

County Employees Retirement System

GASB Statements No. 68 Accounting and Financial
Reporting for Pensions as of June 30, 2023





March 21, 2024

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, 2023 – CERS

Dear Members of the Board:

This report contains information for the **County Employees Retirement System (CERS) Non-Hazardous and Hazardous Plans** in connection with the Governmental Accounting Standards Board (GASB) Statement No. 68, “Accounting and Financial Reporting for Pensions.” This information can be used by participating employers for financial reporting for fiscal years ending between (and including) June 30, 2023 and June 30, 2024. 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, 2022. The total pension liability was rolled-forward from the valuation date to the plan’s fiscal year ending June 30, 2023 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

The Board of Trustees adopted new actuarial assumptions on May 9, 2023. These assumptions are documented in the report titled “2022 Actuarial Experience Study for the Period Ending June 30, 2022”, and include a change in the investment return assumption from 6.25% to 6.50%. The Total Pension Liability as of June 30, 2023 is determined using these updated assumptions.

Plan Provisions

House Bill 506 passed during the 2023 legislative session and reinstated the Partial Lump Sum Option Form of payment for members who retire on and after January 1, 2024, and adjusted the minimum required separation period before a retiree may become reemployed and continue to receive their retirement allowance to one month for all circumstances. Additional information related to this plan provision change is provided in the Discussion Section of this report.

There have been no other plan provision changes that would materially impact the total pension liability since June 30, 2022. It is our opinion that these procedures for determining the information contained in these reports are reasonable, appropriate, and comply with applicable requirements under GASB No. 68.

401(h) Subaccount

Based on guidance issued by GASB in connection with GASB Statement No. 74, the 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, 2023, which was provided for plan accounting purposes, as well as the "Actuarial Valuation Report as of June 30, 2022", which was provided for plan funding purposes, and the "2022 Actuarial Experience Study for the Period Ending June 30, 2022", which documents the assumptions used in this report. Together, these reports should be considered as a complete report for the measurement period that ended June 30, 2023. Please see the GASB 67 accounting valuation report as of June 30, 2023 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. Mr. White and Ms. Shaw are Enrolled Actuaries. All three of the undersigned are members of the American Academy of Actuaries and meet all of the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. In addition, all three are independent of KPPA and are experienced in performing valuations for large public retirement systems. This communication shall not be construed to provide tax advice, legal advice or investment advice.

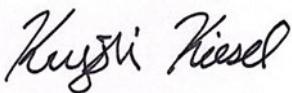
Respectfully submitted,
Gabriel, Roeder, Smith & Company



Daniel J. White, FSA, EA, MAAA
Senior Consultant and Actuary



Janie Shaw, ASA, EA, MAAA
Consultant and Actuary



Krysti Kiesel, ASA, MAAA
Consultant and Actuary



Table of Contents

	<u>Page</u>
Section 1	Discussion.....
Section 2	Accounting Exhibits.....
Section 3	Documentation of Support for Investment Return Assumption
Appendix A	Collective Pension Amounts – CERS Non-Hazardous Pension Plan
Appendix B	Collective Pension Amounts – CERS Hazardous Pension Plan



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 2023 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, 2022. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year ending June 30, 2023 using generally accepted actuarial principles.

The Board of Trustees adopted new actuarial assumptions on May 9, 2023. These assumptions are documented in the report titled "2022 Actuarial Experience Study for the Period Ending June 30, 2022", and include a change in the investment return assumption from 6.25% to 6.50%. The Total Pension Liability as of June 30, 2023 is determined using these updated assumptions.

House Bill 506 passed during the 2023 legislative session and reinstated the Partial Lump Sum Option Form of payment for members who retire on and after January 1, 2024, with the lump-sum options expanded to include 48 or 60 times the member's monthly retirement allowance. Since this optional form of payment results in a reduced, actuarial equivalent, monthly retirement allowance for members who elect a partial lump-sum option, this provision does not have a fiscal impact to the total pension liability.

House Bill 506 also adjusted the minimum required separation period before a retiree may become reemployed and continue to receive their retirement allowance to one month under all circumstances. This is a minimal change for members in the hazardous plan, as the minimum separation period was already one month for members who became reemployed on a full-time basis in a hazardous position.



The requirement was previously three months only for members who became reemployed on a part-time basis or in any non-hazardous position. We believe this provision of House Bill 506 will have an insignificant impact on the retirement pattern of hazardous members and therefore have reflected no fiscal impact to the total pension liability of the hazardous plan.

Similarly, this is a relatively small change for future retirees in the non-hazardous plan. But as the minimum separation period was previously three months in almost every circumstance, we have assumed that there would be a 1.0% increase in the rate of retirement for each of the first two years a non-hazardous member becomes retirement eligible under the age of 65, in order to reflect a shift in the retirement pattern. The total pension liability as of June 30, 2023 for the non-hazardous plan is determined using these updated benefit provisions.

There have been no other plan provision changes that would materially impact the total pension liability since June 30, 2022. It is our opinion that these procedures for determining the information contained in these reports are reasonable, appropriate, and comply with applicable requirements under GASB No. 68.

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, 2023.

Single Discount Rate

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

A single discount rate of 6.50% was used to measure the total pension liability for the non-hazardous plan and the hazardous plan for the fiscal year ending June 30, 2023. 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. However, contribution rates are not currently projected to increase by more than 12% in any given future year. Therefore, for the purposes of this calculation, the provisions of House Bill 362 do not impact the projected contribution rates.

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, 2023. This method is expected to be reflective of the employers' long-term contribution effort as well as be transparent to individual employers and their external auditors.

Non-Employer Contributions

Non-employer contributions will be allocated according to each employer's proportionate share, as described previously. There were no non-employer contributions made during fiscal year ending June 30, 2023 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, 2022:

	<u>Non-Hazardous</u> (1)	<u>Hazardous</u> (2)
Inactive plan members currently receiving benefits:	68,889	11,231
Inactive plan members entitled to but not yet receiving benefits:	105,707	4,100
Active plan members:	77,849	9,184
Total plan members:	<u>252,445</u>	<u>24,515</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 2023 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 2023 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):	718,366	103,526
Total plan members:	252,445	24,515
Average expected remaining service life (years):	2.85	4.22

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, 2023 (\$ 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	\$ 15,089,106	\$ 8,672,597	\$ 6,416,509	57.48%	\$ 2,966,567	216.29%
CERS Hazardous Plan	\$ 5,731,148	\$ 3,035,192	\$ 2,695,956	52.96%	\$ 714,837	377.14%

Note:

¹ Based on derived compensation using the provided employer contribution information for fiscal year ending 2023.

Exhibit 2

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

Change in the Net Pension Liability	Measurement Period	
	Ending June 30, 2023	
	CERS Non-Hazardous	CERS Hazardous
(1)	(2)	(3)
Total pension liability		
Service Cost	\$ 283,633	\$ 115,389
Interest	920,862	350,413
Benefit Changes	3,862	-
Difference between actual and expected experience	511,721	97,750
Assumption Changes	(905,957)	(275,934)
Benefit Payments	(917,614)	(326,161)
Net Change in Total Pension Liability	\$ (103,493)	\$ (38,543)
Total Pension Liability - Beginning	\$ 15,192,599	\$ 5,769,691
Total Pension Liability - Ending (a)	\$ 15,089,106	\$ 5,731,148
Plan Fiduciary Net Position¹		
Contributions - Employer	\$ 697,681	\$ 308,223
Contributions - Member ²	147,769	56,987
Refunds of contributions to members	(23,263)	(6,568)
Retirement benefits	(894,351)	(319,593)
Net Investment Income ²	805,303	280,033
Administrative Expense	(24,128)	(2,124)
Other	-	-
Net Change in Plan Fiduciary Net Position	\$ 709,011	\$ 316,958
Plan Fiduciary Net Position - Beginning	\$ 7,963,586	\$ 2,718,234
Prior Year Adjustment	-	-
Plan Fiduciary Net Position - Ending (b)	\$ 8,672,597	\$ 3,035,192
Net Pension Liability - Ending (a) - (b)	6,416,509	2,695,956
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	57.48%	52.96%
Covered Payroll³	\$ 2,966,567	\$ 714,837
Net Pension Liability as a Percentage of Covered Payroll	216.29%	377.14%

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 2023



Exhibit 3

Schedule of the Employers' Contributions for the Measurement Period Ending June 30, 2023 (\$ 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	\$ 697,634	\$ 697,681	\$ (47)	\$ 2,966,567	23.52%
CERS Hazardous Plan	\$ 308,037	\$ 308,223	\$ (186)	\$ 714,837	43.12%

Note:

¹ Actuarially determined contribution for fiscal year ending 2023 is based on the required contribution calculated with the June 30, 2021 actuarial valuation.

² Based on derived compensation using the provided employer contribution information for fiscal year ending 2023.

Notes to Schedule of Employers' Contributions for FYE 2023

The actuarially determined contributions effective for fiscal year ending 2023 that are documented in the schedule on the previous page were calculated as of June 30, 2021.

Based on the June 30, 2021 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, 2021	June 30, 2021
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 (5.50%) (2)	Current Discount Rate (6.50%) (3)	1.00% Increase (7.50%) (4)
CERS Non-Hazardous Plan	\$ 8,101,230	\$ 6,416,509	\$ 5,016,442
CERS Hazardous Plan	\$ 3,404,287	\$ 2,695,956	\$ 2,117,409

Exhibit 5

Components of Aggregate Pension Expense (Measurement Date of June 30, 2023)

Component	CERS Non-Hazardous	CERS Hazardous
(1)	(2)	(3)
1. Total service cost:	\$ 283,632,570	\$ 115,388,945
2. Interest on total pension liability:	920,861,995	350,413,137
3. Current-period benefit changes:	3,861,937	0
4. Member contributions:	(147,769,434)	(56,987,444)
5. Projected earnings on plan investments:	(494,714,957)	(171,043,501)
6. Administrative expense:	24,128,431	2,124,172
7. Other:	-	-
8. Recognition of deferred outflows/ (inflows) due to liabilities: ¹	(177,541,456)	(3,394,585)
9. Recognition of deferred outflows/ (inflows) due to assets: ²	<u>(37,739,199)</u>	<u>(11,464,730)</u>
10. Total Aggregate Pension Expense:	\$ 374,719,887	\$ 225,035,994

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, 2023	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					
				2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Thereafter
2018-2019	\$ 87,376,505	\$ -	3.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2019-2020	173,344,449	-	3.14	7,728,732	-	-	-	-	-
2020-2021	(91,775,635)	(2,092,603)	3.07	(29,894,344)	(2,092,603)	-	-	-	-
2021-2022	(49,438,202)	(15,342,890)	2.90	(17,047,656)	(15,342,890)	-	-	-	-
2022-2023	511,721,773	332,170,274	2.85	179,551,499	179,551,499	152,618,775	-	-	-
		\$ 314,734,781		\$ 140,338,231	\$ 162,116,006	\$ 152,618,775	\$ -	\$ -	\$ -

Differences Between Projected and Actual Earnings on Pension Plan Investments									
Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2023	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					
				2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Thereafter
2018-2019	\$ 40,218,078	\$ -	5.00	\$ 8,043,614	\$ -	\$ -	\$ -	\$ -	\$ -
2019-2020	385,417,937	77,083,589	5.00	77,083,587	77,083,589	-	-	-	-
2020-2021	(1,330,544,216)	(532,217,687)	5.00	(266,108,843)	(266,108,843)	(266,108,844)	-	-	-
2021-2022	1,026,801,761	616,081,057	5.00	205,360,352	205,360,352	205,360,352	205,360,353	-	-
2022-2023	(310,589,545)	(248,471,636)	5.00	(62,117,909)	(62,117,909)	(62,117,909)	(62,117,909)	(62,117,909)	-
		\$ (87,524,677)		\$ (37,739,199)	\$ (45,782,811)	\$ (122,866,401)	\$ 143,242,444	\$ (62,117,909)	\$ -

Effects of Changes of Assumptions									
Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2023	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions					
				2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Thereafter
2018-2019	\$ 727,350,629	\$ -	3.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2019-2020	-	-	3.14	-	-	-	-	-	-
2020-2021	-	-	3.07	-	-	-	-	-	-
2021-2022	-	-	2.90	-	-	-	-	-	-
2022-2023	(905,957,107)	(588,077,420)	2.85	(317,879,687)	(317,879,687)	(270,197,733)	-	-	-
		\$ (588,077,420)		\$ (317,879,687)	\$ (317,879,687)	\$ (270,197,733)	\$ -	\$ -	\$ -



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, 2023	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience						
				2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Thereafter	
2018-2019	\$ 27,363,787	\$ -	3.41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2019-2020	73,696,663	6,547,083	4.39	16,787,395	6,547,083	-	-	-	-	-
2020-2021	38,851,560	12,301,518	4.39	8,850,014	8,850,014	3,451,504	-	-	-	-
2021-2022	56,196,283	29,813,051	4.26	13,191,616	13,191,616	13,191,616	3,429,819	-	-	-
2022-2023	97,749,871	74,586,394	4.22	23,163,477	23,163,477	23,163,477	23,163,477	5,095,963	-	-
		\$ 123,248,046		\$ 61,992,502	\$ 51,752,190	\$ 39,806,597	\$ 26,593,296	\$ 5,095,963	\$ -	

Differences Between Projected and Actual Earnings on Pension Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2023	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						
				2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Thereafter	
2018-2019	\$ 12,448,644	\$ -	5.00	\$ 2,489,728	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2019-2020	133,382,900	26,676,580	5.00	26,676,580	26,676,580	-	-	-	-	-
2020-2021	(449,845,659)	(179,938,263)	5.00	(89,969,132)	(89,969,132)	(89,969,131)	-	-	-	-
2021-2022	355,680,904	213,408,542	5.00	71,136,181	71,136,181	71,136,181	71,136,180	-	-	-
2022-2023	(108,990,435)	(87,192,348)	5.00	(21,798,087)	(21,798,087)	(21,798,087)	(21,798,087)	(21,798,087)	(21,798,087)	-
	\$ (27,045,489)			\$ (11,464,730)	\$ (13,954,458)	\$ (40,631,037)	\$ 49,338,093	\$ (21,798,087)	\$ -	

Effects of Changes of Assumptions

Year	Loss/(Gain)	Deferred Outflow/(Inflow) as of June 30, 2023	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions						
				2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Thereafter	
2018-2019	\$ 276,540,941	\$ -	3.41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2019-2020	-	-	4.39	-	-	-	-	-	-	-
2020-2021	-	-	4.39	-	-	-	-	-	-	-
2021-2022	-	-	4.26	-	-	-	-	-	-	-
2022-2023	(275,933,508)	(210,546,421)	4.22	(65,387,087)	(65,387,087)	(65,387,087)	(65,387,087)	(14,385,160)	-	-
	\$ (210,546,421)			\$ (65,387,087)	\$ (65,387,087)	\$ (65,387,087)	\$ (65,387,087)	\$ (14,385,160)	\$ -	



Exhibit 7

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

Period	CERS	
	Non-Hazardous	Hazardous
(1)	(2)	(3)
1. Fiscal Year + 1	\$ (201,546,492)	\$ (27,589,355)
2. Fiscal Year + 2	(240,445,359)	(66,211,527)
3. Fiscal Year + 3	143,242,444	10,544,302
4. Fiscal Year + 4	(62,117,909)	(31,087,284)
5. Fiscal Year + 5	-	-
6. Thereafter	-	-
7. Total	\$ (360,867,316)	\$ (114,343,864)

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

SECTION 3

DOCUMENTATION OF SUPPORT FOR INVESTMENT RETURN ASSUMPTION

Long-Term Expected Investment Return

The long-term expected rate of return was determined by using a building block method in which best estimate ranges of expected future real rates of returns are developed for each asset class. The ranges are combined by weighting the expected future real rate of return by the target asset allocation percentage. The target allocation and best estimates of arithmetic real rate of return for each major asset class is summarized in the table below. The current long-term inflation assumption is 2.50% per annum for both the non-hazardous and hazardous plan.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity		
Public Equity	50.00%	5.90%
Private Equity	10.00%	11.73%
Fixed Income		
Core Fixed Income	10.00%	2.45%
Specialty Credit	10.00%	3.65%
Cash	0.00%	1.39%
Inflation Protected		
Real Estate	7.00%	4.99%
Real Return	13.00%	5.15%
Expected Real Return	100.00%	5.75%
Long Term Inflation Assumption		2.50%
Expected Nominal Return for Portfolio		8.25%

Source: Kentucky Public Pensions Authority

APPENDIX A

COLLECTIVE PENSION AMOUNTS – CERS NON-HAZARDOUS PENSION PLAN

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

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	Net Pension Liability as of June 30, 2023			Pension Expense							
			Proportionate Share	Proportionate Share	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
10005	LEGS GENERAL ASSEMBLY	9,333	0.001374%	0.004029%	88,163	111,311	68,926	5,149	33,127	38,276	-	38,276	
20025	JUDL ADM OFF OF THE COURT	15,782,150	2.323480%	2.156955%	149,086,290	188,230,448	116,556,024	8,706,542	(3,543,301)	5,163,241	-	5,163,241	
35628	TRAN DEPT OF INTERGOV PRO	-	0.000000%	0.000000%	-	-	-	-	(2,729)	(2,729)	-	(2,729)	
39931	JEFFERSON CO CLERK	2,453,213	0.361167%	0.384209%	23,174,311	29,258,968	18,117,733	1,353,365	151,268	1,504,633	-	1,504,633	
39932	JEFFERSON CO SHERIFF	718,703	0.105809%	0.099175%	6,789,243	8,571,830	5,307,847	396,487	420,451	816,938	-	816,938	
39933	KENTON CO COURT CLERK	405,258	0.059663%	0.054644%	3,828,281	4,833,437	2,992,960	223,569	371,228	594,797	-	594,797	
39934	KENTON CO SHERIFF	152,529	0.022456%	0.021131%	1,440,891	1,819,212	1,126,492	84,147	79,217	163,364	-	163,364	
39935	CAMPBELL COUNTY CLERK	273,711	0.040296%	0.039557%	2,585,596	3,264,471	2,021,425	150,997	62,558	213,555	-	213,555	
39936	CAMPBELL CO SHERIFF	98,370	0.014482%	0.017903%	929,239	1,173,220	726,481	54,267	(78,040)	(23,773)	-	(23,773)	
39937	FAYETTE CO CLERK	867,091	0.127655%	0.137687%	8,190,994	10,341,625	6,403,739	478,349	(129,035)	349,314	-	349,314	
39938	FAYETTE CO SHERIFF	542,668	0.079893%	0.067347%	5,126,341	6,472,315	4,007,786	299,375	201,914	501,289	-	501,289	
39939	DAVIESS CO CLERK	264,394	0.038925%	0.040147%	2,497,626	3,153,404	1,952,650	145,860	(92,081)	53,779	-	53,779	
39940	DAVIESS CO SHERIFF	73,394	0.010805%	0.009854%	693,304	875,338	542,027	40,488	36,586	77,074	-	77,074	
39941	PIKE CO CLERK	141,577	0.020843%	0.018410%	1,337,393	1,688,539	1,045,577	78,103	9,692	87,795	-	87,795	
39942	PIKE CO SHERIFF	180,681	0.026600%	0.029480%	1,706,791	2,154,927	1,334,374	99,675	(127,242)	(27,567)	-	(27,567)	
39943	HARDIN COUNTY CLERK OFFIC	305,331	0.044951%	0.047634%	2,884,285	3,641,584	2,254,941	168,440	(1,031)	167,409	-	167,409	
39944	HARDIN COUNTY SHERIFF	128,066	0.018584%	0.019794%	1,209,768	1,527,406	945,800	70,650	(39,267)	31,383	-	31,383	
39945	WARREN COUNTY CLERKS OFF	347,103	0.051101%	0.046300%	3,278,900	4,139,809	2,563,452	191,486	137,705	329,191	-	329,191	
39946	WARREN COUNTY SHERIFF	494,822	0.072849%	0.064670%	4,674,362	5,901,665	3,654,428	272,980	268,646	541,626	-	541,626	
39947	BOONE COUNTY CLERK	340,517	0.050132%	0.051221%	3,216,724	4,061,308	2,514,843	187,855	(26,232)	161,623	-	161,623	
39948	BOONE COUNTY SHERIFF	116,080	0.017090%	0.015054%	1,096,581	1,384,500	857,310	64,040	80,147	144,187	-	144,187	
39949	CHRISTIAN COUNTY CLERK	145,313	0.021393%	0.021956%	1,372,684	1,733,096	1,073,167	80,164	(9,871)	70,293	-	70,293	
39950	CHRISTIAN COUNTY SHERIFF	572,715	0.084316%	0.070014%	5,410,143	6,830,633	4,229,663	315,949	415,672	731,621	-	731,621	
39951	MADISON COUNTY CLERK	251,436	0.037017%	0.036857%	2,375,199	2,998,832	1,856,936	138,710	28,784	167,494	-	167,494	
39952	MADISON COUNTY SHERIFF	87,188	0.012836%	0.010440%	823,623	1,039,874	643,910	48,099	47,745	95,844	-	95,844	
39961	BULLITT COUNTY CLERK	299,762	0.044132%	0.042251%	2,831,733	3,575,235	2,213,856	165,371	121,423	286,794	-	286,794	
39962	BULLITT CO SHERIFF	359,231	0.052887%	0.043421%	3,393,499	4,284,497	2,653,046	198,178	203,045	401,223	-	401,223	
54527	J&PS DEPT OF CORRECTIONS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
014A	BRECKINRIDGE CO ATTORNEY	-	0.000000%	0.000214%	-	-	-	-	(11,308)	(11,308)	-	(11,308)	
116A	WAYNE COUNTY ATTORNEY	24,633	0.003627%	0.004126%	232,727	293,832	181,946	13,591	(10,444)	3,147	-	3,147	
A051	HENDERSON CO TOURIST COMM	13,211	0.001945%	0.001960%	124,801	157,569	97,570	7,288	(3,507)	3,781	-	3,781	
A073	HOUSING AUTH OF PADUCAH	359,763	0.052965%	0.048291%	3,398,504	4,290,816	2,656,958	198,470	276,159	474,629	-	474,629	
A087	Reid Village Water District	3,665	0.000540%	0.000000%	34,649	43,747	27,089	2,023	13,417	15,440	-	15,440	
A113	MORGANFIELD HOUSING AUTH	-	0.000000%	0.000000%	-	-	-	-	(2,656)	(2,656)	-	(2,656)	
A156	CITY OF ANCHORAGE	132,282	0.019475%	0.018143%	1,249,615	1,577,714	976,952	72,977	29,885	102,862	-	102,862	
AB19	BELLEVUE/DAYTON FIRE	10,071	0.001483%	0.001372%	95,157	120,141	74,394	5,557	1,781	7,338	-	7,338	
AC19	CAMPBELL CO FIRE DIST 1	-	0.000000%	0.000000%	-	-	-	-	(238)	(238)	-	(238)	
B008	BURLINGTON FIRE PRO DIST	13,469	0.001983%	0.001858%	127,239	160,647	99,476	7,431	4,546	11,977	-	11,977	
B010	HOUSING AUTHORITY OF CATLETTSBURG	63,037	0.009280%	0.008717%	595,452	751,794	465,526	34,774	18,051	52,825	-	52,825	
B015	CITY OF HILLVIEW	158,257	0.023299%	0.021350%	1,494,982	1,887,505	1,168,781	87,306	113,686	200,992	-	200,992	
B017	PENNYRILE EMER ASST CTR	67,539	0.009943%	0.010489%	637,993	805,505	498,785	37,258	(14,262)	22,996	-	22,996	
B018	W KY ED COOPERATIVE	31,519	0.004640%	0.005217%	297,726	375,897	232,763	17,387	(53,552)	(36,165)	-	(36,165)	
B023	CITY OF LONDON TOURISM	141,602	0.020847%	0.02176%	1,337,650	1,688,863	1,045,778	78,118	517,475	595,593	-	595,593	
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	77,880	0.011466%	0.009410%	735,717	928,887	575,185	42,965	63,016	105,981	-	105,981	
B030	OWENSBORO/DAV CO ECO DEV	30,777	0.004531%	0.007									

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

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	Net Pension Liability as of June 30, 2023			Pension Expense							
			Proportionate Share	Proportionate Share	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
B124	HOPKINS-CHRIST CO PLANNIN	225,263	0.033164%	0.037177%	2,127,971	2,686,692	1,663,653	124,272	(80,474)	43,798	-	-	43,798
B156	LOU POLICE RETIRE FUND	27,437	0.004039%	0.004085%	259,163	327,209	202,614	15,135	(2,916)	12,219	-	-	12,219
B179	HOUSING AUTH OF BENTON	53,204	0.007833%	0.007672%	502,605	634,569	392,938	29,352	5,217	34,569	-	-	34,569
B230	RIVERPARK CTR OWENSBORO	127,616	0.018788%	0.016377%	1,205,534	1,522,059	942,489	70,402	118,807	189,209	-	-	189,209
B256	BUECHEL FIRE PROTECT DIST	-	0.000000%	0.002133%	-	-	-	-	(49,964)	(49,964)	-	-	(49,964)
B259	CITY OF LUDLOW	70,482	0.010376%	0.008654%	665,777	840,584	520,506	38,881	43,007	81,888	-	-	81,888
B356	CITY OF DOUGLASS HILLS	55,395	0.008155%	0.008085%	523,266	660,655	409,091	30,558	83,711	114,269	-	-	114,269
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	190,992	0.028118%	0.018008%	1,804,194	2,277,904	1,410,523	105,364	326,184	431,548	-	-	431,548
B656	LOUISVILLE AIRPORT AUTHOR	1,879,507	0.276705%	0.271128%	17,754,800	22,416,507	13,880,745	1,036,869	(579,912)	456,957	-	-	456,957
B756	LEGAL AID SOCIETY INC	720,921	0.106135%	0.097222%	6,810,161	8,598,240	5,324,201	397,709	443,373	841,082	-	-	841,082
B856	JEFF CO SOIL/CONSER DIST	6,397	0.000942%	0.000834%	60,444	76,314	47,255	3,530	18,948	22,478	-	-	22,478
B956	LAKE DREAMLAND FIRE DIST	-	0.000000%	0.000000%	-	-	-	-	(52,798)	(52,798)	-	-	(52,798)
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	38,748	0.005705%	0.003304%	366,062	462,175	286,188	21,378	40,643	62,021	-	-	62,021
C037	CIRCUIT CLERKS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
C045	Greenup County Public Library	46,031	0.006777%	0.000000%	434,847	549,020	339,964	25,395	168,399	193,794	-	-	193,794
C079	JONATHAN CREEK WATER DIST	75,880	0.011171%	0.010997%	716,788	904,988	560,387	41,860	19,326	61,186	-	-	61,186
C087	CITY OF JEFFERSONVILLE	50,563	0.007444%	0.007391%	477,645	603,056	373,424	27,894	(41,194)	(13,300)	-	-	(13,300)
C105	CITY OF SADIEVILLE	8,613	0.01268%	0.001447%	81,361	102,724	63,608	4,751	(1,746)	3,005	-	-	3,005
C106	CITY OF SIMPSONVILLE	97,196	0.014309%	0.014958%	918,138	1,159,205	717,803	53,619	(38,074)	15,545	-	-	15,545
C118	HOUSING AUTH OF CORBIN	72,403	0.010659%	0.010382%	683,936	863,510	534,703	39,941	25,393	65,334	-	-	65,334
C230	HOUSING AUTH OF OWENSBORO	305,892	0.045034%	0.041449%	2,889,610	3,648,308	2,259,104	168,751	27,405	196,156	-	-	196,156
C256	LOUISVILLE/JEFF CO METRO	39,739,182	5.850482%	5.701041%	375,396,669	473,960,976	293,486,029	21,922,920	4,993,661	26,916,581	-	-	26,916,581
D017	CALDWELL CO WATER DISTRIC	53,860	0.007929%	0.009089%	508,765	642,346	397,754	29,712	34,301	64,013	-	-	64,013
D025	WINCHESTER-CLARK COUNTY TOURISM	16,802	0.002474%	0.002838%	158,744	200,424	124,107	9,271	(10,472)	(1,201)	-	-	(1,201)
D052	CITY OF PLEASUREVILLE	7,961	0.001172%	0.001101%	75,201	94,946	58,793	4,392	169	4,561	-	-	4,561
D054	City of Hanson	4,922	0.000725%	0.000000%	46,520	58,734	36,369	2,717	18,015	20,732	-	-	20,732
D071	CITY OF LEWISBURG	45,522	0.006702%	0.007248%	430,034	542,944	336,202	25,114	(29,743)	(4,629)	-	-	(4,629)
D079	NORTH MARSHALL WATER DIST	161,955	0.023843%	0.021609%	1,529,888	1,931,576	1,196,070	89,344	71,694	161,038	-	-	161,038
D084	GTR H/MERCER PL&ZONING CO	17,350	0.002554%	0.002422%	163,878	206,905	128,120	9,570	3,779	13,349	-	-	13,349
D098	CITY OF COAL RUN VILLAGE	49,486	0.007285%	0.009586%	467,443	590,175	365,448	27,298	63,949	91,247	-	-	91,247
D106	SIMPSONVILLE RURAL FIRE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
D113	UNION CO WATER DISTRICT	63,434	0.009339%	0.008875%	599,238	756,574	468,486	34,995	(5,527)	29,468	-	-	29,468
D118	WHITEY CO WATER DIST	71,801	0.010571%	0.006112%	678,289	856,381	530,288	39,612	76,793	116,405	-	-	116,405
D135	WESTERN FLEMING WATER DIS	74,790	0.011011%	0.008321%	706,522	892,026	552,360	41,260	46,962	88,222	-	-	88,222
G015	ZONETON FIRE PROT DIST	22,847	0.003364%	0.001356%	215,851	272,525	168,753	12,606	54,329	66,935	-	-	66,935
G090	NELSON CO. DISPATCH	139,820	0.020585%	0.021330%	1,320,838	1,667,638	1,032,635	77,136	82,802	159,938	-	-	159,938
GS06	SHELBY CO SUB FIRE DIST	18,608	0.002740%	0.002693%	175,812	221,974	137,451	10,267	8,625	18,892	-	-	18,892
J001	ADAIR CO BD OF EDUCATION	1,055,657	0.155416%	0.140035%	9,972,281	12,590,607	7,796,353	582,375	530,533	1,112,908	-	-	1,112,908
J002	CITY OF SCOTTSVILLE	479,968	0.070626%	0.067997%	4,534,033	5,724,491	3,544,718	264,785	281,880	546,665	-	-	546,665
J003	CITY OF LAWRENCEBURG	565,514	0.083256%	0.085320%	5,342,128	6,744,760	4,176,489	311,977	15,026	327,003	-	-	327,003
J004	BALLARD CO BD OF ED	483,181	0.071135%	0.065039%	4,564,383	5,762,810	3,568,446	266,557	123,408	389,965	-	-	389,965
J005	GLASGOW BD OF EDUCATION	646,187	0.095133%	0.100037%	6,104,217	7,706,943	4,772,292	356,482	(160,221)	196,261	-	-	196,261
J006	BATH CO BD OF EDUC	669,996	0.098638%	0.103104%	6,329,116	7,990,891	4,948,118	369,616	(151,840)	217,776	-	-	217,776
J007	CITY OF MIDDLESBORO	313,810	0.046200%	0.045488%	2,964,427	3,742,768	2,317,596	1					

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

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	Net Pension Liability as of June 30, 2023			Pension Expense							
			2023 Proportionate Share	2022 Proportionate Share	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
J034	GREATER LEX CONV&VISITOR	392,769	0.057824%	0.055410%	3,710,282	4,684,455	2,900,707	216,678	(64,382)	152,296	-	152,296	
J035	FLEMING CO BD OF ED	641,475	0.094439%	0.102872%	6,059,686	7,650,720	4,737,478	353,882	(260,653)	93,229	-	93,229	
J037	CITY OF FRANKFORT	1,887,005	0.277809%	0.282791%	17,825,638	22,505,945	13,936,127	1,041,006	77,233	1,118,239	-	1,118,239	
J038	FULTON COUNTY BD OF EDUC	175,852	0.025889%	0.024227%	1,661,170	2,097,327	1,298,707	97,011	79,216	176,227	-	176,227	
J039	GALLATIN CO BD OF EDUC	580,899	0.085521%	0.093424%	5,487,462	6,928,253	4,290,111	320,464	(232,080)	88,384	-	88,384	
J040	CITY OF LANCASTER	240,385	0.035390%	0.032564%	2,270,802	2,867,025	1,775,319	132,613	36,736	169,349	-	169,349	
J041	WILLIAMSTOWN INDEPDNT SC	356,625	0.052503%	0.051525%	3,368,859	4,253,389	2,633,782	196,739	(90,835)	105,904	-	105,904	
J042	GRAVES CO LIBRARY	56,749	0.008355%	0.008766%	536,099	676,858	419,124	31,308	(3,483)	27,825	-	27,825	
J043	GRAYSON CO BD OF ED	1,570,363	0.231192%	0.221090%	14,834,454	18,729,395	11,597,612	866,322	255,021	1,121,343	-	1,121,343	
J044	GREEN CO BD OF EDUCATION	613,565	0.090330%	0.090808%	5,796,032	7,317,841	4,531,352	338,484	(41,492)	296,992	-	296,992	
J045	RUSSELL INDPT BD OF ED	752,010	0.110712%	0.099323%	7,103,845	8,969,033	5,553,803	414,860	226,298	641,158	-	641,158	
J046	HANCOCK CO BD EDUCATION	744,870	0.109661%	0.103679%	7,036,407	8,883,889	5,501,080	410,922	117,675	528,597	-	528,597	
J047	HARDIN CO SOIL CN DIST	14,602	0.002150%	0.002083%	137,955	174,176	107,854	8,056	26,833	34,889	-	34,889	
J048	HARLAN CO BD OF EDUCATION	1,667,334	0.245468%	0.234162%	15,750,475	19,885,926	12,313,760	919,817	611,202	1,531,019	-	1,531,019	
J049	HARRISON CO BD OF ED	1,004,742	0.147920%	0.144453%	9,491,299	11,983,339	7,420,321	554,286	(45,296)	508,990	-	508,990	
J050	HART CO BD OF ED	897,558	0.132140%	0.122814%	8,478,774	10,704,965	6,628,726	495,155	198,774	693,929	-	693,929	
J051	HENDERSON PUBLIC LIBRARY	292,464	0.043057%	0.042291%	2,762,756	3,488,146	2,159,929	161,343	18,880	180,223	-	180,223	
J052	EMINENCE INDEP BD OF EDUC	316,905	0.046655%	0.047642%	2,993,622	3,779,629	2,340,421	174,826	(69,650)	105,176	-	105,176	
J053	HICKMAN CO BD OF ED	231,925	0.034144%	0.031641%	2,190,853	2,766,084	1,712,814	127,944	(73,117)	54,827	-	54,827	
J054	HOPKINS CO BD OF ED	2,232,693	0.328702%	0.340017%	21,091,191	26,628,904	16,489,145	1,231,712	(620,666)	611,046	-	611,046	
J055	JACKSON CO BD OF ED	677,845	0.099794%	0.100887%	6,403,290	8,084,541	5,006,108	373,948	(214,725)	159,223	-	159,223	
J056	JEFF CO METRO SEWER DIST	12,699,877	1.869701%	1.831611%	119,969,522	151,468,770	93,792,464	7,006,141	1,258,244	8,264,385	-	8,264,385	
J057	JESSAMINE CO BD OF ED	3,184,447	0.468821%	0.460402%	30,081,939	37,980,265	23,518,133	1,756,766	424,594	2,181,360	-	2,181,360	
J058	PAINTSVILLE GAS/WATER SYS	456,237	0.067168%	0.067101%	4,309,840	5,441,434	3,369,444	251,692	60,756	312,448	-	312,448	
J059	KENTON COUNTY AIRPORT BD	6,532,678	0.961754%	0.789442%	61,711,026	77,913,899	48,245,830	3,603,884	3,493,777	7,097,661	-	7,097,661	
J060	KNOTT CO BD OF EDUCATION	861,293	0.126801%	0.134354%	8,136,197	10,272,440	6,360,898	475,149	(444,613)	30,536	-	30,536	
J061	KNOX CO BD OF EDUCATION	1,638,015	0.241152%	0.258797%	15,473,538	19,536,277	12,097,250	903,645	(347,017)	556,628	-	556,628	
J062	LARUE CO PUBLIC LIBRARY	35,150	0.005175%	0.005699%	332,054	419,239	259,601	19,392	(10,601)	8,791	-	8,791	
J063	CITY OF LONDON	534,223	0.078649%	0.097502%	5,046,520	6,371,536	3,945,381	294,713	(692,788)	(398,075)	-	(398,075)	
J064	LAWRENCE CO BD OF ED	872,290	0.128420%	0.136871%	8,240,080	10,403,599	6,442,115	481,215	(262,337)	218,878	-	218,878	
J065	LEE CO BD OF ED	380,467	0.056013%	0.058671%	3,594,079	4,537,742	2,809,860	209,892	186,695	396,587	-	396,587	
J066	LESLIE CO BD OF ED	660,336	0.097216%	0.096742%	6,237,873	7,875,691	4,876,784	364,288	143,611	507,899	-	507,899	
J067	CITY OF WHITESBURG	212,245	0.031247%	0.041971%	2,004,966	2,531,391	1,567,488	117,089	(110,841)	6,248	-	6,248	
J068	ELEC PLT BD OF VANCEBURG	226,025	0.033276%	0.035999%	2,135,157	2,695,765	1,669,271	124,692	(113,277)	11,415	-	11,415	
J069	LINCOLN CO BD OF EDUC	1,309,239	0.192749%	0.192260%	12,367,756	15,615,039	9,669,142	722,269	(279,041)	443,228	-	443,228	
J070	LIVINGSTON CO BD OF ED	522,449	0.076916%	0.085762%	4,935,322	6,231,142	3,858,446	288,220	(321,094)	(32,874)	-	(32,874)	
J071	LOGAN CO BD OF EDUCATION	970,979	0.142949%	0.148969%	9,172,335	11,580,627	7,170,954	535,658	(140,997)	394,661	-	394,661	
J072	LYON CO. PUBLIC LIBRARY	33,949	0.004998%	0.004914%	320,697	404,899	250,722	18,728	8,002	26,730	-	26,730	
J073	PADUCAH WATER WORKS	800,572	0.117862%	0.118252%	7,562,625	9,548,271	5,912,479	441,652	(95,803)	345,849	-	345,849	
J074	MICCREARY CO BD OF EDUCATN	1,234,015	0.181674%	0.170625%	11,657,127	14,717,828	9,113,571	680,769	402,426	1,083,195	-	1,083,195	
J075	MCLEAN CO BD OF ED	487,276	0.071738%	0.072754%	4,603,075	5,811,660	3,598,695	268,817	17,079	285,896	-	285,896	
J076	MADISON CO BD OF ED	3,767,739	0.554694%	0.564183%	35,591,987	44,937,034	27,825,902	2,078,549	435,288	2,513,837			

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

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2023					Pension Expense						
		Actual FYE 2023 Contributions	Proportionate Share	2022 Proportionate Share	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(10)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
J104	RUSSELL CO BD OF ED	1,212,705	0.178537%	0.156142%	11,455,842	14,463,692	8,956,205	669,014	507,297	1,176,311	-	1,176,311	
J105	SCOTT CO BOARD OF ED	3,499,167	0.515154%	0.506110%	33,054,900	41,733,808	25,842,401	1,930,384	122,428	2,052,812	-	2,052,812	
J106	SHELBY CO LIBRARY	100,078	0.014734%	0.014210%	945,408	1,193,635	739,123	55,211	26,452	81,663	-	81,663	
J107	SIMPSON CO BD OF ED	1,093,853	0.161039%	0.159271%	10,333,081	13,046,139	8,078,428	603,445	(90,283)	513,162	-	513,162	
J108	SPENCER CO BD OF EDUC	1,239,819	0.182529%	0.170407%	11,711,989	14,787,093	9,156,461	683,972	362,956	1,046,928	-	1,046,928	
J109	TAYLOR CO BD OF ED	1,264,309	0.186134%	0.188977%	11,943,304	15,079,143	9,337,304	697,481	765,355	1,462,836	-	1,462,836	
J110	TODD CO BD OF ED	920,858	0.135571%	0.128306%	8,698,925	10,982,918	6,800,840	508,011	432,157	940,168	-	940,168	
J111	TRIGG CO BD OF ED	705,250	0.103828%	0.111421%	6,662,132	8,411,345	5,208,471	389,064	(55,587)	333,477	-	333,477	
J112	TRIMBLE CO BD OF ED	454,022	0.066842%	0.062043%	4,288,923	5,415,024	3,353,090	250,470	105,461	355,931	-	355,931	
J113	CITY OF MORGANFIELD	502,506	0.073980%	0.073886%	4,746,933	5,993,290	3,711,164	277,218	(341,506)	(64,288)	-	(64,288)	
J115	SPRINGFIELD WATER & SEWER	224,091	0.032991%	0.030072%	2,116,870	2,672,677	1,654,974	123,624	100,070	223,694	-	223,694	
J117	CITY OF SEBREE	65,886	0.009700%	0.008617%	622,401	785,819	486,595	36,348	(2,776)	33,572	-	33,572	
J118	CITY OF CORBIN	467,945	0.068892%	0.067756%	4,420,461	5,581,099	3,455,927	258,152	45,001	303,153	-	303,153	
J119	WOLFE CO BD OF EDUCATION	502,009	0.073907%	0.077742%	4,742,249	5,987,376	3,707,502	276,944	231,391	508,335	-	508,335	
J120	WOODFORD CO BD OF ED	1,526,168	0.224685%	0.222648%	14,416,932	18,202,248	11,271,192	841,939	(287,016)	554,923	-	554,923	
J124	PENNYRILE NAR TASK FORCE	7,301	0.001075%	0.001128%	68,977	87,088	53,927	4,028	(3,581)	447	-	447	
J134	LEX-FAY CO HUM RIGHTS COM	40,278	0.005930%	0.005283%	380,499	480,403	297,475	22,221	(26,315)	(4,094)	-	(4,094)	
J135	FLEMING CO EMS	164,693	0.024246%	0.023642%	1,555,747	1,964,224	1,216,286	90,855	169,216	260,071	-	260,071	
J154	CITY OF EARLINGTON	46,810	0.006891%	0.005972%	442,162	558,256	345,683	25,822	(50,648)	(24,826)	-	(24,826)	
J156	CITY OF JEFFERSONTOWN	995,892	0.146617%	0.146145%	9,407,692	11,877,780	7,354,957	549,403	404,900	954,303	-	954,303	
J178	LEBANON HOUSING AUTHORITY	54,892	0.008081%	0.010229%	518,518	654,660	405,379	30,281	(68,130)	(37,849)	-	(37,849)	
J179	MARSHALL CO TOURIST COMM	15,795	0.002325%	0.002260%	149,184	188,354	116,632	8,712	(20,763)	(12,051)	-	(12,051)	
J190	CITY OF BLOOMFIELD	52,744	0.007765%	0.010825%	498,242	629,060	389,527	29,097	(56,911)	(27,814)	-	(27,814)	
J200	SOMERSET-PULASKI CONV & V	36,139	0.005321%	0.005095%	341,422	431,066	266,925	19,939	5,105	25,044	-	25,044	
J203	FRONTIER HOUSING INC	57,988	0.008537%	0.008639%	547,777	691,602	428,254	31,990	(43,315)	(11,325)	-	(11,325)	
J205	GEORGETOWN-SCOTT CO P COM	127,668	0.018796%	0.018859%	1,206,047	1,522,707	942,890	70,432	(38,846)	31,586	-	31,586	
J210	BOYD CO AMBULANCE SERVICE	15,999	0.002355%	0.002132%	151,109	190,784	118,137	8,825	7,957	16,782	-	16,782	
J214	COMM ACTION SOUTHERN KY	1,215,381	0.178931%	0.191507%	11,481,123	14,495,611	8,975,970	670,490	(436,250)	234,240	-	234,240	
J217	CITY OF PROVIDENCE	421,154	0.062003%	0.064205%	3,978,428	5,023,005	3,110,344	232,338	177,254	409,592	-	409,592	
J219	CAMPBELL CO PUBLIC LIBRAR	455,749	0.067096%	0.066907%	4,305,220	5,435,601	3,365,832	251,422	(132,858)	118,564	-	118,564	
J224	HOUSING AUTH OF HOPKINSVL	127,935	0.018835%	0.019800%	1,208,549	1,525,867	944,847	70,578	(315,800)	(245,222)	-	(245,222)	
J234	LFUC HOUSING AUTHORITY	810,935	0.119388%	0.118049%	7,660,541	9,671,896	5,989,030	447,371	(161,968)	285,403	-	285,403	
J256	CITY OF ST MATTHEWS	368,546	0.054258%	0.056684%	3,481,469	4,395,565	2,721,821	203,316	(31,870)	171,446	-	171,446	
J259	CITY OF PARK HILLS	29,632	0.004421%	0.004421%	279,952	353,457	218,867	16,349	(839)	15,510	-	15,510	
J305	SCOTT CO SOIL CONSER DIST	-	0.000000%	0.000000%	-	-	-	-	(311)	(311)	-	(311)	
J310	CANNONSBURG WATER DIST	120,977	0.017811%	0.017042%	1,142,844	1,442,910	893,478	66,741	55,206	121,947	-	121,947	
J314	BOWL GRN WARREN AIRPRT BD	64,692	0.009524%	0.007961%	611,108	771,561	477,766	35,688	22,922	58,610	-	58,610	
J317	PROVIDENCE MUN HOUSING AU	41,202	0.006066%	0.005246%	389,225	491,421	304,297	22,731	14,520	37,251	-	37,251	
J319	CITY OF ALEXANDRIA	143,656	0.021149%	0.025931%	1,357,027	1,713,329	1,060,927	79,250	(165,371)	(86,121)	-	(86,121)	
J324	CITY OF OAK GROVE	271,314	0.039943%	0.033426%	2,562,946	3,235,874	2,003,717	149,674	292,400	442,074	-	442,074	
J334	CENTRAL KY ED COOPERATIVE	29,096	0.004284%	0.003559%	274,883	347,057	214,904	16,053	23,176	39,229	-	39,229	
J356	CITY OF WEST BUECHEL	45,872	0.006753%	0.008017%	433,307	547,076	338,760	25,305	(25,256)	49	-	49	
J359	CITY OF FORT WRIGHT	104,519	0.015387%	0.013196%	987,308	1,246,536	771,880	57,658	27,662	85,320			

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

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2023					Pension Expense						
		Actual FYE 2023 Contributions	Proportionate Share	2023 Proportionate Share	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(10)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
J814	HOUSING AUTH BOWLING GRN	394,484	0.058077%	0.055695%	3,726,516	4,704,951	2,913,399	217,626	(103,522)	114,104	-	114,104	
J819	CITY OF BELLEVUE	155,490	0.022892%	0.022355%	1,468,867	1,854,533	1,148,364	85,781	(43,166)	42,615	-	42,615	
J834	KY LEGAL SERVICE PROGRAMS	155,996	0.022966%	0.019820%	1,473,615	1,860,528	1,152,076	86,058	121,492	207,550	-	207,550	
J856	LOUISVILLE WATER COMPANY	8,098,105	1.192219%	1.213692%	76,498,832	96,584,398	59,806,973	4,467,482	(1,345,039)	3,122,443	-	3,122,443	
J859	CITY OF VILLA HILLS	103,934	0.015301%	0.014688%	981,790	1,239,569	767,566	57,336	69,822	127,158	-	127,158	
J910	SANITATION DISTRICT #4	132,953	0.019574%	0.017820%	1,255,967	1,585,735	981,918	73,348	73,668	147,016	-	147,016	
J914	BOWLING GRN HUM RIGHT COM	18,474	0.002720%	0.002771%	174,529	220,353	136,447	10,192	(3,458)	6,734	-	6,734	
J919	CITY OF DAYTON	110,540	0.016274%	0.015361%	1,044,223	1,318,394	816,376	60,982	15,118	76,100	-	76,100	
J956	OKOLONA FIRE DISTRICT	63,092	0.009289%	0.004963%	596,029	752,523	465,977	34,808	179,586	214,394	-	214,394	
J959	CITY OF INDEPENDENCE	263,133	0.038739%	0.034077%	2,485,691	3,138,335	1,943,319	145,163	160,109	305,272	-	305,272	
K001	CITY OF COLUMBIA	204,279	0.030074%	0.029639%	1,929,701	2,436,364	1,508,645	112,693	79,608	192,301	-	192,301	
K002	ALLEN CO BD OF ED	978,627	0.144075%	0.148373%	9,244,584	11,671,846	7,227,439	539,878	(338,283)	201,595	-	201,595	
K003	ANDERSON CO BD OF ED	1,177,871	0.173408%	0.181230%	11,126,739	14,048,180	8,698,912	649,794	51,840	701,634	-	701,634	
K004	CITY OF WICKLIFFE	55,322	0.008145%	0.008877%	522,625	659,845	408,589	30,521	(32,750)	(2,229)	-	(2,229)	
K005	BARREN CO BD OF EDUCATION	1,817,636	0.267596%	0.265990%	17,170,320	21,678,566	13,423,798	1,002,735	323,064	1,325,799	-	1,325,799	
K006	CITY OF OWINGSVILLE	134,659	0.019825%	0.018694%	1,272,073	1,606,069	994,510	74,288	28,837	103,125	-	103,125	
K007	BELL CO BD OF ED	1,036,830	0.152644%	0.141402%	9,794,415	12,366,041	7,657,298	571,987	33,051	605,038	-	605,038	
K009	PARIS BD OF EDUCATION	345,393	0.050849%	0.055786%	3,262,730	4,119,394	2,550,811	190,541	210,704	401,245	-	401,245	
K010	CITY OF ASHLAND	2,414,494	0.355467%	0.315617%	22,808,570	28,797,198	17,831,795	1,332,006	1,172,818	2,504,824	-	2,504,824	
K011	CITY OF DANVILLE	1,224,240	0.180235%	0.160233%	11,564,794	14,601,251	9,041,384	675,376	1,275,664	1,951,040	-	1,951,040	
K012	AUGUSTA BD OF ED	91,116	0.013414%	0.010201%	860,710	1,086,699	672,906	50,265	59,767	110,032	-	110,032	
K013	JACKSON CITY SCHOOLS	138,747	0.020427%	0.021656%	1,310,700	1,654,838	1,024,709	76,544	4,133	80,677	-	80,677	
K014	CLOVERPORT INDEPENDENT SC	120,637	0.017760%	0.017582%	1,139,572	1,438,778	890,920	66,550	6,449	72,999	-	72,999	
K015	BULLITT CO PUBLIC LIBRARY	508,831	0.074911%	0.066643%	4,806,671	6,068,712	3,757,867	280,706	164,788	445,494	-	445,494	
K016	CITY OF MORGANTOWN	229,647	0.033809%	0.029969%	2,169,357	2,738,945	1,696,009	126,689	109,000	235,689	-	235,689	
K017	GEORGE COON PUBLIC LIBRAR	31,228	0.004597%	0.004623%	294,967	372,414	230,606	17,226	(12,329)	4,897	-	4,897	
K018	CITY OF MURRAY	1,069,770	0.157494%	0.156378%	10,105,616	12,758,950	7,900,595	590,161	(222,559)	367,602	-	367,602	
K019	CITY OF NEWPORT	721,927	0.106284%	0.104728%	6,819,722	8,610,311	5,331,675	398,267	470,686	868,953	-	868,953	
K020	CARLISLE CO BD OF ED	231,354	0.034060%	0.032290%	2,185,463	2,759,279	1,708,600	127,630	1,890	129,520	-	129,520	
K021	CARROLL CO PUBLIC LIBRARY	92,128	0.013563%	0.012823%	870,271	1,098,770	680,380	50,823	(62,078)	(11,255)	-	(11,255)	
K022	CARTER CO EMER AMBL DIST	386,467	0.056897%	0.053961%	3,650,801	4,609,357	2,854,205	213,204	285,503	498,707	-	498,707	
K023	CASEY CO AMBULANCE SERV	141,613	0.020849%	0.020642%	1,337,778	1,689,025	1,045,878	78,125	29,122	107,247	-	107,247	
K025	CLARK CO LIBRARY BD	191,493	0.028192%	0.030081%	1,808,942	2,283,899	1,414,235	105,641	(143,955)	(38,314)	-	(38,314)	
K026	CITY OF MANCHESTER	231,540	0.034088%	0.036786%	2,187,259	2,761,547	1,710,005	127,735	16,688	144,423	-	144,423	
K027	CLINTON CO PUBLIC LIBRARY	17,054	0.002511%	0.002462%	161,119	203,422	125,963	9,409	(13,072)	(3,663)	-	(3,663)	
K028	CITY OF MARION	208,081	0.030634%	0.033485%	1,965,633	2,481,731	1,536,737	114,792	(69,586)	45,206	-	45,206	
K029	CITY OF BURKESVILLE	164,703	0.024248%	0.025734%	1,555,875	1,964,386	1,216,387	90,862	(10,141)	80,721	-	80,721	
K030	OWENSBORO BD OF ED	2,348,949	0.345817%	0.342790%	22,189,377	28,015,429	17,347,709	1,295,845	841,826	2,137,671	-	2,137,671	
K032	ELLIOTT CO AMB SERVICE	-	0.000000%	0.000000%	-	-	-	-	(19,391)	(19,391)	-	(19,391)	
K033	ESTILL CO BD OF EDUCATION	761,433	0.112100%	0.117562%	7,192,906	9,081,478	5,623,431	420,061	(426,010)	(5,949)	-	(5,949)	
K034	LEX/FAYETTE URBAN CO GOVT	21,056,757	3.100018%	3.078257%	198,912,916	251,139,574	155,510,601	11,616,384	1,224,375	12,840,759	-	12,840,759	
K035	LICKING VALLEY COM ACTION	468,556	0.068982%	0.063844%	4,426,236	5,588,390	3,460,442	258,489	118,681	377,170	-	377,170	
K036	FLOYD												

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

Participating Employer Code	Participating Employer Name	2023			Net Pension Liability as of June 30, 2023			Pension Expense					
		Actual FYE 2023 Contributions	Proportionate Share	2022 Proportionate Share	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(10)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
K069	LINCOLN CO PUBLIC LIBRARY	52,201	0.007685%	0.008090%	493,109	622,579	385,514	28,797	7,580	36,377	-	-	36,377
K070	LIVINGSTON CO CONSERV DIS	12,784	0.001882%	0.001830%	120,759	152,465	94,409	7,052	3,267	10,319	-	-	10,319
K071	CITY OF RUSSELLVILLE	541,139	0.079668%	0.070916%	5,111,904	6,454,088	3,996,499	298,532	109,344	407,876	-	-	407,876
K072	LYON CO BD OF EDUCATION	355,337	0.052313%	0.050576%	3,356,668	4,237,996	2,624,251	196,027	(103,653)	92,374	-	-	92,374
K073	PADUCAH BOARD OF ED	1,168,429	0.172018%	0.173055%	11,037,549	13,935,573	8,629,183	644,586	(317,499)	327,087	-	-	327,087
K074	MCCREARY CO WATER DIST	350,857	0.051654%	0.046251%	3,314,383	4,184,609	2,591,193	193,558	237,407	430,965	-	-	430,965
K075	CITY OF CALHOUN	52,657	0.007752%	0.007896%	497,408	628,007	388,875	29,048	(6,457)	22,591	-	-	22,591
K077	MAGOFFIN CO LIBRARY	10,547	0.001553%	0.001556%	99,648	125,812	77,905	5,819	(8,538)	(2,719)	-	-	(2,719)
K078	CITY OF LEBANON	439,599	0.064719%	0.061510%	4,152,700	5,243,035	3,246,591	242,515	178,802	421,317	-	-	421,317
K079	CITY OF BENTON	376,353	0.055407%	0.060492%	3,555,195	4,488,648	2,779,460	207,621	(86,213)	121,408	-	-	121,408
K080	MARTIN COUNTY LIBRARY	32,694	0.004813%	0.006967%	308,827	389,912	241,441	18,035	(56,545)	(38,510)	-	-	(38,510)
K081	MAYSVILLE UTILITY COMM	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
K082	CITY OF MULDRAUGH	80,248	0.011814%	0.011640%	758,046	957,079	592,642	44,269	13,892	58,161	-	-	58,161
K083	CITY OF FRENCHBURG	74,061	0.010903%	0.010871%	699,592	883,277	546,943	40,856	21,878	62,734	-	-	62,734
K085	METCALFE HEALTH CARE CTN	419,080	0.061698%	0.062527%	3,958,857	4,998,297	3,095,044	231,195	(245,176)	(13,981)	-	-	(13,981)
K086	MONROE CO CONSERV DIST	15,805	0.002327%	0.002421%	149,312	188,516	116,733	8,720	5,591	14,311	-	-	14,311
K087	MONTGOMERY CO BD OF ED	1,433,406	0.211029%	0.220898%	13,540,694	17,095,944	10,586,147	790,768	(307,174)	483,594	-	-	483,594
K088	GATEWAY COMM SER ORGANIZ	1,665,756	0.245236%	0.219173%	15,735,589	19,867,131	12,302,121	918,948	1,741,385	2,660,333	-	-	2,660,333
K089	MUHLENBERG CO BD OF ED	1,893,978	0.278835%	0.292562%	17,891,471	22,589,063	13,987,596	1,044,850	(346,860)	697,990	-	-	697,990
K090	NELSON COUNTY BD OF ED	1,755,531	0.258453%	0.241294%	16,583,658	20,937,871	12,965,145	968,475	656,589	1,625,064	-	-	1,625,064
K091	CITY OF CARLISLE	221,875	0.032665%	0.031449%	2,095,952	2,646,267	1,638,621	122,402	228,758	351,160	-	-	351,160
K092	OHIO CO LIBRARY	89,142	0.013124%	0.014129%	842,103	1,063,205	658,358	49,178	(24,815)	24,363	-	-	24,363
K093	OLDHAM CO LIBRARY BD	204,343	0.030084%	0.031182%	1,930,342	2,437,174	1,509,146	112,731	(73,298)	39,433	-	-	39,433
K094	OWEN CO PUBLIC LIBRARY	49,230	0.007248%	0.008173%	465,069	587,177	363,592	27,160	(12,364)	14,796	-	-	14,796
K095	OWSLEY CO PUBLIC LIBRARY	14,742	0.002170%	0.002022%	139,238	175,797	108,857	8,131	12,413	20,544	-	-	20,544
K096	PENDLETON CO LIBRARY	75,909	0.011175%	0.009935%	717,045	905,312	560,587	41,875	28,451	70,326	-	-	70,326
K097	PERRY CO BD OF EDUCATION	1,542,134	0.227036%	0.221281%	14,567,784	18,392,707	11,389,129	850,749	(284,581)	566,168	-	-	566,168
K098	PIKEVILLE INDEPENDENT SCH	287,327	0.042301%	0.043302%	2,714,247	3,426,901	2,122,005	158,510	(68,846)	89,664	-	-	89,664
K099	CITY OF STANTON	60,562	0.008916%	0.010429%	572,096	722,306	447,266	33,410	(35,319)	(1,909)	-	-	(1,909)
K100	SOMERSET BD OF EDUCATION	482,038	0.070967%	0.073773%	4,553,604	5,749,200	3,560,018	265,927	11,642	277,569	-	-	277,569
K101	CITY OF MOUNT OLIVET	5,068	0.000746%	0.000704%	47,867	60,435	37,423	2,795	1,314	4,109	-	-	4,109
K102	ROCKCASTLE CONSERV DIST	7,310	0.001076%	0.001619%	69,042	87,169	53,977	4,032	1,293	5,325	-	-	5,325
K103	CITY OF MOREHEAD	404,517	0.059554%	0.057106%	3,821,287	4,824,606	2,987,492	223,161	60,367	283,528	-	-	283,528
K104	RUSSELL CO CONS DIST	2,133	0.000314%	0.000752%	20,148	25,438	15,752	1,177	(21,441)	(20,264)	-	-	(20,264)
K105	CITY OF GEORGETOWN	990,081	0.145762%	0.147283%	9,352,831	11,808,514	7,312,066	546,199	286,965	833,164	-	-	833,164
K106	CITY OF SHELBYVILLE	420,942	0.061972%	0.061280%	3,976,439	5,020,494	3,108,789	232,221	(45,746)	186,475	-	-	186,475
K107	FRANKLIN/SIMPSON PARKS BD	38,353	0.005646%	0.006528%	362,276	457,395	283,228	21,157	(13,697)	7,460	-	-	7,460
K108	CITY OF TAYLORSVILLE	224,556	0.033060%	0.029953%	2,121,298	2,678,266	1,658,436	123,882	59,382	183,264	-	-	183,264
K109	CAMPBELLSVILLE MUN WTR&SEWR	451,442	0.066462%	0.069299%	4,264,540	5,384,239	3,334,028	249,046	17,101	266,147	-	-	266,147
K110	TODD COUNTY WATER DIST	95,507	0.014061%	0.012851%	902,225	1,139,114	705,362	52,689	29,695	82,384	-	-	82,384
K111	CITY OF CADIZ	232,922	0.034291%	0.038105%	2,200,285	2,777,993	1,720,188	128,495	(199,803)	(71,308)	-	-	(71,308)
K112	TRIMBLE CO LIBRARY	61,936	0.009118%	0.009383%	585,057	738,670	457,399	34,167</td					

