Kentucky County Employees Retirement System

GASB Statements No. 68 Accounting and Financial Reporting for Pensions as of June 30, 2018

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May 6, 2019

Board of Trustees
Kentucky Retirement Systems
Perimeter Park West
1260 Louisville Road
Frankfort, KY 40601

Subject: GASB 68 Reporting Information for Measurement Period Ending June 30, 2018

Dear Members of the Board:

This report contains information for the **Kentucky County Employees Retirement System (CERS)** in connection with the Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions." This information can be used by participating employers in financial reporting for fiscal years ending between (and including) June 30, 2018 and June 30, 2019. The information provided herein was prepared for the purpose of assisting the Kentucky Retirement Systems (KRS) and participating employers in compliance with the financial reporting and disclosure requirements of GASB Statement Nos. 68.

The liability calculations presented in this report were performed for the purpose of satisfying the requirements of GASB Statement Nos. 67 and 68 and are not applicable for other purposes, such as determining the plans' funding requirements. The calculation of the plan's liability for other purposes may produce significantly different results. This report may be provided to parties other than KRS only in its entirety and only with the permission of KRS.

The total pension liability, net pension liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of June 30, 2017. The total pension liability was rolled-forward from the valuation date to the measurement period ending June 30, 2018, using generally accepted actuarial principles.

There have been no changes in actuarial assumptions since June 30, 2017. However, during the 2018 legislative session, House Bill 185 was enacted, which updated the benefit provisions for active members who die in the line of duty. Benefits paid to the spouses of deceased members have been increased from 25% of the member's final rate of pay to 75% of the member's average pay. If the member does not have a surviving spouse, benefits paid to surviving dependent children have been increased from 10% of the member's final pay rate to 50% of average pay for one child, 65% of average pay for two children, or 75% of average pay for three children. The Total Pension liability as of June 30, 2018 is determined using these updated benefit provisions. It is our opinion that this procedure is reasonable, appropriate, and complies with applicable requirements under GASB Statement No. 67 and No. 68.

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This report provides the Collective Pension Amounts under GASB Statement No. 68 which will be allocated to employers participating in the CERS Non-Hazardous and Hazardous Retirement Systems. The proportionate share of the Collective Pension Amounts for employers that participate in these cost-sharing multiple employer systems maintained by KRS are provided in an appendix to this report.

This report is based upon information furnished by KRS, which includes benefit provisions, membership information, and financial data. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy or completeness of the information provided by the Retirement System.

This report complements the GASB 67 accounting valuation report as of June 30, 2018, which was provided to KRS for plan accounting purposes, and the June 30, 2017 actuarial valuation which was provided for plan funding purposes. Together, these reports should be considered as a complete report for the measurement period that ended June 30, 2018. Please see the GASB 67 accounting valuation report as of June 30, 2018 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.

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

Respectfully submitted,
Gabriel, Roeder, Smith & Company

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SECTION 1

DISCUSSION

Discussion

Accounting Standards

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

The following discussion provides a summary of the information that is required to be disclosed under GASB Statement No. 68. A number of the required disclosure items under this standard are provided in this report. However, certain information, such as notes regarding accounting policies and investments, are not included in this report. Participating employers will be responsible for preparing and disclosing that information to comply with these accounting standards. Much of this additional information can be readily obtained from KRS's 2018 Comprehensive Annual Financial Report.

Measurement of the Net Pension Liability

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 in the actuarial valuations based on the Board's adopted assumptions and methods).

The total pension liability, net pension liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of June 30, 2017. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2018, using generally accepted actuarial principles. There have been no changes in actuarial assumptions since June 30, 2017. However, during the 2018 legislative session, House Bill 185 was enacted, which updated the benefit provisions for active members who die in the line of duty. Benefits paid to the spouses of deceased members have been increased from 25% of the member's final rate of pay to 75% of the member's average pay. If the member does not have a surviving spouse, benefits paid to surviving dependent children have been increased from 10% of the member's final pay rate to 50% of average pay for one child, 65% of average pay for two children, or 75% of average pay for three children. The Total Pension liability as of June 30, 2018 is determined using these updated benefit provisions. It is our opinion that this procedure is reasonable, appropriate, and complies with applicable requirements under GASB Statement No. 67 and No. 68.

A single discount rate of 6.25% was used to measure the total pension liability for the fiscal year ending June 30, 2018. This single discount rate was based on the expected rate of return on pension plan investments for each system. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, the pension plan's fiduciary net position and future contributions were projected to be sufficient to finance all the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of the projected benefit payments to determine the total pension liability for each system. The projection of cash flows used to determine the single discount rate assumes that the State contributes the actuarially determined contribution rate in all future years.

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 is considered as 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.

Methodology for Proportionate Shares

The proportionate share of the Collective Pension Amounts for employers that participate in CERS Non-Hazardous and Hazardous Retirement Systems are provided in an appendix to this report. The allocation of the employers' proportionate share of the Net Pension Liability and Pension Expense was determined using the employers' actual contributions for the fiscal year ending June 30, 2018. 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.

Summary of Population Statistics

The total pension liability described in this report is based on the plan membership as of June 30, 2017:

Membership Status	**Non-Hazardous** (1)	**Hazardous** (2)
Inactive plan members currently receiving benefits:	59,013	8,998
Inactive plan members entitled to but no yet receiving benefits:	85,031	3,198
Active plan members:	82,198	9,495
Total plan members:	226,242	21,691

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 2018 measurement period, the expected remaining service lives of all employees was the following for each retirement system and the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the 2018 measurement period.

Development of the Average Expected Remaining Service Life	**Non-Hazardous** (1)	**Hazardous** (2)
Total expected remaining service lives of all employees (years):	783,215	74,136
Total plan members:	226,242	21,691
Average expected remaining service life (years):	3.46	3.42

Additionally, 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, 2018
($ in thousands)

System	Total Pension Liability	Plan Fiduciary Net Position	Employers' Net Pension Liability (Asset)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	Covered Payroll[1]	Net Pension Liability as a Percentage of Covered Payroll
(1)	(2)	(3)	(4)	(5)	(6)	(7)
CERS Non-Hazardous System	$ 13,109,268	$ 7,018,963	$ 6,090,305	53.54%	$ 2,454,927	248.08%
CERS Hazardous System	$ 4,766,794	$ 2,348,337	$ 2,418,457	49.26%	$ 562,853	429.68%

Note:

[1] Based on derived compensation for fiscal year ending 2018 using the provided employer contribution information.

Exhibit 2

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

Change in the Net Pension Liability	Measurement Period Ending June 30, 2018	
	CERS Non-Hazardous	CERS Hazardous
(1)	(2)	(3)
Total pension liability		
Service Cost	$ 254,169	$ 81,103
Interest	760,622	270,694
Benefit Changes	15,708	2,172
Difference between actual and expected experience	279,401	205,882
Assumption Changes	0	0
Benefit Payments	(741,177)	(248,332)
Net Change in Total Pension Liability	$ 568,723	$ 311,519
Total Pension Liability - Beginning	12,540,545	4,455,275
Total Pension Liability - Ending (a)	$ 13,109,268	$ 4,766,794
Plan Fiduciary Net Position[1]		
Contributions - Employer	$ 358,017	$ 127,660
Contributions - Member[2]	160,370	61,089
Refunds of contributions to members	(14,608)	(4,214)
Retirement benefits	(726,569)	(244,118)
Net Investment Income[2]	573,829	191,324
Administrative Expense	(19,592)	(1,504)
Other[4]	361	111
Net Change in Plan Fiduciary Net Position	$ 331,808	$ 130,348
Plan Fiduciary Net Position - Beginning[2]	6,687,237	2,217,996
	(82)	(7)
Plan Fiduciary Net Position - Ending (b)	$ 7,018,963	$ 2,348,337
Net Pension Liability - Ending (a) - (b)	6,090,305	2,418,457
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	53.54%	49.26%
Covered Payroll[3]	$ 2,454,927	$ 562,853
Net Pension Liability as a Percentage of Covered Payroll	248.08%	429.68%

Notes:

[1] Does not include 401(h) assets for fiscal year 2018

[2] Does not include 401(h) contributions and investment income on 401(h) contributions for fiscal year 2018

[3] Based on derived compensation using the provided employer contributions information for fiscal year 2018

[4] Northern Trust Settlement

Exhibit 3

Schedule of the Employers' Contributions for the Measurement Period Ending June 30, 2018 ($ in thousands)

System	Actuarially Determined Contribution[1]	Total Employer Contributions	Contribution Deficiency (Excess)	Covered Employee Payroll[2]	Actual Contributions as a Percentage of Covered Payroll
(1)	(2)	(3)	(4)	(5)	(6)
CERS Non-Hazardous System	$ 355,473	$ 358,017	$ (2,544)	$ 2,454,927	14.58%
CERS Hazardous System	$ 124,953	$ 127,660	$ (2,707)	$ 562,853	22.68%

Note:

[1] Actuarially determined contribution rate for fiscal year ending 2018 is based on the contribution rate calculated with the June 30, 2016 actuarial valuation.

[2] Based on derived compensation for fiscal year ending 2018 using the provided employer contribution information.

Notes to Schedule of Employers' Contributions

The actuarially determined contribution rates effective for fiscal year ending 2018 that are documented in the schedule on the previous pages are calculated as of June 30, 2016. Based on the June 30, 2016 actuarial valuation report (produced by the prior actuary), the actuarial methods and assumptions used to calculate these contribution rates are below:

Item	CERS Non-Hazardous	CERS Hazardous
Determined by the Actuarial Valuation as of:	June 30, 2016	June 30, 2016
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:	27 Years, Closed	27 Years, Closed
Investment Return:	7.50%	7.50%
Inflation:	3.25%	3.25%
Salary Increases:	4.00%, average	4.00%, average
Mortality:	RP-2000 Combined Mortality Table, projected to 2013 with Scale BB (set back 1 year for females)	RP-2000 Combined Mortality Table, projected to 2013 with Scale BB (set back 1 year for females)

Exhibit 4

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

($ in thousands)

System	1.00% Decrease (5.25%)	Current Discount Rate (6.25%)	1.00% Increase (7.25%)
(1)	(2)	(3)	(4)
CERS Non-Hazardous System	$ 7,667,063	$ 6,090,305	$ 4,769,258
CERS Hazardous System	$ 3,030,168	$ 2,418,457	$ 1,912,763

Exhibit 5

Components of Aggregate Pension Expense
(Measurement Date of June 30, 2018)

Component	CERS Non-Hazardous	CERS Hazardous
(1)	(2)	(3)
1. Total service cost:	$ 254,169,006	$ 81,102,763
2. Interest on total pension liability:	760,622,276	270,694,268
3. Current-period benefit changes:	15,708,371	2,171,773
4. Member contributions:	(160,369,614)	(61,089,003)
5. Projected earnings on plan investments:	(410,389,205)	(136,719,223)
6. Administrative expense:	19,591,650	1,504,266
7. Other:	(279,282)	(103,636)
8. Recognition of deferred outflows/ (inflows) due to liabilities:[1]	513,472,550	284,324,790
9. Recognition of deferred outflows/ (inflows) due to assets:[2]	(18,013,997)	(7,775,776)
10. Total Aggregate Pension Expense:	**$ 974,511,755**	**$ 434,110,222**

[1] Liability experience and assumption changes.

[2] Difference between projected and actual investment experience.

Exhibit 6

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

Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Thereafter
2013-2014	$ -	$ -	3.51	$ -	$ -	$ -	$ -	$ -	$ -
2014-2015	49,965,903	-	3.51	7,260,003	-	-	-	-	-
2015-2016	-	-	3.41	-	-	-	-	-	-
2016-2017	(208,014,827)	(89,149,211)	3.50	(59,432,808)	(59,432,808)	(29,716,403)	-	-	-
2017-2018	279,400,217	198,648,709	3.46	80,751,508	80,751,508	80,751,508	37,145,693	-	-
		$ 109,499,498		$ 28,578,703	$ 21,318,700	$ 51,035,105	$ 37,145,693	$ -	$ -

Differences Between Projected and Actual Earnings on Pension Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	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					
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Thereafter
2013-2014	$ (452,689,513)	$ -	5.00	$ (90,537,901)	$ -	$ -	$ -	$ -	$ -
2014-2015	387,694,346	77,538,870	5.00	77,538,869	77,538,870	-	-	-	-
2015-2016	514,161,982	205,664,794	5.00	102,832,396	102,832,396	102,832,398	-	-	-
2016-2017	(375,797,969)	(225,478,781)	5.00	(75,159,594)	(75,159,594)	(75,159,594)	(75,159,593)	-	-
2017-2018	(163,438,835)	(130,751,068)	5.00	(32,687,767)	(32,687,767)	(32,687,767)	(32,687,767)	(32,687,767)	-
		$ (73,026,185)		$ (18,013,997)	$ 72,523,905	$ (5,014,963)	$ (107,847,360)	$ (32,687,767)	$ -

Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions					
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Thereafter
2013-2014	$ -	$ -	3.51	$ -	$ -	$ -	$ -	$ -	$ -
2014-2015	606,293,209	-	3.51	88,093,885	-	-	-	-	-
2015-2016	-	-	3.41	-	-	-	-	-	-
2016-2017	1,388,799,866	595,199,942	3.50	396,799,962	396,799,962	198,399,980	-	-	-
2017-2018	-	-	3.46	-	-	-	-	-	-
		$ 595,199,942		$ 484,893,847	$ 396,799,962	$ 198,399,980	$ -	$ -	$ -

Exhibit 7

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

Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Thereafter
2013-2014	$ -	$ -	4.88	$ -	$ -	$ -	$ -	$ -	$ -
2014-2015	41,934,831	7,562,019	4.88	8,593,203	7,562,019	-	-	-	-
2015-2016	-	-	3.23	-	-	-	-	-	-
2016-2017	92,587,983	39,223,151	3.47	26,682,416	26,682,416	12,540,735	-	-	-
2017-2018	205,882,851	145,683,187	3.42	60,199,664	60,199,664	60,199,664	25,283,859	-	-
		$ 192,468,357		$ 95,475,283	$ 94,444,099	$ 72,740,399	$ 25,283,859	$ -	$ -

Differences Between Projected and Actual Earnings on Pension Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	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					
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Thereafter
2013-2014	$ (147,746,383)	$ -	5.00	$ (29,549,275)	$ -	$ -	$ -	$ -	$ -
2014-2015	122,860,242	24,572,050	5.00	24,572,048	24,572,050	-	-	-	-
2015-2016	162,671,893	65,068,756	5.00	32,534,379	32,534,379	32,534,377	-	-	-
2016-2017	(122,059,142)	(73,235,486)	5.00	(24,411,828)	(24,411,828)	(24,411,828)	(24,411,830)	-	-
2017-2018	(54,605,498)	(43,684,398)	5.00	(10,921,100)	(10,921,100)	(10,921,100)	(10,921,100)	(10,921,098)	-
		$ (27,279,078)		$ (7,775,776)	$ 21,773,501	$ (2,798,551)	$ (35,332,930)	$ (10,921,098)	$ -

Effects of Changes of Assumptions

Year	Loss/(Gain)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions					
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Thereafter
2013-2014	$ -	$ -	4.88	$ -	$ -	$ -	$ -	$ -	$ -
2014-2015	166,848,476	30,087,432	4.88	34,190,261	30,087,432	-	-	-	-
2015-2016	-	-	3.23	-	-	-	-	-	-
2016-2017	536,667,585	227,349,093	3.47	154,659,246	154,659,246	72,689,847	-	-	-
2017-2018	-	-	3.42	-	-	-	-	-	-
		$ 257,436,525		$ 188,849,507	$ 184,746,678	$ 72,689,847	$ -	$ -	$ -

Exhibit 8

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

Period	CERS Non-Hazardous	CERS Hazardous
(1)	(2)	(3)
Fiscal Year + 1	$ 490,642,567	$ 300,964,278
Fiscal Year + 2	244,420,122	142,631,695
Fiscal Year + 3	(70,701,667)	(10,049,071)
Fiscal Year + 4	(32,687,767)	(10,921,098)
Fiscal Year + 5	-	-
Thereafter	-	-
Total	**$ 631,673,255**	**$ 422,625,804**

