDLETON WATER DIST	(21,608)	(32,930)	(7,060)	23,866	-	-
M013	BREATHITT CO SOIL CONSERV	2,569	6,400	(559)	1,889	-	-
M014	CITY OF HARDINSBURG	(16,258)	(8,324)	(4,423)	14,953	-	-
M015	BULLITT CO FISCAL COURT	842,336	459,865	(150,366)	508,313	-	-
M017	CITY OF FREDONIA	(14,839)	(2,156)	(596)	2,015	-	-
M018	CALLOWAY CO PUBLIC LIBRAR	(30,111)	(27,326)	(7,267)	24,566	-	-
M019	CAMPBELL CO COURTHOUSE	3,935	2,749	(1,728)	5,842	-	-
M020	CITY OF BARDWELL	86,500	54,295	(10,409)	35,188	-	-
M021	CARROLL CO WATER DISTRICT	7,402	(10,252)	(11,350)	38,371	-	-
M022	CITY OF OLIVE HILL	(209,635)	(152,803)	(19,590)	66,225	-	-
M023	E CASEY CO WATER DISTRICT	(11,780)	(10,111)	(5,682)	19,210	-	-
M024	CHRISTIAN CO BD OF ED	214,239	268,089	(285,547)	965,292	-	-

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		2023 (24)	2024 (25)	2025 (26)	2026 (27)	2027 (28)	Thereafter (29)
M025	WINCHESTER MUNICIPAL UTIL	(185,571)	(141,068)	(72,362)	244,621	-	-
M026	CLAY COUNTY 911 BOARD	33,150	5,407	(6,233)	21,072	-	-
M027	HOUSING AUTH OF ALBANY	(5,399)	(8,471)	(3,587)	12,125	-	-
M029	CUMBERLAND CO FISCAL CT	32,061	20,915	(24,513)	82,866	-	-
M030	DAVIESS CO BD OF EDUC	132,204	699,426	(388,244)	1,312,460	-	-
M031	EDMONSON CO CONSERV DIST	3,795	2,709	(598)	2,022	-	-
M033	IRVINE MUNICIPAL UTILITY	19,846	22,347	(16,361)	55,308	-	-
M034	FAYETTE CO BD EDUCATION	2,384,265	1,949,220	(1,510,786)	5,107,214	-	-
M035	FLEMING COUNTY LIBRARY	(21,571)	(18,670)	(3,511)	11,869	-	-
M037	FRANKLIN CO BD OF ED	382,517	815,820	(240,559)	813,210	-	-
M038	HICKMAN/FULTON RIV PRT AU	(17,345)	16,393	(6,688)	22,608	-	-
M039	GALLATIN CO WATER DIS	12,236	24,687	(6,226)	21,048	-	-
M040	GARRARD CO PUBLIC LIBRARY	(24,205)	(37,065)	(3,946)	13,340	-	-
M041	GRANT CO BD OF ED	(607,110)	(200,818)	(111,115)	375,625	-	-
M042	CITY OF MAYFIELD	(37,197)	(78,830)	(21,887)	73,989	-	-
M043	CITY OF CANEVILLE	(79,070)	(42,290)	(1,527)	5,161	-	-
M044	GREEN/TAYLOR WATER DIST	(113,638)	(94,856)	(10,311)	34,856	-	-
M045	CITY OF FLATWOODS	(403)	5,822	(27,817)	94,035	-	-
M046	CITY OF LEWISPORT	38,876	32,761	(15,587)	52,691	-	-
M047	HARDIN CO PUBLIC LIBRARY	(92,908)	(23,895)	(6,942)	23,467	-	-
M048	CITY OF BENHAM	(90,304)	(51,359)	(2,989)	10,105	-	-
M049	HARRISON CO CONSERVA DIST	4,618	5,103	(1,544)	5,220	-	-
M050	HART CO CONSERVATION DIST	(2,318)	(2,328)	(997)	3,372	-	-
M051	HENDERSON CO BD OF ED	(207,450)	(552,392)	(235,132)	794,864	-	-
M052	HENRY CO LIBRARY	(52,483)	(21,502)	(3,477)	11,753	-	-
M054	CITY OF DAWSON SPRINGS	(17,983)	(34,689)	(12,138)	41,033	-	-
M056	JEFF CO MED CTR STM & CHL	(113,681)	(114,436)	(25,836)	87,339	-	-
M057	NICH-VLE/JESS CO PK & REC	24,178	(10,514)	(7,775)	26,283	-	-
M058	CITY OF PAINTSVILLE	(54,530)	31,542	(61,505)	207,917	-	-
M059	KENTON COUNTY FISCAL CT	(254,223)	(545,971)	(221,184)	747,713	-	-
M060	CITY OF HINDMAN	(39,694)	(14,114)	(1,324)	4,476	-	-
M061	KNOX CO E M S	180,765	210,871	(31,938)	107,966	-	-
M062	LARUE CO WATER DIST #1	(17,459)	(19,346)	(5,101)	17,244	-	-
M064	HOUSING AUTH/ LAWRENCE CO	(6,869)	1,020	(3,715)	12,557	-	-
M065	LEE CO SOIL CONSERV DIST	(487)	(6,656)	(830)	2,807	-	-
M067	JENKINS BD OF ED	(16,696)	37,010	(11,527)	38,968	-	-
M068	CITY OF VANCEBURG	23,876	38,222	(9,169)	30,996	-	-
M069	CITY OF STANFORD	4,149	4,826	(4,070)	13,760	-	-
M070	LEDBETTER WATER DISTRICT	(6,317)	(5,905)	(5,616)	18,984	-	-
M073	WV MCCRACKEN CO WATER DIST	(30,306)	(35,573)	(1,388)	4,692	-	-
M075	CITY OF SACRAMENTO	8,243	6,938	(4,302)	14,544	-	-
M076	CITY OF RICHMOND	284,374	184,676	(119,442)	403,773	-	-
M077	MAGOFFIN CO COURT CLERK	(19,293)	11,428	(5,080)	17,174	-	-
M078	LEBANON WATER WORKS	(2,318)	1,520	(16,471)	55,681	-	-
M079	MARSHALL CO REF DISP DIST	(63,463)	(59,417)	(14,725)	49,778	-	-
M080	MARTIN CO HOUSING AUTH	-	-	-	-	-	-
M081	CITY OF MAYSVILLE	314,339	197,691	(78,104)	264,033	-	-
M082	CITY OF BRANDENBURG	(118,379)	(139,887)	(11,633)	39,326	-	-
M084	MERCER CO BOARD OF ED	(177,485)	(54,519)	(79,186)	267,687	-	-
M085	CITY OF EDMONTON	3,632	(5,377)	(17,971)	60,752	-	-
M087	MT STERL/MONTGOMERY LIB	22,379	31,258	(7,658)	25,888	-	-
M088	MORGAN CO CONSERVAT DIST	(2,564)	(3,477)	(720)	2,435	-	-
M090	BARDSTOWN BD OF ED	203,848	277,467	(113,166)	382,558	-	-
M091	NICHOLAS CO WATER DIST	10,142	6,914	(3,154)	10,662	-	-
M092	CITY OF BEAVER DAM	34,500	20,417	(18,691)	63,185	-	-
M093	OLDHAM CO WATER DIST	37,614	48,131	(26,776)	90,516	-	-
M096	CITY OF FALMOUTH	(4,043)	(48,442)	(19,460)	65,785	-	-
M097	E KY CONCEN EMPLOY PRO	(20,272)	(44,499)	(51,145)	172,895	-	-
M098	PIKE CO HOUSING AUTHORITY	(10,875)	(541)	(4,417)	14,932	-	-
M099	BEECH FORK WATER COMM	22,034	5,412	(7,741)	26,167	-	-
M100	PULASKI CO BD OF ED	(1,162,215)	(306,147)	(252,673)	854,162	-	-
M104	RUSSELL CO PUBLIC LIBRARY	10,164	(4,482)	(5,433)	18,367	-	-
M105	SCOTT COUNTY LIBRARY	(8,218)	(12,430)	(21,123)	71,406	-	-
M106	SHELBY CO BD OF ED	(262,710)	502,242	(223,575)	755,796	-	-
M107	FRANKLIN ELECTRIC PLNT BD	154,467	72,483	(30,806)	104,139	-	-
M108	SPENCER CO PUBLIC LIB	(3,212)	(7,176)	(5,419)	18,319	-	-
M109	CITY OF CAMPBELLSVILLE	(461,495)	(215,293)	(51,900)	175,449	-	-
M110	CITY OF GUTHRIE	27,300	(29,476)	(10,538)	35,623	-	-
M111	TRIGG CO CONS DISTRICT	302	2,026	(842)	2,846	-	-

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

Participating Employer Code (1)	Participating Employer Name (2)	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		2023 (24)	2024 (25)	2025 (26)	2026 (27)	2027 (28)	Thereafter (29)
M112	CITY OF MILTON	4,094	(5,210)	(6,506)	21,993	-	-
M113	CITY OF STURGIS	91,728	43,867	(13,258)	44,817	-	-
M115	WASHINGTON CO LIBRARY BD	9,605	4,775	(3,469)	11,727	-	-
M116	WAYNE CO PUBLIC LIBRARY	(53,175)	(22,705)	(4,359)	14,735	-	-
M117	WEBSTER CO BD OF ED	(33,998)	(37,100)	(75,682)	255,843	-	-
M118	WHITELEY CO FISCAL COURT	518,254	322,047	(102,607)	346,864	-	-
M119	WOLFE CO FISCAL COURT	210,906	156,870	(32,373)	109,436	-	-
M120	WOODFORD COUNTY LIBRARY	(36,618)	(8,855)	(11,597)	39,204	-	-
M215	SHEPHER/BULLIT CO TOURIST	(62,045)	(43,332)	(11,428)	38,633	-	-
M315	CITY OF PIONEER VILLAGE	5,136	2,499	(1,078)	3,644	-	-
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-
M415	BULLITT CO SANITATION DIS	(163,202)	(199,089)	(7,329)	24,777	-	-
N001	ADAIR CO CONSERVATION DIS	23,397	17,083	(2,203)	7,447	-	-
N006	HOUSING AUTH OWINGSVILLE	(4,829)	(6,165)	(2,046)	6,916	-	-
N007	PINEVILLE BD OF EDUCATION	32,297	70,112	(13,580)	45,907	-	-
N008	CITY OF FLORENCE	85,029	968	(110,847)	374,717	-	-
N009	CITY OF MILLERSBURG	13,759	589	(1,092)	3,692	-	-
N010	BOYD CO PUBLIC LIBRARY	(141,856)	8,105	(15,230)	51,486	-	-
N011	CITY OF PERRYVILLE	(870)	(1,211)	(598)	2,021	-	-
N012	CITY OF BROOKSVILLE	(9,702)	(40,484)	(5,943)	20,091	-	-
N013	MIDDLE KY COMM ACT PART	(46,744)	(30,661)	(50,314)	170,087	-	-
N014	CITY OF IRVINGTON	(19,045)	17,726	(4,155)	14,047	-	-
N015	BULLITT CO CONSERVAT DIST	(5,304)	(928)	(726)	2,454	-	-
N017	PRINCETON ELECTRIC PL BD	56,394	3,767	(30,966)	104,681	-	-
N018	MURRAY/CALLOWAY CO AIRPRT	(257)	(805)	(1,018)	3,439	-	-
N020	CARLISLE CO SANIT DIST 1	3,957	2,077	(1,904)	6,435	-	-
N021	CARROLTON UTILITIES COMM	(108,948)	(175,576)	(34,407)	116,313	-	-
N022	CITY OF GRAYSON	(583,667)	(609,552)	(7,338)	24,806	-	-
N025	EAST CLARK CO WATER DIST	8,464	(4,947)	(7,165)	24,223	-	-
N029	CUMBERLAND CO PUBLIC LIB	(2,028)	11,965	(2,619)	8,853	-	-
N033	ESTILL CO WATER DIST NO 1	29,034	(313)	(7,248)	24,502	-	-
N035	HOUSING AUTH FLEMINGSBURG	(35,388)	(21,603)	(970)	3,280	-	-
N036	PRESTONSBURG CITY UTIL	(147,109)	(106,610)	(57,768)	195,283	-	-
N037	FRANKFORT INDEP SCHOOLS	141,523	163,248	(31,830)	107,602	-	-
N038	HOUSING AUTH OF HICKMAN	528	(2,393)	(4,114)	13,907	-	-
N041	BULLOCK PEN WATER DIST	(36,574)	(36,248)	(17,455)	59,009	-	-
N042	PURCHASE AREA DEV DIST	128,562	39,917	(45,598)	154,143	-	-
N043	GRAYSON CO LIBRARY	(45,992)	(7,723)	(4,977)	16,823	-	-
N044	HOUSING AUTH OF GREENSBUR	(653)	-	-	-	-	-
N045	KENTUCKY ED DEV CORP	129,964	(46,061)	(18,505)	62,556	-	-
N047	ELIZABETHTOWN BD OF EDUC	(329,591)	(174,916)	(63,720)	215,405	-	-
N049	CYNTHIANA HARRISON CO IPC	(1,549)	(2,919)	(2,140)	7,233	-	-
N050	CITY OF HORSE CAVE	(34,569)	(62,546)	(9,281)	31,374	-	-
N051	CITY OF HENDERSON	(396,149)	(313,581)	(166,378)	562,441	-	-
N052	CITY OF NEW CASTLE	14,804	7,072	(3,460)	11,697	-	-
N054	CITY OF MADISONVILLE	683,135	270,620	(213,944)	723,237	-	-
N057	NICHOLASVILLE HOUSING AUT	(25,940)	(28,321)	(1,379)	4,662	-	-
N058	JOHNSON CO LIBRARY	(24,071)	(23,064)	(6,451)	21,808	-	-
N060	KNOTT CO WATER & SEWER	66,004	14,192	(13,442)	45,442	-	-
N061	KNOX CO SOIL CONSERV DIS	(3,305)	(2,333)	(826)	2,792	-	-
N063	CUMBERLAND VAL AREA DEV	(27,179)	(56,877)	(22,232)	75,153	-	-
N065	THREE FORKS REG JAIL	(176,195)	(125,579)	(26,053)	88,073	-	-
N067	HOUSING ORIENTED MINISTRI	2,665	(41,555)	(9,050)	30,593	-	-
N068	GAR,QUKY-OHTS WTR DIST	(28,237)	(9,837)	(5,015)	16,953	-	-
N069	CITY OF CRAB ORCHARD	(9,192)	2,769	(984)	3,326	-	-
N071	CITY OF AUBURN	(14,031)	6,329	(8,639)	29,204	-	-
N072	LYON CO AMBULANCE SERVICE	32,701	8,704	(15,426)	52,149	-	-
N075	CITY OF ISLAND	2,683	(9,954)	(2,835)	9,582	-	-
N076	MADISON CO EMS	3,247	(934)	(1,966)	6,646	-	-
N077	MAGOFFIN CO WATER DIST	(15,708)	(23,050)	(8,075)	27,296	-	-
N078	CENTRAL KY COMM ACTION	40,075	(409,564)	(143,288)	484,385	-	-
N079	BENTON ELECTRIC SYSTEM	5,602	4,968	(18,335)	61,980	-	-
N080	MARTIN CO WATER DISTRICT	(350,428)	(22,451)	-	-	-	-
N081	BUFFALO TRACE AR DEV DIST	82,616	3,911	(34,815)	117,692	-	-
N082	MEADE CO WATER DISTRICT	(15,737)	(25,012)	(10,448)	35,319	-	-
N084	MERCER CO PUBLIC LIBRARY	(19,962)	(19,739)	(9,100)	30,762	-	-
N085	METCALFE CO CONSERV DIST	(5,054)	(6,223)	(691)	2,337	-	-
N087	CITY OF MT STERLING	30,862	46,215	(23,364)	78,984	-	-
N088	MORGAN CO AMBULANCE SERV	28,604	32,003	(7,832)	26,474	-	-

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

Participating Employer Code (1)	Participating Employer Name (2)	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		2023 (24)	2024 (25)	2025 (26)	2026 (27)	2027 (28)	Thereafter (29)
N089	MUHLENBERG CO WATER DIST	(27,175)	(15,281)	(16,327)	55,193	-	-
N090	BARDSTOWN-NELSON CO TOURI	(1,725)	(15,501)	(4,908)	16,590	-	-
N092	CITY OF HARTFORD	(7,171)	(36,437)	(16,754)	56,636	-	-
N093	CITY OF LAGRANGE	44,022	(33,564)	(15,906)	53,770	-	-
N094	CITY OF OWENTON	(33,057)	(33,611)	(1,745)	5,899	-	-
N097	KY VALLEY ED COOPERATIVE	16,260	(4,579)	(3,093)	10,455	-	-
N098	PIKE CO LIBRARY DISTRICT	210,182	147,579	(19,309)	65,275	-	-
N099	CITY OF CLAY CITY	20,565	(12,475)	(5,563)	18,807	-	-
N100	CITY OF BURNSIDE	(12,061)	(2,170)	(5,892)	19,918	-	-
N103	HOUSING AUTH OF MOREHEAD	(8,758)	(47,922)	(8,127)	27,474	-	-
N104	CITY OF JAMESTOWN	77,043	41,320	(25,015)	84,564	-	-
N106	W SHELBY WATER DISTRICT	(2,024)	(2,112)	(5,347)	18,075	-	-
N107	SIMPSON CO CONSER DIST	2,490	2,306	(630)	2,128	-	-
N110	LOGAN/TODD REG. WATER COM	34,623	(35,817)	(13,371)	45,201	-	-
N111	BARKLEY LAKE WATER DIST	(13,473)	(34,232)	(15,352)	51,899	-	-
N112	TRIMBLE CO WATER DIST	10,819	13,328	(2,980)	10,075	-	-
N113	UNION CO LIBRARY BD	(48,106)	(26,684)	(5,725)	19,353	-	-
N114	BOWLING GRN MUNICIPAL UTI	126,917	(97,348)	(314,310)	1,062,523	-	-
N115	WASHINGTON CO CONSER DIST	784	643	(699)	2,364	-	-
N116	MONTICELLO UTILITY COMM	37,169	(3,520)	(27,368)	92,519	-	-
N117	CITY OF DIXON	5,144	21,155	(2,153)	7,278	-	-
N118	CITY OF WILLIAMSBURG	168,167	109,483	(52,079)	176,054	-	-
N119	WOLFE CO CONSER DISTRICT	(1,198)	(1,806)	(967)	3,270	-	-
N120	WOODFORD CO PLAN ZONING	(3,317)	(5,362)	(6,032)	20,390	-	-
N959	N KY CONV & VISITORS BUR	(382,014)	47,497	(14,344)	48,490	-	-
P001	HOUSING AUTH OF COLUMBIA	(22,799)	(2,203)	(2,053)	6,940	-	-
P005	GLASGOW ELECTRIC PLANT BD	113,769	(13,324)	(89,795)	303,553	-	-
P006	BATH COUNTY E.M.S.	(35,185)	(42,655)	(10,429)	35,255	-	-
P007	CITY OF PINEVILLE	63,621	63,936	(7,363)	24,891	-	-
P008	BOONE CO PLANNING COMM	(63,341)	(59,996)	(22,749)	76,903	-	-
P009	HOUSING AUTHORITY PARIS	(15,425)	(17,147)	(4,374)	14,785	-	-
P010	REGIONAL PUBLIC SAFETY	26,909	(11,072)	(17,496)	59,144	-	-
P011	CITY OF JUNCTION CITY	(44,941)	(44,107)	(3,227)	10,909	-	-
P013	CITY OF JACKSON	81,688	71,721	(30,933)	104,568	-	-
P014	BRECKINRIDGE CO PUBLIC LI	26,228	31,329	(5,641)	19,070	-	-
P015	CITY OF LEBANON JUNCTION	4,435	(7,296)	(5,978)	20,210	-	-
P017	PRINCETON WATER/WASTEWATE	(95,033)	(66,249)	(15,614)	52,784	-	-
P018	MURRAY/CALLOWAY TRANS AUT	34,069	20,846	(9,004)	30,437	-	-
P022	RATTLESNAKE RIDGE WATER	(5,023)	(50,064)	(14,434)	48,795	-	-
P023	LIBERTY TOURISM	41,138	30,393	(1,035)	3,500	-	-
P025	CLARK CO CONSVATN DIST	(1,154)	(1,394)	(528)	1,786	-	-
P033	ESTILL COUNTY EMS	-	-	-	-	-	-
P035	FLEMING CO DISPATCH	20,128	13,673	(4,288)	14,497	-	-
P037	COMMUNITY ACTION KENTUCKY	(9,092)	(115,259)	(17,305)	58,501	-	-
P038	HICKMAN ELECTRIC SYSTEM	(25,250)	(5,918)	(9,004)	30,437	-	-
P041	CITY OF DRY RIDGE	(20,036)	(9,642)	(6,457)	21,827	-	-
P043	CITY OF CLARKSON	11,395	9,402	(3,847)	13,004	-	-
P045	GREENUP CO ENVIR COMM	(26,271)	(48,738)	(3,194)	10,797	-	-
P047	CITY OF WEST POINT	(122,103)	(64,884)	(3,350)	11,324	-	-
P048	HARLAN COUNTY C A A	36,400	55,486	(29,327)	99,140	-	-
P049	HOUSING AUTHORITY OF CYNT	(188,023)	(125,977)	(8,937)	30,212	-	-
P050	HART CO SOLID WASTE SVC	106,933	68,838	(17,990)	60,816	-	-
P051	HENDERSON MUN POWER&LIGHT	(38,974)	(186,612)	(83,013)	280,625	-	-
P052	LITTLE KY RV WS CONV DIST	(1,529)	(9,210)	(1,459)	4,930	-	-
P054	HOUSING AUTH DAWSON SPG	8,014	(5,904)	(6,226)	21,046	-	-
P057	VALLEY VIEW FERRY AUTHORI	46,420	18,876	(3,607)	12,192	-	-
P061	BARBOURVILLE UTILITY COMM	150,675	68,689	(59,374)	200,716	-	-
P063	LAUREL CO WATER DIST #2	1,507	18,095	(18,200)	61,523	-	-
P068	LEWIS CO PUBLIC LIBRARY	672	132	(2,174)	7,350	-	-
P069	LINCOLN CO CLERK	56,383	11,062	(9,627)	32,543	-	-
P071	LOGAN CO CONS DISTRICT	2,663	(10,485)	(2,027)	6,853	-	-
P072	LYON CO WATER DISTRICT	(23,449)	5,295	(3,213)	10,862	-	-
P075	MCLEAN CO REG WATER COMM	34,043	(445)	(5,150)	17,409	-	-
P076	MADISON CO PUBLIC LIBRARY	3,709	(2,905)	(25,190)	85,154	-	-
P077	SALYERS/MAG CO JOINT HOUS	(197)	(4,177)	(2,898)	9,796	-	-
P078	MARION CO CONSERVAT DIST	(1,109)	(1,417)	(688)	2,327	-	-
P079	CITY OF CALVERT CITY	(28,221)	(102,953)	(29,003)	98,044	-	-
P081	MASON COUNTY LIBRARY	(45,633)	12,185	(3,509)	11,864	-	-
P084	ANDERSON-DEAN COMM PARK	(33,689)	16,631	(1,182)	3,996	-	-