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

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	Net Pension Liability as of June 30, 2023			Pension Expense							
			2023 Proportionate Share	2022 Proportionate Share	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
K619	CAMPBELL CO CONS DISPATCH	436,238	0.064224%	0.053233%	4,120,938	5,202,934	3,221,760	240,660	-	249,587	490,247	-	490,247
K656	MCMAHAN FIRE PRO DIST 14	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	241,213	0.035512%	0.035297%	2,278,630	2,876,909	1,781,439	133,071	59,125	192,196	-	-	192,196
K719	CENTRAL CAMPBELL CO FIRE	8,001	0.001178%	0.001097%	75,586	95,432	59,094	4,414	852	5,266	-	-	5,266
K759	LAKESIDE/CRESTVIEWHLS POL	15,927	0.002345%	0.002209%	150,467	189,974	117,636	8,787	3,316	12,103	-	-	12,103
K856	HIGHVIEW FIRE DISTRICT	29,169	0.004294%	0.003576%	275,525	347,867	215,406	16,090	47,245	63,335	-	-	63,335
K859	CITY OF FORT MITCHELL	180,734	0.026608%	0.023333%	1,707,305	2,155,575	1,334,775	99,705	98,671	198,376	-	-	198,376
K956	CITY OF MEADOW VALE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
K959	HOUSING AUTH OF COVINGTON	380,747	0.056054%	0.054723%	3,596,710	4,541,063	2,811,916	210,045	204,094	414,139	-	-	414,139
L001	ADAIR CO AMBULANCE SER	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
L002	ALLEN CO CONSERVATION DIS	17,511	0.002578%	0.001488%	165,418	208,850	129,324	9,660	29,579	39,239	-	-	39,239
L003	ANDERSON PUBLIC LIBRARY	118,810	0.017491%	0.011528%	1,122,311	1,416,986	877,426	65,542	138,146	203,688	-	-	203,688
L004	CITY OF BARLOW	9,129	0.001344%	0.003359%	86,238	108,881	67,421	5,036	(64,543)	(59,507)	-	-	(59,507)
L005	CITY OF GLASGOW	878,073	0.129272%	0.149849%	8,294,749	10,472,621	6,484,855	484,408	193,340	677,748	-	-	677,748
L006	BATH CO WATER DISTRICT	82,087	0.012085%	0.013403%	775,435	979,034	606,237	45,285	(39,903)	5,382	-	-	5,382
L007	BELL CO COURT CLERK	68,466	0.010080%	0.009688%	646,784	816,604	505,657	37,772	17,255	55,027	-	-	55,027
L008	BOONE CO BD OF ED	7,760,344	1.142493%	1.134835%	73,308,159	92,555,980	57,312,497	4,281,148	(528,386)	3,752,762	-	-	3,752,762
L009	CITY OF PARIS	1,281,742	0.188701%	0.179831%	12,108,016	15,287,101	9,466,076	707,100	529,697	1,236,797	-	-	1,236,797
L010	FIVCO AREA DEVELOPMNT DIST	311,913	0.045920%	0.040849%	2,946,461	3,720,085	2,303,550	172,071	71,657	243,728	-	-	243,728
L011	DANVILLE BOYLE CO REC	-	0.000000%	0.000000%	-	-	-	-	(209,485)	(209,485)	-	-	(209,485)
L012	BRACKEN COUNTY PUB LIBRAR	30,169	0.004442%	0.005069%	285,021	359,857	222,830	16,645	(13,238)	3,407	-	-	3,407
L013	BREATHITT CO PUBLIC LIB	47,088	0.006932%	0.006769%	444,792	561,577	347,740	25,976	3,359	29,335	-	-	29,335
L014	BRECKINRIDGE CO CLERK OFF	79,020	0.011633%	0.012192%	746,432	942,416	583,563	43,591	(14,260)	29,331	-	-	29,331
L015	CITY OF MT WASHINGTON	639,684	0.094176%	0.083856%	6,042,811	7,629,414	4,724,284	352,896	109,283	462,179	-	-	462,179
L016	BUTLER CO AMBULANCE SVC	173,296	0.025513%	0.021907%	1,637,044	2,066,867	1,279,845	95,602	28,818	124,420	-	-	124,420
L017	CALDWELL COUNTY EMS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
L018	MURRAY PUBLIC SCHOOLS	1,135,922	0.167233%	0.168925%	10,730,520	13,547,929	8,389,146	626,655	269,298	895,953	-	-	895,953
L020	BALLARD/CARLISLE/LIV PB L	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
L021	CITY OF CARROLLTON	363,964	0.053583%	0.053401%	3,438,158	4,340,882	2,687,960	200,786	(32,319)	168,467	-	-	168,467
L022	NORTHEAST KY CAA	790,767	0.116418%	0.112293%	7,469,971	9,431,289	5,840,041	436,241	324,514	760,755	-	-	760,755
L023	CITY OF LIBERTY	239,045	0.035193%	0.030741%	2,258,162	2,851,066	1,765,436	131,875	45,316	177,191	-	-	177,191
L024	HOPKINSVILLE CHRIST LIBRARY	86,664	0.012759%	0.013259%	818,682	1,033,636	640,048	47,811	(22,173)	25,638	-	-	25,638
L025	CITY OF WINCHESTER	663,137	0.097628%	0.092532%	6,264,309	7,909,068	4,897,452	365,832	337,656	703,488	-	-	703,488
L026	DANIEL BOONE COMM AGENCY	956,555	0.140826%	0.138235%	9,036,112	11,408,638	7,064,454	527,703	289,898	817,601	-	-	817,601
L027	CITY OF ALBANY	293,966	0.043278%	0.044467%	2,776,937	3,506,050	2,171,016	162,171	39,729	201,900	-	-	201,900
L028	CRITTENDEN/LIV CO WAT DIS	120,020	0.017670%	0.018125%	1,133,797	1,431,487	886,405	66,213	(25,629)	40,584	-	-	40,584
L029	CUMBERLAND CO SOIL & WAT	8,611	0.001268%	0.001245%	81,361	102,724	63,608	4,751	3,185	7,936	-	-	7,936
L031	EDMONSON CO AMBULANCE DIS	87,486	0.012880%	0.012145%	826,446	1,043,438	646,118	48,264	60,963	109,227	-	-	109,227
L032	SANDY HOOK WATER DISTRICT	54,370	0.008004%	0.007938%	513,577	648,422	401,516	29,993	(11,062)	18,931	-	-	18,931
L033	CITY OF IRVINE	148,029	0.021793%	0.021930%	1,398,350	1,765,501	1,093,233	81,663	79,456	161,119	-	-	161,119
L035	CITY OF FLEMINGSBURG	157,675	0.023213%	0.023452%	1,489,464	1,880,538	1,164,467	86,984	(65,680)	21,304	-	-	21,304
L036	FLOYD CO LIBRARY	113,954	0.016777%	0.017181%	1,076,498	1,359,143	841,608	62,867	(39,608)	23,259	-	-	23,259
L038	FULTON CO LIBRARY	33,291	0.004901%	0.004704%	314,473	397,041	245,856	18,365	(1,506)	16,859	-	-	16,859
L039	CITY OF WARSAW	78,528	0.011561%	0.010788%	741,813	936,583	579,951	43,321	56,425	99,746	-	-	99,746
L041	GRANT CO PUBLIC LIBRARY	86,099	0.012										

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

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2023					Pension Expense						
		Actual FYE 2023 Contributions	Proportionate Share	2023 Proportionate Share	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(10)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
L071	RUSSELLVILLE CITY SCHOOLS	369,002	0.054325%	0.054184%	3,485,768	4,400,993	2,725,182	203,567	(203,175)	392	-	392	
L072	CITY OF EDDYVILLE	99,604	0.014646%	0.012684%	940,917	1,187,964	735,611	54,949	93,475	148,424	-	148,424	
L073	CITY OF PADUCAH	2,164,053	0.318596%	0.315960%	20,442,739	25,810,193	15,982,183	1,193,843	38,467	1,232,310	-	1,232,310	
L074	HOUSING AUTH MCREARY CO	35,687	0.005254%	0.005956%	337,123	425,639	263,564	19,688	(12,817)	6,871	-	6,871	
L075	CITY OF LIVERMORE	58,804	0.008657%	0.008598%	555,477	701,323	434,273	32,440	28,451	60,891	-	60,891	
L076	BEREA BD OF ED	351,756	0.051786%	0.050790%	3,322,853	4,195,303	2,597,815	194,052	(50,729)	143,323	-	143,323	
L077	CITY OF SALYERSVILLE	184,363	0.027142%	0.029312%	1,741,569	2,198,836	1,361,563	101,706	(50,468)	51,238	-	51,238	
L078	MARION FREE PUBLIC LIBRAR	59,350	0.008738%	0.008674%	560,675	707,885	438,337	32,743	(42,441)	(9,698)	-	(9,698)	
L079	MARSHALL CO SOIL & WATER	8,970	0.001321%	0.001271%	84,762	107,017	66,267	4,950	3,144	8,094	-	8,094	
L080	MARTIN CO CONSERV DIST	4,231	0.000623%	0.000859%	39,975	50,471	31,252	2,335	(6,664)	(4,329)	-	(4,329)	
L082	MEADE CO BD OF ED	1,674,939	0.246588%	0.228035%	15,822,340	19,976,660	12,369,944	924,014	80,372	1,004,386	-	1,004,386	
L083	MENIFEE CO PUBLIC LIBRARY	12,919	0.01902%	0.001512%	122,042	154,085	95,413	7,127	13,610	20,737	-	20,737	
L084	BURGIN INDEPENDENT SCH	130,425	0.019201%	0.018753%	1,232,034	1,555,517	963,207	71,950	(120,967)	(49,017)	-	(49,017)	
L085	METCALFE CO PUBLIC LIB	36,057	0.005308%	0.005172%	340,588	430,013	266,273	19,890	(11,625)	8,265	-	8,265	
L086	CITY OF TOMPKINSVILLE	207,043	0.030481%	0.028261%	1,955,816	2,469,336	1,529,062	114,218	(62,141)	52,077	-	52,077	
L087	MONTGOMERY CO SAN DIST #2	23,488	0.003458%	0.003528%	221,883	280,141	173,469	12,958	38,036	50,994	-	50,994	
L088	MORGAN COUNTY LIBRARY	35,863	0.005280%	0.004927%	338,792	427,745	264,868	19,785	(4,323)	15,462	-	15,462	
L090	CITY OF NEW HAVEN	24,057	0.003542%	0.003434%	227,273	286,946	177,682	13,273	(22,082)	(8,809)	-	(8,809)	
L091	NICHOLAS COUNTY LIBRARY	5,382	0.000792%	0.000832%	50,819	64,162	39,730	2,968	(30,970)	(28,002)	-	(28,002)	
L092	OHIO CO WATER DIST	249,596	0.036746%	0.033358%	2,357,810	2,976,878	1,843,342	137,695	10,045	147,740	-	147,740	
L093	LAGRANGE UTILITY COMM	184,122	0.027107%	0.020856%	1,739,323	2,196,000	1,359,807	101,575	116,732	218,307	-	218,307	
L096	PENDLETON COUNTY WATER	70,021	0.010309%	0.011265%	661,478	835,156	517,145	38,630	(101,155)	(62,525)	-	(62,525)	
L099	POWELLS VALLEY WATER DIST	60,460	0.008901%	0.009966%	571,133	721,090	446,513	33,354	(10,685)	22,669	-	22,669	
L100	SCIENCE HILL BD OF ED	146,727	0.021601%	0.021869%	1,386,030	1,749,947	1,083,602	80,943	(2,528)	78,415	-	78,415	
L102	CITY OF MOUNT VERNON	315,869	0.046503%	0.041172%	2,983,869	3,767,315	2,332,796	174,256	(95,625)	78,631	-	78,631	
L103	MOREHEAD UTILITY PLANT BD	727,277	0.107071%	0.076504%	6,870,220	8,674,067	5,371,154	401,216	642,555	1,043,771	-	1,043,771	
L104	LAKE CUMBERLAND ADD	614,344	0.090445%	0.094935%	5,803,411	7,327,157	4,537,121	338,915	(488,987)	(150,072)	-	(150,072)	
L105	GEORGETOWN/SCOTT CO PARKS	214,716	0.031611%	0.031063%	2,028,322	2,560,880	1,585,747	118,453	73,467	191,920	-	191,920	
L106	TRIPLE S PLANNING & ZONIN	42,849	0.006308%	0.006255%	404,753	511,026	316,437	23,637	2,104	25,741	-	25,741	
L107	CITY OF FRANKLIN	598,663	0.088136%	0.080074%	5,655,254	7,140,100	4,421,291	330,263	50,198	380,461	-	380,461	
L108	SPENCER CO FIRE DIST	19,276	0.002838%	0.001655%	182,101	229,913	142,367	10,635	32,002	42,637	-	42,637	
L109	CAMPBELLSVILLE CITY SCHOOL	419,418	0.061748%	0.062839%	3,962,066	5,002,347	3,097,553	231,382	140,617	371,999	-	371,999	
L110	CITY OF ELKTON	177,686	0.026159%	0.024101%	1,678,494	2,119,201	1,312,251	98,023	96,474	194,497	-	194,497	
L111	HOUSING AUTH OF CADIZ	29,854	0.004395%	0.004438%	282,006	356,049	220,473	16,469	(1,254)	15,215	-	15,215	
L112	CITY OF BEDFORD	27,840	0.004099%	0.004460%	263,013	332,069	205,624	15,360	20,350	35,710	-	35,710	
L113	UNION CO PLANNING COMM	15,527	0.002286%	0.002243%	146,681	185,194	114,676	8,566	(70,400)	(61,834)	-	(61,834)	
L114	WARREN COUNTY BD OF ED	4,893,261	0.720396%	0.751045%	46,224,270	58,360,934	36,138,247	2,699,467	(155,402)	2,544,065	-	2,544,065	
L115	WASHINGTON CO SCHOOLS	688,469	0.101358%	0.091099%	6,503,645	8,211,244	5,084,565	379,809	434,413	814,222	-	814,222	
L118	CORBIN BD OF ED	787,769	0.115977%	0.107728%	7,441,674	9,395,563	5,817,919	434,589	(140,420)	294,169	-	294,169	
L119	CITY OF CAMPBTON	95,164	0.014010%	0.012274%	898,953	1,134,982	702,804	52,498	(86,522)	(34,024)	-	(34,024)	
L120	FALLING SPRINGS ARTS	124,753	0.018366%	0.019635%	1,178,456	1,487,872	921,320	68,821	(15,670)	53,151	-	53,151	
L141	CORINTH WATER DISTRICT	22,550	0.003320%	0.003313%	213,028	268,961	166,546	12,441	13,915	26,356	-	26,356	
L156	CITY OF LYNDON	59,365	0.008740%	0.007716%	560,803	708,047	438,437	32,751	26,098	58,849	-	58,849	
L159	ELSMERE FIRE PROTECTION	11,940	0.001758%</td										

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

Participating Employer Code	Participating Employer Name	2023			Net Pension Liability as of June 30, 2023			Pension Expense					
		Actual FYE 2023 Contributions	Proportionate Share	2022 Proportionate Share	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(10)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
M022	CITY OF OLIVE HILL	189,035	0.027830%	0.032248%	1,785,714	2,254,572	1,396,076	104,285	(316,718)	(212,433)	-	(212,433)	
M023	E CASEY CO WATER DISTRICT	61,069	0.008991%	0.009354%	576,908	728,382	451,028	33,691	(20,018)	13,673	-	13,673	
M024	CHRISTIAN CO BD OF ED	3,296,128	0.485263%	0.470048%	31,136,941	39,312,269	24,342,936	1,818,377	631,638	2,450,015	-	2,450,015	
M025	WINCHESTER MUNICIPAL UTIL	791,251	0.116490%	0.119118%	7,474,591	9,437,122	5,843,653	436,511	(240,908)	195,603	-	195,603	
M026	CLAY COUNTY 911 BOARD	69,810	0.010278%	0.010261%	659,489	832,644	515,590	38,514	34,430	72,944	-	72,944	
M027	HOUSING AUTH OF ALBANY	38,793	0.005711%	0.005904%	366,447	462,661	286,489	21,400	(9,700)	11,700	-	11,700	
M029	CUMBERLAND CO FISCAL CT	273,054	0.040200%	0.040352%	2,579,436	3,256,694	2,016,610	150,637	31,659	182,296	-	182,296	
M030	DAVIESS CO BD OF EDUC	4,486,657	0.660535%	0.639101%	42,383,284	53,511,457	33,135,354	2,475,156	718,281	3,193,437	-	3,193,437	
M031	EDMONSON CO CONSERV DIST	6,803	0.001002%	0.000985%	64,293	81,174	50,265	3,755	4,298	8,053	-	8,053	
M033	IRVINE MUNICIPAL UTILITY	173,995	0.025616%	0.026932%	1,643,653	2,075,211	1,285,012	95,988	(10,603)	85,385	-	85,385	
M034	FAYETTE CO BD EDUCATION	18,080,561	2.661856%	2.486953%	170,798,214	215,643,064	133,530,459	9,974,504	6,938,458	16,912,962	-	16,912,962	
M035	FLEMING COUNTY LIBRARY	30,724	0.004523%	0.005779%	290,219	366,419	226,894	16,949	(52,297)	(35,348)	-	(35,348)	
M037	FRANKLIN CO BD OF ED	2,707,617	0.398621%	0.395992%	25,577,550	32,293,202	19,996,591	1,493,712	480,975	1,974,687	-	1,974,687	
M038	HICKMAN/FULTON RIV PRT AU	94,796	0.013956%	0.011009%	895,488	1,130,608	700,095	52,296	56,805	109,101	-	109,101	
M039	GALLATIN CO WATER DIS	64,465	0.009491%	0.010249%	608,991	768,888	476,110	35,565	(5,744)	29,821	-	29,821	
M040	GARRARD CO PUBLIC LIBRARY	46,075	0.006783%	0.006496%	435,232	549,506	340,265	25,417	(16,529)	8,888	-	8,888	
M041	GRANT CO BD OF ED	1,316,524	0.193821%	0.182910%	12,436,541	15,701,884	9,722,918	726,286	(320,681)	405,605	-	405,605	
M042	CITY OF MAYFIELD	271,214	0.039929%	0.036029%	2,562,048	3,234,740	2,003,015	149,622	62,727	212,349	-	212,349	
M043	CITY OF CANEYVILLE	15,029	0.002213%	0.002513%	141,997	179,280	111,014	8,293	(86,315)	(78,022)	-	(78,022)	
M044	GREEN/TAYLOR WATER DIST	94,709	0.013943%	0.016973%	894,654	1,129,554	699,442	52,247	(187,509)	(135,262)	-	(135,262)	
M045	CITY OF FLATWOODS	288,497	0.042473%	0.045790%	2,725,284	3,440,835	2,130,633	159,155	(78,995)	80,160	-	80,160	
M046	CITY OF LEWISPORT	163,266	0.024036%	0.025659%	1,542,272	1,947,212	1,205,752	90,068	693	90,761	-	90,761	
M047	HARDIN CO PUBLIC LIBRARY	82,500	0.012146%	0.011427%	779,349	983,975	609,297	45,513	(74,086)	(28,573)	-	(28,573)	
M048	CITY OF BENHAM	33,725	0.004965%	0.004921%	318,580	402,226	249,066	18,605	(88,799)	(70,194)	-	(70,194)	
M049	HARRISON CO CONSERVA DIST	16,918	0.002491%	0.002542%	159,835	201,802	124,960	9,334	3,562	12,896	-	12,896	
M050	HART CO CONSERVATION DIST	11,370	0.001674%	0.001642%	107,412	135,615	83,975	6,273	(1,386)	4,887	-	4,887	
M051	HENDERSON CO BD OF ED	2,532,874	0.372895%	0.387058%	23,926,839	30,209,080	18,706,061	1,397,312	(527,001)	870,311	-	870,311	
M052	HENRY CO LIBRARY	46,652	0.006868%	0.005723%	440,686	556,392	344,529	25,736	(23,552)	2,184	-	2,184	
M054	CITY OF DAWSON SPRINGS	142,925	0.021042%	0.019981%	1,350,162	1,704,661	1,055,560	78,849	10,052	88,901	-	88,901	
M056	JEFF CO MED CTR STM & CHL	299,695	0.044122%	0.042530%	2,831,092	3,574,424	2,213,354	165,334	(70,564)	94,770	-	94,770	
M057	NICH-VLE/ESS CO PK & REC	100,165	0.014746%	0.012798%	946,178	1,194,607	739,725	55,256	73,656	128,912	-	128,912	
M058	CITY OF PAINTSVILLE	706,854	0.104644%	0.101245%	6,677,275	8,430,464	5,220,310	389,949	23,990	413,939	-	413,939	
M059	KENTON COUNTY FISCAL CT	2,654,794	0.390844%	0.364098%	25,078,538	31,663,170	19,606,462	1,464,570	440,844	1,905,414	-	1,905,414	
M060	CITY OF HINDMAN	16,628	0.002448%	0.002180%	157,076	198,318	122,802	9,173	(32,853)	(23,680)	-	(23,680)	
M061	KNOX CO E M S	339,870	0.050036%	0.052574%	3,210,564	4,053,531	2,510,027	187,495	122,098	309,593	-	309,593	
M062	LARUE CO WATER DIST #1	50,798	0.007479%	0.008397%	479,891	605,891	375,180	28,025	(39,568)	(11,543)	-	(11,543)	
M064	HOUSING AUTH/LAWRENCE CO	41,354	0.006088%	0.006115%	390,637	493,203	305,401	22,813	(7,028)	15,785	-	15,785	
M065	LEE CO SOIL CONSERV DIST	6,429	0.000946%	0.001366%	60,700	76,638	47,456	3,545	(10,808)	(7,263)	-	(7,263)	
M067	JENKINS BD OF ED	147,093	0.021655%	0.018975%	1,389,495	1,754,321	1,086,310	81,146	51,487	132,633	-	132,633	
M068	CITY OF VANCEBURG	89,709	0.013207%	0.015093%	847,428	1,069,929	662,521	49,489	(21,726)	27,763	-	27,763	
M069	CITY OF STANFORD	41,512	0.006111%	0.006700%	392,113	495,066	306,555	22,899	(9,925)	12,974	-	12,974	
M070	LEDBETTER WATER DISTRICT	67,768	0.009977%	0.009244%	640								

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

Participating Employer Code	Participating Employer Name	2023			Net Pension Liability as of June 30, 2023			Pension Expense					
		Actual FYE 2023 Contributions	Proportionate Share	2022 Proportionate Share	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(10)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
M109	CITY OF CAMPBELLSVILLE	533,550	0.078550%	0.085435%	5,040,167	6,363,516	3,940,415	294,342	(625,431)	(331,089)	-	(331,089)	
M110	CITY OF GUTHRIE	156,600	0.023055%	0.017347%	1,479,326	1,867,738	1,156,541	86,392	170,587	256,979	-	256,979	
M111	TRIGG CO CONS DISTRICT	10,206	0.001503%	0.001386%	96,440	121,761	75,397	5,632	3,324	8,956	-	8,956	
M112	CITY OF MILTON	73,654	0.010844%	0.010709%	695,806	878,497	543,983	40,635	8,344	48,979	-	48,979	
M113	CITY OF STURGIS	174,912	0.025751%	0.021824%	1,652,315	2,086,148	1,291,784	96,494	191,134	287,628	-	287,628	
M115	WASHINGTON CO LIBRARY BD	40,641	0.005983%	0.005711%	383,900	484,697	300,134	22,419	16,842	39,261	-	39,261	
M116	WAYNE CO PUBLIC LIBRARY	51,067	0.007518%	0.007175%	482,393	609,050	377,136	28,171	(44,051)	(15,880)	-	(15,880)	
M117	WEBSTER CO BD OF ED	813,635	0.119785%	0.124582%	7,686,015	9,704,058	6,008,945	448,858	(142,775)	306,083	-	306,083	
M118	WHITLEY CO FISCAL COURT	1,266,788	0.186499%	0.168905%	11,966,724	15,108,712	9,355,614	698,849	969,574	1,668,423	-	1,668,423	
M119	WOLFE CO FISCAL COURT	336,000	0.049467%	0.053290%	3,174,054	4,007,435	2,481,483	185,363	120,366	305,729	-	305,729	
M120	WOODFORD COUNTY LIBRARY	132,098	0.019448%	0.019091%	1,247,883	1,575,527	975,598	72,876	(26,150)	46,726	-	46,726	
M215	SHEPER/BULLIT CO TOURIST	140,403	0.020670%	0.018812%	1,326,292	1,674,524	1,036,899	77,455	(14,301)	63,154	-	63,154	
M315	CITY OF PIONEER VILLAGE	11,546	0.0017100%	0.001774%	109,081	137,721	85,280	6,370	3,445	9,815	-	9,815	
M356	MIDDLETOWN FIRE PROT DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
M415	BULLITT CO SANITATION DIS	-	0.000000%	0.012065%	-	-	-	-	(461,993)	(461,993)	-	(461,993)	
N001	ADAIR CO CONSERVATION DIS	27,708	0.004079%	0.003626%	261,729	330,449	204,621	15,285	33,958	49,243	-	49,243	
N006	HOUSING AUTH OWINGSVILLE	8,611	0.001268%	0.003368%	81,361	102,724	63,608	4,751	(56,730)	(51,979)	-	(51,979)	
N007	PINEVILLE BD OF EDUCATION	164,196	0.024173%	0.022354%	1,551,063	1,958,310	1,212,624	90,581	79,368	169,949	-	169,949	
N008	CITY OF FLORENCE	1,369,110	0.201563%	0.182468%	12,933,307	16,329,081	10,111,291	755,297	574,782	1,330,079	-	1,330,079	
N009	CITY OF MILLERSBURG	15,479	0.002279%	0.001798%	146,232	184,627	114,325	8,540	25,862	34,402	-	34,402	
N010	BOYD CO PUBLIC LIBRARY	161,553	0.023784%	0.025071%	1,526,102	1,926,796	1,193,111	89,123	(171,739)	(82,616)	-	(82,616)	
N011	CITY OF PERRYVILLE	6,615	0.000974%	0.000984%	62,497	78,906	48,860	3,650	(1,037)	2,613	-	2,613	
N012	CITY OF BROOKSVILLE	53,660	0.007900%	0.009783%	506,904	639,997	396,299	29,603	(55,674)	(26,071)	-	(26,071)	
N013	MIDDLE KY COMM ACT PART	526,032	0.077443%	0.082824%	4,969,137	6,273,835	3,884,883	290,194	(173,525)	116,669	-	116,669	
N014	CITY OF IRVINGTON	42,197	0.006212%	0.006840%	398,594	503,248	311,621	23,278	(34,077)	(10,799)	-	(10,799)	
N015	BULLITT CO CONSERVAT DIST	8,330	0.001226%	0.001195%	78,666	99,321	61,502	4,594	(4,433)	161	-	161	
N017	PRINCETON ELECTRIC PL BD	360,727	0.053107%	0.050974%	3,407,615	4,302,320	2,664,082	199,002	113,661	312,663	-	312,663	
N018	MURRAY/CALLOWAY CO AIRPRT	11,373	0.001674%	0.001675%	107,412	135,615	83,975	6,273	(141)	6,132	-	6,132	
N020	CARLISLE CO SANIT DIST 1	20,777	0.003059%	0.003134%	196,281	247,817	153,453	11,463	2,355	13,818	-	13,818	
N021	CARROLLTON UTILITIES COMM	443,700	0.065322%	0.056639%	4,191,392	5,291,885	3,276,840	244,775	111,553	356,328	-	356,328	
N022	CITY OF GRAYSON	81,022	0.011928%	0.012079%	765,361	966,315	598,361	44,697	(586,408)	(541,711)	-	(541,711)	
N025	EAST CLARK CO WATER DIST	84,337	0.012416%	0.011795%	796,674	1,005,849	622,841	46,525	24,882	71,407	-	71,407	
N029	CUMBERLAND CO PUBLIC LIB	26,508	0.003903%	0.004311%	250,436	316,191	195,792	14,625	(11,806)	2,819	-	2,819	
N033	ESTILL CO WATER DIST NO 1	92,688	0.013646%	0.01931%	875,597	1,105,494	684,544	51,134	72,647	123,781	-	123,781	
N035	HOUSING AUTH FLEMINGSBURG	13,347	0.001965%	0.001597%	126,084	159,189	98,573	7,363	(26,110)	(18,747)	-	(18,747)	
N036	PRESTONSBURG CITY UTIL	633,457	0.093259%	0.095093%	5,983,972	7,555,126	4,678,284	349,460	(184,726)	164,734	-	164,734	
N037	FRANKFORT INDEP SCHOOLS	340,210	0.050086%	0.052396%	3,213,772	4,057,582	2,512,535	187,682	88,507	276,189	-	276,189	
N038	HOUSING AUTH OF HICKMAN	44,894	0.006609%	0.006772%	424,067	535,410	331,537	24,765	(2,955)	21,810	-	21,810	
N041	BULLOCK PEN WATER DIST	197,699	0.029106%	0.028734%	1,867,589	2,357,944	1,460,086	109,066	(24,927)	84,139	-	84,139	
N042	PURCHASE AREA DEV DIST	553,117	0.081431%	0.075060%	5,225,027	6,596,912	4,084,939	305,138	293,154	598,292	-	598,292	
N043	GRAYSON CO LIBRARY	76,039	0.011195%	0.008192%	718,328	906,933	561,591	41,950	29,314	71,264	-	71,264	
N044	HOUSING AUTH OF GREENSBUR	-	0.000000%	0.000000%	-	-	-	-	(653)	(653)	-	(653)	
N045	KENTUCKY ED DEV CORP	200,950	0.029584%	0.030462%	1,898,260	2,396,668	1,484,064	110,857	110,696	221,55			

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

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	Net Pension Liability as of June 30, 2023			Pension Expense							
			2023 Proportionate Share	2022 Proportionate Share	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
N085	METCALFE CO CONSERV DIST	8,476	0.001248%	0.001138%	80,078	101,103	62,605	4,677	(2,225)	2,452	-	-	2,452
N087	CITY OF MT STERLING	253,396	0.037305%	0.038461%	2,393,678	3,022,164	1,871,384	139,789	5,356	145,145	-	-	145,145
N088	MORGAN CO AMBULANCE SERV	109,788	0.016163%	0.012892%	1,037,100	1,309,402	810,808	60,566	110,963	171,529	-	-	171,529
N089	MUHLENBERG CO WATER DIST	195,584	0.028794%	0.026876%	1,847,569	2,332,668	1,444,434	107,897	22,734	130,631	-	-	130,631
N090	BARDSTOWN-NELSON CO TOURISM	65,458	0.009637%	0.008079%	618,359	780,715	483,435	36,112	37,664	73,776	-	-	73,776
N092	CITY OF HARTFORD	209,092	0.030783%	0.027579%	1,975,194	2,493,801	1,544,211	115,350	74,751	190,101	-	-	190,101
N093	CITY OF LAGRANGE	212,059	0.031220%	0.026184%	2,003,234	2,529,204	1,566,133	116,988	171,350	288,338	-	-	288,338
N094	CITY OF OWENTON	16,023	0.002359%	0.002873%	151,365	191,108	118,338	8,840	(45,590)	(36,750)	-	-	(36,750)
N097	KY VALLEY ED COOPERATIVE	30,871	0.004545%	0.005091%	291,630	368,201	227,997	17,031	3,118	20,149	-	-	20,149
N098	PIKE CO LIBRARY DISTRICT	218,416	0.032156%	0.031785%	2,063,292	2,605,031	1,613,087	120,495	222,059	342,554	-	-	342,554
N099	CITY OF CLAY CITY	65,135	0.009589%	0.009158%	615,279	776,827	481,027	35,932	32,042	67,974	-	-	67,974
N100	CITY OF BURNSIDE	79,693	0.011733%	0.009699%	752,849	950,517	588,579	43,966	39,292	83,258	-	-	83,258
N103	HOUSING AUTH OF MOREHEAD	100,882	0.014852%	0.013378%	952,980	1,203,195	745,042	55,653	28,989	84,642	-	-	84,642
N104	CITY OF JAMESTOWN	279,033	0.041080%	0.041178%	2,635,902	3,327,985	2,060,754	153,935	78,053	231,988	-	-	231,988
N106	W SHELBY WATER DISTRICT	58,264	0.008578%	0.008802%	550,408	694,923	430,310	32,143	(6,854)	25,289	-	-	25,289
N107	SIMPSON CO CONSER DIST	7,582	0.001116%	0.001037%	71,608	90,410	55,983	4,182	4,540	8,722	-	-	8,722
N110	LOGAN/TODD REG. WATER COM	154,383	0.022729%	0.022011%	1,458,408	1,841,328	1,140,187	85,170	54,304	139,474	-	-	139,474
N111	BARKLEY LAKE WATER DIST	159,146	0.023430%	0.025272%	1,503,388	1,898,118	1,175,352	87,797	(57,130)	30,667	-	-	30,667
N112	TRIMBLE CO WATER DIST	35,334	0.005202%	0.004906%	333,787	421,426	260,955	19,493	18,585	38,078	-	-	38,078
N113	UNION CO LIBRARY BD	66,812	0.009836%	0.009424%	631,128	796,837	493,417	36,857	(37,079)	(222)	-	-	(222)
N114	BOWLING GRN MUNICIPAL UTI	3,558,478	0.523886%	0.517395%	33,615,189	42,441,207	26,280,437	1,963,105	331,498	2,294,603	-	-	2,294,603
N115	WASHINGTON CO CONSER DIST	8,413	0.001239%	0.001151%	79,501	100,374	62,154	4,643	3,067	7,710	-	-	7,710
N116	MONTICELLO UTILITY COMM	291,081	0.042854%	0.045052%	2,749,731	3,471,701	2,149,746	160,582	(13,681)	146,901	-	-	146,901
N117	CITY OF DIXON	12,418	0.001828%	0.003544%	117,294	148,090	91,701	6,850	(37,199)	(30,349)	-	-	(30,349)
N118	CITY OF WILLIAMSBURG	527,341	0.077636%	0.085729%	4,981,520	6,289,471	3,894,565	290,918	(25,760)	265,158	-	-	265,158
N119	WOLFE CO CONSER DISTRICT	10,709	0.001577%	0.001592%	101,188	127,756	79,109	5,909	(1,439)	4,470	-	-	4,470
N120	WOODFORD CO PLAN ZONING	61,748	0.009091%	0.009929%	583,325	736,483	456,045	34,066	(23,311)	10,755	-	-	10,755
N959	N KY CONV & VISITORS BUR	222,854	0.032809%	0.023612%	2,105,192	2,657,932	1,645,844	122,942	(151,504)	(28,562)	-	-	(28,562)
P001	HOUSING AUTH OF COLUMBIA	22,569	0.003323%	0.003379%	213,221	269,204	166,696	12,452	(23,909)	(11,457)	-	-	(11,457)
P005	GLASGOW ELECTRIC PLANT BD	1,018,352	0.149924%	0.147814%	9,619,886	12,145,687	7,520,850	561,795	178,567	740,362	-	-	740,362
P006	BATH COUNTY E.M.S.	77,112	0.011353%	0.017167%	728,466	919,733	569,517	42,542	(178,220)	(135,678)	-	-	(135,678)
P007	CITY OF PINEVILLE	83,216	0.012251%	0.012121%	786,086	992,482	614,564	45,907	67,866	113,773	-	-	113,773
P008	BOONE CO PLANNING COMM	260,558	0.038360%	0.037448%	2,461,373	3,107,632	1,924,307	143,743	(37,547)	106,196	-	-	106,196
P009	HOUSING AUTHORITY PARIS	43,817	0.006451%	0.007200%	413,929	522,610	323,611	24,173	(33,435)	(9,262)	-	-	(9,262)
P010	REGIONAL PUBLIC SAFETY	181,664	0.026745%	0.028800%	1,716,095	2,166,674	1,341,647	100,219	(21,747)	78,472	-	-	78,472
P011	CITY OF JUNCTION CITY	29,273	0.004310%	0.005312%	276,552	349,163	216,209	16,150	(69,395)	(53,245)	-	-	(53,245)
P013	CITY OF JACKSON	329,658	0.048533%	0.050919%	3,114,124	3,931,770	2,434,630	181,863	26,660	208,523	-	-	208,523
P014	BRECKINRIDGE CO PUBLIC LI	66,230	0.009750%	0.009286%	625,610	789,870	489,103	36,535	38,537	75,072	-	-	75,072
P015	CITY OF LEBANON JUNCTION	69,170	0.010183%	0.009841%	653,393	824,948	510,824	38,158	13,758	51,916	-	-	51,916
P017	PRINCETON WATER/WASTEWATE	174,359	0.025669%	0.025703%	1,647,054	2,079,505	1,287,670	96,187	(93,727)	2,460	-	-	2,460
P018	MURRAY/CALLOWAY TRANS AUT	148,822	0.021910%	0.014821%	1,405,857	1,774,979	1,099,102	82,101	211,462	293,563	-	-	293,563
P022	RATTLESNAKE RIDGE WATER	151,034	0.022236%	0.023761%	1,426,775	1,801,389	1,115,456	83,323	(40,931)	42,392	-	-	42,392
P023	LIBERTY TOURISM	12,944	0.001906%	0.001704%	122,299	15							

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

Participating Employer Code	Participating Employer Name	2023			2022			Net Pension Liability as of June 30, 2023			Pension Expense					
		Actual FYE 2023 Contributions	Proportionate Share	Proportionate Share	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense			
									(9)	(10)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)				
P079	CITY OF CALVERT CITY	318,598	0.046905%	0.047743%	3,009,663	3,799,882	2,352,962	175,762	(45,051)	130,711	-	130,711				
P081	MASON COUNTY LIBRARY	39,061	0.005751%	0.005777%	369,013	465,902	288,496	21,550	(45,797)	(24,247)	-	(24,247)				
P084	ANDERSON-DEAN COMM PARK	23,323	0.003434%	0.001946%	220,343	278,196	172,265	12,868	3,448	16,316	-	16,316				
P087	MONTGOMERY CTY WATER DIST	14,167	0.002086%	0.002063%	133,848	168,992	104,643	7,817	(7,506)	311	-	311				
P088	MORGAN CO WATER DIST	105,781	0.015573%	0.010999%	999,243	1,261,604	781,210	58,355	191,425	249,780	-	249,780				
P089	MUHLENBERG WATER DIST #3	68,342	0.010061%	0.010009%	645,565	815,065	504,704	37,701	10,573	48,274	-	48,274				
P090	NORTH NELSON WATER DIST	54,505	0.008024%	0.007942%	514,861	650,043	402,519	30,068	751	30,819	-	30,819				
P092	OHIO CO REG WASTEWATER D	63,102	0.009290%	0.009420%	596,094	752,604	466,027	34,811	9,230	44,041	-	44,041				
P097	KY RIVER AREA DEV DIST	407,615	0.060010%	0.057175%	3,850,547	4,861,548	3,010,367	224,869	163,722	388,591	-	388,591				
P100	LAKE CUMBERLAND CAA, INC	792,419	0.116661%	0.149739%	7,485,563	9,450,975	5,852,231	437,152	(142,447)	294,705	-	294,705				
P103	MOREHEAD TOURISM COMMISSION	68,708	0.010115%	0.009244%	649,030	819,439	507,413	37,903	23,682	61,585	-	61,585				
P104	RUSSELL CO TOURIST COMM	16,572	0.002440%	0.002444%	156,563	197,670	122,401	9,143	(4,979)	4,164	-	4,164				
P105	GEOGETOWN/SCOTT TOURISM	39,899	0.005874%	0.004761%	376,906	475,866	294,666	22,011	20,094	42,105	-	42,105				
P106	MULTI PURPOSE COMM ACTION	102,157	0.015040%	0.014634%	965,043	1,218,425	754,473	56,358	79,905	136,263	-	136,263				
P107	SIMPSON CO LIBRARY DIST	53,911	0.007937%	0.007760%	509,278	642,995	398,155	29,742	3,701	33,443	-	33,443				
P110	TODD COUNTY CONSERVATION DISTRICT	10,890	0.001603%	0.001655%	102,857	129,863	80,414	6,007	3,321	9,328	-	9,328				
P111	JOHN L STREET LIBRARY	45,265	0.006664%	0.004024%	427,596	539,866	334,296	24,971	72,854	97,825	-	97,825				
P113	STURGIS HOUSING AUTHORITY	8,378	0.001233%	0.002262%	79,116	99,888	61,853	4,620	(25,004)	(20,384)	-	(20,384)				
P115	HOUSING AUTH SPRINGFIELD	26,732	0.003936%	0.003204%	252,554	318,864	197,447	14,749	24,144	38,893	-	38,893				
P116	CITY OF MONTICELLO	94,754	0.013950%	0.015410%	895,103	1,130,122	699,794	52,273	2,415	54,688	-	54,688				
P117	CITY OF CLAY	76,718	0.011295%	0.012391%	724,745	915,034	566,607	42,325	38,332	80,657	-	80,657				
P120	WOODFORD CO CONSERV DIST	18,869	0.002778%	0.002666%	178,251	225,052	139,357	10,410	26,556	36,966	-	36,966				
P959	CITY OF CRESTVIEW HILLS	65,243	0.009605%	0.009125%	616,306	778,123	481,829	35,992	4,882	40,874	-	40,874				
R003	SOUTH ANDERSON WATER DIST	66,960	0.009858%	0.009175%	632,539	798,619	494,521	36,940	14,923	51,863	-	51,863				
R005	BARREN CO SOIL CONS DIS	7,155	0.001053%	0.001166%	67,566	85,306	52,823	3,946	(3,355)	591	-	591				
R008	BOONE CO LIBRARY DIST	800,708	0.117882%	0.116725%	7,563,908	9,549,891	5,913,482	441,727	(103,270)	338,457	-	338,457				
R010	ASHLAND BD OF ED	1,389,550	0.204572%	0.170532%	13,126,380	16,572,847	10,262,235	766,572	181,814	948,386	-	948,386				
R011	DANVILLE BOYLE PLANNING	20,672	0.003043%	0.003291%	195,254	246,520	152,650	11,403	(10,975)	428	-	428				
R013	BREATHITT COUNTY WATER DISTRICT	52,723	0.007762%	0.007200%	498,049	628,817	389,376	29,086	25,198	54,284	-	54,284				
R015	CITY OF SHEPHERDSVILLE	358,534	0.052784%	0.052024%	3,386,890	4,276,153	2,647,879	197,792	112,758	310,550	-	310,550				
R017	CITY OF PRINCETON	149,229	0.021970%	0.020178%	1,409,707	1,779,840	1,102,112	82,326	(52,878)	29,448	-	29,448				
R018	MURRAY ELECTRIC SYSTEM	699,103	0.102923%	0.103108%	6,604,063	8,338,028	5,163,072	385,673	(91,692)	293,981	-	293,981				
R019	FORT THOMAS BOARD OF ED	786,580	0.115802%	0.125015%	7,430,445	9,381,386	5,809,140	433,933	(397,444)	36,489	-	36,489				
R021	CARROLLTON/CARR CO REC TR	13,602	0.002003%	0.001965%	128,523	162,268	100,479	7,506	2,780	10,286	-	10,286				
R024	CHRISTIAN CO WATER DIST	145,216	0.021379%	0.021889%	1,371,785	1,731,962	1,072,465	80,111	(21,074)	59,037	-	59,037				
R030	DAVIESS CO AIRPORT BD	70,079	0.010317%	0.008710%	661,991	835,804	517,546	38,660	(66,339)	(27,679)	-	(27,679)				
R033	CITY OF RAVENNA	15,233	0.002243%	0.002345%	143,922	181,711	112,519	8,405	(5,569)	2,836	-	2,836				
R034	LEXINGTON PUBLIC LIBRARY	1,477,828	0.217569%	0.190176%	13,960,333	17,625,764	10,914,222	815,274	312,138	1,127,412	-	1,127,412				
R036	CITY OF PRESTONSBURG	734,336	0.108110%	0.100784%	6,936,887	8,758,239	5,423,275	405,110	177,714	582						

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

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	Net Pension Liability as of June 30, 2023			Pension Expense							
			2023 Proportionate Share	2022 Proportionate Share	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
R109	TAYLOR CO PUBLIC LIBRARY	69,698	0.010261%	0.010677%	658,398	831,267	514,737	38,450	(61,430)	(22,980)	-	(22,980)	
R114	BOWLING GREEN PUBLIC SCHO	1,789,204	0.263410%	0.239389%	16,901,725	21,339,449	13,213,810	987,050	245,096	1,232,146	-	1,232,146	
R115	S W E D A	16,965	0.002498%	0.002387%	160,284	202,369	125,311	9,361	1,910	11,271	-	11,271	
R116	WAYNE CO CONSERV DIST	13,186	0.001941%	0.002129%	124,544	157,245	97,369	7,273	838	8,111	-	8,111	
R117	WEBSTER COUNTY WATER DIST	100,453	0.014789%	0.015305%	948,937	1,198,091	741,882	55,417	(28,440)	26,977	-	26,977	
R118	WILLIAMSBURG IND BD OF ED	214,662	0.031603%	0.037741%	2,027,809	2,560,232	1,585,346	118,423	(217,973)	(99,550)	-	(99,550)	
R120	CITY OF MIDWAY	77,997	0.011483%	0.011719%	736,808	930,264	576,038	43,029	27,494	70,523	-	70,523	
R959	N KY LEGAL AID SOCIETY	642,320	0.094564%	0.103863%	6,067,707	7,660,847	4,743,748	354,350	101,700	456,050	-	456,050	
T036	FLOYD COUNTY CONSV DIST	25,646	0.003776%	0.003815%	242,287	305,902	189,421	14,149	(106)	14,043	-	14,043	
V001	ADAIR COUNTY FISCAL COURT	470,959	0.069336%	0.080015%	4,448,950	5,617,069	3,478,200	259,816	17,905	277,721	-	277,721	
V002	ALLEN COUNTY FISCAL COURT	617,545	0.090916%	0.087325%	5,833,633	7,365,314	4,560,748	340,680	102,498	443,178	-	443,178	
V003	ANDERSON CO FISCAL COURT	736,782	0.108470%	0.120106%	6,959,987	8,787,404	5,441,335	406,459	261,576	668,035	-	668,035	
V004	BALLARD COUNTY FISCAL CT	593,690	0.087404%	0.093318%	5,608,285	7,080,799	4,384,571	327,520	(115,723)	211,797	-	211,797	
V005	BARREN CO FISCAL CT	420,624	0.061925%	0.064568%	3,973,423	5,016,686	3,106,432	232,045	(13,404)	218,641	-	218,641	
V006	BATH CO FISCAL COURT	344,969	0.050787%	0.050934%	3,258,752	4,114,371	2,547,700	190,309	53,117	243,426	-	243,426	
V007	BELL CO FISCAL CT	626,359	0.092214%	0.082680%	5,916,919	7,470,468	4,625,862	345,544	115,735	461,279	-	461,279	
V008	BOONE CO FISCAL CT	2,995,354	0.440982%	0.395448%	28,295,647	35,724,964	22,121,606	1,652,447	1,129,490	2,781,937	-	2,781,937	
V009	BOURBON CO FISCAL COURT	697,246	0.102650%	0.095888%	6,586,546	8,315,912	5,149,378	384,650	277,562	662,212	-	662,212	
V010	BOYD COUNTY FISCAL COURT	2,155,975	0.317407%	0.289992%	20,366,447	25,713,870	15,922,538	1,189,387	1,207,336	2,396,723	-	2,396,723	
V011	BOYLE COUNTY FISCAL COURT	917,758	0.135114%	0.126128%	8,669,601	10,945,895	6,777,915	506,299	229,350	735,649	-	735,649	
V012	BRACKEN CO FISCAL COURT	365,280	0.053377%	0.051981%	3,450,606	4,356,598	2,697,692	201,513	128,806	330,319	-	330,319	
V013	BREATHITT CO FISCAL COURT	322,397	0.047464%	0.052226%	3,045,532	3,845,168	2,381,004	177,857	(90,318)	87,539	-	87,539	
V014	BRECKINRIDGE CO FISCAL CT	706,121	0.103956%	0.093586%	6,670,345	8,421,714	5,214,892	389,544	165,302	554,846	-	554,846	
V016	BUTLER COUNTY FISCAL CT	614,037	0.090400%	0.083517%	5,800,524	7,323,511	4,534,863	338,747	231,995	570,742	-	570,742	
V017	CALDWELL CO FISCAL COURT	366,132	0.053903%	0.055303%	3,458,691	4,366,806	2,704,013	201,985	(50,824)	151,161	-	151,161	
V018	CALLOWAY CO FISCAL COURT	1,047,059	0.154150%	0.147402%	9,891,048	12,488,045	7,732,845	577,631	(48,983)	528,648	-	528,648	
V019	CAMPBELL CO FISCAL CT	2,081,285	0.306411%	0.311753%	19,660,888	24,823,058	15,370,930	1,148,183	(1,474,608)	(326,425)	-	(326,425)	
V020	CARLISLE CO FISCAL COURT	277,523	0.040857%	0.041408%	2,621,593	3,309,919	2,049,568	153,099	120,429	273,528	-	273,528	
V021	CARROLL CO FISCAL CT	862,653	0.127002%	0.106472%	8,149,094	10,288,724	6,370,982	475,902	603,937	1,079,839	-	1,079,839	
V022	CARTER CO FISCAL CT	970,174	0.142831%	0.150660%	9,164,763	11,571,067	7,165,034	535,216	272,057	807,273	-	807,273	
V023	CASEY CO FISCAL COURT	538,316	0.079252%	0.083450%	5,085,211	6,420,386	3,975,631	296,973	(296,742)	231	-	231	
V024	CHRISTIAN CO FISCAL COURT	820,898	0.120854%	0.121719%	7,754,607	9,790,660	6,062,571	452,864	(430,646)	22,218	-	22,218	
V025	CLARK COUNTY FISCAL COURT	956,103	0.140759%	0.127524%	9,031,813	11,403,210	7,061,093	527,452	432,482	959,934	-	959,934	
V026	CLAY COUNTY FISCAL CT	946,470	0.139341%	0.182894%	8,940,827	11,288,334	6,989,960	522,138	(439,170)	82,968	-	82,968	
V027	CLINTON CO FISCAL COURT	440,735	0.064886%	0.064864%	4,163,416	5,256,564	3,254,968	243,141	(352,178)	(109,037)	-	(109,037)	
V028	CRITTENDEN CO FIS CT	568,738	0.083731%	0.084100%	5,372,607	6,783,241	4,200,317	313,757	(5,202)	308,555	-	308,555	
V030	DAVIESS CO FISCAL COURT	1,692,935	0.249237%	0.244617%	15,992,313	20,191,261	12,502,829	933,941	273,411	1,207,352	-	1,207,352	
V031	EDMONSON CO FISCAL CRT	412,463	0.060724%	0.069370%	3,896,361	4,919,391	3,046,184	227,545	87,826	315,371	-	315,371	
V032	ELLIOTT CO FISCAL CT	243,340	0.035825%	0.031216%	2,298,714	2,902,265	1,797,140	134,243	156,003	290,246	-	290,246	
V033	ESTILL CO FISCAL COURT	506,002	0.074495%	0.078212%	4,779,978	6,035,011	3,736,998	279,148	(3,558)	275,590	-	275,590	
V035	FLEMING CO FISCAL COURT	290,395	0.042752%	0.047517%	2,743,186	3,463,438	2,144,629	160,200	(31,236)	128,964	-	128,964	
V036	FLOYD CO FISCAL COURT	939,704	0.138345%	0.149145%	8,876,919	11,207,646	6,939,997	518,406	(150,626)	367,780	-	367,780	
V037	FRANKLIN CO FISCAL COURT												

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

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2023						Pension Expense					
		Actual FYE 2023 Contributions	Proportionate Share	2022 Proportionate Share	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(10)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
V067	LETCHER CO FISCAL COURT	508,142	0.074810%	0.081572%	4,800,190	6,060,530	3,752,800	280,328	(266,453)	13,875	-	13,875	
V068	LEWIS COUNTY FISCAL COURT	391,935	0.057701%	0.061750%	3,702,390	4,674,490	2,894,537	216,217	(472,593)	(256,376)	-	(256,376)	
V069	LINCOLN CO FISCAL COURT	370,886	0.054603%	0.058192%	3,503,606	4,423,514	2,739,128	204,608	(587,576)	(382,968)	-	(382,968)	
V070	LIVINGSTON CO FISCAL CT	536,640	0.079005%	0.077605%	5,069,362	6,400,376	3,963,240	296,047	(60,554)	235,493	-	235,493	
V071	LOGAN COUNTY FISCAL COURT	1,114,157	0.164028%	0.146781%	10,524,870	13,288,285	8,228,369	614,646	407,205	1,021,851	-	1,021,851	
V072	LYON COUNTY FISCAL COURT	238,485	0.035110%	0.036310%	2,252,836	2,844,342	1,761,273	131,564	(81,147)	50,417	-	50,417	
V073	MCCRACKEN CO FISCAL COURT	916,496	0.134928%	0.139144%	8,657,666	10,930,827	6,768,585	505,602	(298,865)	206,737	-	206,737	
V074	MCCREARY CO FISCAL CT	794,925	0.117030%	0.109072%	7,509,240	9,480,869	5,870,742	438,535	416,893	855,428	-	855,428	
V075	MCLEAN COUNTY FISCAL CT	524,248	0.077181%	0.074290%	4,952,325	6,252,610	3,871,740	289,213	(47,228)	241,985	-	241,985	
V076	MADISON CO FISCAL COURT	1,568,550	0.230925%	0.211452%	14,817,322	18,707,764	11,584,218	865,322	121,721	987,043	-	987,043	
V077	MAGOFFIN CO FISCAL COURT	334,837	0.049295%	0.048098%	3,163,018	3,993,501	2,472,855	184,718	(8,270)	176,448	-	176,448	
V078	MARION CO FISCAL COURT	1,325,954	0.195210%	0.183399%	12,525,666	15,814,410	9,792,596	731,491	503,832	1,235,323	-	1,235,323	
V079	MARSHALL CO FISCAL COURT	1,005,457	0.148025%	0.153268%	9,498,037	11,991,845	7,425,588	554,679	(520,730)	33,949	-	33,949	
V080	MARTIN CO FISCAL COURT	421,514	0.062056%	0.060109%	3,981,828	5,027,299	3,113,003	232,536	139,529	372,065	-	372,065	
V081	MASON CO FIS CT	837,518	0.123301%	0.119605%	7,911,619	9,988,897	6,185,323	462,033	88,341	550,374	-	550,374	
V082	MEADE COUNTY FISCAL COURT	1,527,738	0.224917%	0.227944%	14,431,818	18,221,042	11,282,831	842,809	656,357	1,499,166	-	1,499,166	
V083	MENIFEE CO FISCAL COURT	236,801	0.034862%	0.034416%	2,236,923	2,824,251	1,748,832	130,635	25,814	156,449	-	156,449	
V084	MERCER COUNTY FISCAL COUR	449,391	0.066160%	0.075378%	4,245,162	5,359,773	3,318,878	247,915	(43,552)	204,363	-	204,363	
V085	METCALFE CO FISCAL COURT	319,206	0.046994%	0.040965%	3,015,374	3,807,092	2,357,427	176,096	122,575	298,671	-	298,671	
V086	MONROE CO FISCAL COURT	249,186	0.036686%	0.036567%	2,353,960	2,972,017	1,840,332	137,470	(58,298)	79,172	-	79,172	
V087	MONTGOMERY CO FISCAL CT	854,766	0.125840%	0.136091%	8,074,534	10,194,587	6,312,690	471,548	19,238	490,786	-	490,786	
V088	MORGAN CO FISCAL CT	366,277	0.053924%	0.058990%	3,460,038	4,368,507	2,705,066	202,064	186,303	388,367	-	388,367	
V089	MUHLENBERG CO FISCAL CT	1,219,604	0.179553%	0.189443%	11,521,033	14,546,001	9,007,172	672,821	29,109	701,930	-	701,930	
V090	NELSON CO FISCAL CT	1,680,521	0.247410%	0.247740%	15,875,083	20,043,252	12,411,179	927,094	202,630	1,129,724	-	1,129,724	
V091	NICHOLAS CO FISCAL COURT	363,244	0.053478%	0.056995%	3,431,420	4,332,376	2,682,693	200,393	215,566	415,959	-	415,959	
V092	OHIO COUNTY FISCAL CRT	845,161	0.124426%	0.117422%	7,983,805	10,080,036	6,241,758	466,249	408,671	874,920	-	874,920	
V093	OLDHAM CO FISCAL COURT	1,154,285	0.169936%	0.168475%	10,903,958	13,766,905	8,524,741	636,784	217,589	854,373	-	854,373	
V094	OWEN COUNTY FISCAL COURT	558,147	0.082172%	0.080794%	5,272,573	6,656,942	4,122,111	307,915	446,312	754,227	-	754,227	
V095	OWSLEY CO FISCAL COURT	217,573	0.032032%	0.029037%	2,055,336	2,594,986	1,606,867	120,030	48,581	168,611	-	168,611	
V096	PENDLETON CO FISCAL COURT	379,227	0.055831%	0.054560%	3,582,401	4,522,997	2,800,730	209,210	4,962	214,172	-	214,172	
V097	PERRY COUNTY FISCAL COURT	1,168,808	0.172074%	0.151551%	11,041,143	13,940,110	8,631,992	644,795	623,928	1,268,723	-	1,268,723	
V098	PIKE COUNTY FISCAL COURT	2,228,776	0.328125%	0.309757%	21,054,168	26,582,159	16,460,200	1,229,550	703,417	1,932,967	-	1,932,967	
V099	POWELL CO FISCAL CT	904,205	0.133119%	0.127847%	8,541,592	10,784,276	6,677,837	498,823	179,636	678,459	-	678,459	
V100	PULASKI CO FISCAL CT	1,502,498	0.221201%	0.274444%	14,193,381	17,920,001	11,096,420	828,884	(252,371)	576,513	-	576,513	
V101	ROBERTSON CO FISCAL CT	112,273	0.016529%	0.017619%	1,060,585	1,339,052	829,168	61,937	(80,900)	(18,963)	-	(18,963)	
V102	ROCKCASTLE CO FISCAL CT	679,819	0.100084%	0.098145%	6,421,898	8,108,035	5,020,656	375,035	(34,306)	340,729	-	340,729	
V103	ROWAN CO FISCAL COURT	1,136,833	0.167367%	0.157262%	10,739,118	13,558,785	8,395,868	627,157	436,734	1,063,891	-	1,063,891	
V104	RUSSELL CO FISCAL COURT	641,225	0.094402%	0.106915%	6,057,312	7,647,723	4,735,621	353,743	67,191	420,934	-	420,934	
V105	SCOTT CO FISCAL CT	1,105,324	0.162728%	0.159364%	10,441,456	13,182,969	8,163,156	609,774	529,727	1,139,501	-	1,139,501	
V106	SHELBY CO FISCAL COURT	899,600	0.132441%	0.133837%	8,498,088	10,729,349	6,643,826	496,283					