APPENDIX A

COLLECTIVE PENSION AMOUNTS – CERS NON-HAZARDOUS RETIREMENT SYSTEM

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

					Net Pension Liability as of June 30, 2018			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Particioatine Emoloyer Code	Particioatine Emoloyer Name	Actual Contributions	2018 Prooortionate Share	2017 Prooortionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Prooortionate 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 Nonemoloyer Contributions	Net Employer Pension Expense	Liabilitv Experience	Assumotion Changes	Investment Experience	Change in Proooration & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liabilitv Experience	Assumotion Changes	Investment Experience	Change in Proooration & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2019	2020	2021	2022	2023	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
20025	JUDL ADM OFF OF THE COURT	8,419,012	2.345880%	2.433632%	142,871,242	179,860,096	111,881,060	22,860,876	(2,062,522)	20,798,354	-	20,798,354	4,660,060	13,962,676	6,643,618	1,391	25,267,745	2,091,334	-	8,356,725	4,775,260	15,223,319	9,109,960	3,922,059	(2,220,775)	(766,818)	-	-
39931	JEFFERSON CO CLERK	1,239,505	0.345377%	0.350650%	21,034,512	26,480,272	16,471,919	3,365,739	(54,502)	3,311,237	-	3,311,237	686,087	2,055,684	978,120	586,355	4,306,246	307,901	-	1,230,336	2,045,727	3,583,964	963,777	149,135	(277,734)	(112,897)	-	-
39932	JEFFERSON CO SHERIFF	287,128	0.080006%	0.081755%	4,872,609	6,134,110	3,815,692	779,668	(20,884)	758,784	-	758,784	158,931	476,196	226,580	21,945	883,652	71,325	-	285,005	60,299	416,629	382,317	178,590	(67,733)	(26,151)	-	-
39933	KENTON CO COURT CLERK	170,250	0.047439%	0.051621%	2,889,180	3,637,178	2,262,488	462,299	(114,330)	347,969	-	347,969	94,237	282,357	134,349	-	510,943	42,291	-	168,992	169,701	380,984	153,318	52,554	(60,407)	(15,506)	-	-
39934	KENTON CO SHERIFF	72,302	0.020146%	0.018438%	1,226,953	1,544,607	960,815	196,325	25,488	221,813	-	221,813	40,020	119,909	57,054	78,350	295,333	17,960	-	71,766	2,595	92,321	133,152	79,669	(3,225)	(6,585)	-	-
39935	CAMPBELL COUNTY CLERK	130,833	0.036456%	0.037860%	2,220,282	2,795,104	1,738,681	355,268	(52,530)	302,738	-	302,738	72,419	216,986	103,245	-	392,650	32,500	-	129,867	68,331	230,698	141,975	66,311	(34,417)	(11,917)	-	-
39936	CAMPBELL CO SHERIFF	54,655	0.015229%	0.014382%	927,493	1,167,617	726,310	148,408	(64,183)	84,225	-	84,225	30,252	90,643	43,129	29,254	193,278	13,577	-	54,250	48,224	116,051	44,945	42,557	(5,297)	(4,979)	-	-
39937	FAYETTE CO CLERK	495,769	0.138141%	0.135898%	8,413,208	10,591,357	6,588,300	1,346,200	(25,317)	1,320,883	-	1,320,883	274,415	822,215	391,220	113,490	1,601,340	123,152	-	492,099	23,473	638,724	709,654	381,187	(83,069)	(45,156)	-	-
39938	FAYETTE CO SHERIFF	281,633	0.078447%	0.079704%	4,779,367	6,016,728	3,742,675	764,748	(2,802)	761,946	-	761,946	155,890	467,083	222,244	18,712	863,929	69,960	-	279,551	161,625	511,136	306,876	134,874	(63,304)	(25,652)	-	-
39939	DAVIESS CO CLERK	156,338	0.043562%	0.042814%	2,653,059	3,339,926	2,077,584	424,517	(38,695)	385,822	-	385,822	86,535	259,281	123,369	26,020	495,205	38,835	-	155,181	32,307	226,323	201,523	107,533	(25,933)	(14,240)	-	-
39940	DAVIESS CO SHERIFF	24,009	0.006690%	0.006606%	407,441	512,927	319,063	65,195	(44,669)	20,526	-	20,526	13,290	39,819	18,946	234,449	306,504	5,964	-	23,832	87,770	117,566	100,590	94,716	(4,182)	(2,187)	-	-
39941	PIKE CO CLERK	79,780	0.022320%	0.020528%	1,353,875	1,704,388	1,060,206	216,634	(69,600)	147,034	-	147,034	44,160	132,313	62,956	58,731	298,160	19,818	-	79,190	123,968	222,976	47,977	39,209	(4,715)	(7,267)	-	-
39942	PIKE CO SHERIFF	101,298	0.028226%	0.026864%	1,719,049	2,164,105	1,346,171	275,066	(96,007)	179,059	-	179,059	56,071	168,001	79,937	47,063	351,072	25,163	-	100,549	83,951	209,663	82,165	79,627	(11,156)	(9,226)	-	-
39943	HARDIN COUNTY CLERK OFFIC	167,690	0.046725%	0.045891%	2,845,695	3,582,435	2,228,436	455,341	(2,464)	452,877	-	452,877	92,819	278,107	132,327	53,687	556,940	41,655	-	166,448	11,334	219,437	246,166	134,223	(27,612)	(15,273)	-	-
39944	HARDIN COUNTY SHERIFF	61,250	0.017067%	0.016590%	1,039,432	1,308,538	813,969	166,320	(1,741)	164,579	-	164,579	33,903	101,583	48,334	16,526	200,346	15,215	-	60,798	14,834	90,847	79,359	44,696	(8,977)	(5,579)	-	-
39945	WARREN COUNTY CLERKS OFF	153,787	0.042851%	0.042201%	2,609,757	3,285,413	2,043,675	417,588	(37,279)	380,309	-	380,309	85,123	255,049	121,356	22,643	484,171	38,201	-	152,648	42,552	233,401	181,107	109,731	(26,062)	(14,006)	-	-
39946	WARREN COUNTY SHERIFF	264,273	0.073637%	0.080604%	4,484,718	5,645,795	3,511,938	717,601	(52,006)	665,595	-	665,595	146,279	438,287	208,543	22,789	815,898	65,647	-	262,317	243,080	571,044	275,487	90,265	(96,828)	(24,070)	-	-
39947	BOONE COUNTY CLERK	162,438	0.045262%	0.044374%	2,756,594	3,470,266	2,158,661	441,084	10,603	451,687	-	451,687	89,912	269,399	128,184	60,893	548,388	40,351	-	161,237	1,232	202,820	253,412	133,184	(26,232)	(14,796)	-	-
39948	BOONE COUNTY SHERIFF	50,220	0.013993%	0.015849%	852,216	1,072,852	667,362	136,363	(62,322)	74,041	-	74,041	27,797	83,286	39,629	5,513	156,225	12,475	-	49,847	157,967	220,289	8,800	(28,857)	(39,431)	(4,575)	-	-
39949	CHRISTIAN COUNTY CLERK	75,337	0.020992%	0.020732%	1,278,477	1,609,470	1,001,163	204,570	5,584	210,154	-	210,154	41,700	124,944	59,450	11,460	237,554	18,714	-	74,780	2,096	95,590	107,670	54,302	(13,144)	(6,863)	-	-
39950	CHRISTIAN COUNTY SHERIFF	243,069	0.067729%	0.068455%	4,124,903	5,192,825	3,230,170	660,027	23,081	683,108	-	683,108	134,543	403,123	191,811	24,553	754,030	60,380	-	241,271	24,576	326,227	342,116	160,305	(52,482)	(22,138)	-	-
39951	MADISON COUNTY CLERK	127,895	0.035637%	0.037255%	2,170,402	2,732,311	1,699,620	347,287	(52,392)	294,895	-	294,895	70,792	212,111	100,925	-	383,828	31,770	-	126,950	92,635	251,355	125,860	53,834	(35,571)	(11,650)	-	-
39952	MADISON COUNTY SHERIFF	37,050	0.010324%	0.010792%	628,763	791,548	492,378	100,609	(26,735)	73,874	-	73,874	20,508	61,448	29,238	-	111,194	9,204	-	36,777	26,613	72,594	36,224	15,859	(10,107)	(3,176)	-	-
39961	BULLITT COUNTY CLERK	135,100	0.037644%	0.036237%	2,292,634	2,886,189	1,795,339	366,845	(1,189)	365,656	-	365,656	74,779	224,057	106,609	52,984	458,429	33,559	-	134,099	8,523	176,181	198,834	113,233	(17,514)	(12,305)	-	-
39962	BULLITT CO SHERIFF	152,024	0.042360%	0.023676%	2,579,853	3,247,768	2,020,258	412,803	261,639	674,442	-	674,442	84,148	252,127	119,965	646,316	1,102,556	37,764	-	150,899	3,615	192,278	469,832	363,913	90,379	(13,846)	-	-
54527	J&PS DEPT OF CORRECTIONS	-	0.000000%	0.000000%	-	-	-	-	(283)	(283)	-	(283)	-	-	-	-	-	-	-	-	219	219	(219)	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	2,007	0.000559%	0.000565%	34,045	42,859	26,660	5,448	163	5,611	-	5,611	1,110	3,327	1,583	-	6,020	498	-	1,991	1,084	3,573	1,871	1,191	(433)	(183)	-	-
A051	HENDERSON CO TOURIST COMM	12,200	0.003399%	0.002932%	207,009	260,603	162,107	33,124	717	33,841	-	33,841	6,752	20,231	9,626	16,099	52,708	3,030	-	12,108	5,966	21,104	19,097	13,011	607	(1,111)	-	-
A073	HOUSING AUTH OF PADUCAH	157,263	0.043820%	0.044819%	2,668,772	3,359,707	2,089,889	427,031	18,586	445,617	-	445,617	87,048	260,817	124,100	19,051	491,016	39,065	-	156,100	39,397	234,562	216,664	91,476	(37,362)	(14,324)	-	-
A113	MORGANFIELD HOUSING AUTH	6,583	0.001834%	0.001855%	111,696	140,614	87,468	17,873	(7,577)	10,296	-	10,296	3,643	10,916	5,194	3,327	23,080	1,635	-	6,533	5,822	13,990	5,817	5,303	(1,430)	(599)	-	-
A156	CITY OF ANCHORAGE	63,260	0.017627%	0.016772%	1,073,538	1,351,473	840,677	171,777	(4,811)	166,966	-	166,966	35,016	104,916	49,920	43,687	233,539	15,714	-	62,793	10,826	89,333	97,099	59,808	(6,939)	(5,762)	-	-
A819	BELLEVUE/DAYTON FIRE	4,773	0.001330%	0.001253%	81,001	101,972	63,431	12,961	1,742	14,703	-	14,703	2,642	7,916	3,767	3,305	17,630	1,186	-	4,738	10	5,934	8,027	4,547	(443)	(436)	-	-
AC19	CAMPBELL CO FIRE DIST 1	-	0.000000%	0.000000%	-	-	-	-	(11,753)	(11,753)	-	(11,753)	-	-	-	-	-	-	-	-	51	51	(51)	-	-	-	-	-
B008	BURLINGTON FIRE PRO DIST	6,434	0.001793%	0.001757%	109,199	137,470	85,513	17,473	823	18,296	-	18,296	3,562	10,672	5,078	1,654	20,966	1,598	-	6,387	884	8,869	9,120	4,595	(1,034)	(584)	-	-
B010	HOUSING AUTHORITY OF CATLETTSBURG	31,440	0.008760%	0.008918%	533,511	671,635	417,787	85,367	73,199	158,566	-	158,566	17,402	52,140	24,809	23,162	117,513	7,809	-	31,206	5,385	44,400	63,486	19,689	(7,200)	(2,862)	-	-
B015	CITY OF HILLVIEW	53,482	0.014902%	0.013446%	907,577	1,142,546	710,715	145,222	26,110	171,332	-	171,332	29,603	88,697	42,203	50,555	211,058	13,285	-	53,085	-	66,370	93,929	56,890	(1,261)	(4,870)	-	-
B017	PENNYRILE EMER ASST CTR	34,738	0.009680%	0.008376%	589,542	742,172	461,664	94,333	46,705	141,038	-	141,038	19,229	57,615	27,414	75,887	180,145	8,630	-	34,483	-	43,113	88,453	50,182	1,561	(3,165)	-	-
B018	W KY ED COOPERATIVE	51,850	0.014448%	0.015121%	879,927	1,107,737	689,062	140,797	(26,816)	113,981	-	113,981	28,701	85,994	40,917	2,477	158,089	12,880	-	51,468	41,552	105,900	51,669	19,774	(14,531)	(4,723)	-	-
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	12,180	0.003394%	0.000000%	206,705	260,220	161,869	33,075	47,506	80,581	-	80,581	6,742	20,201	9,612	116,865	153,420	3,026	-	12,090	-	15,116	64,158	55,802	19,453	(1,109)	-	-
B030	OWENSBORO/DAV CSD CTR CO DEV	32,554	0.009071%	0.012551%	552,452	695,479	432,619	88,398	(65,285)	23,113	-	23,113	18,019	53,991	25,689	32,857	102,556	8,087	-	32,314	173,254	213,655	(34,985)	(44,343)	(28,805)	(2,968)	-	-
B035	GTR FLEMING CO WATER COMM	14,679	0.004090%	0.004429%	249,093	313,583	195,063	39,858	(1,209)	38,649	-	38,649	8,125	24,344	11,583	3,396	47,448	3,646	-	14,570	11,645	29,861	17,762	6,231	(5,069)	(1,336)	-	-
B038	CITY OF HICKMAN	66,784	0.018609%	0.019684%	1,133,345	1,426,764	887,511	181,347	(28,080)	153,267	-	153,267	36,967	110,761	52,701	28,767	229,196	16,590	-	66,291	59,557	142,438	72,822	40,075	(20,056)	(6,083)	-	-
B042	HOUSING AUTH OF MAYFIELD	78,709	0.021931%	0.020019%	1,335,665	1,681,464	1,045,946	213,720	25,014	238,734	-	238,734	43,566	130,533	62,109	60,055	326,263	19,551	-	78,125	3,971	101,647	146,508	88,449	(3,172)	(7,169)	-	-
B043	GRAYSON CO CONSERV DIST	3,795	0.001057%	0.001029%	64,375	81,041	50,411	10,301	1,107	11,408	-	11,408	2,100	6,291	2,993	1,322	12,706	942	-	3,765	87	4,794	5,874	2,950	(565)	(346)	-	-
B045	CITY OF BELLEFONTE	565	0.000157%	0.000148%	9,562	12,037	7,488	1,530	1,814	3,344	-	3,344	312	934	445	1,623	3,314	140	-	559	-	699	1,924	795	(53)	(51)	-	-
B048	CITY OF HARLAN	118,786	0.033099%	0.035696%	2,015,830	2,537,721	1,578,577	322,554	(46,026)	276,528	-	276,528	65,751	197,005	93,738	10,802	367,296	29,507	-	117,909	135,243	282,659	106,245	29,293	(40,082)	(10,819)	-	-
B051	HENDERSON CITY/CO PLANNIN	45,733	0.012743%	0.012512%	776,088	977,014	607,746	124,182	(26,012)	98,170	-	98,170	25,314	75,846	36,089	11,771	149,020	11,360	-	45,394	7,139	63,893	61,142	35,657	(7,508)	(4,164)	-	-
B052	HENRY CO WATER DIST #2	118,607	0.033049%	0.034121%	2,012,785	2,533,888	1,576,192	322,066	2,958	325,024	-	325,024	65,651	196,708	93,596	15,734	371,689	29,463	-	117,730	48,880	196,073	154,848	61,799	(30,229)	(10,802)	-	-
B054	CITY OF NORTONVILLE	13,921	0.003879%	0.002310%	236,243	297,405	185,000	37,801	(10,136)	27,665	-	27,665	7,706	23,088	10,985	54,039	95,818	3,458	-	13,818	32,448	49,724	17,353	22,647	7,362	(1,267)	-	-
B058	JOHNSON CO FISCAL COURT	232,092	0.064670%	0.065114%	3,938,600	4,958,290	3,084,279	630,217	(89,098)	541,119	-	541,119	128,466	384,936	183,148	-	696,530	57,653	-	230,374	17,500	405,527	238,923	121,726	(48,507)	(21,139)	-	-
B061	KNOX CO UTILITIES COMM	46,256	0.012889%	0.011711%	784,979	988,208	614,710	125,605	16,923	142,528	-	142,528	25,604	76,715	36,502	56,472	195,293	11,490	-	45,914	5,038	62,442	85,278	53,300	(1,515)	(4,212)	-	-
B072	LAKE BARKLEY TOUR COMM	6,299	0.001755%	0.001561%	106,885	134,557	83,700	17,103	3,955	21,058	-	21,058	3,486	10,446	4,970	18,367	37,269	1,565	-	6,252	-	7,817	19,400	10,617	10	(575)	-	-
B078	MARION CO WATER DISTRICT	45,570	0.012698%	0.011706%	773,347	973,564	605,600	123,744	13,838	137,582	-	137,582	25,224	75,578	35,961	37,529	174,292	11,320	-	45,234	1,535	58,089	76,881	46,050	(2,577)	(4,151)	-	-
B084	N MERCER WATER DISTRICT	65,710	0.018310%	0.016128%	1,115,135	1,403,839	873,251	178,433	15,689	194,122	-	194,122	36,373	108,981	51,855	75,231	272,440	16,323	-	65,226	20,391	101,940	105,728	69,634	1,123	(5,985)	-	-
B087	MONTGOMERY CO FIRE DIST	356,222	0.099258%	0.100329%	6,045.115	7,610.173	4,733.870	967.281	3.082	970.363	-	970.363	197.175	590.784	281.102	9.956	1,079.017	88.488	-	353.587	74.410	516.485	456.785	215.151	(76.957)	(32.446)	-	-
B097	KY RIVER REGIONAL JAIL	135,541	0.037767%	0.032547%	2,300.125	2,895.620	1,801.206	368.044	396.676	764.720	-	764.720	75.024	224.789	106.958	456.935	863.706	33.669	-	134.537	-	168.206	469.284	231.614	6.946	(12.344)	-	-
B098	PIKE CO SENIOR CITIZEN PR	38,855	0.010826%	0.014721%	659,336	830,036	516,320	105,501	20,512	84,989	-	84,989	21,506	64,436	30,660	19,997	136,599	9,651	-	38,565	134,024	182,240	9,651	16,043	(25,430)	(12,715)	(3,538)	-
B100	CITY OF SCIENCE HILL	16,866	0.004700%	0.001727%	286,244	360,352	224,155	45,802	15,306	61,108	-	61,108	9,336	27,974	13,311	102,742	153,363	4,190	-	16,743	11,222	32,155	53,698	53,226	15,821	(1,537)	-	-
B104	RUSSELL CO AMBULANCE SER	79,713	0.022211%	0.021011%	1,352,718	1,702,931	1,059,300	216,449	26,337	242,786	-	242,786	44,122	132,200	62,902	44,087	283,311	19,801	-	79,122	8,490	107,413	122,803	68,308	(7,953)	(7,260)	-	-
B106	NORTH SHELBY WATER CO	65,092	0.018137%	0.018680%	1,104,599	1,390,575	865,000	176,747	(339)	176,408	-	176,408	36,029	107,951	51,365	2,797	198,142	16,169	-	64,609	20,844	101,622	82,723	36,022	(16,298)	(5,928)	-	-
B109	CAMPBELL/TAYLOR CO I D A	12,073	0.003364%	0.003424%	204,878	257,920	160,438	32,783	(1,822)	30,961	-	30,961	6,683	20,023	9,527	389	36,622	2,999	-	11,984	5,081	20,064	14,038	6,379	(2,760)	(1,099)	-	-
B113	UNION CO ECONOMIC DEVELOP	11,691	0.003258%	0.003255%	198,422	249,793	155,382	31,750	37,782	69,532	-	69,532	6,472	19,392	9,227	39,213	74,304	2,904	-	11,606	-	14,510	44,290	18,848	(2,280)	(1,064)	-	-
B116	MONTICELLO/WAYNE TELE BOA	26,264	0.007318%	0.006643%	445,689	561,076	349,014	71,315	42,865	114,180	-	114,180	14,537	43,557	20,725	61,526	140,345	6,524	-	26,069	-	32,593	71,921	39,044	(820)	(2,392)	-	-
B118	WHITLEY CO CONSERV DIST	12,187	0.003396%	0.003468%	206,827	260,373	161,964	33,094	(1,511)	31,583	-	31,583	6,746	20,213	9,618	-	36,577	3,028	-	12,098	2,102	17,228	15,325	7,609	(2,474)	(1,111)	-	-
B124	HOPKINS-CHRIST CO PLANNIN	135,815	0.037844%	0.036287%	2,304,815	2,901,523	1,804,878	368,794	7,062	375,856	-	375,856	75,177	225,247	107,176	76,774	484,374	33,738	-	134,812	9,478	178,028	213,378	122,028	(16,689)	(12,371)	-	-
B156	LOU POLICE RETIRE FUND	13,863	0.003863%	0.003915%	235,268	296,179	184,236	37,645	(581)	37,064	-	37,064	7,674	22,993	10,940	609	42,216	3,444	-	13,761	2,040	19,245	18,368	8,927	(3,061)	(1,263)	-	-
B179	HOUSING AUTH OF BENTON	27,750	0.007732%	0.007666%	470,902	592,817	368,759	75,349	5,180	80,529	-	80,529	15,360	46,021	21,897	6,317	89,595	6,893	-	27,544	-	34,437	41,737	20,981	(5,033)	(2,527)	-	-
B230	RIVERPARK CTR OWENSBORO	73,060	0.020357%	0.021180%	1,239,803	1,560,784	970,878	198,381	(16,082)	182,299	-	182,299	40,439	121,165	57,652	4,494	223,750	18,148	-	72,518	30,235	120,901	89,382	39,789	(19,667)	(6,654)	-	-
B256	BUECHEL FIRE PROTECT DIST	4,344	0.001210%	0.001232%	73,693	92,771	57,708	11,792	(885)	10,907	-	10,907	2,404	7,202	3,425	-	13,033	1,079	-	4,310	1,303	6,692	5,220	2,511	(995)	(395)	-	-
B259	CITY OF LUDLOW	55,572	0.015485%	0.017052%	943,084	1,187,245	738,520	150,903	(38,771)	112,132	-	112,132	30,761	92,167	43,854	6,022	172,804	13,805	-	55,162	88,238	157,205	37,182	4,495	(21,018)	(5,061)	-	-
B336	CITY OF DOUGLASS HILLS	14,372	0.004005%	0.003171%	243,917	307,066	191,009	39,029	11,121	50,150	-	50,150	7,956	23,838	11,342	19,301	62,439	3,570	-	14,267	-	17,837	30,008	16,837	(935)	(1,308)	-	-
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	12,439	0.003466%	0.002487%	211,090	265,740	165,302	33,777	16,085	49,862	-	49,862	6,885	20,630	9,816	32,479	69,810	3,090	-	12,347	1,240	16,677	30,992	21,768	3,855	(1,133)	-	-
B656	LOUISVILLE AIRPORT AUTHOR	1,037,719	0.289151%	0.287007%	17,610.177	22,169.389	13,790.356	2,817.810	104.411	2,922.221	-	2,922.221	574.395	1,721.027	818.886	167.280	3,281.588	257.776	-	1,030.042	30.141	1,317.959	1,480.411	768.034	(190.300)	(94.516)	-	-
B756	LEGAL AID SOCIETY INC	283,323	0.078945%	0.078864%	4,807.991	6,052.763	3,765.090	769.328	17.873	787.201	-	787.201	156.823	469.988	223.575	31.818	882.097	70.379	-	281.226	-	351.605	410.956	200.543	(55.202)	(25.806)	-	-
B856	JEFF CO SOILICONSER DIST	3,404	0.000949%	0.001550%	57,797	72,760	45,260	9,248	(9,308)	(60)	-	(60)	1,885	5,648	2,688	-	10,221	846	-	3,381	21,462	25,689	(4,315)	(6,303)	(4,539)	(311)	-	-
B956	LAKE DREAMLAND FIRE DIST	3,959	0.001103%	0.001363%	67,176	84,568	52,605	10,749	(2,635)	8,114	-	8,114	2,191	6,565	3,124	1,861	13,741	983	-	3,929	8,944	13,856	3,047	(349)	(2,452)	(360)	-	-
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	14,133	0.003938%	0.003943%	239,836	301,929	187,813	38,376	(1,531)	36,845	-	36,845	7,823	23,439	11,153	-	42,415	3,511	-	14,028	4,270	21,809	16,486	8,219	(2,812)	(1,287)	-	-
C037	CIRCUIT CLERKS	-	0.000000%	0.000000%	-	-	-	-	280	280	-	280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C079	JONATHAN CREEK WATER DIST	49,523	0.013799%	0.011333%	840,401	1,057,978	658,110	134,473	86,565	221,038	-	221,038	27,412	82,132	39,079	123,950	272,573	12,302	-	49,156	-	61,458	132,826	76,665	6,135	(4,511)	-	-
C087	CITY OF JEFFERSONVILLE	30,507	0.008501%	0.007987%	517,737	651,771	405,435	82,843	97,315	180,158	-	180,158	16,887	50,598	24,075	73,135	164,695	7,579	-	30,283	-	37,862	95,850	36,454	(2,691)	(2,780)	-	-
C105	CITY OF SADIEVILLE	2,930	0.000816%	0.000000%	49,697	62,563	38,917	7,952	5,991	13,943	-	13,943	1,621	4,857	2,311	28,098	36,887	727	-	2,907	639	4,273	14,787	13,416	4,677	(266)	-	-
C106	CITY OF SIMPSONVILLE	76,249	0.021246%	0.022915%	1,293.946	1,628.944	1,013.276	207.045	(22.010)	185.035	-	185.035	42.205	126.456	60.169	10.231	239.061	18.941	-	75.685	110.317	204.943	55.842	10.962	(25.741)	(6.946)	-	-
C118	HOUSING AUTH OF CORBIN	34,855	0.009712%	0.012737%	591,490	744,625	463,190	94,645	(58,394)	36,251	-	36,251	19,293	57,806	27,505	-	104,604	8,658	-	34,597	114,308	157,563	(3,151)	(20,305)	(26,329)	(3,173)	-	-
C230	HOUSING AUTH OF OWENSBORO	166,732	0.046458%	0.044321%	2,829,434	3,561,964	2,215,702	452,739	60,090	512,829	-	512,829	92,288	276,518	131,571	78,124	578,501	41,417	-	165,497	-	206,914	261,373	144,585	(19,184)	(15,186)	-	-
C256	LOUISVILLE/JEFF CO METRO	21,409,505	5.965560%	5.801833%	363,320,787	457,383,240	284,512,922	58,135,083	1,639,646	59,774,729	-	59,774,729	11,850,508	35,507,010	16,894,684	4,836,482	69,088,684	5,318,250	-	21,251,105	188,658	26,758,013	31,930,981	16,410,950	(3,661,211)	(1,950,009)	-	-
D017	CALDWELL CO WATER DISTRIC	32,729	0.009120%	0.012614%	555,436	699,236	434,956	88,875	825	89,700	-	89,700	18,117	54,282	25,828	79,846	178,073	8,130	-	32,488	121,029	161,647	48,306	32	(28,930)	(2,981)	-	-
D025	WINCHESTER-CLARK COUNTY TOURISM	10,052	0.002801%	0.002735%	170,589	214,754	133,587	27,296	1,029	28,325	-	28,325	5,564	16,672	7,933	2,433	32,602	2,497	-	9,978	2,624	15,099	13,068	6,902	(1,552)	(915)	-	-
D052	CITY OF PLEASUREVILLE	3,817	0.001063%	0.000886%	64,740	81,501	50,697	10,359	831	11,190	-	11,190	2,112	6,327	3,010	6,102	17,551	948	-	3,787	1,795	6,530	6,491	4,439	389	(448)	-	-
D071	CITY OF LEWISBURG	30,208	0.008417%	0.007408%	512,621	645,337	401,428	82,025	19,804	101,829	-	101,829	16,720	50,098	23,837	52,862	143,517	7,504	-	29,984	810	38,298	66,678	40,739	554	(2,752)	-	-
D079	NORTH MARSHALL WATER DIST	67,492	0.018806%	0.018596%