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Participating Employer Code	Participating Employer Name	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
P087	MONTGOMERY CTY WATER DIST	(8,249)	(2,205)	(1,253)	4,237	-	-
P088	MORGAN CO WATER DIST	76,845	46,360	(6,682)	22,588	-	-
P089	MUHLENBERG WATER DIST #3	8,443	(8,633)	(6,080)	20,554	-	-
P090	NORTH NELSON WATER DIST	(1,951)	(7,597)	(4,825)	16,310	-	-
P092	OHIO CO REG WASTEWATER D	11,673	(8,776)	(5,723)	19,346	-	-
P097	KY RIVER AREA DEV DIST	88,492	52,892	(34,733)	117,415	-	-
P100	LAKE CUMBERLAND CAA, INC	666,972	414,233	(90,964)	307,505	-	-
P103	MOREHEAD TOURISM COMMISSION	1,265	(5,012)	(5,616)	18,984	-	-
P104	RUSSELL CO TOURIST COMM	(5,084)	(4,106)	(1,485)	5,020	-	-
P105	GEOGETOWN/SCOTT TOURISM	(7,961)	6,991	(2,892)	9,777	-	-
P106	MULTI PURPOSE COMM ACTION	68,593	22,676	(8,890)	30,053	-	-
P107	SIMPSON CO LIBRARY DIST	(1,346)	(4,427)	(4,714)	15,935	-	-
P110	TODD COUNTY CONSERVATION DISTRICT	4,473	1,976	(1,005)	3,399	-	-
P111	JOHN L STREET LIBRARY	6,917	3,824	(2,445)	8,263	-	-
P113	STURGIS HOUSING AUTHORITY	375	357	(1,374)	4,646	-	-
P115	HOUSING AUTH SPRINGFIELD	5,688	1,939	(1,946)	6,579	-	-
P116	CITY OF MONTICELLO	37,406	26,418	(9,361)	31,646	-	-
P117	CITY OF CLAY	64,530	8,971	(7,527)	25,445	-	-
P120	WOODFORD CO CONSERV DIST	23,551	18,870	(1,620)	5,475	-	-
P959	CITY OF CRESTVIEW HILLS	(7,810)	17,331	(5,543)	18,739	-	-
R003	SOUTH ANDERSON WATER DIST	(2,816)	(10,719)	(5,574)	18,842	-	-
R005	BARREN CO SOIL CONS DIS	(646)	(604)	(708)	2,394	-	-
R008	BOONE CO LIBRARY DIST	(141,786)	(229,364)	(70,909)	239,706	-	-
R010	ASHLAND BD OF ED	(678,307)	(656,904)	(103,596)	350,207	-	-
R011	DANVILLE BOYLE PLANNING	(5,088)	(8,858)	(1,999)	6,757	-	-
R013	BREATHITT COUNTY WATER DISTRICT	10,631	1,862	(4,374)	14,785	-	-
R015	CITY OF SHEPHERDSVILLE	89,519	103,438	(31,604)	106,837	-	-
R017	CITY OF PRINCETON	(99,095)	(34,235)	(12,258)	41,438	-	-
R018	MURRAY ELECTRIC SYSTEM	(95,722)	(135,341)	(62,637)	211,744	-	-
R019	FORT THOMAS BOARD OF ED	(178,970)	(172,995)	(75,945)	256,731	-	-
R021	CARROLLTON/CARO CO REC TR	1,673	1,038	(1,194)	4,036	-	-
R024	CHRISTIAN CO WATER DIST	(10,232)	(35,606)	(13,297)	44,951	-	-
R030	DAVIESS CO AIRPORT BD	(107,000)	(62,738)	(5,291)	17,887	-	-
R033	CITY OF RAVENNA	(3,230)	15,495	(1,425)	4,816	-	-
R034	LEXINGTON PUBLIC LIBRARY	(384,455)	(103,891)	(115,529)	390,546	-	-
R036	CITY OF PRESTONSBURG	(12,761)	54,730	(61,225)	206,971	-	-
R037	PAUL SAWYER LIBRARY	(51,916)	(39,751)	(25,112)	84,890	-	-
R038	CITY OF FULTON	7,530	(44,286)	(28,746)	97,177	-	-
R041	CITY OF CRITTENDEN	(6,461)	16,169	(2,305)	7,794	-	-
R042	MAYFIELD ELEC & WATER SYS	424,414	338,189	(91,166)	308,186	-	-
R045	CITY OF RUSSELL	(44,935)	(57,811)	(22,230)	75,147	-	-
R047	LINCOLN TRAIL AREA DEV DI	46,183	(88,522)	(34,788)	117,599	-	-
R048	HARLAN CO CONSERV DIST	(1,465)	(1,881)	(931)	3,147	-	-
R050	HART CO AMB SERVICE	(26,035)	(24,241)	(23,369)	79,000	-	-
R051	HENDERSON MUN W & S DEPT	(360,868)	(313,294)	(85,928)	290,479	-	-
R052	CITY OF CAMBELLSBURG	3,733	1,630	(1,347)	4,553	-	-
R054	SOUTH HOPKINS WATER DIST	(25,757)	(23,159)	(6,103)	20,631	-	-
R057	CITY OF WILMORE	(75,511)	(80,887)	(21,740)	73,493	-	-
R058	HOUSING AUTH OF PAINTSVILLE	(18,149)	(25,457)	(11,313)	38,243	-	-
R061	KY COMM ECONOMIC OPPORT	566,446	327,060	(169,989)	574,650	-	-
R063	WOODCREEK WATER DISTRICT	56,858	6,161	(51,961)	175,655	-	-
R071	LOGAN CO PUBLIC LIBRARY	(17,836)	(5,579)	(10,884)	36,794	-	-
R072	LYON CO HOUSING AUTHORITY	(1,494)	(341)	(5,771)	19,509	-	-
R073	MCCRACKEN CO BD OF ED	29,662	22,600	(216,489)	731,842	-	-
R076	RICHMOND UTILITIES	(122,007)	20,232	(73,039)	246,907	-	-
R078	CITY OF LORETO	(1,798)	(1,237)	(559)	1,889	-	-
R079	MARSHALL CO PUB LIBRARY	(52,928)	(35,570)	(16,606)	56,135	-	-
R088	CITY OF WEST LIBERTY	11,740	(1,400)	(30,081)	101,691	-	-
R089	CENTRAL CITY MUN WTR&SEWR	39,747	(4,637)	(23,415)	79,154	-	-
R090	NELSON CO PUBLIC LIBRARY	(4,454)	(15,502)	(24,552)	82,997	-	-
R093	TRI CO COMM ACTION AGENCY	(14,520)	(3,449)	(5,982)	20,222	-	-
R097	PERRY COUNTY PUBLIC LIB	(81,276)	(54,081)	(12,863)	43,484	-	-
R103	ROWAN CO PUBLIC LIBRARY	12,324	(6,131)	(8,925)	30,169	-	-
R104	CITY OF RUSSELL SPRINGS	103,115	41,021	(22,800)	77,075	-	-
R105	CITY OF STAMPING GROUND	2,207	(2,751)	(512)	1,730	-	-
R106	SHELBY CO PARK RECREATION	(2,276)	(9,394)	(10,220)	34,550	-	-
R109	TAYLOR CO PUBLIC LIBRARY	(51,987)	(37,606)	(6,486)	21,926	-	-
R114	BOWLING GREEN PUBLIC SCHO	(371,825)	(424,418)	(145,425)	491,609	-	-
R115	S W E D A	(1,047)	(717)	(1,450)	4,901	-	-

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

Participating Employer Code (1)	Participating Employer Name (2)	Recognition of Existing Deferred Outflows (Inflows) of Resources Future Measurement Period Ending June 30,					
		2023 (24)	2024 (25)	2025 (26)	2026 (27)	2027 (28)	Thereafter (29)
R116	WAYNE CO CONSERV DIST	5,331	16,169	(1,293)	4,372	-	-
R117	WEBSTER COUNTY WATER DIST	(16,898)	(14,094)	(9,298)	31,430	-	-
R118	WILLIAMSBURG IND BD OF ED	(68,609)	1,043	(22,927)	77,505	-	-
R120	CITY OF MIDWAY	32,378	48,435	(7,119)	24,066	-	-
R959	N KY LEGAL AID SOCIETY	324,080	104,942	(63,095)	213,294	-	-
T036	FLOYD COUNTY CONSV DIST	545	(1,764)	(2,318)	7,835	-	-
V001	ADAIR COUNTY FISCAL COURT	276,571	258,803	(48,608)	164,318	-	-
V002	ALLEN COUNTY FISCAL COURT	5,960	10,225	(53,049)	179,330	-	-
V003	ANDERSON CO FISCAL COURT	540,667	222,181	(72,963)	246,651	-	-
V004	BALLARD COUNTY FISCAL CT	23,425	(109,544)	(56,689)	191,638	-	-
V005	BARREN CO FISCAL CT	46,870	103,232	(39,224)	132,598	-	-
V006	BATH CO FISCAL COURT	52,508	(3,076)	(30,942)	104,598	-	-
V007	BELL CO FISCAL CT	(128,090)	(184,073)	(50,227)	169,793	-	-
V008	BOONE CO FISCAL CT	(35,058)	(23,348)	(240,229)	812,093	-	-
V009	BOURBON CO FISCAL COURT	101,512	(31,888)	(58,251)	196,917	-	-
V010	BOYD COUNTY FISCAL COURT	501,845	378,406	(176,166)	595,529	-	-
V011	BOYLE COUNTY FISCAL COURT	(4,494)	(61,352)	(76,621)	259,018	-	-
V012	BRACKEN CO FISCAL COURT	79,829	(32,415)	(31,578)	106,748	-	-
V013	BREATHITT CO FISCAL COURT	23,643	2,076	(31,727)	107,251	-	-
V014	BRECKINRIDGE CO FISCAL CT	(100,211)	(173,577)	(56,852)	192,189	-	-
V016	BUTLER COUNTY FISCAL CT	53,974	44,757	(50,735)	171,511	-	-
V017	CALDWELL CO FISCAL COURT	(20,662)	(32,793)	(33,596)	113,570	-	-
V018	CALLOWAY CO FISCAL COURT	(228,995)	(121,738)	(89,544)	302,704	-	-
V019	CAMPBELL CO FISCAL CT	(1,367,948)	(771,575)	(189,385)	640,217	-	-
V020	CARLISLE CO FISCAL COURT	130,655	38,768	(25,155)	85,037	-	-
V021	CARROLL CO FISCAL CT	84,885	8,539	(64,680)	218,652	-	-
V022	CARTER CO FISCAL CT	453,993	273,705	(91,524)	309,396	-	-
V023	CASEY CO FISCAL COURT	(199,408)	(97,178)	(50,695)	171,374	-	-
V024	CHRISTIAN CO FISCAL COURT	(283,673)	(317,382)	(77,270)	261,213	-	-
V025	CLARK COUNTY FISCAL COURT	92,938	268,997	(77,469)	261,884	-	-
V026	CLAY COUNTY FISCAL CT	627,766	518,704	(111,105)	375,592	-	-
V027	CLINTON CO FISCAL COURT	(358,151)	(220,290)	(39,404)	133,204	-	-
V028	CRITTENDEN CO FIS CT	(3,069)	(44,137)	(51,089)	172,707	-	-
V030	DAVIESS CO FISCAL COURT	138,144	(13,355)	(148,601)	502,347	-	-
V031	EDMONSON CO FISCAL CRT	296,865	162,325	(42,141)	142,458	-	-
V032	ELLIOTT CO FISCAL CT	38,863	15,019	(18,963)	64,105	-	-
V033	ESTILL CO FISCAL COURT	82,263	32,844	(47,513)	160,617	-	-
V035	FLEMING CO FISCAL COURT	83,191	82,511	(28,866)	97,581	-	-
V036	FLOYD CO FISCAL COURT	105,263	7,627	(90,603)	306,284	-	-
V037	FRANKLIN CO FISCAL COURT	(105,709)	(30,548)	(120,295)	406,658	-	-
V038	FULTON COUNTY FIS CT	(273,945)	15,735	(62,865)	212,516	-	-
V039	GALLATIN CO FISCAL COURT	78,167	(6,239)	(49,934)	168,803	-	-
V040	GARRARD CO FISCAL COURT	45,785	(694,070)	(53,357)	180,371	-	-
V041	GRANT COUNTY FISCAL COURT	181,634	7,519	(74,780)	252,793	-	-
V042	GRAVES COUNTY FISCAL CT	(88,592)	(74,819)	(94,588)	319,756	-	-
V043	GRAYSON CO FISCAL COURT	460,138	242,491	(107,466)	363,288	-	-
V044	GREEN COUNTY FISCAL COURT	(74,795)	(64,614)	(18,309)	61,893	-	-
V045	GREENUP CO FISCAL CT	85,073	41,010	(103,713)	350,603	-	-
V046	HANCOCK CO FISCAL COURT	(66,494)	(134,815)	(53,336)	180,302	-	-
V047	HARDIN CO FISCAL COURT	40,003	18,751	(80,659)	272,669	-	-
V048	HARLAN CO FIS CT	(59,474)	(134,862)	(81,856)	276,714	-	-
V049	HARRISON CO FISCAL COURT	30,017	(22,700)	(32,554)	110,050	-	-
V050	HART COUNTY FISCAL COURT	45,647	4,129	(61,755)	208,763	-	-
V051	HENDERSON CO FISCAL COURT	(362,966)	(207,301)	(145,693)	492,515	-	-
V052	HENRY CO FISCAL COURT	(247,076)	(56,903)	(27,713)	93,685	-	-
V053	HICKMAN CO FISCAL COURT	(15,038)	697	(25,253)	85,367	-	-
V054	HOPKINS CO FISCAL COURT	(176,195)	(318,584)	(104,215)	352,300	-	-
V055	JACKSON CO FISCAL COURT	140,431	166,075	(59,962)	202,701	-	-
V057	JESSAMINE CO FISCAL COURT	259,676	93,106	(142,035)	480,151	-	-
V060	KNOTT CO FISCAL CT	97,639	33,983	(37,983)	128,401	-	-
V061	KNOX CO FISCAL CT	348,197	346,649	(84,963)	287,218	-	-
V062	LARUE CO FISCAL COURT	(19,101)	(21,580)	(50,742)	171,534	-	-
V063	LAUREL COUNTY FISCAL COUR	254,770	(90,446)	(151,436)	511,930	-	-
V064	LAWRENCE CO FISCAL CT	388,109	141,301	(58,586)	198,049	-	-
V065	LEE COUNTY FISCAL COURT	617,141	198,829	(46,502)	157,199	-	-
V066	LESLIE CO FISCAL COURT	(213,094)	(170,281)	(58,692)	198,407	-	-
V067	LETCHER CO FISCAL COURT	(105,250)	(136,218)	(49,554)	167,517	-	-
V068	LEWIS COUNTY FISCAL COURT	(377,147)	(351,996)	(37,512)	126,808	-	-
V069	LINCOLN CO FISCAL COURT	(503,262)	(421,549)	(35,351)	119,504	-	-

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

Participating Employer Code (1)	Participating Employer Name (2)	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		2023 (24)	2024 (25)	2025 (26)	2026 (27)	2027 (28)	Thereafter (29)
V070	LIVINGSTON CO FISCAL CT	(101,835)	(131,890)	(47,144)	159,370	-	-
V071	LOGAN COUNTY FISCAL COURT	(33,642)	(112,510)	(89,167)	301,429	-	-
V072	LYON COUNTY FISCAL COURT	(54,366)	(50,352)	(22,058)	74,567	-	-
V073	MCCRACKEN CO FISCAL COURT	(205,744)	(243,369)	(84,528)	285,747	-	-
V074	MCCREARY CO FISCAL CT	210,021	165,801	(66,260)	223,990	-	-
V075	MCLEAN COUNTY FISCAL CT	(125,281)	(170,861)	(45,130)	152,562	-	-
V076	MADISON CO FISCAL COURT	(379,850)	(235,204)	(128,454)	434,240	-	-
V077	MAGOFFIN CO FISCAL COURT	(42,039)	(19,243)	(29,219)	98,774	-	-
V078	MARION CO FISCAL COURT	195,000	267,483	(111,412)	376,627	-	-
V079	MARSHALL CO FISCAL COURT	(403,272)	(229,281)	(93,108)	314,753	-	-
V080	MARTIN CO FISCAL COURT	86,119	49,263	(36,515)	123,440	-	-
V081	MASON CO FIS CT	(13,507)	(117,864)	(72,658)	245,621	-	-
V082	MEADE COUNTY FISCAL COURT	712,505	431,153	(138,473)	468,106	-	-
V083	MENIFEE CO FISCAL COURT	11,852	(19,393)	(20,907)	70,677	-	-
V084	MERCER COUNTY FISCAL COUR	179,197	135,373	(45,791)	154,796	-	-
V085	METCALFE CO FISCAL COURT	(30,666)	(37,646)	(24,886)	84,127	-	-
V086	MONROE CO FISCAL COURT	(64,314)	(69,525)	(22,214)	75,094	-	-
V087	MONTGOMERY CO FISCAL CT	262,576	323,573	(82,673)	279,476	-	-
V088	MORGAN CO FISCAL CT	307,251	235,826	(35,836)	121,142	-	-
V089	MUHLENBERG CO FISCAL CT	259,015	385,620	(115,084)	389,041	-	-
V090	NELSON CO FISCAL CT	190,104	(127,000)	(150,498)	508,759	-	-
V091	NICHOLAS CO FISCAL COURT	298,192	223,044	(34,624)	117,046	-	-
V092	OHIO COUNTY FISCAL CRT	224,805	45,610	(71,332)	241,138	-	-
V093	OLDHAM CO FISCAL COURT	167,189	126,630	(102,346)	345,981	-	-
V094	OWEN COUNTY FISCAL COURT	405,513	196,407	(49,081)	165,918	-	-
V095	OWSLEY CO FISCAL COURT	(28,270)	(20,673)	(17,640)	59,632	-	-
V096	PENDLETON CO FISCAL COURT	(31,185)	(80,775)	(33,144)	112,045	-	-
V097	PERRY COUNTY FISCAL COURT	101,276	286,102	(92,065)	311,226	-	-
V098	PIKE COUNTY FISCAL COURT	221,080	327,736	(188,173)	636,119	-	-
V099	POWELL CO FISCAL CT	37,937	(48,731)	(77,665)	262,547	-	-
V100	PULASKI CO FISCAL CT	1,047,692	978,490	(166,721)	563,600	-	-
V101	ROBERTSON CO FISCAL CT	(55,289)	(60,431)	(10,703)	36,183	-	-
V102	ROCKCASTLE CO FISCAL CT	(90,700)	(132,705)	(59,622)	201,550	-	-
V103	ROWAN CO FISCAL COURT	172,480	(84,163)	(95,534)	322,954	-	-
V104	RUSSELL CO FISCAL COURT	369,178	236,817	(64,949)	219,560	-	-
V105	SCOTT CO FISCAL CT	432,802	103,829	(96,811)	327,270	-	-
V106	SHELBY CO FISCAL COURT	138,635	20,890	(81,304)	274,849	-	-
V107	SIMPSON CO FISCAL COURT	(131,134)	(61,999)	(66,180)	223,723	-	-
V108	SPENCER CO TREASURER	57,352	53,177	(33,620)	113,653	-	-
V109	TAYLOR COUNTY FISCAL COUR	48,073	120,432	(67,964)	229,751	-	-
V110	TODD COUNTY FISCAL COURT	(50,414)	(34,083)	(44,828)	151,541	-	-
V111	TRIGG COUNTY FISCAL COURT	(115,546)	(91,668)	(51,199)	173,079	-	-
V112	TRIMBLE CO FISCAL COURT	(211,016)	(45,842)	(29,466)	99,611	-	-
V113	UNION COUNTY FISCAL COURT	194,145	26,285	(66,386)	224,418	-	-
V114	WARREN COUNTY FISCAL COUR	321,119	(53,687)	(204,441)	691,114	-	-
V115	WASHINGTON CO FIS COURT	93,850	10,901	(40,774)	137,836	-	-
V116	WAYNE COUNTY FISCAL COURT	428,413	368,268	(100,186)	338,678	-	-
V117	WEBSTER CO FISCAL COURT	(360,707)	(164,232)	(58,398)	197,414	-	-
V119	CITY OF HIGHLAND HEIGHTS	181,094	103,537	(12,317)	41,638	-	-
V120	WOODFORD CO FISCAL COURT	(311,407)	(281,720)	(65,152)	220,245	-	-
V122	FAMILY HEALTH CENTER	(153,923)	(61,319)	(401,750)	1,358,116	-	-
V125	LOUISVILLE MEM COMM	(10,580)	(9,315)	(3,227)	10,909	-	-
V126	LOU & JEFF CO RIVERPORT	(57,005)	(23,847)	(1,977)	6,685	-	-
V127	LOU LABOR MANAGER COM	(2,791)	(2,569)	(1,486)	5,023	-	-
V129	T A R C	(2,238,609)	(1,762,282)	(709,022)	2,396,850	-	-
V130	ANCHORAGE BD OF EDUCATION	23,596	(2,813)	(19,786)	66,887	-	-
V136	MOUNTAIN ARTS CENTER	(8,003)	-	-	-	-	-
V137	FRANKLIN CO CONS DIST	(16,516)	(2,418)	(1,090)	3,686	-	-
V145	CITY OF WURTLAND	10,097	4,752	(2,003)	6,772	-	-
V147	HARDIN CO WATER DIST #2	(77,543)	(162,746)	(89,459)	302,415	-	-
V151	HOUSING AUTH OF HENDERSON	(82,541)	(69,970)	(24,055)	81,317	-	-
V156	JEFF CO BD OF ED	11,548,607	18,372,869	(4,728,897)	15,986,077	-	-
V158	BIG SANDY AREA COMM PRO	(108,684)	(162,635)	(43,189)	145,999	-	-
V159	CITY OF ERLANGER	(87,651)	(151,803)	(41,299)	139,610	-	-
V163	EAST BERNSTADT BD OF ED	(19,331)	(2,499)	(8,838)	29,877	-	-
V171	CITY OF ADAIRVILLE	(132)	2,579	(4,076)	13,778	-	-
V176	MADISON CO CONSERVAT DIST	(657)	(1,505)	(901)	3,046	-	-
V179	MARSHALL CO SEN CITIZENS	(6,921)	-	-	-	-	-
V189	CITY OF CENTRAL CITY	18,474	(20,748)	(32,655)	110,392	-	-