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

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	Net Pension Liability as of June 30, 2023			Pension Expense							
			Proportionate Share	Proportionate Share	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
V176	MADISON CO CONSERVAT DIST	10,265	0.001511%	0.001483%	96,953	122,410	75,798	5,662	164	5,826	-	5,826	
V179	MARSHALL CO SEN CITIZENS	-	0.000000%	0.000000%	-	-	-	-	(6,921)	(6,921)	-	(6,921)	
V189	CITY OF CENTRAL CITY	354,633	0.052210%	0.053755%	3,350,059	4,229,652	2,619,084	195,641	(15,421)	180,220	-	180,220	
V196	CITY OF BUTLER	10,488	0.001544%	0.001676%	99,071	125,083	77,454	5,786	(559)	5,227	-	5,227	
V197	CITY OF HAZARD	941,307	0.138581%	0.134855%	8,892,062	11,226,765	6,951,835	519,291	(145,090)	374,201	-	374,201	
V198	MOUNTAIN WATER DISTRICT	562,156	0.082762%	0.078859%	5,310,431	6,704,740	4,151,708	310,126	(41,900)	268,226	-	268,226	
V200	PULASKI COUNTY LIBRARY	140,966	0.020753%	0.019133%	1,331,618	1,681,248	1,041,062	77,766	(32,827)	44,939	-	44,939	
V205	BARREN/METCALFE CO AMB SR	37,557	0.005529%	0.006203%	354,769	447,917	277,359	20,718	42,834	63,552	-	63,552	
V206	SHELBYVLE MUN WATER&SEWER	376,526	0.055433%	0.053227%	3,556,863	4,490,755	2,780,764	207,718	27,420	235,138	-	235,138	
V207	BELL CO PUBLIC LIBRARY	56,293	0.008288%	0.010216%	531,800	671,430	415,763	31,057	(53,375)	(22,318)	-	(22,318)	
V208	CITY OF WALTON	117,537	0.017304%	0.016606%	1,110,313	1,401,837	868,045	64,842	9,935	74,777	-	74,777	
V218	MURRAY TOURISM COMMISSION	24,441	0.003598%	0.003461%	230,866	291,482	180,492	13,482	4,441	17,923	-	17,923	
V219	BELLEVUE BD OF EDUCATION	253,751	0.037358%	0.041136%	2,397,079	3,026,457	1,874,042	139,988	(14,863)	125,125	-	125,125	
V224	PENNYROYAL AREA MUSEUM	16,584	0.002442%	0.001701%	156,691	197,832	122,502	9,151	(50,854)	(41,703)	-	(41,703)	
V230	OWENSBORO RIVERPORT AUTH	715,052	0.105271%	0.097821%	6,754,723	8,528,245	5,280,859	394,471	238,362	632,833	-	632,833	
V236	BIG SANDY AREA DEV DIST	515,486	0.075891%	0.079703%	4,869,552	6,148,104	3,807,028	284,379	(453,556)	(169,177)	-	(169,177)	
V237	BLUE GRASS COMM ACTION	1,463,676	0.215485%	0.207385%	13,826,613	17,456,934	10,809,680	807,465	734,664	1,542,129	-	1,542,129	
V247	HARDIN CO WATER DIST #1	975,033	0.143546%	0.141028%	9,210,641	11,628,991	7,200,902	537,895	(208,896)	328,999	-	328,999	
V251	HENDERSON CO RIVER AUTH	175,118	0.025781%	0.028321%	1,654,240	2,088,578	1,293,289	96,607	(124,939)	(28,332)	-	(28,332)	
V259	KENTON CO PUBLIC LIBRARY	1,259,362	0.185406%	0.186608%	11,896,592	15,020,166	9,300,784	694,753	(224,063)	470,690	-	470,690	
V263	LAUREL CO BD OF EDUCATION	2,581,296	0.380024%	0.352364%	24,384,272	30,786,617	19,063,683	1,424,026	100,786	1,524,812	-	1,524,812	
V271	RUSSELLVILLE ELEC PL BD	325,300	0.047891%	0.048251%	3,072,930	3,879,760	2,402,424	179,457	13,726	193,183	-	193,183	
V281	HOUSING AUTH OF MAYSVILLE	104,308	0.015356%	0.014991%	985,319	1,244,025	770,325	57,542	5,586	63,128	-	63,128	
V298	CITY OF PIKEVILLE	935,208	0.137683%	0.127388%	8,834,441	11,154,016	6,906,788	515,926	580,305	1,096,231	-	1,096,231	
V300	HOUSING AUTH OF SOMERSET	106,584	0.015692%	0.017334%	1,006,878	1,271,245	787,180	58,801	(88,270)	(29,469)	-	(29,469)	
V305	CITY OF CAVE CITY	164,261	0.024183%	0.022542%	1,551,704	1,959,120	1,213,126	90,619	28,420	119,039	-	119,039	
V306	HOUSING AUTH OF SHELBYVLE	25,735	0.003789%	0.003726%	243,122	306,956	190,073	14,198	(2,850)	11,348	-	11,348	
V308	NORTHERN KY AREA DEV.DIST	759,375	0.111797%	0.114889%	7,173,464	9,056,932	5,608,232	418,926	(174,167)	244,759	-	244,759	
V319	CAMPBELL CO BD OF ED	2,197,699	0.323550%	0.315790%	20,760,613	26,211,528	16,230,698	1,212,406	489,863	1,702,269	-	1,702,269	
V324	CHRISTIAN CO CONS DIST	12,373	0.001822%	0.001717%	116,909	147,604	91,400	6,827	11,820	18,647	-	18,647	
V330	CITY OF OWENSBORO	2,907,781	0.428089%	0.416723%	27,468,367	34,680,473	21,474,836	1,604,135	210,839	1,814,974	-	1,814,974	
V336	SANDY VALLEY TRANS SER IN	493,532	0.072659%	0.077427%	4,662,171	5,886,272	3,644,897	272,268	(243,075)	29,193	-	29,193	
V337	FRANKFORT ELEC WATER BD	3,717,521	0.547301%	0.559982%	35,117,615	44,338,110	27,455,037	2,050,846	979,449	3,030,295	-	3,030,295	
V347	CITY OF RADCLIFF	538,021	0.079209%	0.082283%	5,082,452	6,416,903	3,973,473	296,812	(281,259)	15,553	-	15,553	
V359	CITY OF ELSMERE	143,601	0.021141%	0.020455%	1,356,514	1,712,681	1,060,526	79,220	13,367	92,587	-	92,587	
V363	LONDON LAUREL CO COMM CTR	163,025	0.024001%	0.028193%	1,540,026	1,944,376	1,203,996	89,937	(118,111)	(28,174)	-	(28,174)	
V373	PADUCAH MCCRACKEN CO TOUR	88,506	0.013030%	0.011919%	836,071	1,055,590	653,642	48,826	25,605	74,431	-	74,431	
V376	CITY OF BEREA	1,050,117	0.154600%	0.170146%	9,919,922	12,524,501	7,755,419	579,317	(2,733,991)	(2,154,674)	-	(2,154,674)	
V398	CITY OF ELKHORN CITY	-	0.000000%	0.004092%	-	-	-	-	(180,148)	(180,148)	-	(180,148)	
V400	PULASKI CO SOIL CONS DIST	18,852	0.002775%	0.003939%	178,058	224,809	139,206	10,398	(32,765)	(22,367)	-	(22,367)	
V405	MARY W WELDON MEM PUB LIB	64,588	0.009509%	0.009105%	610,146	770,346	477,013	35,632	17,406	53,038	-	53,038	
V407	BELL/WHITELEY COMM ACTION	714,468	0.105185%	0.108763%	6,749,204	8,521,278	5,276,544	394,149	(117,175)	276,974	-	276,974	
V408	UNION EMERGENCY SERVICES	18,818	0.002770%	0.002850%	177,737	224,404	138,955	10,380	64,605	74,985	-	74,985	
V419	DAYTON CITY SCHOOLS	336,783	0.049582%	0.048702%	3,181,433	4,016,75							

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

Participating Employer Code	Participating Employer Name	2023			Net Pension Liability as of June 30, 2023			Pension Expense					
		Actual FYE 2023 Contributions	Proportionate Share	2022 Proportionate Share	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(10)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
V637	FARMDALE WATER DISTRICT	27,725	0.004082%	0.004691%	261,922	330,692	204,771	15,296	(2,194)	13,102	-	13,102	
V647	CITY OF VINE GROVE	182,229	0.026828%	0.024018%	1,721,421	2,173,398	1,345,811	100,530	50,889	151,419	-	151,419	
V659	KENTON CO BD OF ED	4,611,417	0.678902%	0.688548%	43,561,804	54,999,409	34,056,724	2,543,981	(1,558,738)	985,243	-	985,243	
V663	LAUREL CO CONSERV DIST	14,411	0.002122%	0.002143%	136,158	171,908	106,449	7,952	(1,241)	6,711	-	6,711	
V673	PADUCAH-MCCRACKEN CO JOIN	385,974	0.056824%	0.05592%	3,646,117	4,603,443	2,850,543	212,931	(25,619)	187,312	-	187,312	
V676	MADISON CO UTILITIES DIST	171,001	0.025175%	0.022477%	1,615,356	2,039,485	1,262,889	94,336	33,303	127,639	-	127,639	
V707	BELL CO CONSERVATION DIST	4,828	0.000711%	0.000624%	45,621	57,600	35,667	2,664	3,086	5,750	-	5,750	
V708	HEBRON FIRE PROTECTION DI	10,402	0.001531%	0.002790%	98,237	124,030	76,802	5,737	(31,654)	(25,917)	-	(25,917)	
V719	SILVER GROVE BD OF ED	-	0.000000%	0.000000%	-	-	-	-	(23,776)	(23,776)	-	(23,776)	
V724	PENNYRILE AREA DEVP DIST	459,713	0.067680%	0.063429%	4,342,693	5,482,912	3,395,128	253,610	(22,641)	230,969	-	230,969	
V730	GREEN RIV AREA DEL DIST	668,495	0.098417%	0.089361%	6,314,935	7,972,987	4,937,032	368,788	216,959	585,747	-	585,747	
V737	KY ASSOC OF CO (KACO)	927,767	0.136588%	0.141643%	8,764,181	11,065,307	6,851,858	511,822	(106,425)	405,397	-	405,397	
V756	JEFF CO MED CENTER LAUNDR	545,706	0.080340%	0.082097%	5,155,023	6,508,528	4,030,209	301,050	(227,147)	73,903	-	73,903	
V759	ERLANGER/ELSMERE BD OF ED	945,640	0.139219%	0.131401%	8,932,999	11,278,451	6,983,840	521,681	38,059	559,740	-	559,740	
V773	MCCRACKEN CO PUB LIBRARY	250,716	0.036911%	0.037655%	2,368,397	2,990,245	1,851,619	138,313	(100,026)	38,287	-	38,287	
V808	POINT PLEASANT FIRE DIST	-	0.000000%	0.000005%	-	-	-	-	(2,124)	(2,124)	-	(2,124)	
V819	NEWPORT BD OF ED	932,880	0.137340%	0.121579%	8,812,433	11,126,229	6,889,581	514,640	379,433	894,073	-	894,073	
V830	REGIONAL WTR RESOURCE AGY	1,443,857	0.212567%	0.195790%	13,639,379	17,220,541	10,663,300	796,531	700,676	1,497,207	-	1,497,207	
V856	KYIANA REG PLANNING DEV	1,068,126	0.157252%	0.150177%	10,090,088	12,739,345	7,888,455	589,255	103,492	692,747	-	692,747	
V859	COVINGTON BD OF ED	2,307,754	0.339752%	0.330739%	21,800,216	27,524,089	17,043,462	1,273,118	(767,445)	505,673	-	505,673	
V873	PADUCAH-MCCRACKEN CO RIV	120,551	0.017748%	0.017038%	1,138,802	1,437,806	890,318	66,505	18,214	84,719	-	84,719	
V919	CITY OF WILDER	56,257	0.008282%	0.009141%	531,415	670,944	415,462	31,034	(2,122)	28,912	-	28,912	
V930	OWENSBORO METRO PLAN COMM	180,824	0.026621%	0.025831%	1,708,139	2,156,628	1,335,427	99,754	102,680	202,434	-	202,434	
V937	HOUSING AUTH OF FRANKFORT	153,585	0.022611%	0.021935%	1,450,837	1,831,769	1,134,268	84,728	(45,934)	38,794	-	38,794	
V959	CITY OF COVINGTON	1,948,506	0.286863%	0.308324%	18,406,589	23,239,430	14,390,316	1,074,933	609,674	1,684,607	-	1,684,607	
W001	ADAIR COUNTY ATTORNEY	31,428	0.004627%	0.004032%	296,892	374,844	232,111	17,338	(10,553)	6,785	-	6,785	
W003	ANDERSON COUNTY ATTORNEY	14,658	0.002158%	0.002265%	138,468	174,825	108,255	8,086	10,328	18,414	-	18,414	
W004	BALLARD COUNTY ATTORNEY	18,011	0.002652%	0.002933%	170,166	214,845	133,036	9,938	(12,941)	(3,003)	-	(3,003)	
W010	BOYD COUNTY ATTORNEY	46,495	0.006845%	0.007553%	439,210	554,529	343,375	25,650	(40,525)	(14,875)	-	(14,875)	
W011	BOYLE COUNTY ATTORNEY	24,234	0.003568%	0.003182%	228,941	289,052	178,987	13,370	17,027	30,397	-	30,397	
W013	BREATHITT CO ATTORNEY	7,981	0.001175%	0.001090%	75,394	95,189	58,943	4,403	(29,484)	(25,081)	-	(25,081)	
W015	BULLITT COUNTY ATTORNEY	73,961	0.010889%	0.013588%	698,694	882,143	546,240	40,803	(123,343)	(82,540)	-	(82,540)	
W016	BUTLER COUNTY ATTORNEY	13,627	0.002006%	0.002349%	128,715	162,511	100,630	7,517	23,093	30,610	-	30,610	
W017	CALDWELL COUNTY ATTORNEY	26,299	0.003872%	0.003744%	248,447	313,680	194,237	14,509	(10,224)	4,285	-	4,285	
W018	CALLOWAY COUNTY ATTORNEY	60,833	0.008956%	0.007716%	574,662	725,546	449,273	33,560	8,456	42,016	-	42,016	
W019	CAMPBELL COUNTY ATTORNEY	136,262	0.020061%	0.018688%	1,287,216	1,625,188	1,006,348	75,173	12,395	87,568	-	87,568	
W020	CARLISLE COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	(375)	(375)	-	(375)	
W021	CARROLL COUNTY ATTORNEY	6,750	0.000994%	0.001026%	63,780	80,526	49,863	3,725	55	3,780	-	3,780	
W022	CHILD SUPPORT ENFORCEMENT	28,585	0.004208%	0.002738%	270,007	340,900	211,092	15,768	31,781	47,549	-	47,549	
W024	CHRISTIAN COUNTY ATTORNEY	91,962	0.013539%	0.013230%	868,731	1,096,825	679,176	50,733	(24,016)	26,717	-	26,717	
W026	CLAY COUNTY ATTORNEY	28,578	0.004207%	0.005073%	269,943	340,819	211,042	15,764	(35,634)	(19,870)	-	(19,870)	
W027	CLINTON CO ATTORNEY	20,959	0.003086%	0.002956%	198,013	250,004	154,807	11,564	(3,136)	8,428	-	8,428	
W028	CRITTENDEN CO ATTORNEY	-	0.000000%	0.000000%	-	-</							

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

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2023					Pension Expense							
		Actual FYE 2023 Contributions	Proportionate Share	2023 Proportionate Share	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions			Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(10)	(11)	(12)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
W070	LIVINGSTON CO ATTORNEY	19,343	0.002848%	0.002436%	182,742	230,723	142,868	10,672	6,241	16,913	-	16,913		
W071	LOGAN COUNTY ATTORNEY	-	0.000000%	0.0000095%	-	-	-	-	(14,956)	(14,956)	-	(14,956)		
W073	MCCRACKEN COUNTY ATTORNEY	11,491	0.001692%	0.001661%	108,567	137,073	84,878	6,340	3,880	10,220	-	10,220		
W075	MCLEAN COUNTY ATTORNEY	3,585	0.000528%	0.000554%	33,879	42,774	26,487	1,979	(1,802)	177	-	177		
W076	MADISON COUNTY ATTORNEY	18,141	0.002671%	0.002636%	171,385	216,384	133,989	10,009	(3,513)	6,496	-	6,496		
W077	MAGOFFIN CO ATTORNEY	8,563	0.001261%	0.001249%	80,912	102,157	63,257	4,725	2,873	7,598	-	7,598		
W078	MARION COUNTY ATTORNEY	12,682	0.001867%	0.001770%	119,796	151,250	93,657	6,996	(1,585)	5,411	-	5,411		
W079	MARSHALL COUNTY ATTORNEY	8,550	0.001259%	0.001283%	80,784	101,994	63,157	4,718	2,800	7,518	-	7,518		
W080	MARTIN COUNTY ATTORNEY	34,529	0.005083%	0.004379%	326,151	411,785	254,986	19,047	22,773	41,820	-	41,820		
W082	MEADE COUNTY ATTORNEY	23,243	0.003422%	0.003123%	219,573	277,224	171,663	12,823	(6,588)	6,235	-	6,235		
W083	MENIFEE COUNTY ATTORNEY	11,213	0.001651%	0.001599%	105,937	133,751	82,821	6,187	(1,205)	4,982	-	4,982		
W084	MERCER COUNTY ATTORNEY	28,834	0.004245%	0.004077%	272,381	343,897	212,948	15,907	(1,881)	14,026	-	14,026		
W085	METCALFE COUNTY ATTORNEY	20,110	0.002961%	0.003175%	189,993	239,877	148,537	11,095	(14,265)	(3,170)	-	(3,170)		
W087	MONTGOMERY CO ATTORNEY	7,631	0.001123%	0.000362%	72,057	90,977	56,335	4,208	18,236	22,444	-	22,444		
W090	NELSON COUNTY ATTORNEY	62,183	0.009155%	0.009433%	587,431	741,668	459,255	34,306	(14,541)	19,765	-	19,765		
W091	NICHOLAS COUNTY ATTORNEY	11,376	0.001675%	0.001593%	107,477	135,696	84,025	6,277	2,036	8,313	-	8,313		
W092	OHIO COUNTY ATTORNEY	1,497	0.000220%	0.000158%	14,116	17,823	11,036	824	(83,926)	(83,102)	-	(83,102)		
W095	OWSLEY COUNTY ATTORNEY	11,555	0.001701%	0.002120%	109,145	137,802	85,330	6,374	(14,582)	(8,208)	-	(8,208)		
W096	PENDLETON COUNTY ATTORNEY	5,787	0.000852%	0.003316%	54,669	69,022	42,740	3,193	(61,281)	(58,088)	-	(58,088)		
W097	PERRY COUNTY ATTORNEY	65,285	0.009611%	0.009535%	616,691	778,609	482,130	36,014	1,492	37,506	-	37,506		
W098	PIKE COUNTY ATTORNEY	130,070	0.019149%	0.018063%	1,228,697	1,551,304	960,598	71,755	(107,094)	(35,339)	-	(35,339)		
W099	POWELL COUNTY ATTORNEY	30,090	0.004430%	0.004509%	284,251	358,884	222,228	16,600	8,382	24,982	-	24,982		
W103	ROWAN COUNTY ATTORNEY	17,857	0.002629%	0.002087%	168,690	212,981	131,882	9,851	47,897	57,748	-	57,748		
W104	RUSSELL COUNTY ATTORNEY	32,919	0.004846%	0.004990%	310,944	392,586	243,097	18,159	(13,430)	4,729	-	4,729		
W105	SCOTT COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	(83,580)	(83,580)	-	(83,580)		
W106	SHELBY COUNTY ATTORNEY	6,757	0.000995%	0.001980%	63,844	80,607	49,914	3,728	(24,906)	(21,178)	-	(21,178)		
W107	SIMPSON COUNTY ATTORNEY	9,689	0.001426%	0.001625%	91,499	115,524	71,534	5,344	24,083	29,427	-	29,427		
W109	TAYLOR COUNTY ATTORNEY	43,159	0.006354%	0.005095%	407,705	514,752	318,745	23,810	29,082	52,892	-	52,892		
W110	TODD COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	(457)	(457)	-	(457)		
W113	UNION COUNTY ATTORNEY	281	0.000041%	0.000410%	2,631	3,322	2,057	154	(8,816)	(8,662)	-	(8,662)		
W114	WARREN CO ATTY/CHILD SUPP	144,170	0.021225%	0.019054%	1,361,904	1,719,486	1,064,740	79,534	2,058	81,592	-	81,592		
W115	WASHINGTON CO ATTORNEY	15,318	0.002255%	0.002068%	144,692	182,683	113,121	8,450	(5,155)	3,295	-	3,295		
W118	WHITLEY COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
W119	WOLFE COUNTY ATTORNEY	14,998	0.002208%	0.002328%	141,677	178,875	110,763	8,274	15,886	24,160	-	24,160		
W120	WOODFORD COUNTY ATTORNEY	32,656	0.004808%	0.004831%	308,506	389,507	241,191	18,017	(36,281)	(18,264)	-	(18,264)		
X030	OWENSBORO DAVIESS CO TOUR	88,456	0.013023%	0.012460%	835,622	1,055,023	653,291	48,800	24,371	73,171	-	73,171		
X034	FAYETTE CO ATTORNEY OFF	330,002	0.048584%	0.051697%	3,117,396	3,935,901	2,437,188	182,054	(306,955)	(124,901)	-	(124,901)		
X059	KENTON COUNTY ATTORNEY	203,274	0.029926%	0.026859%	1,920,204	2,424,374	1,501,220	112,139	(112,735)	(596)	-	(596)		
X105	GEOGETOWN WATER & SEWER	912,687	0.134368%	0.128900%	8,621,734	10,885,460	6,740,493	503,504	238,522	742,026	-	742,026		
X956	LOU FIREFIGHTERS PENS FUN	49,272	0.007254%	0.007066%	465,454	587,663	363,893	27,182	(1,261)	25,921	-	25,921		
TOTAL		679,246,347	100.000000%	100.000000%	6,416,508,407	8,101,229,535	5,016,441,878	374,719,887	9,102,789	383,822,676	-	383,822,676		

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)		
10005	LEGS GENERAL ASSEMBLY	4,564	-	9,524	89,425	103,513	240	8,080	10,727	122,533	141,580		
20025	JUDL ADM OFF OF THE COURT	7,717,910	-	16,105,542	7,397,087	31,220,539	405,110	13,663,861	18,139,160	5,463,721	37,671,852		
35628	TRAN DEPT OF INTERGOV PRO	-	-	-	-	-	-	-	-	-	-		
39931	JEFFERSON CO CLERK	1,199,689	-	2,503,482	422,674	4,125,845	62,971	2,123,942	2,819,592	1,105,222	6,111,727		
39932	JEFFERSON CO SHERIFF	351,466	-	733,431	405,940	1,490,837	18,448	622,239	826,040	-	1,466,727		
39933	KENTON CO COURT CLERK	198,183	-	413,563	338,779	950,525	10,403	350,865	465,783	-	827,051		
39934	KENTON CO SHERIFF	74,592	-	155,657	69,146	299,395	3,915	132,059	175,312	-	311,286		
39935	CAMPBELL COUNTY CLERK	133,851	-	279,318	33,100	446,269	7,026	236,972	314,587	9,795	568,380		
39936	CAMPBELL CO SHERIFF	48,105	-	100,384	3,738	152,227	2,525	85,165	113,059	201,616	402,365		
39937	FAYETTE CO CLERK	424,032	-	884,859	13,302	1,322,193	22,257	750,710	996,589	532,265	2,301,821		
39938	FAYETTE CO SHERIFF	265,381	-	553,790	568,682	1,387,853	13,930	469,833	623,716	10,468	1,117,947		
39939	DAVIESS CO CLERK	129,297	-	269,814	10,051	409,162	6,787	228,909	303,883	242,192	781,771		
39940	DAVIESS CO SHERIFF	35,891	-	74,896	43,690	154,477	1,884	63,542	84,353	5,244	155,023		
39941	PIKE CO CLERK	69,234	-	144,476	109,644	323,354	3,634	122,573	162,719	12,114	301,040		
39942	PIKE CO SHERIFF	88,357	-	184,382	2,133	274,872	4,638	156,429	207,663	216,393	585,123		
39943	HARDIN COUNTY CLERK OFFIC	149,314	-	311,584	5,614	466,512	7,837	264,347	350,928	133,539	756,651		
39944	HARDIN COUNTY SHERIFF	62,627	-	130,689	879	194,195	3,287	110,876	147,191	75,045	336,399		
39945	WARREN COUNTY CLERKS OFF	169,742	-	354,214	217,308	741,264	8,910	300,513	398,940	9,820	718,183		
39946	WARREN COUNTY SHERIFF	241,983	-	504,964	373,874	1,120,821	12,702	428,409	568,724	9,410	1,019,245		
39947	BOONE COUNTY CLERK	166,524	-	347,497	856	514,877	8,741	294,815	391,375	78,581	773,512		
39948	BOONE COUNTY SHERIFF	56,768	-	118,462	105,451	280,681	2,980	100,502	133,420	-	236,902		
39949	CHRISTIAN COUNTY CLERK	71,061	-	148,289	2,122	221,472	3,730	125,807	167,013	28,507	325,057		
39950	CHRISTIAN COUNTY SHERIFF	280,073	-	584,449	653,636	1,518,158	14,701	495,843	658,246	5,642	1,174,432		
39951	MADISON COUNTY CLERK	122,959	-	256,589	6,346	385,894	6,454	217,689	288,988	24,812	537,943		
39952	MADISON COUNTY SHERIFF	42,637	-	88,975	108,895	240,507	2,238	75,486	100,209	6,983	184,916		
39961	BULLITT COUNTY CLERK	146,593	-	305,907	95,322	547,822	7,695	259,530	344,534	-	611,759		
39962	BULLITT CO SHERIFF	175,675	-	366,594	434,011	976,280	9,221	311,017	412,883	84,915	818,036		
54527	J&PS DEPT OF CORRECTIONS	-	-	-	-	-	-	-	-	-	-		
014A	BRECKINRIDGE CO ATTORNEY	-	-	-	60	60	-	-	-	-	10,270	10,270	
116A	WAYNE COUNTY ATTORNEY	12,048	-	25,141	1,563	38,752	632	21,330	28,316	43,382	93,660		
A051	HENDERSON CO TOURIST COMM	6,461	-	13,482	174	20,117	339	11,438	15,184	2,310	29,271		
A073	HOUSING AUTH OF PADUCAH	175,934	-	367,135	243,846	786,915	9,235	311,475	413,492	-	734,202		
A087	Reid Village Water District	1,794	-	3,743	24,822	30,359	94	3,176	4,216	-	7,486		
A113	MORGANFIELD HOUSING AUTH	-	-	-	-	-	-	-	-	-	-		
A156	CITY OF ANCHORAGE	64,690	-	134,994	59,956	259,640	3,396	114,528	152,039	13,367	283,330		
AB19	BELLEVUE/DAYTON FIRE	4,926	-	10,280	4,960	20,166	259	8,721	11,578	1,318	21,876		
AC19	CAMPBELL CO FIRE DIST 1	-	-	-	-	-	-	-	-	-	-		
B008	BURLINGTON FIRE PRO DIST	6,587	-	13,745	5,676	26,008	346	11,662	15,481	553	28,042		
B010	HOUSING AUTHORITY OF CATLETTSBURG	30,825	-	64,326	26,699	121,850	1,618	54,574	72,448	16,742	145,382		
B015	CITY OF HILLVIEW	77,392	-	161,500	130,146	369,038	4,062	137,016	181,893	-	322,971		
B017	PENNYRILE EMER ASST CTR	33,028	-	68,921	902	102,851	1,734	58,473	77,624	38,567	176,398		
B018	W KY ED COOPERATIVE	15,413	-	32,163	-	47,576	809	27,287	36,224	33,101	97,421		
B023	CITY OF LONDON TOURISM	69,248	-	144,504	906,347	1,120,099	3,635	122,596	162,750	-	288,981		
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	38,087	-	79,478	94,553	212,118	1,999	67,429	89,514	5,652	164,594		
B030	OWENSBORO/DAV CO ECO DEV	15,051	-	31,407	-	46,458	790	26,646	35,373	158,753	221,562		
B035	GTR FLEMING CO WATER COMM	12,593	-	26,278	131	39,002	661	22,294	29,596	6,572	59,123		
B038	CITY OF HICKMAN	69,912	-	145,890	229,193	444,995	3,670	123,773	164,312	-	291,755		
B042	HOUSING AUTH OF MAYFIELD	67,344	-	140,532	-	207,876	3,535	119,227	158,277	73,408	354,447		
B043	GRAYSON CO CONSERV DIST	3,259	-	6,800	4	10,063	171	5,769	7,659	2,598	16,197		
B045	CITY OF BELLEVONTE	272	-										

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)
B124	HOPKINS-CHRIST CO PLANNIN	110,161	-	229,881	15,295	355,337	5,782	195,030	258,908	188,929	648,649
B156	LOU POLICE RETIRE FUND	13,416	-	27,997	130	41,543	704	23,752	31,532	5,717	61,705
B179	HOUSING AUTH OF BENTON	26,019	-	54,296	13,559	93,874	1,366	46,064	61,151	421	109,002
B230	RIVERPARK CTR OWENSBORO	62,408	-	130,232	293,585	486,225	3,276	110,488	146,676	9,325	269,765
B256	BUECHEL FIRE PROTECT DIST	-	-	-	85	85	-	-	-	98,909	98,909
B259	CITY OF LUDLOW	34,466	-	71,923	80,451	186,840	1,809	61,019	81,004	14,953	158,785
B356	CITY OF DOUGLASS HILLS	27,088	-	56,528	46,155	129,771	1,422	47,958	63,665	-	113,045
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	93,400	-	194,904	466,413	754,717	4,903	165,356	219,514	8,619	398,392
B656	LOUISVILLE AIRPORT AUTHOR	919,132	-	1,918,021	223,931	3,061,084	48,245	1,627,240	2,160,206	279,363	4,115,054
B756	LEGAL AID SOCIETY INC	352,549	-	735,690	498,539	1,586,778	18,505	624,156	828,585	-	1,471,246
B856	JEFF CO SOIL/CONSER DIST	3,129	-	6,530	23,375	33,034	164	5,540	7,354	97	13,155
B956	LAKE DREAMLAND FIRE DIST	-	-	-	-	-	-	-	-	3,967	3,967
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	18,950	-	39,545	110,014	168,509	995	33,550	44,538	17,748	96,831
C037	CIRCUIT CLERKS	-	-	-	-	-	-	-	-	-	-
C045	Greenup County Public Library	22,511	-	46,976	311,539	381,026	1,182	39,854	52,907	-	93,943
C079	JONATHAN CREEK WATER DIST	37,107	-	77,433	15,900	130,440	1,948	65,694	87,211	-	154,853
C087	CITY OF JEFFERSONVILLE	24,727	-	51,599	1,552	77,878	1,298	43,776	58,115	27,544	130,733
C105	CITY OF SADIEVILLE	4,212	-	8,789	439	13,440	221	7,457	9,899	11,860	29,437
C106	CITY OF SIMPSONVILLE	47,530	-	99,185	1,152	147,867	2,495	84,148	111,709	65,106	263,458
C118	HOUSING AUTH OF CORBIN	35,406	-	73,884	52,945	162,235	1,858	62,683	83,214	1,899	149,654
C230	HOUSING AUTH OF OWENSBORO	149,590	-	312,160	198,501	660,251	7,852	264,835	351,576	6,536	630,799
C256	LOUISVILLE/JEFF CO METRO	19,433,562	-	40,553,473	10,718,637	70,705,672	1,020,060	34,405,364	45,674,088	179,124	81,278,636
D017	CALDWELL CO WATER DISTRIC	26,338	-	54,961	23,873	105,172	1,382	46,629	61,901	54,411	164,323
D025	WINCHESTER-CLARK COUNTY TOURISM	8,218	-	17,149	27	25,394	431	14,549	19,314	18,773	53,067
D052	CITY OF PLEASUREVILLE	3,893	-	8,124	3,291	15,308	204	6,892	9,150	1,137	17,383
D054	City of Hanson	2,408	-	5,025	33,327	40,760	126	4,264	5,660	-	10,050
D071	CITY OF LEWISBURG	22,262	-	46,456	858	69,576	1,169	39,413	52,322	48,877	141,781
D079	NORTH MARSHALL WATER DIST	79,199	-	165,271	102,526	346,996	4,157	140,215	186,140	17,675	348,187
D084	GTR H/MERCER PL&ZONING CO	8,484	-	17,703	6,011	32,198	445	15,019	19,939	2,526	37,929
D098	CITY OF COAL RUN VILLAGE	24,199	-	50,497	73,298	147,994	1,270	42,841	56,873	106,923	207,907
D106	SIMPSONVILLE RURAL FIRE	-	-	-	-	-	-	-	-	-	-
D113	UNION CO WATER DISTRICT	31,021	-	64,735	20,927	116,683	1,628	54,921	72,909	23,611	153,069
D118	WHITEY CO WATER DIST	35,114	-	73,274	204,358	312,746	1,843	62,166	82,527	33,034	179,570
D135	WESTERN FLEMING WATER DIS	36,575	-	76,324	122,663	235,562	1,920	64,753	85,962	7,881	160,516
G015	ZONETON FIRE PROT DIST	11,174	-	23,318	94,463	128,955	587	19,783	26,262	-	46,632
G090	NELSON CO. DISPATCH	68,377	-	142,688	20,229	231,294	3,589	121,056	160,705	36,802	322,152
GS06	SHELBY CO SUB FIRE DIST	9,101	-	18,993	7,695	35,789	478	16,113	21,391	-	37,982
J001	ADAIR CO BD OF EDUCATION	516,246	-	1,077,289	845,396	2,438,931	27,098	913,966	1,213,316	1,566	2,155,946
J002	CITY OF SCOTTSVILLE	234,718	-	489,804	131,931	856,453	12,320	415,547	551,651	31,583	1,011,101
J003	CITY OF LAWRENCEBURG	276,552	-	577,101	37,980	891,633	14,516	489,610	649,971	105,091	1,259,188
J004	BALLARD CO BD OF ED	236,289	-	493,083	272,452	1,001,824	12,403	418,329	555,343	9,248	995,323
J005	GLASGOW BD OF EDUCATION	316,004	-	659,428	-	975,432	16,587	559,456	742,693	269,519	1,588,255
J006	BATH CO BD OF EDUC	327,646	-	683,724	70,070	1,081,440	17,198	580,068	770,056	226,005	1,593,327
J007	CITY OF MIDDLESBORO	153,463	-	320,242	149,551	623,256	8,055	271,692	360,678	4,306	644,731
J008	BOONE CO WATER DISTRICT	180,890	-	377,477	100,331	658,698	9,495	320,249	425,140	89,219	844,103
J009	BOURBON CO BD OF EDUCATIO	535,419	-	1,117,298	187,186	1,839,903	28,104	947,910	1,258,378	195,371	2,429,763
J010	FAIRVIEW BD OF EDUCATION	103,435	-	215,845	94,820	414,100	5,429	183,121	243,099	70,165	501,814
J011	DANVILLE CITY BD OF ED	314,725	-	656,760	95,370	1,066,855	16,520	557,192	739,688	81,200	1,394,600
J012	BRACKEN CO BD OF EDUC	194,878	-	406,666	287,929	889,473	10,229	345,013	458,015	13,419	826,676
J013	BREATHITT CO BD OF ED	311,081	-	649,156	186,125	1,146,362	16,329	550,740	731,123	335,030	1,633,222
J014	BRECKINRIDGE CO BD OF ED	485,065	-	1,012,221	32,305	1,529,591	25,461	858,764	1,140,033	30,879	2,055,137
J015	BULLITT CO BD OF ED	1,914,214	-	3,994,535	132,528	6,041,277	100,476	3,388,943	4,498,917	3,264,657	11,252,993
J016											

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)
J034	GREATER LEX CONV&VISITOR	192,074	-	400,816	104,343	697,233	10,082	340,050	451,426	24,011	825,569
J035	FLEMING CO BD OF ED	313,698	-	654,618	87,974	1,056,290	16,466	555,374	737,275	408,774	1,717,889
J037	CITY OF FRANKFORT	922,799	-	1,925,674	17,340	2,865,813	48,437	1,633,732	2,168,825	312,072	4,163,066
J038	FULTON COUNTY BD OF EDUC	85,996	-	179,453	98,635	364,084	4,514	152,247	202,113	-	358,874
J039	GALLATIN CO BD OF EDUC	284,075	-	592,801	-	876,876	14,911	502,930	667,653	384,368	1,569,862
J040	CITY OF LANCASTER	117,555	-	245,311	127,598	490,464	6,170	208,121	276,286	2,953	493,530
J041	WILLIAMSTOWN INDEPDNT SC	174,399	-	363,932	39,837	578,168	9,154	308,758	409,885	106,744	834,541
J042	GRAVES CO LIBRARY	27,753	-	57,914	1,346	87,013	1,457	49,134	65,227	31,704	147,522
J043	GRAYSON CO BD OF ED	767,951	-	1,602,541	519,785	2,890,277	40,309	1,359,588	1,804,891	6,063	3,210,851
J044	GREEN CO BD OF EDUCATION	300,049	-	626,136	9,979	936,164	15,749	531,210	705,197	182,429	1,434,585
J045	RUSSELL INDPT BD OF ED	367,752	-	767,416	523,660	1,658,828	19,303	651,072	864,317	187,872	1,722,564
J046	HANCOCK CO BD EDUCATION	364,261	-	760,131	280,136	1,404,528	19,120	644,892	856,112	3,329	1,523,453
J047	HARDIN CO SOIL CN DIST	7,142	-	14,903	21,159	43,204	375	12,644	16,785	-	29,804
J048	HARLAN CO BD OF EDUCATION	815,372	-	1,701,497	911,206	3,428,075	42,799	1,443,542	1,916,342	7,701	3,410,384
J049	HARRISON CO BD OF ED	491,346	-	1,025,329	142,094	1,658,769	25,791	869,884	1,154,796	38,537	2,089,008
J050	HART CO BD OF ED	438,930	-	915,948	500,551	1,855,429	23,039	777,086	1,031,603	9,084	1,840,812
J051	HENDERSON PUBLIC LIBRARY	143,023	-	298,456	30,847	472,326	7,507	253,208	336,141	13,272	610,128
J052	EMINENCE INDEP BD OF EDUC	154,974	-	323,396	13,572	491,942	8,135	274,368	364,231	55,410	702,144
J053	HICKMAN CO BD OF ED	113,416	-	236,674	113,728	463,818	5,953	200,793	266,559	146,820	620,125
J054	HOPKINS CO BD OF ED	1,091,850	-	2,278,446	15,117	3,385,413	57,311	1,933,022	2,566,141	584,952	5,141,426
J055	JACKSON CO BD OF ED	331,486	-	691,737	774	1,023,997	17,400	586,866	779,081	208,289	1,591,636
J056	JEFF CO METRO SEWER DIST	6,210,591	-	12,960,106	1,758,077	20,928,774	325,992	10,995,289	14,596,556	2,569,906	28,487,743
J057	JESSAMINE CO BD OF ED	1,557,284	-	3,249,701	761,425	5,568,410	81,741	2,757,030	3,660,035	18,547	6,517,353
J058	PAINTSVILLE GAS/WATER SYS	223,112	-	465,585	5,346	694,043	11,711	395,000	524,373	24,406	955,490
J059	KENTON COUNTY AIRPORT BD	3,194,661	-	6,666,539	7,826,757	17,687,957	167,687	5,655,858	7,508,311	475,682	13,807,538
J060	KNOTT CO BD OF EDUCATION	421,195	-	878,940	-	1,300,135	22,108	745,688	989,922	420,317	2,178,035
J061	KNOX CO BD OF EDUCATION	801,035	-	1,671,580	21,693	2,494,308	42,046	1,418,160	1,882,648	1,025,140	4,367,994
J062	LARUE CO PUBLIC LIBRARY	17,190	-	35,871	2,954	56,015	902	30,433	40,401	24,968	96,704
J063	CITY OF LONDON	261,249	-	545,167	-	806,416	13,713	462,517	614,004	945,110	2,035,344
J064	LAWRENCE CO BD OF ED	426,573	-	890,162	-	1,316,735	22,391	755,209	1,002,561	423,814	2,203,975
J065	LEE CO BD OF ED	186,059	-	388,262	126,780	701,101	9,766	329,400	437,288	129,209	905,663
J066	LESLIE CO BD OF ED	322,923	-	673,867	19,013	1,015,803	16,950	571,705	758,955	649	1,348,259
J067	CITY OF WHITESBURG	103,793	-	216,593	201,723	522,109	5,448	183,757	243,942	502,766	935,913
J068	ELEC PLT BD OF VANCEBURG	110,533	-	230,657	-	341,190	5,802	195,689	259,782	158,962	620,235
J069	LINCOLN CO BD OF EDUC	640,255	-	1,336,068	-	1,976,323	33,607	1,133,513	1,504,771	63,026	2,734,917
J070	LIVINGSTON CO BD OF ED	255,492	-	533,155	53,872	842,519	13,411	452,326	600,475	426,963	1,493,175
J071	LOGAN CO BD OF EDUCATION	474,834	-	990,872	59,799	1,525,505	24,924	840,651	1,115,988	297,172	2,278,735
J072	LYON CO. PUBLIC LIBRARY	16,602	-	34,644	3,823	55,069	871	29,392	39,019	2,368	71,650
J073	PADUCAH WATER WORKS	391,503	-	816,978	16,346	1,224,827	20,550	693,120	920,136	315,738	1,949,544
J074	MICCREARY CO BD OF EDUCATN	603,467	-	1,259,300	507,714	2,370,481	31,676	1,068,384	1,418,310	160,171	2,678,541
J075	MCLEAN CO BD OF ED	238,292	-	497,262	56,168	791,722	12,508	421,875	560,051	56,856	1,051,290
J076	MADISON CO BD OF ED	1,842,529	-	3,844,943	1,082,611	6,770,083	96,714	3,262,030	4,330,437	538,295	8,227,476
J077	MAGOFFIN CO BD OF ED	399,528	-	833,725	147,984	1,381,237	20,971	707,328	938,998	168,233	1,835,530
J078	MARION CO BD OF EDUCATION	493,917	-	1,030,694	435,544	1,960,155	25,926	874,436	1,160,838	12,720	2,073,920
J079	MARSHALL COUNTY BD OF ED	752,628	-	1,570,566	456,563	2,779,757	39,505	1,332,460	1,768,878	7,079	3,147,922
J080	MARTIN CO BD OF ED	391,177	-	816,298	566,226	1,773,701	20,533	692,543	919,371	242,822	1,875,269
J081	MASON CO BD OF ED	445,151	-	928,931	417,530	1,791,612	23,366	788,100	1,046,225	97,364	1,955,055
J082	MEADE CO PUBLIC LIBRARY	47,630	-	99,393	103,238	250,261	2,500	84,324	119,943	658	199,425
J083	MENIFEE CO BD OF ED	192,709	-								

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)
J104	RUSSELL CO BD OF ED	593,047	-	1,237,555	1,017,565	2,848,167	31,129	1,049,936	1,393,819	107,979	2,582,863
J105	SCOTT CO BOARD OF ED	1,711,188	-	3,570,865	379,656	5,661,709	89,820	3,029,504	4,021,752	480,791	7,621,867
J106	SHELBY CO LIBRARY	48,942	-	102,131	23,829	174,902	2,569	86,647	115,027	8,095	212,338
J107	SIMPSON CO BD OF ED	534,924	-	1,116,265	171,050	1,822,239	28,078	947,034	1,257,214	17,600	2,249,926
J108	SPENCER CO BD OF EDUC	606,307	-	1,265,226	680,649	2,552,182	31,825	1,073,412	1,424,984	5,925	2,536,146
J109	TAYLOR CO BD OF ED	618,282	-	1,290,215	631,181	2,539,678	32,453	1,094,612	1,453,128	153,307	2,733,500
J110	TODD CO BD OF ED	450,327	-	939,730	345,216	1,735,273	23,637	797,262	1,058,388	107,610	1,986,897
J111	TRIGG CO BD OF ED	344,886	-	719,699	57,980	1,122,565	18,103	610,589	810,574	362,384	1,801,650
J112	TRIMBLE CO BD OF ED	222,029	-	463,325	215,199	900,553	11,654	393,083	521,828	21,568	948,133
J113	CITY OF MORGANFIELD	245,740	-	512,803	-	758,543	12,899	435,060	577,554	60,740	1,086,253
J115	SPRINGFIELD WATER & SEWER	109,586	-	228,682	134,179	472,447	5,752	194,013	257,557	13,861	471,183
J117	CITY OF SEBREE	32,221	-	67,237	48,754	148,212	1,691	57,044	75,727	10,049	144,511
J118	CITY OF CORBIN	228,839	-	477,535	46,591	752,965	12,012	405,138	537,832	11,068	966,050
J119	WOLFE CO BD OF EDUCATION	245,497	-	512,297	222,086	979,880	12,886	434,630	576,984	185,600	1,210,100
J120	WOODFORD CO BD OF ED	746,337	-	1,557,437	72,347	2,376,121	39,175	1,321,322	1,754,092	381,944	3,496,533
J124	PENNYRILE NAR TASK FORCE	3,571	-	7,452	151	11,174	187	6,322	8,392	4,415	19,316
J134	LEX-FAY CO HUM RIGHTS COM	19,698	-	41,105	29,110	89,913	1,034	34,873	46,295	28,918	111,120
J135	FLEMING CO EMS	80,538	-	168,065	115,837	364,440	4,227	142,585	189,286	-	336,098
J154	CITY OF EARLINGTON	22,890	-	47,766	41,534	112,190	1,201	40,524	53,797	50,504	146,026
J156	CITY OF JEFFERSONTOWN	487,018	-	1,016,297	103,538	1,606,853	25,563	862,221	1,144,623	-	2,032,407
J178	LEBANON HOUSING AUTHORITY	26,843	-	56,015	-	82,858	1,409	47,523	63,088	105,201	217,221
J179	MARSHALL CO TOURIST COMM	7,723	-	16,116	6,687	30,526	405	13,673	18,151	1,639	33,868
J190	CITY OF BLOOMFIELD	25,793	-	53,824	2,639	82,256	1,354	45,664	60,621	160,080	267,719
J200	SOMERSET-PULASKI CONV & V	17,675	-	36,883	9,920	64,478	928	31,292	41,540	320	74,080
J203	FRONTIER HOUSING INC	28,357	-	59,175	-	87,532	1,488	50,204	66,647	17,119	135,458
J205	GEOGETOWN-SCOTT CO P COM	62,435	-	130,287	-	192,722	3,277	110,535	146,738	15,752	276,302
J210	BOYD CO AMBULANCE SERVICE	7,823	-	16,324	10,530	34,677	411	13,849	18,385	-	32,645
J214	COMM ACTION SOUTHERN KY	594,356	-	1,240,286	10,534	1,845,176	31,198	1,052,253	1,396,895	920,328	3,400,674
J217	CITY OF PROVIDENCE	205,956	-	429,783	94,672	730,411	10,811	364,626	484,051	108,909	968,397
J219	CAMPBELL CO PUBLIC LIBRAR	222,873	-	465,086	683	688,642	11,699	394,576	523,811	120,244	1,050,330
J224	HOUSING AUTH OF HOPKINSVL	62,564	-	130,558	-	193,122	3,284	110,764	147,043	187,295	448,386
J234	LFUC HOUSING AUTHORITY	396,571	-	827,555	47,426	1,271,552	20,816	702,094	932,049	153,039	1,807,998
J256	CITY OF ST MATTHEWS	180,229	-	376,097	3,816	560,142	9,460	319,079	423,586	143,666	895,791
J259	CITY OF PARK HILLS	14,493	-	30,243	423	45,159	761	25,658	34,061	7,614	68,094
J305	SCOTT CO SOIL CONSER DIST	-	-	-	-	-	-	-	-	-	-
J310	CANNONSBURG WATER DIST	59,163	-	123,460	47,024	229,647	3,105	104,742	139,049	-	246,896
J314	BOWL GRN WARREN AIRPRT BD	31,636	-	66,017	71,584	169,237	1,661	56,008	74,353	22,923	154,945
J317	PROVIDENCE MUN HOUSING AU	20,149	-	42,047	37,747	99,943	1,058	35,673	47,357	16,770	100,858
J319	CITY OF ALEXANDRIA	70,251	-	146,597	-	216,848	3,687	124,372	165,108	257,092	550,259
J324	CITY OF OAK GROVE	132,679	-	276,871	400,397	809,947	6,964	234,896	311,831	265	553,956
J334	CENTRAL KY ED COOPERATIVE	14,230	-	29,695	44,681	88,606	747	25,193	33,445	62	59,447
J356	CITY OF WEST BUECHEL	22,431	-	46,809	1,669	70,909	1,177	39,713	52,720	72,339	165,949
J359	CITY OF FORT WRIGHT	51,111	-	106,657	101,852	259,620	2,683	90,487	120,125	56,663	269,958
J405	GEOGETOWN HOUSING AUTHOR	47,125	-	98,339	-	145,464	2,474	83,431	110,756	29,407	226,068
J414	WARREN CO PLANNING COMM	88,048	-	183,737	19,168	290,953	4,622	155,882	206,937	44,172	411,613
J417	WEBSTER CO CONSER DIST	10,241	-	21,370	25,098	56,709	538	18,130	24,069	18,998	61,735
J419	CITY OF COLD SPRING	57,884	-	120,791	207,355	386,030	3,038	102,478	136,043	34,753	276,312
J424	CITY OF CROFTON	1,149	-	2,398	42	3,589	60	2,035	2,701	34,153	38,949
J434	KY LEAGUE OF CITIES	755,684	-	1,576,943	760,913	3,093,540	39,666	1,337,870	1,776,060	166,255	3,319,851
J456	CITY OF SHIVELY	98,970	-	206,528	2,923	308,421	5,195	175,218	232,606	13,855	426,874
J459	N KY AREA PLAN COMMISSION	311,981	-	651,034	134,959	1,097,974	16,376	552,334	733,239		

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)
J814	HOUSING AUTH BOWLING GRN	192,915	-	402,569	102,835	698,319	10,126	341,538	453,401	139,660	944,725
J819	CITY OF BELLEVUE	76,040	-	158,679	22,009	256,728	3,991	134,623	178,715	29,597	346,926
J834	KY LEGAL SERVICE PROGRAMS	76,286	-	159,192	152,569	388,047	4,004	135,058	179,293	-	318,355
J856	LOUISVILLE WATER COMPANY	3,960,197	-	8,264,041	60,052	12,284,290	207,869	7,011,171	9,307,526	2,534,984	19,061,550
J859	CITY OF VILLA HILLS	50,825	-	106,061	35,486	192,372	2,668	89,982	119,453	-	212,103
J910	SANITATION DISTRICT #4	65,019	-	135,680	81,361	282,060	3,413	115,110	152,812	8,501	279,836
J914	BOWLING GRN HUM RIGHT COM	9,035	-	18,854	26	27,915	474	15,996	21,235	5,088	42,793
J919	CITY OF DAYTON	54,057	-	112,806	40,777	207,640	2,837	95,704	127,049	15,867	241,457
J956	OKOLONA FIRE DISTRICT	30,855	-	64,388	204,555	299,798	1,620	54,627	72,518	-	128,765
J959	CITY OF INDEPENDENCE	128,679	-	268,525	213,730	610,934	6,754	227,815	302,431	1,582	538,582
K001	CITY OF COLUMBIA	99,897	-	208,462	43,907	352,266	5,244	176,858	234,785	-	416,887
K002	ALLEN CO BD OF ED	478,574	-	998,677	-	1,477,251	25,120	847,273	1,124,778	379,719	2,376,890
K003	ANDERSON CO BD OF ED	576,010	-	1,202,003	20,321	1,798,334	30,235	1,019,773	1,353,778	433,086	2,836,872
K004	CITY OF WICKLIFFE	27,055	-	56,458	-	83,513	1,420	47,899	63,587	41,165	154,071
K005	BARREN CO BD OF EDUCATION	888,874	-	1,854,881	92,466	2,836,221	46,657	1,573,672	2,089,093	-	3,709,422
K006	CITY OF OWINGSVILLE	65,853	-	137,420	50,557	253,830	3,457	116,586	154,772	9,633	284,448
K007	BELL CO BD OF ED	507,038	-	1,058,074	512,405	2,077,517	26,614	897,665	1,191,675	344,587	2,460,541
K009	PARIS BD OF EDUCATION	168,905	-	352,467	305,632	827,004	8,866	299,031	396,973	233,895	938,765
K010	CITY OF ASHLAND	1,180,756	-	2,463,972	1,809,903	5,454,631	61,977	2,090,421	2,775,093	26,036	4,953,527
K011	CITY OF DANVILLE	598,687	-	1,249,325	1,232,142	3,080,154	31,425	1,059,921	1,407,075	-	2,498,421
K012	AUGUSTA BD OF ED	44,557	-	92,981	146,946	284,484	2,339	78,885	104,722	24,998	210,944
K013	JACKSON CITY SCHOOLS	67,852	-	141,593	100,688	310,133	3,562	120,127	159,471	63,572	346,732
K014	CLOVERPORT INDEPENDENT SC	58,993	-	123,106	37,097	219,196	3,097	104,443	138,650	991	247,181
K015	BULLITT CO PUBLIC LIBRARY	248,832	-	519,257	373,981	1,142,070	13,061	440,535	584,822	63,184	1,101,602
K016	CITY OF MORGANTOWN	112,303	-	234,352	187,903	534,558	5,895	198,823	263,943	-	468,661
K017	GEORGE COON PUBLIC LIBRAR	15,270	-	31,865	321	47,456	802	27,034	35,888	14,954	78,678
K018	CITY OF MURRAY	523,148	-	1,091,693	32,589	1,647,430	27,460	926,187	1,229,539	122,862	2,306,048
K019	CITY OF NEWPORT	353,044	-	736,723	233,742	1,323,509	18,531	625,032	829,748	-	1,473,311
K020	CARLISLE CO BD OF ED	113,137	-	236,092	77,844	427,073	5,939	200,299	265,903	33,413	505,554
K021	CARROLL CO PUBLIC LIBRARY	45,052	-	94,014	32,485	171,551	2,365	79,761	105,885	29,578	217,589
K022	CARTER CO EMER AMBUL DIST	188,995	-	394,390	223,930	807,315	9,920	334,598	444,189	-	788,707
K023	CASEY CO AMBULANCE SERV	69,254	-	144,518	8,618	222,390	3,635	122,608	162,766	3,277	292,286
K025	CLARK CO LIBRARY BD	93,645	-	195,417	-	289,062	4,915	165,791	220,092	157,603	548,401
K026	CITY OF MANCHESTER	113,230	-	236,286	45,015	394,531	5,943	200,464	266,121	128,431	600,959
K027	CLINTON CO PUBLIC LIBRARY	8,341	-	17,405	1,957	27,703	438	14,767	19,603	12,315	47,123
K028	CITY OF MARION	101,757	-	212,344	3,233	317,334	5,341	180,152	239,156	166,912	591,561
K029	CITY OF BURKESVILLE	80,545	-	168,079	16,909	265,533	4,228	142,597	189,302	71,391	407,518
K030	OWENSBORO BD OF ED	1,148,701	-	2,397,081	718,484	4,264,266	60,295	2,033,672	2,699,756	-	4,793,723
K032	ELLIOTT CO AMB SERVICE	-	-	-	-	-	-	-	-	-	-
K033	ESTILL CO BD OF EDUCATION	372,363	-	777,038	-	1,149,401	19,545	659,235	875,153	337,058	1,890,991
K034	LEX/FAYETTE URBAN CO GOVT	10,297,338	-	21,488,229	3,396,231	35,181,798	540,503	18,230,506	24,201,510	150,665	43,123,184
K035	LICKING VALLEY COM ACTION	229,138	-	478,159	294,680	1,001,977	12,027	405,668	538,535	3,877	960,107
K036	FLOYD CO SCHOOLS	1,362,443	-	2,843,112	1,337,868	5,543,423	71,514	2,412,082	3,202,107	5,336	5,691,039
K038	FULTON CITY SCHOOLS	81,246	-	169,541	248,458	499,245	4,265	143,838	190,949	-	339,052
K039	GALLATIN CO PUBLIC LIB	24,797	-	51,745	40,684	117,226	1,302	43,900	58,278	7,405	110,885
K040	GARRARD CO BD OF ED	426,238	-	889,462	348,952	1,664,652	22,373	754,615	1,001,773	7,663	1,786,424
K041	CITY OF WILLIAMSTOWN	248,892	-	519,381	282,984	1,051,257	13,064	440,641	584,963	81,089	1,119,757
K042	GRAVES CO BD OF ED	666,403	-	1,390,634	-	2,057,037	34,979	1,179,807	1,566,227	324,042	3,105,055
K043	CITY OF LEITCHFIELD	168,590	-	351,809	3,020	523,419	8,849	298,473	396,231	197,974	901,527
K044	CITY OF GREENSBURG	101,388	-	211,575	119,192	432,155	5,322	179,499	238,290	19,991	443,102
K045	GREENUP CO BD OF ED	486,									