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

					Net Pension Liability as of June 30, 2018			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Particioatine Emolover Code	Particioatine Emolover Name	Actual Contributions	2018 Proporotionate Share	2017 Proporotionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proporotionate 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 Nonemolover Contributions	Net Employer Pension Expense	Liabilitv Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liabilitv Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2019	2020	2021	2022	2023	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
J026	CLAY CO BD OF ED	652,703	0.181870%	0.185915%	11,076,437	13,944,087	8,673,849	1,772,345	(352,999)	1,419,346	-	1,419,346	361,282	1,082,490	515,063	-	1,958,835	162,136	-	647,875	426,436	1,236,447	626,533	309,721	(154,415)	(59,450)	-	-
J027	CLINTON CO BD OF ED	343,196	0.095628%	0.103704%	5,824,037	7,331,859	4,560,746	931,906	(221,205)	710,211	-	710,211	189,964	569,178	270,822	-	1,029,964	85,252	-	340,655	368,007	793,914	295,057	91,741	(119,490)	(31,258)	-	-
J028	CRITTENDEN CO BD OF ED	260,728	0.072649%	0.072828%	4,424,546	5,570,045	3,464,818	707,973	24,722	732,695	-	732,695	144,316	432,407	205,745	18,142	800,610	64,766	-	258,797	32,868	356,431	354,163	166,195	(52,432)	(23,747)	-	-
J029	CUMBERLAND CO BD OF ED	173,935	0.048465%	0.044415%	2,951,666	3,715,842	2,311,421	472,297	25,029	497,326	-	497,326	96,275	288,464	137,255	139,729	661,723	43,206	-	172,647	39,213	255,066	267,241	163,395	(8,138)	(15,841)	-	-
J030	DAVIESS CO LIBRARY DIST	220,714	0.061500%	0.061202%	3,745,537	4,715,244	2,933,093	599,325	74,993	674,318	-	674,318	122,169	366,048	174,170	143,275	805,662	54,827	-	219,081	3,570	277,478	390,923	198,855	(41,493)	(20,102)	-	-
J031	EDMONSON CO BD OF EDUC	373,318	0.104021%	0.108360%	6,335,196	7,976,356	4,961,029	1,013,697	(124,686)	889,011	-	889,011	206,636	619,133	294,591	5,949	1,126,309	92,734	-	370,554	267,068	730,356	376,869	154,342	(101,357)	(34,002)	-	-
J032	ELLIOTT CO BD OF ED	169,056	0.047106%	0.049377%	2,868,899	3,611,647	2,246,606	459,054	(51,246)	407,808	-	407,808	93,575	280,375	133,406	8,854	516,210	41,995	-	167,806	139,215	349,016	167,431	63,033	(47,870)	(15,399)	-	-
J033	ESTILL CO CONSERVATION DI	3,729	0.001039%	0.001343%	63,278	79,661	49,553	10,125	(1,918)	8,207	-	8,207	2,064	6,184	2,942	440	11,630	926	-	3,701	10,594	15,221	1,004	(1,565)	(2,691)	(340)	-	-
J034	GREATER LEX CONVE/VISITOR	210,205	0.058572%	0.051934%	3,567,213	4,490,752	2,793,450	570,791	177,635	748,426	-	748,426	116,353	348,621	165,878	307,766	938,618	52,216	-	208,651	-	260,867	436,361	259,146	1,389	(19,145)	-	-
J035	FLEMING CO BD OF ED	430,536	0.119965%	0.119997%	7,306,234	9,197,792	5,721,440	1,169,073	8,401	1,177,474	-	1,177,474	238,309	714,032	339,745	93,592	1,385,678	106,948	-	427,351	16,845	551,144	634,364	324,269	(84,885)	(39,214)	-	-
J037	CITY OF FRANKFORT	1,007,281	0.280670%	0.304989%	17,093,658	21,519,146	13,385,875	2,735,162	(444,419)	2,290,743	-	2,290,743	557,547	1,670,548	794,868	151,534	3,174,497	250,215	-	999,830	903,964	2,154,009	1,070,007	396,894	(354,668)	(91,744)	-	-
J038	FULTON COUNTY BD OF EDUC	82,755	0.023269%	0.025238%	1,404,363	1,767,948	1,099,743	224,713	(305,279)	(80,566)	-	(80,566)	45,806	137,247	65,304	-	248,357	20,557	-	82,143	381,334	484,034	(150,954)	(46,803)	(30,381)	(7,538)	-	-
J039	GALLATIN CO BD OF EDUC	357,835	0.099708%	0.099832%	6,072,521	7,644,675	4,755,331	971,666	91,820	1,063,486	-	1,063,486	198,069	593,462	282,377	155,689	1,229,597	88,889	-	355,190	3,655	447,734	592,153	293,481	(71,178)	(32,592)	-	-
J040	CITY OF LANCASTER	89,367	0.024901%	0.019736%	1,516,547	1,909,175	1,187,593	242,663	101,376	344,039	-	344,039	49,466	148,211	70,521	215,215	483,413	22,199	-	88,705	-	110,904	220,615	144,359	15,674	(8,139)	-	-
J041	WILLIAMSTOWN INDEPNDNT SC	217,665	0.060650%	0.060938%	3,693,770	4,650,074	2,892,555	591,041	(21,022)	570,019	-	570,019	120,480	360,989	171,763	520	653,752	54,069	-	216,053	9,637	279,759	294,152	144,331	(44,665)	(19,825)	-	-
J042	GRAVES CO LIBRARY	23,434	0.006530%	0.006447%	397,697	500,659	311,433	63,636	7,777	71,413	-	71,413	12,972	38,867	18,493	5,654	75,986	5,821	-	23,262	-	29,083	36,097	17,183	(4,243)	(2,134)	-	-
J043	GRAYSON CO BD OF ED	787,550	0.219444%	0.219247%	13,364,808	16,824,910	10,465,850	2,138,508	(53,065)	2,085,443	-	2,085,443	435,923	1,306,131	621,473	8,135	2,371,662	195,633	-	781,725	59,658	1,037,016	1,039,674	520,333	(153,630)	(71,731)	-	-
J044	GREEN CO BD OF EDUCATION	349,217	0.097306%	0.099306%	5,926,232	7,460,512	4,640,774	948,258	13,552	961,810	-	961,810	193,297	579,165	275,574	47,801	1,095,837	86,748	-	346,633	68,253	501,634	484,176	223,395	(81,560)	(31,808)	-	-
J045	RUSSELL INDPT BD OF ED	385,943	0.107539%	0.119611%	6,549,453	8,245,083	5,128,812	1,047,980	39,608	1,087,588	-	1,087,588	213,625	640,072	304,554	38,984	1,197,235	95,870	-	383,086	168,518	647,474	493,704	195,584	(104,374)	(35,152)	-	-
J046	HANCOCK CO BD EDUCATION	376,604	0.104937%	0.104556%	6,390,983	8,045,586	5,004,716	1,022,623	13,771	1,036,394	-	1,036,394	208,456	624,585	297,185	78,351	1,208,577	93,551	-	373,817	15,510	482,878	548,009	283,611	(71,618)	(34,303)	-	-
J047	HARDIN CO SOIL CN DIST	3,568	0.000994%	0.000840%	60,538	76,211	47,406	9,687	(153)	9,534	-	9,534	1,975	5,916	2,815	5,308	16,014	886	-	3,541	3,056	7,483	4,963	3,604	290	(325)	-	-
J048	HARLAN CO BD OF EDUCATION	814,946	0.227077%	0.230995%	13,829,681	17,410,137	10,829,887	2,212,892	(178,972)	2,033,920	-	2,033,920	451,086	1,351,562	643,090	-	2,445,738	202,437	-	808,916	247,487	1,258,840	973,279	473,352	(185,507)	(74,226)	-	-
J049	HARRISON CO BD OF ED	554,577	0.154526%	0.157928%	9,411,226	11,847,793	7,369,838	1,505,894	(111,721)	1,394,172	-	1,394,172	306,968	919,751	437,629	10,854	1,675,202	137,760	-	550,475	132,238	820,473	695,114	338,894	(128,768)	(50,511)	-	-
J050	HART CO BD OF ED	473,500	0.131936%	0.127630%	8,035,305	10,115,616	6,292,368	1,285,732	(11,586)	1,274,146	-	1,274,146	262,089	785,283	373,648	149,056	1,570,076	117,620	-	469,995	82,230	669,845	650,136	358,630	(65,409)	(43,126)	-	-
J051	HENDERSON PUBLIC LIBRARY	138,120	0.038486%	0.036105%	2,343,915	2,950,746	1,835,496	375,051	24,914	399,965	-	399,965	76,452	229,069	108,994	84,350	498,865	34,310	-	137,099	21,930	193,339	209,769	120,175	(11,838)	(12,581)	-	-
J052	EMINENCE INDEP BD OF EDUC	170,406	0.047482%	0.034913%	2,891,799	3,640,479	2,264,539	462,718	237,687	700,405	-	700,405	94,322	282,613	134,471	510,230	1,021,636	42,330	-	169,145	-	211,475	464,577	313,863	47,242	(15,521)	-	-
J053	HICKMAN CO BD OF ED	136,446	0.038020%	0.039769%	2,315,534	2,915,017	1,813,272	370,509	(94,949)	275,560	-	275,560	75,526	226,295	107,674	910	410,405	33,895	-	135,439	75,426	244,760	147,320	68,851	(38,097)	(12,429)	-	-
J054	HOPKINS CO BD OF ED	1,356,526	0.377983%	0.392049%	23,020,317	28,980,195	18,026,983	3,683,489	(203,203)	3,480,286	-	3,480,286	750,858	2,249,755	1,070,462	46,007	4,117,082	336,969	-	1,346,488	603,845	2,287,302	1,623,364	687,323	(357,354)	(123,554)	-	-
J055	JACKSON CO BD OF ED	449,549	0.125263%	0.126700%	7,628,898	9,603,993	5,974,115	1,220,703	(115,889)	1,104,814	-	1,104,814	248,833	745,565	354,749	-	1,349,147	111,671	-	446,224	208,378	766,273	487,702	233,840	(97,721)	(40,947)	-	-
J056	JEFF CO METRO SEWER DIST	6,158,553	1.716024%	1.597673%	104,511,092	131,568,640	81,841,605	16,722,856	1,744,359	18,467,215	-	18,467,215	3,408,860	10,213,774	4,859,843	5,774,873	24,257,350	1,529,822	-	6,112,990	415,457	8,058,269	10,791,230	6,418,170	(449,391)	(560,929)	-	-
J057	JESSAMINE CO BD OF ED	1,583,141	0.441128%	0.454879%	26,866,040	33,821,561	21,038,531	4,298,844	(255,340)	4,043,504	-	4,043,504	876,295	2,625,594	1,249,291	649	4,751,829	393,262	-	1,571,430	683,207	2,647,899	1,831,993	816,030	(399,899)	(144,195)	-	-
J058	PAINTSVILLE GAS/WATER SYS	225,503	0.062834%	0.060025%	3,826,782	4,817,522	2,996,715	612,325	28,452	640,777	-	640,777	124,819	373,988	178,044	98,074	774,829	56,016	-	223,833	56,533	336,382	311,051	174,204	(26,269)	(20,538)	-	-
J059	KENTON COUNTY AIRPORT BD	2,779,579	0.774504%	0.731565%	47,169,654	59,381,709	36,938,091	7,547,633	1,186,846	8,734,479	-	8,734,479	1,538,542	4,609,847	2,193,424	2,063,155	10,404,968	690,464	-	2,759,034	-	3,449,478	4,812,301	2,667,215	(270,858)	(253,168)	-	-
J060	KNOTT CO BD OF EDUCATION	536,373	0.149455%	0.158023%	9,102,265	11,458,809	7,127,894	1,456,457	(129,781)	1,326,676	-	1,326,676	296,890	889,556	423,262	29,032	1,638,740	133,238	-	532,403	305,094	970,735	622,065	255,445	(160,651)	(48,854)	-	-
J061	KNOX CO BD OF EDUCATION	985,566	0.274619%	0.264836%	16,725,134	21,055,212	13,097,287	2,676,194	(4,062)	2,672,132	-	2,672,132	545,527	1,634,532	777,731	338,491	3,296,281	244,821	-	978,275	147,121	1,370,217	1,380,906	765,791	(180,865)	(89,768)	-	-
J062	LARUE CO PUBLIC LIBRARY	18,538	0.005165%	0.005576%	314,564	396,004	246,232	50,334	2,547	52,881	-	52,881	10,260	30,742	14,627	6,874	62,505	4,605	-	18,399	14,151	37,155	24,377	8,959	(6,298)	(1,689)	-	-
J063	CITY OF LONDON	361,564	0.100746%	0.095458%	6,135,738	7,724,259	4,804,836	981,782	227,793	1,209,575	-	1,209,575	200,131	599,640	285,316	236,427	1,321,514	89,814	-	358,887	8,875	457,576	616,399	317,541	(37,071)	(32,931)	-	-
J064	LAWRENCE CO BD OF ED	451,908	0.125926%	0.125225%	7,668,912	9,654,366	6,005,449	1,227,105	18,473	1,245,578	-	1,245,578	250,138	749,526	356,634	81,613	1,437,837	112,257	-	448,565	10,530	571,352	655,270	336,786	(84,409)	(41,161)	-	-
J065	LEE CO BD OF ED	185,056	0.051564%	0.056662%	3,140,405	3,953,444	2,459,220	502,497	(165,457)	337,040	-	337,040	102,431	306,909	146,031	-	555,371	45,969	-	183,686	260,842	490,497	120,983	29,962	(69,216)	(16,855)	-	-
J066	LESLIE CO BD OF ED	326,066	0.090863%	0.093021%	5,533,346	6,965,919	4,333,109	885,393	(59,987)	825,406	-	825,406	180,482	540,769	257,305	-	978,556	80,997	-	323,653	98,132	502,782	394,272	189,276	(74,075)	(29,699)	-	-
J067	CITY OF WHITESBURG	124,040	0.034563%	0.029368%	2,104,992	2,649,967	1,648,398	336,820	157,023	493,843	-	493,843	68,659	205,719	98,027	685,278	1,057,683	30,813	-	123,124	-	153,937	283,952	165,282	9,046	(11,298)	-	-
J068	ELEC PLT BD OF VANCEBURG	125,556	0.034985%	0.035270%	2,130,693	2,682,322	1,668,525	340,933	(5,730)	335,203	-	335,203	69,497	208,231	99,079	-	376,807	31,189	-	124,627	16,953	172,769	162,720	79,282	(26,529)	(11,435)	-	-
J069	LINCOLN CO BD OF EDUC	802,220	0.223531%	0.226088%	13,613,719	17,138,262	10,660,769	2,178,336	(115,683)	2,062,653	-	2,062,653	444,041	1,330,456	633,048	74,743	2,482,288	199,276	-	796,284	443,196	1,438,756	990,118	396,100	(238,618)	(73,068)	-	-
J070	LIVINGSTON CO BD OF ED	310,388	0.086487%	0.083891%	5,267,322	6,631,013	4,124,788	842,826	144,533	987,359	-	987,359	171,805	514,771	244,934	198,361	1,129,871	77,102	-	308,093	29	385,224	533,164	284,091	(44,337)	(28,271)	-	-
J071	LOGAN CO BD OF EDUCATION	571,514	0.159247%	0.174000%	9,698,628	12,209,568	7,594,900	1,551,881	(263,447)	1,288,434	-	1,288,434	316,342	947,838	450,993	-	1,715,173	141,967	-	567,285	570,138	1,279,390	530,705	164,512	(207,379)	(52,055)	-	-
J072	LYON CO. PUBLIC LIBRARY	14,890	0.004149%	0.003990%	252,687	318,106	197,876	40,432	(8,747)	31,685	-	31,685	8,242	24,695	11,750	5,499	50,186	3,699	-	14,780	21,178	39,657	8,220	5,571	(1,905)	(1,357)	-	-
J073	PADUCAH WATER WORKS	425,015	0.118427%	0.117997%	7,212,565	9,079,873	5,648,089	1,154,085	44,328	1,198,413	-	1,198,413	235,254	704,877	335,390	57,058	1,332,579	105,577	-	421,872	-	527,449	616,398	304,405	(76,963)	(18,710)	-	-
J074	MCCREARY CO BD OF EDUCATN	562,022	0.156602%	0.160079%	9,537,539	12,006,774	7,468,753	1,526,105	(21,485)	1,504,620	-	1,504,620	311,088	932,095	443,503	19,899	1,706,585	139,609	-	557,863	118,735	816,207	738,860	335,630	(132,922)	(51,189)	-	-
J075	MCLEAN CO BD OF ED	270,384	0.075340%	0.075879%	4,588,436	5,776,365	3,593,159	734,197	(72,071)	662,126	-	662,126	149,662	448,424	213,366	-	811,452	67,165	-	268,384	63,061	398,610	326,633	167,485	(56,650)	(24,626)	-	-
J076	MADISON CO BD OF ED	1,936,314	0.539536%	0.529724%	32,859,387	41,366,565	25,731,862	5,257,842	104,657	5,362,499	-	5,362,499	1,071,781	3,211,318	1,527,986	341,124	6,152,209	480,992	-	1,921,988	5,911	2,458,891	2,746,530	1,440,024	(317,674)	(176,362)	-	-
J077	MAGOFFIN CO BD OF ED	515,841	0.143734%	0.137985%	8,753,839	11,020,176	6,855,045	1,400,705	119,126	1,519,831	-	1,519,831	285,526	855,505	407,060	423,916	1,972,007	128,138	-	512,023	55,372	695,533	880,737	507,167	(64,447)	(46,983)	-	-
J078	MARION CO BD OF EDUCATION	557,681	0.155393%	0.156684%	9,463,907	11,914,079	7,411,092	1,514,323	84,099	1,598,422	-	1,598,422	308,686	924,899	440,079	161,639	1,835,303	138,532	-	553,556	43,487	735,575	852,755	415,764	(117,997)	(50,795)	-	-
J079	MARSHALL COUNTY BD OF ED	815,535	0.227241%	0.219258%	13,839,670	17,422,711	10,837,709	2,214,490	61,717	2,276,207	-	2,276,207	451,411	1,352,538	643,555	291,312	2,738,816	202,584	-	809,500	123,175	1,135,259	1,160,194	626,654	(109,010)	(74,281)	-	-
J080	MARTIN CO BD OF ED	497,747	0.138693%	0.140815%	8,446,826	10,633,680	6,614,626	1,351,580	(96,904)	1,254,676	-	1,254,676	275,512	825,501	392,784	24,887	1,518,684	123,644	-	494,066	203,273	820,283	589,108	266,187	(111,559)	(43,336)	-	-
J081	MASON CO BD OF ED	475,365	0.132456%	0.129275%	8,066,974	10,155,485	6,317,168	1,290,799	44,668	1,335,467	-	1,335,467	263,122	788,378	375,120	139,433	1,566,053	118,083	-	471,848	-	589,931	719,134	373,304	(73,018)	(43,297)	-	-
J082	MEADE CO PUBLIC LIBRARY	39,735	0.011072%	0.011648%	674,319	848,897	528,052	107,898	5,816	113,714	-	113,714	21,994	65,901	31,356	16,246	135,497	9,871	-	39,442	20,144	69,457	56,740	24,444	(11,523)	(3,620)	-	-
J083	MENIFEE CO BD OF ED	201,942	0.056269%	0.061230%	3,426,954	4,314,180	2,683,614	548,348	(65,157)	483,191	-	483,191	111,778	334,913	159,356	3,671	609,718	50,163	-	200,447	176,573	427,183	203,112	69,471	(71,654)	(18,393)	-	-
J084	CITY OF HARRODSBURG	364,513	0.101568%	0.105664%	6,185,801	7,787,282	4,844,040	989,792	114,035	1,103,827	-	1,103,827	201,764	604,533	287,644	78,715	1,172,656	90,547	-	361,816	140,385	592,748	504,063	207,107	(98,061)	(33,201)	-	-
J085	METCALFE CO BD OF ED	327,394	0.091225%	0.090635%	5,555,881	6,994,278	4,350,755	888,998	(47,188)	841,810	-	841,810	181,217	542,971	258,353	64,242	1,046,783	81,326	-	324,971	29,234	435,531	455,752	245,913	(60,594)	(29,819)	-	-
J086	MONROE CO BOARD OF ED	450,574	0.125548%	0.120586%	7,646,256	9,625,844	5,987,708	1,223,480	55,403	1,278,883	-	1,278,883	249,599	747,262	355,557	270,573	1,622,791	111,925	-	447,239	30,843	590,007	729,887	409,612	(56,677)	(41,038)	-	-
J087	MT STERLING WATER WORKS	196,223	0.054676%	0.054756%	3,329,935	4,192,043	2,607,639	532,824	(4,771)	528,053	-	528,053	108,613	325,432	154,844	10,924	599,813	48,743	-	194,772	51,280	294,795	245,631	116,369	(39,309)	(17,872)	-	-
J088	MORGAN CO BD OF EDUCATION	403,509	0.112434%	0.119139%	6,847,573	8,620,386	5,362,267	1,095,683	(143,611)	952,072	-	952,072	223,349	669,207	318,417	-	1,210,973	100,234	-	400,523	280,466	781,223	419,488	169,540	(122,527)	(36,751)	-	-
J089	MUHLENBERG CO LIB BD DIST	65,089	0.018137%	0.018697%	1,104,599	1,390,575	865,000	176,747	(24,856)	151,891	-	151,891	36,029	107,951	51,365	-	195,345	16,169	-	64,609	24,018	104,796	76,777	36,107	(16,407)	(5,928)	-	-
J090	CITY OF BARDSTOWN	577,240	0.160843%	0.169646%	9,795,829	12,331,934	7,671,017	1,567,434	(207,312)	1,360,122	-	1,360,122	319,513	957,337	455,513	-	1,732,363	143,390	-	572,971	172,636	1,088,997	606,948	258,554	(169,559)	(55,576)	-	-
J091	NICHOLAS CO BD OF ED	204,264	0.056916%	0.060282%	3,466,358	4,363,786	2,714,471	554,653	(23,188)	531,465	-	531,465	113,063	338,764	161,188	31,923	644,938	50,740	-	202,752	115,528	369,020	253,826	102,539	(61,844)	(18,604)	-	-
J092	OHIO CO BD OF ED	792,133	0.220721%	0.222269%	13,442,582	16,922,818	10,526,753	2,150,952	(130,399)	2,020,553	-	2,020,553	438,459	1,313,731	625,090	9,130	2,386,410	196,771	-	786,274	250,223	1,233,268	938,777	452,279	(165,764)	(72,150)	-	-
J093	OLDHAM COUNTY BD OF ED	2,324,072	0.647581%	0.647577%	39,439,657	49,650,443	30,884,806	6,310,753	(152,865)	6,157,888	-	6,157,888	1,286,411	3,854,402	1,833,973	4,141	6,978,927	577,313	-	2,306,877	324,863	3,209,053	2,962,420	1,476,211	(457,078)	(211,679)	-	-
J094	OWEN CO BD OF ED	349,234	0.097311%	0.098868%	5,926,536	7,460,896	4,641,012	948,307	(6,493)	941,814	-	941,814	193,307	579,195	275,588	108,176	1,156,266	86,752	-	346,651	79,064	512,467	501,959	252,361	(78,711)	(31,810)	-	-
J095	OWSLEY CO BD OF EDUCATION	251,689	0.070131%	0.072664%	4,271,192	5,376,988	3,344,728	683,435	(114,740)	568,695	-	568,695	139,314	417,420	198,642	-	755,348	62,521	-	249,828	136,769	449,118	269,192	125,772	(65,809)	(22,924)	-	-
J096	PENDLETON CO BD OF ED	433,054	0.120666%	0.126825%	7,348,927	9,251,538	5,754,872	1,175,904	(118,239)	1,057,665	-	1,057,665	239,701	718,204	341,731	8,626	1,308,262	107,573	-	429,848	214,603	752,024	508,585	211,917	(124,822)	(39,443)	-	-
J097	HAZARD CITY SCHOOLS	134,814	0.037563%	0.037426%	2,287,823	2,880,132	1,791,572	366,075	34,667	400,742	-	400,742	74,622	223,587	106,385	42,275	446,869	33,489	-	133,818	-	167,307	212,494	109,304	(25,582)	(12,208)	-	-
J098	PIKE CO BD OF EDUCATION	2,045,460	0.569949%	0.574428%	34,711,631	43,698,349	27,182,336	5,554,220	(552,838)	5,001,382	-	5,001,382	1,132,196	3,392,196	1,614,104	-	6,138,648	508,105	-	2,030,328	531,521	3,069,954	2,446,498	1,239,639	(431,139)	(186,304)	-	-
J099	POWELL CO BD OF EDUCATION	445,749	0.124204%	0.128885%	7,564,402	9,522,799	5,923,609	1,210,383	(151,696)	1,058,687	-	1,058,687	246,730	739,262	351,750	-	1,337,742	110,727	-	442,452	288,586	841,765	456,639	197,744	(117,805)	(40,601)	-	-
J100	CITY OF SOMERSET	896,621	0.249836%	0.252856%	15,215,713	19,155,007	11,915,275	2,434,671	(130,254)	2,304,417	-	2,304,417	496,294	1,487,018	707,542	117,573	2,808,427	222,726	-	889,987	188,446	1,301,159	1,176,544	608,187	(195,797)	(81,665)	-	-
J101	ROBERTSON CO BD OF ED	80,258	0.022363%	0.019653%	1,361,975	1,714,585	1,066,549	217,930	78,817	296,747	-	296,747	44,424	133,105	63,333	136,456	377,318	19,936	-	79,664	-	99,600	177,796	105,570	1,661	(7,309)	-	-
J102	ROCKCASTLE CO BD OF ED	574,827	0.160170%	0.164769%	9,754,841	12,280,335	7,638,920	1,560,875	(98,697)	1,462,178	-	1,462,178	318,176	953,332	453,607	-	1,725,115	142,790	-	570,573	212,879	926,242	682,263	311,629	(142,664)	(52,355)	-	-
J103	ROWAN CO BD OF ED	722,635	0.201355%	0.197236%	12,263,133	15,438,015	9,603,139	1,962,228	118,767	2,080,995	-	2,080,995	399,989	1,198,469	570,245	160,757	2,329,456	179,506	-	717,287	31,999	928,789	1,042,462	539,636	(115,612)	(65,818)	-	-
J104	RUSSELL CO BD OF ED	595,218	0.165862%	0.167556%	10,100,892	12,715,977	7,909,909	1,616,247	99,342	1,715,589	-	1,715,589	329,463	987,251	469,699	137,082	1,923,395	147,851	-	590,814	52,132	790,802	885,427	428,388	(147,856)	(54,241)	-	-
J105	SCOTT CO BOARD OF ED	1,660,447	0.462668%	0.462977%	28,177,891	35,473,047	22,065,829	4,508,754	37,952	4,546,706	-	4,546,706	919,084	2,753,800	1,310,293	9,686	4,992,863	412,465	-	1,648,162	19,656	2,080,283	2,261,466	1,130,919	(328,569)	(151,236)	-	-
J106	SHELBY CO LIBRARY	45,455	0.012666%	0.012082%	771,398	971,110	604,074	123,432	(7,316)	116,116	-	116,116	25,161	75,388	35,871	42,143	178,563	11,292	-	45,120	14,767	71,179	70,223	46,482	(5,181)	(4,140)	-	-
J107	SIMPSON CO BD OF ED	583,721	0.162649%	0.163160%	9,905,820	12,470,401	7,757,150	1,585,034	9,131	1,594,165	-	1,594,165	323,100	968,087	460,628	10,547	1,762,362	145,000	-	579,404	16,796	741,200	798,586	393,877	(118,137)	(53,163)	-	-
J108	SPENCER CO BD OF EDUC	606,415	0.168972%	0.166361%	10,290,910	12,955,190	8,058,710	1,646,652	93,591	1,740,243	-	1,740,243	335,661	1,005,721	478,535	117,462	1,937,379	150,637	-	601,929	28,304	780,870	873,675	440,531	(102,463)	(55,234)	-	-
J109	TAYLOR CO BD OF ED	537,476	0.149763%	0.141441%	9,121,023	11,482,423	7,142,583	1,459,458	176,564	1,636,022	-	1,636,022	297,502	891,389	424,134	379,322	1,992,347	133,513	-	533,501	4,987	672,001	907,919	513,523	(52,139)	(48,956)	-	-
J110	TODD CO BD OF ED	414,098	0.115385%	0.117457%	7,027,298	8,846,641	5,503,008	1,124,440	(114,458)	1,009,982	-	1,009,982	229,211	686,771	326,775	-	1,242,757	102,865	-	411,036	135,977	649,878	486,938	234,442	(94,785)	(37,717)	-	-
J111	TRIGG CO BD OF ED	396,407	0.110455%	0.112559%	6,727,046	8,468,654	5,267,883