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Participating Employer Code (1)	Participating Employer Name (2)	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		2023 (24)	2024 (25)	2025 (26)	2026 (27)	2027 (28)	Thereafter (29)
V196 CITY OF BUTLER		2,580	(13,522)	(1,018)	3,442	-	-
V197 CITY OF HAZARD		(248,959)	(25,425)	(81,922)	276,939	-	-
V198 MOUNTAIN WATER DISTRICT		(145,481)	(91,098)	(47,906)	161,946	-	-
V200 PULASKI COUNTY LIBRARY		(74,683)	(40,195)	(11,623)	39,292	-	-
V205 BARREN/METCALFE CO AMB SR		59,063	26,715	(3,768)	12,738	-	-
V206 SHELBYVILLE MUN WATER&SEWER		(31,849)	(63,525)	(32,335)	109,309	-	-
V207 BELL CO PUBLIC LIBRARY		(6,320)	(14,703)	(6,206)	20,979	-	-
V208 CITY OF WALTON		(8,798)	(24,998)	(10,088)	34,101	-	-
V218 MURRAY TOURISM COMMISSION		747	2,195	(2,103)	7,107	-	-
V219 BELLEVUE BD OF EDUCATION		75,575	23,751	(24,989)	84,476	-	-
V224 PENNYROYAL AREA MUSEUM		(69,408)	(37,447)	(1,033)	3,492	-	-
V230 OWENSBORO RIVERPORT AUTH		45,054	(1,434)	(59,425)	200,884	-	-
V236 BIG SANDY AREA DEV DIST		(365,501)	(334,704)	(48,418)	163,678	-	-
V237 BLUE GRASS COMM ACTION		516,037	(64,078)	(125,983)	425,887	-	-
V247 HARDIN CO WATER DIST #1		(283,265)	(310,433)	(85,672)	289,616	-	-
V251 HENDERSON CO RIVER AUTH		(64,193)	(57,479)	(17,205)	58,161	-	-
V259 KENTON CO PUBLIC LIBRARY		(209,806)	(137,387)	(113,362)	383,218	-	-
V263 LAUREL CO BD OF EDUCATION		(616,011)	(143,528)	(214,056)	723,616	-	-
V271 RUSSELLVILLE ELEC PL BD		18,634	(7,660)	(29,312)	99,088	-	-
V281 HOUSING AUTH OF MAYSVILLE		(4,740)	(8,549)	(9,107)	30,786	-	-
V298 CITY OF PIKEVILLE		313,830	77,045	(77,386)	261,604	-	-
V300 HOUSING AUTH OF SOMERSET		(48,917)	(55,567)	(10,530)	35,597	-	-
V305 CITY OF CAVE CITY		(14,243)	2,912	(13,694)	46,292	-	-
V306 HOUSING AUTH OF SHELBYVILLE		(4,726)	(8,399)	(2,263)	7,651	-	-
V308 NORTHERN KY AREA DEV.DIST		(106,945)	(137,435)	(69,793)	235,935	-	-
V319 CAMPBELL CO BD OF ED		270,617	226,203	(191,838)	648,508	-	-
V324 CHRISTIAN CO CONS DIST		9,068	5,618	(1,043)	3,527	-	-
V330 CITY OF OWENSBORO		(106,457)	(323,212)	(253,153)	855,784	-	-
V336 SANDY VALLEY TRANS SER IN		(131,073)	(119,382)	(47,036)	159,004	-	-
V337 FRANKFORT ELEC WATER BD		1,247,707	677,734	(340,181)	1,149,982	-	-
V347 CITY OF RADCLIFF		(211,756)	(98,395)	(49,986)	168,976	-	-
V359 CITY OF ELMERE		(5,390)	(31,186)	(12,426)	42,006	-	-
V363 LONDON LAUREL CO COMM CTR		(16,304)	(28,070)	(17,127)	57,897	-	-
V373 PADUCAH MCCRACKEN CO TOUR		(2,999)	(19,543)	(7,241)	24,477	-	-
V376 CITY OF BREA		(2,361,927)	(2,304,884)	(103,361)	349,411	-	-
V398 CITY OF ELKHORN CITY		(78,809)	(123,927)	(2,486)	8,403	-	-
V400 PULASKI CO SOIL CONS DIST		(4,171)	(9,150)	(2,393)	8,088	-	-
V405 MARY W WELDON MEM PUB LIB		6,606	(5,838)	(5,531)	18,698	-	-
V407 BELL/WHITELEY COMM ACTION		(37,367)	(114,120)	(66,072)	223,357	-	-
V408 UNION EMERGENCY SERVICES		66,354	22,194	(1,731)	5,852	-	-
V419 DAYTON CITY SCHOOLS		(22,200)	37,693	(29,586)	100,015	-	-
V424 PENNYVILLE ALLIED COMM SER		666,607	339,014	(97,111)	328,283	-	-
V430 OWENSBORO MUN UTILITIES		(5,007,721)	(2,459,054)	(312,866)	1,057,643	-	-
V436 APPALACHIAN RES & DEFENSE		226,750	49,833	(52,918)	178,889	-	-
V437 FKT/FKLN CO TOUR&CONV COM		(21,242)	(26,684)	(2,615)	8,841	-	-
V447 CITY OF ELIZABETHTOWN		(162,348)	4,561	(184,570)	623,939	-	-
V459 LUDLOW BD OF EDUCATION		(100,613)	(76,087)	(14,202)	48,010	-	-
V463 LONDON LAUREL TOURIST COM		5,987	5,674	(3,558)	12,028	-	-
V473 PADUCAH POWER SYSTEM		(17,899)	35,975	(136,338)	460,892	-	-
V476 KY RIVER FOOTHILLS DEV CO		177,471	(238,752)	(128,057)	432,897	-	-
V500 WEST PULASKI WATER DISTR		121,902	39,942	(12,442)	42,060	-	-
V505 CITY OF PARK CITY		8,208	7,375	(867)	2,933	-	-
V507 BELL CO SOLID WASTE OFFIC		(37,247)	(29,160)	(3,495)	11,816	-	-
V508 CITY OF UNION		40,027	42,564	(3,681)	12,442	-	-
V524 HOPKINSVL WATER ENV ATH		562,178	518	(102,730)	347,279	-	-
V530 AUDUBON AREA COMM SER INC		1,241,203	(120,481)	(376,753)	1,273,613	-	-
V537 CAPITAL COMMUNITY I D A		(397)	(3,793)	(2,197)	7,426	-	-
V547 ELIZABETHTOWN TOUR/CON BU		(9,341)	4,285	(4,678)	15,813	-	-
V559 BEECHWOOD BOARD OF EDUC		(64,491)	(90,142)	(28,794)	97,338	-	-
V563 LONDON-LAUREL CO IDA		4,972	20,090	(2,362)	7,984	-	-
V576 SOUTHERN MADISON WATER DT		(49,395)	(38,996)	(6,648)	22,474	-	-
V607 PINEVILLE UTILITY COMM		(78,414)	(49,691)	(25,310)	85,559	-	-
V608 WALTON FIRE DIST/EMS		17,821	16,128	(442)	1,493	-	-
V619 SOUTHGATE BD OF ED		7,436	22,466	(6,455)	21,820	-	-
V624 HOPKINSVL ELECTRIC SYSTEM		104,917	(105,238)	(90,180)	304,854	-	-
V630 CITY OF WHITESVILLE		(6,219)	(7,847)	(3,475)	11,748	-	-
V637 FARMDALE WATER DISTRICT		12,547	(4,337)	(2,850)	9,635	-	-
V647 CITY OF VINE GROVE		(20,946)	(51,473)	(14,591)	49,324	-	-
V659 KENTON CO BD OF ED		(1,376,653)	(610,152)	(418,283)	1,414,006	-	-

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

Participating Employer Code (1)	Participating Employer Name (2)	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		2023 (24)	2024 (25)	2025 (26)	2026 (27)	2027 (28)	Thereafter (29)
V663	LAUREL CO CONSERV DIST	(897)	(2,158)	(1,302)	4,402	-	-
V673	PADUCAH-MCCRACKEN CO JOIN	(60,883)	(70,631)	(33,771)	114,164	-	-
V676	MADISON CO UTILITIES DIST	(35,619)	(47,049)	(13,654)	46,158	-	-
V707	BELL CO CONSERVATION DIST	872	179	(379)	1,281	-	-
V708	HEBRON FIRE PROTECTION DI	(604)	(2,556)	(1,695)	5,731	-	-
V719	SILVER GROVE BD OF ED	(23,776)	-	-	-	-	-
V724	PENNYVILLE AREA DEVP DIST	(133,579)	(123,707)	(38,532)	130,257	-	-
V730	GREEN RIV AREA DEL DIST	(15,547)	(35,553)	(54,285)	183,510	-	-
V737	KY ASSOC OF CO (KACO)	7,336	47,077	(86,046)	290,878	-	-
V756	JEFF CO MED CENTER LAUNDR	(190,356)	(255,305)	(49,873)	168,595	-	-
V759	ERLANGER/ELSMERE BD OF ED	(167,202)	(125,963)	(79,824)	269,846	-	-
V773	MCCRACKEN CO PUB LIBRARY	(84,689)	(16,674)	(22,875)	77,328	-	-
V808	POINT PLEASANT FIRE DIST	(2,001)	(2,133)	(3)	10	-	-
V819	NEWPORT BD OF ED	(22,382)	38,308	(73,857)	249,676	-	-
V830	REGIONAL WTR RESOURCE AGY	267,406	134,238	(118,939)	402,074	-	-
V856	KYIANA REG PLANNING DEV	(84,876)	(188,361)	(91,230)	308,404	-	-
V859	COVINGTON BD OF ED	(1,019,079)	(621,043)	(200,919)	679,207	-	-
V873	PADUCAH-MCCRACKEN CO RIV	(854)	(92,093)	(10,350)	34,989	-	-
V919	CITY OF WILDER	18,457	12,172	(5,553)	18,772	-	-
V930	OWENSBORO METRO PLAN COMM	80,888	16,299	(15,692)	53,046	-	-
V937	HOUSING AUTH OF FRANKFORT	(64,567)	(27,849)	(13,325)	45,045	-	-
V959	CITY OF COVINGTON	1,117,158	599,060	(187,302)	633,177	-	-
W001	ADAIR COUNTY ATTORNEY	(25,675)	(19,398)	(2,449)	8,279	-	-
W003	ANDERSON COUNTY ATTORNEY	12,797	5,244	(1,376)	4,652	-	-
W004	BALLARD COUNTY ATTORNEY	(6,203)	(3,835)	(1,782)	6,024	-	-
W010	BOYD COUNTY ATTORNEY	(23,564)	(10,850)	(4,588)	15,510	-	-
W011	BOYLE COUNTY ATTORNEY	7,170	3,351	(1,933)	6,535	-	-
W013	BREATHITT CO ATTORNEY	(31,688)	(1,222)	(662)	2,238	-	-
W015	BULLITT COUNTY ATTORNEY	(57,413)	(54,514)	(8,255)	27,905	-	-
W016	BUTLER COUNTY ATTORNEY	31,420	23,762	(1,427)	4,824	-	-
W017	CALDWELL COUNTY ATTORNEY	(13,717)	(11,462)	(2,274)	7,688	-	-
W018	CALLOWAY COUNTY ATTORNEY	(23,003)	(10,151)	(4,687)	15,846	-	-
W019	CAMPBELL COUNTY ATTORNEY	(23,285)	(24,533)	(11,353)	38,378	-	-
W020	CARLISLE COUNTY ATTORNEY	(375)	-	-	-	-	-
W021	CARROLL COUNTY ATTORNEY	765	(3,181)	(623)	2,105	-	-
W022	CHILD SUPPORT ENFORCEMENT	(4,977)	(6,668)	(1,663)	5,622	-	-
W024	CHRISTIAN COUNTY ATTORNEY	(32,801)	(23,825)	(8,037)	27,170	-	-
W026	CLAY COUNTY ATTORNEY	(14,540)	(12,286)	(3,082)	10,419	-	-
W027	CLINTON CO ATTORNEY	(6,614)	(5,930)	(1,796)	6,071	-	-
W028	CRITTENDEN CO ATTORNEY	-	-	-	-	-	-
W029	CUMBERLAND CO ATTORNEY	(17,641)	(9,347)	(1,217)	4,115	-	-
W031	EDMONSON COUNTY ATTORNEY	(359)	(1,807)	(659)	2,229	-	-
W032	ELLIOTT COUNTY ATTORNEY	(6,020)	(5,002)	(1,296)	4,382	-	-
W033	ESTILL COUNTY ATTORNEY	(5,270)	(3,462)	(2,338)	7,903	-	-
W035	FLEMING COUNTY ATTORNEY	(22,161)	(23,648)	(4,147)	14,020	-	-
W036	FLOYD COUNTY ATTORNEY	79,370	2,436	(4,034)	13,637	-	-
W039	GALLATIN COUNTY ATTORNEY	(7,479)	-	-	-	-	-
W041	GRANT COUNTY CHILD SUPPOR	(36,092)	(9,128)	(1,733)	5,859	-	-
W043	GRAYSON COUNTY ATTORNEY	(20,260)	(2,968)	(2,158)	7,296	-	-
W044	GREEN COUNTY ATTORNEY	(6,494)	(2,459)	(1,156)	3,908	-	-
W045	GREENUP CO ATTY/CHILD SUP	(137,496)	(124,754)	-	-	-	-
W047	HARDIN COUNTY ATTORNEY	(111,432)	(73,342)	(14,386)	48,632	-	-
W048	HARLAN COUNTY ATTORNEY	(61,604)	(11,831)	(5,907)	19,970	-	-
W050	HART COUNTY ATTORNEY	(6,610)	983	(3,919)	13,249	-	-
W051	HENDERSON CO ATTORNEY	(74,002)	(51,865)	(5,315)	17,967	-	-
W052	HENRY COUNTY ATTORNEY	(4,851)	3,835	(891)	3,013	-	-
W055	JACKSON COUNTY ATTORNEY	5,242	(3,992)	(1,844)	6,233	-	-
W056	JEFFERSON CO ATTORNEY	(1,046,799)	(492,062)	(106,018)	358,393	-	-
W058	JOHNSON CO ATTORNEY	(11,713)	(15,134)	(3,489)	11,794	-	-
W060	KNOTT COUNTY ATTORNEY	(5,820)	(11,631)	(2,276)	7,694	-	-
W061	KNOX COUNTY ATTORNEY	396	9,941	(4,309)	14,566	-	-
W063	LAUREL COUNTY ATTORNEY	(54,189)	(28,278)	(8,064)	27,260	-	-
W064	LAWRENCE COUNTY ATTORNEY	(38,118)	(19,436)	(1,399)	4,730	-	-
W066	LESLIE COUNTY ATTORNEY	(12,929)	(11,283)	(1,779)	6,014	-	-
W067	LETCHER COUNTY ATTORNEY	(17,961)	(19,747)	(3,191)	10,786	-	-
W069	LINCOLN COUNTY ATTORNEY	3,495	16,699	(2,866)	9,690	-	-
W070	LIVINGSTON CO ATTORNEY	(4,200)	(3,232)	(1,480)	5,003	-	-
W071	LOGAN COUNTY ATTORNEY	(12,603)	(9,568)	(58)	195	-	-
W073	MCCRACKEN COUNTY ATTORNEY	2,972	(2,538)	(1,009)	3,410	-	-

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

Participating Employer Code (1)	Participating Employer Name (2)	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		2023 (24)	2024 (25)	2025 (26)	2026 (27)	2027 (28)	Thereafter (29)
W075	MCLEAN COUNTY ATTORNEY	(1,202)	(1,008)	(337)	1,137	-	-
W076	MADISON COUNTY ATTORNEY	(4,602)	(6,499)	(1,601)	5,413	-	-
W077	MAGOFFIN CO ATTORNEY	2,471	(189)	(759)	2,566	-	-
W078	MARION COUNTY ATTORNEY	(4,144)	(15,106)	(1,075)	3,636	-	-
W079	MARSHALL COUNTY ATTORNEY	3,290	2,579	(779)	2,633	-	-
W080	MARTIN COUNTY ATTORNEY	4,912	2,670	(2,660)	8,992	-	-
W082	MEADE COUNTY ATTORNEY	(14,278)	(2,187)	(1,897)	6,411	-	-
W083	MENIFEE COUNTY ATTORNEY	(2,630)	(3,641)	(971)	3,285	-	-
W084	MERCER COUNTY ATTORNEY	(6,396)	(4,116)	(2,477)	8,373	-	-
W085	METCALFE COUNTY ATTORNEY	(9,212)	(5,931)	(1,929)	6,520	-	-
W087	MONTGOMERY CO ATTORNEY	(706)	(637)	(220)	744	-	-
W090	NELSON COUNTY ATTORNEY	(8,422)	(4,913)	(5,730)	19,371	-	-
W091	NICHOLAS COUNTY ATTORNEY	(135)	(1,174)	(968)	3,272	-	-
W092	OHIO COUNTY ATTORNEY	(85,480)	(8,108)	(96)	324	-	-
W095	OWSLEY COUNTY ATTORNEY	(4,348)	(4,239)	(1,288)	4,352	-	-
W096	PENDLETON COUNTY ATTORNEY	(331)	(1,334)	(2,014)	6,808	-	-
W097	PERRY COUNTY ATTORNEY	(1,195)	(11,825)	(5,792)	19,581	-	-
W098	PIKE COUNTY ATTORNEY	(135,591)	(43,798)	(10,973)	37,094	-	-
W099	POWELL COUNTY ATTORNEY	9,968	4,068	(2,739)	9,259	-	-
W103	ROWAN COUNTY ATTORNEY	34,254	11,579	(1,268)	4,286	-	-
W104	RUSSELL COUNTY ATTORNEY	(10,270)	(9,477)	(3,031)	10,248	-	-
W105	SCOTT COUNTY ATTORNEY	(83,580)	(28,815)	-	-	-	-
W106	SHELBY COUNTY ATTORNEY	(595)	(1,062)	(1,203)	4,066	-	-
W107	SIMPSON COUNTY ATTORNEY	28,891	1,306	(987)	3,337	-	-
W109	TAYLOR COUNTY ATTORNEY	(2,629)	(974)	(3,095)	10,463	-	-
W110	TODD COUNTY ATTORNEY	(457)	-	-	-	-	-
W113	UNION COUNTY ATTORNEY	318	776	(249)	843	-	-
W114	WARREN CO ATTY/CHILD SUPP	(53,483)	(27,133)	(11,575)	39,131	-	-
W115	WASHINGTON CO ATTORNEY	(9,975)	(10,592)	(1,256)	4,248	-	-
W118	WHITELEY COUNTY ATTORNEY	-	-	-	-	-	-
W119	WOLFE COUNTY ATTORNEY	18,674	17,148	(1,414)	4,780	-	-
W120	WOODFORD COUNTY ATTORNEY	(36,113)	(24,354)	(2,935)	9,921	-	-
X030	OWENSBORO DAVIESS CO TOUR	9,339	42,013	(7,569)	25,588	-	-
X034	FAYETTE CO ATTORNEY OFF	(233,924)	(174,864)	(31,405)	106,166	-	-
X059	KENTON COUNTY ATTORNEY	(191,193)	(99,984)	(16,316)	55,157	-	-
X105	GEOGETOWN WATER & SEWER	91,865	(35,040)	(78,305)	264,709	-	-
X956	LOU FIREFIGHTERS PENS FUN	(6,524)	(7,703)	(4,292)	14,510	-	-
TOTAL		736,444	6,544,811	(60,748,492)	205,360,353	-	-