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)
K069	LINCOLN CO PUBLIC LIBRARY	25,527	-	53,270	7,654	86,451	1,340	45,194	59,996	19,586	126,116
K070	LIVINGSTON CO CONSERV DIS	6,251	-	13,045	4,405	23,701	328	11,068	14,693	64	26,153
K071	CITY OF RUSSELLVILLE	264,633	-	552,230	393,844	1,210,707	13,891	468,510	621,960	76,938	1,181,299
K072	LYON CO BD OF EDUCATION	173,768	-	362,615	73,800	610,183	9,121	307,641	408,402	67,878	793,042
K073	PADUCAH BOARD OF ED	571,393	-	1,192,368	-	1,763,761	29,992	1,011,599	1,342,926	256,896	2,641,413
K074	MCCREARY CO WATER DIST	171,579	-	358,047	295,110	824,736	9,006	303,766	403,257	-	716,029
K075	CITY OF CALHOUN	25,750	-	53,734	176	79,660	1,352	45,588	60,519	12,550	120,009
K077	MAGOFFIN CO LIBRARY	5,159	-	10,765	-	15,924	271	9,133	12,124	4,748	26,276
K078	CITY OF LEBANON	214,977	-	448,609	173,806	837,392	11,284	380,598	505,254	-	897,136
K079	CITY OF BENTON	184,046	-	384,062	6,642	574,750	9,660	325,836	432,557	284,908	1,052,961
K080	MARTIN COUNTY LIBRARY	15,987	-	33,362	19,857	69,206	839	28,304	37,575	101,498	168,216
K081	MAYSVILLE UTILITY COMM	-	-	-	-	-	-	-	-	-	-
K082	CITY OF MULDRAUGH	39,243	-	81,890	13,884	135,017	2,060	69,475	92,231	-	163,766
K083	CITY OF FRENCHBURG	36,217	-	75,576	1,913	113,706	1,901	64,118	85,119	2,163	153,301
K085	METCALFE HEALTH CARE CTN	204,942	-	427,669	-	632,611	10,757	362,832	481,670	65,497	920,756
K086	MONROE CO CONSERV DIST	7,730	-	16,130	623	24,483	406	13,685	18,167	4,837	37,095
K087	MONTGOMERY CO BD OF ED	700,976	-	1,462,778	412,783	2,576,537	36,794	1,241,014	1,647,481	514,691	3,439,980
K088	GATEWAY COMM SER ORGANIZ	814,601	-	1,699,889	1,753,727	4,268,217	42,758	1,442,178	1,914,531	-	3,399,467
K089	MUHLENBERG CO BD OF ED	926,207	-	1,932,786	226,576	3,085,569	48,616	1,639,766	2,176,835	680,796	4,546,013
K090	NELSON COUNTY BD OF ED	858,504	-	1,791,505	779,449	3,429,458	45,063	1,519,904	2,017,715	23,578	3,606,260
K091	CITY OF CARLISLE	108,503	-	226,422	187,280	522,205	5,695	192,095	255,012	-	452,802
K092	OHIO CO LIBRARY	43,594	-	90,971	1,914	136,479	2,288	77,179	102,458	74,158	256,083
K093	OLDHAM CO LIBRARY BD	99,930	-	208,532	-	308,462	5,245	176,917	234,863	83,541	500,566
K094	OWEN CO PUBLIC LIBRARY	24,076	-	50,241	9,267	83,584	1,264	42,624	56,584	43,502	143,974
K095	OWSLEY CO PUBLIC LIBRARY	7,208	-	15,042	11,899	34,149	378	12,761	16,941	-	30,080
K096	PENDLETON CO LIBRARY	37,120	-	77,461	56,413	170,994	1,948	65,718	87,242	8,867	163,775
K097	PERRY CO BD OF EDUCATION	754,146	-	1,573,733	240,721	2,568,600	39,585	1,335,147	1,772,446	29,564	3,176,742
K098	PIKEVILLE INDEPENDENT SCH	140,511	-	293,216	3,933	437,660	7,375	248,763	330,239	135,901	722,278
K099	CITY OF STANTON	29,616	-	61,803	728	92,147	1,555	52,433	69,606	79,587	203,181
K100	SOMERSET BD OF EDUCATION	235,731	-	491,918	15,201	742,850	12,373	417,341	554,032	253,282	1,237,028
K101	CITY OF MOUNT OLIVET	2,478	-	5,171	2,390	10,039	130	4,387	5,824	-	10,341
K102	ROCKCASTLE CONSERV DIST	3,574	-	7,458	3,612	14,644	188	6,328	8,400	25,155	40,071
K103	CITY OF MOREHEAD	197,821	-	412,807	107,366	717,994	10,384	350,224	464,932	17,984	843,524
K104	RUSSELL CO CONS DIST	1,043	-	2,177	-	3,220	55	1,847	2,451	28,971	33,324
K105	CITY OF GEORGETOWN	484,178	-	1,010,371	201,253	1,695,802	25,414	857,193	1,137,948	87,546	2,108,101
K106	CITY OF SHELBYVILLE	205,853	-	429,568	24,478	659,899	10,805	364,443	483,809	60,250	919,307
K107	FRANKLIN/SIMPSON PARKS BD	18,754	-	39,136	9,871	67,761	984	33,203	44,078	41,468	119,733
K108	CITY OF TAYLORSVILLE	109,815	-	229,160	139,244	478,219	5,764	194,418	258,096	1,098	459,376
K109	CAMPBELLSVILLE MUN WTR&SEWR	220,767	-	460,691	6,124	687,582	11,588	390,848	518,862	138,709	1,060,007
K110	TODD COUNTY WATER DIST	46,706	-	97,466	55,223	199,395	2,452	82,690	109,773	15,406	210,321
K111	CITY OF CADIZ	113,905	-	237,693	1,715	353,313	5,979	201,658	267,706	291,689	767,032
K112	TRIMBLE CO LIBRARY	30,287	-	63,203	19,017	112,507	1,590	53,621	71,183	13,303	139,697
K113	UNION CO BD OF EDUCATION	442,132	-	922,630	187,928	1,552,690	23,207	782,755	1,039,129	515,817	2,360,908
K114	CITY OF BOWLING GREEN	1,464,509	-	3,056,101	173,733	4,694,343	76,872	2,592,780	3,441,989	382,487	6,494,128
K115	CITY OF SPRINGFIELD	100,332	-	209,370	67,556	377,258	5,266	177,629	235,807	4,577	423,279
K116	WAYNE CO BD OF ED	625,400	-	1,305,070	462,555	2,393,025	32,827	1,107,215	1,469,858	3,726	2,613,626
K117	WEBSTER CO PUBLIC LIBRARY	19,764	-	41,243	16,939	77,946	1,037	34,991	46,451	8,688	91,167
K118	WHITLEY CO BD OF ED	826,380	-	1,724,469	480,232	3,031,081	43,376	1,463,031	1,942,215	6,250	3,454,872
K119	WOLFE COUNTY LIBRARY	7,666	-	15,998	997	24,661	402	13,573	18,018	29,729	61,722
K120	CITY OF VERSAILLES	306,636	-	639,881	117,540	1,064,057	16,095	542,872	720,678	37,608	1,317,253
K137	KY MAGISTRATES/COMM ASSOC	27,152	-	56,659	20,811	104,622	1,425	48,069	63,814	4,026	117,334
K141	GRANT CO PLANNING COMM										

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)
K619	CAMPBELL CO CONS DISPATCH	213,333	-	445,178	501,087	1,159,598	11,198	377,687	501,390	41,512	931,787
K656	MCMAHAN FIRE PRO DIST 14	-	-	-	-	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	117,960	-	246,157	28,171	392,288	6,192	208,838	277,238	-	492,268
K719	CENTRAL CAMPBELL CO FIRE	3,913	-	8,165	3,641	15,719	205	6,928	9,197	1,493	17,823
K759	LAKESIDE/CRESTVIEWHLS POL	7,789	-	16,255	6,130	30,174	409	13,790	18,307	1,944	34,450
K856	HIGHVIEW FIRE DISTRICT	14,263	-	29,764	57,081	101,108	749	25,252	33,523	-	59,524
K859	CITY OF FORT MITCHELL	88,384	-	184,437	155,818	428,639	4,639	156,476	207,726	-	368,841
K956	CITY OF MEADOW VALE	-	-	-	-	-	-	-	-	-	-
K959	HOUSING AUTH OF COVINGTON	186,195	-	388,547	73,675	648,417	9,773	329,641	437,608	112,157	889,179
L001	ADAIR CO AMBULANCE SER	-	-	-	-	-	-	-	-	-	-
L002	ALLEN CO CONSERVATION DIS	8,563	-	17,870	52,204	78,637	449	15,161	20,126	13	35,749
L003	ANDERSON PUBLIC LIBRARY	58,100	-	121,241	295,892	475,233	3,050	102,861	136,550	2,248	244,709
L004	CITY OF BARLOW	4,464	-	9,316	407	14,187	234	7,904	10,492	111,175	129,805
L005	CITY OF GLASGOW	429,403	-	896,068	496,237	1,821,708	22,539	760,219	1,009,213	963,862	2,755,833
L006	BATH CO WATER DISTRICT	40,143	-	83,769	1,920	125,832	2,107	71,069	94,346	91,673	259,195
L007	BELL CO COURT CLERK	33,483	-	69,871	19,882	123,236	1,757	59,278	78,693	-	139,728
L008	BOONE CO BD OF ED	3,795,022	-	7,919,358	216,245	11,930,625	199,199	6,718,743	8,919,321	831,104	16,668,367
L009	CITY OF PARIS	626,809	-	1,308,009	476,100	2,410,918	32,901	1,109,708	1,473,169	-	2,615,778
L010	FIVCO AREA DEVELOPMNT DIST	152,533	-	318,301	234,337	705,171	8,006	270,045	358,493	119,590	756,134
L011	DANVILLE BOYLE CO REC	-	-	-	-	-	-	-	-	15,537	15,537
L012	BRACKEN COUNTY PUB LIBRAR	14,755	-	30,790	476	46,021	774	26,122	34,678	33,648	95,222
L013	BREATHITT CO PUBLIC LIB	23,026	-	48,050	6,861	77,937	1,209	40,766	54,117	3,053	99,145
L014	BRECKINRIDGE CO CLERK OFF	38,641	-	80,636	2,860	122,137	2,028	68,411	90,818	63,823	225,080
L015	CITY OF MT WASHINGTON	312,825	-	652,795	464,377	1,429,997	16,420	553,828	735,222	143,337	1,448,807
L016	BUTLER CO AMBULANCE SVC	84,747	-	176,847	163,147	424,741	4,448	150,036	199,177	26,091	379,752
L017	CALDWELL COUNTY EMS	-	-	-	-	-	-	-	-	-	-
L018	MURRAY PUBLIC SCHOOLS	555,498	-	1,159,200	52,453	1,767,151	29,158	983,460	1,305,570	97,997	2,416,185
L020	BALLARD/CARLISLE/LIV PB L	-	-	-	-	-	-	-	-	-	-
L021	CITY OF CARROLLTON	177,987	-	371,418	4,875	554,280	9,342	315,110	418,317	68,469	811,238
L022	NORTHEAST KY CAA	386,706	-	806,968	203,340	1,397,014	20,298	684,628	908,863	140,129	1,753,918
L023	CITY OF LIBERTY	116,901	-	243,945	200,980	561,826	6,136	206,962	274,748	20,888	508,734
L024	HOPKINSVLE CHRIST LIBRARY	42,382	-	88,441	625	131,448	2,225	75,033	99,608	43,112	219,978
L025	CITY OF WINCHESTER	324,291	-	676,723	427,984	1,428,998	17,022	574,128	762,171	750	1,354,071
L026	DANIEL BOONE COMM AGENCY	467,782	-	976,156	249,290	1,693,228	24,554	828,166	1,099,414	-	1,952,134
L027	CITY OF ALBANY	143,757	-	299,988	5,936	449,681	7,546	254,508	337,867	70,573	670,494
L028	CRITTENDEN/LIV CO WAT DIS	58,694	-	122,482	421	181,597	3,081	103,913	137,948	38,844	283,786
L029	CUMBERLAND CO SOIL & WAT	4,212	-	8,789	1,984	14,985	221	7,457	9,899	-	17,577
L031	EDMONSON CO AMBULANCE DIS	42,784	-	89,280	43,978	176,042	2,246	75,744	100,553	-	178,543
L032	SANDY HOOK WATER DISTRICT	26,587	-	55,481	2,221	84,289	1,396	47,070	62,486	13,922	124,874
L033	CITY OF IRVINE	72,390	-	151,061	24,537	247,988	3,800	128,160	170,136	8,921	311,017
L035	CITY OF FLEMINGSBURG	77,107	-	160,904	1,124	239,135	4,047	136,510	181,221	84,497	406,275
L036	FLOYD CO LIBRARY	55,728	-	116,292	566	172,586	2,925	98,662	130,976	51,963	284,526
L038	FULTON CO LIBRARY	16,280	-	33,972	10,447	60,699	855	28,822	38,262	488	68,427
L039	CITY OF WARSAW	38,402	-	80,137	37,229	155,768	2,016	67,988	90,255	7,810	168,069
L041	GRANT CO PUBLIC LIBRARY	42,106	-	87,866	26,596	156,568	2,210	74,545	98,960	67,088	242,803
L042	MAYFIELD CITY SCHOOLS	465,709	-	971,831	254,276	1,691,816	24,445	824,496	1,094,542	-	1,943,483
L043	LEITCHFIELD UTILITY COMM	173,260	-	361,555	4,652	539,467	9,094	306,741	407,208	90,247	813,290
L044	GREEN CO AMBULANCE SVC	44,863	-	93,619	120,424	258,906	2,355	79,426	105,440	22,090	209,311
L045	RACELAND BOARD OF EDUC	149,271	-	311,494	123,811	584,576	7,835	264,270	350,826	9,155	632,086
L046	HANCOCK CO PUBLIC LIBRARY	33,101	-	69,074	2,072	104,247	1,737	58,602	77,796	20,414	158,549
L047	WEST POINT INDEPENDENT SC	-	-	-	-	-	-	-	-	24,762	24,762
L049	CYNTHIANA/HARRISON LIBRAR	25,125	-	52,431	569	78,125	1,319	44,482	59,051	27,042	131,894
L050	CITY OF MUNFORDVILLE	22,594	-	47,149	742	70,485	1,186	40,001	53,102	151,921	246,210
L051	HENDERSON CO WATER DIST	54,356	-	113,429	18,935	186,720	2,853	96,233	127,752	1,904	228,742</

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)
L071	RUSSELLVILLE CITY SCHOOLS	180,452	-	376,562	-	557,014	9,472	319,473	424,109	114,757	867,811
L072	CITY OF EDDYVILLE	48,709	-	101,646	128,626	278,981	2,557	86,236	114,480	-	203,273
L073	CITY OF PADUCAH	1,058,281	-	2,208,395	97,084	3,363,760	55,549	1,873,591	2,487,245	178,374	4,594,759
L074	HOUSING AUTH MCREARY CO	17,452	-	36,419	1,508	55,379	916	30,898	41,017	47,866	120,697
L075	CITY OF LIVERMORE	28,756	-	60,007	9,786	98,549	1,509	50,910	67,584	-	120,003
L076	BEREA BD OF ED	172,018	-	358,962	147,730	678,710	9,029	304,542	404,288	11,366	729,225
L077	CITY OF SALYERSVILLE	90,158	-	188,139	5,164	283,461	4,732	159,616	211,895	163,636	539,879
L078	MARION FREE PUBLIC LIBRAR	29,025	-	60,569	1,903	91,497	1,524	51,386	68,217	17,884	139,011
L079	MARSHALL CO SOIL & WATER	4,388	-	9,157	2,363	15,908	230	7,769	10,313	1,237	19,549
L080	MARTIN CO CONSERV DIST	2,069	-	4,318	9	6,396	109	3,664	4,864	11,709	20,346
L082	MEADE CO BD OF ED	819,092	-	1,709,261	825,598	3,353,951	42,994	1,450,128	1,925,086	43,558	3,461,766
L083	MENIFEE CO PUBLIC LIBRARY	6,318	-	13,184	36,771	56,273	332	11,185	14,849	1,061	27,427
L084	BURGIN INDEPENDENT SCH	63,780	-	133,095	18,352	215,227	3,348	112,917	149,900	23,543	289,708
L085	METCALFE CO PUBLIC LIB	17,632	-	36,793	5,635	60,060	925	31,215	41,439	11,658	85,237
L086	CITY OF TOMPKINSVILLE	101,249	-	211,284	98,673	411,206	5,315	179,252	237,962	12,449	434,978
L087	MONTGOMERY CO SAN DIST #2	11,486	-	23,970	30,647	66,103	603	20,336	26,996	3,641	51,576
L088	MORGAN COUNTY LIBRARY	17,539	-	36,599	15,637	69,775	921	31,050	41,220	10,908	84,099
L090	CITY OF NEW HAVEN	11,765	-	24,552	4,552	40,869	618	20,830	27,652	21,981	71,081
L091	NICHOLAS COUNTY LIBRARY	2,631	-	5,490	-	8,121	138	4,658	6,183	26,061	37,040
L092	OHIO CO WATER DIST	122,059	-	254,710	151,756	528,525	6,407	216,095	286,872	37,710	547,084
L093	LAGRANGE UTILITY COMM	90,041	-	187,896	288,089	566,026	4,726	159,410	211,621	76,999	452,756
L096	PENDLETON COUNTY WATER	34,243	-	71,458	-	105,701	1,797	60,625	80,481	115,371	258,274
L099	POWELLS VALLEY WATER DIST	29,566	-	61,699	18,833	110,098	1,552	52,345	69,489	50,493	173,879
L100	SCIENCE HILL BD OF ED	71,752	-	149,730	5,489	226,971	3,766	127,031	168,637	73,919	373,353
L102	CITY OF MOUNT VERNON	154,469	-	322,342	240,140	716,951	8,108	273,474	363,044	172,116	816,742
L103	MOREHEAD UTILITY PLANT BD	355,658	-	742,178	1,402,140	2,499,976	18,668	629,660	835,892	183,160	1,667,380
L104	LAKE CUMBERLAND ADD	300,431	-	626,933	-	927,364	15,770	531,887	706,094	497,576	1,751,327
L105	GEORGETOWN/SCOTT CO PARKS	105,002	-	219,116	179,163	503,281	5,512	185,897	246,784	7,519	445,712
L106	TRIPLE S PLANNING & ZONIN	20,953	-	43,725	1,959	66,637	1,100	37,096	49,246	2,649	90,091
L107	CITY OF FRANKLIN	292,762	-	610,928	361,032	1,264,722	15,367	518,308	688,068	58,237	1,279,980
L108	SPENCER CO FIRE DIST	9,427	-	19,672	56,405	85,504	495	16,690	22,156	13	39,354
L109	CAMPBELLSVILLE CITY SCHOOL	205,109	-	428,015	73,051	706,175	10,766	363,126	482,060	57,675	913,627
L110	CITY OF ELKTON	86,892	-	181,325	102,058	370,275	4,561	153,835	204,221	-	362,617
L111	HOUSING AUTH OF CADIZ	14,599	-	30,465	269	45,333	766	25,846	34,311	6,281	67,204
L112	CITY OF BEDFORD	13,616	-	28,413	23,470	65,499	715	24,105	32,000	17,130	73,950
L113	UNION CO PLANNING COMM	7,593	-	15,846	1,708	25,147	399	13,443	17,847	29,032	60,721
L114	WARREN COUNTY BD OF ED	2,392,941	-	4,993,530	1,108,271	8,494,742	125,605	4,236,486	5,624,055	1,545,321	11,531,467
L115	WASHINGTON CO SCHOOLS	336,681	-	702,578	698,807	1,738,066	17,672	596,064	791,291	5,861	1,410,888
L118	CORBIN BD OF ED	385,241	-	803,912	366,317	1,555,470	20,221	682,035	905,420	121,208	1,728,884
L119	CITY OF CAMPTON	46,537	-	97,112	78,337	221,986	2,443	82,390	109,375	116,523	310,731
L120	FALLING SPRINGS ARTS	61,006	-	127,307	16,813	205,126	3,202	108,006	143,381	60,684	315,273
L141	CORINTH WATER DISTRICT	11,028	-	23,013	1,602	35,643	579	19,524	25,919	5,589	51,611
L156	CITY OF LYNDON	29,032	-	60,583	48,848	138,463	1,524	51,398	68,232	107	121,261
L159	ELSMERE FIRE PROTECTION	5,840	-	12,186	4,475	22,501	307	10,338	13,725	20,905	45,275
L256	CITY OF HURSTBOURNE	17,755	-	37,050	1,298	56,103	932	31,433	41,728	614	74,707
L259	KY CRIME PREVENT COALITIO	-	-	-	-	-	-	-	-	-	-
L356	EASTWOOD FIRE PROT DIST	-	-	-	-	-	-	-	-	-	-
L456	HARRODS CREEK FIRE DIST	-	-	-	-	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	29,709	-	61,997	212,329	304,035	1,559	52,598	69,825	-	123,982
L756	PLEASURE RIDGE PARK FIRE	38,415	-	80,164	108,263	226,842	2,016	68,011	90,287	4,416	164,730
L959	NORTHERN KY CONV CTR CORP	160,478	-	334,882	472,395	967,755	8,423	284,112	377,167	26,719	696,421
M001	COLUMBIA/ADAIR UTILITIES	120,289	-	251,016	106,191	477,496	6,314	212,960	282,711	31,888	533,873
M003	LAW/BG-ANDERSON PLAN COMM	2,289	-	4,776	1,558	8,623	120	4,052</td			

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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
M022	CITY OF OLIVE HILL	92,443	-	192,908	-	285,351	4,852	163,662	217,266	359,403	745,183
M023	E CASEY CO WATER DISTRICT	29,865	-	62,322	118	92,305	1,568	52,874	70,192	27,934	152,568
M024	CHRISTIAN CO BD OF ED	1,611,899	-	3,363,672	916,449	5,892,020	84,608	2,853,722	3,788,396	-	6,726,726
M025	WINCHESTER MUNICIPAL UTIL	386,945	-	807,467	-	1,194,412	20,311	685,051	909,425	274,823	1,889,610
M026	CLAY COUNTY 911 BOARD	34,140	-	71,243	5,520	110,903	1,792	60,443	80,239	448	142,922
M027	HOUSING AUTH OF ALBANY	18,970	-	39,587	374	58,931	996	33,585	44,585	18,358	97,524
M029	CUMBERLAND CO FISCAL CT	133,532	-	278,652	21,359	433,543	7,009	236,407	313,837	11,818	569,071
M030	DAVIESS CO BD OF EDUC	2,194,101	-	4,578,595	1,657,216	8,429,912	115,168	3,884,457	5,156,726	41,908	9,198,259
M031	EDMONSON CO CONSERV DIST	3,328	-	6,946	3,381	13,655	175	5,893	7,823	-	13,891
M033	IRVINE MUNICIPAL UTILITY	85,089	-	177,561	22,904	285,554	4,466	150,642	199,981	63,981	419,070
M034	FAYETTE CO BD EDUCATION	8,841,894	-	18,451,045	9,719,327	37,012,266	464,108	15,653,774	20,780,826	-	36,898,708
M035	FLEMING COUNTY LIBRARY	15,024	-	31,352	-	46,376	789	26,599	35,311	77,035	139,734
M037	FRANKLIN CO BD OF ED	1,324,100	-	2,763,100	927,894	5,015,094	69,502	2,344,200	3,111,992	34,247	5,559,941
M038	HICKMAN/FULTON RIV PRT AU	46,358	-	96,738	153,154	296,250	2,433	82,072	108,953	2,483	195,941
M039	GALLATIN CO WATER DIS	31,526	-	65,788	25,779	123,093	1,655	55,814	74,095	37,053	168,617
M040	GARRARD CO PUBLIC LIBRARY	22,531	-	47,017	13,629	83,177	1,183	39,889	52,954	38,205	132,231
M041	GRANT CO BD OF ED	643,816	-	1,343,499	479,695	2,467,010	33,794	1,139,818	1,513,140	198,805	2,885,557
M042	CITY OF MAYFIELD	132,632	-	276,774	179,217	588,623	6,962	234,813	311,721	82,681	636,177
M043	CITY OF CANEYVILLE	7,351	-	15,340	-	22,691	386	13,014	17,277	56,356	87,033
M044	GREEN/TAYLOR WATER DIST	46,315	-	96,648	-	142,963	2,431	81,996	108,852	235,989	429,268
M045	CITY OF FLATWOODS	141,083	-	294,408	6,404	441,895	7,405	249,774	331,582	158,040	746,801
M046	CITY OF LEWISPORT	79,840	-	166,609	33,043	279,492	4,191	141,350	187,646	77,679	410,866
M047	HARDIN CO PUBLIC LIBRARY	40,345	-	84,192	31,685	156,222	2,118	71,428	94,823	23,769	192,138
M048	CITY OF BENHAM	16,492	-	34,416	1,434	52,342	866	29,198	38,761	51,305	120,130
M049	HARRISON CO CONSERVA DIST	8,274	-	17,267	5,314	30,855	434	14,649	19,447	2,833	37,363
M050	HART CO CONSERVATION DIST	5,561	-	11,604	1,303	18,468	292	9,844	13,069	2,339	25,544
M051	HENDERSON CO BD OF ED	1,238,646	-	2,584,776	33,982	3,857,404	65,016	2,192,911	2,911,151	1,279,510	6,448,588
M052	HENRY CO LIBRARY	22,813	-	47,607	51,952	122,372	1,197	40,389	53,618	21,439	116,643
M054	CITY OF DAWSON SPRINGS	69,895	-	145,856	48,223	263,974	3,669	123,743	164,273	36,309	327,994
M056	JEFF CO MED CTR STM & CHL	146,560	-	305,838	70,476	522,874	7,693	259,472	344,456	116,350	727,971
M057	NICH-VLE/ESS CO PK & REC	48,982	-	102,214	90,536	241,732	2,571	86,718	115,120	12,888	217,297
M058	CITY OF PAINTSVILLE	345,670	-	721,335	155,821	1,222,826	18,144	611,977	812,417	5,689	1,448,227
M059	KENTON COUNTY FISCAL CT	1,298,268	-	2,709,192	1,215,826	5,223,286	68,146	2,298,465	3,051,277	571,838	5,989,726
M060	CITY OF HINDMAN	8,132	-	16,969	12,059	37,160	427	14,396	19,111	14,090	48,024
M061	KNOX CO E M S	166,205	-	346,832	214,629	727,666	8,724	294,250	390,626	126,141	819,741
M062	LARUE CO WATER DIST #1	24,843	-	51,842	476	77,161	1,304	43,982	58,388	62,937	166,611
M064	HOUSING AUTH/LAWRENCE CO	20,223	-	42,200	1,656	64,079	1,061	35,802	47,528	2,541	86,932
M065	LEE CO SOIL CONSERV DIST	3,142	-	6,557	605	10,304	165	5,563	7,385	26,715	39,828
M067	JENKINS BD OF ED	71,931	-	150,105	162,380	384,416	3,776	127,348	169,058	4,230	304,412
M068	CITY OF VANCEBURG	43,870	-	91,546	39,156	174,572	2,303	77,667	103,106	89,274	272,350
M069	CITY OF STANFORD	20,299	-	42,359	5,082	67,740	1,065	35,937	47,708	28,059	112,769
M070	LEDBETTER WATER DISTRICT	33,141	-	69,157	32,828	135,126	1,740	58,672	77,889	6,041	144,342
M073	W MCCRACKEN CO WATER DIST	-	-	748	748	-	-	-	-	141,612	141,612
M075	CITY OF SACRAMENTO	21,927	-	45,756	7,145	74,828	1,151	38,819	51,533	23,088	114,591
M076	CITY OF RICHMOND	750,741	-	1,566,628	1,514,561	3,831,930	39,406	1,329,120	1,764,444	-	3,132,970
M077	MAGOFFIN CO COURT CLERK	27,570	-	57,533	14,117	99,220	1,447	48,810	64,797	6,492	121,546
M078	LEBANON WATER WORKS	108,371	-	226,145	251,997	586,513	5,688	191,860	254,700	82	452,330
M079	MARSHALL CO REF DISP DIST	73,974	-	154,368	-	228,342	3,883	130,965	173,860	152,566	461,274
M080	MARTIN CO HOUSING AUTH	-	-	-	-	-	-	-	-	-	-
M081	CITY OF MAYSVILLE	395,495	-	825,310	199,106	1,419,911	20,759	700,188	929,520	452,377	2,102,844
M082	CITY OF BRANDENBURG	56,456	-	117,810	2,820	177,086	2,963	99,950	132,686	243,807	479,406
M084	MERCER CO BOARD OF ED	476,345	-								

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)
M109	CITY OF CAMPBELLSVILLE	260,920	-	544,481	-	805,401	13,696	461,935	613,231	541,080	1,629,942
M110	CITY OF GUTHRIE	76,582	-	159,809	264,615	501,006	4,020	135,581	179,988	33,578	353,167
M111	TRIGG CO CONS DISTRICT	4,993	-	10,418	7,389	22,800	262	8,839	11,734	137	20,972
M112	CITY OF MILTON	36,021	-	75,167	5,876	117,064	1,891	63,771	84,658	6,046	156,366
M113	CITY OF STURGIS	85,537	-	178,497	222,020	486,054	4,490	151,436	201,035	-	356,961
M115	WASHINGTON CO LIBRARY BD	19,874	-	41,472	16,659	78,005	1,043	35,185	46,709	-	82,937
M116	WAYNE CO PUBLIC LIBRARY	24,973	-	52,112	14,910	91,995	1,311	44,212	58,692	22,626	126,841
M117	WEBSTER CO BD OF ED	397,890	-	830,307	1,088	1,229,285	20,885	704,429	935,149	272,244	1,932,707
M118	WHITLEY CO FISCAL COURT	619,494	-	1,292,745	1,112,496	3,024,735	32,517	1,096,759	1,455,978	-	2,585,254
M119	WOLFE CO FISCAL COURT	164,315	-	342,888	157,456	664,659	8,625	290,904	386,184	182,123	867,836
M120	WOODFORD COUNTY LIBRARY	64,600	-	134,807	14,125	213,532	3,391	114,369	151,828	8,645	278,233
M215	SHEPHER/BULLIT CO TOURIST	68,660	-	143,277	83,163	295,100	3,604	121,556	161,368	43,125	329,653
M315	CITY OF PIONEER VILLAGE	5,647	-	11,784	2,519	19,950	296	9,997	13,272	3,615	27,180
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-	-	-	-	-
M415	BULLITT CO SANITATION DIS	-	-	-	3,405	3,405	-	-	-	758,435	758,435
N001	ADAIR CO CONSERVATION DIS	13,549	-	28,274	37,514	79,337	711	23,988	31,844	-	56,543
N006	HOUSING AUTH OWINGSVILLE	4,212	-	8,789	156	13,157	221	7,457	9,899	103,226	120,803
N007	PINEVILLE BD OF EDUCATION	80,296	-	167,559	154,451	402,306	4,215	142,156	188,716	3,147	338,234
N008	CITY OF FLORENCE	669,532	-	1,397,163	865,237	2,931,932	35,144	1,185,346	1,573,581	6,294	2,800,365
N009	CITY OF MILLERSBURG	7,570	-	15,797	22,907	46,274	397	13,402	17,792	401	31,992
N010	BOYD CO PUBLIC LIBRARY	79,003	-	164,862	20,051	263,916	4,147	139,868	185,679	73,833	403,527
N011	CITY OF PERRYVILLE	3,235	-	6,751	58	10,044	170	5,728	7,604	1,836	15,338
N012	CITY OF BROOKSVILLE	26,241	-	54,760	2,815	83,816	1,377	46,458	61,674	130,923	240,432
N013	MIDDLE KY COMM ACT PART	257,243	-	536,807	-	794,050	13,503	455,425	604,589	287,025	1,360,542
N014	CITY OF IRVINGTON	20,634	-	43,059	19,318	83,011	1,083	36,531	48,496	31,203	117,313
N015	BULLITT CO CONSERVAT DIST	4,072	-	8,498	1,284	13,854	214	7,210	9,571	915	17,910
N017	PRINCETON ELECTRIC PL BD	176,406	-	368,119	96,388	640,913	9,259	312,310	414,601	106	736,276
N018	MURRAY/CALLOWAY CO AIRPRT	5,561	-	11,604	66	17,231	292	9,844	13,069	1,098	24,303
N020	CARLISLE CO SANIT DIST 1	10,161	-	21,204	2,111	33,476	533	17,989	23,881	3,824	46,227
N021	CARROLLTON UTILITIES COMM	216,980	-	452,789	400,688	1,070,457	11,389	384,144	509,962	183,257	1,088,752
N022	CITY OF GRAYSON	39,621	-	82,681	7,535	129,837	2,080	70,146	93,121	625,340	790,687
N025	EAST CLARK CO WATER DIST	41,242	-	86,063	28,177	155,482	2,165	73,016	96,930	5,858	177,969
N029	CUMBERLAND CO PUBLIC LIB	12,965	-	27,054	13,119	53,138	681	22,953	30,470	20,381	74,485
N033	ESTILL CO WATER DIST NO 1	45,328	-	94,589	79,625	219,542	2,379	80,249	106,533	2,397	191,558
N035	HOUSING AUTH FLEMINGSBURG	6,527	-	13,621	16,726	36,874	343	11,556	15,341	21,585	48,825
N036	PRESTONSBURG CITY UTIL	309,779	-	646,438	248	956,465	16,260	548,435	728,063	201,500	1,494,258
N037	FRANKFORT INDEP SCHOOLS	166,371	-	347,178	165,834	679,383	8,733	294,544	391,016	114,469	808,762
N038	HOUSING AUTH OF HICKMAN	21,953	-	45,811	449	68,213	1,152	38,866	51,596	11,068	102,682
N041	BULLOCK PEN WATER DIST	96,681	-	201,753	14,074	312,508	5,075	171,166	227,227	36,345	439,813
N042	PURCHASE AREA DEV DIST	270,490	-	564,451	324,637	1,159,578	14,198	478,877	635,723	-	1,128,798
N043	GRAYSON CO LIBRARY	37,186	-	77,600	137,067	251,853	1,952	65,835	87,398	7,633	162,818
N044	HOUSING AUTH OF GREENSBUR	-	-	-	-	-	-	-	-	-	-
N045	KENTUCKY ED DEV CORP	98,269	-	205,066	14,499	317,834	5,158	173,977	230,959	104,230	514,324
N047	ELIZABETHTOWN BD OF EDUC	362,458	-	756,367	181,718	1,300,543	19,025	641,698	851,873	173,762	1,686,358
N049	CYNTHIANA HARRISON CO JPC	11,483	-	23,963	164	35,610	603	20,330	26,988	6,455	54,376
N050	CITY OF HORSE CAVE	44,072	-	91,969	2,055	138,096	2,313	78,026	103,582	158,662	342,583
N051	CITY OF HENDERSON	947,227	-	1,976,649	488,104	3,411,980	49,720	1,676,979	2,226,237	312,762	4,265,698
N052	CITY OF NEW CASTLE	17,110	-	35,705	7,135	59,950	898	30,292	40,213	25,734	97,137
N054	CITY OF MADISONVILLE	1,179,736	-	2,461,844	369,346	4,010,926	61,924	2,088,616	2,772,696	-	4,923,236
N057	NICHOLASVILLE HOUSING AUT	7,032	-	14,674	479	22,185	369	12,450	16,527	36,078	65,424
N058	JOHNSON CO LIBRARY	35,496	-	74,072	1,973	111,541	1,863	62,842	83,424	23,110	171,239
N060	KNOTT CO WATER & SEWER	81,541	-	170,158	123,035	374,734	4,280	144,361	191,644	-	340,285
N061	KNOX CO SOIL CONSERV DIS	7,098	-	14,813	35,601	57,51					

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)
N085	METCALFE CO CONSERV DIST	4,145	-	8,651	5,067	17,863	218	7,339	9,743	6,357	23,657
N087	CITY OF MT STERLING	123,916	-	258,585	48,046	430,547	6,504	219,382	291,236	59,150	576,272
N088	MORGAN CO AMBULANCE SERV	53,689	-	112,036	181,233	346,958	2,818	95,051	126,183	261	224,313
N089	MUHLENBERG CO WATER DIST	95,645	-	199,590	84,956	380,191	5,020	169,331	224,792	14,985	414,128
N090	BARDSTOWN-NELSON CO TOURIST	32,011	-	66,800	72,052	170,863	1,680	56,673	75,235	16,809	150,397
N092	CITY OF HARTFORD	102,252	-	213,377	146,806	462,435	5,367	181,028	240,320	38,951	465,666
N093	CITY OF LAGRANGE	103,704	-	216,406	234,656	554,766	5,443	183,598	243,731	39,560	472,332
N094	CITY OF OWENTON	7,836	-	16,352	175	24,363	411	13,873	18,416	57,727	90,427
N097	KY VALLEY ED COOPERATIVE	15,097	-	31,504	1,440	48,041	792	26,728	35,482	31,672	94,674
N098	PIKE CO LIBRARY DISTRICT	106,813	-	222,894	161,179	490,886	5,607	189,102	251,038	-	445,747
N099	CITY OF CLAY CITY	31,852	-	66,468	20,864	119,184	1,672	56,391	74,860	14,519	147,442
N100	CITY OF BURNSIDE	38,974	-	81,329	92,341	212,644	2,046	68,999	91,598	2,063	164,706
N103	HOUSING AUTH OF MOREHEAD	49,334	-	102,949	69,747	222,030	2,590	87,341	115,948	51,362	257,241
N104	CITY OF JAMESTOWN	136,456	-	284,752	41,773	462,981	7,163	241,582	320,707	9,433	578,885
N106	W SHELBY WATER DISTRICT	28,494	-	59,460	119	88,073	1,496	50,445	66,968	13,485	132,394
N107	SIMPSON CO CONSER DIST	3,707	-	7,736	5,825	17,268	195	6,563	8,712	-	15,470
N110	LOGAN/TODD REG. WATER COM	75,499	-	157,549	35,895	268,943	3,963	133,664	177,443	41,098	356,168
N111	BARKLEY LAKE WATER DIST	77,827	-	162,408	1,933	242,168	4,085	137,787	182,916	123,589	448,377
N112	TRIMBLE CO WATER DIST	17,279	-	36,058	26,601	79,938	907	30,592	40,611	199	72,309
N113	UNION CO LIBRARY BD	32,672	-	68,180	17,813	118,665	1,715	57,843	76,789	26,580	162,927
N114	BOWLING GRN MUNICIPAL UTI	1,740,194	-	3,631,393	257,736	5,629,323	91,342	3,080,855	4,089,922	112,910	7,375,029
N115	WASHINGTON CO CONSER DIST	4,116	-	8,588	4,562	17,266	216	7,286	9,673	-	17,175
N116	MONTICELLO UTILITY COMM	142,348	-	297,049	3,524	442,921	7,472	252,015	334,557	112,984	707,028
N117	CITY OF DIXON	6,072	-	12,671	22,620	41,363	319	10,750	14,271	80,735	106,075
N118	CITY OF WILLIAMSBURG	257,884	-	538,145	110,426	906,455	13,536	456,560	606,096	382,295	1,458,487
N119	WOLFE CO CONSER DISTRICT	5,238	-	10,931	67	16,236	275	9,274	12,311	2,737	24,597
N120	WOODFORD CO PLAN ZONING	30,198	-	63,016	185	93,399	1,585	53,462	70,972	45,151	171,170
N959	N KY CONV & VISITORS BUR	108,982	-	227,420	498,667	835,069	5,720	192,942	256,136	30,948	485,746
P001	HOUSING AUTH OF COLUMBIA	11,038	-	23,034	-	34,072	579	19,542	25,942	5,146	51,209
P005	GLASGOW ELECTRIC PLANT BD	498,003	-	1,039,220	91,877	1,629,100	26,140	881,669	1,170,441	24,265	2,102,515
P006	BATH COUNTY E.M.S.	37,711	-	78,695	1,767	118,173	1,979	66,764	88,632	313,560	470,935
P007	CITY OF PINEVILLE	40,694	-	84,920	68,869	194,483	2,136	72,045	95,642	273	170,096
P008	BOONE CO PLANNING COMM	127,421	-	265,898	37,806	431,125	6,688	225,586	299,472	59,946	591,692
P009	HOUSING AUTHORITY PARIS	21,428	-	44,716	823	66,967	1,125	37,937	50,362	53,185	142,609
P010	REGIONAL PUBLIC SAFETY	88,839	-	185,387	3,506	277,732	4,663	157,281	208,795	112,176	482,915
P011	CITY OF JUNCTION CITY	14,317	-	29,875	591	44,783	751	25,346	33,648	91,339	151,084
P013	CITY OF JACKSON	161,212	-	336,414	72,281	569,907	8,462	285,412	378,892	115,778	788,544
P014	BRECKINRIDGE CO PUBLIC LI	32,387	-	67,584	52,259	152,230	1,700	57,338	76,117	606	135,761
P015	CITY OF LEBANON JUNCTION	33,825	-	70,585	15,214	119,624	1,775	59,884	79,498	7,856	149,013
P017	PRINCETON WATER/WASTEWATE	85,265	-	177,928	-	263,193	4,476	150,954	200,395	70,603	426,428
P018	MURRAY/CALLOWAY TRANS AUT	72,779	-	151,872	345,118	569,769	3,820	128,848	171,049	-	303,717
P022	RATTLESNAKE RIDGE WATER	73,861	-	154,132	3,714	231,707	3,877	130,765	173,594	126,466	434,702
P023	LIBERTY TOURISM	6,331	-	13,212	39,492	59,035	332	11,209	14,880	-	26,421
P025	CLARK CO CONSVATION DIST	2,750	-	5,739	35	8,524	144	4,869	6,464	3,407	14,884
P033	ESTILL COUNTY EMS	-	-	-	-	-	-	-	-	-	-
P035	FLEMING CO DISPATCH	20,814	-	43,434	13,751	77,999	1,093	36,849	48,918	37,301	124,161
P037	COMMUNITY ACTION KENTUCKY	100,249	-	209,197	82,825	392,271	5,262	177,482	235,612	123,353	541,709
P038	HICKMAN ELECTRIC SYSTEM	50,762	-	105,929	19,421	176,112	2,664	89,870	119,305	5,755	217,594
P041	CITY OF DRY RIDGE	41,046	-	85,654	78,163	204,863	2,155	72,669	96,470	9,525	180,819
P043	CITY OF CLARKSON	21,983	-	45,874	21,959	89,816	1,154	38,919	51,666	96	91,835
P045	GREENUP CO ENVIR COMM	18,150	-	37,875	10,869	66,894	953	32,133	42,657	50,663	126,406
P047	CITY OF WEST POINT	7,012	-	14,633	-	21,645	368	12,414	16,480	221,921	251,183
P048	HARLAN COUNTY C A A	167,759	-	350,076	1						

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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
P079	CITY OF CALVERT CITY	155,804	-	325,129	6,844	487,777	8,178	275,838	366,182	153,510	803,708
P081	MASON COUNTY LIBRARY	19,103	-	39,864	16,388	75,355	1,003	33,820	44,897	6,027	85,747
P084	ANDERSON-DEAN COMM PARK	11,407	-	23,803	88,617	123,827	599	20,195	26,809	3,796	51,399
P087	MONTGOMERY CTY WATER DIST	6,929	-	14,459	809	22,197	364	12,267	16,285	2,182	31,098
P088	MORGAN CO WATER DIST	51,729	-	107,947	255,434	415,110	2,715	91,581	121,577	-	215,873
P089	MUHLENBERG WATER DIST #3	33,420	-	69,739	2,551	105,710	1,754	59,166	78,545	9,879	149,344
P090	NORTH NELSON WATER DIST	26,653	-	55,620	3,437	85,710	1,399	47,187	62,643	8,126	119,355
P092	OHIO CO REG WASTEWATER D	30,859	-	64,395	1,559	96,813	1,620	54,632	72,526	17,334	146,112
P097	KY RIVER AREA DEV DIST	199,335	-	415,968	177,005	792,308	10,463	352,905	468,492	-	831,860
P100	LAKE CUMBERLAND CAA, INC	387,513	-	808,653	415,881	1,612,047	20,340	686,057	910,760	1,538,520	3,155,677
P103	MOREHEAD TOURISM COMMISSION	33,599	-	70,114	39,801	143,514	1,764	59,484	78,967	5,776	145,991
P104	RUSSELL CO TOURIST COMM	8,105	-	16,913	-	25,018	425	14,349	19,049	4,557	38,380
P105	GEOGETOWN/SCOTT TOURISM	19,512	-	40,716	58,658	118,886	1,024	34,544	45,858	1,019	82,445
P106	MULTI PURPOSE COMM ACTION	49,958	-	104,252	39,749	193,959	2,622	88,447	117,416	-	208,485
P107	SIMPSON CO LIBRARY DIST	26,364	-	55,016	7,530	88,910	1,384	46,676	61,963	4,665	114,688
P110	TODD COUNTY CONSERVATION DISTRICT	5,325	-	11,111	1,994	18,430	279	9,427	12,514	2,587	24,807
P111	JOHN L STREET LIBRARY	22,136	-	46,192	124,748	193,076	1,162	39,189	52,025	-	92,376
P113	STURGIS HOUSING AUTHORITY	4,096	-	8,547	382	13,025	215	7,251	9,626	47,572	64,664
P115	HOUSING AUTH SPRINGFIELD	13,074	-	27,283	35,239	75,596	686	23,147	30,728	-	54,561
P116	CITY OF MONTICELLO	46,338	-	96,696	26,588	169,622	2,432	82,037	108,906	68,961	262,336
P117	CITY OF CLAY	37,519	-	78,293	9,107	124,919	1,969	66,423	88,179	51,868	208,439
P120	WOODFORD CO CONSERV DIST	9,228	-	19,256	23,729	52,213	484	16,337	21,688	-	38,509
P959	CITY OF CRESTVIEW HILLS	31,905	-	66,578	40,479	138,962	1,675	56,485	74,985	2,073	135,218
R003	SOUTH ANDERSON WATER DIST	32,745	-	68,332	30,836	131,913	1,719	57,973	76,960	11,155	147,807
R005	BARREN CO SOIL CONS DIS	3,498	-	7,299	10	10,807	184	6,192	8,221	5,934	20,531
R008	BOONE CO LIBRARY DIST	391,569	-	817,116	46,834	1,255,519	20,553	693,237	920,292	235,694	1,869,776
R010	ASHLAND BD OF ED	679,527	-	1,418,021	1,551,575	3,649,123	35,668	1,203,042	1,597,072	662,180	3,497,962
R011	DANVILLE BOYLE PLANNING	10,108	-	21,093	433	31,634	531	17,895	23,756	21,048	63,230
R013	BREATHITT COUNTY WATER DISTRICT	25,783	-	53,803	26,914	106,500	1,353	45,647	60,597	-	107,597
R015	CITY OF SHEPHERDSVILLE	175,333	-	365,880	134,034	675,247	9,203	310,411	412,079	1,312	733,005
R017	CITY OF PRINCETON	72,978	-	152,288	79,963	305,229	3,831	129,201	171,517	34,013	338,562
R018	MURRAY ELECTRIC SYSTEM	341,880	-	713,426	5,386	1,060,692	17,945	605,267	803,509	160,434	1,587,155
R019	FORT THOMAS BOARD OF ED	384,660	-	802,699	3,261	1,190,620	20,191	681,005	904,054	613,364	2,218,614
R021	CARROLLTON/CARR CO REC TR	6,653	-	13,884	2,569	23,106	349	11,779	15,637	-	27,765
R024	CHRISTIAN CO WATER DIST	71,015	-	148,192	2,158	221,365	3,728	125,725	166,904	63,586	359,943
R030	DAVIESS CO AIRPORT BD	34,270	-	71,514	72,833	178,617	1,799	60,672	80,544	62,642	205,657
R033	CITY OF RAVENNA	7,451	-	15,548	16,960	39,959	391	13,191	17,511	6,410	37,503
R034	LEXINGTON PUBLIC LIBRARY	722,700	-	1,508,111	1,236,505	3,467,316	37,934	1,279,474	1,698,538	101,798	3,117,744
R036	CITY OF PRESTONSBURG	359,109	-	749,380	386,771	1,495,260	18,850	635,770	844,003	6,212	1,504,835
R037	PAUL SAWYIER LIBRARY	138,784	-	289,611	15,614	444,009	7,285	245,705	326,180	39,446	618,616
R038	CITY OF FULTON	147,035	-	306,829	4,898	458,762	7,718	260,312	345,572	194,766	808,368
R041	CITY OF CRITTENDEN	13,426	-	28,018	28,872	70,316	705	23,770	31,555	1,759	57,789
R042	MAYFIELD ELEC & WATER SYS	441,727	-	921,784	339,840	1,703,351	23,186	782,037	1,038,176	803,544	2,646,943
R045	CITY OF RUSSELL	114,951	-	239,877	2,179	357,007	6,034	203,510	270,165	155,311	635,020
R047	LINCOLN TRAIL AREA DEV DI	209,128	-	436,403	265,576	911,107	10,977	370,242	491,506	98,612	971,337
R048	HARLAN CO CONSERV DIST	5,454	-	11,382	4,911	21,747	286	9,656	12,819	1,904	24,665
R050	HART CO AMB SERVICE	117,638	-	245,484	1,564	364,686	6,175	208,268	276,481	170,376	661,300
R051	HENDERSON MUN W & S DEPT	485,673	-	1,013,490	202,066	1,701,229	25,493	859,840	1,141,461	311,773	2,338,567
R052	CITY OF CAMBELLSBURG	10,191	-	21,266	40,464	71,921	535	18,042	23,952	-	42,529
R054	SOUTH HOPKINS WATER DIST	33,629	-	70,176	2,463	106,268	1,765	59,537	79,037	23,128	163,467
R057	CITY OF WILMORE	119,704	-	249,796	8,530	378,030	6,283	211,925	281,337	81,811	581,356
R058	HOUSING AUTH OF PAINTSVLE	62,239	-	129,878	4,103	19					

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)
R109	TAYLOR CO PUBLIC LIBRARY	34,084	-	71,126	-	105,210	1,789	60,343	80,107	57,890	200,129
R114	BOWLING GREEN PUBLIC SCHO	874,970	-	1,825,865	1,085,471	3,786,306	45,927	1,549,055	2,056,414	431,649	4,083,045
R115	S W E D A	8,298	-	17,315	4,838	30,451	436	14,690	19,502	714	35,342
R116	WAYNE CO CONSERV DIST	6,447	-	13,454	17,232	37,133	338	11,415	15,153	9,936	36,842
R117	WEBSTER COUNTY WATER DIST	49,125	-	102,512	131	151,768	2,579	86,971	115,456	39,611	244,617
R118	WILLIAMSBURG IND BD OF ED	104,976	-	219,061	6,446	330,483	5,510	185,850	246,721	291,669	729,750
R120	CITY OF MIDWAY	38,143	-	79,596	50,131	167,870	2,002	67,529	89,647	13,819	172,997
R959	N KY LEGAL AID SOCIETY	314,113	-	655,484	106,085	1,075,682	16,488	556,110	738,251	439,907	1,750,756
T036	FLOYD COUNTY CONSV DIST	12,543	-	26,174	216	38,933	658	22,206	29,479	4,189	56,532
V001	ADAIR COUNTY FISCAL COURT	230,314	-	480,613	259,683	970,610	12,089	407,749	541,299	500,493	1,461,630
V002	ALLEN COUNTY FISCAL COURT	301,996	-	630,198	165,817	1,098,011	15,852	534,656	709,772	-	1,260,280
V003	ANDERSON CO FISCAL COURT	360,305	-	751,876	223,503	1,335,684	18,912	637,888	846,814	549,280	2,052,894
V004	BALLARD COUNTY FISCAL CT	290,330	-	605,854	9,766	905,950	15,239	514,003	682,354	401,317	1,612,913
V005	BARREN CO FISCAL CT	205,696	-	429,242	107,461	742,399	10,797	364,167	483,442	132,743	991,149
V006	BATH CO FISCAL COURT	168,699	-	352,038	5,291	526,028	8,855	298,667	396,489	20,659	724,670
V007	BELL CO FISCAL CT	306,307	-	639,195	435,329	1,380,831	16,078	542,290	719,905	190,106	1,468,379
V008	BOONE CO FISCAL CT	1,464,811	-	3,056,731	2,045,889	6,567,431	76,887	2,593,316	3,442,699	18,997	6,131,899
V009	BOURBON CO FISCAL COURT	340,973	-	711,534	309,497	1,362,004	17,898	603,661	801,378	40,953	1,463,890
V010	BOYD COUNTY FISCAL COURT	1,054,332	-	2,200,153	1,607,170	4,861,655	55,341	1,866,599	2,477,963	-	4,399,903
V011	BOYLE COUNTY FISCAL COURT	448,809	-	936,562	403,255	1,788,626	23,558	794,575	1,054,821	65,222	1,938,176
V012	BRACKEN CO FISCAL COURT	178,631	-	372,763	85,705	637,099	9,376	316,250	419,831	41,205	786,662
V013	BREATHITT CO FISCAL COURT	157,661	-	329,004	2,651	489,316	8,276	279,125	370,546	225,160	883,107
V014	BRECKINRIDGE CO FISCAL CT	345,311	-	720,586	472,027	1,537,924	18,125	611,342	811,573	179,059	1,620,099
V016	BUTLER COUNTY FISCAL CT	300,282	-	626,621	352,094	1,278,997	15,762	531,622	705,743	-	1,253,127
V017	CALDWELL CO FISCAL COURT	179,050	-	373,637	1,614	554,301	9,398	316,991	420,815	104,776	851,980
V018	CALLOWAY CO FISCAL COURT	512,040	-	1,068,513	292,569	1,873,122	26,877	906,521	1,203,433	120,116	2,256,947
V019	CAMPBELL CO FISCAL CT	1,017,806	-	2,123,933	-	3,141,739	53,424	1,801,934	2,392,118	1,051,022	5,298,498
V020	CARLISLE CO FISCAL COURT	135,715	-	283,206	39,224	458,145	7,124	240,271	318,966	30,283	596,644
V021	CARROLL CO FISCAL CT	421,863	-	880,333	940,737	2,242,933	22,143	746,870	991,491	-	1,760,504
V022	CARTER CO FISCAL CT	474,442	-	990,054	275,363	1,739,859	24,903	839,957	1,115,066	377,929	2,357,855
V023	CASEY CO FISCAL COURT	263,252	-	549,347	-	812,599	13,818	466,063	618,712	299,229	1,397,822
V024	CHRISTIAN CO FISCAL COURT	401,441	-	837,717	6,105	1,245,263	21,071	710,715	943,494	628,896	2,304,176
V025	CLARK COUNTY FISCAL COURT	467,560	-	975,692	876,436	2,319,688	24,542	827,772	1,098,890	12,878	1,964,082
V026	CLAY COUNTY FISCAL CT	462,849	-	965,863	520,717	1,949,429	24,295	819,433	1,087,820	2,024,027	3,955,575
V027	CLINTON CO FISCAL COURT	215,532	-	449,767	-	665,299	11,313	381,580	506,558	226,327	1,125,778
V028	CRITTENDEN CO FIS CT	278,129	-	580,394	3,144	861,667	14,599	492,403	653,679	73,384	1,234,065
V030	DAVIESS CO FISCAL COURT	827,891	-	1,727,623	197,825	2,753,339	43,456	1,465,707	1,945,767	25,376	3,480,306
V031	EDMONSON CO FISCAL CRT	201,707	-	420,917	163,088	785,712	10,588	357,104	474,066	405,761	1,247,519
V032	ELLIOTT CO FISCAL CT	119,000	-	248,326	223,504	590,830	6,246	210,679	279,682	-	496,607
V033	ESTILL CO FISCAL COURT	247,450	-	516,373	33,705	797,528	12,989	438,088	581,575	180,232	1,212,884
V035	FLEMING CO FISCAL COURT	142,009	-	296,342	83,120	521,471	7,454	251,415	333,760	224,818	817,447
V036	FLOYD CO FISCAL COURT	459,541	-	958,959	9,268	1,427,768	24,121	813,576	1,080,045	514,325	2,432,067
V037	FRANKLIN CO FISCAL COURT	642,879	-	1,341,544	-	1,984,423	33,744	1,138,159	1,510,938	258,105	2,940,946
V038	FULTON COUNTY FIS CT	348,616	-	727,483	91,727	1,167,826	18,299	617,193	819,341	19,796	1,474,629
V039	GALLATIN CO FISCAL COURT	265,318	-	553,658	6,668	825,644	13,926	469,721	623,568	128,671	1,235,886
V040	GARRARD CO FISCAL COURT	284,896	-	594,513	63,015	942,424	14,954	504,382	669,582	861,511	2,050,429
V041	GRANT COUNTY FISCAL COURT	392,150	-	818,329	11,571	1,222,050	20,584	694,267	921,658	249,119	1,885,628
V042	GRAVES COUNTY FISCAL CT	484,215	-	1,010,447	1,234	1,495,896	25,416	857,258	1,138,034	549,549	2,570,257
V043	GRAYSON CO FISCAL COURT	649,679	-	1,355,733	1,082,132	3					