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

					Net Pension Liability as of June 30, 2018			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Particioatine Emolover Code	Particioatine Emolover Name	Actual Contributions	2018 Proporotionate Share	2017 Proporotionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proporotionate 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 Nonemolover Contributions	Net Employer Pension Expense	Liabilitv Experience	Assumotion Changes	Investment Experience	Changes in Proporations & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liabilitv Experience	Assumotion Changes	Investment Experience	Changes in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2019	2020	2021	2022	2023	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
J417	WEBSTER CO CONSER DIST	7,453	0.002077%	0.001770%	126,496	159,245	99,057	20,241	5,731	25,972	-	25,972	4,126	12,362	5,882	11,977	34,347	1,852	-	7,399	10,249	19,500	9,056	5,962	511	(681)	-	-
J419	CITY OF COLD SPRING	33,829	0.009426%	0.011818%	574,072	722,697	449,550	91,857	(34,522)	57,335	-	57,335	18,725	56,104	26,695	30,917	132,441	8,403	-	33,578	90,436	132,417	25,262	(107)	(22,052)	(3,080)	-	-
J424	CITY OF CROFTON	6,177	0.001721%	0.001739%	104,814	131,950	82,079	16,771	(19,494)	(2,723)	-	(2,723)	3,419	10,243	4,874	-	18,536	1,534	-	6,131	10,504	18,169	(671)	2,931	(1,331)	(562)	-	-
J434	KY LEAGUE OF CITIES	768,258	0.214068%	0.207792%	13,037,394	16,412,728	10,209,454	2,086,118	227,632	2,313,750	-	2,313,750	425,243	1,274,133	606,248	345,221	2,650,845	190,840	-	762,574	-	953,414	1,240,403	637,703	(110,701)	(69,974)	-	-
J456	CITY OF SHIVELY	96,086	0.026773%	0.025550%	1,630,557	2,052,703	1,276,873	260,906	76,824	337,730	-	337,730	53,184	159,353	75,822	100,381	388,740	23,868	-	95,373	-	119,241	191,050	98,226	(11,025)	(8,752)	-	-
J459	N KY AREA PLAN COMMISSION	395,206	0.110121%	0.108164%	6,706,705	8,443,046	5,251,954	1,073,142	126,373	1,199,515	-	1,199,515	218,754	655,440	311,867	195,162	1,381,223	98,172	-	392,284	26,657	517,113	655,813	325,951	98,172	(65,997)	-	-
J510	CITY OF CATLETTSBURG	55,202	0.015381%	0.014321%	936,750	1,179,271	733,560	149,890	24,373	174,263	-	174,263	30,554	91,548	43,560	55,450	221,112	13,712	-	54,792	5,222	73,726	97,692	58,755	(4,033)	(5,027)	-	-
J514	BARREN RIVER AREA DEV	188,673	0.052572%	0.057234%	3,201,795	4,030,728	2,507,294	512,320	(191,102)	321,218	-	321,218	104,434	312,909	148,886	18,545	584,774	46,868	-	187,277	416,354	650,499	40,588	(22,008)	(67,120)	(17,185)	-	-
J519	NORTHERN KY COOP ED SER	171,232	0.047712%	0.037119%	2,905,806	3,658,109	2,275,508	464,959	214,670	679,629	-	679,629	94,779	283,982	135,122	411,870	925,753	42,535	-	169,964	-	212,499	422,865	271,471	34,515	(15,596)	-	-
J524	HOPKINSVILLE S W AUTHORI	337,521	0.094047%	0.088442%	5,727,749	7,210,643	4,485,344	916,499	275,129	1,191,628	-	1,191,628	186,823	559,768	266,345	426,993	1,439,929	83,842	-	335,023	-	418,865	700,896	381,211	(30,302)	(30,741)	-	-
J534	BLUEGRASS AREA DEV DISRIC	434,195	0.120984%	0.140284%	7,368,294	9,275,919	5,770,039	1,179,003	(465,143)	713,860	-	713,860	240,333	720,097	342,631	64,357	1,367,418	107,856	-	430,981	1,227,687	1,766,524	12,165	(162,083)	(209,642)	(39,546)	-	-
J536	LOUISVILLE CONV BUREAU	666,147	0.185615%	0.188955%	11,304,580	14,231,296	8,852,505	1,808,850	15,398	1,824,248	-	1,824,248	368,724	1,104,786	525,671	62,671	2,061,852	165,475	-	661,220	98,142	924,837	917,399	429,875	(149,586)	(60,674)	-	-
J559	CITY OF CRESCENT SPRINGS	49,530	0.013801%	0.012581%	840,523	1,058,131	658,205	134,492	29,661	164,153	-	164,153	27,416	82,144	39,085	51,355	200,000	12,303	-	49,163	-	61,466	91,811	53,120	(1,888)	(4,509)	-	-
J610	BOYD CO CONSERVATION DIST	5,347	0.001490%	0.001458%	90,746	114,239	71,062	14,520	975	15,495	-	15,495	2,960	8,868	4,220	1,726	17,774	1,328	-	5,308	-	6,636	8,226	4,245	(845)	(488)	-	-
J614	BOWL GRN CONV & VISIT BUR	50,957	0.014199%	0.015500%	864,762	1,088,646	677,187	138,371	(8,582)	129,789	-	129,789	28,206	84,512	40,212	5,849	158,779	12,658	-	50,581	44,702	107,941	55,761	18,115	(18,398)	(4,641)	-	-
J619	CITY OF FORT THOMAS	242,358	0.067531%	0.068823%	4,112,844	5,177,644	3,220,727	658,098	9,684	667,782	-	667,782	134,149	401,944	191,250	33,561	760,904	60,203	-	240,566	92,187	392,956	323,939	128,564	(62,481)	(22,075)	-	-
J656	OHIO VALLEY ED COOP	344,360	0.095953%	0.082564%	5,843,830	7,356,777	4,576,246	935,073	216,777	1,151,850	-	1,151,850	190,609	571,112	271,742	535,530	1,568,993	85,541	-	341,813	252,593	679,947	564,003	337,945	18,463	(31,365)	-	-
J710	BIG SANDY WATER DISTRICT	31,292	0.008719%	0.013693%	531,014	668,491	415,832	84,968	(76,169)	8,799	-	8,799	17,320	51,895	24,693	36	93,944	7,773	-	31,060	182,764	221,597	(34,492)	(52,136)	(38,174)	(2,851)	-	-
J714	BOWLING GRWARREN COMM ED	53,788	0.014988%	0.014733%	912,815	1,149,139	714,816	146,060	17,030	163,090	-	163,090	29,773	89,209	42,447	58,678	220,107	13,362	-	53,392	13,567	80,321	96,782	56,842	(8,938)	(4,900)	-	-
J719	CITY OF SOUTHGATE	46,050	0.012831%	0.013819%	781,447	983,761	611,943	125,040	(12,166)	112,874	-	112,874	25,489	76,370	36,338	1,520	139,717	11,439	-	45,708	40,597	97,744	46,238	15,347	(15,417)	(4,194)	-	-
J734	ACCESS TO JUSTICE FNDTION	-	0.000000%	0.000000%	-	-	-	-	(73.657)	(73.657)	-	(73.657)	-	-	-	-	-	-	-	-	34,772	34,772	(31,379)	(3,393)	-	-	-	-
J756	CITY OF PROSPECT	50,747	0.014140%	0.013184%	861,169	1,084,123	674,373	137,796	41,336	179,132	-	179,132	28,089	84,161	40,045	53,007	205,302	12,606	-	50,371	-	62,977	98,121	52,654	(3,826)	(4,623)	-	-
J759	N KY COMMUNITY ACT COMM	493,216	0.137430%	0.123910%	8,369,906	10,536,843	6,554,391	1,339,272	441,121	1,780,393	-	1,780,393	273,003	817,883	389,207	709,030	2,189,223	122,518	-	489,567	-	612,085	1,037,591	594,442	(9,971)	(44,924)	-	-
J810	HOUSING AUTH OF ASHLAND	82,346	0.022945%	0.021954%	1,397,420	1,759,208	1,094,306	223,602	(9,180)	214,422	-	214,422	45,580	136,569	64,981	34,259	281,389	20,455	-	81,737	39,254	141,446	99,758	57,500	(9,816)	(7,500)	-	-
J814	HOUSING AUTH BOWLING GRN	210,431	0.058635%	0.063340%	3,571,050	4,495,582	2,796,454	571,405	(71,691)	499,714	-	499,714	116,478	348,995	166,056	14,784	646,313	52,273	-	208,875	161,617	422,765	232,309	82,083	(71,677)	(19,167)	-	-
J819	CITY OF BELLEVUE	88,316	0.024605%	0.025469%	1,498,702	1,886,711	1,173,619	239,808	(22,444)	217,364	-	217,364	48,883	146,467	69,691	-	265,041	21,938	-	87,661	45,523	155,122	98,617	43,359	(24,013)	(8,044)	-	-
J834	KY LEGAL SERVICE PROGRAMS	52,261	0.014562%	0.012920%	886,870	1,116,478	694,499	141,908	40,915	182,823	-	182,823	28,927	86,673	41,240	68,029	224,869	12,982	-	51,874	19,717	84,573	92,728	52,035	291	(4,759)	-	-
J856	LOUISVILLE WATER COMPANY	4,542,465	1.265716%	1.238902%	77,085,962	97,043,242	60,365,256	12,334,551	146,496	12,481,047	-	12,481,047	2,514,328	7,533,541	3,584,554	1,763,877	15,396,300	1,128,376	-	4,508,858	400,589	6,037,823	6,743,277	3,749,741	(720,806)	(413,735)	-	-
J859	CITY OF VILLA HILLS	44,586	0.012424%	0.011755%	756,659	952,556	592,531	121,073	13,521	134,594	-	134,594	24,680	73,948	35,185	25,422	159,235	11,076	-	44,258	-	55,334	72,483	39,942	(4,463)	(4,061)	-	-
J910	SANITATION DISTRICT #4	55,473	0.015457%	0.015669%	941,378	1,185,098	737,184	150,630	1,097	151,727	-	151,727	30,705	92,000	43,775	7,642	174,122	13,780	-	55,062	11,178	80,020	74,030	37,399	(12,275)	(5,053)	-	-
J914	BOWLING GRN HUM RIGHT COM	10,177	0.002836%	0.002894%	172,721	217,438	135,256	27,637	(2,516)	25,121	-	25,121	5,634	16,880	8,032	-	30,546	2,528	-	10,103	4,217	16,848	11,617	5,383	(2,375)	(927)	-	-
J919	CITY OF DAYTON	52,794	0.014711%	0.015881%	895,945	1,127,902	701,605	143,360	(19,415)	123,945	-	123,945	29,223	87,560	41,662	20,400	178,845	13,115	-	52,405	47,793	113,313	61,838	26,420	(17,916)	(4,809)	-	-
J956	OKOLONA FIRE DISTRICT	5,651	0.001575%	0.001542%	95,922	120,756	75,116	15,349	(916)	14,433	-	14,433	3,129	9,374	4,460	1,790	18,753	1,404	-	5,611	1,993	8,408	7,910	3,851	(900)	(516)	-	-
J959	CITY OF INDEPENDENCE	117,515	0.032744%	0.031953%	1,994,209	2,510,503	1,561,646	319,094	(6,630)	312,464	-	312,464	65,046	194,892	92,732	27,435	380,105	29,191	-	116,644	9,991	155,826	163,618	89,384	(18,021)	(10,703)	-	-
K001	CITY OF COLUMBIA	82,668	0.023035%	0.023033%	1,402,902	1,766,108	1,098,598	224,479	(17,434)	207,045	-	207,045	45,759	137,104	65,236	10,063	258,162	20,536	-	82,058	3,999	106,593	115,675	59,672	(16,247)	(7,531)	-	-
K002	ALLEN CO BD OF ED	563,041	0.156886%	0.156321%	9,554,836	12,028,548	7,482,297	1,528,873	(47,169)	1,481,704	-	1,481,704	311,652	933,785	444,307	22,251	1,711,995	139,863	-	558,875	80,498	779,236	726,216	364,929	(107,103)	(51,283)	-	-
K003	ANDERSON CO BD OF ED	601,684	0.167654%	0.174822%	10,210,640	12,854,138	7,995,851	1,633,808	(250,321)	1,383,487	-	1,383,487	333,043	997,877	474,802	-	1,805,722	149,462	-	597,234	415,262	1,161,958	608,468	254,583	(164,485)	(54,802)	-	-
K004	CITY OF WICKLIFFE	34,963	0.009742%	0.008955%	593,317	746,925	464,621	94,937	17,683	112,620	-	112,620	19,352	57,984	27,590	27,832	132,758	8,685	-	34,704	1,061	44,450	58,807	34,496	(1,810)	(3,184)	-	-
K005	BARREN CO BD OF EDUCATION	1,015,453	0.282946%	0.294251%	17,232,274	21,693,648	13,494,424	2,757,342	159,731	2,917,073	-	2,917,073	562,069	1,684,094	801,313	249,726	3,297,202	252,244	-	1,007,938	387,448	1,647,630	1,429,555	585,004	(272,498)	(92,489)	-	-
K006	CITY OF OWINGSVILLE	63,133	0.017594%	0.016898%	1,071,346	1,348,713	838,960	171,426	1,414	172,840	-	172,840	34,944	104,708	49,818	20,869	210,339	15,682	-	62,664	23,447	101,793	78,806	44,018	(8,535)	(5,750)	-	-
K007	BELL CO BD OF ED	515,626	0.143674%	0.165206%	8,750,185	11,015,576	6,852,183	1,400,120	(329,101)	1,071,019	-	1,071,019	285,405	855,446	406,895	6,381	1,553,826	128,084	-	511,810	827,932	1,467,826	351,974	21,016	(240,027)	(46,963)	-	-
K009	PARIS BD OF EDUCATION	158,634	0.044202%	0.044921%	2,692,037	3,388,995	2,108,107	430,754	(21,219)	409,535	-	409,535	87,807	263,090	125,182	28,254	504,333	39,406	-	157,461	147,300	344,167	153,297	57,148	(35,830)	(14,449)	-	-