APPENDIX B

COLLECTIVE PENSION AMOUNTS – CERS HAZARDOUS PENSION PLAN

Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2022						Pension Expense					
		Actual FYE 2021 Contributions	2022 Proportionate Share	2021 Proportionate Share	Discount Rate 6.25%	Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(10)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
39932	JEFFERSON CO SHERIFF	2,226,926	0.960525%	1.063466%	29,310,010	36,510,414	23,445,726	2,634,050	(1,437,658)	1,196,392	-	-	1,196,392
39934	KENTON CO SHERIFF	513,370	0.222291%	0.242943%	6,783,115	8,449,480	5,425,964	609,589	(313,746)	295,843	-	-	295,843
39936	CAMPBELL CO SHERIFF	20,892	0.009011%	0.011526%	274,967	342,516	219,952	24,711	(111,864)	(87,153)	-	-	(87,153)
39938	FAYETTE CO SHERIFF	895,681	0.386328%	0.419976%	11,788,634	14,684,673	9,429,989	1,059,428	(144,669)	914,759	-	-	914,759
39940	DAVIESS CO SHERIFF	695,683	0.300064%	0.310391%	9,156,325	11,405,701	7,324,347	822,866	(262,562)	560,304	-	-	560,304
39944	HARDIN COUNTY SHERIFF	476,973	0.205730%	0.196924%	6,277,763	7,819,981	5,021,722	564,174	12,153	576,327	-	-	576,327
39946	WARREN COUNTY SHERIFF	766,828	0.330751%	0.354166%	10,092,725	12,572,141	8,073,394	907,019	(281,587)	625,432	-	-	625,432
39948	BOONE COUNTY SHERIFF	3,389,397	1.461925%	1.571653%	44,610,017	55,569,077	35,684,540	4,009,040	(280,491)	3,728,549	-	-	3,728,549
39952	MADISON COUNTY SHERIFF	407,627	0.175819%	0.163094%	5,365,042	6,683,037	4,291,616	482,149	94,875	577,024	-	-	577,024
39962	BULLITT CO SHERIFF	548,115	0.236415%	0.222496%	7,214,103	8,986,346	5,770,720	648,321	(126,644)	521,677	-	-	521,677
A156	CITY OF ANCHORAGE	31,746	0.013693%	0.026691%	417,836	520,483	334,236	37,550	(186,632)	(149,082)	-	-	(149,082)
AB19	BELLEVUE/DAYTON FIRE	470,141	0.202783%	0.192267%	6,187,837	7,707,963	4,949,787	556,092	113,238	669,330	-	-	669,330
AC19	CAMPBELL CO FIRE DIST 1	201,451	0.086890%	0.090743%	2,651,411	3,302,767	2,120,923	238,279	(58,063)	180,216	-	-	180,216
AD19	SOUTHERN CAMPBELL F DIST	178,518	0.076999%	0.074925%	2,349,592	2,926,801	1,879,490	211,155	(1,495)	209,660	-	-	209,660
AJ00	SOMERSET POLICE & FIRE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
AS02	ALLEN CO AMBULANCE SVC	286,082	0.123394%	0.121574%	3,765,315	4,690,316	3,011,959	338,384	(6,492)	331,892	-	-	331,892
AS20	WOODFORD CO FIRE DISTRICT	104,627	0.045128%	0.029990%	1,377,062	1,715,356	1,101,542	123,755	76,825	200,580	-	-	200,580
B008	BURLINGTON FIRE PRO DIST	581,651	0.250880%	0.260143%	7,655,496	9,536,173	6,123,801	687,989	40,317	728,306	-	-	728,306
B015	CITY OF HILLVIEW	382,338	0.164911%	0.167347%	5,032,189	6,268,415	4,025,359	452,236	240,826	693,062	-	-	693,062
B045	CITY OF BELLEFONTE	80,435	0.034693%	0.034315%	1,058,642	1,318,712	846,831	95,139	36,133	131,272	-	-	131,272
B048	CITY OF HARLAN	15,891	0.006854%	0.004167%	209,147	260,527	167,301	18,796	44,152	62,948	-	-	62,948
B256	BUECHEL FIRE PROTECT DIST	852,673	0.367778%	0.267956%	11,222,589	13,979,571	8,977,197	1,008,558	1,241,750	2,250,308	-	-	2,250,308
B259	CITY OF LUDLOW	339,216	0.146312%	0.160876%	4,464,648	5,561,450	3,571,371	401,232	(32,936)	368,296	-	-	368,296
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	5,674,397	2.447499%	2.544511%	74,684,386	93,031,626	59,741,693	6,711,782	9,762,302	16,474,084	-	-	16,474,084
B656	LOUISVILLE AIRPORT AUTHOR	681,831	0.294090%	0.348943%	8,974,031	11,178,624	7,178,526	806,484	(460,601)	345,883	-	-	345,883
B856	LAKE DREAMLAND FIRE DIST	-	0.000000%	0.000000%	-	-	-	-	(163,636)	(163,636)	-	-	(163,636)
C106	CITY OF SIMPSONVILLE	153,052	0.066015%	0.063874%	2,014,420	2,509,289	1,611,379	181,033	215,539	396,572	-	-	396,572
C156	FAIRDALE FIRE DISTRICT	359,074	0.154877%	0.156963%	4,726,005	5,887,013	3,780,436	424,720	40,824	465,544	-	-	465,544
C256	LOUISVILLE/JEFF CO METRO	60,090,527	25.918441%	25.705459%	790,890,154	985,183,120	632,650,539	71,076,194	(5,419,984)	65,656,210	-	-	65,656,210
C356	INDIAN HILLS POLICE DEPT	74,448	0.032111%	0.027070%	979,853	1,220,568	783,806	88,058	(27,207)	60,851	-	-	60,851
D024	CITY OF PEMBROKE	-	0.000000%	0.000000%	-	-	-	-	(13,876)	(13,876)	-	-	(13,876)
D071	CITY OF LEWISBURG	18,461	0.007963%	0.008455%	242,988	302,681	194,371	21,837	(5,624)	16,213	-	-	16,213
D098	CITY OF COAL RUN VILLAGE	53,549	0.023097%	0.020825%	704,795	877,938	563,781	63,339	(9,473)	53,866	-	-	53,866
D106	SIMPSONVILLE RURAL FIRE	187,192	0.080740%	0.073886%	2,463,747	3,069,000	1,970,805	221,413	156,874	378,287	-	-	378,287
G015	ZONETON FIRE PROT DIST	387,304	0.167053%	0.163351%	5,097,551	6,349,834	4,077,644	458,110	120,443	578,553	-	-	578,553
G506	SHELBY CO SUB FIRE DIST	28,009	0.012081%	0.012818%	368,647	459,210	294,889	33,130	(4,587)	28,543	-	-	28,543
J002	CITY OF SCOTTSVILLE	239,371	0.103246%	0.098616%	3,150,508	3,924,473	2,520,161	283,132	105,492	388,624	-	-	388,624
J003	CITY OF LAWRENCEBURG	294,929	0.127210%	0.123122%	3,881,759	4,835,366	3,105,105	348,848	68,955	417,803	-	-	417,803
J007	CITY OF MIDDLESBORO	875,625	0.377677%	0.349291%	11,524,652	14,355,841	9,218,824	1,035,704	74,604	1,110,308	-	-	1,110,308
J024	CITY OF HOPKINSVILLE	3,307,676	1.426677%	1.474428%	43,534,439	54,229,269	34,824,161	3,912,379	(763,418)	3,148,961	-	-	3,148,961
J037	CITY OF FRANKFORT	3,293,576	1.420596%	1.503768%	43,348,880	53,998,124	34,675,728	3,895,703	(425,625)	3,470,078	-	-	3,470,078
J040	CITY OF LANCASTER	94,268	0.040660%	0.045723%	1,240,723	1,545,523	992,481	111,502	(39,947)	71,555	-	-	71,555
J059	KENTON COUNTY AIRPORT BD	2,954,180	1.274206%	1.323913%	38,881,852	48,433,710	31,102,454	3,494,258	(1,224,884)	2,269,374	-	-	2,269,374
J063	CITY OF LONDON	832,257	0.358972%	0.329419%	10,953,877	13,644,847	8,762,249	984,410	(65,544)	918,866	-	-	918,866
J067	CITY OF WHITESBURG	154,328	0.066565%	0.053919%	2,031,203	2,530,195	1,624,804	182,541	84,226	266,767	-	-	266,767
J084	CITY OF HARRODSBURG	132,084	0.056971%	0.063516%	1,738,446	2,165,519	1,390,621	156,232	(128,293)	27,939	-	-	27,939
J090	CITY OF BARDSTOWN	765,847	0.330328%	0.353935%	10,079,818	12,556,063	8,063,069	905,859	(81,888)	823,971	-	-	823,971
J100	CITY OF SOMERSET	2,321,342	1.001249%	1.037361%	30,552,685	38,058,370	24,439,769	2,745,727	570,356	3,316,083	-	-	3,316,083
J113	CITY OF MORGANFIELD	66,336	0.028612%	0.029793%	873,083	1,087,568	698,398	78,463	(2,745)	75,718	-	-	75,718
J118	CITY OF CORBIN	670,621	0.289255%	0.309210%	8,826,493	10,994,841	7,060,507	793,225	(168,603)	624,622	-	-	624,622
J154	CITY OF EARLINGTON	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
J156	CITY OF JEFFERSONTOWN	1,662,277	0.716978%	0.700845%	21,878,277	27,252,975	17,500,918	1,966,170	47,507	2,013,677	-	-	2,013,677
J210	BOYD CO AMBULANCE SERVICE	825,625	0.356111%	0.318225%	10,866,575	13,536,098	8,692,414	976,564	114,940	1,091,504	-	-	1,091,504
J256	CITY OF ST MATTHEWS	730,242	0.314970%	0.298963%	9,611,175	11,972,291	7,688,192	863,743	(213,301)	650,442	-	-	650,442
J259	CITY OF PARK HILLS	93,989	0.040540%	0.041983%	1,237,061	1,540,962	989,552	111,173	(27,984)	83,189	-	-	83,189
J319	CITY OF ALEXANDRIA	344,164	0.148446%	0.151075%	4,529,766	5,642,565	3,623,460	407,084	(71,304)	335,780	-	-	335,780
J324	CITY OF OAK GROVE	315,939	0.136272%	0.129450%	4,158,282	5,179,821	3,326,302	373,699	38,731	412,430	-	-	412,430
J356	CITY OF WEST BUECHEL	127,476	0.054984%	0.089890%	1,677,813	2,089,991	1,342,120	150,783	(160,361)	(9,578)	-	-	(9,578)
J359	CITY OF FORT WRIGHT	586,857	0.253125%	0.288402%	7,724,001	9,621,508	6,178,600	694,145	112,303	806,448	-	-	806,448
J410	CANNONSBURG VOL FIRE DEPT	26,629	0.011486%	0.011702%	350,490	436,593	280,365	31,498	(1,681)	29,817	-	-	29,817
J419	CITY OF COLD SPRING	198,437	0.085590%	0.107752%	2,611,742	3,253,352	2,089,190	234,714	(64,239)	170,475	-	-	170,475
J456	CITY OF SHIVELY	1,536,132	0.662570%	0.653135%	20,218,040	25,184,878	16,172,858	1,816,967	(65,730)	1,751,237	-	-	1,751,237
J510	CITY OF CATLETTSBURG	193,015	0.083252%	0.100660%	2,540,399	3,164,483	2,032,122	228,302	(49,173)	179,129	-	-	179,129
J619	CITY OF FORT THOMAS	1,469,423	0.633796%	0.662284%	19,340,014	24,091							

Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2022						Pension Expense					
		Actual FYE 2021 Contributions	Proportionate Share	Proportionate Share	Discount Rate 6.25%	Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(10)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
J956	OKOLONA FIRE DISTRICT	1,518,574	0.654996%	0.538279%	19,986,923	24,896,984	15,987,982	1,796,197	1,833,576	3,629,773	-	3,629,773	
J959	CITY OF INDEPENDENCE	636,532	0.274551%	0.319104%	8,377,806	10,435,929	6,701,593	752,902	(368,695)	384,207	-	384,207	
K001	CITY OF COLUMBIA	231,592	0.099891%	0.098115%	3,048,131	3,796,946	2,438,268	273,931	(58,069)	215,862	-	215,862	
K010	CITY OF ASHLAND	2,660,959	1.147733%	1.146959%	35,022,582	43,626,358	28,015,338	3,147,431	289,587	3,437,018	-	3,437,018	
K011	CITY OF DANVILLE	1,221,214	0.526738%	0.449729%	16,073,185	20,021,782	12,857,296	1,444,475	346,469	1,790,944	-	1,790,944	
K016	CITY OF MORGANTOWN	114,815	0.049522%	0.043830%	1,511,143	1,882,376	1,208,796	135,804	59,109	194,913	-	194,913	
K018	CITY OF MURRAY	1,223,902	0.527897%	0.576789%	16,108,551	20,065,837	12,885,587	1,447,653	(552,037)	895,616	-	895,616	
K019	CITY OF NEWPORT	2,281,166	0.983920%	0.964710%	30,023,898	37,399,679	24,016,781	2,698,206	7,474	2,705,680	-	2,705,680	
K026	CITY OF MANCHESTER	163,106	0.070351%	0.065813%	2,146,731	2,674,104	1,717,217	192,924	7,543	200,467	-	200,467	
K029	CITY OF BURKESVILLE	98,194	0.042353%	0.043479%	1,292,384	1,609,875	1,033,806	116,145	(2,297)	113,848	-	113,848	
K034	LEX/FAYETTE URBAN CO GOVT	5,207,765	2.246230%	2.259370%	68,542,749	85,381,211	54,828,861	6,159,841	(842,298)	5,317,543	-	5,317,543	
K041	CITY OF WILLIAMSTOWN	164,737	0.071055%	0.069220%	2,168,213	2,700,864	1,734,402	194,854	37,862	232,716	-	232,716	
K043	CITY OF LEITCHFIELD	375,403	0.161920%	0.166147%	4,940,920	6,154,724	3,952,351	444,034	49,371	493,405	-	493,405	
K049	CITY OF CYNTHIANA	526,751	0.227200%	0.253290%	6,932,911	8,636,075	5,545,789	623,051	(253,422)	369,629	-	369,629	
K065	CITY OF BEATTYVILLE	86,540	0.037327%	0.035822%	1,139,017	1,418,833	911,125	102,362	26,738	129,100	-	129,100	
K071	CITY OF RUSSELLVILLE	549,871	0.237172%	0.246355%	7,237,202	9,015,120	5,789,199	650,397	(160,156)	490,241	-	490,241	
K078	CITY OF LEBANON	277,135	0.119535%	0.125822%	3,647,559	4,543,632	2,917,764	327,801	46,939	374,740	-	374,740	
K079	CITY OF BENTON	178,662	0.077061%	0.070900%	2,351,483	2,929,158	1,881,004	211,325	109,582	320,907	-	320,907	
K090	NELSON COUNTY BD OF ED	-	0.000000%	0.0000079%	-	-	-	-	(32,087)	(32,087)	-	(32,087)	
K091	CITY OF CARLISLE	11,366	0.004902%	0.024165%	149,582	186,329	119,654	13,443	(220,212)	(206,769)	-	(206,769)	
K099	CITY OF STANTON	170,820	0.073679%	0.073621%	2,248,283	2,800,605	1,798,451	202,050	102,664	304,714	-	304,714	
K103	CITY OF MOREHEAD	365,643	0.157710%	0.163246%	4,812,453	5,994,698	3,849,588	432,488	(96,244)	336,244	-	336,244	
K105	CITY OF GEORGETOWN	2,520,004	0.1086936%	0.0966605%	33,167,388	41,315,409	26,531,327	2,980,707	607,777	3,588,484	-	3,588,484	
K106	CITY OF SHELBYVILLE	1,076,453	0.464299%	0.411866%	14,167,886	17,648,420	11,333,205	1,273,248	364,758	1,638,006	-	1,638,006	
K108	CITY OF TAYLORSVILLE	52,498	0.022644%	0.019329%	690,972	860,719	552,724	62,097	625	62,722	-	62,722	
K111	CITY OF CADIZ	116,283	0.050155%	0.049478%	1,530,458	1,906,436	1,224,248	137,540	(139,852)	(2,312)	-	(2,312)	
K114	CITY OF BOWLING GREEN	6,137,693	2.647330%	2.593412%	80,782,144	100,627,381	64,619,424	7,259,779	1,073,892	8,333,671	-	8,333,671	
K115	CITY OF SPRINGFIELD	160,535	0.069243%	0.042494%	2,112,921	2,631,988	1,690,172	189,885	91,193	281,078	-	281,078	
K120	CITY OF VERSAILLES	1,000,064	0.431351%	0.427802%	13,162,491	16,396,037	10,528,968	1,182,895	(132,133)	1,050,762	-	1,050,762	
K200	CITY OF FERGUSON	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
K256	JEFFERSONTOWN FIRE DIST	2,121,298	0.914965%	0.947001%	27,919,766	34,778,638	22,333,639	2,509,110	1,484,931	3,994,041	-	3,994,041	
K315	MT WASHINGTON FIRE P DIST	370,733	0.159906%	0.148842%	4,879,463	6,078,170	3,903,191	438,511	11,036	449,547	-	449,547	
K319	CITY OF SILVER GROVE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
K356	ST MATTHEWS FIRE DIST.	2,504,057	1.080058%	1.137499%	32,957,508	41,053,971	26,363,440	2,961,845	1,632,743	4,594,588	-	4,594,588	
K414	CITY OF SMITHS GROVE	41,569	0.017930%	0.008486%	547,126	681,535	437,658	49,169	65,219	114,388	-	114,388	
K419	ALEXANDRIA FIRE DISTRICT	438,105	0.188695%	0.199238%	5,766,186	7,182,729	4,612,900	518,199	81,361	599,560	-	599,560	
K456	CAMP TAYLOR FIRE PRO DIST	16,966	0.007318%	0.074597%	223,306	278,164	178,627	20,068	(395,817)	(375,749)	-	(375,749)	
K559	CITY OF TAYLOR MILL	414,731	0.178883%	0.169072%	5,458,538	6,799,503	4,366,406	490,551	66,386	556,937	-	556,937	
K656	MCMAHAN FIRE PRO DIST 14	-	0.000000%	0.000000%	-	-	-	-	(236,623)	(236,623)	-	(236,623)	
K659	CITY OF EDGEWOOD	666,566	0.287505%	0.307277%	8,773,092	10,928,322	7,017,791	788,426	(156,318)	632,108	-	632,108	
K719	CENTRAL CAMPBELL CO FIRE	621,060	0.267877%	0.267541%	8,174,152	10,182,244	6,538,685	734,600	59,327	793,927	-	793,927	
K759	LAKESIDE/CRESTVIEWHLS POL	300,709	0.129703%	0.138639%	3,957,832	4,930,127	3,165,957	355,685	(66,250)	289,435	-	289,435	
K856	HIGHVIEW FIRE DISTRICT	584,950	0.252302%	0.238572%	7,698,888	9,590,225	6,158,511	691,888	798,125	1,490,013	-	1,490,013	
K859	CITY OF FORT MITCHELL	691,811	0.298394%	0.301746%	9,105,365	11,342,223	7,283,583	818,286	(165,022)	653,264	-	653,264	
K956	CITY OF MEADOW VALE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
L001	ADAIR CO AMBULANCE SER	280,219	0.120865%	0.111152%	3,688,144	4,594,187	2,950,228	331,448	164,000	495,448	-	495,448	
L005	CITY OF GLASGOW	1,379,615	0.595060%	0.537962%	18,158,002	22,618,763	14,524,987	1,631,834	328,891	1,960,725	-	1,960,725	
L009	CITY OF PARIS	405,636	0.174960%	0.168277%	5,338,830	6,650,386	4,270,648	479,793	(179,435)	300,358	-	300,358	
L015	CITY OF MT WASHINGTON	485,191	0.209274%	0.214528%	6,385,907	7,954,692	5,108,228	573,893	(38,563)	535,330	-	535,330	
L025	CITY OF WINCHESTER	1,779,761	0.767652%	0.801133%	23,424,573	29,179,139	18,737,834	2,105,134	(661,837)	1,443,297	-	1,443,297	
L031	EDMONSON CO AMBULANCE DIS	82,909	0.035761%	0.048866%	1,091,232	1,359,308	872,900	98,067	(83,777)	14,290	-	14,290	
L035	CITY OF FLEMINGSBURG	96,568	0.041652%	0.044958%	1,270,993	1,583,230	1,016,695	114,222	(10,968)	103,254	-	103,254	
L039	CITY OF WARSAW	80,896	0.034892%	0.031802%	1,064,714	1,326,276	851,689	95,684	188,975	284,659	-	284,659	
L044	GREEN CO AMBULANCE SVC	115,103	0.049645%	0.054450%	1,514,926	1,887,089	1,211,823	136,144	(11,026)	125,118	-	125,118	
L050	CITY OF MUNFORDVILLE	63,835	0.027534%	0.022339%	840,188	1,046,592	672,085	75,507	55,122	130,629	-	130,629	
L052	CITY OF EMINENCE	142,030	0.061261%	0.051009%	1,869,353	2,328,585	1,495,337	167,996	58,759	226,755	-	226,755	
L057	CITY OF NICHOLASVILLE	2,578,740	1.112270%	1.044950%	33,940,444	42,278,377	27,149,712	3,050,180	705,500	3,755,680	-	3,755,680	
L061	CITY OF BARBOURVILLE	91,326	0.039391%	0.041069%	1,202,000	1,497,287	961,506	108,022	(39,314)	68,708	-	68,708	
L072	CITY OF EDDYVILLE	62,726	0.027055%	0.026644%	825,572	1,028,385	660,393	74,193	(88,408)	(14,215)	-	(14,215)	
L073	CITY OF PADUCAH	3,645,522	1.572398%	1.627492%	47,981,053	59,768,254	38,381,106	4,311,990	184,693	4,496,683	-	4,496,683	
L077	CITY OF SALYERSVILLE	89,731	0.038703%	0.033204%	1,181,006	1,471,136	944,712	106,135	60,622	166,757	-	166,757	
L078	CITY OF TOMPKINSVILLE	111,866	0.048251%	0.053816%	1,472,359	1,834,064	1,177,772	132,319	(152,259)	(19,940)	-	(19,940)	
L090	CITY OF NEW HAVEN	7,810	0.003369%	0.006581%	102,804	128,059	82,235	9,239	(31,525)	(22,286)	-	(22,286)	
L107	CITY OF FRANKLIN	423,349	0.182600%	0.185284%	5,571,961	6,940,789	4,457,135	500,744	(11,489)	489,255	-	489,255	
L108	SPENCER CO FIRE DIST	50,872	0.021942%	0.021825%	669,55								

Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2022						Pension Expense					
		Actual FYE 2021 Contributions	2022 Proportionate Share	2021 Proportionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(9)	(10)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
L556	LYNDON FIRE PROTECT DIST	-	0.000000%	0.000000%	-	-	-	-	(725,670)	(725,670)	-	(725,670)	
L656	FERN CREEK FIRE PROT DIST	995,247	0.429273%	0.379028%	13,099,082	16,317,051	10,478,246	1,177,196	1,413,515	2,590,711	-	2,590,711	
L756	PLEASURE RIDGE PARK FIRE	2,263,023	0.976094%	0.990088%	29,785,091	37,102,206	23,825,754	2,676,745	3,114,007	5,790,752	-	5,790,752	
L956	WORTHINGTON FIRE DEPT	-	0.000000%	0.000000%	-	-	-	-	(2,186,214)	(2,186,214)	-	(2,186,214)	
M014	CITY OF HARDINSBURG	67,134	0.028956%	0.039448%	883,580	1,100,643	706,795	79,406	(42,619)	36,787	-	36,787	
M015	BULLITT CO FISCAL COURT	17,537	0.007564%	0.014108%	230,812	287,514	184,632	20,743	(488,481)	(467,738)	-	(467,738)	
M022	CITY OF OLIVE HILL	112,893	0.048693%	0.020732%	1,485,846	1,850,864	1,188,561	133,531	317,332	450,863	-	450,863	
M042	CITY OF MAYFIELD	1,181,048	0.509413%	0.564071%	15,544,520	19,363,244	12,434,406	1,396,964	(256,311)	1,140,653	-	1,140,653	
M054	CITY OF DAWSON SPRINGS	82,908	0.035760%	0.034223%	1,091,201	1,359,270	872,876	98,065	5,623	103,688	-	103,688	
M059	KENTON COUNTY FISCAL CT	1,087,321	0.468987%	0.535325%	14,310,938	17,826,615	11,447,636	1,286,104	(424,168)	861,936	-	861,936	
M069	CITY OF STANFORD	218,753	0.094353%	0.089329%	2,879,141	3,586,442	2,303,089	258,744	175,277	434,021	-	434,021	
M076	CITY OF RICHMOND	2,630,590	1.134634%	1.123824%	34,622,872	43,128,453	27,695,601	3,111,509	316,935	3,428,444	-	3,428,444	
M081	CITY OF MAYSVILLE	981,949	0.423538%	0.415313%	12,924,081	16,099,058	10,338,258	1,161,469	166,138	1,327,607	-	1,327,607	
M082	CITY OF BRANDENBURG	78,113	0.033692%	0.000000%	1,028,097	1,280,663	822,398	92,394	225,491	317,885	-	317,885	
M085	CITY OF EDMONTON	110,438	0.047634%	0.041593%	1,453,531	1,810,611	1,162,712	130,627	38,744	169,371	-	169,371	
M096	CITY OF FALMOUTH	-	0.000000%	0.004860%	-	-	-	-	(52,806)	(52,806)	-	(52,806)	
M109	CITY OF CAMPBELLSVILLE	460,367	0.198567%	0.2373638%	6,059,187	7,547,709	4,846,878	544,531	(335,951)	208,580	-	208,580	
M110	CITY OF GUTHRIE	-	0.000000%	0.000000%	-	-	-	-	(33,435)	(33,435)	-	(33,435)	
M113	CITY OF STURGIS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
M118	WHITELEY CO FISCAL COURT	62,071	0.026773%	0.031250%	816,967	1,017,666	653,510	73,420	13,172	86,592	-	86,592	
M315	CITY OF PIONEER VILLAGE	98,638	0.042545%	0.040800%	1,298,242	1,617,174	1,038,493	116,671	16,459	133,130	-	133,130	
M356	MIDDLETON FIRE PROT DIST	-	0.000000%	0.000000%	-	-	-	-	(829,310)	(829,310)	-	(829,310)	
N008	CITY OF FLORENCE	3,606,179	1.555429%	1.550628%	47,463,251	59,123,247	37,966,905	4,265,456	(141,555)	4,123,901	-	4,123,901	
N009	CITY OF MILLERSBURG	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
N011	CITY OF PERRYVILLE	12,379	0.005339%	0.005716%	162,917	202,940	130,321	14,641	(2,049)	12,592	-	12,592	
N012	CITY OF BROOKSVILLE	-	0.000000%	0.001623%	-	-	-	-	(80,188)	(80,188)	-	(80,188)	
N014	CITY OF IRVINGTON	67,799	0.029243%	0.034047%	892,338	1,111,553	713,801	80,193	165,146	245,339	-	245,339	
N022	CITY OF GRAYSON	285,298	0.123056%	0.000000%	3,755,001	4,677,469	3,003,709	337,457	823,580	1,161,037	-	1,161,037	
N050	CITY OF HORSE CAVE	24,626	0.010622%	0.000000%	324,126	403,752	259,275	29,129	49,099	78,228	-	78,228	
N051	CITY OF HENDERSON	2,344,478	1.011400%	1.066409%	30,862,439	38,444,219	24,687,548	2,773,564	(616,261)	2,157,303	-	2,157,303	
N054	CITY OF MADISONVILLE	2,468,146	1.064569%	1.050830%	32,484,868	40,465,220	25,985,365	2,919,370	237,550	3,156,920	-	3,156,920	
N071	CITY OF AUBURN	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
N076	MADISON CO EMS	992,555	0.428112%	0.437000%	13,063,655	16,272,920	10,449,907	1,174,012	(78,054)	1,095,958	-	1,095,958	
N087	CITY OF MT STERLING	475,243	0.204983%	0.197790%	6,254,969	7,791,587	5,003,488	562,125	43,779	605,904	-	605,904	
N088	MORGAN CO AMBULANCE SERV	61,480	0.026518%	0.031742%	809,185	1,007,973	647,285	72,720	(87,934)	(15,214)	-	(15,214)	
N093	CITY OF LAGRANGE	239,265	0.103201%	0.104532%	3,149,134	3,922,762	2,519,062	283,008	(145,272)	137,736	-	137,736	
N094	CITY OF OWENTON	56,257	0.024265%	0.025538%	740,436	922,334	592,291	66,542	36,672	103,214	-	103,214	
N099	CITY OF CLAY CITY	-	0.000000%	0.000000%	-	-	-	-	(14,213)	(14,213)	-	(14,213)	
N100	CITY OF BURNSIDE	55,508	0.023942%	0.031879%	730,580	910,057	584,407	65,656	(22,070)	43,586	-	43,586	
N104	CITY OF JAMESTOWN	17,909	0.007725%	0.008218%	235,725	293,634	188,562	21,184	(71,613)	(50,429)	-	(50,429)	
P007	CITY OF PINEVILLE	76,479	0.032987%	0.045575%	1,006,584	1,253,865	805,189	90,460	(151,938)	(61,478)	-	(61,478)	
P015	CITY OF LEBANON JUNCTION	56,889	0.024538%	0.018751%	748,767	932,711	598,955	67,291	33,326	100,617	-	100,617	
P033	ESTILL COUNTY EMS	242,125	0.104434%	0.091275%	3,186,759	3,969,630	2,549,159	286,390	40,247	326,637	-	326,637	
P041	CITY OF DRY RIDGE	389,320	0.167880%	0.127399%	5,122,786	6,381,269	4,097,830	460,378	337,665	798,043	-	798,043	
P043	CITY OF CLARKSON	15,584	0.006722%	0.006317%	205,119	255,509	164,079	18,434	(1,627)	16,807	-	16,807	
P079	CITY OF CALVERT CITY	174,365	0.075208%	0.083795%	2,294,940	2,858,723	1,835,773	206,243	(7,134)	199,109	-	199,109	
P093	SOUTH OLDHAM FIRE DEPT	341,804	0.147428%	0.134330%	4,498,702	5,603,870	3,598,612	404,292	109,220	513,512	-	513,512	
P116	CITY OF MONTICELLO	135,757	0.058555%	0.071606%	1,786,781	2,225,728	1,429,286	160,575	(192,885)	(32,310)	-	(32,310)	
P117	CITY OF CLAY	-	0.000000%	0.003710%	-	-	-	-	(61,151)	(61,151)	-	(61,151)	
R015	CITY OF SHEPHERDSVILLE	1,682,279	0.725606%	0.685277%	22,141,557	27,580,933	17,711,521	1,989,831	1,031,577	3,021,408	-	3,021,408	
R017	CITY OF PRINCETON	197,590	0.085225%	0.095804%	2,600,604	3,239,478	2,080,281	233,713	(242,519)	(8,806)	-	(8,806)	
R036	CITY OF PRESTONSBURG	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
R045	CITY OF RUSSELL	307,312	0.132551%	0.150958%	4,044,737	5,038,382	3,235,475	363,495	(185,446)	178,049	-	178,049	
R057	CITY OF WILMORE	160,578	0.069261%	0.078350%	2,113,470	2,632,673	1,690,611	189,935	(59,705)	130,230	-	130,230	
R104	CITY OF RUSSELL SPRINGS	147,468	0.063606%	0.065516%	1,940,910	2,417,721	1,552,577	174,427	(121,678)	52,749	-	52,749	
R105	CITY OF STAMPING GROUND	15,983	0.006894%	0.010180%	210,367	262,047	168,278	18,905	(13,426)	5,479	-	5,479	
TS59	INDEPENDENCE FIRE DIST	953,199	0.411137%	0.436704%	12,545,670	15,627,685	10,035,559	1,127,462	(196,255)	931,207	-	931,207	
V001	ADAIR COUNTY FISCAL COURT	152,875	0.065939%	0.076668%	2,012,100	2,506,400	1,609,524	180,825	(94,000)	86,825	-	86,825	
V002	ALLEN COUNTY FISCAL COURT	282,447	0.121826%	0.119328%	3,717,468	4,630,715	2,973,685	334,084	307,634	641,718	-	641,718	
V003	ANDERSON CO FISCAL COURT	227,391	0.098079%	0.095673%	2,992,839	3,728,071	2,394,038	268,962	17,387	286,349	-	286,349	
V005	BARREN CO FISCAL CT	612,632	0.264242%	0.261852%	8,063,232	10,044,075	6,449,957	724,631	(113,856)	610,775	-	610,775	
V007	BELL CO FISCAL CT	119,513	0.051549%	0.054243%	1,572,996	1,959,424	1,258,274	141,363	(10,387)	130,976	-	130,976	
V008	BOONE CO FISCAL CT	868,849	0.374755%	0.386283%	11,435,489	14,244,773	9,147,500	1,027,691	(289,141)	738,550	-	738,550	
V009	BOURBON CO FISCAL COURT	135,640	0.058505%	0.061203%	1,785,255	2,223,827	1,428,065	160,438	10,028	170,466	-	170,466	
V011	BOYLE COUNTY FISCAL COURT	800,225	0.345156%	0.272755%	10,532,288	13,119,688	8,425,010	946,522	385,807	1,332,329	-	1,332,329	
V012	BRACKEN CO FISCAL COURT	37,126	0.016013%	0.020958%	488,630	608,668	390,866	43,912	(75,572)	(31,660)	-	(31,660)	
V013	BREATHITT CO FISCAL COURT	34,226	0.014762%	0.015614%	450,456	561,117	360,330	40,482	(5,562)	34,920	-	34,920	
V													

Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2022						Pension Expense					
		Actual FYE 2021 Contributions	Proportionate Share	Proportionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(10)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
V019	CAMPBELL CO FISCAL CT	845,444	0.364660%	0.380143%	11,127,444	13,861,053	8,901,089	1,000,008	3,312	1,003,320	-	1,003,320	
V023	CASEY CO FISCAL COURT	95,349	0.041126%	0.040105%	1,254,942	1,563,236	1,003,856	112,780	(19,086)	93,694	-	93,694	
V025	CLARK COUNTY FISCAL COURT	737,863	0.318257%	0.326550%	9,711,476	12,097,233	7,768,425	872,757	(4,771)	867,986	-	867,986	
V030	DAVIESS CO FISCAL COURT	1,525,688	0.658064%	0.668189%	20,080,542	25,013,601	16,062,870	1,804,610	(60,890)	1,743,720	-	1,743,720	
V032	ELLIOTT CO FISCAL CT	55,021	0.023732%	0.018710%	724,172	902,075	579,281	65,080	137,727	202,807	-	202,807	
V035	FLEMING CO FISCAL COURT	106,677	0.046012%	0.044477%	1,404,037	1,748,957	1,123,120	126,179	(32,143)	94,036	-	94,036	
V037	FRANKLIN CO FISCAL COURT	1,675,103	0.722511%	0.713232%	22,047,114	27,463,289	17,635,975	1,981,343	72,322	2,053,665	-	2,053,665	
V041	GRANT COUNTY FISCAL COURT	345,598	0.149064%	0.142255%	4,548,624	5,666,056	3,638,545	408,779	161,255	570,034	-	570,034	
V043	GRAYSON CO FISCAL COURT	658,010	0.283815%	0.321853%	8,660,493	10,788,062	6,927,720	778,206	(719,611)	58,695	-	58,695	
V047	HARDIN CO FISCAL COURT	1,511,920	0.652126%	0.728239%	19,899,346	24,787,892	15,917,927	1,788,326	(517,870)	1,270,456	-	1,270,456	
V049	HARRISON CO FISCAL COURT	115,448	0.049795%	0.058826%	1,519,473	1,892,752	1,215,460	136,553	(209,085)	(72,532)	-	(72,532)	
V052	HENRY CO FISCAL COURT	103,628	0.044697%	0.043362%	1,363,910	1,698,973	1,091,022	122,573	(49,115)	73,458	-	73,458	
V054	HOPKINS CO FISCAL COURT	582,488	0.251241%	0.259423%	7,666,512	9,549,895	6,132,612	688,979	(188,521)	500,458	-	500,458	
V057	JESSAMINE CO FISCAL COURT	1,336,048	0.576269%	0.494925%	17,584,602	21,904,500	14,066,313	1,580,304	464,509	2,044,813	-	2,044,813	
V060	KNOTT CO FISCAL CT	59,617	0.025714%	0.029131%	784,652	977,412	627,660	70,516	(69,768)	748	-	748	
V062	LARUE CO FISCAL COURT	71,358	0.030778%	0.033842%	939,178	1,169,899	751,269	84,403	(63,121)	21,282	-	21,282	
V063	LAUREL COUNTY FISCAL COUR	87,489	0.037736%	0.053892%	1,151,498	1,434,379	921,109	103,484	(184,732)	(81,248)	-	(81,248)	
V067	LETCHER CO FISCAL COURT	113,790	0.049080%	0.061664%	1,497,655	1,865,575	1,198,008	134,592	(172,015)	(37,423)	-	(37,423)	
V070	LIVINGSTON CO FISCAL CT	105,598	0.045547%	0.056527%	1,389,847	1,731,282	1,111,770	124,904	(32,602)	92,302	-	92,302	
V072	LYON COUNTY FISCAL COURT	61,844	0.026675%	0.026414%	813,976	1,013,941	651,118	73,151	(45,697)	27,454	-	27,454	
V073	MCCRACKEN CO FISCAL COURT	1,670,983	0.720734%	0.699341%	21,992,890	27,395,744	17,592,599	1,976,470	67,409	2,043,879	-	2,043,879	
V076	MADISON CO FISCAL COURT	330,096	0.142378%	0.148208%	4,344,604	5,411,915	3,475,345	390,443	(1,415)	389,028	-	389,028	
V077	MAGOFFIN CO FISCAL COURT	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
V078	MARION CO FISCAL COURT	174,780	0.075387%	0.067973%	2,300,402	2,865,527	1,840,143	206,734	91,079	297,813	-	297,813	
V079	MARSHALL CO FISCAL COURT	780,920	0.336829%	0.350224%	10,278,193	12,803,172	8,221,754	923,687	(232,160)	691,527	-	691,527	
V081	MASON CO FIS CT	208,867	0.090089%	0.092684%	2,749,027	3,424,363	2,199,008	247,051	(32,132)	214,919	-	214,919	
V083	MENIFEE CO FISCAL COURT	80,473	0.034710%	0.033736%	1,059,161	1,319,358	847,246	95,185	18,421	113,606	-	113,606	
V087	MONTGOMERY CO FISCAL CT	255,446	0.110180%	0.115353%	3,362,096	4,188,040	2,689,415	302,147	(75,448)	226,699	-	226,699	
V088	MORGAN CO FISCAL CT	15,648	0.006749%	0.009694%	205,943	256,536	164,738	18,508	(84,532)	(66,024)	-	(66,024)	
V090	NELSON CO FISCAL CT	549,868	0.237171%	0.245982%	7,237,172	9,015,082	5,789,174	650,395	13,103	663,498	-	663,498	
V093	OLDHAM CO FISCAL COURT	1,451,249	0.625957%	0.647062%	19,100,810	23,793,185	15,279,161	1,716,563	(230,636)	1,485,927	-	1,485,927	
V094	OWEN COUNTY FISCAL COURT	57,971	0.025004%	0.026537%	762,986	950,424	610,330	68,569	(29,787)	38,782	-	38,782	
V096	PENDLETON CO FISCAL COURT	82,633	0.035641%	0.047577%	1,087,570	1,354,746	869,971	97,738	(147,809)	(50,071)	-	(50,071)	
V100	PULASKI CO FISCAL CT	1,275,945	0.550345%	0.467384%	16,793,543	20,919,106	13,433,526	1,509,212	587,679	2,096,891	-	2,096,891	
V103	ROWAN CO FISCAL COURT	145,261	0.062654%	0.073623%	1,911,860	2,381,535	1,529,339	171,816	(409,289)	(237,473)	-	(237,473)	
V105	SCOTT CO FISCAL CT	3,160,881	1.363361%	1.376583%	41,602,378	51,822,571	33,278,663	3,738,748	1,131,333	4,870,081	-	4,870,081	
V106	SHELBY CO FISCAL COURT	1,270,499	0.547996%	0.591720%	16,721,864	20,829,818	13,376,189	1,502,771	(299,649)	1,203,122	-	1,203,122	
V107	SIMPSON CO FISCAL COURT	256,635	0.110692%	0.110836%	3,377,719	4,207,502	2,701,912	303,551	46,645	350,196	-	350,196	
V108	SPENCER CO TREASURER	326,225	0.140708%	0.132201%	4,293,644	5,348,437	3,434,581	385,864	(42,531)	343,333	-	343,333	
V109	TAYLOR COUNTY FISCAL COUR	182,495	0.078714%	0.081882%	2,401,924	2,991,990	1,921,352	215,858	19,566	235,424	-	235,424	
V112	TRIMBLE CO FISCAL COURT	33,620	0.014501%	0.015186%	442,492	551,196	353,959	39,766	13,624	53,390	-	53,390	
V113	UNION COUNTY FISCAL COURT	85,686	0.036958%	0.039676%	1,127,758	1,404,807	902,118	101,350	4,830	106,180	-	106,180	
V115	WASHINGTON CO FIS COURT	136,181	0.058738%	0.056168%	1,792,365	2,232,684	1,433,752	161,077	(2,432)	158,645	-	158,645	
V119	CITY OF HIGHLAND HEIGHTS	218,690	0.094326%	0.110438%	2,878,318	3,585,416	2,302,430	258,670	(165,305)	93,365	-	93,365	
V120	WOODFORD CO FISCAL COURT	377,862	0.162981%	0.160496%	4,973,296	6,195,054	3,978,249	446,943	108,053	554,996	-	554,996	
V159	CITY OF ERLANGER	1,615,084	0.696623%	0.817913%	21,257,153	26,479,263	17,004,067	1,910,351	(223,511)	1,686,840	-	1,686,840	
V171	CITY OF ADAIRVILLE	-	0.000000%	0.000000%	-	-	-	(46,601)	(46,601)	(46,601)	-	(46,601)	
V196	CITY OF BUTLER	18,802	0.008110%	0.008356%	247,473	308,268	197,959	22,240	(1,333)	20,907	-	20,907	
V197	CITY OF HAZARD	23,194	0.010004%	0.010768%	305,268	380,268	244,190	27,434	(4,493)	22,941	-	22,941	
V205	BARREN/METCALFE CO AMB SR	752,831	0.324713%	0.350352%	9,908,478	12,342,632	7,926,011	890,461	328,987	1,219,448	-	1,219,448	
V298	CITY OF PIKEVILLE	310,300	0.133840%	0.174901%	4,084,070	5,087,378	3,266,938	367,030	(711,998)	(344,968)	-	(344,968)	
V330	CITY OF OWENSBORO	4,392,491	1.894583%	1.942094%	57,812,391	72,014,794	46,245,411	5,195,519	(87,976)	5,107,543	-	5,107,543	
V347	CITY OF RADCLIFF	1,216,584	0.524741%	0.538012%	16,012,247	19,945,875	12,808,551	1,438,998	(288,413)	1,150,585	-	1,150,585	
V359	CITY OF ELSMORE	308,276	0.132967%	0.133825%	4,057,431	5,054,495	3,245,629	364,636	52,254	416,890	-	416,890	
V376	CITY OF BEREA	818,215	0.352915%	0.000000%	10,769,050	13,414,615	8,614,402	967,800	2,361,963	3,329,763	-	3,329,763	
V408	UNION EMERGENCY SERVICES	782,204	0.337383%	0.346049%	10,295,098	12,824,230	8,235,277	925,206	242,667	1,167,873	-	1,167,873	
V447	CITY OF ELIZABETHTOWN	2,346,356	1.012038%	1.040834%	30,881,907	38,468,469	24,703,121	2,775,314	124,997	2,900,311	-	2,900,311	
V608	WALTON FIRE DIST/EMS	638,945	0.275592%	0.274714%	8,409,572	10,475,498	6,727,003	755,757	69,869	825,626	-	825,626	
V647	CITY OF VINE GROVE	123,663	0.053339%	0.054106%	1,627,617	2,027,463	1,301,967	146,272	160,839	307,111	-	307,111	
V708	HEBRON FIRE PROTECTION DI	1,141,472	0.492343%	0.501093%	15,023,636	18,714,398	12,017,739	1,350,153	1,926	1,352,079	-	1,352,079	
V808	POINT PLEASANT FIRE DIST	319,091	0.137632%	0.125740%	4,199,782	5,231,515	3,359,498	377,429	(101,651)	275,778	-	275,778	
V919	CITY OF WILDER	523,625	0.225852%	0.218345%	6,891,777	8,584,837	5,512,885	619,354	(80,763)	538,591	-	538,591	
V959	CITY OF COVINGTON	7,314,266	3.154813%	3.035693%	96,267,771	119,917,264	77,006,720	8,651,450	1,337,761	9,989,211	-	9,989,211	
TOTAL		231,844,704											