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)
V067	LETCHER CO FISCAL COURT	248,497	-	518,556	4,292	771,345	13,043	439,941	584,034	460,225	1,497,243
V068	LEWIS COUNTY FISCAL COURT	191,666	-	399,963	1,879	593,508	10,060	339,327	450,466	546,717	1,346,570
V069	LINCOLN CO FISCAL COURT	181,375	-	378,489	-	559,864	9,520	321,108	426,280	592,862	1,349,770
V070	LIVINGSTON CO FISCAL CT	262,431	-	547,635	59,794	869,860	13,775	464,611	616,784	135,758	1,230,928
V071	LOGAN COUNTY FISCAL COURT	544,852	-	1,136,984	781,737	2,463,573	28,599	964,612	1,280,549	117,346	2,391,106
V072	LYON COUNTY FISCAL COURT	116,625	-	243,370	495	360,490	6,122	206,474	274,100	109,955	596,651
V073	MCCRACKEN CO FISCAL COURT	448,191	-	935,273	5,367	1,388,831	23,525	793,481	1,053,368	457,664	2,328,038
V074	MCCREARY CO FISCAL CT	388,739	-	811,211	519,783	1,719,733	20,405	688,227	913,641	-	1,622,273
V075	MCLEAN COUNTY FISCAL CT	256,372	-	534,991	130,138	921,501	13,457	453,884	602,544	176,173	1,246,058
V076	MADISON CO FISCAL COURT	767,064	-	1,600,690	869,876	3,237,630	40,263	1,358,018	1,802,807	232,877	3,433,965
V077	MAGOFFIN CO FISCAL COURT	163,743	-	341,696	50,228	555,667	8,595	289,893	384,841	19,670	702,999
V078	MARION CO FISCAL COURT	648,430	-	1,353,127	797,031	2,798,588	34,036	1,147,986	1,523,984	6,522	2,712,528
V079	MARSHALL CO FISCAL COURT	491,695	-	1,026,057	-	1,517,752	25,809	870,502	1,155,615	486,954	2,538,880
V080	MARTIN CO FISCAL COURT	206,132	-	430,150	132,235	768,517	10,820	364,937	484,465	-	860,222
V081	MASON CO FIS CT	409,569	-	854,679	165,509	1,429,757	21,498	725,105	962,598	126,463	1,835,664
V082	MEADE COUNTY FISCAL COURT	747,107	-	1,559,045	433,661	2,739,813	39,215	1,322,686	1,755,903	166,430	3,284,234
V083	MENIFEE CO FISCAL COURT	115,801	-	241,651	18,775	376,227	6,078	205,016	272,164	21,403	504,661
V084	MERCER COUNTY FISCAL COUR	219,764	-	458,598	136,202	814,564	11,535	389,072	516,504	432,773	1,349,884
V085	METCALFE CO FISCAL COURT	156,100	-	325,746	273,778	755,624	8,194	276,361	366,877	38,720	690,152
V086	MONROE CO FISCAL COURT	121,860	-	254,294	1,781	377,935	6,396	215,742	286,404	69,810	578,352
V087	MONTGOMERY CO FISCAL CT	418,003	-	872,278	331,059	1,621,340	21,941	740,037	982,419	493,511	2,237,908
V088	MORGAN CO FISCAL CT	179,119	-	373,782	236,475	789,376	9,402	317,115	420,979	239,944	987,440
V089	MUHLENBERG CO FISCAL CT	596,422	-	1,244,598	397,430	2,238,450	31,306	1,055,911	1,401,751	487,042	2,976,010
V090	NELSON CO FISCAL CT	821,822	-	1,714,959	25,698	2,562,479	43,137	1,454,962	1,931,503	194,789	3,624,391
V091	NICHOLAS CO FISCAL COURT	177,638	-	370,691	223,671	772,000	9,324	314,492	417,497	168,500	909,813
V092	OHIO COUNTY FISCAL CRT	413,306	-	862,477	354,828	1,630,611	21,694	731,721	971,380	-	1,724,795
V093	OLDHAM CO FISCAL COURT	564,477	-	1,177,936	175,487	1,917,900	29,629	999,355	1,326,672	-	2,355,656
V094	OWEN COUNTY FISCAL COURT	272,951	-	569,587	250,973	1,093,511	14,327	483,235	641,508	-	1,139,070
V095	OWSLEY CO FISCAL COURT	106,401	-	222,034	134,423	462,858	5,585	188,373	250,070	20,572	464,600
V096	PENDLETON CO FISCAL COURT	185,454	-	387,001	57,565	630,020	9,734	328,330	435,867	85,842	859,773
V097	PERRY COUNTY FISCAL COURT	571,579	-	1,192,756	1,224,628	2,988,963	30,002	1,011,928	1,343,363	11,544	2,396,837
V098	PIKE COUNTY FISCAL COURT	1,089,934	-	2,274,446	1,146,095	4,510,475	57,210	1,929,629	2,561,637	7,636	4,556,112
V099	POWELL CO FISCAL CT	442,182	-	922,734	234,278	1,599,194	23,210	782,843	1,039,246	54,546	1,899,845
V100	PULASKI CO FISCAL CT	734,764	-	1,533,287	981,510	3,249,561	38,567	1,300,833	1,726,893	2,480,435	5,546,728
V101	ROBERTSON CO FISCAL CT	54,904	-	114,573	1,308	170,785	2,882	97,203	129,040	113,760	342,885
V102	ROCKCASTLE CO FISCAL CT	332,449	-	693,747	82,399	1,108,595	17,450	588,571	781,345	136,630	1,523,996
V103	ROWAN CO FISCAL COURT	555,943	-	1,160,129	466,067	2,182,139	29,181	984,248	1,306,616	102,789	2,422,834
V104	RUSSELL CO FISCAL COURT	313,575	-	654,361	237,993	1,205,929	16,459	555,157	736,986	588,018	1,896,620
V105	SCOTT CO FISCAL CT	540,534	-	1,127,973	241,158	1,909,665	28,372	956,967	1,270,400	-	2,255,739
V106	SHELBY CO FISCAL COURT	439,930	-	918,034	22,363	1,380,327	23,092	778,856	1,033,953	80,190	1,916,091
V107	SIMPSON CO FISCAL COURT	384,108	-	801,548	294,734	1,480,390	20,162	680,029	902,758	60,800	1,663,749
V108	SPENCER CO TREASURER	185,975	-	388,089	76,887	650,951	9,762	329,253	437,092	72	776,179
V109	TAYLOR COUNTY FISCAL COUR	384,554	-	802,477	292,688	1,479,719	20,185	680,817	903,804	5,452	1,610,258
V110	TODD COUNTY FISCAL COURT	241,813	-	504,610	-	746,423	12,693	428,109	568,326	87,794	1,096,922
V111	TRIGG COUNTY FISCAL COURT	276,127	-	576,214	-	852,341	14,494	488,857	648,971	153,828	1,306,150
V112	TRIMBLE CO FISCAL COURT	166,321	-	347,074	66,187	579,582	8,730	294,456	390,899	45,308	739,393
V113	UNION COUNTY FISCAL COURT	376,671	-	786,028	203,672	1,366,371	19,771	666,862	885,278	-	1,571,911
V114	WARREN COUNTY FISCAL COUR	1,243,964	-	2,595,874	1,739,925	5,579,763	65,295	2,202,326	2,923,650	85,196	5,276,

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)
V176	MADISON CO CONSERVAT DIST	5,019	-	10,474	1,198	16,691	263	8,886	11,796	1,576	22,521
V179	MARSHALL CO SEN CITIZENS	-	-	-	-	-	-	-	-	-	-
V189	CITY OF CENTRAL CITY	173,426	-	361,901	3,864	539,191	9,103	307,035	407,598	101,478	825,214
V196	CITY OF BUTLER	5,129	-	10,702	1,354	17,185	269	9,080	12,054	21,126	42,529
V197	CITY OF HAZARD	460,325	-	960,594	155,148	1,576,067	24,162	814,964	1,081,887	23,941	1,944,954
V198	MOUNTAIN WATER DISTRICT	274,911	-	573,677	169,984	1,018,572	14,430	486,705	646,114	90,230	1,237,479
V200	PULASKI COUNTY LIBRARY	68,935	-	143,852	72,183	284,970	3,618	122,044	162,016	39,984	327,662
V205	BARREN/METCALFE CO AMB SR	18,366	-	38,325	26,783	83,474	964	32,515	43,164	31,725	108,368
V206	SHELBYVLE MUN WATER&SEWER	184,132	-	384,242	97,508	665,882	9,665	325,989	432,760	65,406	833,820
V207	BELL CO PUBLIC LIBRARY	27,530	-	57,449	828	85,807	1,445	48,740	64,704	105,273	220,162
V208	CITY OF WALTON	57,479	-	119,945	31,174	208,598	3,017	101,761	135,090	25,888	265,756
V218	MURRAY TOURISM COMMISSION	11,951	-	24,940	8,212	45,103	627	21,159	28,089	94	49,969
V219	BELLEVUE BD OF EDUCATION	124,092	-	258,952	24,204	407,248	6,514	219,694	291,650	178,599	696,457
V224	PENNYROYAL AREA MUSEUM	8,112	-	16,927	33,858	58,897	426	14,361	19,064	37,428	71,279
V230	OWENSBORO RIVERPORT AUTH	349,679	-	729,701	335,038	1,414,418	18,355	619,075	821,839	4,621	1,463,890
V236	BIG SANDY AREA DEV DIST	252,087	-	526,050	1,003	779,140	13,232	446,298	592,473	519,606	1,571,609
V237	BLUE GRASS COMM ACTION	715,777	-	1,493,666	392,864	2,602,307	37,571	1,267,219	1,682,268	107,115	3,094,173
V247	HARDIN CO WATER DIST #1	476,817	-	995,010	105,362	1,577,189	25,028	844,162	1,120,648	315,364	2,305,202
V251	HENDERSON CO RIVER AUTH	85,637	-	178,705	-	264,342	4,495	151,612	201,270	177,320	534,697
V259	KENTON CO PUBLIC LIBRARY	615,864	-	1,285,169	-	1,901,033	32,326	1,090,331	1,447,445	212,921	2,783,023
V263	LAUREL CO BD OF EDUCATION	1,262,327	-	2,634,192	1,229,370	5,125,889	66,259	2,234,835	2,966,807	139,651	5,407,552
V271	RUSSELLVILLE ELEC PL BD	159,080	-	331,963	2,154	493,197	8,350	281,636	373,880	31,605	695,471
V281	HOUSING AUTH OF MAYSVILLE	51,008	-	106,442	15,240	172,690	2,677	90,305	119,883	8,637	221,502
V298	CITY OF PIKEVILLE	457,342	-	954,370	536,468	1,948,180	24,006	809,683	1,074,876	-	1,908,565
V300	HOUSING AUTH OF SOMERSET	52,124	-	108,771	1,477	162,372	2,736	92,281	122,506	134,413	351,936
V305	CITY OF CAVE CITY	80,329	-	167,628	76,656	324,613	4,216	142,215	188,794	757	335,982
V306	HOUSING AUTH OF SHELBYVLE	12,586	-	26,264	2,784	41,634	661	22,282	29,580	8,693	61,216
V308	NORTHERN KY AREA DEV.DIST	371,356	-	774,937	5,718	1,152,011	19,492	657,453	872,787	297,778	1,847,510
V319	CAMPBELL CO BD OF ED	1,074,737	-	2,242,734	548,617	3,866,088	56,413	1,902,724	2,525,920	-	4,485,057
V324	CHRISTIAN CO CONS DIST	6,052	-	12,629	10,257	28,938	318	10,715	14,224	-	25,257
V330	CITY OF OWENSBORO	1,421,984	-	2,967,362	495,106	4,884,452	74,639	2,517,495	3,342,045	341,100	6,275,279
V336	SANDY VALLEY TRANS SER IN	241,352	-	503,647	1,378	746,377	12,668	427,291	567,241	348,360	1,355,560
V337	FRANKFORT ELEC WATER BD	1,817,971	-	3,793,697	683,896	6,295,564	95,425	3,218,554	4,272,720	649,958	8,236,657
V347	CITY OF RADCLIFF	263,109	-	549,049	-	812,158	13,810	465,810	618,376	248,650	1,346,646
V359	CITY OF ELSMERE	70,224	-	146,542	30,752	247,518	3,686	124,325	165,046	32,625	325,682
V363	LONDON LAUREL CO COMM CTR	79,724	-	166,366	1,212	247,302	4,185	141,144	187,373	225,053	557,755
V373	PADUCAH MCCRACKEN CO TOUR	43,282	-	90,319	51,038	184,639	2,272	76,626	101,724	20,804	201,426
V376	CITY OF BEREA	513,535	-	1,071,633	15,180	1,600,348	26,955	909,168	1,206,946	3,053,203	5,196,272
V398	CITY OF ELKHORN CITY	-	-	-	4,583	4,583	-	-	-	317,065	317,065
V400	PULASKI CO SOIL CONS DIST	9,218	-	19,235	499	28,952	484	16,319	21,664	63,585	102,052
V405	MARY W WELDON MEM PUB LIB	31,586	-	65,913	18,456	115,955	1,658	55,920	74,236	6,713	138,527
V407	BELL/WHITEY COMM ACTION	349,393	-	729,105	7,305	1,085,803	18,340	618,569	821,168	297,722	1,755,799
V408	UNION EMERGENCY SERVICES	9,201	-	19,201	22,225	50,627	483	16,290	21,625	4,017	42,415
V419	DAYTON CITY SCHOOLS	164,697	-	343,685	77,277	585,659	8,645	291,581	387,081	4,422	691,729
V424	PENNYRILE ALLIED COMM SER	561,760	-	1,172,266	747,372	2,481,398	29,487	994,545	1,320,286	-	2,344,318
V430	OWENSBORO MUN UTILITIES	1,697,390	-	3,542,071	-	5,239,461	89,095	3,005,076	3,989,322	2,699,723	9,783,216
V436	APPALACHIAN RES & DEFENSE	309,576	-	646,016	320,233	1,275,825	16,250	548,076	727,587	-	1,291,913
V437	FKT/FKLN CO TOUR&CONV COM	15,745	-	32,856	20,281	68,882	826	27,875	37,005	27,435	93,141
V447	CITY OF ELIZABETHTOWN	1,158,407	-	2,417,335	2,048,060	5,623,802	60,804	2,050,855	2,722,568	11,897	4,846,124
V459	LUDLOW BD OF EDUCATION	83,033	-	173,270	71,580	327,883	4,358	147,002	195,149	75,830	422,339
V463	LONDON LAUREL TOURIST COM	16,097	-	33,591							

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)
V637	FARMDALE WATER DISTRICT	13,559	-	28,295	1,174	43,028	712	24,005	31,868	34,017	90,602
V647	CITY OF VINE GROVE	89,115	-	185,962	128,968	404,045	4,678	157,769	209,443	53,874	425,764
V659	KENTON CO BD OF ED	2,255,111	-	4,705,909	-	6,961,020	118,370	3,992,469	5,300,115	1,128,397	10,539,351
V663	LAUREL CO CONSERV DIST	7,049	-	14,709	124	21,882	370	12,479	16,566	3,481	32,896
V673	PADUCAH-MCCRACKEN CO JOIN	188,752	-	393,884	51,351	633,987	9,908	334,169	443,619	71,388	859,084
V676	MADISON CO UTILITIES DIST	83,624	-	174,504	122,681	380,809	4,389	148,048	196,539	48,144	397,120
V707	BELL CO CONSERVATION DIST	2,362	-	4,928	4,109	11,399	124	4,181	5,551	-	9,856
V708	HEBRON FIRE PROTECTION DI	5,086	-	10,612	238	15,936	267	9,003	11,952	60,972	82,194
V719	SILVER GROVE BD OF ED	-	-	-	-	-	-	-	-	-	-
V724	PENNYRILE AREA DEVP DIST	224,813	-	469,134	188,320	882,267	11,800	398,011	528,371	123,500	1,061,682
V730	GREEN RIV AREA DEL DIST	326,912	-	682,192	408,218	1,417,322	17,159	578,768	768,331	37,174	1,401,432
V737	KY ASSOC OF CO (KACO)	453,705	-	946,780	48,963	1,449,448	23,815	803,243	1,066,328	249,956	2,143,042
V756	JEFF CO MED CENTER LAUNDR	266,866	-	556,888	8,244	831,998	14,008	472,461	627,206	353,240	1,466,915
V759	ERLANGER/ELSMERE BD OF ED	462,444	-	965,017	343,672	1,771,133	24,274	818,716	1,086,868	124,517	2,054,375
V773	MCCRACKEN CO PUB LIBRARY	122,607	-	255,854	-	378,461	6,436	217,065	288,160	54,968	566,629
V808	POINT PLEASANT FIRE DIST	-	-	-	36	36	-	-	-	2,399	2,399
V819	NEWPORT BD OF ED	456,203	-	951,992	753,998	2,162,193	23,946	807,666	1,072,199	4,362	1,908,173
V830	REGIONAL WTR RESOURCE AGY	706,084	-	1,473,439	884,208	3,063,731	37,062	1,250,059	1,659,488	-	2,946,609
V856	KYIANA REG PLANNING DEV	522,344	-	1,090,015	318,612	1,930,971	27,418	924,764	1,227,650	198,052	2,377,884
V859	COVINGTON BD OF ED	1,128,555	-	2,355,041	374,753	3,858,349	59,237	1,998,005	2,652,408	617,404	5,327,054
V873	PADUCAH-MCCRACKEN CO RIV	58,954	-	123,023	39,438	221,415	3,094	104,372	138,557	100,745	346,768
V919	CITY OF WILDER	27,510	-	57,408	12,273	97,191	1,444	48,705	64,657	40,581	155,387
V930	OWENSBORO METRO PLAN COMM	88,427	-	184,527	49,809	322,763	4,642	156,552	207,827	-	369,021
V937	HOUSING AUTH OF FRANKFORT	75,107	-	156,731	28,452	260,290	3,942	132,970	176,522	27,608	341,042
V959	CITY OF COVINGTON	952,874	-	1,988,433	602,453	3,543,760	50,016	1,686,977	2,239,509	1,023,462	4,999,964
W001	ADAIR COUNTY ATTORNEY	15,370	-	32,073	26,870	74,313	807	27,210	36,122	19,354	83,493
W003	ANDERSON COUNTY ATTORNEY	7,168	-	14,958	5,269	27,395	376	12,691	16,847	5,190	35,104
W004	BALLARD COUNTY ATTORNEY	8,809	-	18,383	-	27,192	462	15,596	20,704	17,073	53,835
W010	BOYD COUNTY ATTORNEY	22,737	-	47,447	-	70,184	1,193	40,254	53,438	44,217	139,102
W011	BOYLE COUNTY ATTORNEY	11,852	-	24,732	20,749	57,333	622	20,983	27,855	-	49,460
W013	BREATHITT CO ATTORNEY	3,903	-	8,145	4,762	16,810	205	6,910	9,173	2,195	18,483
W015	BULLITT COUNTY ATTORNEY	36,170	-	75,479	457	112,106	1,899	64,036	85,009	180,522	331,466
W016	BUTLER COUNTY ATTORNEY	6,663	-	13,905	23,788	44,356	350	11,797	15,661	16,048	43,856
W017	CALDWELL COUNTY ATTORNEY	12,862	-	26,839	5,449	45,150	675	22,770	30,228	11,435	65,108
W018	CALLOWAY COUNTY ATTORNEY	29,749	-	62,080	56,080	147,909	1,562	52,668	69,919	10,066	134,215
W019	CAMPBELL COUNTY ATTORNEY	66,637	-	139,056	61,450	267,143	3,498	117,974	156,614	24,898	302,984
W020	CARLISLE COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-
W021	CARROLL COUNTY ATTORNEY	3,302	-	6,890	385	10,577	173	5,845	7,760	5,150	18,928
W022	CHILD SUPPORT ENFORCEMENT	13,978	-	29,168	67,474	110,620	734	24,746	32,851	6,861	65,192
W024	CHRISTIAN COUNTY ATTORNEY	44,973	-	93,848	12,621	151,442	2,361	79,620	105,698	23,679	211,358
W026	CLAY COUNTY ATTORNEY	13,974	-	29,161	-	43,135	734	24,740	32,844	52,645	110,963
W027	CLINTON CO ATTORNEY	10,251	-	21,391	5,663	37,305	538	18,148	24,092	5,939	48,717
W028	CRITTENDEN CO ATTORNEY	-	-	-	-	-	-	-	-	-	-
W029	CUMBERLAND CO ATTORNEY	6,909	-	14,418	3,298	24,625	363	12,232	16,238	9,325	38,158
W031	EDMONSON COUNTY ATTORNEY	3,431	-	7,160	119	10,710	180	6,075	8,065	4,432	18,752
W032	ELLIOTT COUNTY ATTORNEY	5,859	-	12,227	2	18,088	308	10,374	13,771	22,247	46,700
W033	ESTILL COUNTY ATTORNEY	12,340	-	25,751	43	38,134	648	21,847	29,003	10,084	61,582
W035	FLEMING COUNTY ATTORNEY	26,198	-	54,670	48,408	129,276	1,375	46,382	61,573	24,067	133,397
W036	FLOYD COUNTY ATTORNEY	20,183	-	42,117	5,551	67,851	1,059	35,732	47,435	29,809	114,035
W039	GALLATIN COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-
W041	GRANT COUNTY CHILD SUPPOR	10,151	-	21,183	8,992	40,326	533	17,972	23,858	9,097	51,460
W043	GRAYSON COUNTY ATTORNEY	13,496	-	28,163	23,021	64,680	708	23,894	31,719	2,929	59,250
W044	GREEN COUNTY ATTORNEY	6,474	-	13,510	1,885	21,869	340	11,462	15,216	2,438	29,456
W045	GREENUP CO ATTY/CHILD SUP	-	-	-	89	89					

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)
W070	LIVINGSTON CO ATTORNEY	9,460	-	19,741	18,647	47,848	497	16,748	22,234	3,205	42,684
W071	LOGAN COUNTY ATTORNEY	-	-	-	-	-	-	-	-	13,946	13,946
W073	MCCRACKEN COUNTY ATTORNEY	5,620	-	11,728	1,662	19,010	295	9,950	13,209	2,957	26,411
W075	MCLEAN COUNTY ATTORNEY	1,754	-	3,660	-	5,414	92	3,105	4,122	2,264	9,583
W076	MADISON COUNTY ATTORNEY	8,872	-	18,514	1,292	28,678	466	15,708	20,852	6,470	43,496
W077	MAGOFFIN CO ATTORNEY	4,189	-	8,741	512	13,442	220	7,416	9,844	286	17,766
W078	MARION COUNTY ATTORNEY	6,202	-	12,941	4,895	24,038	326	10,979	14,575	15,735	41,615
W079	MARSHALL COUNTY ATTORNEY	4,182	-	8,727	2,593	15,502	220	7,404	9,829	1,258	18,711
W080	MARTIN COUNTY ATTORNEY	16,884	-	35,234	34,559	86,677	886	29,892	39,682	-	70,460
W082	MEADE COUNTY ATTORNEY	11,367	-	23,720	13,371	48,458	597	20,124	26,715	2,153	49,589
W083	MENIFEE COUNTY ATTORNEY	5,484	-	11,444	2,331	19,259	288	9,709	12,889	3,756	26,642
W084	MERCER COUNTY ATTORNEY	14,101	-	29,425	7,274	50,800	740	24,964	33,140	4,111	62,955
W085	METCALFE COUNTY ATTORNEY	9,836	-	20,525	-	30,361	516	17,413	23,116	16,115	57,160
W087	MONTGOMERY CO ATTORNEY	3,730	-	7,784	34,947	46,461	196	6,604	8,767	638	16,205
W090	NELSON COUNTY ATTORNEY	30,410	-	63,459	-	93,869	1,596	53,838	71,472	18,719	145,625
W091	NICHOLAS COUNTY ATTORNEY	5,564	-	11,611	3,703	20,878	292	9,850	13,077	1,280	24,499
W092	OHIO COUNTY ATTORNEY	731	-	1,525	2,833	5,089	38	1,294	1,718	8,106	11,156
W095	OWSLEY COUNTY ATTORNEY	5,650	-	11,791	13	17,454	297	10,003	13,280	23,743	47,323
W096	PENDLETON COUNTY ATTORNEY	2,830	-	5,906	123	8,859	149	5,010	6,651	115,088	126,898
W097	PERRY COUNTY ATTORNEY	31,925	-	66,620	3,668	102,213	1,676	56,520	75,032	13,033	146,261
W098	PIKE COUNTY ATTORNEY	63,607	-	132,734	47,763	244,104	3,339	112,611	149,494	43,599	309,043
W099	POWELL COUNTY ATTORNEY	14,715	-	30,707	4,118	49,540	772	26,052	34,585	4,172	65,581
W103	ROWAN COUNTY ATTORNEY	8,733	-	18,223	36,268	63,224	458	15,461	20,524	-	36,443
W104	RUSSELL COUNTY ATTORNEY	16,097	-	33,591	21	49,709	845	28,498	37,832	16,657	83,832
W105	SCOTT COUNTY ATTORNEY	-	-	-	-	-	-	-	-	28,815	28,815
W106	SHELBY COUNTY ATTORNEY	3,305	-	6,897	80	10,282	173	5,851	7,768	46,638	60,430
W107	SIMPSON COUNTY ATTORNEY	4,737	-	9,885	2,116	16,738	249	8,386	11,133	10,132	29,900
W109	TAYLOR COUNTY ATTORNEY	21,106	-	44,044	57,267	122,417	1,108	37,366	49,605	918	88,997
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-
W113	UNION COUNTY ATTORNEY	136	-	284	782	1,202	7	241	320	17,012	17,580
W114	WARREN CO ATTY/CHILD SUPP	70,503	-	147,124	97,521	315,148	3,701	124,819	165,701	26,923	321,144
W115	WASHINGTON CO ATTORNEY	7,490	-	15,631	8,540	31,661	393	13,261	17,605	10,759	42,018
W118	WHITEY COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-
W119	WOLFE COUNTY ATTORNEY	7,334	-	15,305	17,174	39,813	385	12,985	17,238	5,795	36,403
W120	WOODFORD COUNTY ATTORNEY	15,971	-	33,327	-	49,298	838	28,275	37,536	25,939	92,588
X030	OWENSBORO DAVIESS CO TOUR	43,259	-	90,271	69,130	202,660	2,271	76,585	101,669	2,592	183,117
X034	FAYETTE CO ATTORNEY OFF	161,382	-	336,767	-	498,149	8,471	285,712	379,290	323,589	997,062
X059	KENTON COUNTY ATTORNEY	99,405	-	207,436	137,778	444,619	5,218	175,988	233,629	99,688	514,523
X105	GEOGETOWN WATER & SEWER	446,331	-	931,391	246,677	1,624,399	23,428	790,188	1,048,997	44,360	1,906,973
X956	LOU FIREFIGHTERS PENS FUN	24,096	-	50,282	7,961	82,339	1,265	42,659	56,631	7,789	108,344
TOTAL		332,170,274	-	693,164,646	223,606,080	1,248,941,000	17,435,493	588,077,420	780,689,323	227,927,067	1,614,129,303

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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
10005	LEGS GENERAL ASSEMBLY	20,421	(59,603)	1,968	(854)	-	-
20025	JUDL ADM OFF OF THE COURT	(6,148,187)	(2,188,038)	3,328,210	(1,443,297)	-	-
35628	TRAN DEPT OF INTERGOV PRO	-	-	-	-	-	-
39931	JEFFERSON CO CLERK	(902,663)	(1,376,214)	517,344	(224,350)	-	-
39932	JEFFERSON CO SHERIFF	58,019	(119,746)	151,563	(65,726)	-	-
39933	KENTON CO COURT CLERK	115,525	(40,453)	85,463	(37,062)	-	-
39934	KENTON CO SHERIFF	(2,936)	(27,171)	32,167	(13,951)	-	-
39935	CAMPBELL COUNTY CLERK	(71,344)	(83,456)	57,721	(25,032)	-	-
39936	CAMPBELL CO SHERIFF	(153,826)	(108,061)	20,744	(8,995)	-	-
39937	FAYETTE CO CLERK	(556,786)	(526,402)	182,856	(79,296)	-	-
39938	FAYETTE CO SHERIFF	135,906	69,187	114,441	(49,628)	-	-
39939	DAVIESS CO CLERK	(282,574)	(121,612)	55,757	(24,180)	-	-
39940	DAVIESS CO SHERIFF	(2,876)	(6,435)	15,477	(6,712)	-	-
39941	PIKE CO CLERK	5,145	261	29,856	(12,948)	-	-
39942	PIKE CO SHERIFF	(205,421)	(126,408)	38,102	(16,524)	-	-
39943	HARDIN COUNTY CLERK OFFIC	(159,236)	(167,370)	64,389	(27,923)	-	-
39944	HARDIN COUNTY SHERIFF	(91,224)	(66,276)	27,007	(11,711)	-	-
39945	WARREN COUNTY CLERKS OFF	5,637	(24,011)	73,198	(31,743)	-	-
39946	WARREN COUNTY SHERIFF	48,443	(5,966)	104,351	(45,252)	-	-
39947	BOONE COUNTY CLERK	(152,946)	(146,358)	71,810	(31,141)	-	-
39948	BOONE COUNTY SHERIFF	28,833	1,083	24,480	(10,616)	-	-
39949	CHRISTIAN COUNTY CLERK	(56,405)	(64,536)	30,644	(13,289)	-	-
39950	CHRISTIAN COUNTY SHERIFF	179,827	95,496	120,776	(52,374)	-	-
39951	MADISON COUNTY CLERK	(94,425)	(87,653)	53,024	(22,995)	-	-
39952	MADISON COUNTY SHERIFF	26,008	19,169	18,387	(7,973)	-	-
39961	BULLITT COUNTY CLERK	(31,030)	(68,707)	63,216	(27,416)	-	-
39962	BULLITT CO SHERIFF	44,956	70,384	75,757	(32,853)	-	-
54527	J&PS DEPT OF CORRECTIONS	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	(5,678)	(4,532)	-	-	-	-
116A	WAYNE COUNTY ATTORNEY	(38,362)	(19,488)	5,195	(2,253)	-	-
A051	HENDERSON CO TOURIST COMM	(5,632)	(5,102)	2,786	(1,207)	-	-
A073	HOUSING AUTH OF PADUCAH	41,030	(31,285)	75,868	(32,900)	-	-
A087	Reid Village Water District	12,329	10,107	774	(337)	-	-
A113	MORGANFIELD HOUSING AUTH	-	-	-	-	-	-
A156	CITY OF ANCHORAGE	(19,798)	(19,691)	27,896	(12,097)	-	-
AB19	BELLEVUE/DAYTON FIRE	(1,616)	(1,298)	2,124	(921)	-	-
AC19	CAMPBELL CO FIRE DIST 1	-	-	-	-	-	-
B008	BURLINGTON FIRE PRO DIST	(1,412)	(2,230)	2,840	(1,232)	-	-
B010	HOUSING AUTHORITY OF CATLETTSBURG	(20,159)	(10,900)	13,293	(5,765)	-	-
B015	CITY OF HILLVIEW	43,196	(16,029)	33,374	(14,474)	-	-
B017	PENNYRILE EMER ASST CTR	(45,597)	(36,016)	14,243	(6,178)	-	-
B018	W KY ED COOPERATIVE	(29,980)	(23,630)	6,646	(2,881)	-	-
B023	CITY OF LONDON TOURISM	470,092	344,113	29,862	(12,949)	-	-
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	22,885	15,339	16,424	(7,123)	-	-
B030	OWENSBORO/DAV CO ECO DEV	(110,439)	(68,342)	6,490	(2,814)	-	-
B035	GTR FLEMING CO WATER COMM	(12,858)	(10,340)	5,430	(2,354)	-	-
B038	CITY OF HICKMAN	104,772	31,395	30,148	(13,075)	-	-
B042	HOUSING AUTH OF MAYFIELD	(95,431)	(67,587)	29,041	(12,594)	-	-
B043	GRAYSON CO CONSERV DIST	(4,179)	(2,752)	1,405	(609)	-	-
B045	CITY OF BELLEFONTE	(2,418)	(1,960)	117	(51)	-	-
B048	CITY OF HARLAN	(70,540)	(104,885)	49,506	(21,469)	-	-
B051	HENDERSON CITY/CO PLANNIN	(40,661)	(30,922)	18,133	(7,863)	-	-
B052	HENRY CO WATER DIST #2	(77,035)	(65,831)	50,514	(21,906)	-	-
B054	CITY OF NORTONVILLE	4,074	(4,484)	11,492	(4,983)	-	-
B058	JOHNSON CO FISCAL COURT	(199,146)	(264,829)	97,051	(42,086)	-	-
B061	KNOX CO UTILITIES COMM	(29,109)	(51,911)	18,394	(7,976)	-	-
B072	LAKE BARKLEY TOUR COMM	(3,102)	(2,160)	2,442	(1,059)	-	-
B078	MARION CO WATER DISTRICT	23,553	(33,289)	26,049	(11,297)	-	-
B084	N MERCER WATER DISTRICT	(29,047)	(37,149)	30,430	(13,196)	-	-
B087	MONTGOMERY CO FIRE DIST	(478,758)	(472,599)	121,266	(52,589)	-	-
B097	KY RIVER REGIONAL JAIL	228,941	68,128	55,610	(24,116)	-	-
B098	PIKE CO SENIOR CITIZEN PR	(46,526)	(21,910)	9,455	(4,099)	-	-
B100	CITY OF SCIENCE HILL	(11,659)	(15,918)	5,682	(2,465)	-	-
B104	RUSSELL CO AMBULANCE SER	38,483	(22,581)	41,754	(18,107)	-	-
B106	NORTH SHELBY WATER CO	(60,365)	(50,774)	30,238	(13,114)	-	-
B109	CAMPBELL/TAYLOR CO I D A	(9,343)	(9,069)	4,875	(2,114)	-	-
B113	UNION CO ECONOMIC DEVELOP	(1,058)	(3,409)	4,575	(1,983)	-	-
B116	MONTICELLO/WAYNE TELE BOA	87,144	(10,866)	13,482	(5,845)	-	-
B118	WHITLEY CO CONSERV DIST	(32,711)	1,958	834	(363)	-	-

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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
B124	HOPKINS-CHRIST CO PLANNIN	(153,670)	(166,546)	47,505	(20,601)	-	-
B156	LOU POLICE RETIRE FUND	(12,531)	(10,908)	5,786	(2,509)	-	-
B179	HOUSING AUTH OF BENTON	(5,627)	(15,856)	11,220	(4,865)	-	-
B230	RIVERPARK CTR OWENSBORO	196,370	4,848	26,912	(11,670)	-	-
B256	BUECHEL FIRE PROTECT DIST	(53,655)	(45,169)	-	-	-	-
B259	CITY OF LUDLOW	8,690	10,947	14,863	(6,445)	-	-
B356	CITY OF DOUGLASS HILLS	28,684	(18,573)	11,681	(5,066)	-	-
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	188,574	144,940	40,277	(17,467)	-	-
B656	LOUISVILLE AIRPORT AUTHOR	(716,008)	(562,437)	396,359	(171,884)	-	-
B756	LEGAL AID SOCIETY INC	101,716	(72,286)	152,030	(65,929)	-	-
B856	JEFF CO SOIL/CONSER DIST	19,144	(30)	1,349	(584)	-	-
B956	LAKE DREAMLAND FIRE DIST	(3,967)	-	-	-	-	-
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	30,238	36,813	8,172	(3,545)	-	-
C037	CIRCUIT CLERKS	-	-	-	-	-	-
C045	Greenup County Public Library	154,740	126,845	9,708	(4,210)	-	-
C079	JONATHAN CREEK WATER DIST	(9,686)	(23,789)	16,002	(6,940)	-	-
C087	CITY OF JEFFERSONVILLE	(41,708)	(17,186)	10,663	(4,624)	-	-
C105	CITY OF SADIEVILLE	(10,116)	(6,909)	1,816	(787)	-	-
C106	CITY OF SIMPSONVILLE	(78,264)	(48,934)	20,497	(8,890)	-	-
C118	HOUSING AUTH OF CORBIN	24,282	(20,348)	15,268	(6,621)	-	-
C230	HOUSING AUTH OF OWENSBORO	27,759	(34,840)	64,508	(27,975)	-	-
C256	LOUISVILLE/JEFF CO METRO	(4,094,897)	(11,224,242)	8,380,373	(3,634,197)	-	-
D017	CALDWELL CO WATER DISTRIC	(21,519)	(44,065)	11,358	(4,925)	-	-
D025	WINCHESTER-CLARK COUNTY TOURISM	(15,887)	(13,794)	3,544	(1,536)	-	-
D052	CITY OF PLEASUREVILLE	(1,648)	(1,379)	1,679	(728)	-	-
D054	City of Hanson	16,554	13,569	1,039	(452)	-	-
D071	CITY OF LEWISBURG	(49,595)	(28,046)	9,600	(4,163)	-	-
D079	NORTH MARSHALL WATER DIST	(9,201)	(11,331)	34,153	(14,811)	-	-
D084	GTR H/MERCER PL&ZONING CO	(4,317)	(3,486)	3,658	(1,586)	-	-
D098	CITY OF COAL RUN VILLAGE	819	(66,643)	10,435	(4,524)	-	-
D106	SIMPSONVILLE RURAL FIRE	-	-	-	-	-	-
D113	UNION CO WATER DISTRICT	(30,818)	(13,143)	13,377	(5,802)	-	-
D118	WHITEY CO WATER DIST	56,175	68,427	15,142	(6,568)	-	-
D135	WESTERN FLEMING WATER DIS	36,232	29,884	15,772	(6,841)	-	-
G015	ZONETON FIRE PROT DIST	45,346	34,248	4,819	(2,090)	-	-
G090	NELSON CO. DISPATCH	(41,152)	(66,405)	29,486	(12,787)	-	-
GS06	SHELBY CO SUB FIRE DIST	1,329	(5,744)	3,925	(1,703)	-	-
J001	ADAIR CO BD OF EDUCATION	213,426	(56,521)	222,622	(96,541)	-	-
J002	CITY OF SCOTTSVILLE	(94,618)	(117,353)	101,218	(43,894)	-	-
J003	CITY OF LAWRENCEBURG	(186,627)	(248,470)	119,258	(51,717)	-	-
J004	BALLARD CO BD OF ED	(5,347)	(45,861)	101,896	(44,188)	-	-
J005	GLASGOW BD OF EDUCATION	(352,176)	(337,823)	136,271	(59,095)	-	-
J006	BATH CO BD OF EDUC	(254,738)	(337,167)	141,291	(61,272)	-	-
J007	CITY OF MIDDLESBORO	39,594	(98,549)	66,178	(28,698)	-	-
J008	BOONE CO WATER DISTRICT	(143,551)	(86,031)	78,006	(33,828)	-	-
J009	BOURBON CO BD OF EDUCATIO	(249,820)	(470,804)	230,890	(100,127)	-	-
J010	FAIRVIEW BD OF EDUCATION	(79,000)	(33,977)	44,604	(19,341)	-	-
J011	DANVILLE CITY BD OF ED	(147,737)	(256,871)	135,719	(58,856)	-	-
J012	BRACKEN CO BD OF EDUC	24,196	(8,992)	84,037	(36,443)	-	-
J013	BREATHITT CO BD OF ED	(186,284)	(376,551)	134,148	(58,174)	-	-
J014	BRECKINRIDGE CO BD OF ED	(307,733)	(336,277)	209,176	(90,712)	-	-
J015	BULLITT CO BD OF ED	(2,797,769)	(2,881,448)	825,470	(357,969)	-	-
J016	BUTLER CO BD OF ED	(198,197)	(158,775)	146,729	(63,630)	-	-
J017	CALDWELL CO BD EDUCATION	(238,760)	(332,905)	142,755	(61,906)	-	-
J018	CALLOWAY CO BD OF EDUC	52,038	(159,202)	194,536	(84,362)	-	-
J019	SANITATION DISTRICT NO 1	(2,039,273)	(1,557,144)	677,583	(293,837)	-	-
J021	CARROLL CO BD OF ED	(436,717)	(510,987)	225,816	(97,927)	-	-
J022	CARTER CO BD OF ED	(811,941)	(549,985)	312,429	(135,487)	-	-
J023	CASEY CO BD OF ED	(210,456)	(285,547)	198,104	(85,908)	-	-
J024	CITY OF HOPKINSVILLE	387,249	(230,154)	323,441	(140,261)	-	-
J025	CLARK CO BD OF ED	(408,959)	(997,553)	413,789	(179,442)	-	-
J026	CLAY CO BD OF ED	(640,570)	(438,330)	208,869	(90,578)	-	-
J027	CLINTON CO BD OF ED	(527,868)	(423,271)	125,665	(54,495)	-	-
J028	CRITTENDEN CO BD OF ED	(155,199)	(178,008)	101,702	(44,103)	-	-
J029	CUMBERLAND CO BD OF ED	69,149	(55,391)	84,838	(36,791)	-	-
J030	DAVIESS CO LIBRARY DIST	(187,074)	(143,256)	91,008	(39,465)	-	-
J031	EDMONSON CO BD OF EDUC	(104,974)	(138,629)	149,241	(64,720)	-	-
J032	ELLIOTT CO BD OF ED	85,515	(6,254)	72,118	(31,273)	-	-
J033	ESTILL CO CONSERVATION DI	12,680	(8,940)	4,257	(1,846)	-	-

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

Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,						
Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028
(1)	(2)	(24)	(25)	(26)	(27)	(28)
J034	GREATER LEX CONV&VISITOR	(84,151)	(91,094)	82,829	(35,920)	-
J035	FLEMING CO BD OF ED	(327,365)	(410,847)	135,277	(58,664)	-
J037	CITY OF FRANKFORT	(733,870)	(788,755)	397,940	(172,568)	-
J038	FULTON COUNTY BD OF EDUC	12,685	(28,476)	37,084	(16,082)	-
J039	GALLATIN CO BD OF EDUC	(384,674)	(377,690)	122,502	(53,124)	-
J040	CITY OF LANCASTER	(4,580)	(27,195)	50,694	(21,984)	-
J041	WILLIAMSTOWN INDEPDNT SC	(190,549)	(108,417)	75,207	(32,614)	-
J042	GRAVES CO LIBRARY	(38,034)	(29,252)	11,968	(5,191)	-
J043	GRAYSON CO BD OF ED	(153,450)	(354,677)	331,165	(143,612)	-
J044	GREEN CO BD OF EDUCATION	(339,419)	(232,282)	129,391	(56,111)	-
J045	RUSSELL INDPT BD OF ED	(122,440)	(31,110)	158,587	(68,773)	-
J046	HANCOCK CO BD EDUCATION	(64,860)	(143,026)	157,081	(68,120)	-
J047	HARDIN CO SOIL CN DIST	15,526	(3,870)	3,080	(1,336)	-
J048	HARLAN CO BD OF EDUCATION	182,847	(364,290)	351,614	(152,480)	-
J049	HARRISON CO BD OF ED	(259,858)	(290,381)	211,884	(91,885)	-
J050	HART CO BD OF ED	34,916	(127,497)	189,281	(82,083)	-
J051	HENDERSON PUBLIC LIBRARY	(83,059)	(89,675)	61,676	(26,744)	-
J052	EMINENCE INDEP BD OF EDUC	(112,404)	(135,645)	66,830	(28,982)	-
J053	HICKMAN CO BD OF ED	(153,036)	(30,970)	48,909	(21,210)	-
J054	HOPKINS CO BD OF ED	(974,638)	(1,048,033)	470,841	(204,183)	-
J055	JACKSON CO BD OF ED	(380,012)	(268,583)	142,947	(61,990)	-
J056	JEFF CO METRO SEWER DIST	(5,283,961)	(3,791,794)	2,678,205	(1,161,419)	-
J057	JESSAMINE CO BD OF ED	(354,522)	(974,750)	671,551	(291,222)	-
J058	PAINTSVILLE GAS/WATER SYS	(152,162)	(163,776)	96,213	(41,723)	-
J059	KENTON COUNTY AIRPORT BD	1,816,617	1,283,585	1,377,640	(597,422)	-
J060	KNOTT CO BD OF EDUCATION	(508,963)	(471,804)	181,633	(78,766)	-
J061	KNOX CO BD OF EDUCATION	(1,102,563)	(966,756)	345,432	(149,799)	-
J062	LARUE CO PUBLIC LIBRARY	(21,063)	(23,824)	7,413	(3,215)	-
J063	CITY OF LONDON	(700,061)	(592,671)	112,659	(48,855)	-
J064	LAWRENCE CO BD OF ED	(496,618)	(494,802)	183,952	(79,772)	-
J065	LEE CO BD OF ED	(55,955)	(194,047)	80,234	(34,794)	-
J066	LESLIE CO BD OF ED	(182,264)	(229,058)	139,255	(60,389)	-
J067	CITY OF WHITESBURG	(135,205)	(303,946)	44,759	(19,411)	-
J068	ELEC PLT BD OF VANCEBURG	(166,535)	(139,504)	47,665	(20,670)	-
J069	LINCOLN CO BD OF EDUC	(451,262)	(463,698)	276,098	(119,731)	-
J070	LIVINGSTON CO BD OF ED	(336,557)	(376,497)	110,176	(47,779)	-
J071	LOGAN CO BD OF EDUCATION	(390,141)	(479,055)	204,764	(88,798)	-
J072	LYON CO. PUBLIC LIBRARY	(10,122)	(10,513)	7,159	(3,105)	-
J073	PADUCAH WATER WORKS	(522,200)	(298,133)	168,828	(73,212)	-
J074	MICCREARY CO BD OF EDUCATN	(242,605)	(212,837)	260,234	(112,852)	-
J075	MCLEAN CO BD OF ED	(119,813)	(197,951)	102,759	(44,563)	-
J076	MADISON CO BD OF ED	(342,209)	(1,565,176)	794,557	(344,564)	-
J077	MAGOFFIN CO BD OF ED	(330,658)	(221,210)	172,289	(74,714)	-
J078	MARION CO BD OF EDUCATION	117,525	(351,916)	212,993	(92,366)	-
J079	MARSHALL COUNTY BD OF ED	(164,809)	(387,167)	324,557	(140,745)	-
J080	MARTIN CO BD OF ED	(174,103)	(23,000)	168,688	(73,153)	-
J081	MASON CO BD OF ED	(141,771)	(130,390)	191,963	(83,245)	-
J082	MEADE CO PUBLIC LIBRARY	31,735	7,469	20,540	(8,907)	-
J083	MENIFEE CO BD OF ED	(49,549)	(208,035)	83,102	(36,038)	-
J084	CITY OF HARRODSBURG	(449,417)	(164,586)	143,059	(62,038)	-
J085	METCALFE CO BD OF ED	(369,339)	(318,044)	125,615	(54,475)	-
J086	MONROE CO BOARD OF ED	(284,224)	(228,222)	190,520	(82,620)	-
J087	MT STERLING WATER WORKS	(82,543)	(255,052)	89,234	(38,697)	-
J088	MORGAN CO BD OF EDUCATION	(259,057)	(249,098)	154,786	(67,124)	-
J089	MUHLENBERG CO LIB BD DIST	2,322	18,212	25,913	(11,237)	-
J090	CITY OF Bardstown	439,754	288,965	306,384	(132,865)	-
J091	NICHOLAS CO BD OF ED	90,332	(113,486)	81,773	(35,461)	-
J092	OHIO CO BD OF ED	(775,965)	(1,408,391)	273,120	(118,439)	-
J093	OLDHAM COUNTY BD OF ED	(1,601,655)	(2,476,048)	835,053	(362,127)	-
J094	OWEN CO BD OF ED	37,639	(50,533)	155,974	(67,639)	-
J095	OWSLEY CO BD OF EDUCATION	80,523	(57,283)	103,023	(44,676)	-
J096	PENDLETON CO BD OF ED	(107,878)	(99,395)	163,046	(70,706)	-
J097	HAZARD CITY SCHOOLS	155,203	41,444	88,912	(38,558)	-
J098	PIKE CO BD OF EDUCATION	(2,834,400)	(975,414)	727,686	(315,566)	-
J099	POWELL CO BD OF EDUCATION	(785,755)	(819,794)	166,399	(72,160)	-
J100	CITY OF SOMERSET	(649,356)	(630,915)	341,434	(148,065)	-
J101	ROBERTSON CO BD OF ED	(83,574)	(207,713)	38,883	(16,861)	-
J102	ROCKCASTLE CO BD OF ED	(49,814)	76,169	220,625	(95,675)	-
J103	ROWAN CO BD OF ED	(491,714)	(499,239)	260,882	(113,133)	-

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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
J104	RUSSELL CO BD OF ED	85,321	35,146	255,741	(110,904)	-	-
J105	SCOTT CO BOARD OF ED	(1,302,608)	(1,075,467)	737,919	(320,003)	-	-
J106	SHELBY CO LIBRARY	(24,248)	(25,141)	21,105	(9,152)	-	-
J107	SIMPSON CO BD OF ED	(199,705)	(358,624)	230,676	(100,034)	-	-
J108	SPENCER CO BD OF EDUC	60,179	(192,218)	261,459	(113,383)	-	-
J109	TAYLOR CO BD OF ED	173,166	(517,989)	266,623	(115,621)	-	-
J110	TODD CO BD OF ED	(182,026)	(179,582)	194,195	(84,212)	-	-
J111	TRIGG CO BD OF ED	(347,165)	(416,151)	148,726	(64,495)	-	-
J112	TRIMBLE CO BD OF ED	(39,038)	(62,767)	95,746	(41,521)	-	-
J113	CITY OF MORGANFIELD	(207,767)	(179,958)	105,971	(45,956)	-	-
J115	SPRINGFIELD WATER & SEWER	(6,174)	(19,325)	47,257	(20,494)	-	-
J117	CITY OF SEBREE	(3,245)	(922)	13,895	(6,026)	-	-
J118	CITY OF CORBIN	(123,594)	(145,380)	98,683	(42,794)	-	-
J119	WOLFE CO BD OF EDUCATION	(27,196)	(262,982)	105,866	(45,909)	-	-
J120	WOODFORD CO BD OF ED	(793,226)	(509,461)	321,844	(139,569)	-	-
J124	PENNYRILE NAR TASK FORCE	(5,250)	(3,767)	1,540	(666)	-	-
J134	LEX-FAY CO HUM RIGHTS COM	(25,135)	(883)	8,494	(3,683)	-	-
J135	FLEMING CO EMS	55,511	(46,840)	34,731	(15,061)	-	-
J154	CITY OF EARLINGTON	(41,942)	2,514	9,871	(4,279)	-	-
J156	CITY OF JEFFERSONTOWN	(193,898)	(350,599)	210,018	(91,075)	-	-
J178	LEBANON HOUSING AUTHORITY	(75,558)	(65,361)	11,575	(5,020)	-	-
J179	MARSHALL CO TOURIST COMM	(887)	(4,341)	3,330	(1,444)	-	-
J190	CITY OF BLOOMFIELD	(107,864)	(83,898)	11,123	(4,824)	-	-
J200	SOMERSET-PULASKI CONV & V	(5,617)	(8,302)	7,622	(3,306)	-	-
J203	FRONTIER HOUSING INC	(31,696)	(23,156)	12,229	(5,303)	-	-
J205	GEOGETOWN-SCOTT CO P COM	(51,267)	(47,563)	26,924	(11,675)	-	-
J210	BOYD CO AMBULANCE SERVICE	1,190	(1,068)	3,373	(1,463)	-	-
J214	COMM ACTION SOUTHERN KY	(994,270)	(706,384)	256,305	(111,149)	-	-
J217	CITY OF PROVIDENCE	(89,163)	(199,122)	88,815	(38,516)	-	-
J219	CAMPBELL CO PUBLIC LIBRAR	(255,105)	(161,015)	96,110	(41,678)	-	-
J224	HOUSING AUTH OF HOPKINSVL	(203,784)	(66,759)	26,980	(11,700)	-	-
J234	LFUC HOUSING AUTHORITY	(368,025)	(265,273)	171,014	(74,162)	-	-
J256	CITY OF ST MATTHEWS	(194,848)	(184,818)	77,720	(33,703)	-	-
J259	CITY OF PARK HILLS	(14,515)	(11,960)	6,250	(2,710)	-	-
J305	SCOTT CO SOIL CONSER DIST	-	-	-	-	-	-
J310	CANNONSBURG WATER DIST	(4,177)	(27,522)	25,513	(11,063)	-	-
J314	BOWL GRN WARREN AIRPRT BD	(3,110)	9,675	13,642	(5,916)	-	-
J317	PROVIDENCE MUN HOUSING AU	(8,279)	2,446	8,689	(3,770)	-	-
J319	CITY OF ALEXANDRIA	(197,289)	(153,280)	30,294	(13,136)	-	-
J324	CITY OF OAK GROVE	183,816	39,771	57,215	(24,811)	-	-
J334	CENTRAL KY ED COOPERATIVE	20,869	4,815	6,137	(2,662)	-	-
J356	CITY OF WEST BUECHEL	(57,143)	(43,375)	9,673	(4,196)	-	-
J359	CITY OF FORT WRIGHT	(31,376)	8,556	22,041	(9,559)	-	-
J405	GEOGETOWN HOUSING AUTHOR	(46,843)	(45,269)	20,322	(8,814)	-	-
J414	WARREN CO PLANNING COMM	(87,094)	(55,069)	37,969	(16,466)	-	-
J417	WEBSTER CO CONSER DIST	(11,443)	3,916	4,416	(1,915)	-	-
J419	CITY OF COLD SPRING	44,331	51,250	24,961	(10,824)	-	-
J424	CITY OF CROFTON	(27,631)	(8,008)	496	(216)	-	-
J434	KY LEAGUE OF CITIES	(213,467)	(197,402)	325,875	(141,317)	-	-
J456	CITY OF SHIVELY	(65,490)	(77,133)	42,679	(18,508)	-	-
J459	N KY AREA PLAN COMMISSION	(333,294)	(163,823)	134,536	(58,343)	-	-
J510	CITY OF CATLETTSBURG	10,287	21,192	22,870	(9,917)	-	-
J514	BARREN RIVER AREA DEV	3,737	(114,985)	97,174	(42,140)	-	-
J519	NORTHERN KY COOP ED SER	(339,563)	(179,263)	56,293	(24,411)	-	-
J524	HOPKINSVILLE S W AUTHORITY	(389,153)	(289,824)	129,702	(56,246)	-	-
J534	BLUEGRASS AREA DEV DISRIC	(461,616)	(263,997)	138,611	(60,110)	-	-
J556	LOUISVILLE CONV BUREAU	523,364	71,573	254,493	(110,361)	-	-
J559	CITY OF CRESCENT SPRINGS	(85,889)	(39,538)	11,829	(5,128)	-	-
J610	BOYD CO CONSERVATION DIST	(3,688)	(3,403)	2,279	(988)	-	-
J614	BOWL GRN CONV & VISIT BUR	34,259	24,133	20,959	(9,088)	-	-
J619	CITY OF FORT THOMAS	(193,711)	(240,978)	96,567	(41,876)	-	-
J656	OHIO VALLEY ED COOP	662,808	218,342	216,422	(93,852)	-	-
J710	BIG SANDY WATER DISTRICT	(38,989)	(27,715)	13,970	(6,057)	-	-
J714	BOWLING GR/WARREN COMM ED	(54,758)	(102,781)	23,649	(10,257)	-	-
J719	CITY OF SOUTHGATE	(16,574)	6,345	14,250	(6,179)	-	-
J734	ACCESS TO JUSTICE FNDTION	-	-	-	-	-	-
J756	CITY OF PROSPECT	(41,503)	(32,490)	16,801	(7,287)	-	-
J759	N KY COMMUNITY ACT COMM	(1,135,425)	(514,514)	216,276	(93,789)	-	-
J810	HOUSING AUTH OF ASHLAND	(67,240)	(75,882)	33,231	(14,411)	-	-