K010	CITY OF ASHLAND	1,130,328	0.314955%	0.316009%	19,181,719	24,147,798	15,021,015	3,069,273	(100,591)	2,968,682	-	2,968,682	625,654	1,874,612	891,964	-	3,392,230	280,780	-	1,121,904	229,938	1,632,682	1,398,588	692,012	(229,100)	(102,952)	-	-
K011	CITY OF DANVILLE	429,940	0.119799%	0.112242%	7,296,124	9,185,065	5,713,523	1,167,455	165,817	1,333,272	-	1,333,272	237,979	713,044	339,275	283,551	1,573,849	106,800	-	426,760	938	534,498	715,866	398,558	(35,913)	(39,160)	-	-
K012	AUGUSTA BD OF ED	34,683	0.009664%	0.011862%	588,567	740,945	460,901	94,177	(48,500)	45,677	-	45,677	19,197	57,520	27,369	-	104,086	8,615	-	34,426	86,138	129,179	9,145	(10,107)	(20,972)	(3,159)	-	-
K013	JACKSON CITY SCHOOLS	90,439	0.025200%	0.024594%	1,534,757	1,932,100	1,201,853	245,577	(9,321)	236,256	-	236,256	50,059	149,990	71,367	24,201	295,617	22,466	-	89,770	31,230	143,466	114,549	59,728	(13,887)	(8,239)	-	-
K014	CLOVERPORT INDEPENDENT SC	82,515	0.022992%	0.022460%	1,400,283	1,762,811	1,096,548	224,060	(28,450)	195,610	-	195,610	45,673	136,848	65,114	15,421	263,058	20,497	-	81,904	135,296	237,697	73,063	1,247	(41,432)	(7,516)	-	-
K015	BULLITT CO PUBLIC LIBRARY	231,440	0.064489%	0.056123%	3,927,577	4,944,412	3,075,647	628,453	254,722	883,175	-	883,175	128,107	383,838	182,635	380,226	1,074,806	57,491	-	229,729	-	287,220	505,673	294,656	8,335	(21,079)	-	-
K016	CITY OF MORGANTOWN	114,011	0.031768%	0.032134%	1,934,768	2,435,673	1,515,098	309,583	19,131	328,714	-	328,714	63,107	189,083	89,968	29,394	371,552	28,321	-	113,167	12,890	154,378	169,935	82,403	(24,780)	(10,383)	-	-
K017	GEORGE COUN PUBLIC LIBRAR	24,171	0.006735%	0.006026%	410,182	516,377	321,209	65,633	20,563	86,196	-	86,196	13,379	40,087	19,074	31,827	104,367	6,004	-	23,992	-	29,996	48,049	28,674	(151)	(2,201)	-	-
K018	CITY OF MURRAY	526,089	0.146590%	0.151291%	8,927,778	11,239,148	6,991,255	1,428,537	(388,793)	1,039,744	-	1,039,744	291,199	872,504	415,148	-	1,578,851	130,684	-	522,197	550,346	1,203,227	375,772	181,503	(133,736)	(47,916)	-	-
K019	CITY OF NEWPORT	310,021	0.086385%	0.087374%	5,261,110	6,623,192	4,119,923	841,832	114,439	956,271	-	956,271	171,603	514,163	244,645	143,767	1,074,178	77,012	-	307,729	33,516	418,257	508,602	242,899	(67,343)	(28,238)	-	-
K020	CARLISLE CO BD OF ED	131,789	0.036722%	0.036047%	2,236,482	2,815,499	1,751,367	357,860	(21,830)	336,030	-	336,030	72,948	218,569	103,998	25,061	420,576	32,737	-	130,815	50,724	214,276	157,493	82,386	(21,575)	(12,004)	-	-
K021	CARROLL CO PUBLIC LIBRARY	57,610	0.016052%	0.015045%	977,616	1,230,717	765,561	150,143	37,318	193,747	-	193,747	31,887	95,541	45,460	60,821	233,709	14,310	-	57,182	-	71,492	110,344	61,987	14,310	(8,848)	-	-
K022	CARTER CO EMER AMBUL DIST	198,401	0.055282%	0.079150%	3,366,842	4,238,506	2,636,541	538,730	(169,410)	369,320	-	369,320	109,817	329,038	156,567	432,232	1,027,648	49,283	-	196,931	871,437	1,117,651	175,426	(54,687)	(192,672)	(18,070)	-	-
K023	CASEY CO AMBULANCE SERV	64,101	0.017861%	0.014967%	1,087,789	1,369,414	851,837	174,058	3,866	177,924	-	177,924	35,481	106,309	50,583	99,742	292,115	15,923	-	63,626	30,841	110,390	103,945	77,595	6,023	(5,838)	-	-
K025	CLARK CO LIBRARY BD	115,111	0.032075%	0.031995%	1,953,465	2,459,210	1,529,739	312,575	(30,383)	282,192	-	282,192	63,717	190,910	90,838	2,951	348,416	28,595	-	114,261	21,232	164,088	142,566	74,374	(22,126)	(10,485)	-	-
K026	CITY OF MANCHESTER	143,302	0.039930%	0.037427%	2,431,859	3,061,458	1,904,365	389,123	16,835	405,958	-	405,958	79,320	237,663	113,083	86,416	516,482	35,597	-	142,243	37,070	214,910	205,451	121,246	(12,072)	(13,054)	-	-
K027	CLINTON CO PUBLIC LIBRARY	8,507	0.002370%	0.002373%	144,340	181,709	113,031	23,096	(4,513)	18,583	-	18,583	4,708	14,106	6,712	321	25,847	2,113	-	8,443	8,659	19,215	6,199	2,900	(1,692)	(775)	-	-
K028	CITY OF MARION	133,140	0.037098%	0.035211%	2,259,381	2,844,327	1,769,299	361,524	(34,010)	327,514	-	327,514	73,695	220,807	105,063	65,193	464,758	33,073	-	132,154	76,712	241,939	154,266	94,719	(14,038)	(12,127)	-	-
K029	CITY OF BURKESVILLE	85,449	0.023810%	0.022980%	1,450,102	1,825,528	1,135,560	232,031	23,363	255,394	-	255,394	47,298	141,717	67,431	34,598	291,044	21,226	-	84,818	9,088	115,132	128,116	66,842	(11,464)	(7,782)	-	-
K030	OWENSBORO BD OF ED	1,066,833	0.297263%	0.307326%	18,104,223	22,791,341	14,177,238	2,896,863	(237,352)	2,659,511	-	2,659,511	590,509	1,769,309	841,860	19,058	3,220,736	265,008	-	1,058,940	538,452	1,862,400	1,208,241	521,872	(274,608)	(97,170)	-	-
K032	ELLIOTT CO AMB SERVICE	5,577	0.001554%	0.003253%	94,643	119,146	74,114	15,144	(252,779)	(237,635)	-	(237,635)	3,087	9,249	4,401	-	16,737	1,385	-	5,536	265,562	272,483	(163,571)	(79,633)	(12,035)	(508)	-	-
K033	ESTILL CO BD OF EDUCATION	465,097	0.129595%	0.129913%	7,892,730	9,936,130	6,180,719	1,262,919	(98,233)	1,164,686	-	1,164,686	257,439	771,149	367,218	-	1,395,806	115,533	-	461,656	105,486	684,675	564,137	282,995	(93,640)	(42,361)	-	-
K034	LEX/FAYETTE URBAN CO GOVT	11,180,971	3.115474%	3.197043%	189,741,862	238,865,353	148,584,980	30,360,660	4,235,176	34,595,836	-	34,595,836	6,188,849	18,543,299	8,823,137	5,239,583	38,794,868	2,777,420	-	11,098,248	2,788,933	16,664,601	17,940,467	7,932,377	(2,724,200)	(1,018,378)	-	-
K035	LICKING VALLEY COM ACTION	282,557	0.078732%	0.078409%	4,795,019	6,036,432	3,754,932	767,253	(43,690)	723,563	-	723,563	156,400	468,613	222,972	69,741	917,726	70,189	-	280,467	20,575	371,231	409,193	216,533	(53,495)	(25,736)	-	-
K036	FLOYD CO SCHOOLS	1,189,071	0.331324%	0.349856%	20,178,641	25,400,820	15,801,695	3,228,791	(446,003)	2,782,788	-	2,782,788	658,171	1,972,040	938,322	-	3,568,533	295,373	-	1,180,275	758,557	2,234,205	1,271,888	523,921	(353,170)	(108,303)	-	-
K038	FULTON CITY SCHOOLS	86,195	0.024017%	0.025580%	1,462,709	1,841,399	1,145,433	234,048	(70,162)	163,886	-	163,886	47,709	142,949	68,017	-	258,675	21,411	-	85,556	90,791	197,758	66,327	29,455	(27,014)	(7,852)	-	-
K039	GALLATIN CO PUBLIC LIB	25,571	0.007125%	0.007192%	433,934	546,278	339,810	69,434	(9,961)	59,473	-	59,473	14,154	42,408	20,148	64	76,804	6,352	-	25,381	16,297	48,030	24,746	11,817	(5,460)	(2,329)	-	-
K040	GARRARD CO BD OF ED	444,389	0.123825%	0.130476%	7,541,120	9,493,741	5,905,533	1,206,689	(149,070)	1,057,619	-	1,057,619	245,977	737,006	350,677	2,939	1,336,599	110,389	-	441,102	339,665	891,156	443,405	172,733	(130,219)	(40,476)	-	-
K041	CITY OF WILLIAMSTOWN	245,625	0.068445%	0.069716%	4,168,266	5,247,415	3,264,128	666,966	(18,334)	648,632	-	648,632	135,957	407,361	193,827	23,974	761,119	61,015	-	243,807	43,300	348,122	337,956	153,899	(56,486)	(22,373)	-	-
K042	GRAVES CO BD OF ED	874,236	0.243598%	0.242956%	14,835,861	18,676,812	11,617,816	2,373,891	202,089	2,575,980	-	2,575,980	483,904	1,450,245	689,878	165,170	2,788,847	217,166	-	867,769	-	1,084,935	1,318,363	632,991	(167,814)	(79,628)	-	-
K043	CITY OF LEITCHFIELD	204,174	0.056891%	0.054123%	3,464,835	4,361,869	2,713,278	554,409	35,445	589,854	-	589,854	113,013	338,615	161,117	98,277	711,022	50,718	-	202,663	23,940	277,321	304,683	169,953	(22,338)	(18,597)	-	-
K044	CITY OF GREENSBURG	104,287	0.029064%	0.025604%	1,769,782	2,227,977	1,385,899	283,183	1,790	284,973	-	284,973	57,725	172,959	82,296	119,123	432,103	25,906	-	103,517	34,779	164,202	166,890	108,780	1,730	(9,500)	-	-
K045	GREENUP CO BD OF ED	596,545	0.166222%	0.167995%	10,123,426	12,744,345	7,927,555	1,619,853	1,750	1,621,603	-	1,621,603	330,198	989,353	470,747	20,460	1,810,758	148,186	-	592,132	63,907	804,225	809,024	380,586	(128,744)	(54,334)	-	-
K046	CITY OF HAWESVILLE	47,588	0.013260%	0.014993%	807,574	1,016,653	632,404	129,220	11,007	140,227	-	140,227	26,341	78,924	37,553	20,071	162,889	11,821	-	47,236	59,580	118,637	59,100	10,001	(20,516)	(4,333)	-	-
K047	HARDIN CO BD OF ED	2,803,921	0.781286%	0.787636%	47,582,699	59,901,687	37,261,542	7,613,724	(97,020)	7,516,704	-	7,516,704	1,552,015	4,650,214	2,212,631	-	8,414,860	696,510	-	2,783,174	265,848	3,745,532	3,711,202	1,805,869	(592,359)	(255,384)	-	-
K048	HARLAN INDEPENDENT SCHOOL	90,860	0.025317%	0.029336%	1,541,882	1,941,070	1,207,433	246,717	(86,423)	160,294	-	160,294	50,292	150,687	71,699	-	272,678	22,570	-	90,187	171,174	283,931	45,788	(5,023)	(43,743)	(8,275)	-	-
K049	CITY OF CYNTHIANA	195,204	0.054392%	0.052973%	3,312,639	4,170,269	2,594,095	530,056	(13,830)	516,226	-	516,226	108,049	323,741	154,040	82,438	668,268	48,490	-	193,761	14,829	257,080	294,203	164,023	(29,259)	(17,780)	-	-
K050	CAVERNA INDEPENDENT SCH	141,812	0.039515%	0.040213%	2,406,584	3,029,640	1,884,572	385,078	(38,399)	346,679	-	346,679	78,496	235,198	111,908	-	425,597	35,227	-	140,764	56,813	232,804	159,695	78,399	(32,386)	(12,916)	-	-
K052	HENRY CO BD OF EDUCATION	396,657	0.110526%	0.110248%	6,731,309	8,474,021	5,271,222	1,077,079	(17,408)	1,059,671	-	1,059,671	219,556	657,845	313,011	-	1,190,412	98,532	-	393,723	61,416	553,671	514,941	253,827	(76,232)	(36,128)	-	-
K055	JACKSON CO CONSERV DIST	466	0.000130%	0.001645%	7,917	9,967	6,200	1,267	(20,104)	(18,837)	-	(18,837)	258	774	368	1,823	3,223	116	-	463	52,226	52,805	(19,418)	(20,276)	(9,845)	(43)	-	-
K057	JESSAMINE CO PUBLIC LIBRA	182,007	0.050715%	0.046920%	3,088,698	3,888,351	2,418,729	494,224	116,480	610,704	-	610,704	100,745	301,856	143,627	195,670	741,898	45,212	-	180,662	-	225,874	347,387	196,581	(41,367)	(16,671)	-	-
K058	JOHNSON CO BD OF ED	627,181	0.174758%	0.185340%	10,643,295	13,398,800	8,334,659	1,703,037	(268,828)	1,434,209	-	1,434,209	347,155	1,040,160	494,921	-	1,882,236	155,795	-	622,540	495,413	1,273,748	620,861	236,227	(191,477)	(57,123)	-	-
K060	LKLP COMM ACTION COUNCIL	1,196,502	0.333394%	0.358846%	20,304,711	25,561,528	15,900,419	3,248,964	(211,648)	3,037,280	-	3,037,280	662,283	1,984,361	944,184	148,577	3,739,405	297,218	-	1,187,649	875,893	2,360,760	1,394,258	492,866	(399,500)	(108,979)	-	-
K061	BARBOURVILLE CITY SCHOOLS	83,776	0.023343%	0.026169%	1,421,660	1,789,723	1,113,288	227,480	(107,185)	120,295	-	120,295	46,371	138,938	66,108	33,122	284,539	20,810	-	83,155	129,913	233,878	64,354	28,606	(34,669)	(7,630)	-	-
K062	LARUE CO BD OF EDUCATION	428,415	0.119374%	0.120033%	7,270,240	9,152,480	5,693,254	1,163,314	71,824	1,235,138	-	1,235,138	237,135	710,514	338,072	76,070	1,361,791