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)
39932	JEFFERSON CO SHERIFF	840,370	-	3,269,508	-	4,109,878	-	-	2,592,528	3,427,461	6,019,989
39934	KENTON CO SHERIFF	194,484	-	756,651	-	951,135	-	-	599,980	781,419	1,381,399
39936	CAMPBELL CO SHERIFF	7,884	-	30,672	-	38,556	-	-	24,321	226,557	250,878
39938	FAYETTE CO SHERIFF	338,001	-	1,315,013	230,610	1,883,624	-	-	1,042,728	1,374,796	2,417,524
39940	DAVIESS CO SHERIFF	262,528	-	1,021,381	-	1,283,909	-	-	809,895	563,552	1,373,447
39944	HARDIN COUNTY SHERIFF	179,995	-	700,279	340,745	1,221,019	-	-	555,280	308,116	863,396
39946	WARREN COUNTY SHERIFF	289,376	-	1,125,835	65,085	1,480,296	-	-	892,721	695,380	1,588,101
39948	BOONE COUNTY SHERIFF	1,279,048	-	4,976,212	1,464,745	7,720,005	-	-	3,945,844	2,317,214	6,263,058
39952	MADISON COUNTY SHERIFF	153,825	-	598,466	289,890	1,042,181	-	-	474,548	23,682	498,230
39962	BULLITT CO SHERIFF	206,841	-	804,727	320,403	1,331,971	-	-	638,102	212,360	850,462
A156	CITY OF ANCHORAGE	11,980	-	46,609	101,893	160,482	-	-	36,958	406,992	443,950
AB19	BELLEVUE/DAYTON FIRE	177,416	-	690,248	297,009	1,164,673	-	-	547,326	-	547,326
AC19	CAMPBELL CO FIRE DIST 1	76,021	-	295,763	31,622	403,406	-	-	234,523	350,517	585,040
AD19	SOUTHERN CAMPBELL F DIST	67,367	-	262,095	50,879	380,341	-	-	207,826	26,769	234,595
AJ00	SOMERSET POLICE & FIRE	-	-	-	-	-	-	-	-	-	-
AS02	ALLEN CO AMBULANCE SVC	107,958	-	420,018	48,841	576,817	-	-	333,050	36,699	369,749
AS20	WOODFORD CO FIRE DISTRICT	39,483	-	153,610	371,218	564,311	-	-	121,804	86,338	208,142
B008	BURLINGTON FIRE PRO DIST	219,497	-	853,964	130,590	1,204,051	-	-	677,144	182,561	859,705
B015	CITY OF HILLVIEW	144,282	-	561,337	361,101	1,066,720	-	-	445,107	40,578	485,685
B045	CITY OF BELLEFONTE	30,353	-	118,091	99,177	247,621	-	-	93,639	4,853	98,492
B048	CITY OF HARLAN	5,997	-	23,330	121,253	150,580	-	-	18,499	-	18,499
B256	BUECHEL FIRE PROTECT DIST	321,771	-	1,251,871	2,808,991	4,382,633	-	-	992,660	46,192	1,038,852
B259	CITY OF LUDLOW	128,009	-	498,028	66,826	692,863	-	-	394,907	305,677	700,584
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	2,141,333	-	8,330,983	13,706,465	24,178,781	-	-	6,605,981	1,925,488	8,531,469
B656	LOUISVILLE AIRPORT AUTHOR	257,301	-	1,001,046	12,878	1,271,225	-	-	793,771	1,329,508	2,123,279
B956	LAKE DREAMLAND FIRE DIST	-	-	-	53,900	53,900	-	-	-	468,000	468,000
C106	CITY OF SIMPSONVILLE	57,757	-	224,707	314,896	597,360	-	-	178,179	-	178,179
C156	FAIRDALE FIRE DISTRICT	135,503	-	527,182	113,465	776,150	-	-	418,024	33,722	451,746
C256	LOUISVILLE/JEFF CO METRO	22,676,220	-	88,223,167	6,577,926	117,477,313	-	-	69,955,791	8,325,279	78,281,070
C356	INDIAN HILLS POLICE DEPT	28,094	-	109,302	112,020	249,416	-	-	86,670	79,479	166,149
D024	CITY OF PEMBROKE	-	-	-	-	-	-	-	-	1,713	1,713
D071	CITY OF LEWISBURG	6,967	-	27,105	89	34,161	-	-	21,493	12,169	33,662
D098	CITY OF COAL RUN VILLAGE	20,208	-	78,619	82,353	181,180	-	-	62,341	115,228	177,569
D106	SIMPSONVILLE RURAL FIRE	70,640	-	274,829	347,422	692,891	-	-	217,923	-	217,923
G015	ZONETON FIRE PROT DIST	146,156	-	568,628	303,799	1,018,583	-	-	450,888	126,244	577,132
G506	SHELBY CO SUB FIRE DIST	10,570	-	41,122	1,392	53,084	-	-	32,608	15,117	47,725
J002	CITY OF SCOTTSVILLE	90,331	-	351,437	108,427	550,195	-	-	278,669	51,546	330,215
J003	CITY OF LAWRENCEBURG	111,297	-	433,007	135,171	679,475	-	-	343,349	-	343,349
J007	CITY OF MIDDLESBORO	330,432	-	1,285,566	645,573	2,261,571	-	-	1,019,378	120,375	1,139,753
J024	CITY OF HOPKINSVILLE	1,248,209	-	4,856,232	-	6,104,441	-	-	3,850,707	1,625,039	5,475,746
J037	CITY OF FRANKFORT	1,242,889	-	4,835,533	352,291	6,430,713	-	-	3,834,294	1,939,697	5,773,991
J040	CITY OF LANCASTER	35,574	-	138,402	3,961	177,937	-	-	109,744	120,022	229,766
J059	KENTON COUNTY AIRPORT BD	1,114,811	-	4,337,239	-	5,452,050	-	-	3,439,176	2,808,940	6,248,116
J063	CITY OF LONDON	314,067	-	1,221,896	669,542	2,205,505	-	-	968,892	571,642	1,540,534
J067	CITY OF WHITESBURG	58,238	-	226,579	358,085	642,902	-	-	179,664	97,965	277,629
J084	CITY OF HARRODSBURG	49,844	-	193,922	-	243,766	-	-	153,769	194,309	348,078
J090	CITY OF BARDSTOWN	289,006	-	1,124,396	312,088	1,725,490	-	-	891,580	660,699	1,552,279
J100	CITY OF SOMERSET	876,000	-	3,408,128	1,253,365	5,537,493	-	-	2,702,445	709,974	3,412,419
J113	CITY OF MORGANFIELD	25,033	-	97,392	11,438	133,863	-	-	77,226	23,770	100,996
J118	CITY OF CORBIN	253,071	-	984,588	-	1,237,659	-	-	780,721	473,788	1,254,509
J154	CITY OF EARLINGTON	-	-	-	-	-	-	-	-	-	-
J156	CITY OF JEFFERSONTOWN	627,289	-	2,440,504	590,632	3,658,425	-	-	1,935,177	283,493	2,218,670
J210	BOYD CO AMBULANCE SERVICE	311,564	-	1,212,158	850,514	2,374,236	-	-	961,170	259,797	1,220,967
J256	CITY OF ST MATTHEWS	275,569	-	1,072,119	371,704	1,719,392	-	-	850,127	599,183	1,449,310
J259	CITY OF PARK HILLS	35,469	-	137,993	38,141	211,603	-	-	109,420	28,403	137,823
J319	CITY OF ALEXANDRIA	129,876	-	505,292	36,902	672,070	-	-	400,667	186,449	587,116
J324	CITY OF OAK GROVE	119,225	-	463,853	416,304	999,382	-	-	367,808	515,434	883,242
J356	CITY OF WEST BUECHEL	48,106	-	187,159	275,761	511,026	-	-	148,406	754,837	903,243
J359	CITY OF FORT WRIGHT	221,461	-	861,606	605,998	1,689,065	-	-	683,203	748,019	1,431,222
J410	CANNONSBURG VOL FIRE DEPT	10,049	-	39,097	4,635	53,781	-	-	31,002	14,091	45,093
J419	CITY OF COLD SPRING	74,883	-	291,338	137,303	503,524	-	-	231,014	542,974	773,988
J456	CITY OF SHIVELY	579,687	-	2,255,306	324,490	3,159,483	-	-	1,788,325	921,507	2,709,832
J510	CITY OF CATLETTSBURG	72,838	-	283,379	117,756	473,973	-	-	224,703	372,251	596,954
J619	CITY OF FORT THOMAS	554,512	-	2,157,363	-	2,711,875	-	-	1,710,662	913,228	2,623,890
J719	CITY OF SOUTHGATE	16,358	-	63,642	194,185	274,185	-	-	50,465	3,896	54,361
J756	CITY OF PROSPECT	17,127	-	66,634	-	83,761	-	-	52,837	33,161	85,998
J819	CITY OF BELLEVUE	90,284	-	351,256	40,659	482,199	-	-	278,526	54,641	333,167
J859	CITY OF VILLA HILLS	91,807	-	357,182	170,430	619,419	-	-	283,225	53,549	336,774
J919	CITY OF DAYTON	83,962	-	326,660	83,070	493,692	-	-	259,022	252,823	511,845

Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
J956	OKOLONA FIRE DISTRICT	573,060	-	2,229,525	4,836,482	7,639,067	-	-	1,767,883	-	1,767,883
J959	CITY OF INDEPENDENCE	240,207	-	934,538	-	1,174,745	-	-	741,033	1,069,995	1,811,028
K001	CITY OF COLUMBIA	87,395	-	340,017	48,457	475,869	-	-	269,613	221,278	490,891
K010	CITY OF ASHLAND	1,004,159	-	3,906,741	674,911	5,585,811	-	-	3,097,816	-	3,097,816
K011	CITY OF DANVILLE	460,847	-	1,792,951	1,713,988	3,967,786	-	-	1,421,705	311,395	1,733,100
K016	CITY OF MORGANTOWN	43,327	-	168,567	136,216	348,110	-	-	133,664	6,572	140,236
K018	CITY OF MURRAY	461,861	-	1,796,896	-	2,258,757	-	-	1,424,833	1,580,211	3,005,044
K019	CITY OF NEWPORT	860,838	-	3,349,142	720,567	4,930,547	-	-	2,655,673	238,400	2,894,073
K026	CITY OF MANCHESTER	61,551	-	239,466	103,956	404,973	-	-	189,883	47,474	237,357
K029	CITY OF BURKESVILLE	37,055	-	144,164	21,120	202,339	-	-	114,314	21,300	135,614
K034	LEX/FAYETTE URBAN CO GOVT	1,965,242	-	7,645,889	-	9,611,131	-	-	6,062,741	1,719,852	7,782,593
K041	CITY OF WILLIAMSTOWN	62,167	-	241,862	108,598	412,627	-	-	191,783	64,759	256,542
K043	CITY OF LEITCHFIELD	141,665	-	551,156	46,251	739,072	-	-	437,034	82,584	519,618
K049	CITY OF CYNTHIANA	198,779	-	773,361	8,320	980,460	-	-	613,230	865,573	1,478,803
K065	CITY OF BEATTYVILLE	32,658	-	127,056	152,276	311,990	-	-	100,748	42,282	143,030
K071	CITY OF RUSSELLVILLE	207,503	-	807,304	-	1,014,807	-	-	640,145	358,748	998,893
K078	CITY OF LEBANON	104,582	-	406,882	100,974	612,438	-	-	322,634	127,720	450,354
K079	CITY OF BENTON	67,421	-	262,306	265,511	595,238	-	-	207,993	-	207,993
K090	NELSON COUNTY BD OF ED	-	-	-	1,433	1,433	-	-	-	127,655	127,655
K091	CITY OF CARLISLE	4,289	-	16,686	-	20,975	-	-	13,231	561,867	575,098
K099	CITY OF STANTON	64,462	-	250,794	148,384	463,640	-	-	198,865	-	198,865
K103	CITY OF MOREHEAD	137,982	-	536,825	-	674,807	-	-	425,671	216,309	641,980
K105	CITY OF GEORGETOWN	950,968	-	3,699,795	2,938,945	7,589,708	-	-	2,933,721	456,360	3,390,081
K106	CITY OF SHELBYVILLE	406,218	-	1,580,416	1,536,109	3,522,743	-	-	1,253,177	402,611	1,655,788
K108	CITY OF TAYLORSVILLE	19,811	-	77,077	73,779	170,667	-	-	61,118	46,166	107,284
K111	CITY OF CADIZ	43,881	-	170,721	18,489	233,091	-	-	135,372	200,758	336,130
K114	CITY OF BOWLING GREEN	2,316,167	-	9,011,183	2,274,393	13,601,743	-	-	7,145,339	-	7,145,339
K115	CITY OF SPRINGFIELD	60,581	-	235,695	586,809	883,085	-	-	186,892	205,795	392,687
K120	CITY OF VERSAILLES	377,392	-	1,468,265	109,570	1,955,227	-	-	1,164,248	372,896	1,537,144
K200	CITY OF FERGUSON	-	-	-	-	-	-	-	-	-	-
K256	JEFFERSONTOWN FIRE DIST	800,509	-	3,114,428	1,422,689	5,337,626	-	-	2,469,558	627,830	3,097,388
K315	MT WASHINGTON FIRE P DIST	139,903	-	544,300	252,578	936,781	-	-	431,598	134,040	565,638
K319	CITY OF SILVER GROVE	-	-	-	-	-	-	-	-	-	-
K356	ST MATTHEWS FIRE DIST.	944,950	-	3,676,384	1,561,342	6,182,676	-	-	2,915,156	1,167,814	4,082,970
K414	CITY OF SMITHS GROVE	15,687	-	61,031	213,163	289,881	-	-	48,394	5,513	53,907
K419	ALEXANDRIA FIRE DISTRICT	165,327	-	643,213	252,769	1,061,309	-	-	510,031	209,172	719,203
K456	CAMP TAYLOR FIRE PRO DIST	6,403	-	24,910	39,308	70,621	-	-	19,752	1,464,406	1,484,158
K559	CITY OF TAYLOR MILL	156,506	-	608,896	417,070	1,182,472	-	-	482,818	57,938	540,756
K656	MCMAHAN FIRE PRO DIST 14	-	-	-	-	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	251,540	-	978,631	91,668	1,321,839	-	-	775,997	463,464	1,239,461
K719	CENTRAL CAMPBELL CO FIRE	234,367	-	911,820	59,089	1,205,276	-	-	723,020	27,731	750,751
K759	LAKESIDE/CRESTVIEWHLS POL	113,478	-	441,493	78,392	633,363	-	-	350,078	241,140	591,218
K856	HIGHVIEW FIRE DISTRICT	220,741	-	858,805	1,725,687	2,805,233	-	-	680,982	-	680,982
K859	CITY OF FORT MITCHELL	261,067	-	1,015,696	28,613	1,305,376	-	-	805,387	478,895	1,284,282
K956	CITY OF MEADOW VALE	-	-	-	-	-	-	-	-	-	-
L001	ADAIR CO AMBULANCE SER	105,746	-	411,409	363,284	880,439	-	-	326,224	-	326,224
L005	CITY OF GLASGOW	520,622	-	2,025,511	1,286,192	3,832,325	-	-	1,606,111	123,344	1,729,455
L009	CITY OF PARIS	153,074	-	595,542	158,454	907,070	-	-	472,230	298,033	770,263
L015	CITY OF MT WASHINGTON	183,095	-	712,343	34,338	929,776	-	-	564,846	124,140	688,986
L025	CITY OF WINCHESTER	671,624	-	2,612,992	37,048	3,321,664	-	-	2,071,950	1,693,344	3,765,294
L031	EDMONSON CO AMBULANCE DIS	31,288	-	121,726	7,019	160,033	-	-	96,522	282,259	378,781
L035	CITY OF FLEMINGSBURG	36,442	-	141,778	8,203	186,423	-	-	112,422	105,682	218,104
L039	CITY OF WARSAW	30,527	-	118,768	436,453	585,748	-	-	94,176	-	94,176
L044	GREEN CO AMBULANCE SVC	43,436	-	168,989	40,398	252,823	-	-	133,998	145,718	279,716
L050	CITY OF MUNFORDVILLE	24,090	-	93,722	149,472	267,284	-	-	74,316	14,101	88,417
L052	CITY OF EMINENCE	53,598	-	208,525	228,219	490,342	-	-	165,348	17,541	182,889
L057	CITY OF NICHOLASVILLE	973,133	-	3,786,029	1,853,342	6,612,504	-	-	3,002,099	-	3,002,099
L061	CITY OF BARBOURVILLE	34,463	-	134,082	17,792	186,337	-	-	106,319	68,072	174,391
L072	CITY OF EDDYVILLE	23,671	-	92,092	10,969	126,732	-	-	73,023	189,946	262,969
L073	CITY OF PADUCAH	1,375,702	-	5,352,248	1,504,649	8,232,599	-	-	4,244,018	1,079,797	5,323,815
L077	CITY OF SALVERSVILLE	33,862	-	131,740	158,461	324,063	-	-	104,462	-	104,462
L086	CITY OF TOMPKINSVILLE	42,215	-	164,240	19,418	225,873	-	-	130,233	276,649	406,882
L090	CITY OF NEW HAVEN	2,948	-	11,468	-	14,416	-	-	9,093	87,349	96,442
L107	CITY OF FRANKLIN	159,758	-	621,548	267,901	1,049,207	-	-	492,851	407,728	900,579
L108	SPENCER CO FIRE DIST	19,197	-	74,688	23,700	117,585	-	-	59,223	9,010	68,233
L110	CITY OF ELKTON	14,923	-	58,060	91,219	164,202	-	-	46,038	65,007	111,045
L159	ELSMERE FIRE PROTECTION	103,436	-	402,423	497,386	1,003,245	-	-	319,098	164,657	483,755
L356	EASTWOOD FIRE PROT DIST	-	-	-	-	-	-	-	-	1,354,565	1,354,565
L456	HARRODS CREEK FIRE DIST	-	-	-	-	-	-	-	-	3,113,018	3,113,018