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

Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,						
Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028
(1)	(2)	(24)	(25)	(26)	(27)	(28)
J814	HOUSING AUTH BOWLING GRN	(201,125)	(92,394)	83,191	(36,077)	-
J819	CITY OF BELLEVUE	(63,838)	(44,931)	32,791	(14,220)	-
J834	KY LEGAL SERVICE PROGRAMS	40,923	10,138	32,897	(14,266)	-
J856	LOUISVILLE WATER COMPANY	(4,357,539)	(3,386,904)	1,707,764	(740,581)	-
J859	CITY OF VILLA HILLS	(7,494)	(24,650)	21,918	(9,505)	-
J910	SANITATION DISTRICT #4	(2,657)	(10,998)	28,038	(12,158)	-
J914	BOWLING GRN HUM RIGHT COM	(9,314)	(7,770)	3,896	(1,690)	-
J919	CITY OF DAYTON	(26,329)	(20,691)	23,311	(10,108)	-
J956	OKOLONA FIRE DISTRICT	94,735	68,763	13,306	(5,771)	-
J959	CITY OF INDEPENDENCE	37,476	3,449	55,491	(24,064)	-
K001	CITY OF COLUMBIA	(24,265)	(64,753)	43,079	(18,682)	-
K002	ALLEN CO BD OF ED	(571,160)	(445,359)	206,377	(89,497)	-
K003	ANDERSON CO BD OF ED	(587,089)	(592,126)	248,394	(107,718)	-
K004	CITY OF WICKLIFFE	(41,632)	(35,534)	11,667	(5,060)	-
K005	BARREN CO BD OF EDUCATION	(466,161)	(624,125)	383,311	(166,226)	-
K006	CITY OF OWINGSVILLE	(21,892)	(24,808)	28,398	(12,315)	-
K007	BELL CO BD OF ED	(369,504)	(137,351)	218,651	(94,819)	-
K009	PARIS BD OF EDUCATION	76,596	(229,607)	72,837	(31,587)	-
K010	CITY OF ASHLAND	243,099	(30,367)	509,180	(220,808)	-
K011	CITY OF DANVILLE	455,223	(19,705)	258,173	(111,958)	-
K012	AUGUSTA BD OF ED	27,611	35,050	19,215	(8,335)	-
K013	JACKSON CITY SCHOOLS	23,096	(76,266)	29,260	(12,689)	-
K014	CLOVERPORT INDEPENDENT SC	(2,482)	(39,909)	25,440	(11,033)	-
K015	BULLITT CO PUBLIC LIBRARY	(11,151)	(9,152)	107,304	(46,533)	-
K016	CITY OF MORGANTOWN	40,303	(1,833)	48,429	(21,002)	-
K017	GEORGE COON PUBLIC LIBRAR	(23,095)	(11,855)	6,585	(2,856)	-
K018	CITY OF MURRAY	(422,671)	(363,714)	225,598	(97,832)	-
K019	CITY OF NEWPORT	(7,577)	(228,449)	152,244	(66,021)	-
K020	CARLISLE CO BD OF ED	(59,826)	(46,286)	48,788	(21,157)	-
K021	CARROLL CO PUBLIC LIBRARY	(39,354)	(17,686)	19,428	(8,425)	-
K022	CARTER CO EMER AMBUL DIST	50,212	(77,761)	81,501	(35,343)	-
K023	CASEY CO AMBULANCE SERV	(39,915)	(46,894)	29,865	(12,952)	-
K025	CLARK CO LIBRARY BD	(172,870)	(109,338)	40,383	(17,513)	-
K026	CITY OF MANCHESTER	(93,110)	(140,972)	48,828	(21,174)	-
K027	CLINTON CO PUBLIC LIBRARY	(16,318)	(5,139)	3,597	(1,560)	-
K028	CITY OF MARION	(163,364)	(135,716)	43,881	(19,029)	-
K029	CITY OF BURKESVILLE	(70,552)	(91,104)	34,733	(15,062)	-
K030	OWENSBORO BD OF ED	(23,586)	(786,413)	495,357	(214,815)	-
K032	ELLIOTT CO AMB SERVICE	-	-	-	-	-
K033	ESTILL CO BD OF EDUCATION	(441,162)	(391,369)	160,575	(69,634)	-
K034	LEX/FAYETTE URBAN CO GOVT	(3,292,793)	(7,163,468)	4,440,542	(1,925,667)	-
K035	LICKING VALLEY COM ACTION	46,760	(60,853)	98,812	(42,850)	-
K036	FLOYD CO SCHOOLS	190,753	(671,112)	587,529	(254,786)	-
K038	FULTON CITY SCHOOLS	109,574	30,777	35,036	(15,194)	-
K039	GALLATIN CO PUBLIC LIB	(330)	614	10,693	(4,637)	-
K040	GARRARD CO BD OF ED	(66,308)	(159,563)	183,807	(79,709)	-
K041	CITY OF WILLIAMSTOWN	(76,848)	(52,437)	107,330	(46,545)	-
K042	GRAVES CO BD OF ED	(676,487)	(534,285)	287,374	(124,621)	-
K043	CITY OF LEITCHFIELD	(251,702)	(167,581)	72,701	(31,526)	-
K044	CITY OF GREENSBURG	(16,990)	(18,718)	43,722	(18,961)	-
K045	GREENUP CO BD OF ED	(534,383)	(633,942)	209,747	(90,959)	-
K046	CITY OF HAWESVILLE	(25,931)	9,462	18,676	(8,099)	-
K047	HARDIN CO BD OF ED	(752,289)	(1,411,427)	1,168,506	(506,729)	-
K048	HARLAN INDEPENDENT SCHOOL	94,662	8,365	44,821	(19,438)	-
K049	CITY OF CYNTHIANA	(71,749)	(80,532)	85,076	(36,893)	-
K050	CAVERNA INDEPENDENT SCH	109,587	(48,327)	68,218	(29,581)	-
K052	HENRY CO BD OF EDUCATION	(120,474)	(300,185)	160,231	(69,484)	-
K055	JACKSON CO CONSERV DIST	-	-	-	-	-
K057	JESSAMINE CO PUBLIC LIBRA	10,262	(22,268)	97,306	(42,196)	-
K058	JOHNSON CO BD OF ED	(350,052)	(569,030)	238,691	(103,509)	-
K060	LKLP COMM ACTION COUNCIL	(788,931)	(616,253)	506,428	(219,614)	-
K061	BARBOURVILLE CITY SCHOOLS	(142,480)	(47,869)	29,335	(12,721)	-
K062	LARUE CO BD OF EDUCATION	(434,398)	(307,425)	157,554	(68,324)	-
K063	LONDON UTILITY COMM	(105,661)	(80,526)	81,077	(35,161)	-
K064	CITY OF LOUISA	(54,687)	(86,104)	30,538	(13,242)	-
K065	CITY OF BEATTYVILLE	(162,969)	(116,502)	34,256	(14,855)	-
K066	LESLIE CO PUBLIC LIBRARY	(74,378)	(29,141)	10,226	(4,435)	-
K067	LETCHER CO BD OF ED	(745,939)	(707,464)	215,912	(93,632)	-
K068	LEWIS CO BD OF ED	(493,316)	(500,129)	144,010	(62,451)	-

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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
K069	LINCOLN CO PUBLIC LIBRARY	(18,422)	(27,477)	11,008	(4,774)	-	-
K070	LIVINGSTON CO CONSERV DIS	(449)	(3,527)	2,696	(1,171)	-	-
K071	CITY OF RUSSELLVILLE	(24,617)	(10,603)	114,118	(49,490)	-	-
K072	LYON CO BD OF EDUCATION	(133,421)	(91,876)	74,934	(32,496)	-	-
K073	PADUCAH BOARD OF ED	(572,176)	(445,026)	246,403	(106,854)	-	-
K074	MCCREARY CO WATER DIST	79,427	(12,624)	73,990	(32,086)	-	-
K075	CITY OF CALHOUN	(24,524)	(22,114)	11,104	(4,816)	-	-
K077	MAGOFFIN CO LIBRARY	(7,729)	(3,884)	2,225	(965)	-	-
K078	CITY OF LEBANON	(21,029)	(91,218)	92,705	(40,202)	-	-
K079	CITY OF BENTON	(279,209)	(243,952)	79,366	(34,416)	-	-
K080	MARTIN COUNTY LIBRARY	(45,463)	(57,451)	6,894	(2,990)	-	-
K081	MAYSVILLE UTILITY COMM	-	-	-	-	-	-
K082	CITY OF MULDRAUGH	(12,962)	(25,370)	16,923	(7,339)	-	-
K083	CITY OF FRENCHBURG	(22,304)	(26,137)	15,618	(6,772)	-	-
K085	METCALFE HEALTH CARE CTN	(168,900)	(169,298)	88,378	(38,326)	-	-
K086	MONROE CO CONSERV DIST	(6,784)	(7,714)	3,333	(1,446)	-	-
K087	MONTGOMERY CO BD OF ED	(306,638)	(728,002)	302,283	(131,087)	-	-
K088	GATEWAY COMM SER ORGANIZ	721,023	(51,221)	351,282	(152,335)	-	-
K089	MUHLENBERG CO BD OF ED	(710,183)	(976,465)	399,410	(173,206)	-	-
K090	NELSON COUNTY BD OF ED	(114,188)	(272,282)	370,214	(160,546)	-	-
K091	CITY OF CARLISLE	97,490	(54,587)	46,790	(20,291)	-	-
K092	OHIO CO LIBRARY	(76,690)	(53,561)	18,799	(8,152)	-	-
K093	OLDHAM CO LIBRARY BD	(119,268)	(97,242)	43,093	(18,687)	-	-
K094	OWEN CO PUBLIC LIBRARY	(28,855)	(37,414)	10,382	(4,502)	-	-
K095	OWSLEY CO PUBLIC LIBRARY	4,509	(2,202)	3,108	(1,346)	-	-
K096	PENDLETON CO LIBRARY	(622)	(1,225)	16,007	(6,941)	-	-
K097	PERRY CO BD OF EDUCATION	(355,813)	(436,510)	325,212	(141,030)	-	-
K098	PIKEVILLE INDEPENDENT SCH	(193,701)	(125,235)	60,593	(26,276)	-	-
K099	CITY OF STANTON	(64,298)	(53,968)	12,771	(5,538)	-	-
K100	SOMERSET BD OF EDUCATION	(317,788)	(233,961)	101,655	(44,084)	-	-
K101	CITY OF MOUNT OLIVET	37	(945)	1,069	(463)	-	-
K102	ROCKCASTLE CONSERV DIST	(12,155)	(14,145)	1,541	(669)	-	-
K103	CITY OF MOREHEAD	(79,212)	(94,630)	85,307	(36,995)	-	-
K104	RUSSELL CO CONS DIST	(20,311)	(10,048)	450	(195)	-	-
K105	CITY OF GEORGETOWN	(139,848)	(390,702)	208,793	(90,543)	-	-
K106	CITY OF SHELBYVILLE	(171,920)	(137,762)	88,770	(38,495)	-	-
K107	FRANKLIN/SIMPSON PARKS BD	(23,989)	(32,563)	8,087	(3,507)	-	-
K108	CITY OF TAYLORSVILLE	7,538	(15,514)	47,356	(20,537)	-	-
K109	CAMPBELLSVILLE MUN WTR&SEWR	(202,806)	(223,536)	95,202	(41,285)	-	-
K110	TODD COUNTY WATER DIST	(13,372)	(8,959)	20,141	(8,736)	-	-
K111	CITY OF CADIZ	(276,434)	(165,103)	49,119	(21,301)	-	-
K112	TRIMBLE CO LIBRARY	(6,551)	(28,036)	13,061	(5,664)	-	-
K113	UNION CO BD OF EDUCATION	(359,158)	(557,039)	190,661	(82,682)	-	-
K114	CITY OF BOWLING GREEN	(921,617)	(1,235,839)	631,543	(273,872)	-	-
K115	CITY OF SPRINGFIELD	(27,516)	(43,010)	43,266	(18,762)	-	-
K116	WAYNE CO BD OF ED	66,483	(439,824)	269,693	(116,954)	-	-
K117	WEBSTER CO PUBLIC LIBRARY	(11,524)	(6,523)	8,523	(3,697)	-	-
K118	WHITLEY CO BD OF ED	(207,347)	(418,268)	356,361	(154,538)	-	-
K119	WOLFE COUNTY LIBRARY	(27,751)	(11,181)	3,306	(1,434)	-	-
K120	CITY OF VERSAILLES	(154,601)	(173,483)	132,231	(57,343)	-	-
K137	KY MAGISTRATES/COMM ASSOC	(9,023)	(10,320)	11,709	(5,078)	-	-
K141	GRANT CO PLANNING COMM	(9,592)	(6,548)	2,667	(1,156)	-	-
K181	WESTERN LEWIS-RECTORVILLE	24,490	4,245	12,340	(5,352)	-	-
K200	CITY OF FERGUSON	(11,992)	(360)	-	-	-	-
K214	GREEN RIVER EDUC COOP	76,225	29,656	10,305	(4,469)	-	-
K219	NORTHERN KY WATER SER DIS	(633,702)	(624,055)	505,163	(219,066)	-	-
K237	KY CO JUDGE/EX ASSOC	(18,408)	(22,773)	11,253	(4,881)	-	-
K256	JEFFERSONTOWN FIRE DIST	12,242	9,874	6,632	(2,875)	-	-
K314	KY LEGAL AID	115,695	(108,694)	137,159	(59,479)	-	-
K315	MT WASHINGTON FIRE P DIST	(5,176)	(8,131)	3,329	(1,443)	-	-
K319	CITY OF SILVER GROVE	35,656	21,374	8,136	(3,528)	-	-
K337	KY COUNCIL OF ADD'S	18,745	15,366	1,176	(509)	-	-
K356	ST MATTHEWS FIRE DIST.	(15,318)	566	3,716	(1,612)	-	-
K414	CITY OF SMITHS GROVE	-	-	-	-	-	-
K419	ALEXANDRIA FIRE DISTRICT	48,183	7,841	3,363	(1,458)	-	-
K459	CITY OF LAKESIDE PARK	3,072	(7,839)	4,332	(1,878)	-	-
K519	CITY OF MELBOURNE	(4,382)	(3,513)	1,874	(812)	-	-
K559	CITY OF TAYLOR MILL	(78,453)	(47,288)	26,407	(11,451)	-	-
K614	WARREN CO PUBLIC LIBRARY	319,030	619,313	96,765	(41,962)	-	-

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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
K619	CAMPBELL CO CONS DISPATCH	100,915	74,795	91,996	(39,895)	-	-
K656	MCMAHAN FIRE PRO DIST 14	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	(46,003)	(82,787)	50,868	(22,059)	-	-
K719	CENTRAL CAMPBELL CO FIRE	(1,877)	(1,182)	1,687	(733)	-	-
K759	LAKESIDE/CRESTVIEWHLS POL	(3,290)	(2,887)	3,359	(1,457)	-	-
K856	HIGHVIEW FIRE DISTRICT	33,458	4,644	6,151	(2,669)	-	-
K859	CITY OF FORT MITCHELL	34,301	3,912	38,114	(16,529)	-	-
K956	CITY OF MEADOW VALE	-	-	-	-	-	-
K959	HOUSING AUTH OF COVINGTON	(176,561)	(109,674)	80,293	(34,819)	-	-
L001	ADAIR CO AMBULANCE SER	-	-	-	-	-	-
L002	ALLEN CO CONSERVATION DIS	24,055	16,742	3,693	(1,601)	-	-
L003	ANDERSON PUBLIC LIBRARY	133,078	83,258	25,055	(10,867)	-	-
L004	CITY OF BARLOW	(70,732)	(45,976)	1,925	(834)	-	-
L005	CITY OF GLASGOW	(285,313)	(753,685)	185,172	(80,300)	-	-
L006	BATH CO WATER DISTRICT	(85,535)	(57,633)	17,311	(7,506)	-	-
L007	BELL CO COURT CLERK	(8,180)	(16,491)	14,439	(6,260)	-	-
L008	BOONE CO BD OF ED	(3,016,870)	(2,647,715)	1,636,535	(709,692)	-	-
L009	CITY OF PARIS	(81,679)	(276,263)	270,300	(117,217)	-	-
L010	FIVCO AREA DEVELOPMNT DIST	(82,665)	(5,551)	65,777	(28,524)	-	-
L011	DANVILLE BOYLE CO REC	(15,537)	-	-	-	-	-
L012	BRACKEN COUNTY PUB LIBRAR	(28,602)	(24,204)	6,363	(2,758)	-	-
L013	BREATHITT CO PUBLIC LIB	(13,235)	(13,597)	9,930	(4,307)	-	-
L014	BRECKINRIDGE CO CLERK OFF	(71,932)	(40,447)	16,663	(7,226)	-	-
L015	CITY OF MT WASHINGTON	(82,131)	(13,080)	134,900	(58,500)	-	-
L016	BUTLER CO AMBULANCE SVC	10,676	13,615	36,545	(15,846)	-	-
L017	CALDWELL COUNTY EMS	-	-	-	-	-	-
L018	MURRAY PUBLIC SCHOOLS	(337,571)	(447,130)	239,549	(103,883)	-	-
L020	BALLARD/CARLISLE/LIV PB L	-	-	-	-	-	-
L021	CITY OF CARROLLTON	(172,498)	(127,929)	76,754	(33,285)	-	-
L022	NORTHEAST KY CAA	(252,378)	(198,969)	166,760	(72,317)	-	-
L023	CITY OF LIBERTY	16,820	7,722	50,411	(21,861)	-	-
L024	HOPKINSVLE CHRIST LIBRARY	(56,912)	(41,968)	18,276	(7,926)	-	-
L025	CITY OF WINCHESTER	127,729	(132,003)	139,845	(60,644)	-	-
L026	DANIEL BOONE COMM AGENCY	(81,666)	(291,484)	201,723	(87,479)	-	-
L027	CITY OF ALBANY	(124,304)	(131,618)	61,992	(26,883)	-	-
L028	CRITTENDEN/LIV CO WAT DIS	(63,429)	(53,095)	25,311	(10,977)	-	-
L029	CUMBERLAND CO SOIL & WAT	(989)	(2,632)	1,816	(787)	-	-
L031	EDMONSON CO AMBULANCE DIS	3,163	(16,113)	18,450	(8,001)	-	-
L032	SANDY HOOK WATER DISTRICT	(28,791)	(18,287)	11,465	(4,972)	-	-
L033	CITY OF IRVINE	(24,209)	(56,499)	31,217	(13,539)	-	-
L035	CITY OF FLEMINGSBURG	(123,822)	(62,152)	33,251	(14,418)	-	-
L036	FLOYD CO LIBRARY	(75,731)	(49,819)	24,032	(10,422)	-	-
L038	FULTON CO LIBRARY	(3,821)	(7,881)	7,020	(3,045)	-	-
L039	CITY OF WARSAW	(9,616)	(12,064)	16,560	(7,181)	-	-
L041	GRANT CO PUBLIC LIBRARY	(78,259)	(18,259)	18,157	(7,873)	-	-
L042	MAYFIELD CITY SCHOOLS	(82,021)	(283,385)	200,829	(87,091)	-	-
L043	LEITCHFIELD UTILITY COMM	(169,262)	(146,876)	74,715	(32,400)	-	-
L044	GREEN CO AMBULANCE SVC	17,814	20,824	19,346	(8,389)	-	-
L045	RACELAND BOARD OF EDUC	(32,801)	(51,165)	64,370	(27,914)	-	-
L046	HANCOCK CO PUBLIC LIBRARY	(31,249)	(31,137)	14,274	(6,190)	-	-
L047	WEST POINT INDEPENDENT SC	(24,762)	-	-	-	-	-
L049	CYNTHIANA/HARRISON LIBRAR	(39,991)	(19,915)	10,835	(4,699)	-	-
L050	CITY OF MUNFORDVILLE	(100,964)	(80,279)	9,743	(4,225)	-	-
L051	HENDERSON CO WATER DIST	(19,625)	(35,671)	23,440	(10,166)	-	-
L052	CITY OF EMINENCE	(50,481)	(77,013)	17,387	(7,540)	-	-
L054	DAWSON SPRINGS PUBLIC SCH	(141,776)	(100,566)	39,899	(17,301)	-	-
L057	CITY OF NICHOLASVILLE	58,805	(656,946)	336,405	(145,884)	-	-
L058	PAINTSVILLE BD OF ED	(9,416)	(99,560)	45,985	(19,941)	-	-
L060	KNOTT CO SOIL CONV DIST	(2,776)	(2,511)	1,770	(767)	-	-
L061	CITY OF BARBOURVILLE	(18,334)	(72,718)	40,095	(17,387)	-	-
L062	CITY OF HODGENVILLE	(49,573)	(51,435)	60,667	(26,307)	-	-
L063	LAUREL CO PUBLIC LIB DIST	(75,631)	(51,175)	46,333	(20,094)	-	-
L064	LOUISA WATER & SEWER COMM	(23,254)	(24,131)	27,694	(12,009)	-	-
L065	LEE CO PUBLIC LIBRARY	23,353	(214)	6,377	(2,764)	-	-
L066	CITY OF HYDEN	(16,924)	(16,877)	6,450	(2,796)	-	-
L067	LETCHER COUNTY CONS DIST	9,163	6,946	2,627	(1,139)	-	-
L068	HOUSING AUTH OF VANCEBURG	(13,734)	(9,331)	4,324	(1,874)	-	-
L069	STANFORD WATER COMMISSION	(13,184)	(17,851)	31,241	(13,549)	-	-
L070	KY WESTERN WATERLAND	-	-	-	-	-	-

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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
L071	RUSSELLVILLE CITY SCHOOLS	(224,246)	(130,622)	77,816	(33,744)	-	-
L072	CITY OF EDDYVILLE	57,948	5,864	21,005	(9,109)	-	-
L073	CITY OF PADUCAH	(761,714)	(727,744)	456,365	(197,906)	-	-
L074	HOUSING AUTH MCREARY CO	(41,792)	(27,788)	7,526	(3,264)	-	-
L075	CITY OF LIVERMORE	(8,436)	(20,041)	12,400	(5,377)	-	-
L076	BEREA BD OF ED	13,746	(106,272)	74,180	(32,169)	-	-
L077	CITY OF SALYERSVILLE	(165,732)	(112,706)	38,879	(16,859)	-	-
L078	MARION FREE PUBLIC LIBRAR	(34,466)	(20,136)	12,517	(5,429)	-	-
L079	MARSHALL CO SOIL & WATER	(2,522)	(2,191)	1,892	(821)	-	-
L080	MARTIN CO CONSERV DIST	(7,924)	(6,530)	892	(388)	-	-
L082	MEADE CO BD OF ED	(94,278)	(213,580)	353,219	(153,176)	-	-
L083	MENIFEE CO PUBLIC LIBRARY	23,722	3,581	2,724	(1,182)	-	-
L084	BURGIN INDEPENDENT SCH	(52,322)	(37,736)	27,504	(11,927)	-	-
L085	METCALFE CO PUBLIC LIB	(19,311)	(10,174)	7,603	(3,296)	-	-
L086	CITY OF TOMPKINSVILLE	(20,545)	(27,954)	43,662	(18,935)	-	-
L087	MONTGOMERY CO SAN DIST #2	21,710	(9,988)	4,953	(2,148)	-	-
L088	MORGAN COUNTY LIBRARY	(13,098)	(5,511)	7,563	(3,278)	-	-
L090	CITY OF NEW HAVEN	(26,659)	(6,425)	5,074	(2,201)	-	-
L091	NICHOLAS COUNTY LIBRARY	(26,767)	(2,794)	1,134	(492)	-	-
L092	OHIO CO WATER DIST	(29,740)	(18,628)	52,636	(22,827)	-	-
L093	LAGRANGE UTILITY COMM	25,574	65,705	38,829	(16,838)	-	-
L096	PENDLETON COUNTY WATER	(115,336)	(45,600)	14,767	(6,404)	-	-
L099	POWELLS VALLEY WATER DIST	(26,558)	(44,444)	12,750	(5,529)	-	-
L100	SCIENCE HILL BD OF ED	(105,105)	(58,801)	30,942	(13,419)	-	-
L102	CITY OF MOUNT VERNON	(136,036)	(1,479)	66,612	(28,888)	-	-
L103	MOREHEAD UTILITY PLANT BD	361,769	383,967	153,371	(66,510)	-	-
L104	LAKE CUMBERLAND ADD	(579,810)	(317,526)	129,556	(56,183)	-	-
L105	GEOGETOWN/SCOTT CO PARKS	98,067	(66,140)	45,280	(19,637)	-	-
L106	TRIPLE S PLANNING & ZONIN	(14,181)	(14,391)	9,036	(3,919)	-	-
L107	CITY OF FRANKLIN	(40,720)	(46,039)	126,248	(54,747)	-	-
L108	SPENCER CO FIRE DIST	25,776	18,071	4,065	(1,763)	-	-
L109	CAMPBELLSVILLE CITY SCHOOL	(82,576)	(174,969)	88,449	(38,356)	-	-
L110	CITY OF ELKTON	7,192	(20,755)	37,471	(16,250)	-	-
L111	HOUSING AUTH OF CADIZ	(13,719)	(11,720)	6,296	(2,729)	-	-
L112	CITY OF BEDFORD	5,949	(17,727)	5,872	(2,546)	-	-
L113	UNION CO PLANNING COMM	(32,716)	(4,712)	3,275	(1,421)	-	-
L114	WARREN COUNTY BD OF ED	(1,200,339)	(2,420,804)	1,031,913	(447,496)	-	-
L115	WASHINGTON CO SCHOOLS	276,987	(32,035)	145,188	(62,962)	-	-
L118	CORBIN BD OF ED	(156,946)	(110,553)	166,128	(72,042)	-	-
L119	CITY OF CAMPTON	(102,416)	2,307	20,068	(8,704)	-	-
L120	FALLING SPRINGS ARTS	(53,005)	(72,042)	26,308	(11,408)	-	-
L141	CORINTH WATER DISTRICT	(10,643)	(8,017)	4,756	(2,063)	-	-
L156	CITY OF LYNDON	9,922	189	12,519	(5,428)	-	-
L159	ELSMERE FIRE PROTECTION	(10,368)	(13,832)	2,518	(1,092)	-	-
L256	CITY OF HURSTBOURNE	(10,686)	(12,256)	7,656	(3,319)	-	-
L259	KY CRIME PREVENT COALITIO	-	-	-	-	-	-
L356	EASTWOOD FIRE PROT DIST	-	-	-	-	-	-
L456	HARRODS CREEK FIRE DIST	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	103,165	69,633	12,812	(5,557)	-	-
L756	PLEASURE RIDGE PARK FIRE	30,795	21,935	16,566	(7,184)	-	-
L959	NORTHERN KY CONV CTR CORP	295,584	(63,444)	69,203	(30,010)	-	-
M001	COLUMBIA/ADAIR UTILITIES	(47,474)	(38,282)	51,872	(22,494)	-	-
M003	LAW/BG-ANDERSON PLAN COMM	(708)	(954)	987	(427)	-	-
M005	GLASGOW WATER COMPANY	(254,764)	(256,823)	131,658	(57,094)	-	-
M006	GATEWAY AREA DEV DISTRICT	82,745	40,947	53,409	(23,162)	-	-
M007	MIDDLESBORO CITY SCHOOL	(308,159)	(134,461)	79,928	(34,661)	-	-
M008	WALTON/VERONA BD OF ED	(152,592)	(167,079)	129,218	(56,037)	-	-
M009	PARIS BOURBON CO LIBRARY	(33,145)	(32,111)	19,183	(8,319)	-	-
M010	BOYD CO BD OF ED	(128,909)	(476,123)	358,199	(155,335)	-	-
M011	BOYLE COUNTY BD OF EDUC	(304,072)	(278,777)	152,807	(66,266)	-	-
M012	EAST PENDLETON WATER DIST	(45,082)	(18,832)	17,394	(7,543)	-	-
M013	BREATHITT CO SOIL CONSERV	4,610	(2,170)	1,325	(574)	-	-
M014	CITY OF HARDINSBURG	17,595	15,689	13,001	(5,637)	-	-
M015	BULLITT CO FISCAL COURT	(177,351)	(711,277)	346,711	(150,353)	-	-
M017	CITY OF FREDONIA	(1,560)	(259)	1,570	(680)	-	-
M018	CALLOWAY CO PUBLIC LIBRAR	(51,437)	(28,895)	17,175	(7,450)	-	-
M019	CAMPBELL CO COURTHOUSE	(535)	(4,863)	4,239	(1,838)	-	-
M020	CITY OF BARDWELL	(9,448)	(65,331)	22,768	(9,873)	-	-
M021	CARROLL CO WATER DISTRICT	(1,098)	(6,758)	29,763	(12,908)	-	-

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

Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,						
Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028
(1)	(2)	(24)	(25)	(26)	(27)	(28)
M022	CITY OF OLIVE HILL	(320,405)	(162,003)	39,864	(17,287)	-
M023	E CASEY CO WATER DISTRICT	(37,755)	(29,800)	12,879	(5,587)	-
M024	CHRISTIAN CO BD OF ED	(357,100)	(871,273)	695,103	(301,435)	-
M025	WINCHESTER MUNICIPAL UTIL	(447,548)	(342,152)	166,863	(72,361)	-
M026	CLAY COUNTY 911 BOARD	(15,437)	(24,919)	14,722	(6,385)	-
M027	HOUSING AUTH OF ALBANY	(25,093)	(18,133)	8,181	(3,548)	-
M029	CUMBERLAND CO FISCAL CT	(66,051)	(102,089)	57,583	(24,971)	-
M030	DAVIESS CO BD OF EDUC	(133,557)	(1,170,647)	946,166	(410,310)	-
M031	EDMONSON CO CONSERV DIST	1,058	(2,105)	1,435	(624)	-
M033	IRVINE MUNICIPAL UTILITY	(63,429)	(90,869)	36,693	(15,912)	-
M034	FAYETTE CO BD EDUCATION	796,974	(2,842,834)	3,812,908	(1,653,491)	-
M035	FLEMING COUNTY LIBRARY	(59,305)	(37,721)	6,479	(2,811)	-
M037	FRANKLIN CO BD OF ED	56,483	(924,710)	570,994	(247,615)	-
M038	HICKMAN/FULTON RIV PRT AU	60,903	28,083	19,991	(8,668)	-
M039	GALLATIN CO WATER DIS	(13,828)	(39,395)	13,595	(5,895)	-
M040	GARRARD CO PUBLIC LIBRARY	(43,953)	(10,604)	9,716	(4,214)	-
M041	GRANT CO BD OF ED	(330,150)	(245,634)	277,634	(120,398)	-
M042	CITY OF MAYFIELD	(64,330)	(15,615)	57,195	(24,803)	-
M043	CITY OF CANEYVILLE	(54,340)	(11,796)	3,170	(1,375)	-
M044	GREEN/TAYLOR WATER DIST	(199,160)	(98,456)	19,972	(8,661)	-
M045	CITY OF FLATWOODS	(164,662)	(174,701)	60,839	(26,382)	-
M046	CITY OF LEWISPORT	(57,390)	(93,483)	34,430	(14,931)	-
M047	HARDIN CO PUBLIC LIBRARY	(31,122)	(14,646)	17,398	(7,546)	-
M048	CITY OF BENHAM	(60,537)	(11,279)	7,112	(3,084)	-
M049	HARRISON CO CONSERVA DIST	(1,323)	(7,207)	3,568	(1,547)	-
M050	HART CO CONSERVATION DIST	(4,995)	(3,440)	2,398	(1,039)	-
M051	HENDERSON CO BD OF ED	(1,676,660)	(1,217,033)	534,144	(231,634)	-
M052	HENRY CO LIBRARY	(7,199)	7,356	9,838	(4,266)	-
M054	CITY OF DAWSON SPRINGS	(51,806)	(29,284)	30,141	(13,071)	-
M056	JEFF CO MED CTR STM & CHL	(166,086)	(74,803)	63,201	(27,409)	-
M057	NICH-VLE/ESS CO PK & REC	7,486	4,986	21,123	(9,160)	-
M058	CITY OF PAINTSVILLE	(113,581)	(196,241)	149,064	(64,643)	-
M059	KENTON COUNTY FISCAL CT	(688,641)	(394,869)	559,854	(242,784)	-
M060	CITY OF HINDMAN	(12,505)	(345)	3,507	(1,520)	-
M061	KNOX CO E M S	44,138	(176,805)	71,673	(31,081)	-
M062	LARUE CO WATER DIST #1	(57,683)	(37,835)	10,713	(4,645)	-
M064	HOUSING AUTH/ LAWRENCE CO	(12,249)	(15,544)	8,721	(3,781)	-
M065	LEE CO SOIL CONSERV DIST	(19,072)	(11,220)	1,355	(587)	-
M067	JENKINS BD OF ED	58,942	3,495	31,019	(13,452)	-
M068	CITY OF VANCEBURG	(36,071)	(72,421)	18,918	(8,204)	-
M069	CITY OF STANFORD	(22,486)	(27,502)	8,754	(3,795)	-
M070	LEDBETTER WATER DISTRICT	(8,295)	(9,015)	14,291	(6,197)	-
M073	W MCCRACKEN CO WATER DIST	(92,475)	(48,388)	-	-	-
M075	CITY OF SACRAMENTO	(18,699)	(26,421)	9,455	(4,099)	-
M076	CITY OF RICHMOND	449,010	66,601	323,744	(140,395)	-
M077	MAGOFFIN CO COURT CLERK	(7,313)	(21,747)	11,889	(5,155)	-
M078	LEBANON WATER WORKS	71,251	36,464	46,733	(20,265)	-
M079	MARSHALL CO REF DISP DIST	(154,529)	(96,468)	31,900	(13,835)	-
M080	MARTIN CO HOUSING AUTH	-	-	-	-	-
M081	CITY OF MAYSVILLE	(285,391)	(494,133)	170,550	(73,959)	-
M082	CITY OF BRANDENBURG	(228,693)	(87,414)	24,345	(10,557)	-
M084	MERCER CO BOARD OF ED	(26,167)	(76,256)	205,415	(89,080)	-
M085	CITY OF EDMONTON	(59,211)	(66,712)	42,838	(18,576)	-
M087	MT STERL/MONTGOMERY LIB	39,995	(2,460)	20,242	(8,778)	-
M088	MORGAN CO CONSERVAT DIST	(2,690)	(260)	1,902	(826)	-
M090	BARDSTOWN BD OF ED	4,356	(366,069)	273,888	(118,774)	-
M091	NICHOLAS CO WATER DIST	(21,456)	(27,219)	6,331	(2,745)	-
M092	CITY OF BEAVER DAM	(34,660)	(68,634)	44,611	(19,346)	-
M093	OLDHAM CO WATER DIST	203,828	93,985	78,624	(34,096)	-
M096	CITY OF FALMOUTH	(94,700)	(62,371)	47,143	(20,444)	-
M097	E KY CONCEN EMPLOY PRO	(601,890)	(521,170)	96,558	(41,873)	-
M098	PIKE CO HOUSING AUTHORITY	18,800	10,304	12,572	(5,451)	-
M099	BEECH FORK WATER COMM	(23,806)	(33,677)	18,073	(7,838)	-
M100	PULASKI CO BD OF ED	(734,376)	(668,515)	622,918	(270,132)	-
M104	RUSSELL CO PUBLIC LIBRARY	12,198	6,846	15,019	(6,513)	-
M105	SCOTT COUNTY LIBRARY	(40,948)	(49,918)	52,531	(22,780)	-
M106	SHELBY CO BD OF ED	27,674	(669,938)	545,182	(236,422)	-
M107	FRANKLIN ELECTRIC PLNT BD	86,906	(26,885)	80,126	(34,747)	-
M108	SPENCER CO PUBLIC LIB	(36,276)	(30,663)	12,111	(5,251)	-

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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
M109	CITY OF CAMPBELLSVILLE	(549,277)	(338,988)	112,517	(48,793)	-	-
M110	CITY OF GUTHRIE	64,962	64,173	33,025	(14,321)	-	-
M111	TRIGG CO CONS DISTRICT	1,829	(1,220)	2,153	(934)	-	-
M112	CITY OF MILTON	(24,287)	(23,812)	15,533	(6,735)	-	-
M113	CITY OF STURGIS	88,376	19,827	36,886	(15,996)	-	-
M115	WASHINGTON CO LIBRARY BD	(831)	(8,955)	8,570	(3,716)	-	-
M116	WAYNE CO PUBLIC LIBRARY	(29,718)	(11,226)	10,769	(4,670)	-	-
M117	WEBSTER CO BD OF ED	(404,408)	(396,186)	171,583	(74,410)	-	-
M118	WHITLEY CO FISCAL COURT	374,289	(86,103)	267,146	(115,851)	-	-
M119	WOLFE CO FISCAL COURT	(40,688)	(202,619)	70,858	(30,728)	-	-
M120	WOODFORD COUNTY LIBRARY	(40,206)	(40,272)	27,858	(12,080)	-	-
M215	SHEPHER/BULLIT CO TOURIST	(39,832)	(11,490)	29,608	(12,839)	-	-
M315	CITY OF PIONEER VILLAGE	(2,861)	(5,749)	2,435	(1,055)	-	-
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-
M415	BULLITT CO SANITATION DIS	(499,537)	(255,494)	-	-	-	-
N001	ADAIR CO CONSERVATION DIS	19,924	(439)	5,843	(2,534)	-	-
N006	HOUSING AUTH OWINGSVILLE	(61,085)	(47,590)	1,816	(787)	-	-
N007	PINEVILLE BD OF EDUCATION	65,393	(20,932)	34,626	(15,015)	-	-
N008	CITY OF FLORENCE	59,418	(91,367)	288,724	(125,208)	-	-
N009	CITY OF MILLERSBURG	7,852	4,580	3,264	(1,415)	-	-
N010	BOYD CO PUBLIC LIBRARY	(73,157)	(85,749)	34,069	(14,774)	-	-
N011	CITY OF PERRYVILLE	(3,476)	(2,607)	1,395	(606)	-	-
N012	CITY OF BROOKSVILLE	(103,721)	(59,305)	11,316	(4,907)	-	-
N013	MIDDLE KY COMM ACT PART	(324,901)	(304,415)	110,931	(48,106)	-	-
N014	CITY OF IRVINGTON	(10,766)	(28,576)	8,898	(3,859)	-	-
N015	BULLITT CO CONSERVAT DIST	(2,692)	(2,358)	1,756	(762)	-	-
N017	PRINCETON ELECTRIC PL BD	(53,002)	(85,444)	76,072	(32,989)	-	-
N018	MURRAY/CALLOWAY CO AIRPRT	(4,294)	(4,138)	2,398	(1,039)	-	-
N020	CARLISLE CO SANIT DIST 1	(6,121)	(9,112)	4,382	(1,900)	-	-
N021	CARROLLTON UTILITIES COMM	(94,508)	23,220	93,569	(40,577)	-	-
N022	CITY OF GRAYSON	(637,992)	(32,533)	17,086	(7,411)	-	-
N025	EAST CLARK CO WATER DIST	(15,173)	(17,386)	17,785	(7,713)	-	-
N029	CUMBERLAND CO PUBLIC LIB	(6,273)	(18,241)	5,591	(2,425)	-	-
N033	ESTILL CO WATER DIST NO 1	14,158	2,756	19,547	(8,477)	-	-
N035	HOUSING AUTH FLEMINGSBURG	(16,505)	2,960	2,815	(1,222)	-	-
N036	PRESTONSBURG CITY UTIL	(345,247)	(268,202)	133,586	(57,930)	-	-
N037	FRANKFORT INDEP SCHOOLS	2,089	(172,099)	71,744	(31,112)	-	-
N038	HOUSING AUTH OF HICKMAN	(20,125)	(19,705)	9,467	(4,106)	-	-
N041	BULLOCK PEN WATER DIST	(87,209)	(63,707)	41,692	(18,080)	-	-
N042	PURCHASE AREA DEV DIST	30,078	(65,359)	116,644	(50,583)	-	-
N043	GRAYSON CO LIBRARY	43,894	36,059	16,036	(6,954)	-	-
N044	HOUSING AUTH OF GREENSBUR	-	-	-	-	-	-
N045	KENTUCKY ED DEV CORP	(129,138)	(91,352)	42,377	(18,377)	-	-
N047	ELIZABETHTOWN BD OF EDUC	(295,460)	(178,877)	156,303	(67,781)	-	-
N049	CYNTHIANA HARRISON CO JPC	(11,691)	(9,879)	4,952	(2,148)	-	-
N050	CITY OF HORSE CAVE	(140,053)	(75,196)	19,005	(8,242)	-	-
N051	CITY OF HENDERSON	(622,649)	(462,406)	408,474	(177,137)	-	-
N052	CITY OF NEW CASTLE	(17,157)	(24,209)	7,378	(3,199)	-	-
N054	CITY OF MADISONVILLE	(390,047)	(810,386)	508,740	(220,617)	-	-
N057	NICHOLASVILLE HOUSING AUT	(36,510)	(8,446)	3,032	(1,315)	-	-
N058	JOHNSON CO LIBRARY	(43,506)	(24,862)	15,307	(6,637)	-	-
N060	KNOTT CO WATER & SEWER	23,661	(9,128)	35,163	(15,248)	-	-
N061	KNOX CO SOIL CONSERV DIS	12,619	11,219	3,061	(1,328)	-	-
N063	CUMBERLAND VAL AREA DEV	(112,528)	(73,552)	53,680	(23,278)	-	-
N065	THREE FORKS REG JAIL	(86,223)	(475)	69,468	(30,125)	-	-
N067	HOUSING ORIENTED MINISTRI	(91,079)	(51,968)	20,166	(8,745)	-	-
N068	GAR,QUI,KY-O-HTS WTR DIST	(33,425)	(25,636)	11,416	(4,952)	-	-
N069	CITY OF CRAB ORCHARD	2,933	(1,102)	2,541	(1,100)	-	-
N071	CITY OF AUBURN	(33,875)	(43,810)	19,694	(8,540)	-	-
N072	LYON CO AMBULANCE SERVICE	(51,740)	(68,932)	35,879	(15,559)	-	-
N075	CITY OF ISLAND	(7,895)	(1,873)	7,419	(3,218)	-	-
N076	MADISON CO EMS	(6,988)	(7,434)	4,675	(2,028)	-	-
N077	MAGOFFIN CO WATER DIST	(47,814)	(30,446)	19,212	(8,331)	-	-
N078	CENTRAL KY COMM ACTION	(434,213)	(200,248)	366,938	(159,125)	-	-
N079	BENTON ELECTRIC SYSTEM	8,643	(20,024)	47,380	(20,546)	-	-
N080	MARTIN CO WATER DISTRICT	(22,451)	-	-	-	-	-
N081	BUFFALO TRACE AR DEV DIST	(113,277)	(139,807)	82,180	(35,639)	-	-
N082	MEADE CO WATER DISTRICT	(75,098)	(54,184)	23,727	(10,289)	-	-
N084	MERCER CO PUBLIC LIBRARY	(20,685)	(12,210)	23,341	(10,121)	-	-

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

Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,						
Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028 & Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)
N085	METCALFE CO CONSERV DIST	(6,065)	(740)	1,788	(776)	-
N087	CITY OF MT STERLING	(59,761)	(116,228)	53,437	(23,173)	-
N088	MORGAN CO AMBULANCE SERV	80,016	29,517	23,152	(10,040)	-
N089	MUHLENBERG CO WATER DIST	(27,096)	(30,200)	41,245	(17,886)	-
N090	BARDSTOWN-NELSON CO TOURISM	3,357	9,291	13,804	(5,986)	-
N092	CITY OF HARTFORD	(20,344)	(7,859)	44,094	(19,122)	-
N093	CITY OF LAGRANGE	27,246	29,861	44,720	(19,392)	-
N094	CITY OF OWENTON	(51,291)	(16,687)	3,379	(1,465)	-
N097	KY VALLEY ED COOPERATIVE	(27,580)	(22,740)	6,510	(2,823)	-
N098	PIKE CO LIBRARY DISTRICT	90,282	(71,230)	46,061	(19,974)	-
N099	CITY OF CLAY CITY	(21,582)	(14,455)	13,736	(5,957)	-
N100	CITY OF BURNSIDE	24,204	14,216	16,807	(7,289)	-
N103	HOUSING AUTH OF MOREHEAD	(41,947)	(5,313)	21,274	(9,225)	-
N104	CITY OF JAMESTOWN	(46,122)	(103,109)	58,844	(25,518)	-
N106	W SHELBY WATER DISTRICT	(25,440)	(25,841)	12,287	(5,328)	-
N107	SIMPSON CO CONSERV DIST	1,964	(1,071)	1,599	(694)	-
N110	LOGAN/TODD REG. WATER COM	(64,968)	(40,697)	32,558	(14,119)	-
N111	BARKLEY LAKE WATER DIST	(128,583)	(96,632)	33,562	(14,557)	-
N112	TRIMBLE CO WATER DIST	9,936	(6,526)	7,451	(3,232)	-
N113	UNION CO LIBRARY BD	(36,776)	(15,466)	14,089	(6,110)	-
N114	BOWLING GRN MUNICIPAL UTILITY DIST	(1,019,702)	(1,151,007)	750,427	(325,425)	-
N115	WASHINGTON CO CONSERV DIST	270	(1,184)	1,775	(770)	-
N116	MONTICELLO UTILITY COMM	(146,928)	(151,943)	61,385	(26,621)	-
N117	CITY OF DIXON	(25,360)	(40,834)	2,618	(1,136)	-
N118	CITY OF WILLIAMSBURG	(252,693)	(362,321)	111,208	(48,226)	-
N119	WOLFE CO CONSERV DISTRICT	(5,443)	(4,197)	2,259	(980)	-
N120	WOODFORD CO PLAN ZONING	(45,042)	(40,105)	13,022	(5,645)	-
N959	N KY CONV & VISITORS BUR	208,639	114,068	46,996	(20,379)	-
P001	HOUSING AUTH OF COLUMBIA	(10,473)	(9,359)	4,760	(2,064)	-
P005	GLASGOW ELECTRIC PLANT BD	(270,994)	(324,046)	214,755	(93,130)	-
P006	BATH COUNTY E.M.S.	(210,930)	(151,043)	16,262	(7,051)	-
P007	CITY OF PINEVILLE	41,824	(27,377)	17,549	(7,610)	-
P008	BOONE CO PLANNING COMM	(116,657)	(75,031)	54,948	(23,827)	-
P009	HOUSING AUTHORITY PARIS	(49,148)	(31,727)	9,241	(4,008)	-
P010	REGIONAL PUBLIC SAFETY	(117,586)	(109,295)	38,310	(16,612)	-
P011	CITY OF JUNCTION CITY	(77,979)	(31,820)	6,174	(2,677)	-
P013	CITY OF JACKSON	(88,119)	(169,891)	69,520	(30,148)	-
P014	BRECKINRIDGE CO PUBLIC LI	22,711	(14,152)	13,966	(6,056)	-
P015	CITY OF LEBANON JUNCTION	(19,848)	(17,802)	14,586	(6,325)	-
P017	PRINCETON WATER/WASTEWATER	(120,208)	(63,850)	36,769	(15,946)	-
P018	MURRAY/CALLOWAY TRANS AUT	152,044	96,233	31,384	(13,609)	-
P022	RATTLESNAKE RIDGE WATER	(134,051)	(86,983)	31,851	(13,813)	-
P023	LIBERTY TOURISM	31,479	(411)	2,730	(1,184)	-
P025	CLARK CO CONSERVATION DIST	(4,128)	(2,904)	1,186	(514)	-
P033	ESTILL COUNTY EMS	-	-	-	-	-
P035	FLEMING CO DISPATCH	(19,041)	(32,204)	8,976	(3,893)	-
P037	COMMUNITY ACTION KENTUCKY	(135,547)	(38,374)	43,231	(18,748)	-
P038	HICKMAN ELECTRIC SYSTEM	(26,057)	(27,822)	21,890	(9,493)	-
P041	CITY OF DRY RIDGE	7,820	6,201	17,700	(7,677)	-
P043	CITY OF CLARKSON	2,832	(10,220)	9,480	(4,111)	-
P045	GREENUP CO ENVIR COMM	(54,890)	(9,055)	7,827	(3,394)	-
P047	CITY OF WEST POINT	(153,996)	(77,256)	3,024	(1,310)	-
P048	HARLAN COUNTY C A A	6,468	(77,031)	72,343	(31,372)	-
P049	HOUSING AUTHORITY OF CYNT	(158,907)	(38,224)	20,918	(9,071)	-
P050	HART CO SOLID WASTE SVC	11,216	(69,839)	42,649	(18,495)	-
P051	HENDERSON MUN POWER&LIGHT	(239,177)	(147,395)	210,181	(91,146)	-
P052	LITTLE KY RV WS CONV DIST	(11,574)	(3,770)	3,603	(1,563)	-
P054	HOUSING AUTH DAWSON SPG	(31,744)	(29,005)	14,389	(6,239)	-
P057	VALLEY VIEW FERRY AUTHORITY	34,654	8,403	10,265	(4,452)	-
P061	BARBOURVILLE UTILITY COMM	(200,972)	(295,651)	135,772	(58,877)	-
P063	LAUREL CO WATER DIST #2	(14,416)	(49,518)	44,763	(19,412)	-
P068	LEWIS CO PUBLIC LIBRARY	(5,035)	(6,967)	5,267	(2,284)	-
P069	LINCOLN CO CLERK	(22,732)	(39,799)	22,637	(9,816)	-
P071	LOGAN CO CONS DISTRICT	558	6,504	5,906	(2,561)	-
P072	LYON CO WATER DISTRICT	16,409	5,073	8,960	(3,886)	-
P075	MCLEAN CO REG WATER COMM	(32,232)	(32,528)	11,249	(4,880)	-
P076	MADISON CO PUBLIC LIBRARY	(29,520)	(53,468)	63,110	(27,369)	-
P077	SALYERS/MAG CO JOINT HOUS	(14,527)	(12,125)	6,803	(2,951)	-
P078	MARION CO CONSERVAT DIST	(2,254)	(1,550)	1,717	(743)	-

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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
P079	CITY OF CALVERT CITY	(220,875)	(133,107)	67,188	(29,137)	-	-
P081	MASON COUNTY LIBRARY	(362)	(14,696)	8,238	(3,572)	-	-
P084	ANDERSON-DEAN COMM PARK	46,579	23,064	4,919	(2,134)	-	-
P087	MONTGOMERY CTY WATER DIST	(5,948)	(4,644)	2,988	(1,296)	-	-
P088	MORGAN CO WATER DIST	128,041	58,560	22,307	(9,672)	-	-
P089	MUHLENBERG WATER DIST #3	(28,156)	(23,642)	14,412	(6,249)	-	-
P090	NORTH NELSON WATER DIST	(22,157)	(17,997)	11,494	(4,985)	-	-
P092	OHIO CO REG WASTEWATER D	(31,236)	(25,601)	13,307	(5,770)	-	-
P097	KY RIVER AREA DEV DIST	(679)	(87,555)	85,960	(37,278)	-	-
P100	LAKE CUMBERLAND CAA, INC	(650,877)	(987,393)	167,108	(72,467)	-	-
P103	MOREHEAD TOURISM COMMISSI	(4,250)	(6,432)	14,489	(6,284)	-	-
P104	RUSSELL CO TOURIST COMM	(9,255)	(6,086)	3,495	(1,515)	-	-
P105	GEOGETOWN/SCOTT TOURISM	22,553	9,122	8,414	(3,649)	-	-
P106	MULTI PURPOSE COMM ACTION	1,665	(28,393)	21,544	(9,343)	-	-
P107	SIMPSON CO LIBRARY DIST	(16,443)	(15,772)	11,369	(4,931)	-	-
P110	TODD COUNTY CONSERVATION DISTRICT	(2,636)	(5,043)	2,296	(995)	-	-
P111	JOHN L STREET LIBRARY	55,778	39,516	9,546	(4,140)	-	-
P113	STURGIS HOUSING AUTHORITY	(27,818)	(24,822)	1,766	(765)	-	-
P115	HOUSING AUTH SPRINGFIELD	12,022	5,820	5,638	(2,445)	-	-
P116	CITY OF MONTICELLO	(38,804)	(65,227)	19,982	(8,665)	-	-
P117	CITY OF CLAY	(41,695)	(50,989)	16,179	(7,015)	-	-
P120	WOODFORD CO CONSERV DIST	15,911	(4,461)	3,979	(1,725)	-	-
P959	CITY OF CRESTVIEW HILLS	9,410	(13,458)	13,758	(5,966)	-	-
R003	SOUTH ANDERSON WATER DIST	(14,108)	(9,782)	14,121	(6,125)	-	-
R005	BARREN CO SOIL CONS DIS	(5,596)	(4,982)	1,508	(654)	-	-
R008	BOONE CO LIBRARY DIST	(444,467)	(265,422)	168,857	(73,225)	-	-
R010	ASHLAND BD OF ED	(232,512)	217,715	293,034	(127,076)	-	-
R011	DANVILLE BOYLE PLANNING	(21,329)	(12,735)	4,359	(1,890)	-	-
R013	BREATHITT COUNTY WATER DISTRICT	(204)	(7,189)	11,118	(4,822)	-	-
R015	CITY OF SHEPHERDSVILLE	13,147	(113,725)	75,609	(32,788)	-	-
R017	CITY OF PRINCETON	(35,069)	(16,086)	31,470	(13,647)	-	-
R018	MURRAY ELECTRIC SYSTEM	(352,910)	(257,050)	147,429	(63,932)	-	-
R019	FORT THOMAS BOARD OF ED	(642,033)	(479,907)	165,878	(71,933)	-	-
R021	CARROLLTON/CARR CO REC TR	(2,161)	(4,122)	2,869	(1,244)	-	-
R024	CHRISTIAN CO WATER DIST	(92,543)	(63,380)	30,624	(13,280)	-	-
R030	DAVIESS CO AIRPORT BD	(44,067)	8,657	14,778	(6,408)	-	-
R033	CITY OF RAVENNA	8,312	(7,677)	3,213	(1,393)	-	-
R034	LEXINGTON PUBLIC LIBRARY	128,080	44,989	311,651	(135,148)	-	-
R036	CITY OF PRESTONSBURG	13,471	(110,749)	154,859	(67,156)	-	-
R037	PAUL SAWYIER LIBRARY	(115,145)	(93,355)	59,848	(25,955)	-	-
R038	CITY OF FULTON	(211,955)	(173,561)	63,406	(27,496)	-	-
R041	CITY OF CRITTENDEN	13,957	(4,710)	5,790	(2,510)	-	-
R042	MAYFIELD ELEC & WATER SYS	(362,529)	(688,945)	190,487	(82,605)	-	-
R045	CITY OF RUSSELL	(178,897)	(127,190)	49,570	(21,495)	-	-
R047	LINCOLN TRAIL AREA DEV DI	(77,022)	(34,284)	90,183	(39,107)	-	-
R048	HARLAN CO CONSERV DIST	(2,540)	(1,710)	2,352	(1,020)	-	-
R050	HART CO AMB SERVICE	(173,571)	(151,773)	50,729	(21,999)	-	-
R051	HENDERSON MUN W & S DEPT	(497,217)	(258,735)	209,438	(90,824)	-	-
R052	CITY OF CAMBELLSBURG	16,449	10,455	4,395	(1,907)	-	-
R054	SOUTH HOPKINS WATER DIST	(42,165)	(23,248)	14,502	(6,288)	-	-
R057	CITY OF WILMORE	(149,226)	(83,336)	51,620	(22,385)	-	-
R058	HOUSING AUTH OF PAINTSVLE	(61,363)	(43,647)	26,839	(11,639)	-	-
R061	KY COMM ECONOMIC OPPORT	(168,939)	(620,173)	406,035	(176,079)	-	-
R063	WOODCREEK WATER DISTRICT	(217,632)	(248,738)	119,586	(51,858)	-	-
R071	LOGAN CO PUBLIC LIBRARY	(78,021)	(73,058)	23,446	(10,168)	-	-
R072	LYON CO HOUSING AUTHORITY	(38,744)	(38,731)	12,432	(5,391)	-	-
R073	MCCRACKEN CO BD OF ED	(725,559)	(885,303)	509,797	(221,078)	-	-
R076	RICHMOND UTILITIES	(39,779)	(140,965)	184,064	(79,821)	-	-
R078	CITY OF LORETO	(3,758)	(2,768)	1,279	(556)	-	-
R079	MARSHALL CO PUB LIBRARY	(74,273)	(52,591)	40,275	(17,465)	-	-
R088	CITY OF WEST LIBERTY	79,102	28,192	82,409	(35,736)	-	-
R089	CENTRAL CITY MUN WTR&SEWR	(45,369)	(62,809)	57,659	(25,003)	-	-
R090	NELSON CO PUBLIC LIBRARY	(141,002)	(133,724)	55,264	(23,965)	-	-
R093	TRI CO COMM ACTION AGENCY	30,291	20,142	17,500	(7,589)	-	-
R097	PERRY COUNTY PUBLIC LIB	(118,627)	(69,073)	29,031	(12,590)	-	-
R103	ROWAN CO PUBLIC LIBRARY	(52,510)	(49,233)	20,041	(8,690)	-	-
R104	CITY OF RUSSELL SPRINGS	23,027	(43,397)	57,503	(24,937)	-	-
R105	CITY OF STAMPING GROUND	(3,331)	(1,120)	1,281	(554)	-	-
R106	SHELBY CO PARK RECREATION	(14,384)	(16,933)	25,970	(11,262)	-	-