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

					Net Pension Liability as of June 30, 2018			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participatine Employer Code	Participatine Employer Name	Actual Contributions	2018 Proportionate Share	2017 Proportionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2019	2020	2021	2022	2023	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
K100	SOMERSET BD OF EDUCATION	257,965	0.071879%	0.070874%	4,377,650	5,511,008	3,428,095	700,469	59,844	760,313	-	760,313	142,787	427,824	203,564	99,370	873,545	64,080	-	256,054	-	320,134	411,378	209,794	(44,267)	(23,495)	-	-
K101	CITY OF MOUNT OLIVET	4,518	0.001259%	0.000534%	76,677	96,528	60,045	12,269	7,299	19,568	-	19,568	2,501	7,494	3,566	34,543	48,104	1,122	-	4,485	-	5,607	22,710	16,418	3,779	(410)	-	-
K102	ROCKCASTLE CONSERV DIST	3,439	0.000958%	0.000936%	58,345	73,450	45,689	9,336	574	9,910	-	9,910	1,903	5,702	2,713	1,203	11,521	854	-	3,413	-	4,267	5,311	2,792	(534)	(314)	-	-
K103	CITY OF MOREHEAD	205,163	0.057167%	0.055576%	3,481,645	4,383,030	2,726,441	557,099	13,357	570,456	-	570,456	113,562	340,258	161,899	58,632	674,351	50,964	-	203,646	32,364	286,974	284,825	151,348	(30,110)	(18,687)	-	-
K104	RUSSELL CO CONS DIST	4,284	0.001194%	0.001199%	72,718	91,545	56,945	11,636	(84)	11,552	-	11,552	2,372	7,107	3,381	-	12,860	1,064	-	4,253	189	5,506	5,774	2,844	(875)	(389)	-	-
K105	CITY OF GEORGETOWN	469,164	0.130728%	0.128349%	7,961,734	10,022,998	6,234,755	1,273,960	126,540	1,400,500	-	1,400,500	259,689	778,093	370,226	213,906	1,621,914	116,543	-	465,692	-	582,235	764,894	394,480	(76,961)	(42,733)	-	-
K106	CITY OF SHELBYVILLE	211,507	0.058935%	0.057376%	3,589,321	4,518,584	2,810,762	574,329	(21,997)	552,332	-	552,332	117,074	350,781	166,906	63,204	697,965	52,540	-	209,944	82,817	345,301	265,084	138,408	(31,564)	(19,264)	-	-
K107	FRANKLIN/SIMPSON PARKS BD	22,908	0.006383%	0.006716%	388,744	489,389	304,422	62,203	(2,224)	59,979	-	59,979	12,680	37,992	18,077	4,539	73,288	5,690	-	22,738	11,696	40,124	29,428	12,470	(6,649)	(2,085)	-	-
K108	CITY OF TAYLORSVILLE	115,917	0.032295%	0.031642%	1,967,108	2,476,385	1,540,423	314,758	(4,144)	310,614	-	310,614	64,162	192,244	91,472	37,659	385,537	28,794	-	115,059	5,267	149,120	172,376	93,168	(18,569)	(10,557)	-	-
K109	CAMPBELLSVLE MUN WTR&SEWR	231,683	0.064556%	0.056676%	3,931,657	4,949,549	3,078,842	629,106	125,596	754,702	-	754,702	128,240	384,237	182,825	320,013	1,015,315	57,551	-	229,968	12,492	300,011	446,908	284,338	5,160	(21,102)	-	-
K110	TODD COUNTY WATER DIST	50,435	0.014053%	0.013655%	855,871	1,077,452	670,224	136,948	27,950	164,898	-	164,898	27,916	83,643	39,799	42,957	194,315	12,528	-	50,061	-	62,589	94,174	49,502	(7,358)	(4,593)	-	-
K111	CITY OF CADIZ	143,453	0.039972%	0.039963%	2,434,417	3,064,678	1,906,368	389,532	42,666	432,198	-	432,198	79,404	237,913	113,202	76,436	506,955	35,635	-	142,392	125,443	303,470	176,992	64,061	(24,501)	(13,067)	-	-
K112	TRIMBLE CO LIBRARY	28,681	0.007992%	0.007035%	486,737	612,752	381,159	77,883	16,221	94,104	-	94,104	15,876	47,568	22,634	34,417	120,495	7,125	-	28,470	741	36,336	52,832	33,421	520	(2,613)	-	-
K113	UNION CO BD OF EDUCATION	512,353	0.142762%	0.144050%	8,694,641	10,945,652	6,808,688	1,391,232	(144,341)	1,246,891	-	1,246,891	283,595	849,719	404,307	-	1,537,621	127,271	-	508,561	134,984	770,816	611,287	311,246	(109,062)	(46,666)	-	-
K114	CITY OF BOWLING GREEN	1,479,537	0.412259%	0.419362%	25,107,830	31,608,157	19,661,694	4,017,512	23,278	4,040,790	-	4,040,790	818,947	2,453,765	1,167,533	409,853	4,850,098	367,526	-	1,468,590	295,186	2,131,302	2,144,386	1,045,892	(336,724)	(134,759)	-	-
K115	CITY OF SPRINGFIELD	88,943	0.024783%	0.024136%	1,509,360	1,900,128	1,181,965	241,513	18,610	260,123	-	260,123	49,231	147,508	70,186	23,948	290,873	22,094	-	88,284	171	110,549	133,019	69,019	(13,612)	(8,102)	-	-
K116	WAYNE CO BD OF ED	639,660	0.178235%	0.176992%	10,855,055	13,665,390	8,500,486	1,736,921	(168,719)	1,568,202	-	1,568,202	354,062	1,060,855	504,768	89,992	2,009,677	158,895	-	634,926	399,473	1,193,294	672,123	320,327	(117,807)	(58,260)	-	-
K117	WEBSTER CO PUBLIC LIBRARY	23,469	0.006539%	0.006244%	398,245	501,349	311,862	63,723	689	64,412	-	64,412	12,990	38,920	18,519	11,109	81,538	5,829	-	23,294	1,055	30,178	36,437	19,776	(2,716)	(2,137)	-	-
K118	WHITLEY CO BD OF ED	898,150	0.250261%	0.251983%	15,241,658	19,187,668	11,935,592	2,438,823	(289,252)	2,149,571	-	2,149,571	497,140	1,489,553	708,748	-	2,695,441	223,106	-	891,504	249,507	1,364,117	1,067,183	533,681	(187,736)	(81,805)	-	-
K119	WOLFE COUNTY LIBRARY	9,672	0.002695%	0.002386%	164,134	206,627	128,531	26,263	9,544	35,807	-	35,807	5,354	16,041	7,632	13,848	42,875	2,403	-	9,600	-	12,003	19,997	11,669	87	(881)	-	-
K120	CITY OF VERSAILLES	325,696	0.090752%	0.088281%	5,527,073	6,958,013	4,328,197	884,389	5,946	890,335	-	890,335	180,278	540,156	257,013	97,337	1,074,784	80,905	-	323,286	25,008	429,199	462,874	260,527	(48,151)	(29,665)	-	-
K137	KY MAGISTRATES COMM ASSOC	24,473	0.006819%	0.006448%	415,298	522,817	325,216	66,452	3,772	70,224	-	70,224	13,546	40,587	19,312	16,329	89,774	6,079	-	24,291	1,702	32,072	39,307	23,048	(2,425)	(2,228)	-	-
K141	GRANT CO PLANNING COMM	7,305	0.002035%	0.002072%	123,938	156,025	97,054	19,831	(567)	19,264	-	19,264	4,043	12,112	5,763	247	22,165	1,814	-	7,249	1,973	11,036	9,245	4,224	(1,675)	(665)	-	-
K181	WESTERN LEWIS-RECTORVILLE	25,898	0.007216%	0.007962%	439,476	553,255	344,150	70,321	(2,323)	67,998	-	67,998	14,334	42,950	20,436	8,245	85,965	6,433	-	25,706	25,637	57,776	31,415	9,029	(9,896)	(2,359)	-	-
K214	GREEN RIVER EDUC COOP	24,145	0.006728%	0.012628%	409,756	515,840	320,876	65,565	(82,948)	(17,383)	-	(17,383)	13,365	40,045	19,054	12,718	85,182	5,998	-	23,967	278,411	308,376	(87,046)	(91,218)	(42,731)	(2,199)	-	-
K219	NORTHERN KY WATER SER DIS	1,120,707	0.312275%	0.320563%	19,018,499	23,942,321	14,893,199	3,043,157	(328,493)	2,714,664	-	2,714,664	620,330	1,858,661	884,374	-	3,363,365	278,391	-	1,112,417	578,324	1,969,132	1,207,022	563,239	(273,952)	(102,076)	-	-
K237	KY CO JUDGE/EX ASSOC	27,236	0.007589%	0.007104%	462,193	581,853	361,939	73,956	3,162	77,118	-	77,118	15,075	45,170	21,492	19,047	100,784	6,766	-	27,034	13,828	47,628	37,126	20,746	(2,235)	(2,481)	-	-
K256	JEFFERSONTOWN FIRE DIST	7,340	0.002045%	0.001628%	124,547	156,791	97,531	19,929	3,845	23,774	-	23,774	4,062	12,172	5,792	14,369	36,395	1,823	-	7,285	1,277	10,385	14,829	10,608	1,241	(668)	-	-
K314	KY LEGAL AID	234,281	0.065280%	0.067746%	3,975,751	5,005,019	3,113,371	636,161	(121,703)	514,458	-	514,458	129,678	388,547	184,875	-	703,100	58,197	-	232,547	134,469	425,213	244,846	116,320	(61,941)	(21,338)	-	-
K315	MT WASHINGTON FIRE P DIST	8,212	0.002288%	0.002268%	139,346	175,422	109,121	22,297	3,409	25,706	-	25,706	4,545	13,618	6,480	4,279	28,922	2,040	-	8,151	-	10,191	13,997	6,968	(1,487)	(748)	-	-
K319	CITY OF SILVER GROVE	13,199	0.003678%	0.003588%	224,001	281,995	175,413	35,843	(3,009)	32,834	-	32,834	7,306	21,891	10,416	5,498	45,111	3,279	-	13,102	54	16,435	20,846	11,051	(2,016)	(1,204)	-	-
K337	KY COUNCIL OF ADD'S	8,003	0.002230%	0.003529%	135,814	170,976	106,354	21,732	(8,998)	12,734	-	12,734	4,430	13,273	6,315	9,521	33,539	1,988	-	7,944	44,706	54,638	2,051	(12,484)	(9,937)	(729)	-	-
K356	ST MATTHEWS FIRE DIST.	9,737	0.002713%	0.002583%	165,230	208,007	129,390	26,439	10,842	37,281	-	37,281	5,389	16,148	7,683	14,006	43,226	2,419	-	9,665	-	12,084	21,648	11,170	(788)	(888)	-	-
K414	CITY OF SMITHS GROVE	4,100	0.001143%	0.001457%	69,612	87,635	54,513	11,139	(4,034)	7,105	-	7,105	2,271	6,803	3,237	1,400	13,711	1,019	-	4,072	10,945	16,036	2,009	(1,131)	(2,828)	(374)	-	-
K419	ALEXANDRIA FIRE DISTRICT	18,302	0.005100%	0.000000%	310,606	391,020	243,232	49,700	69,440	119,140	-	119,140	10,131	30,355	14,443	175,607	230,536	4,547	-	18,168	-	22,715	96,408	83,850	29,231	(1,668)	-	-
K459	CITY OF LAKESIDE PARK	5,671	0.001580%	0.001576%	96,227	121,140	75,354	15,397	(3,517)	11,880	-	11,880	3,139	9,404	4,475	1,732	18,750	1,409	-	5,628	3,925	10,962	5,583	3,514	(793)	(516)	-	-
K519	CITY OF MELBOURNE	4,776	0.001331%	0.001322%	81,062	102,049	63,479	12,971	103	13,074	-	13,074	2,644	7,922	3,769	345	14,680	1,187	-	4,741	48	5,976	6,654	3,366	(882)	(435)	-	-
K559	CITY OF TAYLOR MILL	76,607	0.021346%	0.020929%	1,300,036	1,636,611	1,018,046	208,019	17,932	225,951	-	225,951	42,404	127,051	60,453	28,176	258,084	19,030	-	76,041	-	95,071	119,917	62,457	(12,383)	(6,978)	-	-
K614	WARREN CO PUBLIC LIBRARY	173,836	0.048438%	0.048175%	2,950,022	3,713,772	2,310,133	472,034	31,038	503,072	-	503,072	96,221	288,303	137,178	22,215	543,917	43,182	-	172,551	15,374	231,107	244,072	117,069	(32,497)	(15,834)	-	-
K619	CAMPBELL CO CONS DISPATCH	198,874	0.055414%	0.051103%	3,374,881	4,248,626	2,642,836	540,016	104,484	644,500	-	644,500	110,079	329,824	156,934	170,415	767,252	49,401	-	197,401	-	246,802	350,730	199,195	(11,363)	(18,114)	-	-
K656	MCMAHAN FIRE PRO DIST 14	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	116,001	0.032323%	0.027180%	1,968,569	2,478,225	1,541,567	314,991	93,085	408,076	-	408,076	64,209	192,386	91,540	194,449	542,584	28,816	-	115,144	2,104	146,064	240,004	156,790	10,292	(10,566)	-	-
K719	CENTRAL CAMPBELL CO FIRE	4,394	0.001224%	0.001217%	74,545	93,845	58,376	11,928	(391)	11,537	-	11,537	2,431	7,285	3,466	297	13,479	1,091	-	4,360	531	5,982	5,800	2,916	(818)	(401)	-	-
K759	LAKESIDE/CRESTVIEWHLS POL	7,615	0.002122%	0.002173%	129,236	162,695	101,204	20,679	1,484	22,163	-	22,163	4,215	12,630	6,010	2,288	25,143	1,892	-	7,559	1,743	11,194	11,284	5,185	(1,826)	(694)	-	-
K856	HIGHVIEW FIRE DISTRICT	7,686	0.002142%	0.002030%	130,454	164,228	102,157	20,874	1,573	22,447	-	22,447	4,255	12,749	6,066	4,025	27,095	1,910	-	7,630	611	10,151	11,831	6,604	(791)	(701)	-	-
K859	CITY OF FORT MITCHELL	77,259	0.021528%	0.027495%	1,311,121	1,650,565	1,026,726	209,793	(12,852)	196,941	-	196,941	42,765	128,135	60,968	127,618	359,486	19,192	-	76,689	205,292	301,173	108,837	10,121	(53,609)	(7,037)	-	-
K956	CITY OF MEADOW VALE	-	0.000000%	0.000000%	-	-	-	-	(525)	(525)	-	(525)	-	-	-	53	53	-	-	-	976	976	(598)	(325)	-	-	-	-
K959	HOUSING AUTH OF COVINGTON	168,030	0.046820%	0.064123%	2,851,481	3,589,719	2,232,966	456,266	(168,704)	287,562	-	287,562	93,007	278,673	132,596	43,645	547,921	41,740	-	166,787	595,397	803,924	28,702	(124,962)	(144,437)	(15,305)	-	-
L001	ADAIR CO AMBULANCE SER	-	0.000000%	0.000000%	-	-	-	-	(4,729)	(4,729)	-	(4,729)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
L002	ALLEN CO CONSERVATION DIS	4,356	0.001214%	0.000460%	73,936	93,078	57,899	11,831	(2,493)	9,338	-	9,338	2,412	7,226	3,438	25,965	39,041	1,082	-	4,325	16,777	22,184	4,998	8,257	3,997	(396)	-	-
L003	ANDERSON PUBLIC LIBRARY	44,599	0.012427%	0.011021%	756,842	952,786	592,676	121,103	3,328	124,431	-	124,431	24,686	73,965	35,194	48,480	182,325	11,079	-	44,269	12,251	67,599	71,676	46,834	279	(4,063)	-	-
L004	CITY OF BARLOW	13,694	0.003816%	0.005066%	232,406	292,575	181,995	37,187	(29,874)	7,313	-	7,313	7,580	22,713	10,807	-	41,100	3,402	-	13,594	47,489	64,485	(2,841)	(8,556)	(10,741)	(1,248)	-	-
L005	CITY OF GLASGOW	452,151	0.125988%	0.123821%	7,673,053	9,659,579	6,008,692	1,227,768	(50,663)	1,177,105	-	1,177,105	250,274	749,881	356,803	75,379	1,432,337	112,317	-	448,807	88,862	649,986	579,010	319,503	(74,981)	(41,181)	-	-
L006	BATH CO WATER DISTRICT	55,331	0.015417%	0.014930%	938,942	1,182,031	735,276	150,240	24,996	175,236	-	175,236	30,626	91,762	43,662	43,935	209,985	13,744	-	54,920	-	68,664	100,693	53,413	(7,747)	(3,038)	-	-
L007	BELL CO COURT CLERK	35,811	0.009978%	0.009576%	607,691	765,020	475,877	97,237	(26,378)	70,859	-	70,859	19,821	59,389	28,258	13,902	121,370	8,895	-	35,545	15,152	59,592	41,775	27,720	(4,455)	(3,261)	-	-
L008	BOONE CO BD OF ED	3,755,042	1.046308%	1.061296%	63,723,346	80,221,093	49,901,124	10,196,394	(89,172)	10,107,222	-	10,107,222	2,078,477	6,227,625	2,963,183	94,490	11,363,775	932,775	-	3,727,261	509,533	5,169,569	4,996,942	2,374,313	(835,035)	(342,013)	-	-
L009	CITY OF PARIS	76,298	0.021268%	0.164849%	9,779,811	12,311,770	7,658,474	1,564,871	80,575	1,645,446	-	1,645,446	318,990	955,772	454,768	160,970	1,890,500	143,156	-	572,034	145,977	861,167	838,490	384,164	(140,829)	(52,491)	-	-
L010	FIVCO AREA DEVELOPMT DIST	167,648	0.046714%	0.035692%	2,845,025	3,581,592	2,227,911	455,233	177,661	632,894	-	632,894	92,797	278,042	132,296	385,861	888,996	41,645	-	166,409	- 2,804	210,858	384,842	270,584	37,980	(15,268)	-	-
L011	DANVILLE BOYLE CO REC	25,215	0.007026%	0.005827%	427,905	538,688	335,088	68,469	(870)	67,599	-	67,599	13,957	41,819	19,898	41,320	116,994	6,264	-	25,029	11,530	42,823	41,725	31,985	2,760	(2,298)	-	-
L012	BRACKEN COUNTY PUBLIC LIBRAR	17,308	0.004821%	0.004771%	293,735	369,782	230,021	47,001	20,998	67,999	-	67,999	9,581	28,706	13,659	37,112	89,058	4,300	-	17,181	-	21,481	48,192	24,031	(3,070)	(1,577)	-	-
L013	BREATHITT CO PUBLIC LIB	23,059	0.006425%	0.006877%	391,302	492,609	306,425	62,612	(372)	62,240	-	62,240	12,763	38,242	18,196	2,902	72,103	5,728	-	22,888	15,520	44,136	27,177	10,335	(7,445)	(2,100)	-	-
L014	BRECKNRIDGE CO CLERK OFF	42,378	0.011808%	0.012497%	719,143	905,327	563,154	115,070	(14,570)	100,500	-	100,500	23,456	70,281	33,441	612	127,790	10,527	-	42,064	34,825	87,416	41,482	15,523	(12,770)	(3,861)	-	-
L015	CITY OF MT WASHINGTON	284,146	0.079175%	0.072953%	4,821,999	6,070,397	3,776,060	771,570	300,655	1,072,225	-	1,072,225	157,280	471,250	224,227	385,956	1,238,713	70,584	-	282,045	-	352,629	603,097	324,699	(15,833)	(25,880)	-	-
L016	BUTLER CO AMBULANCE SVC	75,794	0.021119%	0.018195%	1,286,211	1,619,207	1,007,230	205,807	1,676	207,483	-	207,483	41,953	125,700	59,810	105,795	328,258	18,827	-	75,232	35,914	129,973	119,992	81,279	3,917	(6,903)	-	-
L017	CALDWELL COUNTY EMS	-	0.000000%	0.000000%	-	-	-	-	(230,256)	(230,256)	-	(230,256)	-	-	-	-	-	-	-	-	141,817	141,817	(120,003)	(21,814)	-	-	-	-
L018	MURRAY PUBLIC SCHOOLS	498,936	0.139024%	0.129571%	8,466,985	10,659,058	6,630,413	1,354,805	198,017	1,552,822	-	1,552,822	276,169	827,471	393,721	382,765	1,880,126	123,939	-	495,245	-	619,184	856,547	487,119	(37,278)	(45,445)	-	-
L020	BALLARD/CARLISLE/LV PB L	-	0.000000%	0.000000%	-	-	-	-	(9,941)	(9,941)	-	(9,941)	-	-	-	-	-	-	-	-	9,494	9,494	(6,994)	(2,500)	-	-	-	-
L021	CITY OF CARROLLTON	183,678	0.051180%	0.050633%	3,117,018	3,924,003	2,440,906	498,755	13,861	512,616	-	512,616	101,668	304,623	144,944	45,151	596,386	45,627	-	182,318	4,859	232,804	271,371	141,545	(32,605)	(16,730)	-	-
L022	NORTHEAST KY CAA	344,251	0.095922%	0.095140%	5,841,942	7,354,400	4,574,767	934,771	116,129	1,050,900	-	1,050,900	190,548	570,928	271,655	121,224	1,154,355	85,514	-	341,703	-	427,217	545,444	275,722	(62,673)	(31,355)	-	-
L023	CITY OF LIBERTY	111,985	0.031203%	0.030366%	1,900,358	2,392,354	1,488,151	304,077	21,215	325,292	-	325,292	61,984	185,720	88,368	40,961	377,033	27,817	-	111,154	-	138,971	173,189	91,709	(16,637)	(10,199)	-	-
L024	HOPKINSVLE CHRIST LIBRARY	36,348	0.010130%	0.008869%	616,826	776,520	483,030	98,699	31,220	129,919	-	129,919	20,110	60,282	28,683	70,881	179,965	9,029	-	36,079	8,611	53,719	9,029	82,703	(3,113)	(3,310)	-	-
L025	CITY OF WINCHESTER	308,096	0.085848%	0.087737%	5,228,405	6,582,020	4,094,312	836,599	60,838	897,437	-	897,437	170,536	510,967	243,125	137,903	1,062,531	76,533	-	305,816	71,309	453,658	480,115	229,577	(72,757)	(28,062)	-	-
L026	DANIEL BOONE COMM AGENCY	460,166	0.128221%	0.118068%	7,809,050	9,830,785	6,115,190	1,249,529	293,255	1,542,784	-	1,542,784	254,709	763,171	363,127	403,105	1,784,112	114,308	-	456,761	14,978	586,047	814,309	450,814	(25,146)	(41,913)	-	-
L027	CITY OF ALBANY	172,391	0.048035%	0.048869%	2,925,478	3,682,874	2,290,913	468,107	36,130	504,237	-	504,237	95,421	285,904	136,037	52,696	570,058	42,823	-	171,115	29,242	243,180	262,775	119,234	(39,430)	(15,701)	-	-
L028	CRITTENDEN/LIV CO WAT DIS	68,380	0.019053%	0.019131%	1,160,386	1,460,806	908,687	185,674	28,420	214,094	-	214,094	37,849	113,403	53,959	30,087	235,298	16,986	-	67,872	2,567	87,425	115,452	52,599	(13,951)	(6,227)	-	-
L029	CUMBERLAND CO SOIL & WAT	3,873	0.001079%	0.001106%	65,714	82,728	51,460	10,515	(266)	10,249	-	10,249	2,143	6,422	3,056	708	12,329	962	-	3,844	1,031	5,837	5,282	2,498	(935)	(353)	-	-
L031	EDMONSON CO AMBULANCE DIS	36,642	0.010210%	0.008593%	621,820	782,807	486,941	99,498	62,471	161,969	-	161,969	20,282	60,778	28,915	124,937	234,904	9,102	-	36,371	832	46,305	118,056	70,679	3,202	(3,337)	-	-
L032	SANDY HOOK WATER DISTRICT	25,552	0.007120%	0.007195%	433,630	545,895	339,571	69,385	461	69,846	-	69,846	14,144	42,378	20,164	-	76,686	6,347	-	25,364	3,372	35,083	33,132	16,294	(5,496)	(2,328)	-	-
L033	CITY OF IRVINE	68,866	0.019189%	0.019379%	1,168,669	1,471,233	915,173	186,999	598	187,597	-	187,597	38,119	114,213	54,344	15,758	222,434	17,107	-	68,357	15,087	100,551	93,380	49,544	(14,768)	(6,272)	-	-
L035	CITY OF FLEMINGSBURG	92,211	0.025694%	0.026592%	1,564,843	1,969,975	1,225,413	250,391	(7,313)	243,078	-	243,078	51,041	152,931	72,766	3,982	280,720	22,906	-	91,530	39,547	153,983	111,685	47,368	(23,917)	(8,399)	-	-
L036	FLOYD CO LIBRARY	61,957	0.017264%	0.015437%	1,051,430	1,323,642	823,365	168,240	54,937	223,177	-	223,177	34,295	102,755	48,892	83,299	269,241	15,391	-	61,500	1,174	78,065	122,673	74,575	(425)	(6,645)	-	-
L038	FULTON CO LIBRARY	18,150	0.005057%	0.005100%	307,987	387,723	241,181	49,281	(1,461)	47,820	-	47,820	10,046	30,099	14,322	4,441	58,908	4,508	-	18,015	3,107	25,630	25,526	13,252	(3,846)	(1,653)	-	-
L039	CITY OF WARSAW	26,223	0.007307%	0.007145%	445,019	560,232	348,490	71,208	6,144	77,352	-	77,352	14,515	43,491	20,694	21,941	100,641	6,514	-	26,030	3,120	35,664	45,896	25,585	(4,115)	(2,389)	-	-
L041	GRANT CO PUBLIC LIBRARY	60,560	0.016875%	0.016719%	1,027,739	1,293,817	804,812	164,449	22,052	186,501	-	186,501	33,522	100,440	47,791	17,364	199,117	15,044	-	60,114	12,655	87,813	89,149	38,791	(11,120)	(5,516)	-	-
L042	MAYFIELD CITY SCHOOLS	488,296	0.136065%	0.119661%	8,286,408	10,431,729	6,489,004	1,325,911	290,519	1,616,430	-	1,616,430	270,279	809,823	385,324	571,639	2,037,065	121,296	-	484,683	24,179	630,158	887,538	554,322	9,524	(44,476)	-	-
L043	LEITCHFIELD UTILITY COMM	174,042	0.048495%	0.046107%	2,953,493	3,718,142	2,312,851	472,589	(1,605)	470,984	-	470,984	96,335	288,642	137,340	83,220	605,537	43,233	-	172,754	41,497	257,484	244,522	138,240	(18,858)	(15,852)	-	-
L044	GREEN CO AMBULANCE SVC	27,544	0.007675%	0.009713%	467,431	588,447	366,041	74,794	8,423	83,217	-	83,217	15,246	45,682	21,736	17,646	100,310	6,842	-	27,341	70,115	104,298	25,019	(7,961)	(18,537)	(2,509)	-	-
L045	RACELAND BOARD OF EDUC	145,185	0.040454%	0.041608%	2,463,772	3,101,634	1,929,355	394,229	(35,508)	358,721	-	358,721	80,361	240,782	114,567	12,981	448,691	36,064	-	144,109	115,152	295,325	144,969	57,605	(35,984)	(13,224)	-	-
L046	HANCOCK CO PUBLIC LIBRARY	28,096	0.007829%	0.007785%	476,810	600,254	373,385	76,295	8,134	84,429	-	84,429	15,552	46,598	22,172	14,096	98,418	6,979	-	27,889	1,515	36,383	45,888	23,949	(5,243)	(2,559)	-	-
L047	WEST POINT INDEPENDENT SC	23,400	0.006520%	0.006743%	397,088	499,893	310,956	63,538	(23,276)	40,262	-	40,262	12,952	38,807	18,465	7,003	77,227	5,813	-	23,226	16,872	45,911	24,319	15,166	(6,038)	(2,131)	-	-
L049	CYNTHIANA/HARRISON LIBRAR	35,