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)
L556	LYNDON FIRE PROTECT DIST	-	-	-	-	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	375,574	-	1,461,192	3,393,006	5,229,772	-	-	1,158,640	-	1,158,640
L756	PLEASURE RIDGE PARK FIRE	853,991	-	3,322,503	5,890,436	10,066,930	-	-	2,634,550	230,948	2,865,498
L956	WORTHINGTON FIRE DEPT	-	-	-	-	-	-	-	3,093,099	3,093,099	-
M014	CITY OF HARDINSBURG	25,334	-	98,563	21,501	145,398	-	-	78,154	262,467	340,621
M015	BULLITT CO FISCAL COURT	6,618	-	25,747	-	32,365	-	-	20,416	634,311	654,727
M022	CITY OF OLIVE HILL	42,602	-	165,745	921,647	1,129,994	-	-	131,426	-	131,426
M042	CITY OF MAYFIELD	445,689	-	1,733,979	151,715	2,331,383	-	-	1,374,943	1,150,169	2,525,112
M054	CITY OF DAWSON SPRINGS	31,287	-	121,723	65,795	218,805	-	-	96,519	16,505	113,024
M059	KENTON COUNTY FISCAL CT	410,320	-	1,596,374	173,000	2,179,694	-	-	1,265,831	1,403,482	2,669,313
M069	CITY OF STANFORD	82,550	-	321,166	297,702	701,418	-	-	254,666	-	254,666
M076	CITY OF RICHMOND	992,699	-	3,862,154	792,525	5,647,378	-	-	3,062,461	688,690	3,751,151
M081	CITY OF MAYSVILLE	370,556	-	1,441,671	210,653	2,022,880	-	-	1,143,160	374,099	1,517,259
M082	CITY OF BRANDENBURG	29,477	-	114,683	735,101	879,261	-	-	90,937	-	90,937
M085	CITY OF EDMONTON	41,675	-	162,140	140,127	343,942	-	-	128,568	28,923	157,491
M096	CITY OF FALMOUTH	-	-	-	32,744	32,744	-	-	-	242,106	242,106
M109	CITY OF CAMPBELLSVILLE	173,728	-	675,897	-	849,625	-	-	535,947	1,056,693	1,592,640
M110	CITY OF GUTHRIE	-	-	-	-	-	-	-	-	23,935	23,935
M113	CITY OF STURGIS	-	-	-	-	-	-	-	-	-	-
M118	WHITELEY CO FISCAL COURT	23,424	-	91,132	43,554	158,110	-	-	72,262	95,334	167,596
M315	CITY OF PIONEER VILLAGE	37,223	-	144,818	50,003	232,044	-	-	114,832	11,837	126,669
M356	MIDDLETON TOWN FIRE PROT DIST	-	-	-	-	-	-	-	-	-	-
N008	CITY OF FLORENCE	1,360,855	-	5,294,488	358,127	7,013,470	-	-	4,198,218	301,382	4,499,600
N009	CITY OF MILLERSBURG	-	-	-	-	-	-	-	-	-	-
N011	CITY OF PERRYVILLE	4,671	-	18,173	399	23,243	-	-	14,410	10,657	25,067
N012	CITY OF BROOKSVILLE	-	-	-	-	-	-	-	-	202,272	202,272
N014	CITY OF IRVINGTON	25,585	-	99,540	343,093	468,218	-	-	78,929	102,257	181,186
N022	CITY OF GRAYSON	107,663	-	418,867	2,684,870	3,211,400	-	-	332,137	-	332,137
N050	CITY OF HORSE CAVE	9,293	-	36,156	231,753	277,202	-	-	28,670	-	28,670
N051	CITY OF HENDERSON	884,881	-	3,442,680	-	4,327,561	-	-	2,729,843	1,576,375	4,306,218
N054	CITY OF MADISONVILLE	931,399	-	3,623,661	1,056,431	5,611,491	-	-	2,873,350	183,896	3,057,246
N071	CITY OF AUBURN	-	-	-	-	-	-	-	-	-	-
N076	MADISON CO EMS	374,558	-	1,457,240	-	1,831,798	-	-	1,155,506	210,576	1,366,082
N087	CITY OF MT STERLING	179,341	-	697,737	277,903	1,154,981	-	-	553,264	173,685	726,949
N088	MORGAN CO AMBULANCE SERV	23,201	-	90,264	-	113,465	-	-	71,574	241,975	313,549
N093	CITY OF LAGRANGE	90,291	-	351,283	-	441,574	-	-	278,547	190,334	468,881
N094	CITY OF OWENTON	21,230	-	82,595	127,280	231,105	-	-	65,493	25,856	91,349
N099	CITY OF CLAY CITY	-	-	-	-	-	-	-	-	-	-
N100	CITY OF BURNSIDE	20,947	-	81,496	22,673	125,116	-	-	64,621	175,732	240,353
N104	CITY OF JAMESTOWN	6,759	-	26,295	-	33,054	-	-	20,850	116,729	137,579
P007	CITY OF PINEVILLE	28,861	-	112,284	-	141,145	-	-	89,034	433,573	522,607
P015	CITY OF LEBANON JUNCTION	21,468	-	83,524	154,180	259,172	-	-	66,230	2,925	69,155
P033	ESTILL COUNTY EMS	91,370	-	355,480	605,157	1,052,007	-	-	281,875	173,129	455,004
P041	CITY OF DRY RIDGE	146,879	-	571,443	1,015,113	1,733,435	-	-	453,121	159,589	612,710
P043	CITY OF CLARKSON	5,881	-	22,881	11,627	40,389	-	-	18,143	11,540	29,683
P079	CITY OF CALVERT CITY	65,800	-	255,999	96,348	418,147	-	-	202,992	181,059	384,051
P093	SOUTH OLDHAM FIRE DEPT	128,986	-	501,827	365,447	996,260	-	-	397,919	42,206	440,125
P116	CITY OF MONTICELLO	51,230	-	199,314	-	250,544	-	-	158,044	447,869	605,913
P117	CITY OF CLAY	-	-	-	-	-	-	-	-	158,616	158,616
R015	CITY OF SHEPHERDSVILLE	634,838	-	2,469,873	2,121,828	5,226,539	-	-	1,958,464	-	1,958,464
R017	CITY OF PRINCETON	74,564	-	290,095	-	364,659	-	-	230,029	594,099	824,128
R036	CITY OF PRESTONSBURG	-	-	-	-	-	-	-	-	-	-
R045	CITY OF RUSSELL	115,970	-	451,187	38,666	605,823	-	-	357,765	630,435	988,200
R057	CITY OF WILMORE	60,597	-	235,756	11,390	307,743	-	-	186,941	192,421	379,362
R104	CITY OF RUSSELL SPRINGS	55,649	-	216,507	-	272,156	-	-	171,677	272,754	444,431
R105	CITY OF STAMPING GROUND	6,032	-	23,466	19,194	48,692	-	-	18,607	80,609	99,216
TS59	INDEPENDENCE FIRE DIST	359,707	-	1,399,459	396,359	2,155,525	-	-	1,109,689	795,472	1,905,161
V001	ADAIR COUNTY FISCAL COURT	57,690	-	224,448	-	282,138	-	-	177,974	256,000	433,974
V002	ALLEN COUNTY FISCAL COURT	106,586	-	414,681	420,171	941,438	-	-	328,817	-	328,817
V003	ANDERSON CO FISCAL COURT	85,810	-	333,849	81,490	501,149	-	-	264,722	-	265,160
V005	BARREN CO FISCAL CT	231,187	-	899,447	234,045	1,364,679	-	-	713,209	655,221	1,368,430
V007	BELL CO FISCAL CT	45,101	-	175,466	85,419	305,986	-	-	139,135	211,003	350,138
V008	BOONE CO FISCAL CT	327,876	-	1,275,620	-	1,603,496	-	-	1,011,491	576,500	1,587,991
V009	BOURBON CO FISCAL COURT	51,186	-	199,144	90,761	341,091	-	-	157,909	54,269	212,178
V011	BOYLE COUNTY FISCAL COURT	301,979	-	1,174,868	1,600,154	3,077,001	-	-	931,602	221,303	1,152,905
V012	BRACKEN CO FISCAL COURT	14,010	-	54,506	-	68,516	-	-	43,220	194,060	237,280
V013	BREATHITT CO FISCAL COURT	12,915	-	50,248	12,139	75,302	-	-	39,844	69,691	109,535
V014	BRECKINRIDGE CO FISCAL CT	51,892	-	201,891	19,085	272,868	-	-	160,087	81,277	241,364
V017	CALDWELL CO FISCAL COURT	54,754	-	213,025	46,927	314,706	-	-	168,916	112,545	281,461

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)
V019	CAMPBELL CO FISCAL CT	319,044	-	1,241,257	126,422	1,686,723	-	-	984,244	315,290	1,299,534
V023	CASEY CO FISCAL COURT	35,981	-	139,988	71,669	247,638	-	-	111,002	188,644	299,646
V025	CLARK COUNTY FISCAL COURT	278,445	-	1,083,307	90,595	1,452,347	-	-	858,999	203,933	1,062,932
V030	DAVIESS CO FISCAL COURT	575,745	-	2,239,968		2,815,713	-	-	1,776,163	394,799	2,170,962
V032	ELLIOTT CO FISCAL CT	20,763	-	80,781	316,158	417,702	-	-	64,054	-	64,054
V035	FLEMING CO FISCAL COURT	40,256	-	156,619	36,833	233,708	-	-	124,190	98,130	222,320
V037	FRANKLIN CO FISCAL COURT	632,130	-	2,459,338	384,727	3,476,195	-	-	1,950,111	-	1,950,111
V041	GRANT COUNTY FISCAL COURT	130,417	-	507,395	346,087	983,899	-	-	402,335	20,740	423,075
V043	GRAYSON CO FISCAL COURT	248,312	-	966,071		1,214,383	-	-	766,028	1,722,743	2,488,781
V047	HARDIN CO FISCAL COURT	570,549	-	2,219,756	131,796	2,922,101	-	-	1,760,136	1,708,245	3,468,381
V049	HARRISON CO FISCAL COURT	43,566	-	169,496	-	213,062	-	-	134,400	461,894	596,294
V052	HENRY CO FISCAL COURT	39,106	-	152,143	52,985	244,234	-	-	120,641	73,563	194,204
V054	HOPKINS CO FISCAL COURT	219,812	-	855,193	-	1,075,005	-	-	678,118	418,539	1,096,657
V057	JESSAMINE CO FISCAL COURT	504,182	-	1,961,548	1,854,602	4,320,332	-	-	1,555,393	421,913	1,977,306
V060	KNOTT CO FISCAL CT	22,497	-	87,527	-	110,024	-	-	69,404	138,717	208,121
V062	LARUE CO FISCAL COURT	26,928	-	104,764	9,311	141,003	-	-	83,072	206,725	289,797
V063	LAUREL COUNTY FISCAL COUR	33,015	-	128,449	-	161,464	-	-	101,852	431,799	533,651
V067	LETCHER CO FISCAL COURT	42,940	-	167,062	-	210,002	-	-	132,471	374,850	507,321
V070	LIVINGSTON CO FISCAL CT	39,849	-	155,036	62,320	257,205	-	-	122,935	235,318	358,253
V072	LYON COUNTY FISCAL COURT	23,338	-	90,798	97,689	211,825	-	-	71,998	87,970	159,968
V073	MCCRACKEN CO FISCAL COURT	630,975	-	2,453,289	632,885	3,716,749	-	-	1,945,314	-	1,945,314
V076	MADISON CO FISCAL COURT	124,567	-	484,637	138,974	748,178	-	-	384,289	152,739	537,028
V077	MAGOFFIN CO FISCAL COURT	-	-	-	-	-	-	-	-	-	-
V078	MARION CO FISCAL COURT	65,957	-	256,608	287,080	609,645	-	-	203,475	-	203,475
V079	MARSHALL CO FISCAL COURT	294,694	-	1,146,524	4,786	1,446,004	-	-	909,126	566,906	1,476,032
V081	MASON CO FIS CT	78,819	-	306,652	16,615	402,086	-	-	243,157	78,150	321,307
V083	MENIFEE CO FISCAL COURT	30,368	-	118,149	92,494	241,011	-	-	93,685	-	93,685
V087	MONTGOMERY CO FISCAL CT	96,397	-	375,039	-	471,436	-	-	297,384	147,896	445,280
V088	MORGAN CO FISCAL CT	5,905	-	22,973	-	28,878	-	-	18,216	125,803	144,019
V090	NELSON CO FISCAL CT	207,503	-	807,301	85,797	1,100,601	-	-	640,142	173,763	813,905
V093	OLDHAM CO FISCAL COURT	547,654	-	2,130,680	84,649	2,762,983	-	-	1,689,504	719,553	2,409,057
V094	OWEN COUNTY FISCAL COURT	21,876	-	85,111	20,907	127,894	-	-	67,488	101,679	169,167
V096	PENDLETON CO FISCAL COURT	31,183	-	121,318	66,377	218,878	-	-	96,198	336,153	432,351
V100	PULASKI CO FISCAL CT	481,501	-	1,873,306	2,060,320	4,415,127	-	-	1,485,422	33,115	1,518,537
V103	ROWAN CO FISCAL COURT	54,816	-	213,266	-	268,082	-	-	169,108	751,631	920,739
V105	SCOTT CO FISCAL CT	1,192,814	-	4,640,712	2,253,698	8,087,224	-	-	3,679,812	185,070	3,864,882
V106	SHELBY CO FISCAL COURT	479,445	-	1,865,310	93,092	2,437,847	-	-	1,479,082	909,532	2,388,614
V107	SIMPSON CO FISCAL COURT	96,845	-	376,782	169,364	642,991	-	-	298,766	32,980	331,746
V108	SPENCER CO TREASURER	123,106	-	478,953	242,201	844,260	-	-	379,781	88,797	468,578
V109	TAYLOR COUNTY FISCAL COUR	68,867	-	267,933	76,870	413,670	-	-	212,455	104,153	316,608
V112	TRIMBLE CO FISCAL COURT	12,687	-	49,360	82,663	144,710	-	-	39,139	84,823	123,962
V113	UNION COUNTY FISCAL COURT	32,335	-	125,800	43,658	201,793	-	-	99,752	56,321	156,073
V115	WASHINGTON CO FIS COURT	51,390	-	199,937	110,111	361,438	-	-	158,538	53,779	212,317
V119	CITY OF HIGHLAND HEIGHTS	82,526	-	321,074	-	403,600	-	-	254,593	446,220	700,813
V120	WOODFORD CO FISCAL COURT	142,593	-	554,767	288,639	985,999	-	-	439,898	20,378	460,276
V159	CITY OF ERLANGER	609,480	-	2,371,218	1,412,043	4,392,741	-	-	1,880,237	2,584,896	4,465,133
V171	CITY OF ADAIRVILLE	-	-	-	-	-	-	-	-	94,486	94,486
V196	CITY OF BUTLER	7,095	-	27,605	713	35,413	-	-	21,889	6,216	28,105
V197	CITY OF HAZARD	8,753	-	34,052	578	43,383	-	-	27,002	18,176	45,178
V205	BARREN/METCALFE CO AMB SR	284,094	-	1,105,283	765,449	2,154,826	-	-	876,424	533,080	1,409,504
V298	CITY OF PIKEVILLE	117,098	-	455,575	-	572,673	-	-	361,244	1,569,364	1,930,608
V330	CITY OF OWENSBORO	1,657,583	-	6,448,926	136,185	8,242,694	-	-	5,113,620	952,283	6,065,903
V347	CITY OF RADCLIFF	459,099	-	1,786,153	-	2,245,252	-	-	1,416,315	704,276	2,120,591
V359	CITY OF ELSMORE	116,334	-	452,603	79,523	648,460	-	-	358,888	94,829	453,717
V376	CITY OF BEREA	308,768	-	1,201,279	7,700,000	9,210,047	-	-	952,544	-	952,544
V408	UNION EMERGENCY SERVICES	295,179	-	1,148,410	493,814	1,937,403	-	-	910,622	163,082	1,073,704
V447	CITY OF ELIZABETHTOWN	885,439	-	3,444,852	374,209	4,704,500	-	-	2,731,565	550,091	3,281,656
V608	WALTON FIRE DIST/EMS	241,117	-	938,081	219,617	1,398,815	-	-	743,843	44,980	788,823
V647	CITY OF VINE GROVE	46,667	-	181,559	338,946	567,172	-	-	143,966	12,671	156,637
V708	HEBRON FIRE PROTECTION DI	430,754	-	1,675,875	336,770	2,443,399	-	-	1,328,870	499,218	1,828,088
V808	POINT PLEASANT FIRE DIST	120,415	-	468,482	268,908	857,805	-	-	371,479	522,225	893,704
V919	CITY OF WILDER	197,599	-	768,772	180,192	1,146,563	-	-	609,591	337,233	946,824
V959	CITY OF COVINGTON	2,760,167	-	10,738,593	3,230,795	16,729,555	-	-	8,515,074	-	8,515,074
TOTAL		87,490,677	-	340,387,611	118,315,386	546,193,674	-	-	269,907,395	104,424,908	374,332,303

Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code (1)	Participating Employer Name (2)	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		2023 (24)	2024 (25)	2025 (26)	2026 (27)	2027 (28)	Thereafter (29)
39932	JEFFERSON CO SHERIFF	(843,198)	(785,857)	(824,524)	543,468	-	-
39934	KENTON CO SHERIFF	(207,651)	(180,174)	(173,711)	131,272	-	-
39936	CAMPBELL CO SHERIFF	(95,265)	(80,475)	(38,994)	2,412	-	-
39938	FAYETTE CO SHERIFF	(140,941)	(291,324)	(333,669)	232,035	-	-
39940	DAVIESS CO SHERIFF	(96,311)	(89,913)	(110,949)	207,636	-	-
39944	HARDIN COUNTY SHERIFF	131,970	47,053	8,690	169,908	-	-
39946	WARREN COUNTY SHERIFF	(27,451)	(98,118)	(190,241)	208,005	-	-
39948	BOONE COUNTY SHERIFF	603,776	435,755	(491,160)	908,577	-	-
39952	MADISON COUNTY SHERIFF	158,673	146,173	84,883	154,221	-	-
39962	BULLITT CO SHERIFF	75,970	118,313	85,388	201,838	-	-
A156	CITY OF ANCHORAGE	(127,230)	(73,940)	(70,050)	(12,248)	-	-
AB19	BELLEVUE/DAYTON FIRE	207,731	165,882	73,077	170,658	-	-
AC19	CAMPBELL CO FIRE DIST 1	(72,568)	(97,506)	(70,191)	58,630	-	-
AD19	SOUTHERN CAMPBELL F DIST	42,005	32,577	9,692	61,472	-	-
AJ00	SOMERSET POLICE & FIRE	-	-	-	-	-	-
AS02	ALLEN CO AMBULANCE SVC	55,282	46,875	9,006	95,905	-	-
AS20	WOODFORD CO FIRE DISTRICT	115,894	93,174	86,929	60,171	-	-
B008	BURLINGTON FIRE PRO DIST	140,993	81,334	(50,492)	172,511	-	-
B015	CITY OF HILLVIEW	272,960	174,341	14,002	119,732	-	-
B045	CITY OF BELLEFONTE	53,853	51,565	16,978	26,733	-	-
B048	CITY OF HARLAN	47,522	46,649	28,098	9,812	-	-
B256	BUECHEL FIRE PROTECT DIST	1,275,246	960,327	658,664	449,544	-	-
B259	CITY OF LUDLOW	24,904	(21,099)	(96,245)	84,720	-	-
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	9,734,425	4,485,104	(243,652)	1,671,434	-	-
B656	LOUISVILLE AIRPORT AUTHOR	(323,437)	(291,133)	(363,414)	125,930	-	-
B956	LAKE DREAMLAND FIRE DIST	(157,039)	(180,693)	(76,368)	-	-	-
C106	CITY OF SIMPSONVILLE	192,353	134,534	38,960	53,333	-	-
C156	FAIRDALE FIRE DISTRICT	114,072	93,189	4,345	112,798	-	-
C256	LOUISVILLE/JEFF CO METRO	9,412,690	8,830,533	1,102,061	19,850,959	-	-
C356	INDIAN HILLS POLICE DEPT	(4,501)	22,603	32,288	32,877	-	-
D024	CITY OF PEMBROKE	(1,233)	(481)	-	-	-	-
D071	CITY OF LEWISBURG	15	(1,038)	(3,610)	5,131	-	-
D098	CITY OF COAL RUN VILLAGE	1,287	(15,353)	(3,623)	21,300	-	-
D106	SIMPSONVILLE RURAL FIRE	188,643	147,891	65,860	72,574	-	-
G015	ZONETON FIRE PROT DIST	209,469	95,713	4,282	131,987	-	-
G506	SHELBY CO SUB FIRE DIST	1,983	301	(4,729)	7,803	-	-
J002	CITY OF SCOTTSVILLE	61,706	49,649	22,991	85,635	-	-
J003	CITY OF LAWRENCEBURG	109,392	91,321	32,706	102,707	-	-
J007	CITY OF MIDDLESBORO	312,207	294,936	181,571	333,105	-	-
J024	CITY OF HOPKINSVILLE	82,173	(36,391)	(406,645)	989,558	-	-
J037	CITY OF FRANKFORT	330,272	(5,173)	(591,940)	923,563	-	-
J040	CITY OF LANCASTER	(15,428)	(22,343)	(35,841)	21,784	-	-
J059	KENTON COUNTY AIRPORT BD	(550,727)	(549,850)	(567,050)	871,560	-	-
J063	CITY OF LONDON	100,597	116,252	127,053	321,070	-	-
J067	CITY OF WHITESBURG	80,812	115,330	97,169	71,963	-	-
J084	CITY OF HARRODSBURG	(50,982)	(39,133)	(45,669)	31,473	-	-
J090	CITY OF BARDSTOWN	19,237	52,766	(106,147)	207,355	-	-
J100	CITY OF SOMERSET	1,055,448	553,930	(174,274)	689,969	-	-
J113	CITY OF MORGANFIELD	11,461	7,925	(5,978)	19,459	-	-
J118	CITY OF CORBIN	(12,497)	(45,695)	(141,472)	182,814	-	-
J154	CITY OF EARLINGTON	-	-	-	-	-	-
J156	CITY OF JEFFERSONTOWN	491,795	318,903	62,162	566,894	-	-
J210	BOYD CO AMBULANCE SERVICE	266,610	309,706	243,583	333,369	-	-
J256	CITY OF ST MATTHEWS	(43,043)	6,093	42,528	264,505	-	-
J259	CITY OF PARK HILLS	27,146	22,018	(3,354)	27,971	-	-
J319	CITY OF ALEXANDRIA	26,654	(8,439)	(40,282)	107,020	-	-
J324	CITY OF OAK GROVE	85,394	(45,061)	(38,452)	114,259	-	-
J356	CITY OF WEST BUECHEL	(46,694)	(115,565)	(210,757)	(19,202)	-	-
J359	CITY OF FORT WRIGHT	207,093	89,512	(167,849)	129,088	-	-
J410	CANNONSBURG VOL FIRE DEPT	3,514	18	(3,102)	8,258	-	-
J419	CITY OF COLD SPRING	(33,240)	(104,391)	(158,735)	25,902	-	-
J456	CITY OF SHIVELY	68,414	(46,462)	(86,584)	514,383	-	-
J510	CITY OF CATLETTSBURG	(11,078)	(40,498)	(103,794)	32,388	-	-
J619	CITY OF FORT THOMAS	(82,457)	(50,520)	(204,990)	425,951	-	-
J719	CITY OF SOUTHGATE	68,930	68,259	55,332	27,302	-	-
J756	CITY OF PROSPECT	(1,828)	(3,158)	(9,549)	12,297	-	-
J819	CITY OF BELLEVUE	53,949	26,343	(8,818)	77,559	-	-
J859	CITY OF VILLA HILLS	101,928	93,402	12,464	74,851	-	-
J919	CITY OF DAYTON	(25,585)	(45,817)	(23,478)	76,728	-	-

Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code (1)	Participating Employer Name (2)	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		2023 (24)	2024 (25)	2025 (26)	2026 (27)	2027 (28)	Thereafter (29)
J956	OKOLONA FIRE DISTRICT	2,160,501	1,925,898	1,090,056	694,728	-	-
J959	CITY OF INDEPENDENCE	(218,841)	(236,317)	(310,233)	129,108	-	-
K001	CITY OF COLUMBIA	(27,648)	(41,389)	(24,148)	78,162	-	-
K010	CITY OF ASHLAND	880,992	668,031	74,935	864,037	-	-
K011	CITY OF DANVILLE	599,395	612,576	493,249	529,466	-	-
K016	CITY OF MORGANTOWN	62,377	58,957	39,446	47,093	-	-
K018	CITY OF MURRAY	(411,982)	(297,518)	(348,798)	312,010	-	-
K019	CITY OF NEWPORT	558,808	538,176	166,614	772,876	-	-
K026	CITY OF MANCHESTER	37,814	41,684	27,369	60,749	-	-
K029	CITY OF BURKESVILLE	23,433	17,592	(4,181)	29,881	-	-
K034	LEX/FAYETTE URBAN CO GOVT	251,771	178,659	(267,487)	1,665,596	-	-
K041	CITY OF WILLIAMSTOWN	67,296	30,445	1,753	56,591	-	-
K043	CITY OF LEITCHFIELD	72,452	53,085	(20,460)	114,378	-	-
K049	CITY OF CYNTHIANA	(183,044)	(215,619)	(225,212)	125,532	-	-
K065	CITY OF BEATTYVILLE	47,679	61,482	29,132	30,666	-	-
K071	CITY OF RUSSELLVILLE	(27,789)	(36,711)	(81,933)	162,347	-	-
K078	CITY OF LEBANON	74,287	40,919	(32,068)	78,947	-	-
K079	CITY OF BENTON	155,450	113,454	49,734	68,608	-	-
K090	NELSON COUNTY BD OF ED	(52,189)	(52,818)	(21,077)	(137)	-	-
K091	CITY OF CARLISLE	(197,622)	(181,235)	(145,547)	(29,720)	-	-
K099	CITY OF STANTON	127,143	74,618	7,533	55,481	-	-
K103	CITY OF MOREHEAD	(6,583)	(18,308)	(51,226)	108,944	-	-
K105	CITY OF GEORGETOWN	1,134,465	1,196,370	843,127	1,025,664	-	-
K106	CITY OF SHELBYVILLE	680,049	462,445	284,545	439,916	-	-
K108	CITY OF TAYLORSVILLE	4,302	16,211	20,102	22,768	-	-
K111	CITY OF CADIZ	(108,703)	(34,856)	1,646	38,873	-	-
K114	CITY OF BOWLING GREEN	2,263,708	1,688,041	421,284	2,083,370	-	-
K115	CITY OF SPRINGFIELD	95,246	134,093	162,627	98,432	-	-
K120	CITY OF VERSAILLES	85,122	36,811	(34,231)	330,381	-	-
K200	CITY OF FERGUSON	-	-	-	-	-	-
K256	JEFFERSONTOWN FIRE DIST	1,196,717	578,408	(167,067)	632,181	-	-
K315	MT WASHINGTON FIRE P DIST	82,951	87,463	61,350	139,379	-	-
K319	CITY OF SILVER GROVE	-	-	-	-	-	-
K356	ST MATTHEWS FIRE DIST.	1,001,305	608,291	(222,109)	712,218	-	-
K414	CITY OF SMITHS GROVE	74,568	69,444	62,109	29,854	-	-
K419	ALEXANDRIA FIRE DISTRICT	152,643	102,133	(36,891)	124,221	-	-
K456	CAMP TAYLOR FIRE PRO DIST	(417,561)	(435,744)	(449,063)	(111,169)	-	-
K559	CITY OF TAYLOR MILL	195,447	198,101	96,696	151,472	-	-
K656	MCMAHAN FIRE PRO DIST 14	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	14,770	2,377	(116,585)	181,817	-	-
K719	CENTRAL CAMPBELL CO FIRE	151,283	103,288	(1,977)	201,932	-	-
K759	LAKESIDE/CRESTVIEWHLS POL	(756)	7,566	(46,660)	81,995	-	-
K856	HIGHVIEW FIRE DISTRICT	915,055	730,698	265,046	213,452	-	-
K859	CITY OF FORT MITCHELL	(27,456)	(77,999)	(91,926)	218,475	-	-
K956	CITY OF MEADOW VALE	-	-	-	-	-	-
L001	ADAIR CO AMBULANCE SER	200,697	165,089	80,738	107,692	-	-
L005	CITY OF GLASGOW	623,769	565,083	367,725	546,293	-	-
L009	CITY OF PARIS	(62,434)	20,778	35,364	143,097	-	-
L015	CITY OF MT WASHINGTON	68,598	53,201	(29,200)	148,191	-	-
L025	CITY OF WINCHESTER	(229,615)	(343,595)	(389,366)	518,945	-	-
L031	EDMONSON CO AMBULANCE DIS	(64,295)	(71,427)	(87,179)	4,154	-	-
L035	CITY OF FLEMINGSBURG	(10,163)	(19,065)	(28,028)	25,575	-	-
L039	CITY OF WARSAW	226,716	171,626	61,646	31,585	-	-
L044	GREEN CO AMBULANCE SVC	3,748	(20,301)	(39,326)	28,987	-	-
L050	CITY OF MUNFORDVILLE	67,702	49,080	32,379	29,706	-	-
L052	CITY OF EMINENCE	87,582	87,482	68,562	63,826	-	-
L057	CITY OF NICHOLASVILLE	1,186,324	991,047	480,254	952,781	-	-
L061	CITY OF BARBOURVILLE	(8,327)	1,818	(8,244)	26,698	-	-
L072	CITY OF EDDYVILLE	(75,659)	(60,370)	(21,257)	21,049	-	-
L073	CITY OF PADUCAH	1,086,405	864,307	(128,285)	1,086,357	-	-
L077	CITY OF SALYERSVILLE	81,982	61,997	36,994	38,629	-	-
L086	CITY OF TOMPKINSVILLE	(118,744)	(54,989)	(33,893)	26,618	-	-
L090	CITY OF NEW HAVEN	(29,439)	(26,490)	(23,062)	(3,036)	-	-
L107	CITY OF FRANKLIN	116,893	(23,921)	(76,941)	132,598	-	-
L108	SPENCER CO FIRE DIST	13,753	14,914	3,989	16,695	-	-
L110	CITY OF ELKTON	1,751	26,017	13,050	12,339	-	-
L159	ELSMERE FIRE PROTECTION	124,011	134,896	132,758	127,825	-	-
L356	EASTWOOD FIRE PROT DIST	(974,507)	(380,058)	-	-	-	-
L456	HARRODS CREEK FIRE DIST	(2,239,581)	(873,437)	-	-	-	-

Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code (1)	Participating Employer Name (2)	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		2023 (24)	2024 (25)	2025 (26)	2026 (27)	2027 (28)	Thereafter (29)
L556	LYNDON FIRE PROTECT DIST	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	1,562,641	1,424,133	674,564	409,794	-	-
L756	PLEASURE RIDGE PARK DIST	3,498,424	2,463,303	530,290	709,415	-	-
L956	WORTHINGTON FIRE DEPT	(2,225,251)	(867,848)	-	-	-	-
M014	CITY OF HARDINSBURG	(54,885)	(68,007)	(75,903)	3,572	-	-
M015	BULLITT CO FISCAL COURT	(371,510)	(189,286)	(55,903)	(5,663)	-	-
M022	CITY OF OLIVE HILL	341,271	335,072	237,138	85,087	-	-
M042	CITY OF MAYFIELD	(24,059)	(110,535)	(347,253)	288,118	-	-
M054	CITY OF DAWSON SPRINGS	43,109	25,528	7,599	29,546	-	-
M059	KENTON COUNTY FISCAL CT	(142,196)	(186,340)	(401,681)	240,598	-	-
M069	CITY OF STANFORD	200,372	126,526	40,221	79,633	-	-
M076	CITY OF RICHMOND	707,648	355,965	(38,982)	871,596	-	-
M081	CITY OF MAYSVILLE	68,357	84,354	20,293	332,617	-	-
M082	CITY OF BRANDENBURG	242,055	237,766	224,753	83,750	-	-
M085	CITY OF EDMONTON	46,174	52,803	41,195	46,279	-	-
M096	CITY OF FALMOUTH	(65,943)	(80,313)	(54,678)	(8,428)	-	-
M109	CITY OF CAMPBELLSVILLE	(288,257)	(260,635)	(276,090)	81,967	-	-
M110	CITY OF GUTHRIE	(17,219)	(6,716)	-	-	-	-
M113	CITY OF STURGIS	-	-	-	-	-	-
M118	WHITELEY CO FISCAL COURT	8,923	(4,371)	(26,398)	12,361	-	-
M315	CITY OF PIONEER VILLAGE	34,960	25,654	9,755	35,006	-	-
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-
N008	CITY OF FLORENCE	673,005	607,259	56,140	1,177,465	-	-
N009	CITY OF MILLERSBURG	-	-	-	-	-	-
N011	CITY OF PERRYVILLE	(1,658)	(1,082)	(2,443)	3,359	-	-
N012	CITY OF BROOKSVILLE	(83,581)	(79,369)	(36,507)	(2,814)	-	-
N014	CITY OF IRVINGTON	179,523	98,590	(4,731)	13,650	-	-
N022	CITY OF GRAYSON	884,077	868,412	820,885	305,890	-	-
N050	CITY OF HORSE CAVE	76,312	74,960	70,857	26,403	-	-
N051	CITY OF HENDERSON	(130,019)	(123,554)	(389,913)	664,829	-	-
N054	CITY OF MADISONVILLE	790,803	735,985	203,446	824,011	-	-
N071	CITY OF AUBURN	-	-	-	-	-	-
N076	MADISON CO EMS	131,588	89,864	(62,114)	306,378	-	-
N087	CITY OF MT STERLING	157,137	84,478	19,868	166,550	-	-
N088	MORGAN CO AMBULANCE SERV	(85,902)	(74,473)	(50,583)	10,874	-	-
N093	CITY OF LAGRANGE	(57,554)	(25,469)	(19,545)	75,262	-	-
N094	CITY OF OWENTON	63,675	51,223	8,826	16,032	-	-
N099	CITY OF CLAY CITY	-	-	-	-	-	-
N100	CITY OF BURNSIDE	(26,377)	(39,374)	(53,718)	4,233	-	-
N104	CITY OF JAMESTOWN	(57,432)	(38,703)	(13,343)	4,952	-	-
P007	CITY OF PINEVILLE	(142,463)	(135,649)	(106,316)	2,967	-	-
P015	CITY OF LEBANON JUNCTION	60,213	58,374	42,951	28,478	-	-
P033	ESTILL COUNTY EMS	147,168	209,851	138,666	101,317	-	-
P041	CITY OF DRY RIDGE	377,622	302,572	244,146	196,385	-	-
P043	CITY OF CLARKSON	(1,172)	3,036	3,087	5,755	-	-
P079	CITY OF CALVERT CITY	36,498	5,419	(49,461)	41,640	-	-
P093	SOUTH OLDHAM FIRE DEPT	161,985	161,739	98,883	133,529	-	-
P116	CITY OF MONTICELLO	(152,679)	(123,295)	(100,776)	21,381	-	-
P117	CITY OF CLAY	(59,613)	(56,327)	(36,242)	(6,434)	-	-
R015	CITY OF SHEPHERDSVILLE	1,261,173	992,627	398,336	615,339	-	-
R017	CITY OF PRINCETON	(196,102)	(185,967)	(123,113)	45,713	-	-
R036	CITY OF PRESTONSBURG	-	-	-	-	-	-
R045	CITY OF RUSSELL	(127,220)	(161,063)	(161,808)	67,713	-	-
R057	CITY OF WILMORE	(18,947)	(29,604)	(59,367)	36,300	-	-
R104	CITY OF RUSSELL SPRINGS	(89,477)	(81,934)	(45,362)	44,498	-	-
R105	CITY OF STAMPING GROUND	(8,610)	(17,910)	(23,488)	(516)	-	-
TS59	INDEPENDENCE FIRE DIST	12,348	78,696	(105,375)	264,695	-	-
V001	ADAIR COUNTY FISCAL COURT	(50,473)	(56,944)	(75,343)	30,925	-	-
V002	ALLEN COUNTY FISCAL COURT	325,153	168,894	22,671	95,903	-	-
V003	ANDERSON CO FISCAL COURT	75,335	63,041	19,718	77,895	-	-
V005	BARREN CO FISCAL CT	(5,503)	(110,334)	(90,675)	202,761	-	-
V007	BELL CO FISCAL CT	4,618	(39,430)	(43,414)	34,074	-	-
V008	BOONE CO FISCAL CT	(73,334)	(60,969)	(111,887)	261,695	-	-
V009	BOURBON CO FISCAL COURT	62,761	36,842	(9,986)	39,297	-	-
V011	BOYLE COUNTY FISCAL COURT	557,628	528,718	452,763	384,988	-	-
V012	BRACKEN CO FISCAL COURT	(65,886)	(61,462)	(44,879)	3,462	-	-
V013	BREATHITT CO FISCAL COURT	(30,614)	(9,552)	(3,584)	9,618	-	-
V014	BRECKINRIDGE CO FISCAL CT	16,969	2,484	(25,695)	37,745	-	-
V017	CALDWELL CO FISCAL COURT	(5,248)	(8,375)	(3,540)	50,409	-	-

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		2023 (24)	2024 (25)	2025 (26)	2026 (27)	2027 (28)	Thereafter (29)
V019	CAMPBELL CO FISCAL CT	172,838	70,936	(103,833)	247,247	-	-
V023	CASEY CO FISCAL COURT	(17,588)	(43,177)	(23,926)	32,683	-	-
V025	CLARK COUNTY FISCAL COURT	112,200	92,542	(40,163)	224,837	-	-
V030	DAVISS CO FISCAL COURT	176,405	94,076	(102,806)	477,077	-	-
V032	ELLIOTT CO FISCAL CT	155,355	117,641	54,103	26,548	-	-
V035	FLEMING CO FISCAL COURT	(10,365)	(11,520)	(3,974)	37,247	-	-
V037	FRANKLIN CO FISCAL COURT	490,061	394,481	82,376	559,167	-	-
V041	GRANT COUNTY FISCAL COURT	185,387	175,513	76,073	123,851	-	-
V043	GRAYSON CO FISCAL COURT	(572,688)	(490,180)	(358,898)	147,368	-	-
V047	HARDIN CO FISCAL COURT	(190,471)	(228,594)	(485,396)	358,181	-	-
V049	HARRISON CO FISCAL COURT	(161,840)	(146,941)	(96,219)	21,769	-	-
V052	HENRY CO FISCAL COURT	(12,396)	14,197	12,317	35,912	-	-
V054	HOPKINS CO FISCAL COURT	(40,494)	(62,787)	(93,028)	174,657	-	-
V057	JESSAMINE CO FISCAL COURT	693,267	601,196	474,351	574,213	-	-
V060	KNOTT CO FISCAL CT	(47,313)	(36,016)	(28,170)	13,402	-	-
V062	LARUE CO FISCAL COURT	(57,486)	(65,490)	(43,640)	17,821	-	-
V063	LAUREL COUNTY FISCAL COUR	(129,868)	(124,963)	(117,703)	348	-	-
V067	LETCHER CO FISCAL COURT	(125,287)	(98,418)	(88,682)	15,068	-	-
V070	LIVINGSTON CO FISCAL CT	(10,050)	(35,772)	(70,419)	15,193	-	-
V072	LYON COUNTY FISCAL COURT	(10,157)	25,053	16,459	20,502	-	-
V073	MCCRACKEN CO FISCAL COURT	592,030	455,260	145,305	578,839	-	-
V076	MADISON CO FISCAL COURT	119,030	39,917	(44,705)	96,908	-	-
V077	MAGOFFIN CO FISCAL COURT	-	-	-	-	-	-
V078	MARION CO FISCAL COURT	140,750	127,941	67,957	69,522	-	-
V079	MARSHALL CO FISCAL COURT	(38,467)	(83,445)	(138,065)	229,950	-	-
V081	MASON CO FIS CT	15,510	16,547	(14,493)	63,215	-	-
V083	MENIFEE CO FISCAL COURT	56,383	47,191	15,973	27,779	-	-
V087	MONTGOMERY CO FISCAL CT	(1,082)	(7,814)	(38,794)	73,846	-	-
V088	MORGAN CO FISCAL CT	(57,743)	(35,979)	(21,385)	(34)	-	-
V090	NELSON CO FISCAL CT	109,799	64,148	(50,243)	162,992	-	-
V093	OLDHAM CO FISCAL COURT	(4,544)	50,800	(126,233)	433,903	-	-
V094	OWEN COUNTY FISCAL COURT	(11,698)	(24,055)	(21,656)	16,135	-	-
V096	PENDLETON CO FISCAL COURT	(90,547)	(60,281)	(68,736)	6,091	-	-
V100	PULASKI CO FISCAL CT	902,763	847,236	589,060	557,531	-	-
V103	ROWAN CO FISCAL COURT	(309,918)	(241,594)	(129,217)	28,072	-	-
V105	SCOTT CO FISCAL CT	1,737,022	1,300,225	183,251	1,001,844	-	-
V106	SHELBY CO FISCAL COURT	31,401	(41,333)	(276,913)	336,078	-	-
V107	SIMPSON CO FISCAL COURT	100,977	101,359	25,957	82,952	-	-
V108	SPENCER CO TREASURER	84,797	105,854	64,515	120,516	-	-
V109	TAYLOR COUNTY FISCAL COUR	57,453	13,698	(27,760)	53,672	-	-
V112	TRIMBLE CO FISCAL COURT	32,649	(5,473)	(16,141)	9,713	-	-
V113	UNION COUNTY FISCAL COURT	20,422	13,877	(11,646)	23,066	-	-
V115	WASHINGTON CO FIS COURT	29,526	45,650	25,338	48,607	-	-
V119	CITY OF HIGHLAND HEIGHTS	(107,248)	(111,610)	(121,315)	42,960	-	-
V120	WOODFORD CO FISCAL COURT	178,833	167,030	53,046	126,814	-	-
V159	CITY OF ERLANGER	215,490	17,301	(618,470)	313,287	-	-
V171	CITY OF ADAIRVILLE	(46,630)	(36,284)	(11,571)	-	-	-
V196	CITY OF BUTLER	2,429	1,084	(1,873)	5,669	-	-
V197	CITY OF HAZARD	(500)	(2,027)	(5,462)	6,194	-	-
V205	BARREN/METCALFE CO AMB SR	409,751	232,300	(96,339)	199,610	-	-
V298	CITY OF PIKEVILLE	(554,759)	(480,695)	(351,879)	29,397	-	-
V330	CITY OF OWENSBORO	670,884	456,722	(292,491)	1,341,675	-	-
V347	CITY OF RADCLIFF	(31,860)	(65,161)	(149,726)	371,408	-	-
V359	CITY OF ELSMERE	83,871	32,045	(19,631)	98,457	-	-
V376	CITY OF BEREA	2,535,464	2,490,538	2,354,235	877,265	-	-
V408	UNION EMERGENCY SERVICES	419,629	235,014	(29,509)	238,565	-	-
V447	CITY OF ELIZABETHTOWN	555,838	324,277	(168,036)	710,765	-	-
V608	WALTON FIRE DIST/EMS	190,575	175,231	35,515	208,671	-	-
V647	CITY OF VINE GROVE	196,343	142,626	32,806	38,761	-	-
V708	HEBRON FIRE PROTECTION DI	87,056	176,200	(2,841)	354,896	-	-
V808	POINT PLEASANT FIRE DIST	(95,438)	(73,473)	8,938	124,073	-	-
V919	CITY OF WILDER	7,585	4,524	4,850	182,780	-	-
V959	CITY OF COVINGTON	2,615,400	2,172,542	848,652	2,577,887	-	-
TOTAL		54,819,769	41,092,105	784,370	75,165,126	-	-