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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
R109	TAYLOR CO PUBLIC LIBRARY	(69,198)	(34,045)	14,698	(6,374)	-	-
R114	BOWLING GREEN PUBLIC SCHO	(371,269)	(139,159)	377,315	(163,625)	-	-
R115	S W E D A	(3,124)	(3,794)	3,578	(1,552)	-	-
R116	WAYNE CO CONSERV DIST	7,471	(8,754)	2,780	(1,206)	-	-
R117	WEBSTER COUNTY WATER DIST	(57,546)	(47,299)	21,184	(9,187)	-	-
R118	WILLIAMSBURG IND BD OF ED	(217,200)	(207,707)	45,269	(19,630)	-	-
R120	CITY OF MIDWAY	18,797	(33,239)	16,449	(7,134)	-	-
R959	N KY LEGAL AID SOCIETY	(322,293)	(429,495)	135,456	(58,743)	-	-
T036	FLOYD COUNTY CONSV DIST	(10,549)	(10,113)	5,409	(2,346)	-	-
V001	ADAIR COUNTY FISCAL COURT	(150,598)	(396,671)	99,319	(43,070)	-	-
V002	ALLEN COUNTY FISCAL COURT	(88,468)	(147,557)	130,230	(56,475)	-	-
V003	ANDERSON CO FISCAL COURT	(292,022)	(513,183)	155,375	(67,380)	-	-
V004	BALLARD COUNTY FISCAL CT	(437,668)	(340,201)	125,200	(54,293)	-	-
V005	BARREN CO FISCAL CT	(90,717)	(208,270)	88,703	(38,467)	-	-
V006	BATH CO FISCAL COURT	(111,822)	(128,020)	72,749	(31,549)	-	-
V007	BELL CO FISCAL CT	(137,457)	(24,898)	132,090	(57,283)	-	-
V008	BOONE CO FISCAL CT	198,105	(120,318)	631,673	(273,928)	-	-
V009	BOURBON CO FISCAL COURT	(75,895)	(109,266)	147,038	(63,764)	-	-
V010	BOYD COUNTY FISCAL COURT	404,346	(200,089)	454,662	(197,167)	-	-
V011	BOYLE COUNTY FISCAL COURT	(117,149)	(142,012)	193,541	(83,931)	-	-
V012	BRACKEN CO FISCAL COURT	(98,962)	(94,227)	77,031	(33,404)	-	-
V013	BREATHITT CO FISCAL COURT	(214,719)	(217,577)	67,989	(29,484)	-	-
V014	BRECKINRIDGE CO FISCAL CT	(130,437)	(36,072)	148,909	(64,575)	-	-
V016	BUTLER COUNTY FISCAL CT	29,109	(76,576)	129,491	(56,154)	-	-
V017	CALDWELL CO FISCAL COURT	(179,191)	(162,218)	77,212	(33,482)	-	-
V018	CALLOWAY CO FISCAL COURT	(272,654)	(236,223)	220,808	(95,755)	-	-
V019	CAMPBELL CO FISCAL CT	(1,538,612)	(866,722)	438,911	(190,336)	-	-
V020	CARLISLE CO FISCAL COURT	(59,491)	(112,153)	58,525	(25,380)	-	-
V021	CARROLL CO FISCAL CT	257,001	122,399	181,921	(78,891)	-	-
V022	CARTER CO FISCAL CT	(216,794)	(517,074)	204,595	(88,723)	-	-
V023	CASEY CO FISCAL COURT	(365,703)	(283,814)	113,523	(49,229)	-	-
V024	CHRISTIAN CO FISCAL COURT	(725,402)	(431,554)	173,114	(75,071)	-	-
V025	CLARK COUNTY FISCAL COURT	307,331	(65,916)	201,627	(87,436)	-	-
V026	CLAY COUNTY FISCAL CT	(854,189)	(1,264,997)	199,595	(86,555)	-	-
V027	CLINTON CO FISCAL COURT	(354,000)	(159,117)	92,944	(40,306)	-	-
V028	CRITTENDEN CO FIS CT	(226,579)	(213,745)	119,938	(52,012)	-	-
V030	DAVIESS CO FISCAL COURT	(414,011)	(515,146)	357,013	(154,822)	-	-
V031	EDMONSON CO FISCAL CRT	(178,630)	(332,439)	86,983	(37,722)	-	-
V032	ELLIOTT CO FISCAL CT	55,667	9,493	51,317	(22,254)	-	-
V033	ESTILL CO FISCAL COURT	(213,860)	(261,929)	106,708	(46,275)	-	-
V035	FLEMING CO FISCAL COURT	(124,608)	(206,050)	61,239	(26,557)	-	-
V036	FLOYD CO FISCAL COURT	(547,575)	(568,956)	198,169	(85,938)	-	-
V037	FRANKLIN CO FISCAL COURT	(542,621)	(570,910)	277,230	(120,221)	-	-
V038	FULTON COUNTY FIS CT	(164,891)	(227,053)	150,334	(65,193)	-	-
V039	GALLATIN CO FISCAL COURT	(229,382)	(245,658)	114,413	(49,616)	-	-
V040	GARRARD CO FISCAL COURT	(922,934)	(254,648)	122,856	(53,278)	-	-
V041	GRANT COUNTY FISCAL COURT	(362,267)	(397,084)	169,108	(73,335)	-	-
V042	GRAVES COUNTY FISCAL CT	(623,776)	(568,843)	208,809	(90,551)	-	-
V043	GRAYSON CO FISCAL COURT	303,049	(85,391)	280,162	(121,493)	-	-
V044	GREEN COUNTY FISCAL COURT	(134,534)	(80,321)	42,698	(18,516)	-	-
V045	GREENUP CO FISCAL CT	86,947	(92,661)	269,595	(116,912)	-	-
V046	HANCOCK CO FISCAL COURT	(349,932)	(243,354)	123,665	(53,628)	-	-
V047	HARDIN CO FISCAL COURT	1,942	(115,127)	206,372	(89,496)	-	-
V048	HARLAN CO FIS CT	(480,046)	(385,807)	188,848	(81,896)	-	-
V049	HARRISON CO FISCAL COURT	(140,248)	(137,262)	76,342	(33,106)	-	-
V050	HART COUNTY FISCAL COURT	(88,278)	(153,345)	153,014	(66,355)	-	-
V051	HENDERSON CO FISCAL COURT	(898,038)	(749,278)	331,337	(143,686)	-	-
V052	HENRY CO FISCAL COURT	(196,577)	(149,316)	62,507	(27,106)	-	-
V053	HICKMAN CO FISCAL COURT	(106,846)	(119,885)	58,194	(25,237)	-	-
V054	HOPKINS CO FISCAL COURT	(724,399)	(463,603)	242,545	(105,181)	-	-
V055	JACKSON CO FISCAL COURT	(40,237)	(244,461)	141,257	(61,258)	-	-
V057	JESSAMINE CO FISCAL COURT	228,333	(67,620)	373,747	(162,079)	-	-
V060	KNOTT CO FISCAL CT	15,694	(62,718)	96,531	(41,861)	-	-
V061	KNOX CO FISCAL CT	(86,362)	(461,706)	191,329	(82,971)	-	-
V062	LARUE CO FISCAL COURT	(241,448)	(243,988)	116,697	(50,607)	-	-
V063	LAUREL COUNTY FISCAL COUR	9,884	(108,038)	395,733	(171,613)	-	-
V064	LAWRENCE CO FISCAL CT	(172,346)	(330,717)	130,985	(56,804)	-	-
V065	LEE COUNTY FISCAL COURT	(182,048)	(370,643)	95,692	(41,498)	-	-
V066	LESLIE CO FISCAL COURT	(286,095)	(168,681)	143,668	(62,303)	-	-

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

Participating Employer Code	Participating Employer Name	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
V067	LETCHER CO FISCAL COURT	(459,402)	(327,186)	107,160	(46,471)	-	-
V068	LEWIS COUNTY FISCAL COURT	(572,217)	(227,654)	82,652	(35,843)	-	-
V069	LINCOLN CO FISCAL COURT	(623,906)	(210,295)	78,215	(33,919)	-	-
V070	LIVINGSTON CO FISCAL CT	(260,499)	(164,660)	113,169	(49,077)	-	-
V071	LOGAN COUNTY FISCAL COURT	(22,414)	(38,185)	234,958	(101,891)	-	-
V072	LYON COUNTY FISCAL COURT	(152,881)	(111,761)	50,292	(21,810)	-	-
V073	MCCRACKEN CO FISCAL COURT	(627,543)	(421,126)	193,274	(83,813)	-	-
V074	MCCREARY CO FISCAL CT	121,824	(119,304)	167,637	(72,697)	-	-
V075	MCLEAN COUNTY FISCAL CT	(258,568)	(128,601)	110,556	(47,944)	-	-
V076	MADISON CO FISCAL COURT	(228,094)	(155,575)	330,783	(143,448)	-	-
V077	MAGOFFIN CO FISCAL COURT	(91,432)	(95,889)	70,611	(30,621)	-	-
V078	MARION CO FISCAL COURT	157,688	(229,991)	279,624	(121,261)	-	-
V079	MARSHALL CO FISCAL COURT	(666,128)	(475,085)	212,035	(91,951)	-	-
V080	MARTIN CO FISCAL COURT	(30,656)	(111,392)	88,891	(38,548)	-	-
V081	MASON CO FIS CT	(280,952)	(224,983)	176,619	(76,591)	-	-
V082	MEADE COUNTY FISCAL COURT	(109,613)	(617,270)	322,177	(139,715)	-	-
V083	MENIFEE CO FISCAL COURT	(80,420)	(76,295)	49,937	(21,656)	-	-
V084	MERCER COUNTY FISCAL COUR	(231,072)	(357,920)	94,769	(41,096)	-	-
V085	METCALFE CO FISCAL COURT	15,254	12,094	67,315	(29,191)	-	-
V086	MONROE CO FISCAL COURT	(142,471)	(87,708)	52,550	(22,789)	-	-
V087	MONTGOMERY CO FISCAL CT	(192,081)	(526,574)	180,256	(78,170)	-	-
V088	MORGAN CO FISCAL CT	(1,906)	(239,903)	77,242	(33,497)	-	-
V089	MUHLENBERG CO FISCAL CT	(232,187)	(651,035)	257,196	(111,534)	-	-
V090	NELSON CO FISCAL CT	(647,146)	(615,477)	354,396	(153,685)	-	-
V091	NICHOLAS CO FISCAL COURT	24,807	(206,004)	76,603	(33,219)	-	-
V092	OHIO COUNTY FISCAL CRT	(37,427)	(157,698)	178,231	(77,290)	-	-
V093	OLDHAM CO FISCAL COURT	(188,609)	(387,007)	243,420	(105,560)	-	-
V094	OWEN COUNTY FISCAL COURT	60,696	(172,917)	117,705	(51,043)	-	-
V095	OWSLEY CO FISCAL COURT	(12,370)	(15,358)	45,883	(19,898)	-	-
V096	PENDLETON CO FISCAL COURT	(164,647)	(110,398)	79,974	(34,682)	-	-
V097	PERRY COUNTY FISCAL COURT	441,131	11,400	246,483	(106,888)	-	-
V098	PIKE COUNTY FISCAL COURT	106,207	(418,033)	470,014	(203,825)	-	-
V099	POWELL CO FISCAL CT	(192,888)	(215,755)	190,683	(82,691)	-	-
V100	PULASKI CO FISCAL CT	(805,089)	(1,671,528)	316,854	(137,405)	-	-
V101	ROBERTSON CO FISCAL CT	(121,775)	(63,734)	23,677	(10,268)	-	-
V102	ROCKCASTLE CO FISCAL CT	(291,506)	(205,088)	143,363	(62,170)	-	-
V103	ROWAN CO FISCAL COURT	(178,830)	(197,640)	239,741	(103,966)	-	-
V104	RUSSELL CO FISCAL COURT	(270,119)	(497,155)	135,224	(58,641)	-	-
V105	SCOTT CO FISCAL CT	(149,106)	(328,981)	233,096	(101,083)	-	-
V106	SHELBY CO FISCAL COURT	(287,914)	(355,292)	189,712	(82,271)	-	-
V107	SIMPSON CO FISCAL COURT	(134,544)	(142,623)	165,640	(71,832)	-	-
V108	SPENCER CO TREASURER	(46,608)	(124,041)	80,199	(34,779)	-	-
V109	TAYLOR COUNTY FISCAL COUR	(22,168)	(202,290)	165,832	(71,913)	-	-
V110	TODD COUNTY FISCAL COURT	(209,465)	(200,090)	104,278	(45,222)	-	-
V111	TRIGG COUNTY FISCAL COURT	(292,384)	(228,863)	119,075	(51,637)	-	-
V112	TRIMBLE CO FISCAL COURT	(110,447)	(89,983)	71,723	(31,104)	-	-
V113	UNION COUNTY FISCAL COURT	(105,825)	(191,709)	162,433	(70,439)	-	-
V114	WARREN COUNTY FISCAL COUR	116,698	(117,212)	536,437	(232,628)	-	-
V115	WASHINGTON CO FIS COURT	(161,131)	(192,251)	94,063	(40,791)	-	-
V116	WAYNE COUNTY FISCAL COURT	(407,719)	(761,978)	208,961	(90,617)	-	-
V117	WEBSTER CO FISCAL COURT	(417,412)	(280,915)	134,294	(58,236)	-	-
V119	CITY OF HIGHLAND HEIGHTS	68,776	(43,971)	29,495	(12,791)	-	-
V120	WOODFORD CO FISCAL COURT	(143,755)	31,230	176,201	(76,411)	-	-
V122	FAMILY HEALTH CENTER	(2,436,820)	(2,452,054)	884,130	(383,409)	-	-
V125	LOUISVILLE MEM COMM	(31,405)	(22,162)	6,913	(2,997)	-	-
V126	LOU & JEFF CO RIVERPORT	(34,120)	(10,906)	4,441	(1,926)	-	-
V127	LOU LABOR MANAGER COM	(4,960)	(3,827)	3,671	(1,590)	-	-
V129	T A R C	(4,232,730)	(2,915,975)	1,668,365	(723,496)	-	-
V130	ANCHORAGE BD OF EDUCATION	(61,143)	(72,675)	47,224	(20,478)	-	-
V136	MOUNTAIN ARTS CENTER	-	-	-	-	-	-
V137	FRANKLIN CO CONS DIST	(21,338)	(16,880)	1,617	(701)	-	-
V145	CITY OF WURTLAND	(9,952)	(14,569)	4,230	(1,835)	-	-
V147	HARDIN CO WATER DIST #2	(213,089)	(153,672)	226,897	(98,395)	-	-
V151	HOUSING AUTH OF HENDERSON	(187,658)	(126,697)	54,477	(23,625)	-	-
V156	JEFF CO BD OF ED	(36,239,188)	(50,708,676)	8,734,988	(3,787,959)	-	-
V158	BIG SANDY AREA COMM PRO	(332,755)	(193,717)	100,393	(43,536)	-	-
V159	CITY OF ERLANGER	(354,667)	(218,185)	93,479	(40,538)	-	-
V163	EAST BERNSTADT BD OF ED	(27,510)	(31,608)	21,160	(9,177)	-	-
V171	CITY OF ADAIRVILLE	389	(6,917)	10,344	(4,486)	-	-

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

Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,						
Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028 & Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)
V176	MADISON CO CONSERVAT DIST	(3,933)	(3,123)	2,164	(938)	-
V179	MARSHALL CO SEN CITIZENS	-	-	-	-	-
V189	CITY OF CENTRAL CITY	(167,252)	(161,126)	74,787	(32,432)	-
V196	CITY OF BUTLER	(20,004)	(6,592)	2,212	(960)	-
V197	CITY OF HAZARD	(219,382)	(261,928)	198,507	(86,084)	-
V198	MOUNTAIN WATER DISTRICT	(165,150)	(120,896)	118,550	(51,410)	-
V200	PULASKI COUNTY LIBRARY	(42,793)	(16,735)	29,727	(12,891)	-
V205	BARREN/METCALFE CO AMB SR	(1,510)	(27,871)	7,920	(3,434)	-
V206	SHELBYVLE MUN WATER&SEWER	(123,289)	(89,619)	79,404	(34,435)	-
V207	BELL CO PUBLIC LIBRARY	(79,865)	(61,213)	11,872	(5,150)	-
V208	CITY OF WALTON	(43,420)	(27,777)	24,787	(10,748)	-
V218	MURRAY TOURISM COMMISSION	(1,838)	(5,947)	5,154	(2,235)	-
V219	BELLEVUE BD OF EDUCATION	(147,630)	(171,885)	53,513	(23,207)	-
V224	PENNYROYAL AREA MUSEUM	(24,048)	9,685	3,498	(1,516)	-
V230	OWENSBORO RIVERPORT AUTH	(33,731)	(101,142)	150,793	(65,393)	-
V236	BIG SANDY AREA DEV DIST	(586,662)	(267,373)	108,708	(47,142)	-
V237	BLUE GRASS COMM ACTION	(308,236)	(358,442)	308,666	(133,855)	-
V247	HARDIN CO WATER DIST #1	(544,745)	(299,719)	205,619	(89,168)	-
V251	HENDERSON CO RIVER AUTH	(174,076)	(117,194)	36,929	(16,014)	-
V259	KENTON CO PUBLIC LIBRARY	(550,952)	(481,448)	265,580	(115,170)	-
V263	LAUREL CO BD OF EDUCATION	(241,052)	(348,904)	544,356	(236,063)	-
V271	RUSSELLVILLE ELEC PL BD	(115,718)	(125,408)	68,600	(29,748)	-
V281	HOUSING AUTH OF MAYSVILLE	(31,231)	(30,037)	21,996	(9,539)	-
V298	CITY OF PIKEVILLE	48,531	(120,610)	197,220	(85,526)	-
V300	HOUSING AUTH OF SOMERSET	(128,927)	(73,366)	22,478	(9,748)	-
V305	CITY OF CAVE CITY	(6,262)	(24,727)	34,640	(15,021)	-
V306	HOUSING AUTH OF SHELBYVLE	(14,672)	(7,985)	5,427	(2,353)	-
V308	NORTHERN KY AREA DEV.DIST	(445,758)	(340,436)	160,141	(69,446)	-
V319	CAMPBELL CO BD OF ED	(250,026)	(631,421)	463,461	(200,982)	-
V324	CHRISTIAN CO CONS DIST	4,463	(2,258)	2,610	(1,133)	-
V330	CITY OF OWENSBORO	(925,947)	(812,164)	613,205	(265,920)	-
V336	SANDY VALLEY TRANS SER IN	(388,460)	(279,669)	104,079	(45,133)	-
V337	FRANKFORT ELEC WATER BD	(770,498)	(1,614,589)	783,967	(339,972)	-
V347	CITY OF RADCLIFF	(338,841)	(259,906)	113,461	(49,202)	-
V359	CITY OF ELSMERE	(57,846)	(37,468)	30,283	(13,132)	-
V363	LONDON LAUREL CO COMM CTR	(182,123)	(147,800)	34,380	(14,910)	-
V373	PADUCAH MCCRACKEN CO TOUR	(18,838)	(8,519)	18,664	(8,093)	-
V376	CITY OF BEREA	(3,011,907)	(709,437)	221,453	(96,034)	-
V398	CITY OF ELKHORN CITY	(225,828)	(86,654)	-	-	-
V400	PULASKI CO SOIL CONS DIST	(43,878)	(31,473)	3,975	(1,724)	-
V405	MARY W WELDON MEM PUB LIB	(15,454)	(14,832)	13,621	(5,907)	-
V407	BELL/WHITEY COMM ACTION	(420,863)	(334,464)	150,670	(65,340)	-
V408	UNION EMERGENCY SERVICES	14,471	(8,505)	3,968	(1,721)	-
V419	DAYTON CITY SCHOOLS	(42,985)	(103,309)	71,022	(30,798)	-
V424	PENNYRILE ALLIED COMM SER	219,705	(219,820)	242,249	(105,054)	-
V430	OWENSBORO MUN UTILITIES	(3,616,445)	(1,341,857)	731,969	(317,422)	-
V436	APPALACHIAN RES & DEFENSE	8,599	(100,293)	133,499	(57,893)	-
V437	FKT/FKLN CO TOUR&CONV COM	(25,659)	(2,445)	6,790	(2,945)	-
V447	CITY OF ELIZABETHTOWN	401,389	93,376	499,542	(216,629)	-
V459	LUDLOW BD OF EDUCATION	(87,519)	(27,216)	35,806	(15,527)	-
V463	LONDON LAUREL TOURIST COM	(29,530)	(33,328)	6,942	(3,010)	-
V473	PADUCAH POWER SYSTEM	(356,435)	(492,978)	325,995	(141,368)	-
V476	KY RIVER Foothills DEV CO	(1,179,539)	(932,090)	270,296	(117,214)	-
V500	WEST PULASKI WATER DISTR	63,644	3,796	33,483	(14,521)	-
V505	CITY OF PARK CITY	(4,097)	(10,495)	1,511	(655)	-
V507	BELL CO SOLID WASTE OFFIC	(24,374)	(469)	9,289	(4,029)	-
V508	CITY OF UNION	34,958	(10,860)	8,988	(3,897)	-
V524	HOPKINSVL WATER ENV ATH	(365,326)	(428,972)	241,233	(104,611)	-
V530	AUDUBON AREA COMM SER INC	(1,452,275)	(1,565,095)	885,323	(383,927)	-
V537	CAPITAL COMMUNITY E I D A	(15,180)	(12,094)	4,935	(2,141)	-
V547	ELIZABETHTOWN TOUR/CON BU	(7,652)	(15,663)	11,280	(4,891)	-
V559	BEECHWOOD BOARD OF EDUC	(194,222)	(121,497)	67,519	(29,280)	-
V563	LONDON-LAUREL CO IDA	29,583	4,814	6,669	(2,892)	-
V576	SOUTHERN MADISON WATER DT	(129,411)	(82,468)	11,425	(4,955)	-
V607	PINEVILLE UTILITY COMM	(141,950)	(107,429)	59,300	(25,716)	-
V608	WALTON FIRE DIST/EMS	118,219	83,131	7,540	(3,270)	-
V619	SOUTHGATE BD OF ED	28,839	(2,886)	16,999	(7,370)	-
V624	HOPKINSVL ELECTRIC SYSTEM	(396,643)	(352,183)	213,629	(92,642)	-
V630	CITY OF WHITESVILLE	1,188	3,040	9,503	(4,121)	-

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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
V637	FARMDALE WATER DISTRICT	(27,949)	(22,936)	5,847	(2,536)	-	-
V647	CITY OF VINE GROVE	(37,009)	(6,476)	38,429	(16,664)	-	-
V659	KENTON CO BD OF ED	(2,255,106)	(1,873,982)	972,476	(421,719)	-	-
V663	LAUREL CO CONSERV DIST	(7,072)	(5,664)	3,040	(1,318)	-	-
V673	PADUCAH-MCCRACKEN CO JOIN	(157,529)	(113,666)	81,396	(35,298)	-	-
V676	MADISON CO UTILITIES DIST	(31,952)	(4,782)	36,061	(15,638)	-	-
V707	BELL CO CONSERVATION DIST	874	93	1,018	(441)	-	-
V708	HEBRON FIRE PROTECTION DI	(37,075)	(30,425)	2,193	(950)	-	-
V719	SILVER GROVE BD OF ED	-	-	-	-	-	-
V724	PENNYRILE AREA DEVP DIST	(157,887)	(76,433)	96,946	(42,041)	-	-
V730	GREEN RIV AREA DEL DIST	(13,675)	(50,276)	140,975	(61,134)	-	-
V737	KY ASSOC OF CO (KACO)	(361,425)	(442,977)	195,652	(84,845)	-	-
V756	JEFF CO MED CENTER LAUNDR	(465,294)	(234,798)	115,081	(49,906)	-	-
V759	ERLANGER/ELSMERE BD OF ED	(219,339)	(176,843)	199,421	(86,481)	-	-
V773	MCCRACKEN CO PUB LIBRARY	(111,577)	(106,536)	52,872	(22,928)	-	-
V808	POINT PLEASANT FIRE DIST	(2,258)	(106)	-	-	-	-
V819	NEWPORT BD OF ED	146,620	(4,016)	196,729	(85,313)	-	-
V830	REGIONAL WTR RESOURCE AGY	112,196	(167,516)	304,486	(132,044)	-	-
V856	KYIANA REG PLANNING DEV	(337,553)	(236,928)	225,252	(97,684)	-	-
V859	COVINGTON BD OF ED	(1,099,593)	(644,734)	486,669	(211,047)	-	-
V873	PADUCAH-MCCRACKEN CO RIV	(111,136)	(28,615)	25,423	(11,025)	-	-
V919	CITY OF WILDER	(26,355)	(38,559)	11,863	(5,145)	-	-
V930	OWENSBORO METRO PLAN COMM	(19,111)	(48,743)	38,133	(16,537)	-	-
V937	HOUSING AUTH OF FRANKFORT	(57,801)	(41,295)	32,389	(14,046)	-	-
V959	CITY OF COVINGTON	(528,932)	(1,159,988)	410,910	(178,194)	-	-
W001	ADAIR COUNTY ATTORNEY	(14,156)	1,220	6,628	(2,873)	-	-
W003	ANDERSON COUNTY ATTORNEY	(1,885)	(7,574)	3,091	(1,341)	-	-
W004	BALLARD COUNTY ATTORNEY	(16,321)	(12,474)	3,799	(1,647)	-	-
W010	BOYD COUNTY ATTORNEY	(42,645)	(31,827)	9,805	(4,252)	-	-
W011	BOYLE COUNTY ATTORNEY	5,581	(602)	5,111	(2,217)	-	-
W013	BREATHITT CO ATTORNEY	(1,536)	(1,090)	1,683	(730)	-	-
W015	BULLITT COUNTY ATTORNEY	(144,257)	(83,936)	15,598	(6,765)	-	-
W016	BUTLER COUNTY ATTORNEY	11,071	(12,196)	2,873	(1,247)	-	-
W017	CALDWELL COUNTY ATTORNEY	(16,288)	(6,813)	5,546	(2,404)	-	-
W018	CALLOWAY COUNTY ATTORNEY	2,196	4,232	12,829	(5,564)	-	-
W019	CAMPBELL COUNTY ATTORNEY	(31,851)	(20,264)	28,736	(12,461)	-	-
W020	CARLISLE COUNTY ATTORNEY	-	-	-	-	-	-
W021	CARROLL COUNTY ATTORNEY	(6,035)	(3,123)	1,424	(617)	-	-
W022	CHILD SUPPORT ENFORCEMENT	21,232	20,781	6,028	(2,614)	-	-
W024	CHRISTIAN COUNTY ATTORNEY	(44,144)	(26,755)	19,394	(8,411)	-	-
W026	CLAY COUNTY ATTORNEY	(42,555)	(28,685)	6,026	(2,614)	-	-
W027	CLINTON CO ATTORNEY	(9,079)	(4,837)	4,420	(1,916)	-	-
W028	CRITTENDEN CO ATTORNEY	-	-	-	-	-	-
W029	CUMBERLAND CO ATTORNEY	(11,734)	(3,486)	2,979	(1,292)	-	-
W031	EDMONSON COUNTY ATTORNEY	(5,238)	(3,641)	1,480	(643)	-	-
W032	ELLIOTT COUNTY ATTORNEY	(17,867)	(12,174)	2,527	(1,098)	-	-
W033	ESTILL COUNTY ATTORNEY	(14,486)	(11,975)	5,321	(2,308)	-	-
W035	FLEMING COUNTY ATTORNEY	(13,570)	3,050	11,298	(4,900)	-	-
W036	FLOYD COUNTY ATTORNEY	(24,206)	(26,908)	8,703	(3,774)	-	-
W039	GALLATIN COUNTY ATTORNEY	-	-	-	-	-	-
W041	GRANT COUNTY CHILD SUPPOR	(10,395)	(3,216)	4,377	(1,899)	-	-
W043	GRAYSON COUNTY ATTORNEY	1,325	808	5,820	(2,524)	-	-
W044	GREEN COUNTY ATTORNEY	(5,347)	(3,820)	2,792	(1,212)	-	-
W045	GREENUP CO ATTY/CHILD SUP	(124,754)	-	-	-	-	-
W047	HARDIN COUNTY ATTORNEY	(205,798)	(126,654)	28,686	(12,440)	-	-
W048	HARLAN COUNTY ATTORNEY	(36,473)	(27,622)	13,645	(5,916)	-	-
W050	HART COUNTY ATTORNEY	(16,660)	(19,387)	8,973	(3,891)	-	-
W051	HENDERSON CO ATTORNEY	(44,420)	(574)	14,135	(6,129)	-	-
W052	HENRY COUNTY ATTORNEY	(18,838)	(19,706)	869	(377)	-	-
W055	JACKSON COUNTY ATTORNEY	(6,687)	(4,525)	4,572	(1,983)	-	-
W056	JEFFERSON CO ATTORNEY	(438,857)	(89,598)	275,977	(119,677)	-	-
W058	JOHNSON CO ATTORNEY	(16,286)	(5,328)	8,900	(3,859)	-	-
W060	KNOTT COUNTY ATTORNEY	(28,265)	(16,494)	4,809	(2,085)	-	-
W061	KNOX COUNTY ATTORNEY	1,932	(11,980)	10,578	(4,588)	-	-
W063	LAUREL COUNTY ATTORNEY	(3,159)	10,459	22,313	(9,677)	-	-
W064	LAWRENCE COUNTY ATTORNEY	(57,263)	(32,766)	1,225	(531)	-	-
W066	LESLIE COUNTY ATTORNEY	(12,344)	(3,105)	4,509	(1,955)	-	-
W067	LETCHER COUNTY ATTORNEY	(35,501)	(16,923)	7,217	(3,128)	-	-
W069	LINCOLN COUNTY ATTORNEY	20,911	(149)	7,635	(3,311)	-	-

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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
W070	LIVINGSTON CO ATTORNEY	1,135	1,719	4,080	(1,770)	-	-
W071	LOGAN COUNTY ATTORNEY	(11,934)	(2,012)	-	-	-	-
W073	MCCRACKEN COUNTY ATTORNEY	(5,268)	(3,505)	2,424	(1,052)	-	-
W075	MCLEAN COUNTY ATTORNEY	(2,748)	(1,850)	756	(327)	-	-
W076	MADISON COUNTY ATTORNEY	(11,154)	(5,828)	3,826	(1,661)	-	-
W077	MAGOFFIN CO ATTORNEY	(2,500)	(2,848)	1,806	(782)	-	-
W078	MARION COUNTY ATTORNEY	(16,554)	(2,537)	2,674	(1,159)	-	-
W079	MARSHALL COUNTY ATTORNEY	(624)	(3,605)	1,803	(783)	-	-
W080	MARTIN COUNTY ATTORNEY	9,684	2,408	7,281	(3,156)	-	-
W082	MEADE COUNTY ATTORNEY	(1,822)	(2,085)	4,902	(2,126)	-	-
W083	MENIFEE COUNTY ATTORNEY	(5,763)	(2,960)	2,365	(1,025)	-	-
W084	MERCER COUNTY ATTORNEY	(8,717)	(6,883)	6,081	(2,636)	-	-
W085	METCALFE COUNTY ATTORNEY	(17,387)	(11,815)	4,241	(1,837)	-	-
W087	MONTGOMERY CO ATTORNEY	15,991	13,354	1,609	(699)	-	-
W090	NELSON COUNTY ATTORNEY	(30,780)	(28,404)	13,114	(5,686)	-	-
W091	NICHOLAS COUNTY ATTORNEY	(2,598)	(2,383)	2,399	(1,040)	-	-
W092	OHIO COUNTY ATTORNEY	(7,018)	773	315	(137)	-	-
W095	OWSLEY COUNTY ATTORNEY	(18,192)	(13,056)	2,437	(1,058)	-	-
W096	PENDLETON COUNTY ATTORNEY	(64,457)	(54,275)	1,220	(528)	-	-
W097	PERRY COUNTY ATTORNEY	(29,818)	(22,027)	13,767	(5,970)	-	-
W098	PIKE COUNTY ATTORNEY	(56,375)	(24,098)	27,429	(11,895)	-	-
W099	POWELL COUNTY ATTORNEY	(7,066)	(12,569)	6,346	(2,752)	-	-
W103	ROWAN COUNTY ATTORNEY	19,636	5,012	3,766	(1,633)	-	-
W104	RUSSELL COUNTY ATTORNEY	(23,089)	(14,967)	6,942	(3,010)	-	-
W105	SCOTT COUNTY ATTORNEY	(28,815)	-	-	-	-	-
W106	SHELBY COUNTY ATTORNEY	(27,650)	(23,306)	1,425	(618)	-	-
W107	SIMPSON COUNTY ATTORNEY	(6,599)	(7,721)	2,043	(886)	-	-
W109	TAYLOR COUNTY ATTORNEY	17,231	11,034	9,102	(3,947)	-	-
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-
W113	UNION COUNTY ATTORNEY	(8,497)	(7,915)	59	(25)	-	-
W114	WARREN CO ATTY/CHILD SUPP	(16,987)	(6,228)	30,403	(13,184)	-	-
W115	WASHINGTON CO ATTORNEY	(10,601)	(1,586)	3,230	(1,401)	-	-
W118	WHITLEY COUNTY ATTORNEY	-	-	-	-	-	-
W119	WOLFE COUNTY ATTORNEY	9,592	(7,971)	3,163	(1,373)	-	-
W120	WOODFORD COUNTY ATTORNEY	(34,876)	(12,313)	6,887	(2,987)	-	-
X030	OWENSBORO DAVIESS CO TOUR	29,086	(20,107)	18,654	(8,089)	-	-
X034	FAYETTE CO ATTORNEY OFF	(352,913)	(185,412)	69,593	(30,180)	-	-
X059	KENTON COUNTY ATTORNEY	(85,528)	(8,652)	42,867	(18,590)	-	-
X105	GEOGETOWN WATER & SEWER	(176,902)	(214,678)	192,472	(83,467)	-	-
X956	LOU FIREFIGHTERS PENS FUN	(18,030)	(13,860)	10,391	(4,506)	-	-
TOTAL		(200,369,498)	(245,943,339)	143,242,444	(62,117,909)	-	-

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, 2023					Pension Expense						
		Actual FYE 2023 Contributions	Proportionate Share	2023 Proportionate Share	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(10)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
39932	JEFFERSON CO SHERIFF	2,719,707	0.905547%	0.960525%	24,413,145	30,827,423	19,174,136	2,037,807	(1,709,296)	328,511	-	328,511	
39934	KENTON CO SHERIFF	669,393	0.222879%	0.222291%	6,008,719	7,587,442	4,719,261	501,558	(317,067)	184,491	-	184,491	
39936	CAMPBELL CO SHERIFF	24,348	0.008107%	0.009011%	218,561	275,986	171,658	18,244	(106,045)	(87,801)	-	(87,801)	
39938	FAYETTE CO SHERIFF	1,212,336	0.403657%	0.386328%	10,882,414	13,741,645	8,547,071	908,374	(219,593)	688,781	-	688,781	
39940	DAVIESS CO SHERIFF	961,270	0.320062%	0.300064%	8,628,729	10,895,830	6,777,022	720,255	(112,692)	607,563	-	607,563	
39944	HARDIN COUNTY SHERIFF	692,736	0.230652%	0.205730%	6,218,276	7,852,057	4,883,847	519,050	197,399	716,449	-	716,449	
39946	WARREN COUNTY SHERIFF	1,174,918	0.391198%	0.330751%	10,546,524	13,317,504	8,283,263	880,336	217,096	1,097,432	-	1,097,432	
39948	BOONE COUNTY SHERIFF	4,343,279	1.446128%	1.461925%	38,986,969	49,230,354	30,620,448	3,254,309	(250,273)	3,004,036	-	3,004,036	
39952	MADISON COUNTY SHERIFF	605,692	0.201670%	0.175819%	5,436,934	6,865,426	4,270,179	453,830	245,718	699,548	-	699,548	
39962	BULLITT CO SHERIFF	655,481	0.218247%	0.236415%	5,883,842	7,429,755	4,621,182	491,134	(168,905)	322,229	-	322,229	
A156	CITY OF ANCHORAGE	62,280	0.020737%	0.013693%	559,060	705,947	439,087	46,666	(86,052)	(39,386)	-	(39,386)	
AB19	BELLEVUE/DAYTON FIRE	524,679	0.174696%	0.202783%	4,709,727	5,947,154	3,699,029	393,129	(87,808)	305,321	-	305,321	
AC19	CAMPBELL CO FIRE DIST 1	214,431	0.071397%	0.086890%	1,924,831	2,430,559	1,511,767	160,669	(222,848)	(62,179)	-	(62,179)	
AD19	SOUTHERN CAMPBELL F DIST	199,986	0.066587%	0.076999%	1,795,156	2,266,813	1,409,919	149,845	(68,485)	81,360	-	81,360	
AJ00	SOMERSET POLICE & FIRE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
AS02	ALLEN CO AMBULANCE SVC	342,519	0.114044%	0.123394%	3,074,576	3,882,386	2,414,778	256,640	(71,620)	185,020	-	185,020	
AS20	WOODFORD CO FIRE DISTRICT	142,267	0.047369%	0.045128%	1,277,047	1,612,577	1,002,996	106,597	108,188	214,785	-	214,785	
B008	BURLINGTON FIRE PRO DIST	837,927	0.278994%	0.250880%	7,521,554	9,497,758	5,907,445	627,837	205,208	833,045	-	833,045	
B015	CITY OF HILLVIEW	501,559	0.166998%	0.164911%	4,502,192	5,685,092	3,536,031	375,806	203,075	578,881	-	578,881	
B045	CITY OF BELLEFONTE	109,655	0.036510%	0.034693%	984,293	1,242,905	773,066	82,161	48,573	130,734	-	130,734	
B048	CITY OF HARLAN	23,557	0.007843%	0.006854%	211,444	266,998	166,068	17,650	50,787	68,437	-	68,437	
B256	BUECHEL FIRE PROTECT DIST	216	0.000072%	0.367778%	1,941	2,451	1,525	162	(1,426,778)	(1,426,616)	-	(1,426,616)	
B259	CITY OF LUDLOW	381,105	0.126892%	0.146312%	3,420,952	4,319,768	2,686,823	285,553	(182,552)	103,001	-	103,001	
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	7,823,256	2.604812%	2.447499%	70,224,575	88,675,288	55,154,530	5,861,765	9,561,143	15,422,908	-	15,422,908	
B656	LOUISVILLE AIRPORT AUTHOR	929,311	0.309421%	0.294090%	8,341,853	10,533,580	6,551,709	696,309	(368,682)	327,627	-	327,627	
B956	LAKE DREAMLAND FIRE DIST	-	0.000000%	0.000000%	-	-	-	-	(157,039)	(157,039)	-	(157,039)	
C106	CITY OF SIMPSONVILLE	165,539	0.055117%	0.066015%	1,485,930	1,876,341	1,167,052	124,033	84,146	208,179	-	208,179	
C156	FAIRDALE FIRE DISTRICT	465,392	0.154956%	0.154877%	4,177,545	5,275,148	3,281,053	348,707	35,578	384,285	-	384,285	
C256	LOUISVILLE/JEFF CO METRO	77,111,608	25.674887%	25.918441%	692,183,556	874,046,951	543,642,422	57,777,727	(5,479,073)	52,298,654	-	52,298,654	
C356	INDIAN HILLS POLICE DEPT	75,875	0.025263%	0.032111%	681,079	860,025	534,921	56,851	(67,713)	(10,862)	-	(10,862)	
D024	CITY OF PEMBROKE	-	0.000000%	0.000000%	-	-	-	-	(1,233)	(1,233)	-	(1,233)	
D071	CITY OF LEWISBURG	8,311	0.002767%	0.007963%	74,597	94,197	58,589	6,227	(39,578)	(33,351)	-	(33,351)	
D098	CITY OF COAL RUN VILLAGE	88,548	0.029483%	0.023097%	794,849	1,003,686	624,276	66,347	33,167	99,514	-	99,514	
D106	SIMPSONVILLE RURAL FIRE	250,945	0.083554%	0.080740%	2,252,579	2,844,418	1,769,180	188,027	166,683	354,710	-	354,710	
G015	ZONETON FIRE PROT DIST	567,935	0.189098%	0.167053%	5,097,998	6,437,439	4,003,979	425,539	274,963	700,502	-	700,502	
G506	SHELBY CO SUB FIRE DIST	34,770	0.011577%	0.012081%	312,111	394,114	245,132	26,052	(7,628)	18,424	-	18,424	
J002	CITY OF SCOTTSVILLE	326,926	0.108852%	0.103246%	2,934,602	3,705,635	2,304,842	244,956	47,353	292,309	-	292,309	
J003	CITY OF LAWRENCEBURG	367,526	0.122371%	0.127210%	3,299,068	4,165,861	2,591,095	275,379	11,387	286,766	-	286,766	
J007	CITY OF MIDDLESBORO	1,072,672	0.357154%	0.377677%	9,628,713	12,158,549	7,562,412	803,725	(20,859)	782,866	-	782,866	
J024	CITY OF HOPKINSVILLE	3,872,168	1.289268%	1.426677%	34,758,093	43,890,389	27,299,080	2,901,317	(1,585,462)	1,315,855	-	1,315,855	
J026	CLAY CO BD OF ED	24,952	0.008308%	0.000000%	223,980	282,828	175,914	18,696	56,809	75,505	-	75,505	
J037	CITY OF FRANKFORT	3,936,523	1.310695%	1.420596%	35,335,755	44,619,825	27,752,777	2,949,536	(1,146,162)	1,803,374	-	1,803,374	
J040	CITY OF LANCASTER	88,269	0.029390%	0.040660%	792,								

Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	2023			Net Pension Liability as of June 30, 2023			Pension Expense					
		Actual FYE 2023 Contributions	Proportionate Share	2022 Proportionate Share	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(10)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
J919	CITY OF DAYTON	255,339	0.085017%	0.095967%	2,292,021	2,894,223	1,800,158	191,319	(149,433)	41,886	-	41,886	
J956	OKOLONA FIRE DISTRICT	2,283,417	0.760281%	0.654996%	20,496,838	25,882,151	16,098,260	1,710,906	2,546,182	4,257,088	-	4,257,088	
J959	CITY OF INDEPENDENCE	1,006,920	0.335262%	0.274551%	9,038,515	11,413,282	7,098,869	754,460	56,190	810,650	-	810,650	
K001	CITY OF COLUMBIA	300,845	0.100169%	0.099891%	2,700,512	3,410,041	2,120,988	225,416	(76,722)	148,694	-	148,694	
K010	CITY OF ASHLAND	3,564,594	1.186859%	1.147733%	31,997,192	40,404,092	25,130,662	2,670,860	562,836	3,233,696	-	3,233,696	
K011	CITY OF DANVILLE	1,746,332	0.581454%	0.526738%	15,675,742	19,794,366	12,311,761	1,308,481	704,741	2,013,222	-	2,013,222	
K016	CITY OF MORGANTOWN	185,080	0.061624%	0.049522%	1,661,356	2,097,858	1,304,832	138,676	119,859	258,535	-	258,535	
K018	CITY OF MURRAY	1,534,624	0.510965%	0.527897%	13,775,390	17,394,717	10,819,220	1,149,855	(797,151)	352,704	-	352,704	
K019	CITY OF NEWPORT	2,922,183	0.972963%	0.983920%	26,230,651	33,122,457	20,601,609	2,189,517	(18,217)	2,171,300	-	2,171,300	
K026	CITY OF MANCHESTER	162,623	0.054147%	0.070351%	1,459,779	1,843,320	1,146,514	121,850	(108,888)	12,962	-	12,962	
K029	CITY OF BURKESVILLE	114,575	0.038149%	0.042353%	1,028,480	1,298,702	807,770	85,849	(26,928)	58,921	-	58,921	
K034	LEX/FAYETTE URBAN CO GOVT	6,231,577	2.074851%	2.246230%	55,937,062	70,633,892	43,933,087	4,669,162	(2,066,372)	2,602,790	-	2,602,790	
K041	CITY OF WILLIAMSTOWN	194,831	0.064871%	0.071055%	1,748,893	2,208,395	1,373,585	145,983	(11,249)	134,734	-	134,734	
K043	CITY OF LEITCHFIELD	468,523	0.155998%	0.161920%	4,205,637	5,310,620	3,303,116	351,052	(50,671)	300,381	-	300,381	
K049	CITY OF CYNTHIANA	603,012	0.200777%	0.227200%	5,412,859	6,835,026	4,251,271	451,821	(479,664)	(27,843)	-	(27,843)	
K065	CITY OF BEATTYVILLE	112,333	0.037402%	0.037327%	1,008,341	1,273,272	791,953	84,168	29,144	113,312	-	113,312	
K071	CITY OF RUSSELLVILLE	707,717	0.235640%	0.237172%	6,352,750	8,021,863	4,989,463	530,275	(159,295)	370,980	-	370,980	
K078	CITY OF LEBANON	335,535	0.111719%	0.119535%	3,011,895	3,803,236	2,365,548	251,408	(40,158)	211,250	-	211,250	
K079	CITY OF BENTON	229,678	0.076473%	0.077061%	2,061,678	2,603,361	1,619,246	172,092	112,104	284,196	-	284,196	
K090	NELSON COUNTY BD OF ED	-	0.000000%	0.000000%	-	-	-	-	(52,189)	(52,189)	-	(52,189)	
K091	CITY OF CARLISLE	-	0.000000%	0.0004902%	-	-	-	-	(233,643)	(233,643)	-	(233,643)	
K099	CITY OF STANTON	159,423	0.053081%	0.073679%	1,431,040	1,807,030	1,123,942	119,451	(51,303)	68,148	-	68,148	
K103	CITY OF MOREHEAD	557,569	0.185647%	0.157710%	5,004,961	6,319,958	3,930,907	417,773	103,968	521,741	-	521,741	
K105	CITY OF GEORGETOWN	3,277,522	1.091276%	1.086936%	29,420,317	37,150,172	23,106,779	2,455,764	609,470	3,065,234	-	3,065,234	
K106	CITY OF SHELBYVILLE	1,439,614	0.479330%	0.464299%	12,922,524	16,317,771	10,149,378	1,078,665	545,896	1,624,561	-	1,624,561	
K108	CITY OF TAYLORSVILLE	63,934	0.021287%	0.022644%	573,888	724,671	450,733	47,903	(16,531)	31,372	-	31,372	
K111	CITY OF CADIZ	154,709	0.051512%	0.050155%	1,388,741	1,753,617	1,090,720	115,921	(125,018)	(9,097)	-	(9,097)	
K114	CITY OF BOWLING GREEN	7,771,789	2.587676%	2.647330%	69,762,596	88,091,929	54,791,691	5,823,202	504,848	6,328,050	-	6,328,050	
K115	CITY OF SPRINGFIELD	148,980	0.049604%	0.069243%	1,337,302	1,688,663	1,050,320	111,627	(74,380)	37,247	-	37,247	
K120	CITY OF VERSAILLES	1,291,441	0.429995%	0.431351%	11,592,474	14,638,266	9,104,754	967,644	(144,271)	823,373	-	823,373	
K200	CITY OF FERGUSON	1,168	0.000389%	0.000000%	10,487	13,243	8,237	875	2,660	3,535	-	3,535	
K256	JEFFERSONTOWN FIRE DIST	2,951,415	0.982696%	0.914965%	26,493,048	33,453,797	20,807,696	2,211,420	1,192,942	3,404,362	-	3,404,362	
K315	MT WASHINGTON FIRE P DIST	442,970	0.147490%	0.159906%	3,976,265	5,020,984	3,122,967	331,906	(83,550)	248,356	-	248,356	
K319	CITY OF SILVER GROVE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
K356	ST MATTHEWS FIRE DIST.	3,275,038	1.090449%	1.080058%	29,398,021	37,122,018	23,089,268	2,453,903	521,197	2,975,100	-	2,975,100	
K414	CITY OF SMITHS GROVE	51,169	0.017037%	0.017930%	459,310	579,988	360,743	38,339	59,312	97,651	-	97,651	
K419	ALEXANDRIA FIRE DISTRICT	520,148	0.173187%	0.188965%	4,669,045	5,895,783	3,667,078	389,733	(51,676)	338,057	-	338,057	
K456	CAMP TAYLOR FIRE PRO DIST	-	0.000000%	0.007318%	-	-	-	-	(471,336)	(471,336)	-	(471,336)	
K559	CITY OF TAYLOR MILL	536,076	0.178490%	0.178833%	4,812,011	6,076,313	3,779,364	401,667	101,475	503,142	-	503,142	
K656	MCMAHAN FIRE PRO DIST 14	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
K659	CITY OF EDGEWOOD	793,891	0.264332%	0.287505%	7,126,273	8,998,621	5,596,990	594,842	(290,401)	304,441	-	304,441	
K719	CENTRAL CAMPBELL CO FIRE	782,975	0.260697%	0.267877%	7,028,275	8,874,875	5						

Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Actual FYE 2023 Contributions	Net Pension Liability as of June 30, 2023			Pension Expense							
			Proportionate Share	Proportionate Share	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
L456	HARRODS CREEK FIRE DIST	-	0.000000%	0.000000%	-	-	-	-	-	(2,239,581)	(2,239,581)	-	(2,239,581)
L556	LYNDON FIRE PROTECT DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	2,510,568	0.835913%	0.429273%	22,535,843	28,456,881	17,699,699	1,881,105	4,124,152	6,005,257	-	6,005,257	
L756	PLEASURE RIDGE PARK FIRE	3,115,872	1.037453%	0.976094%	27,969,272	35,317,882	21,967,126	2,334,643	3,419,885	5,754,528	-	5,754,528	
L956	WORTHINGTON FIRE DEPT	-	0.000000%	0.000000%	-	-	-	-	(2,225,251)	(2,225,251)	-	(2,225,251)	
M014	CITY OF HARDINSBURG	94,971	0.031621%	0.028956%	852,488	1,076,470	669,546	71,159	(51,438)	19,721	-	19,721	
M015	BULLITT CO FISCAL COURT	21,884	0.007286%	0.007564%	196,427	248,036	154,274	16,396	(377,271)	(360,875)	-	(360,875)	
M022	CITY OF OLIVE HILL	104,264	0.034715%	0.048693%	935,901	1,181,798	735,059	78,121	220,842	298,963	-	298,963	
M042	CITY OF MAYFIELD	1,714,080	0.570716%	0.509413%	15,386,250	19,428,813	12,084,393	1,284,316	135,168	1,419,484	-	1,419,484	
M054	CITY OF DAWSON SPRINGS	89,080	0.029660%	0.035760%	799,620	1,009,712	628,024	66,746	(16,851)	49,895	-	49,895	
M059	KENTON COUNTY FISCAL CT	1,397,584	0.465336%	0.468987%	12,545,252	15,841,375	9,853,068	1,047,173	(406,488)	640,685	-	640,685	
M069	CITY OF STANFORD	271,130	0.090275%	0.094353%	2,433,774	3,073,220	1,911,491	203,151	124,338	327,489	-	327,489	
M076	CITY OF RICHMOND	3,577,564	1.191177%	1.134634%	32,113,603	40,551,089	25,222,092	2,680,577	515,273	3,195,850	-	3,195,850	
M081	CITY OF MAYSVILLE	1,186,803	0.395155%	0.423538%	10,653,203	13,452,212	8,367,049	889,241	(341,858)	547,383	-	547,383	
M082	CITY OF BRANDENBURG	141,051	0.046964%	0.033692%	1,266,129	1,598,790	994,420	105,686	315,615	421,301	-	421,301	
M085	CITY OF EDMONTON	152,498	0.050775%	0.047634%	1,368,871	1,728,527	1,075,115	114,262	43,344	157,606	-	157,606	
M096	CITY OF FALMOUTH	-	0.000000%	0.000000%	-	-	-	-	(65,943)	(65,943)	-	(65,943)	
M109	CITY OF CAMPBELLSVILLE	663,772	0.221008%	0.198567%	5,958,278	7,523,748	4,679,644	497,348	(236,137)	261,211	-	261,211	
M110	CITY OF GUTHRIE	-	0.000000%	0.000000%	-	-	-	-	(17,219)	(17,219)	-	(17,219)	
M113	CITY OF STURGIS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
M118	WHITEY CO FISCAL COURT	40,611	0.013522%	0.026773%	364,547	460,328	286,316	30,429	(95,349)	(64,920)	-	(64,920)	
M315	CITY OF PIONEER VILLAGE	118,985	0.039617%	0.042545%	1,068,057	1,348,677	838,854	89,153	(6,772)	82,381	-	82,381	
M356	MIDDLETOWN FIRE PROT DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
N008	CITY OF FLORENCE	5,091,191	1.695151%	1.555429%	45,700,519	57,707,813	35,893,284	3,814,700	834,666	4,649,366	-	4,649,366	
N009	CITY OF MILLERSBURG	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
N011	CITY OF PERRYVILLE	39,988	0.013314%	0.005339%	358,940	453,247	281,912	29,961	50,150	80,111	-	80,111	
N012	CITY OF BROOKSVILLE	-	0.000000%	0.000000%	-	-	-	-	(83,581)	(83,581)	-	(83,581)	
N014	CITY OF IRVINGTON	69,180	0.023034%	0.029243%	620,986	784,144	487,724	51,835	122,143	173,978	-	173,978	
N022	CITY OF GRAYSON	263,344	0.087682%	0.123056%	2,363,868	2,984,947	1,856,587	197,316	579,396	776,712	-	776,712	
N050	CITY OF HORSE CAVE	137,142	0.045663%	0.010622%	1,231,054	1,554,500	966,873	102,758	310,499	413,257	-	413,257	
N051	CITY OF HENDERSON	3,116,666	1.037717%	1.011400%	27,976,390	35,326,870	21,972,716	2,335,237	(466,189)	1,869,048	-	1,869,048	
N054	CITY OF MADISONVILLE	2,958,532	0.985066%	0.104656%	26,556,942	33,534,478	20,857,879	2,216,753	(296,089)	1,920,664	-	1,920,664	
N071	CITY OF AUBURN	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
N076	MADISON CO EMS	1,423,519	0.473971%	0.428112%	12,778,048	16,135,335	10,035,906	1,066,605	226,700	1,293,305	-	1,293,305	
N087	CITY OF MT STERLING	597,144	0.198824%	0.204983%	5,360,207	6,768,540	4,209,918	447,426	10,417	457,843	-	457,843	
N088	MORGAN CO AMBULANCE SERV	58,743	0.019559%	0.026518%	527,302	665,845	414,144	44,015	(147,019)	(103,004)	-	(103,004)	
N093	CITY OF LAGRANGE	301,294	0.100318%	0.103201%	2,704,529	3,415,113	2,124,143	225,752	(129,932)	95,820	-	95,820	
N094	CITY OF OWENTON	84,053	0.027986%	0.024265%	754,490	952,724	592,578	62,979	76,737	139,716	-	139,716	
N099	CITY OF CLAY CITY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
N100	CITY OF BURNSIDE	85,619	0.028507%	0.023942%	768,536	970,460	603,610	64,151	(7,379)	56,772	-	56,772	
N104	CITY OF JAMESTOWN	22,315	0.007430%	0.007725%	200,310	252,939	157,324	16,720	(63,391)	(46,671)	-	(46,671)	
P007	CITY OF PINEVILLE	70,314	0.023412%	0.032987%	631,177	797,012	495,728	52,685	(224,770)	(172,085)	-	(172,085)	
P015	CITY OF LEBANON JUNCTION	64,201	0.021376%	0.024538%	576,287	727,700	452,617	48,104	26,070	74,174	-	74,174	
P033	ESTILL COUNTY EMS	305,802	0.101819%	0.104434%	2,744,995	3,466,211	2,155,925	229,129	75,994	305,123	-	305,123	
P041	CITY OF DRY RIDGE	566,642	0.188668%	0.167880%	5,086,406	6,422,801	3,994,874	424,571	434,098	858,669	-	858,669	
P043	CITY OF CLARKSON	20,004	0.006660%	0.006722%	179,551	226,726	141,019	14,987	(5,026)	9,961	-	9,961	
P079	CITY OF CALVERT CITY	218,178	0.07										

Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2023					Pension Expense						
		Actual FYE 2023 Contributions	Proportionate Share	2023 Proportionate Share	Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(10)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
V017	CALDWELL CO FISCAL COURT	77,087	0.025667%	0.062583%	691,971	873,778	543,475	57,760	(289,613)	(231,853)	-	(231,853)	
V019	CAMPBELL CO FISCAL CT	1,060,733	0.353179%	0.364660%	9,521,549	12,023,228	7,478,245	794,780	(91,757)	703,023	-	703,023	
V023	CASEY CO FISCAL COURT	130,841	0.043565%	0.041126%	1,174,493	1,483,078	922,449	98,037	(21,898)	76,139	-	76,139	
V025	CLARK COUNTY FISCAL COURT	932,275	0.310408%	0.318257%	8,368,462	10,567,181	6,572,608	698,530	(103,880)	594,650	-	594,650	
V030	DAVIESS CO FISCAL COURT	1,933,128	0.643650%	0.658064%	17,352,518	21,911,696	13,628,705	1,448,444	(257,972)	1,190,472	-	1,190,472	
V032	ELLIOTT CO FISCAL CT	70,490	0.023470%	0.023732%	632,741	798,986	496,956	52,816	141,453	194,269	-	194,269	
V035	FLEMING CO FISCAL COURT	128,651	0.042835%	0.046012%	1,154,813	1,458,227	906,992	96,394	(55,570)	40,824	-	40,824	
V037	FRANKLIN CO FISCAL COURT	2,126,442	0.708015%	0.722511%	19,087,770	24,102,866	14,991,575	1,593,289	22,235	1,615,524	-	1,615,524	
V041	GRANT COUNTY FISCAL COURT	443,554	0.147685%	0.149064%	3,981,522	5,027,622	3,127,096	332,344	99,889	432,233	-	432,233	
V043	GRAYSON CO FISCAL COURT	685,596	0.228274%	0.283815%	6,154,166	7,771,103	4,833,495	513,699	(1,097,305)	(583,606)	-	(583,606)	
V047	HARDIN CO FISCAL COURT	2,498,839	0.832007%	0.652126%	22,430,539	28,323,910	17,616,993	1,872,315	706,756	2,579,071	-	2,579,071	
V049	HARRISON CO FISCAL COURT	147,655	0.049163%	0.049795%	1,325,413	1,673,650	1,040,982	110,634	(191,572)	(80,938)	-	(80,938)	
V052	HENRY CO FISCAL COURT	131,575	0.043809%	0.044697%	1,181,071	1,491,384	927,616	98,586	(41,277)	57,309	-	57,309	
V054	HOPKINS CO FISCAL COURT	740,347	0.246504%	0.251241%	6,645,638	8,391,705	5,219,498	554,723	(201,095)	353,628	-	353,628	
V057	JESSAMINE CO FISCAL COURT	1,896,666	0.631509%	0.576269%	17,025,202	21,498,382	13,371,630	1,421,123	776,920	2,198,043	-	2,198,043	
V060	KNOTT CO FISCAL CT	88,766	0.029555%	0.025714%	796,790	1,006,137	625,800	66,509	(34,170)	32,339	-	32,339	
V062	LARUE CO FISCAL COURT	102,904	0.034263%	0.030778%	923,715	1,166,411	725,488	77,104	(49,362)	27,742	-	27,742	
V063	LAUREL COUNTY FISCAL COUR	72,700	0.024206%	0.037736%	652,583	824,042	512,540	54,472	(241,642)	(187,170)	-	(187,170)	
V067	LETCHER CO FISCAL COURT	120,992	0.040285%	0.049080%	1,086,066	1,371,417	852,998	90,656	(210,472)	(119,816)	-	(119,816)	
V070	LIVINGSTON CO FISCAL CT	180,066	0.059954%	0.045547%	1,616,333	2,041,006	1,269,472	134,918	65,221	200,139	-	200,139	
V072	LYON COUNTY FISCAL COURT	68,771	0.022898%	0.026675%	617,320	779,514	484,844	51,529	(49,596)	1,933	-	1,933	
V073	MCCRACKEN CO FISCAL COURT	2,156,921	0.718163%	0.720734%	19,361,356	24,448,333	15,206,450	1,616,125	206,654	1,822,779	-	1,822,779	
V076	MADISON CO FISCAL COURT	474,326	0.157931%	0.142378%	4,257,750	5,376,425	3,344,046	355,402	152,724	508,126	-	508,126	
V077	MAGOFFIN CO FISCAL COURT	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
V078	MARION CO FISCAL COURT	221,256	0.073669%	0.075387%	1,986,084	2,507,905	1,559,874	165,782	90,532	256,314	-	256,314	
V079	MARSHALL CO FISCAL COURT	912,503	0.303825%	0.336829%	8,190,987	10,343,076	6,433,219	683,716	(436,032)	247,684	-	247,684	
V081	MASON CO FIS CT	264,929	0.088210%	0.090089%	2,378,102	3,002,922	1,867,767	198,504	(43,311)	155,193	-	155,193	
V083	MENIFEE CO FISCAL COURT	91,946	0.030614%	0.034710%	825,340	1,042,189	648,224	68,893	10,662	79,555	-	79,555	
V087	MONTGOMERY CO FISCAL CT	289,086	0.096254%	0.110180%	2,594,965	3,276,763	2,038,091	216,606	(152,533)	64,073	-	64,073	
V088	MORGAN CO FISCAL CT	20,222	0.006733%	0.006749%	181,519	229,211	142,565	15,152	(61,296)	(46,144)	-	(46,144)	
V090	NELSON CO FISCAL CT	694,686	0.231301%	0.237171%	6,235,772	7,874,151	4,897,589	520,511	(51,370)	469,141	-	469,141	
V093	OLDHAM CO FISCAL COURT	1,644,561	0.547569%	0.625957%	14,762,217	18,640,823	11,594,277	1,232,227	(859,985)	372,242	-	372,242	
V094	OWEN COUNTY FISCAL COURT	88,862	0.029587%	0.025004%	797,652	1,007,227	626,478	66,581	6,881	73,462	-	73,462	
V096	PENDLETON CO FISCAL COURT	114,223	0.038032%	0.035641%	1,025,326	1,294,719	805,293	85,586	(92,386)	(6,800)	-	(6,800)	
V100	PULASKI CO FISCAL CT	1,381,927	0.460123%	0.550345%	12,404,712	15,663,910	9,742,687	1,035,442	4,987	1,040,429	-	1,040,429	
V103	ROWAN CO FISCAL COURT	182,947	0.060914%	0.062654%	1,642,214	2,073,688	1,289,799	137,078	(353,788)	(216,710)	-	(216,710)	
V105	SCOTT CO FISCAL CT	4,232,494	1.409241%	1.363361%	37,992,512	47,974,614	29,839,399	3,171,299	1,355,012	4,526,311	-	4,526,311	
V106	SHELBY CO FISCAL COURT	1,707,048	0.568375%	0.547996%	15,323,138	19,349,119	12,034,825	1,279,048	(108,896)	1,170,152	-	1,170,152	
V107	SIMPSON CO FISCAL COURT	382,820	0.127463%	0.110692%	3,436,346	4,339,207	2,698,913	286,838	159,169	446,007	-	446,007	
V108	SPENCER CO TREASURER	523,075	0.174162%	0.140708%	4,695,330	5,928,975	3,687,722	391,927	241,749	633,676	-	633,676	
V109	TAYLOR COUNTY FISCAL COUR	211,273	0.070345%	0.078714%	1,896,470	2,394,746	1,489,492	158,302	(39,942)	118,360	-	118,360	
V112	TRIMBLE CO FISCAL COURT	44,353	0.014768%	0.014501%	398,139	502,745	312,699	33,233	27,075				