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

					Net Pension Liability as of June 30, 2018			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Particioatine Emolover Code	Particioatine Emolover Name	Actual Contributions	2018 Proporcitonate Share	2017 Proporcitonate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proporcitonate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proporcitonate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemolover Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Chanse in Proporcation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Chanse in Proporcation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2019	2020	2021	2022	2023	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
L086	CITY OF TOMPKINSVILLE	113,785	0.031705%	0.027788%	1,930,931	2,430,842	1,512,093	308,969	135,356	444,325	-	444,325	62,982	188,708	89,790	170,054	511,534	28,265	-	112,943	33,218	174,426	223,317	121,317	2,836	(10,363)	-	-
L087	MONTGOMERY CO SAN DIST #2	8,332	0.002322%	0.002313%	141,417	178,029	110,742	22,628	600	23,228	-	23,228	4,613	13,821	6,576	370	25,380	2,070	-	8,272	10	10,352	11,565	5,803	(1,582)	(758)	-	-
L088	MORGAN COUNTY LIBRARY	17,030	0.004745%	0.004749%	288,985	363,802	226,301	46,241	(3,056)	43,185	-	43,185	9,426	28,242	13,438	382	51,488	4,230	-	16,903	19,426	40,559	10,740	5,115	(3,375)	(1,551)	-	-
L090	CITY OF NEW HAVEN	15,245	0.004248%	0.004087%	258,716	325,697	202,598	41,397	11,275	52,672	-	52,672	8,439	25,284	12,030	28,472	74,225	3,787	-	15,133	2,437	21,357	35,937	20,281	(1,962)	(1,389)	-	-
L091	NICHOLAS COUNTY LIBRARY	17,935	0.004997%	0.002216%	304,333	383,123	238,320	48,696	39,969	88,665	-	88,665	9,926	29,742	14,152	96,887	150,707	4,455	-	17,801	288	22,544	64,330	51,078	14,389	(1,634)	-	-
L092	OHIO CO WATER DIST	122,616	0.034146%	0.034571%	2,080,814	2,619,529	1,629,465	332,952	74,011	406,963	-	406,963	67,870	203,356	96,759	136,245	504,230	30,459	-	121,709	11,665	163,833	226,200	127,498	(2,122)	(11,169)	-	-
L093	LAGRANGE UTILITY COMM	71,477	0.019916%	0.019035%	1,212,945	1,526,972	949,845	194,084	8,944	203,028	-	203,028	39,563	118,540	56,403	33,209	247,715	17,755	-	70,947	12,903	101,605	104,249	56,758	(8,386)	(6,510)	-	-
L096	PENDLETON COUNTY WATER	45,916	0.012794%	0.012697%	779,194	980,924	610,179	124,679	(2,078)	122,601	-	122,601	25,415	76,150	36,233	18,897	156,695	11,406	-	45,576	1,406	58,388	73,076	37,820	(8,407)	(4,182)	-	-
L099	POWELLS VALLEY WATER DIST	34,057	0.009490%	0.009722%	577,970	727,604	452,603	92,481	(3,318)	89,163	-	89,163	18,852	56,484	26,876	926	103,138	8,460	-	33,806	8,334	50,600	43,551	20,280	(8,193)	(3,101)	-	-
L100	SCIENCE HILL BD OF ED	78,565	0.021891%	0.021016%	1,333,229	1,678,397	1,044,038	213,330	4,518	217,848	-	217,848	43,486	130,295	61,996	39,067	274,844	19,516	-	77,982	36,748	134,246	104,016	53,557	(9,819)	(7,157)	-	-
L102	CITY OF MOUNT VERNON	180,335	0.050249%	0.048784%	3,060,317	3,852,622	2,396,504	489,682	17,666	507,348	-	507,348	99,819	299,082	142,307	50,744	591,952	44,797	-	179,002	55,477	279,276	227,607	127,533	(26,038)	(16,426)	-	-
L103	MOREHEAD UTILITY PLANT BD	262,143	0.073092%	0.068779%	4,448,602	5,600,325	3,483,657	711,822	153,877	865,699	-	865,699	145,101	434,758	206,863	245,392	1,032,114	65,118	-	260,205	-	325,323	486,946	267,825	(24,103)	(23,877)	-	-
L104	LAKE CUMBERLAND ADD	395,598	0.110230%	0.115167%	6,713,343	8,451,403	5,257,153	1,074,204	(211,818)	862,386	-	862,386	218,970	656,089	312,175	-	1,187,234	98,269	-	392,672	344,785	835,726	353,253	143,876	(109,589)	(36,032)	-	-
L105	GEORGETOWN/SCOTT CO PARKS	116,537	0.032472%	0.031271%	1,977,644	2,489,649	1,548,673	316,443	16,649	333,092	-	333,092	64,505	193,273	91,962	73,718	423,458	28,949	-	115,675	10,722	155,346	186,936	106,981	(15,189)	(10,615)	-	-
L106	TRIPLE S PLANNING & ZONIN	19,765	0.005507%	0.004966%	335,393	422,225	262,643	53,666	9,253	62,919	-	62,919	10,940	32,778	15,596	20,473	79,787	4,909	-	19,618	6	24,533	35,808	21,650	(405)	(1,799)	-	-
L107	CITY OF FRANKLIN	315,418	0.087888%	0.090320%	5,352,647	6,738,428	4,191,605	856,479	(29,710)	826,769	-	826,769	174,588	523,109	248,902	9,132	955,731	78,351	-	311,083	84,396	475,830	402,277	184,046	(77,693)	(28,729)	-	-
L108	SPENCER CO FIRE DIST	4,330	0.001206%	0.001169%	73,449	92,465	57,517	11,753	9,548	21,301	-	21,301	2,396	7,178	3,415	5,864	18,853	1,075	-	4,296	-	5,371	9,921	4,568	(613)	(394)	-	-
L109	CAMPBELLSVILLE CITY SCHOO	214,044	0.059641%	0.057112%	3,632,319	4,572,713	2,844,433	581,209	14,647	595,856	-	595,856	118,476	354,983	168,905	94,817	737,181	53,169	-	212,459	64,332	329,960	292,662	159,874	(25,817)	(19,496)	-	-
L110	CITY OF ELKTON	79,773	0.022228%	0.018932%	1,353,753	1,704,235	1,060,111	216,614	21,045	237,659	-	237,659	44,156	132,301	62,951	113,608	353,016	19,816	-	79,183	11,840	110,839	144,125	99,789	5,528	(7,265)	-	-
L111	HOUSING AUTH OF CADIZ	15,127	0.004215%	0.006344%	256,706	323,167	201,024	41,076	(33,272)	7,804	-	7,804	8,373	25,088	11,937	118	45,516	3,758	-	15,015	79,581	98,354	(13,193)	(21,586)	(16,681)	(1,378)	-	-
L112	CITY OF BEDFORD	12,902	0.003595%	0.002616%	218,946	275,631	171,455	35,034	18,481	53,515	-	53,515	7,141	21,397	10,181	45,963	84,682	3,205	-	12,806	26,618	42,629	25,840	13,604	3,765	(1,176)	-	-
L113	UNION CO PLANNING COMM	15,790	0.004400%	0.004348%	267,973	337,351	209,847	42,879	(6,141)	36,738	-	36,738	8,741	26,189	12,461	1,817	49,208	3,923	-	15,674	2,708	22,305	19,638	11,472	(2,771)	(1,437)	-	-
L114	WARREN COUNTY BD OF ED	2,467,447	0.687531%	0.671775%	41,872,733	52,713,435	32,790,324	6,700,070	348,755	7,048,825	-	7,048,825	1,365,771	4,092,284	1,947,113	609,237	8,014,305	612,928	-	2,449,191	59,086	3,121,205	3,618,719	1,882,992	(383,873)	(224,159)	-	-
L115	WASHINGTON CO SCHOOLS	314,093	0.087519%	0.086199%	5,330,174	6,710,137	4,174,007	852,883	(4,830)	848,053	-	848,053	173,855	520,913	247,857	50,312	992,937	78,022	-	311,769	25,880	415,671	435,173	223,980	(53,279)	(28,608)	-	-
L118	CORBIN BD OF ED	441,397	0.122991%	0.122429%	7,490,527	9,429,797	5,865,758	1,198,562	124,361	1,322,923	-	1,322,923	244,320	732,042	348,315	98,859	1,423,536	109,646	-	438,131	-	547,777	674,291	324,870	(83,197)	(40,204)	-	-
L119	CITY OF CAMPTON	58,534	0.016310%	0.017335%	993,329	1,250,498	777,866	158,943	15,217	174,160	-	174,160	32,400	97,077	46,191	36,591	212,259	14,540	-	58,101	35,187	107,828	90,827	37,047	(18,111)	(5,331)	-	-
L120	FALLING SPRINGS ARTS	72,212	0.020121%	0.019346%	1,225,430	1,542,690	959,622	196,082	25,486	221,568	-	221,568	39,970	119,760	56,983	39,349	256,062	17,938	-	71,677	-	89,615	118,175	64,064	(9,214)	(6,578)	-	-
L141	CORINTH WATER DISTRICT	20,333	0.005665%	0.005282%	345,016	434,339	270,178	55,206	(2,475)	52,731	-	52,731	11,253	33,718	16,043	13,221	74,235	5,050	-	20,180	5,118	30,348	29,074	18,198	(1,533)	(1,852)	-	-
L156	CITY OF LYNDON	29,702	0.008276%	0.007244%	504,034	634,526	394,704	80,651	4,343	84,994	-	84,994	16,440	49,259	23,438	39,086	128,223	7,378	-	29,482	23,021	59,881	41,185	28,417	1,446	(2,706)	-	-
L159	ELSMERE FIRE PROTECTION	5,847	0.001629%	0.001821%	99,211	124,896	77,691	15,875	(1,291)	14,584	-	14,584	3,236	9,696	4,613	4,118	21,663	1,452	-	5,803	7,434	14,689	7,221	2,672	(2,386)	(533)	-	-
L256	CITY OF HURSTBOURNE	19,004	0.005295%	0.005292%	322,482	405,971	252,532	51,600	(1,222)	50,378	-	50,378	10,518	31,516	14,996	1,726	58,756	4,720	-	18,862	1,168	24,750	25,927	13,527	(3,719)	(1,730)	-	-
L259	KY CRIME PREVENT COALITIO	-	0.000000%	0.000000%	-	-	-	-	(2,756)	(2,756)	-	(2,756)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
L356	EASTWOOD FIRE PROT DIST	5,539	0.001543%	0.001481%	93,973	118,303	73,590	15,037	1,299	16,336	-	16,336	3,065	9,184	4,370	2,383	19,002	1,376	-	5,497	15	6,888	8,671	4,638	(690)	(505)	-	-
L456	HARRODS CREEK FIRE DIST	515	0.000144%	0.000000%	8,770	11,041	6,868	1,403	(25,419)	(24,016)	-	(24,016)	286	857	408	4,958	6,509	128	-	513	36,181	36,822	(22,223)	(8,868)	825	(47)	-	-
L656	FERN CREEK FIRE PROT DIST	8,686	0.002420%	0.002364%	147,385	185,543	115,416	23,583	1,738	25,321	-	25,321	4,807	14,404	6,854	2,292	28,357	2,157	-	8,621	-	10,778	12,985	6,732	(1,347)	(791)	-	-
L716	PLEASURE RIDGE PARK FIRE	30,554	0.008514%	0.009326%	518,529	652,774	406,055	82,970	23,095	106,065	-	106,065	16,913	50,675	24,112	21,531	113,231	7,590	-	30,329	25,872	63,791	47,889	15,190	(10,858)	(2,782)	-	-
L959	NORTHERN KY CONV CTR CORP	176,024	0.049047%	0.050974%	2,987,112	3,760,464	2,339,178	477,969	20,435	498,404	-	498,404	97,431	291,928	138,903	67,430	595,692	43,725	-	174,720	66,037	284,482	263,092	111,176	(47,025)	(16,032)	-	-
M001	COLUMBIA/ADAIR UTILITIES	136,031	0.037904%	0.038375%	2,308,469	2,906,124	1,807,739	369,379	(44,277)	325,102	-	325,102	75,296	225,675	107,695	1,457	409,704	33,791	-	135,025	25,677	194,493	170,753	86,234	(19,782)	(11,388)	-	-
M003	LAWRG-ANDERSON PLAN COMM	2,271	0.000633%	0.000558%	38,552	48,533	30,189	6,169	1,851	8,020	-	8,020	1,257	3,768	1,793	3,973	10,791	564	-	2,255	-	2,868	5,033	3,061	35	(206)	-	-
M005	GLASGOW WATER COMPANY	309,280	0.086178%	0.085750%	5,248,503	6,607,222	4,110,051	839,815	(15,053)	824,762	-	824,762	171,191	512,931	244,059	22,874	951,055	76,827	-	306,992	12,879	396,698	423,620	210,132	(58,074)	(28,171)	-	-
M006	GATEWAY AREA DEV DISTRICT	85,030	0.023693%	0.025169%	1,442,976	1,816,557	1,129,980	230,891	(18,144)	212,747	-	212,747	47,066	141,055	67,091	21,122	276,334	11,226	-	84,402	65,045	170,569	105,161	49,256	(26,226)	(7,745)	-	-
M007	MIDDLESBORO CITY SCHOOL	214,778	0.059846%	0.059194%	3,644,804	4,588,430	2,854,210	583,206	(6,253)	576,953	-	576,953	118,883	356,203	169,486	25,709	670,281	53,352	-	213,189	36,499	303,040	281,466	143,384	(38,046)	(19,563)	-	-
M008	WALTON/VERONA BD OF ED	295,923	0.082456%	0.084560%	5,021,822	6,321,953	3,932,539	803,543	(20,158)	783,385	-	783,385	163,798	490,778	233,518	14,384	902,478	73,509	-	293,733	118,281	485,523	358,806	156,849	(11,747)	(26,953)	-	-
M009	PARIS BOURBON CO LIBRARY	46,611	0.012988%	0.012980%	791,009	995,798	619,431	126,570	5,373	131,943	-	131,943	25,800	77,305	36,782	12,387	152,274	11,579	-	46,267	1,645	59,491	70,246	35,900	(9,117)	(4,246)	-	-
M010	BOYD CO BD OF ED	805,711	0.224504%	0.224343%	13,672,978	17,212,863	10,707,174	2,187,818	119,382	2,307,200	-	2,307,200	445,974	1,336,248	635,804	72,077	2,490,103	200,144	-	799,750	-	999,894	1,163,855	557,172	(157,433)	(73,385)	-	-
M011	BOYLE COUNTY BD OF EDUC	415,258	0.115708%	0.112821%	7,046,970	8,871,405	5,518,413	1,127,588	(5,093)	1,122,495	-	1,122,495	229,852	688,694	327,689	103,340	1,349,575	103,153	-	412,186	42,263	557,602	583,466	309,419	(63,088)	(37,824)	-	-
M012	EAST PENDLETON WATER DIST	40,601	0.011313%	0.011109%	688,996	867,375	539,546	110,247	(11,556)	98,691	-	98,691	22,473	67,335	32,039	38,525	160,372	10,085	-	40,300	12,926	63,311	66,418	41,012	(6,672)	(3,697)	-	-
M013	BREATHITT CO SOIL CONSERV	694	0.000193%	0.001028%	11,754	14,797	9,205	1,881	(10,417)	(8,536)	-	(8,536)	383	1,149	547	508	2,587	172	-	688	29,647	30,507	(10,832)	(11,514)	(5,511)	(64)	-	-
M014	CITY OF HARDINSBURG	45,884	0.012785%	0.012211%	778,645	980,234	609,750	124,591	3,828	128,419	-	128,419	25,397	76,096	36,208	47,928	185,629	11,398	-	45,544	10,030	66,972	79,489	48,677	(5,329)	(4,180)	-	-
M015	BULLITT CO FISCAL COURT	729,324	0.203219%	0.214615%	12,376,656	15,580,929	9,692,038	1,980,393	(162,589)	1,817,804	-	1,817,804	403,692	1,209,559	575,524	60,394	2,249,169	181,168	-	723,927	415,666	1,320,761	853,776	357,867	(216,806)	(66,428)	-	-
M017	CITY OF FREDONIA	4,261	0.001187%	0.002124%	72,292	91,008	56,611	11,567	(15,383)	(3,816)	-	(3,816)	2,358	7,065	3,362	82	12,867	1,058	-	4,228	36,210	41,496	(9,843)	(11,529)	(6,869)	(387)	-	-
M018	CALLOWAY CO PUBLIC LIBRAR	45,595	0.012705%	0.013844%	773,773	974,100	605,934	123,812	10,770	134,582	-	134,582	25,238	75,620	35,981	17,872	154,711	11,326	-	45,259	39,135	95,720	59,961	19,485	(16,301)	(4,153)	-	-
M019	CAMPBELL CO COURTHOUSE	9,218	0.002568%	0.002594%	156,399	196,890	122,475	25,025	6,524	31,549	-	31,549	5,101	15,285	7,273	6,967	34,626	2,289	-	9,148	1,913	13,350	15,853	8,242	(1,980)	(839)	-	-
M020	CITY OF BARDWELL	57,918	0.016138%	0.014902%	982,853	1,237,311	769,663	157,267	21,134	178,401	-	178,401	32,058	96,053	45,703	51,885	225,699	14,387	-	57,488	609	72,484	102,065	59,861	(3,434)	(5,276)	-	-
M021	CARROLL CO WATER DISTRICT	64,500	0.017972%	0.016683%	1,094,550	1,377,925	857,131	175,139	21,372	196,511	-	196,511	35,701	106,969	50,897	48,933	242,500	16,022	-	64,022	-	80,044	109,379	63,340	(4,388)	(5,875)	-	-
M022	CITY OF OLIVE HILL	133,704	0.037255%	0.035949%	2,268,943	2,856,364	1,776,787	363,054	21,047	384,101	-	384,101	74,007	221,742	105,508	52,850	454,107	33,213	-	132,713	19,163	185,089	196,042	103,042	(17,889)	(12,177)	-	-
M023	E CASEY CO WATER DISTRICT	35,571	0.009912%	0.010119%	603,671	759,959	472,729	96,594	1,909	98,503	-	98,503	19,690	58,996	28,071	8,979	115,736	8,836	-	35,310	7,429	51,575	51,383	24,348	(8,329)	(2,240)	-	-
M024	CHRISTIAN CO BD OF ED	1,782,111	0.496569%	0.511619%	30,242,566	38,072,258	23,682,655	4,839,123	(631,470)	4,207,653	-	4,207,653	986,428	2,955,578	1,406,302	-	5,348,308	442,687	-	1,768,927	981,008	3,192,622	1,907,477	857,922	(447,395)	(162,317)	-	-
M025	WINCHESTER MUNICIPAL UTIL	444,802	0.123940%	0.121256%	7,548,324	9,502,558	5,911,018	1,207,810	75,540	1,283,350	-	1,283,350	246,205	737,691	351,003	98,109	1,433,008	110,492	-	441,511	7,523	559,526	645,902	338,299	(70,207)	(40,512)	-	-
M026	CLAY COUNTY 911 BOARD	29,372	0.008184%	0.010012%	498,431	627,472	390,316	79,754	(15,770)	63,984	-	63,984	16,257	48,711	23,177	13,245	101,390	7,296	-	29,154	62,881	99,331	23,845	(1,566)	(17,544)	(2,676)	-	-
M027	HOUSING AUTH OF ALBANY	22,333	0.006223%	0.006267%	379,000	477,121	296,791	60,644	3,616	64,260	-	64,260	12,362	37,039	17,624	938	67,963	5,548	-	22,168	1,477	29,193	30,843	14,637	(4,676)	(2,034)	-	-
M029	CUMBERLAND CO FISCAL CT	145,523	0.040549%	0.041553%	2,469,558	3,108,917	1,933,886	395,155	(3,633)	391,522	-	391,522	80,550	241,348	114,836	9,311	446,045	36,149	-	144,448	40,250	220,847	190,356	83,182	(35,086)	(13,255)	-	-
M030	DAVIESS CO BD OF EDUC	2,338,198	0.651517%	0.637435%	39,679,371	49,952,219	31,072,524	6,349,110	76,418	6,425,528	-	6,425,528	1,294,230	3,877,829	1,845,120	488,818	7,505,997	580,822	-	2,320,898	112,664	3,014,384	3,315,518	1,758,290	(369,228)	(212,967)	-	-
M031	EDMONSON CO CONSERV DIST	2,172	0.000605%	0.000619%	36,846	46,386	28,854	5,896	987	6,883	-	6,883	1,202	3,601	1,713	987	7,527	539	-	2,155	478	3,172	3,563	1,507	(517)	(197)	-	-
M033	IRVINE MUNICIPAL UTILITY	90,034	0.025087%	0.024842%	1,527,875	1,923,436	1,196,464	244,476	33,429	277,905	-	277,905	49,835	149,318	71,047	29,567	299,767	22,365	-	89,367	-	111,732	142,443	69,925	(16,131)	(8,201)	-	-
M034	FAYETTE CO BD EDUCATION	8,118,518	2.262150%	2.227015%	137,771,830	173,440,465	107,887,760	22,044,918	(2,034,503)	20,010,415	-	20,010,415	4,493,732	13,464,315	6,406,492	(1,223,542)	25,588,081	2,016,689	-	8,058,454	2,177,192	12,252,335	10,070,448	5,375,330	(1,370,586)	(739,447)	-	-
M035	FLEMING COUNTY LIBRARY	21,064	0.005869%	0.006740%	357,440	449,980	279,908	57,194	(1,337)	55,857	-	55,857	11,659	34,932	16,621	4,498	69,710	5,232	-	20,907	30,544	56,683	22,724	1,972	(9,749)	(1,919)	-	-
M037	FRANKLIN CO BD OF ED	1,370,453	0.381864%	0.378479%	23,256,681	29,277,753	18,212,078	3,721,310	124,069	3,845,379	-	3,845,379	758,568	2,272,854	1,081,453	183,959	4,296,834	340,429	-	1,360,314	-	1,700,743	1,968,603	1,000,063	(247,752)	(124,823)	-	-
M038	HICKMAN/FULTON RIV PRT AU	46,919	0.013074%	0.013246%	796,246	1,002,392	623,533	127,408	(6,347)	121,061	-	121,061	25,971	77,816	37,026	-	140,813	11,655	-	46,573	14,886	73,114	54,180	28,128	(10,336)	(4,273)	-	-
M039	GALLATIN CO WATER DIS	36,088	0.010055%	0.010106%	612,180	770,923	479,549	97,987	(2,333)	95,654	-	95,654	19,974	59,847	28,476	368	108,665	8,964	-	35,819	6,007	50,790	46,138	22,450	(7,425)	(3,287)	-	-
M040	GARRARD CO PUBLIC LIBRARY	24,364	0.006791%	0.006614%	413,483	520,517	321,785	66,160	7,666	73,826	-	73,826	13,486	40,408	19,227	23,879	96,997	6,052	-	24,184	8,419	38,655	38,309	22,873	(621)	(2,219)	-	-
M041	GRANT CO BD OF ED	796,396	0.221908%	0.221831%	13,514,874	17,013,826	10,583,364	2,162,520	60,777	2,223,297	-	2,223,297	440,817	1,320,796	628,954	68,956	2,459,021	197,829	-	790,503	-	988,332	1,140,277	559,090	(156,141)	(72,537)	-	-
M042	CITY OF MAYFIELD	129,680	0.036134%	0.033774%	2,200,671	2,770,417	1,723,324	352,130	13,741	365,871	-	365,871	71,780	215,070	102,333	89,891	479,074	32,213	-	128,720	24,872	185,805	202,247	113,146	(10,313)	(11,811)	-	-
M043	CITY OF CANEYVILLE	14,328	0.003993%	0.005933%	243,125	306,069	190,389	38,903	(25,634)	13,269	-	13,269	7,930	23,760	11,305	-	42,995	3,559	-	14,221	68,250	86,030	(9,000)	(17,544)	(15,184)	(1,306)	-	-
M044	GREEN/TAYLOR WATER DIST	71,182	0.019834%	0.016529%	1,207,951	1,520,685	945,935	193,285	30,418	223,703	-	223,703	39,400	118,052	56,171	116,041	329,664	17,682	-	70,655	33,859	122,196	123,181	83,494	7,276	(6,483)	-	-
M045	CITY OF FLATWOODS	160,476	0.044715%	0.042403%	2,723,280	3,428,327	2,132,574	435,753	51,807	487,560	-	487,560	88,826	266,144	126,635	98,225	579,830	39,863	-	159,288	13,951	213,102	260,912	137,109	(16,679)	(14,615)	-	-
M046	CITY OF LEWISPORT	88,709	0.024718%	0.023826%	1,505,402	1,895,145	1,178,865	240,880	25,780	266,660	-	266,660	49,102	147,122	70,002	66,816	333,042	22,036	-	88,053	2,550	112,639	155,242	84,946	(11,705)	(8,080)	-	-
M047	HARDIN CO PUBLIC LIBRARY	55,241	0.015392%	0.014586%	937,420	1,180,114	734,084	149,997	(2,506)	147,491	-	147,491	30,576	91,613	43,591	27,844	193,624	13,722	-	54,831	7,514	76,067	80,209	48,056	(5,675)	(5,032)	-	-
M048	CITY OF BENHAM	24,845	0.006923%	0.007615%	421,632	530,791	330,176	67,465	(17,217)	50,248	-	50,248	13,752	41,206	19,606	3,143	77,707	6,172	-	24,662	25,761	56,595	24,416	8,302	(9,342)	(2,263)	-	-
M049	HARRISON CO CONSERVA DIST	4,778	0.001331%	0.001273%	81,062	102,049	63,479	12,971	1,736	14,707	-	14,707	2,644	7,922	3,769	2,315	16,650	1,187	-	4,741	129	6,057	7,423	4,172	(566)	(435)	-	-
M050	HART CO CONSERVATION DIST	5,934	0.001653%	0.001641%	100,673	126,737	78,836	16,109	829	16,938	-	16,938	3,284	9,839	4,681	1,524	19,328	1,474	-	5,888	14	7,376	8,938	4,597	(1,045)	(539)	-	-
M051	HENDERSON CO BD OF ED	1,411,364	0.393264%	0.394236%	23,950.976	30,151.798	18,755.773	3,832.404	(493.252)	3,339.152	-	3,339.152	781.214	2,340.707	1,113.738	-	4,235.659	350.592	-	1,400.924	405.303	2,156.819	1,625.008	866.230	(283.848)	(128.550)	-	-
M052	HENRY CO LIBRARY	30,391	0.008468%	0.007372%	515,727	649,247	403,861	82,522	(5,320)	77,202	-	77,202	16,822	50,402	23,982	37,784	128,990	7,549	-	30,166	31,747	69,462	35,443	25,774	1,078	(2,767)	-	-
M054	CITY OF DAWSON SPRINGS	72,858	0.020301%	0.019907%	1,236,393	1,556,490	968,207	197,836	13,101	210,937	-	210,937	40,328	120,832	57,493	51,943	270,596	18,098	-	72,318	2,920	93,336	127,752	67,936	(11,793)	(6,655)	-	-
M056	JEFF CO MED CTR STM & CHL	197,894	0.055141%	0.054411%	3,358,255	4,227,695	2,629,816	537,356	16,614	553,970	-	553,970	109,537	328,199	156,161	26,835	620,732	49,158	-	196,429	111,144	356,731	234,570	94,554	(47,098)	(18,025)	-	-
M057	NICH-VLE/JESS CO PK & REC	38,864	0.010829%	0.010603%	659,519	830,266	516,463	105,530	16,374	121,904	-	121,904	21,512	64,454	30,668	17,256	133,890	9,654	-	38,576	-	48,230	64,175	31,213	(6,189)	(3,540)	-	-
M058	CITY OF PAINTSVILLE	384,456	0.107125%	0.103648%	6,524,239	8,213,341	5,109,067	1,043,946	(32,827)	1,011,119	-	1,011,119	212,802	637,608	303,382	120,363	1,274,155	95,501	-	381,611	41,830	518,942	537,134	306,328	(53,232)	(35,017)	-	-
M059	KENTON COUNTY FISCAL CT	1,230,050	0.342742%	0.319218%	20,874,032	26,278,245	16,346,249	3,340,061	82,809	3,422,870	-	3,422,870	680,853	2,040,000	970,658	846,167	4,537,678	305,552	-	1,220,949	575,648	2,102,149	1,662,405	975,735	(90,576)	(