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	1,116,069	-	2,174,084	-	3,290,153	-	1,906,597	2,418,993	3,380,342	7,705,932
39934	KENTON CO SHERIFF	274,694	-	535,099	-	809,793	-	469,264	595,378	464,909	1,529,551
39936	CAMPBELL CO SHERIFF	9,992	-	19,464	-	29,456	-	17,069	21,656	147,309	186,034
39938	FAYETTE CO SHERIFF	497,499	-	969,120	423,013	1,889,632	-	849,885	1,078,291	878,020	2,806,196
39940	DAVIESS CO SHERIFF	394,470	-	768,421	422,267	1,585,158	-	673,879	854,984	319,721	1,848,584
39944	HARDIN COUNTY SHERIFF	284,274	-	553,761	717,355	1,555,390	-	485,630	616,142	179,197	1,280,969
39946	WARREN COUNTY SHERIFF	482,144	-	939,208	1,329,291	2,750,643	-	823,653	1,045,010	458,500	2,327,163
39948	BOONE COUNTY SHERIFF	1,782,325	-	3,471,938	851,881	6,106,144	-	3,044,771	3,863,051	2,025,179	8,933,001
39952	MADISON COUNTY SHERIFF	248,554	-	484,180	759,578	1,492,312	-	424,609	538,722	6,995	970,326
39962	BULLITT CO SHERIFF	268,985	-	523,979	222,120	1,015,084	-	459,511	583,005	488,067	1,530,583
A156	CITY OF ANCHORAGE	25,558	-	49,786	213,531	288,875	-	43,661	55,395	230,397	329,453
AB19	BELLEVUE/DAYTON FIRE	215,309	-	419,419	188,971	823,699	-	367,816	466,666	630,622	1,465,104
AC19	CAMPBELL CO FIRE DIST 1	87,995	-	171,414	8,872	268,281	-	150,324	190,723	558,838	899,885
AD19	SOUTHERN CAMPBELL F DIST	82,067	-	159,865	35,272	277,204	-	140,197	177,874	249,197	567,268
AJ00	SOMERSET POLICE & FIRE	-	-	-	-	-	-	-	-	-	-
AS02	ALLEN CO AMBULANCE SVC	140,557	-	273,803	33,859	448,219	-	240,116	304,646	229,628	774,390
AS20	WOODFORD CO FIRE DISTRICT	58,381	-	113,726	288,012	460,119	-	99,734	126,537	50,214	276,485
B008	BURLINGTON FIRE PRO DIST	343,855	-	669,823	660,860	1,674,538	-	587,412	745,278	126,561	1,459,251
B015	CITY OF HILLVIEW	205,822	-	400,937	192,798	799,557	-	351,608	446,103	28,131	825,842
B045	CITY OF BELLEFONTE	44,998	-	87,655	96,810	229,463	-	76,870	97,529	1,362	175,761
B048	CITY OF HARLAN	9,666	-	18,830	98,465	126,961	-	16,513	20,951	-	37,464
B256	BUECHEL FIRE PROTECT DIST	89	-	173	1,695,226	1,695,488	-	152	192	8,145,178	8,145,522
B259	CITY OF LUDLOW	156,392	-	304,649	20,087	481,128	-	267,167	338,967	648,305	1,254,439
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	3,210,380	-	6,253,766	7,901,141	17,365,287	-	5,484,338	6,958,250	1,334,848	13,777,436
B656	LOUISVILLE AIRPORT AUTHOR	381,355	-	742,874	327,357	1,451,586	-	651,475	826,558	856,100	2,334,133
B956	LAKE DREAMLAND FIRE DIST	-	-	-	15,123	15,123	-	-	-	272,184	272,184
C106	CITY OF SIMPSONVILLE	67,931	-	132,328	154,997	355,256	-	116,047	147,234	243,924	507,205
C156	FAIRDALE FIRE DISTRICT	190,980	-	372,026	65,189	628,195	-	326,254	413,935	30,956	771,145
C256	LOUISVILLE/JEFF CO METRO	31,643,800	-	61,641,581	4,560,157	97,845,538	-	54,057,558	68,585,483	9,899,911	132,542,952
C356	INDIAN HILLS POLICE DEPT	31,136	-	60,653	77,658	169,447	-	53,190	67,485	177,541	298,216
D024	CITY OF PEMBROKE	-	-	-	-	-	-	-	-	481	481
D071	CITY OF LEWISBURG	3,410	-	6,643	25	10,078	-	5,826	7,392	123,090	136,308
D098	CITY OF COAL RUN VILLAGE	36,337	-	70,784	183,426	290,547	-	62,075	78,758	67,016	207,849
D106	SIMPSONVILLE RURAL FIRE	102,979	-	200,601	255,575	559,155	-	175,920	223,198	-	399,118
G015	ZONETON FIRE PROT DIST	233,060	-	453,996	598,975	1,286,031	-	398,139	505,139	73,422	976,700
G506	SHELBY CO SUB FIRE DIST	14,268	-	27,795	711	42,774	-	24,375	30,926	22,304	77,605
J002	CITY OF SCOTTSVILLE	134,158	-	261,337	192,390	587,885	-	229,184	290,777	29,234	549,195
J003	CITY OF LAWRENCEBURG	150,820	-	293,795	88,318	532,933	-	257,648	326,890	114,199	698,737
J007	CITY OF MIDDLESBORO	440,185	-	857,474	447,545	1,745,204	-	751,975	954,068	523,476	2,229,519
J024	CITY OF HOPKINSVILLE	1,588,998	-	3,095,341	-	4,684,339	-	2,714,508	3,444,029	4,117,139	10,275,676
J026	CLAY CO BD OF ED	10,239	-	19,946	182,926	213,111	-	17,492	22,193	-	39,685
J037	CITY OF FRANKFORT	1,615,406	-	3,146,784	98,844	4,861,034	-	2,759,621	3,501,268	3,823,397	10,084,286
J040	CITY OF LANCASTER	36,223	-	70,561	1,111	107,895	-	61,880	78,510	332,345	472,735
J059	KENTON COUNTY AIRPORT BD	1,739,015	-	3,387,572	2,935,023	8,061,610	-	2,970,785	3,769,181	1,631,783	8,371,749
J063	CITY OF LONDON	496,703	-	967,569	1,412,220	2,876,492	-	848,525	1,076,566	290,378	2,215,469
J067	CITY OF WHITESBURG	63,354	-	123,413	239,520	426,287	-	108,229	137,316	365,307	610,852
J084	CITY OF HARRODSBURG	56,970	-	110,977	-	167,947	-	97,323	123,478	355,375	576,176
J090	CITY OF Bardstown	519,924	-	1,012,804	2,176,821	3,709,549	-	888,194	1,126,896	386,959	2,402,049
J100	CITY OF SOMERSET	1,291,977	-	2,516,750	1,447,538	5,256,265	-	2,207,103	2,800,261	492,191	5,499,555
J113	CITY OF MORGANFIELD	23,678	-	46,125	6,652	76,455	-	40,450	51,321	225,071	316,842
J118	CITY OF CORBIN	336,541	-	655,576	-	992,117	-	574,918	729,427	693,070	1,997,415
J154	CITY OF EARLINGTON	-	-	-	-	-	-	-	-	-	-
J156	CITY OF JEFFERSONTOWN	874,163	-								

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)
J919	CITY OF DAYTON	104,782	-	204,113	50,052	358,947	-	179,000	227,106	393,910	800,016
J956	OKOLONA FIRE DISTRICT	937,031	-	1,825,322	5,276,764	8,039,117	-	1,600,744	2,030,943	-	3,631,687
J959	CITY OF INDEPENDENCE	413,204	-	804,914	1,320,223	2,538,341	-	705,882	895,587	716,178	2,317,647
K001	CITY OF COLUMBIA	123,456	-	240,491	32,740	396,687	-	210,902	267,582	128,693	607,177
K010	CITY OF ASHLAND	1,462,781	-	2,849,472	1,150,603	5,462,856	-	2,498,889	3,170,464	-	5,669,353
K011	CITY OF DANVILLE	716,631	-	1,395,985	2,361,280	4,473,896	-	1,224,231	1,553,242	126,070	2,903,543
K016	CITY OF MORGANTOWN	75,950	-	147,950	356,941	580,841	-	129,747	164,617	1,844	296,208
K018	CITY OF MURRAY	629,754	-	1,226,751	-	1,856,505	-	1,075,819	1,364,944	1,313,271	3,754,034
K019	CITY OF NEWPORT	1,199,158	-	2,335,939	473,967	4,009,064	-	2,048,539	2,599,082	367,335	5,014,956
K026	CITY OF MANCHESTER	66,735	-	129,999	72,068	268,802	-	114,005	144,643	379,828	638,476
K029	CITY OF BURKESVILLE	47,018	-	91,590	11,976	150,584	-	80,321	101,908	109,879	292,108
K034	LEX/FAYETTE URBAN CO GOVT	2,557,213	-	4,981,409	-	7,538,622	-	4,368,525	5,542,562	4,775,897	14,686,984
K041	CITY OF WILLIAMSTOWN	79,952	-	155,746	49,138	284,836	-	136,584	173,290	178,099	487,973
K043	CITY OF LEITCHFIELD	192,264	-	374,528	26,899	593,691	-	328,448	416,718	196,211	941,377
K049	CITY OF CYNTHIANA	247,454	-	482,036	2,334	731,824	-	422,729	536,337	1,160,298	2,119,364
K065	CITY OF BEATTYVILLE	46,097	-	89,797	92,529	228,423	-	78,749	99,912	12,457	191,118
K071	CITY OF RUSSELLVILLE	290,422	-	565,737	-	856,159	-	496,132	629,467	262,361	1,387,960
K078	CITY OF LEBANON	137,691	-	268,221	46,275	452,187	-	235,220	298,436	267,826	801,482
K079	CITY OF BENTON	94,251	-	183,600	147,946	425,797	-	161,011	204,283	17,583	382,877
K090	NELSON COUNTY BD OF ED	-	-	-	402	402	-	-	-	74,434	74,434
K091	CITY OF CARLISLE	-	-	-	-	-	-	-	-	470,063	470,063
K099	CITY OF STANTON	65,421	-	127,440	57,463	250,324	-	111,760	141,796	457,961	711,517
K103	CITY OF MOREHEAD	228,806	-	445,711	605,631	1,280,148	-	390,873	495,920	132,193	1,018,986
K105	CITY OF GEORGETOWN	1,344,976	-	2,619,991	2,040,695	6,005,662	-	2,297,643	2,915,132	128,043	5,340,818
K106	CITY OF SHELBYVILLE	590,765	-	1,150,800	1,218,886	2,960,451	-	1,009,212	1,280,437	234,154	2,523,803
K108	CITY OF TAYLORSVILLE	26,236	-	51,107	51,148	128,491	-	44,819	56,864	47,945	149,628
K111	CITY OF CADIZ	63,488	-	123,673	39,678	226,839	-	108,457	137,604	61,727	307,788
K114	CITY OF BOWLING GREEN	3,189,260	-	6,212,625	1,312,175	10,714,060	-	5,448,259	6,912,475	1,472,731	13,833,465
K115	CITY OF SPRINGFIELD	61,136	-	119,092	406,806	587,034	-	104,439	132,507	523,575	760,521
K120	CITY OF VERSAILLES	529,960	-	1,032,354	75,959	1,638,273	-	905,339	1,148,648	268,153	2,322,140
K200	CITY OF FERGUSON	479	-	934	8,565	9,978	-	819	1,039	-	1,858
K256	JEFFERSONTOWN FIRE DIST	1,211,154	-	2,359,307	1,919,469	5,489,930	-	2,069,031	2,625,082	435,244	5,129,357
K315	MT WASHINGTON FIRE P DIST	181,779	-	354,102	175,100	710,981	-	310,535	393,991	343,895	1,048,421
K319	CITY OF SILVER GROVE	-	-	-	-	-	-	-	-	-	-
K356	ST MATTHEWS FIRE DIST.	1,343,957	-	2,618,006	896,607	4,858,570	-	2,295,901	2,912,923	809,589	6,018,413
K414	CITY OF SMITHS GROVE	20,998	-	40,903	145,104	207,005	-	35,871	45,511	23,947	105,329
K419	ALEXANDRIA FIRE DISTRICT	213,450	-	415,796	128,863	758,109	-	364,639	462,635	503,779	1,331,053
K456	CAMP TAYLOR FIRE PRO DIST	-	-	-	11,029	11,029	-	-	-	1,176,536	1,176,536
K559	CITY OF TAYLOR MILL	219,985	-	428,528	267,884	916,397	-	375,804	476,801	35,670	888,275
K656	MCMAHAN FIRE PRO DIST 14	-	-	-	-	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	325,784	-	634,622	53,313	1,013,719	-	556,542	706,112	826,058	2,088,712
K719	CENTRAL CAMPBELL CO FIRE	321,304	-	625,895	27,899	975,098	-	548,888	696,401	190,333	1,435,622
K759	LAKESIDE/CRESTVIEWHLS POL	155,331	-	302,582	45,592	503,505	-	265,354	336,667	232,472	834,493
K856	HIGHVIEW FIRE DISTRICT	307,813	-	599,615	934,670	1,842,098	-	525,842	667,161	71,347	1,264,350
K859	CITY OF FORT MITCHELL	365,532	-	712,049	8,028	1,085,609	-	624,443	792,261	342,004	1,758,708
K956	CITY OF MEADOW VALE	-	-	-	-	-	-	-	-	-	-
L001	ADAIR CO AMBULANCE SER	128,998	-	251,285	222,008	602,291	-	220,368	279,592	363,965	863,925
L005	CITY OF GLASGOW	632,492	-	1,232,083	891,655	2,756,230	-	1,080,495	1,370,877	1,898,538	4,349,910
L009	CITY OF PARIS	215,005	-	418,826	109,848	743,679	-	367,296	466,007	122,756	956,059
L015	CITY OF MT WASHINGTON	285,223	-	555,610	495,037	1,335,870	-	487,251	618,199	75,486	1,180,936
L025	CITY OF WINCHESTER	1,038,286	-	2,022,563	1,610,814	4,671,663	-	1,773,719	2,250,404	1,059,681	5,083,804
L031	EDMONSON CO AMBULANCE DIS	31,823	-	61,990	2,313	96,126	-	54,363	68,973	416,709	540,045
L035	CITY OF FLEMINGSBURG	40,116	-	78,145	2,301	120,562	-	68,5			

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)
L456	HARRODS CREEK FIRE DIST	-	-	-	-	-	-	-	-	873,437	873,437
L556	LYNDON FIRE PROTECT DIST	-	-	-	-	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	1,030,246	-	2,006,903	10,969,020	14,006,169	-	1,759,985	2,232,980	-	3,992,965
L756	PLEASURE RIDGE PARK FIRE	1,278,641	-	2,490,770	4,093,327	7,862,738	-	2,184,320	2,771,355	160,105	5,115,780
L956	WORTHINGTON FIRE DEPT	-	-	-	-	-	-	-	-	867,848	867,848
M014	CITY OF HARDINSBURG	38,972	-	75,917	62,969	177,858	-	66,577	84,469	177,878	328,924
M015	BULLITT CO FISCAL COURT	8,980	-	17,493	-	26,473	-	15,340	19,463	265,657	300,460
M022	CITY OF OLIVE HILL	42,786	-	83,346	604,315	730,447	-	73,091	92,734	310,698	476,523
M042	CITY OF MAYFIELD	703,396	-	1,370,204	1,392,530	3,466,130	-	1,201,622	1,524,557	797,356	3,523,535
M054	CITY OF DAWSON SPRINGS	36,555	-	71,209	33,361	141,125	-	62,448	79,231	146,061	287,740
M059	KENTON COUNTY FISCAL CT	573,518	-	1,117,203	100,615	1,791,336	-	979,748	1,243,055	1,066,938	3,289,741
M069	CITY OF STANFORD	111,262	-	216,737	143,716	471,715	-	190,071	241,152	95,467	526,690
M076	CITY OF RICHMOND	1,468,102	-	2,859,839	1,531,244	5,859,185	-	2,507,981	3,181,998	400,535	6,090,514
M081	CITY OF MAYSVILLE	487,021	-	948,708	146,036	1,581,765	-	831,985	1,055,580	820,037	2,707,602
M082	CITY OF BRANDENBURG	57,882	-	112,754	799,807	970,443	-	98,881	125,455	-	224,336
M085	CITY OF EDMONTON	62,579	-	121,903	162,857	347,339	-	106,905	135,636	8,115	250,656
M096	CITY OF FALMOUTH	-	-	-	9,187	9,187	-	-	-	152,606	152,606
M109	CITY OF CAMPBELLSVILLE	272,388	-	530,607	482,162	1,285,157	-	465,324	590,380	670,816	1,726,520
M110	CITY OF GUTHRIE	-	-	-	-	-	-	-	-	6,716	6,716
M113	CITY OF STURGIS	-	-	-	-	-	-	-	-	-	-
M118	WHITEY CO FISCAL COURT	16,666	-	32,464	18,550	67,680	-	28,470	36,121	359,464	424,055
M315	CITY OF PIONEER VILLAGE	48,827	-	95,115	31,006	174,948	-	83,412	105,829	73,913	263,154
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-	-	-	-	-
N008	CITY OF FLORENCE	2,089,240	-	4,069,805	3,215,824	9,374,869	-	3,569,080	4,528,267	84,560	8,181,907
N009	CITY OF MILLERSBURG	-	-	-	-	-	-	-	-	-	-
N011	CITY OF PERRYVILLE	16,409	-	31,965	175,506	223,880	-	28,032	35,566	6,207	69,805
N012	CITY OF BROOKSVILLE	-	-	-	-	-	-	-	-	118,691	118,691
N014	CITY OF IRVINGTON	28,389	-	55,301	146,580	230,270	-	48,497	61,531	209,359	319,387
N022	CITY OF GRAYSON	108,066	-	210,511	1,861,290	2,179,867	-	184,611	234,225	786,271	1,205,107
N050	CITY OF HORSE CAVE	56,279	-	109,630	931,559	1,097,468	-	96,142	121,980	-	218,122
N051	CITY OF HENDERSON	1,278,966	-	2,491,404	518,606	4,288,976	-	2,184,876	2,772,060	949,128	5,906,064
N054	CITY OF MADISONVILLE	1,214,075	-	2,364,997	656,696	4,235,768	-	2,074,021	2,631,413	1,866,147	6,571,581
N071	CITY OF AUBURN	-	-	-	-	-	-	-	-	-	-
N076	MADISON CO EMS	584,160	-	1,137,934	983,974	2,706,068	-	997,929	1,266,122	131,694	2,395,745
N087	CITY OF MT STERLING	245,047	-	477,347	148,870	871,264	-	418,617	531,120	248,956	1,198,693
N088	MORGAN CO AMBULANCE SERV	24,106	-	46,958	-	71,064	-	41,181	52,248	297,856	391,285
N093	CITY OF LAGRANGE	123,640	-	240,849	-	364,489	-	211,216	267,980	151,730	630,926
N094	CITY OF OWENTON	34,492	-	67,190	148,073	249,755	-	58,924	74,759	17,925	151,608
N099	CITY OF CLAY CITY	-	-	-	-	-	-	-	-	-	-
N100	CITY OF BURNSIDE	35,134	-	68,441	105,435	209,010	-	60,020	76,151	121,273	257,444
N104	CITY OF JAMESTOWN	9,157	-	17,838	-	26,995	-	15,644	19,848	62,460	97,952
P007	CITY OF PINEVILLE	28,855	-	56,209	-	85,064	-	49,293	62,541	487,701	599,535
P015	CITY OF LEBANON JUNCTION	26,346	-	51,321	103,925	181,592	-	45,006	57,102	71,918	174,026
P033	ESTILL COUNTY EMS	125,490	-	244,452	384,778	754,720	-	214,376	271,990	112,436	598,802
P041	CITY OF DRY RIDGE	232,530	-	452,964	1,100,864	1,786,358	-	397,234	503,990	92,815	994,039
P043	CITY OF CLARKSON	8,208	-	15,990	7,802	32,000	-	14,022	17,791	5,006	36,819
P079	CITY OF CALVERT CITY	89,532	-	174,407	41,284	305,223	-	152,949	194,054	186,499	533,502
P093	SOUTH OLDHAM FIRE DEPT	169,064	-	329,334	245,577	743,975	-	288,815	366,434	246,484	901,733
P116	CITY OF MONTICELLO	78,979	-	153,849	118,150	350,978	-	134,920	171,180	266,403	572,503
P117	CITY OF CLAY	-	-	-	-	-	-	-	-	99,003	99,003
R015	CITY OF SHEPHERDSVILLE	906,005	-	1,764,883	1,382,322	4,053,210	-	1,547,741	1,963,696	-	3,511,437
R017	CITY OF PRINCETON	117,055	-	228,021	209,548	554,624	-	199,966	253,707	356,098	809,771
R036	CITY OF PRESTONSBURG	-	-	-	-	-	-	-	-	-	-
R045	CITY OF RUSSELL	168,908	-	329,029	101,869	599,806	-	288,548	366,094	410,233	1,064,875
R057	CITY OF WILMORE	75,603	-	147,273	5,362	228,238	-	129,153	163,863	311,924	604,940
R104	CITY OF RUSSELL SPRINGS	89,001	-	173,373	185,683	448,057	-	152,042	192,903	152,007	496,952
R105	CITY OF STAMPING GROUND	11,553	-	22,506	59,57						

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)
V017	CALDWELL CO FISCAL COURT	31,634	-	61,623	32,532	125,789	-	54,041	68,564	878,720	1,001,325
V019	CAMPBELL CO FISCAL CT	435,286	-	847,930	35,471	1,318,687	-	743,606	943,449	492,629	2,179,684
V023	CASEY CO FISCAL COURT	53,693	-	104,593	81,772	240,058	-	91,725	116,375	109,713	317,813
V025	CLARK COUNTY FISCAL COURT	382,572	-	745,243	52,689	1,180,504	-	653,553	829,195	313,731	1,796,479
V030	DAVIESS CO FISCAL COURT	793,286	-	1,545,308	-	2,338,594	-	1,355,182	1,719,386	604,642	3,679,210
V032	ELLIOTT CO FISCAL CT	28,926	-	56,348	172,470	257,744	-	49,415	62,696	7,196	119,307
V035	FLEMING CO FISCAL COURT	52,793	-	102,840	25,535	181,168	-	90,188	114,425	126,565	331,178
V037	FRANKLIN CO FISCAL COURT	872,615	-	1,699,839	249,871	2,822,325	-	1,490,700	1,891,325	362,641	3,744,666
V041	GRANT COUNTY FISCAL COURT	182,019	-	354,570	219,063	755,652	-	310,945	394,512	45,151	750,608
V043	GRAYSON CO FISCAL COURT	281,343	-	548,052	-	829,395	-	480,623	609,790	2,250,506	3,340,919
V047	HARDIN CO FISCAL COURT	1,025,432	-	1,997,525	3,998,058	7,021,015	-	1,751,761	2,222,545	1,142,028	5,116,334
V049	HARRISON CO FISCAL COURT	60,592	-	118,033	-	178,625	-	103,511	131,329	292,485	527,325
V052	HENRY CO FISCAL COURT	53,994	-	105,179	34,432	193,605	-	92,238	117,027	42,882	252,147
V054	HOPKINS CO FISCAL COURT	303,811	-	591,819	-	895,630	-	519,005	658,488	373,944	1,551,437
V057	JESSAMINE CO FISCAL COURT	778,323	-	1,516,159	2,449,723	4,744,205	-	1,329,620	1,686,954	245,380	3,261,954
V060	KNOTT CO FISCAL CT	36,426	-	70,957	83,025	190,408	-	62,227	78,950	78,762	219,939
V062	LARUE CO FISCAL COURT	42,228	-	82,260	77,493	201,981	-	72,140	91,527	127,410	291,077
V063	LAUREL COUNTY FISCAL COUR	29,833	-	58,115	-	87,948	-	50,965	64,662	583,553	699,180
V067	LETCHER CO FISCAL COURT	49,650	-	96,718	-	146,368	-	84,819	107,614	422,035	614,468
V070	LIVINGSTON CO FISCAL CT	73,892	-	143,941	337,055	554,888	-	126,231	160,155	163,135	449,521
V072	LYON COUNTY FISCAL COURT	28,221	-	54,975	57,672	140,868	-	48,211	61,168	109,450	218,829
V073	MCCRACKEN CO FISCAL COURT	885,122	-	1,724,203	395,185	3,004,510	-	1,512,066	1,918,433	99,967	3,530,466
V076	MADISON CO FISCAL COURT	194,647	-	379,169	372,874	946,690	-	332,518	421,882	101,792	856,192
V077	MAGOFFIN CO FISCAL COURT	-	-	-	-	-	-	-	-	-	-
V078	MARION CO FISCAL COURT	90,796	-	176,868	183,392	451,056	-	155,107	196,792	42,363	394,262
V079	MARSHALL CO FISCAL COURT	374,458	-	729,439	1,343	1,105,240	-	639,693	811,610	1,106,353	2,557,656
V081	MASON CO FIS CT	108,717	-	211,779	9,663	330,159	-	185,723	235,636	89,210	510,569
V083	MENIFEE CO FISCAL COURT	37,731	-	73,500	53,175	164,406	-	64,457	81,779	92,274	238,510
V087	MONTGOMERY CO FISCAL CT	118,631	-	231,092	-	349,723	-	202,659	257,124	405,901	865,684
V088	MORGAN CO FISCAL CT	8,298	-	16,165	-	24,463	-	14,176	17,986	65,500	97,662
V090	NELSON CO FISCAL CT	285,074	-	555,319	39,295	879,688	-	486,996	617,876	263,976	1,368,848
V093	OLDHAM CO FISCAL COURT	674,868	-	1,314,632	49,231	2,038,731	-	1,152,887	1,462,724	2,135,468	4,751,079
V094	OWEN COUNTY FISCAL COURT	36,465	-	71,034	105,272	212,771	-	62,294	79,036	62,648	203,978
V096	PENDLETON CO FISCAL COURT	46,874	-	91,309	89,104	227,287	-	80,075	101,595	200,311	381,981
V100	PULASKI CO FISCAL CT	567,093	-	1,104,687	1,404,297	3,076,077	-	968,773	1,229,129	2,028,917	4,226,819
V103	ROWAN CO FISCAL COURT	75,075	-	146,245	-	221,320	-	128,252	162,720	452,993	743,965
V105	SCOTT CO FISCAL CT	1,736,862	-	3,383,378	2,058,338	7,178,578	-	2,967,106	3,764,514	128,300	6,859,920
V106	SHELBY CO FISCAL COURT	700,511	-	1,364,584	467,839	2,532,934	-	1,196,693	1,518,304	630,535	3,345,532
V107	SIMPSON CO FISCAL COURT	157,096	-	306,020	461,685	924,801	-	268,369	340,493	9,253	618,115
V108	SPENCER CO TREASURER	214,651	-	418,137	890,824	1,523,612	-	366,692	465,240	24,914	856,846
V109	TAYLOR COUNTY FISCAL COUR	86,699	-	168,888	21,568	277,155	-	148,109	187,913	256,611	592,633
V112	TRIMBLE CO FISCAL COURT	18,201	-	35,456	28,199	81,856	-	31,093	39,450	50,874	121,417
V113	UNION COUNTY FISCAL COURT	38,885	-	75,747	24,128	138,760	-	66,427	84,280	160,342	311,049
V115	WASHINGTON CO FIS COURT	58,343	-	113,651	70,772	242,766	-	99,668	126,454	269,629	495,751
V119	CITY OF HIGHLAND HEIGHTS	118,725	-	231,274	38,449	388,448	-	202,819	257,327	292,599	752,745
V120	WOODFORD CO FISCAL COURT	188,507	-	367,208	175,270	730,985	-	322,029	408,574	236,408	967,011
V159	CITY OF ERLANGER	888,413	-	1,730,613	1,237,265	3,856,291	-	1,517,688	1,925,566	1,791,983	5,235,237
V171	CITY OF ADAIRVILLE	7,072	-	13,776	126,341	147,189	-	12,081	15,328	47,856	75,265
V196	CITY OF BUTLER	9,547	-	18,597	200	28,344	-	16,309	20,692	12,647	49,648
V197	CITY OF HAZARD	13,384	-	26,071	18,385	57,840	-	22,863	29,008	12,342	64,213
V205	BARREN/METCALFE CO AMB SR	381,016	-	742,214	351,814	1,475,044	-	650,896	825,824	731,850	2,208,570
V298	CITY OF PIKEVILLE	148,106	-	288,508	-	436,614	-	253,012</td			

Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
39932	JEFFERSON CO SHERIFF	(1,779,515)	(1,796,947)	(471,154)	(368,164)	-	-
39934	KENTON CO SHERIFF	(322,783)	(316,547)	(11,112)	(69,316)	-	-
39936	CAMPBELL CO SHERIFF	(92,345)	(50,515)	(9,802)	(3,916)	-	-
39938	FAYETTE CO SHERIFF	(432,162)	(481,200)	97,804	(101,006)	-	-
39940	DAVIESS CO SHERIFF	(156,397)	(185,157)	148,776	(70,648)	-	-
39944	HARDIN COUNTY SHERIFF	75,037	27,048	207,395	(35,059)	-	-
39946	WARREN COUNTY SHERIFF	80,605	(34,864)	409,778	(32,040)	-	-
39948	BOONE COUNTY SHERIFF	(631,169)	(1,551,981)	(164,371)	(479,336)	-	-
39952	MADISON COUNTY SHERIFF	199,961	128,686	217,867	(24,528)	-	-
39962	BULLITT CO SHERIFF	(156,680)	(182,588)	(80,082)	(96,150)	-	-
A156	CITY OF ANCHORAGE	(36,740)	(35,570)	27,639	4,092	-	-
AB19	BELLEVUE/DAYTON FIRE	(152,040)	(233,997)	(157,975)	(97,394)	-	-
AC19	CAMPBELL CO FIRE DIST 1	(256,424)	(223,124)	(106,197)	(45,859)	-	-
AD19	SOUTHERN CAMPBELL F DIST	(86,482)	(105,345)	(61,556)	(36,681)	-	-
AJ00	SOMERSET POLICE & FIRE	-	-	-	-	-	-
AS02	ALLEN CO AMBULANCE SVC	(95,784)	(130,042)	(50,319)	(50,026)	-	-
AS20	WOODFORD CO FIRE DISTRICT	78,145	71,033	45,997	(11,540)	-	-
B008	BURLINGTON FIRE PRO DIST	100,514	(42,170)	202,412	(45,469)	-	-
B015	CITY OF HILLVIEW	79,376	(81,769)	25,562	(49,453)	-	-
B045	CITY OF BELLEFONTE	40,630	5,340	16,490	(8,758)	-	-
B048	CITY OF HARLAN	48,623	29,690	12,163	(978)	-	-
B256	BUECHEL FIRE PROTECT DIST	(1,694,898)	(1,854,545)	(2,345,901)	(554,689)	-	-
B259	CITY OF LUDLOW	(244,939)	(312,584)	(146,525)	(69,263)	-	-
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	3,904,739	(884,775)	1,151,059	(583,171)	-	-
B656	LOUISVILLE AIRPORT AUTHOR	(384,306)	(462,508)	38,604	(74,337)	-	-
B956	LAKE DREAMLAND FIRE DIST	(180,693)	(76,368)	-	-	-	-
C106	CITY OF SIMPSONVILLE	19,525	(71,841)	(65,832)	(33,800)	-	-
C156	FAIRDALE FIRE DISTRICT	(8,340)	(97,215)	11,296	(48,690)	-	-
C256	LOUISVILLE/JEFF CO METRO	(9,845,345)	(17,479,749)	1,082,224	(8,454,543)	-	-
C356	INDIAN HILLS POLICE DEPT	(43,492)	(31,162)	(35,828)	(18,287)	-	-
D024	CITY OF PEMBROKE	(481)	-	-	-	-	-
D071	CITY OF LEWISBURG	(40,380)	(40,946)	(36,192)	(8,711)	-	-
D098	CITY OF COAL RUN VILLAGE	11,333	20,597	50,423	346	-	-
D106	SIMPSONVILLE RURAL FIRE	113,157	30,039	38,913	(22,073)	-	-
G015	ZONETON FIRE PROT DIST	130,302	30,356	174,981	(26,308)	-	-
G506	SHELBY CO SUB FIRE DIST	(10,966)	(15,801)	(3,657)	(4,408)	-	-
J002	CITY OF SCOTTSVILLE	18,406	(10,416)	56,530	(25,830)	-	-
J003	CITY OF LAWRENCEBURG	(24,252)	(80,998)	(14,711)	(45,843)	-	-
J007	CITY OF MIDDLESBORO	(88,588)	(194,027)	(58,244)	(143,456)	-	-
J024	CITY OF HOPKINSVILLE	(1,878,111)	(2,195,294)	(904,561)	(613,371)	-	-
J026	CLAY CO BD OF ED	54,517	51,308	57,685	9,915	-	-
J037	CITY OF FRANKFORT	(1,662,377)	(2,206,697)	(775,550)	(578,628)	-	-
JO40	CITY OF LANCASTER	(123,088)	(132,235)	(83,260)	(26,257)	-	-
J059	KENTON COUNTY AIRPORT BD	(491,857)	(561,886)	981,713	(238,110)	-	-
J063	CITY OF LONDON	168,710	162,502	390,322	(60,512)	-	-
J067	CITY OF WHITESBURG	(28,017)	(40,322)	(77,165)	(39,062)	-	-
J084	CITY OF HARRODSBURG	(147,193)	(149,579)	(80,686)	(30,770)	-	-
J090	CITY OF BARDOUSTOWN	435,696	241,435	625,185	5,184	-	-
J100	CITY OF SOMERSET	202,787	(543,579)	356,756	(259,254)	-	-
J113	CITY OF MORGANFIELD	(72,610)	(82,883)	(64,662)	(20,231)	-	-
J118	CITY OF CORBIN	(342,556)	(432,079)	(120,223)	(110,440)	-	-
J154	CITY OF EARLINGTON	-	-	-	-	-	-
J156	CITY OF JEFFERSONTOWN	(204,087)	(457,851)	40,965	(235,035)	-	-
J210	BOYD CO AMBULANCE SERVICE	280,921	202,682	316,548	(74,727)	-	-
J256	CITY OF ST MATTHEWS	(111,712)	(80,558)	151,915	(82,891)	-	-
J259	CITY OF PARK HILLS	(291)	(25,922)	5,916	(11,968)	-	-
J319	CITY OF ALEXANDRIA	(308,045)	(328,011)	(204,313)	(83,460)	-	-
J324	CITY OF OAK GROVE	42,640	38,802	212,274	(10,642)	-	-
J356	CITY OF WEST BUECHEL	(293,790)	(380,624)	(205,679)	(43,146)	-	-
J359	CITY OF FORT WRIGHT	89,522	(177,657)	138,789	(49,394)	-	-
J410	CANNONSBURG VOL FIRE DEPT	(8,167)	(11,250)	38	(3,731)	-	-
J419	CITY OF COLD SPRING	(146,658)	(201,834)	(15,544)	(24,389)	-	-
J456	CITY OF SHIVELY	(829,000)	(848,859)	(288,260)	(271,621)	-	-
J510	CITY OF CATLETTSBURG	(88,037)	(151,764)	(14,724)	(24,892)	-	-
J619	CITY OF FORT THOMAS	(710,083)	(850,313)	(247,673)	(243,641)	-	-
J719	CITY OF SOUTHGATE	139,809	121,946	103,728	9,365	-	-
J756	CITY OF PROSPECT	(35,894)	(41,116)	(21,592)	(9,774)	-	-
J819	CITY OF BELLEVUE	(77,028)	(110,106)	(27,865)	(38,939)	-	-
J859	CITY OF VILLA HILLS	143,460	55,506	131,837	(11,374)	-	-

Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
J919	CITY OF DAYTON	(180,904)	(154,335)	(62,535)	(43,295)	-	-
J956	OKOLONA FIRE DISTRICT	2,185,204	1,308,698	994,184	(80,657)	-	-
J959	CITY OF INDEPENDENCE	(18,831)	(116,196)	369,743	(14,021)	-	-
K001	CITY OF COLUMBIA	(105,384)	(88,249)	14,275	(31,132)	-	-
K010	CITY OF ASHLAND	168,535	(439,673)	379,461	(314,821)	-	-
K011	CITY OF DANVILLE	624,556	484,097	562,311	(100,611)	-	-
K016	CITY OF MORGANTOWN	105,741	81,555	98,493	(1,156)	-	-
K018	CITY OF MURRAY	(756,457)	(801,199)	(153,386)	(186,487)	-	-
K019	CITY OF NEWPORT	(182,029)	(549,360)	48,493	(322,995)	-	-
K026	CITY OF MANCHESTER	(111,003)	(119,058)	(98,116)	(41,498)	-	-
K029	CITY OF BURKESVILLE	(37,901)	(58,051)	(27,214)	(18,358)	-	-
K034	LEX/FAYETTE URBAN CO GOVT	(2,425,976)	(2,805,932)	(1,004,392)	(912,060)	-	-
K041	CITY OF WILLIAMSTOWN	(56,953)	(83,257)	(33,166)	(29,762)	-	-
K043	CITY OF LEITCHFIELD	(92,464)	(163,722)	(33,430)	(58,069)	-	-
K049	CITY OF CYNTHIANA	(538,709)	(538,098)	(207,634)	(103,099)	-	-
K065	CITY OF BEATTYVILLE	37,380	5,001	6,593	(11,669)	-	-
K071	CITY OF RUSSELLVILLE	(203,037)	(247,667)	(4,563)	(76,534)	-	-
K078	CITY OF LEBANON	(89,132)	(159,100)	(54,085)	(46,979)	-	-
K079	CITY OF BENTON	58,821	(4,673)	13,749	(24,976)	-	-
K090	NELSON COUNTY BD OF ED	(52,818)	(21,077)	(137)	-	-	-
K091	CITY OF CARLISLE	(216,632)	(179,051)	(66,986)	(7,394)	-	-
K099	CITY OF STANTON	(109,093)	(168,224)	(136,085)	(47,790)	-	-
K103	CITY OF MOREHEAD	61,100	17,392	199,004	(16,333)	-	-
K105	CITY OF GEORGETOWN	508,667	153,747	339,616	(337,187)	-	-
K106	CITY OF SHELBYVILLE	255,152	71,447	238,355	(128,307)	-	-
K108	CITY OF TAYLORSVILLE	(7,614)	(3,198)	(1,573)	(8,752)	-	-
K111	CITY OF CADIZ	(58,999)	(23,021)	15,248	(14,178)	-	-
K114	CITY OF BOWLING GREEN	(447,735)	(1,691,453)	(75,157)	(905,059)	-	-
K115	CITY OF SPRINGFIELD	(40,403)	(4,284)	(83,553)	(45,247)	-	-
K120	CITY OF VERSAILLES	(256,305)	(326,822)	36,747	(137,487)	-	-
K200	CITY OF FERGUSON	2,553	2,402	2,701	464	-	-
K256	JEFFERSONTOWN FIRE DIST	419,990	(351,645)	499,590	(207,363)	-	-
K315	MT WASHINGTON FIRE P DIST	(99,374)	(120,690)	(52,191)	(65,185)	-	-
K319	CITY OF SILVER GROVE	-	-	-	-	-	-
K356	ST MATTHEWS FIRE DIST.	(35,173)	(869,587)	72,715	(327,798)	-	-
K414	CITY OF SMITHS GROVE	51,770	44,781	11,839	(6,714)	-	-
K419	ALEXANDRIA FIRE DISTRICT	(125,911)	(258,842)	(109,841)	(78,350)	-	-
K456	CAMP TAYLOR FIRE PRO DIST	(488,586)	(499,080)	(166,802)	(11,039)	-	-
K559	CITY OF TAYLOR MILL	77,657	(23,597)	30,877	(56,814)	-	-
K656	MCMAHAN FIRE PRO DIST 14	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	(339,122)	(449,134)	(168,519)	(118,217)	-	-
K719	CENTRAL CAMPBELL CO FIRE	(120,332)	(222,823)	(24,424)	(92,945)	-	-
K759	LAKESIDE/CRESTVIEWHLS POL	(101,991)	(154,798)	(28,962)	(45,236)	-	-
K856	HIGHVIEW FIRE DISTRICT	547,716	83,049	29,498	(82,515)	-	-
K859	CITY OF FORT MITCHELL	(286,501)	(299,728)	9,283	(96,152)	-	-
K956	CITY OF MEADOW VALE	-	-	-	-	-	-
L001	ADAIR CO AMBULANCE SER	(20,854)	(98,947)	(84,429)	(57,404)	-	-
L005	CITY OF GLASGOW	(364,261)	(529,997)	(414,274)	(285,148)	-	-
L009	CITY OF PARIS	(97,856)	(83,073)	24,268	(55,720)	-	-
L015	CITY OF MT WASHINGTON	60,647	(30,309)	164,081	(39,485)	-	-
L025	CITY OF WINCHESTER	(358,667)	(433,321)	532,393	(152,545)	-	-
L031	EDMONSON CO AMBULANCE DIS	(160,224)	(172,136)	(88,432)	(23,128)	-	-
L035	CITY OF FLEMINGSBURG	(106,243)	(111,691)	(65,075)	(23,984)	-	-
L039	CITY OF WARSAW	116,461	8,375	(25,449)	(16,842)	-	-
L044	GREEN CO AMBULANCE SVC	(121,336)	(136,340)	(76,020)	(28,065)	-	-
L050	CITY OF MUNFORDVILLE	24,927	8,580	5,202	(9,766)	-	-
L052	CITY OF EMINENCE	54,880	35,504	31,674	(17,884)	-	-
L057	CITY OF NICHOLASVILLE	157,156	(347,691)	113,019	(368,720)	-	-
L061	CITY OF BARBOURVILLE	(73,969)	(81,097)	(51,984)	(21,471)	-	-
L072	CITY OF EDDYVILLE	(64,764)	(26,442)	17,436	(6,078)	-	-
L073	CITY OF PADUCAH	(520,858)	(1,492,903)	(319,098)	(558,775)	-	-
L077	CITY OF SALYERSVILLE	5,982	(17,225)	(19,161)	(17,740)	-	-
L086	CITY OF TOMPKINSVILLE	(122,801)	(99,584)	(43,287)	(21,750)	-	-
L090	CITY OF NEW HAVEN	(50,816)	(46,088)	(28,650)	(5,082)	-	-
L107	CITY OF FRANKLIN	(105,028)	(160,355)	53,769	(50,385)	-	-
L108	SPENCER CO FIRE DIST	(42,321)	(50,729)	(43,026)	(14,692)	-	-
L110	CITY OF ELKTON	12,672	(171)	(1,129)	(5,756)	-	-
L159	ELSMERE FIRE PROTECTION	(124,961)	(116,390)	(142,607)	(70,333)	-	-
L356	EASTWOOD FIRE PROT DIST	(380,058)	-	-	-	-	-

Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
L456	HARRODS CREEK FIRE DIST	(873,437)	-	-	-	-	-
L556	LYNDON FIRE PROTECT DIST	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	3,809,667	2,903,044	2,950,395	350,098	-	-
L756	PLEASURE RIDGE PARK FIRE	2,222,793	266,084	492,304	(234,223)	-	-
L956	WORTHINGTON FIRE DEPT	(867,848)	-	-	-	-	-
M014	CITY OF HARDINSBURG	(69,598)	(78,524)	2,995	(5,940)	-	-
M015	BULLITT CO FISCAL COURT	(196,094)	(62,603)	(12,577)	(2,713)	-	-
M022	CITY OF OLIVE HILL	211,264	118,729	(44,051)	(32,018)	-	-
M042	CITY OF MAYFIELD	(43,916)	(304,310)	378,114	(87,293)	-	-
M054	CITY OF DAWSON SPRINGS	(38,063)	(53,635)	(36,373)	(18,545)	-	-
M059	KENTON COUNTY FISCAL CT	(519,313)	(733,244)	(93,768)	(152,079)	-	-
M069	CITY OF STANFORD	37,597	(47,133)	(10,851)	(34,588)	-	-
M076	CITY OF RICHMOND	(20,609)	(437,393)	516,583	(289,909)	-	-
M081	CITY OF MAYSVILLE	(380,966)	(434,063)	(143,527)	(167,282)	-	-
M082	CITY OF BRANDENBURG	302,658	284,519	153,703	5,228	-	-
M085	CITY OF EDMONTON	42,029	29,207	36,703	(11,257)	-	-
M096	CITY OF FALMOUTH	(80,313)	(54,678)	(8,428)	-	-	-
M109	CITY OF CAMPBELLSVILLE	(244,213)	(268,335)	106,948	(35,762)	-	-
M110	CITY OF GUTHRIE	(6,716)	-	-	-	-	-
M113	CITY OF STURGIS	-	-	-	-	-	-
M118	WHITEY CO FISCAL COURT	(108,966)	(125,875)	(97,287)	(24,247)	-	-
M315	CITY OF PIONEER VILLAGE	(21,593)	(36,360)	(13,358)	(16,895)	-	-
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-
N008	CITY OF FLORENCE	499,246	(105,836)	1,122,734	(323,182)	-	-
N009	CITY OF MILLERSBURG	-	-	-	-	-	-
N011	CITY OF PERRYVILLE	47,733	43,292	55,215	7,835	-	-
N012	CITY OF BROOKSVILLE	(79,369)	(36,507)	(2,814)	-	-	-
N014	CITY OF IRVINGTON	38,578	(62,345)	(48,729)	(16,622)	-	-
N022	CITY OF GRAYSON	555,205	521,340	(20,808)	(80,977)	-	-
N050	CITY OF HORSE CAVE	297,901	280,265	262,707	38,474	-	-
N051	CITY OF HENDERSON	(617,272)	(893,795)	181,145	(287,166)	-	-
N054	CITY OF MADISONVILLE	(487,159)	(988,994)	(429,454)	(430,205)	-	-
N071	CITY OF AUBURN	-	-	-	-	-	-
N076	MADISON CO EMS	108,709	(60,980)	342,711	(80,117)	-	-
N087	CITY OF MT STERLING	(91,001)	(153,232)	(11,278)	(71,918)	-	-
N088	MORGAN CO AMBULANCE SERV	(137,611)	(111,033)	(54,919)	(16,659)	-	-
N093	CITY OF LAGRANGE	(112,387)	(105,349)	(12,754)	(35,947)	-	-
N094	CITY OF OWENTON	59,653	15,818	25,880	(3,203)	-	-
N099	CITY OF CLAY CITY	-	-	-	-	-	-
N100	CITY OF BURNSIDE	(25,194)	(41,301)	20,154	(2,093)	-	-
N104	CITY OF JAMESTOWN	(45,729)	(20,255)	(2,187)	(2,786)	-	-
P007	CITY OF PINEVILLE	(220,215)	(187,185)	(85,252)	(21,819)	-	-
P015	CITY OF LEBANON JUNCTION	21,456	7,256	(9,644)	(11,502)	-	-
P033	ESTILL COUNTY EMS	123,880	53,705	14,349	(36,016)	-	-
P041	CITY OF DRY RIDGE	328,367	261,912	230,109	(28,070)	-	-
P043	CITY OF CLARKSON	(1,799)	(1,725)	895	(2,191)	-	-
P079	CITY OF CALVERT CITY	(60,961)	(114,851)	(25,718)	(26,749)	-	-
P093	SOUTH OLDHAM FIRE DEPT	(2,687)	(61,584)	(34,809)	(58,676)	-	-
P116	CITY OF MONTICELLO	(125,615)	(105,231)	21,168	(11,848)	-	-
P117	CITY OF CLAY	(56,327)	(36,242)	(6,434)	-	-	-
R015	CITY OF SHEPHERDSVILLE	576,871	(21,090)	203,205	(217,214)	-	-
R017	CITY OF PRINCETON	(178,142)	(119,053)	57,257	(15,207)	-	-
R036	CITY OF PRESTONSBURG	-	-	-	-	-	-
R045	CITY OF RUSSELL	(218,897)	(221,379)	11,592	(36,386)	-	-
R057	CITY OF WILMORE	(127,204)	(153,909)	(64,322)	(31,267)	-	-
R104	CITY OF RUSSELL SPRINGS	(67,365)	(34,116)	62,348	(9,763)	-	-
R105	CITY OF STAMPING GROUND	(6,179)	(12,715)	12,160	788	-	-
TS59	INDEPENDENCE FIRE DIST	(231,522)	(413,279)	(47,807)	(136,652)	-	-
V001	ADAIR COUNTY FISCAL COURT	(89,518)	(108,557)	(1,017)	(18,793)	-	-
V002	ALLEN COUNTY FISCAL COURT	98,400	(48,398)	25,977	(36,595)	-	-
V003	ANDERSON CO FISCAL COURT	(57,911)	(97,920)	(46,333)	(41,139)	-	-
V005	BARREN CO FISCAL CT	(535,001)	(500,595)	(236,465)	(128,802)	-	-
V007	BELL CO FISCAL CT	(101,343)	(103,682)	(29,462)	(21,320)	-	-
V008	BOONE CO FISCAL CT	59,768	(12,790)	403,798	(51,172)	-	-
V009	BOURBON CO FISCAL COURT	(10,119)	(56,452)	(8,153)	(19,959)	-	-
V011	BOYLE COUNTY FISCAL COURT	364,008	284,361	223,923	(97,313)	-	-
V012	BRACKEN CO FISCAL COURT	(20,042)	(6,516)	47,902	4,409	-	-
V013	BREATHITT CO FISCAL COURT	(1,417)	3,400	18,792	(1,402)	-	-
V014	BRECKINRIDGE CO FISCAL CT	27,901	(4,074)	66,909	(6,952)	-	-

Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
V017	CALDWELL CO FISCAL COURT	(291,854)	(272,763)	(247,149)	(63,770)	-	-
V019	CAMPBELL CO FISCAL CT	(244,677)	(415,013)	(72,744)	(128,564)	-	-
V023	CASEY CO FISCAL COURT	(54,270)	(35,961)	22,520	(10,044)	-	-
V025	CLARK COUNTY FISCAL COURT	(168,663)	(298,337)	(39,361)	(109,613)	-	-
V030	DAVIESS CO FISCAL COURT	(434,108)	(625,423)	(56,604)	(224,481)	-	-
V032	ELLIOTT CO FISCAL CT	100,286	36,849	9,091	(7,789)	-	-
V035	FLEMING CO FISCAL COURT	(62,685)	(53,911)	(15,129)	(18,285)	-	-
V037	FRANKLIN CO FISCAL COURT	(176,705)	(483,212)	(17,547)	(244,878)	-	-
V041	GRANT COUNTY FISCAL COURT	68,245	(30,661)	16,058	(48,598)	-	-
V043	GRAYSON CO FISCAL COURT	(1,041,646)	(888,914)	(425,279)	(155,684)	-	-
V047	HARDIN CO FISCAL COURT	522,104	195,827	1,177,475	9,274	-	-
V049	HARRISON CO FISCAL COURT	(183,898)	(132,933)	(15,430)	(16,438)	-	-
V052	HENRY CO FISCAL COURT	(21,081)	(22,619)	295	(15,137)	-	-
V054	HOPKINS CO FISCAL COURT	(259,414)	(287,825)	(23,777)	(84,791)	-	-
V057	JESSAMINE CO FISCAL COURT	583,979	435,798	578,061	(115,588)	-	-
V060	KNOTT CO FISCAL CT	(27,753)	(21,392)	23,129	(3,514)	-	-
V062	LARUE CO FISCAL COURT	(62,901)	(42,397)	21,739	(5,537)	-	-
V063	LAUREL COUNTY FISCAL COUR	(238,611)	(226,126)	(118,460)	(28,035)	-	-
V067	LETCHER CO FISCAL COURT	(188,469)	(175,336)	(78,336)	(25,958)	-	-
V070	LIVINGSTON CO FISCAL CT	28,757	(11,455)	85,218	2,848	-	-
V072	LYON COUNTY FISCAL COURT	(17,308)	(24,443)	(23,299)	(12,911)	-	-
V073	MCCRACKEN CO FISCAL COURT	(36,502)	(345,464)	86,095	(230,085)	-	-
V076	MADISON CO FISCAL COURT	48,163	(42,467)	111,086	(26,284)	-	-
V077	MAGOFFIN CO FISCAL COURT	-	-	-	-	-	-
V078	MARION CO FISCAL COURT	66,994	7,675	7,920	(25,795)	-	-
V079	MARSHALL CO FISCAL COURT	(521,955)	(563,828)	(221,146)	(145,486)	-	-
V081	MASON CO FIS CT	(55,143)	(85,457)	(9,191)	(30,619)	-	-
V083	MENIFEE CO FISCAL COURT	(2,557)	(32,194)	(23,532)	(15,821)	-	-
V087	MONTGOMERY CO FISCAL CT	(171,795)	(197,396)	(95,445)	(51,324)	-	-
V088	MORGAN CO FISCAL CT	(40,532)	(25,930)	(4,592)	(2,145)	-	-
V090	NELSON CO FISCAL CT	(130,642)	(242,767)	(34,039)	(81,711)	-	-
V093	OLDHAM CO FISCAL COURT	(876,028)	(1,022,786)	(522,817)	(290,718)	-	-
V094	OWEN COUNTY FISCAL COURT	(10,457)	(9,826)	31,483	(2,406)	-	-
V096	PENDLETON CO FISCAL COURT	(68,076)	(77,455)	(792)	(8,372)	-	-
V100	PULASKI CO FISCAL CT	(107,426)	(330,755)	(431,535)	(281,027)	-	-
V103	ROWAN CO FISCAL COURT	(294,295)	(181,246)	(25,292)	(21,812)	-	-
V105	SCOTT CO FISCAL CT	702,972	(431,722)	422,087	(374,679)	-	-
V106	SHELBY CO FISCAL COURT	(268,681)	(512,132)	116,503	(148,288)	-	-
V107	SIMPSON CO FISCAL COURT	138,476	56,597	126,464	(14,851)	-	-
V108	SPENCER CO TREASURER	232,667	178,407	260,086	(4,395)	-	-
V109	TAYLOR COUNTY FISCAL COUR	(93,085)	(131,309)	(56,302)	(34,781)	-	-
V112	TRIMBLE CO FISCAL COURT	(13,276)	(24,047)	2,011	(4,249)	-	-
V113	UNION COUNTY FISCAL COURT	(45,962)	(69,397)	(38,835)	(18,095)	-	-
V115	WASHINGTON CO FIS COURT	(67,860)	(83,769)	(69,250)	(32,107)	-	-
V119	CITY OF HIGHLAND HEIGHTS	(160,611)	(171,091)	(5,277)	(27,318)	-	-
V120	WOODFORD CO FISCAL COURT	(6,190)	(116,298)	(50,230)	(63,308)	-	-
V159	CITY OF ERLANGER	(282,837)	(927,960)	22,380	(190,530)	-	-
V171	CITY OF ADAIRVILLE	1,369	23,866	39,841	6,848	-	-
V196	CITY OF BUTLER	(6,649)	(9,464)	(2,202)	(2,989)	-	-
V197	CITY OF HAZARD	(3,009)	(6,774)	5,539	(2,130)	-	-
V205	BARREN/METCALFE CO AMB SR	(83,805)	(406,431)	(122,431)	(120,859)	-	-
V298	CITY OF PIKEVILLE	(658,591)	(524,495)	(153,713)	(58,473)	-	-
V330	CITY OF OWENSBORO	(293,213)	(1,071,761)	620,704	(506,114)	-	-
V347	CITY OF RADCLIFF	(700,855)	(768,356)	(281,136)	(218,018)	-	-
V359	CITY OF ELSMERE	(6,935)	(61,473)	62,302	(33,039)	-	-
V376	CITY OF BEREA	3,272,393	3,076,386	1,718,068	73,330	-	-
V408	UNION EMERGENCY SERVICES	216,292	(60,213)	231,675	(69,245)	-	-
V447	CITY OF ELIZABETHTOWN	517,176	(25,739)	953,624	(162,410)	-	-
V608	WALTON FIRE DIST/EMS	64,296	(79,578)	101,844	(73,957)	-	-
V647	CITY OF VINE GROVE	17,883	(86,664)	(91,187)	(33,096)	-	-
V708	HEBRON FIRE PROTECTION DI	51,511	(139,286)	241,813	(118,756)	-	-
V808	POINT PLEASANT FIRE DIST	(195,316)	(111,071)	420	(49,018)	-	-
V919	CITY OF WILDER	(364,485)	(351,198)	(199,026)	(111,187)	-	-
V959	CITY OF COVINGTON	(2,416,514)	(3,592,652)	(2,157,052)	(1,450,283)	-	-
TOTAL		(24,797,914)	(65,105,648)	9,275,107	(31,498,315)	-	-