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

					Net Pension Liability as of June 30, 2018			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Particioatine Emolover Code	Particioatine Emolover Name	Actual Contributions	2018 Proporcitonate Share	2017 Proporcitonate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proporcitonate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proporcitonate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemolover Contributions	Net Employer Pension Expense	Liabilitv Experience	Assumotion Chanaes	Investment Experience	Change in Proporcitonate & Differences Between Employer Contrib. & Proporcitonate Share of Plan Contributions	Total Deferred Outflow of Resources	Liabilitv Experience	Assumotion Chanaes	Investment Experience	Change in Proporcitonate & Differences Between Employer Contrib. & Proporcitonate Share of Plan Contributions	Total Deferred Inflow of Resources	2019	2020	2021	2022	2023	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
M107	FRANKLIN ELECTRIC PLNT BD	150,117	0.041829%	0.038623%	2,547,514	3,207,056	1,994,933	407,629	195,241	602,870	-	602,870	83,093	248,966	118,461	239,681	690,201	37,290	-	149,007	-	186,297	346,909	179,554	(8,887)	(13,672)	-	-
M108	SPENCER CO PUBLIC LIB	26,443	0.007368%	0.006641%	448,734	564,909	351,399	71,802	22,030	93,832	-	93,832	14,636	43,854	20,866	32,203	111,559	6,569	-	26,247	-	32,816	51,406	30,269	(520)	(2,411)	-	-
M109	CITY OF CAMPBELLSVILLE	357,393	0.099584%	0.094524%	6,064,969	7,635,168	4,749,417	970,458	64,449	1,034,907	-	1,034,907	197,822	592,724	282,026	174,814	1,247,386	88,778	-	354,748	33,353	476,879	535,462	305,315	(37,719)	(32,550)	-	-
M110	CITY OF GUTHRIE	42,125	0.011738%	0.010206%	714,880	899,960	559,815	114,388	43,431	157,819	-	157,819	23,317	69,865	33,242	60,534	186,958	10,464	-	41,814	-	52,278	86,507	50,433	1,577	(3,837)	-	-
M111	TRIGG CO CONS DISTRICT	4,512	0.001257%	0.001172%	76,555	96,375	59,950	12,250	2,433	14,683	-	14,683	2,497	7,482	3,560	3,806	17,345	1,121	-	4,478	-	5,599	8,054	4,443	(340)	(410)	-	-
M112	CITY OF MILTON	38,387	0.010696%	0.010449%	651,419	820,069	510,120	104,234	1,481	105,715	-	105,715	21,247	63,663	30,291	8,569	123,770	9,535	-	38,102	5,572	53,209	52,241	27,775	(5,960)	(3,496)	-	-
M113	CITY OF STURGIS	64,241	0.017900%	0.018046%	1,090,165	1,372,404	853,697	174,438	(43,495)	130,943	-	130,943	35,558	106,541	50,693	-	192,792	15,958	-	63,765	37,613	117,336	63,139	31,743	(13,575)	(5,851)	-	-
M115	WASHINGTON CO LIBRARY BD	16,699	0.004653%	0.005351%	283,382	356,748	221,914	45,344	(15,006)	30,338	-	30,338	9,243	27,695	13,177	-	50,115	4,148	-	16,575	35,986	56,709	4,829	(2,124)	(7,778)	(1,521)	-	-
M116	WAYNE CO PUBLIC LIBRARY	36,419	0.010148%	0.009536%	618,044	778,054	483,984	98,893	15,187	114,080	-	114,080	20,159	60,401	28,740	30,432	139,732	9,047	-	36,150	-	45,197	63,023	36,764	(1,936)	(3,316)	-	-
M117	WEBSTER CO BD OF ED	439,832	0.122555%	0.119764%	7,463,973	9,396,369	5,844,964	1,194,313	76,676	1,270,989	-	1,270,989	243,454	729,447	347,080	127,693	1,447,674	109,257	-	436,577	12,298	558,132	663,327	334,816	(68,539)	(40,061)	-	-
M118	WHITLEY CO FISCAL COURT	522,417	0.145567%	0.146802%	8,865,474	11,160,714	6,942,465	1,418,568	(176,136)	1,242,432	-	1,242,432	289,167	866,415	412,251	-	1,567,833	129,772	-	518,553	208,255	856,580	576,827	292,709	(110,701)	(47,583)	-	-
M119	WOLFE CO FISCAL COURT	152,086	0.042377%	0.043376%	2,580,888	3,249,073	2,021,068	412,969	(37,744)	375,225	-	375,225	84,181	252,228	120,013	-	456,422	37,779	-	150,960	62,286	251,025	174,327	80,810	(35,886)	(13,854)	-	-
M120	WOODFORD COUNTY LIBRARY	70,343	0.019600%	0.020740%	1,193,700	1,502,744	934,774	191,004	(9,700)	181,304	-	181,304	38,935	116,659	55,508	2,477	213,579	17,473	-	69,821	44,188	131,482	79,363	30,314	(21,174)	(6,406)	-	-
M215	SHEPHER/BULLIT CO TOURIST	68,143	0.018988%	0.015981%	1,156,427	1,455,822	905,587	185,040	40,374	225,414	-	225,414	37,719	113,017	53,775	124,686	329,197	16,928	-	67,641	7,302	91,871	142,023	95,555	5,954	(6,206)	-	-
M315	CITY OF PIONEER VILLAGE	6,429	0.001791%	0.001474%	109,077	137,317	85,417	17,454	5,465	22,919	-	22,919	3,558	10,660	5,072	11,626	30,916	1,557	-	6,380	-	7,977	13,778	8,969	777	(1,486)	-	-
M356	MIDDLETOWN FIRE PROT DIST	5,443	0.001517%	0.002380%	92,390	116,309	72,356	14,783	(15,732)	(949)	-	(949)	3,014	9,029	4,296	389	16,728	1,352	-	5,404	39,260	46,016	(8,822)	(12,056)	(7,914)	(495)	-	-
M415	BULLITT CO SANITATION DIS	51,430	0.014330%	0.015096%	872,741	1,098,690	683,435	139,648	27,130	166,778	-	166,778	28,466	85,292	40,583	29,234	183,575	12,775	-	51,048	26,281	90,104	82,755	30,445	(15,046)	(4,684)	-	-
N001	ADAIR CO CONSERVATION DIS	8,585	0.002392%	0.002348%	145,680	183,396	114,081	23,310	(204)	23,106	-	23,106	4,752	14,237	6,774	1,530	27,293	2,132	-	8,521	979	11,632	11,663	6,185	(1,405)	(782)	-	-
N006	HOUSING AUTH OWINGSVILLE	13,065	0.003640%	0.004206%	221,687	279,081	173,601	35,472	(26,583)	8,889	-	8,889	7,231	21,665	10,309	-	39,205	3,245	-	12,967	41,776	57,988	(5,936)	(5,445)	(6,213)	(1,189)	-	-
N007	PINEVILLE BD OF EDUCATION	72,863	0.020303%	0.019100%	1,236,515	1,556,644	968,302	197,855	(14,694)	183,161	-	183,161	40,332	120,843	57,499	41,540	260,214	18,100	-	72,325	24,458	114,883	98,683	59,872	(6,587)	(6,636)	-	-
N008	CITY OF FLORENCE	644,513	0.179588%	0.168079%	10,937,457	13,769,125	8,565,014	1,750,106	119,565	1,869,671	-	1,869,671	356,749	1,068,908	508,600	397,325	2,331,582	160,101	-	639,746	23,167	823,014	1,022,333	597,612	(52,675)	(58,702)	-	-
N009	CITY OF MILLERSBURG	4,190	0.001167%	0.001173%	71,074	89,475	55,657	11,373	(36,264)	(24,891)	-	(24,891)	2,318	6,946	3,305	-	12,569	1,040	-	4,157	774	5,971	5,173	2,668	(862)	(381)	-	-
N010	BOYD CO PUBLIC LIBRARY	96,419	0.026863%	0.025475%	1,636,221	2,059,835	1,281,309	261,812	(45,537)	216,275	-	216,275	53,369	159,906	76,085	54,507	343,867	23,951	-	95,705	15,511	135,167	140,145	87,351	(10,009)	(8,783)	-	-
N011	CITY OF PERRYVILLE	4,000	0.001114%	0.002333%	67,846	85,411	53,130	10,856	(15,501)	(4,645)	-	(4,645)	2,213	6,631	3,155	322	12,321	993	-	3,968	42,144	47,105	(11,393)	(14,395)	(8,634)	(363)	-	-
N012	CITY OF BROOKSVILLE	37,403	0.010422%	0.010061%	634,732	799,061	497,052	101,564	20,715	122,279	-	122,279	20,703	62,032	29,515	31,783	144,033	9,291	-	37,126	-	46,417	69,195	36,860	(5,033)	(3,406)	-	-
N013	MIDDLE KY COMM ACT PART	307,488	0.085679%	0.090223%	5,218,112	6,569,067	4,086,252	834,952	28,916	863,868	-	863,868	170,200	509,961	242,646	49,209	972,016	76,382	-	305,214	155,908	537,504	394,547	157,703	(89,730)	(28,008)	-	-
N014	CITY OF IRVINGTON	46,522	0.012963%	0.012456%	789,486	993,881	618,239	126,326	20,119	146,445	-	146,445	25,751	77,156	36,712	39,674	179,293	11,556	-	46,178	4,825	62,559	80,665	46,192	(5,886)	(4,236)	-	-
N015	BULLITT CO CONSERVAT DIST	4,831	0.001346%	0.001444%	81,976	103,199	64,194	13,117	94	13,211	-	13,211	2,674	8,011	3,812	1,948	16,445	1,200	-	4,795	3,381	9,376	6,519	2,571	(1,581)	(440)	-	-
N017	PRINCETON ELECTRIC PL BD	173,798	0.048427%	0.049423%	2,949,352	3,712,929	2,309,608	471,927	(23,238)	448,689	-	448,689	96,200	288,237	137,147	22,774	544,335	43,172	-	172,511	118,799	334,482	189,989	76,281	(40,588)	(15,828)	-	-
N018	MURRAY/CALLOWAY CO AIRPRT	6,714	0.001871%	0.001841%	113,950	143,451	89,233	18,233	1,192	19,425	-	19,425	3,717	11,136	5,299	1,949	22,101	1,668	-	6,665	-	8,333	10,251	5,256	(1,128)	(611)	-	-
N020	CARLISLE CO SANIT DIST 1	10,671	0.002973%	0.003075%	181,065	227,942	141,790	28,972	418	29,390	-	29,390	5,906	17,695	8,420	408	32,429	2,650	-	10,591	6,725	19,966	11,420	4,770	(2,755)	(972)	-	-
N021	CARROLLTON UTILITIES COMM	226,700	0.063168%	0.060449%	3,847,124	4,843,130	3,012,645	615,580	31,077	646,657	-	646,657	125,482	375,976	178,894	93,996	774,348	56,314	-	225,023	9,893	291,230	341,190	189,660	(27,085)	(20,648)	-	-
N022	CITY OF GRAYSON	126,541	0.035259%	0.029363%	2,147,381	2,703,330	1,681,593	343,603	91,142	434,745	-	434,745	70,042	209,862	99,855	220,503	600,262	31,433	-	125,603	11,052	168,088	256,091	174,572	13,125	(11,524)	-	-
N025	EAST CLARK CO WATER DIST	39,071	0.010887%	0.010048%	663,051	834,713	519,229	106,095	3,684	109,779	-	109,779	21,627	64,799	30,832	29,676	146,934	9,706	-	38,783	18,861	67,350	53,336	32,092	(2,283)	(3,560)	-	-
N029	CUMBERLAND CO PUBLIC LIB	15,097	0.004207%	0.003140%	256,219	322,553	200,643	40,998	14,343	55,341	-	55,341	8,357	25,040	11,914	37,352	82,663	3,751	-	14,987	3,389	22,127	33,917	24,096	3,900	(1,377)	-	-
N033	ESTILL CO WATER DIST NO 1	38,976	0.010860%	0.011707%	661,407	832,643	517,941	105,832	(25,858)	79,974	-	79,974	21,573	64,639	30,756	-	116,968	9,682	-	38,687	41,231	89,600	32,409	11,628	(13,118)	(3,551)	-	-
N035	HOUSING AUTH FLEMINGSBURG	7,713	0.002149%	0.002183%	130,881	164,765	102,491	20,942	(1,798)	19,144	-	19,144	4,269	12,791	6,086	3,795	26,941	1,916	-	7,655	3,386	12,957	10,374	6,048	(1,735)	(703)	-	-
N036	PRESTONSBURG CITY UTIL	402,108	0.112044%	0.115848%	6,823,821	8,590,484	5,343,667	1,091,882	123,970	1,215,852	-	1,215,852	222,574	666,886	317,313	127,269	1,334,042	99,886	-	399,134	130,269	629,289	587,574	257,379	(103,576)	(36,624)	-	-
N037	FRANKFORT INDEP SCHOOLS	181,638	0.050612%	0.055550%	3,082,425	3,880,454	2,413,817	493,220	(64,697)	428,523	-	428,523	100,540	301,243	143,335	157,172	702,290	45,120	-	180,295	207,832	433,247	245,982	107,118	(67,514)	(16,543)	-	-
N038	HOUSING AUTH OF HICKMAN	26,577	0.007406%	0.008018%	450,987	567,746	352,164	72,163	(3,546)	68,617	-	68,617	14,710	44,075	20,971	-	79,756	6,601	-	26,379	21,791	54,771	6,215	9,322	(9,172)	(2,420)	-	-
N041	BULLOCK PEN WATER DIST	107,898	0.030065%	0.029807%	1,831,050	2,305,102	1,433,877	292,987	19,641	312,628	-	312,628	59,724	178,947	85,145	24,134	347,950	26,803	-	107,101	-	133,904	162,048	81,387	(19,560)	(9,829)	-	-
N042	PURCHASE AREA DEV DIST	283,090	0.078880%	0.087505%	4,804,032	6,047,779	3,761,990	768,695	(170,713)	597,982	-	597,982	156,694	469,494	223,391	-	849,579	70,321	-	280,994	348,630	699,945	231,668	54,952	(111,201)	(25,785)	-	-
N043	GRAYSON CO LIBRARY	38,642	0.010767%	0.010036%	655,743	825,513	513,506	104,926	23,625	128,551	-	128,551	21,389	64,085	30,493	47,017	162,984	9,599	-	38,355	-	47,954	77,705	41,738	(2,894)	(3,519)	-	-
N044	HOUSING AUTH OF GREENSBUR	6,356	0.001771%	0.001483%	107,859	135,784	84,464	17,259	(10,230)	7,029	-	7,029	3,518	10,541	5,016	12,579	31,654	1,579	-	6,309	-	7,888	14,690	9,051	604	(579)	-	-
N045	KENTUCKY ED DEV CORP	118,257	0.032951%	0.035211%	2,006,816	2,526,374	1,571,518	321,111	(2,146)	318,965	-	318,965	65,457	196,124	93,318	49,368	404,267	29,376	-	117,381	77,600	224,357	168,559	59,931	(37,808)	(10,772)	-	-
N047	ELIZABETHTOWN BD OF EDUC	431,110	0.120125%	0.119186%	7,315,979	9,210,059	5,729,071	1,170,632	(35,813)	1,134,819	-	1,134,819	238,627	714,984	340,198	34,890	1,328,699	107,090	-	427,921	48,257	583,268	572,477	290,966	(78,747)	(39,266)	-	-
N049	CYNTHIANA HARRISON CO JPC	12,838	0.003577%	0.003882%	217,850	274,251	170,596	34,858	(2,061)	32,797	-	32,797	7,106	21,290	10,130	1,204	39,730	3,189	-	12,742	14,988	30,919	11,004	3,116	(4,141)	(1,169)	-	-
N050	CITY OF HORSE CAVE	54,791	0.015267%	0.013027%	929,807	1,170,531	728,123	148,779	5,731	154,510	-	154,510	30,328	90,869	43,237	77,210	241,644	13,610	-	54,386	13,931	81,927	93,528	67,535	3,644	(4,990)	-	-
N051	CITY OF HENDERSON	1,082,687	0.301681%	0.294516%	18,373,292	23,130,072	14,387,944	2,939,917	71,142	3,011,059	-	3,011,059	599,285	1,795,605	854,372	254,316	3,503,578	268,946	-	1,074,678	-	1,343,624	1,586,192	839,195	(166,820)	(98,613)	-	-
N052	CITY OF NEW CASTLE	18,131	0.005052%	0.005021%	307,682	387,340	240,943	49,232	(3,696)	45,536	-	45,536	10,036	30,070	14,307	1,491	55,904	4,504	-	17,997	2,707	25,208	23,821	11,892	(3,367)	(1,651)	-	-
N054	CITY OF MADISONVILLE	1,111,815	0.309797%	0.303223%	18,867,582	23,752,331	14,775,017	3,019,008	368,637	3,387,645	-	3,387,645	615,408	1,843,912	877,356	843,395	4,180,071	276,182	-	1,103,589	50,012	1,429,783	1,972,870	1,055,038	(176,354)	(101,265)	-	-
N057	NICHOLASVILLE HOUSING AUT	10,643	0.002965%	0.001211%	180,578	227,328	141,408	28,894	(2,151)	26,743	-	26,743	5,890	17,648	8,397	60,404	92,339	2,643	-	10,562	12,783	25,988	28,565	29,555	9,199	(969)	-	-
N058	JOHNSON CO LIBRARY	38,831	0.010820%	0.009332%	658,971	829,576	516,034	105,442	18,293	123,735	-	123,735	21,494	64,401	30,643	56,562	173,100	9,646	-	38,544	4,771	52,961	72,796	49,020	1,858	(3,536)	-	-
N060	KNOTT CO WATER & SEWER	63,196	0.017609%	0.017268%	1,072,442	1,350,093	839,819	171,602	2,981	174,583	-	174,583	34,980	104,809	49,869	22,088	211,746	15,698	-	62,729	7,763	86,190	90,277	51,270	(10,234)	(5,756)	-	-
N061	KNOX CO SOIL CONSERV DIS	5,143	0.001433%	0.001475%	87,274	109,869	68,343	13,965	(17,700)	(3,735)	-	(3,735)	2,847	8,529	4,058	-	15,434	1,278	-	5,105	21,382	27,765	(7,698)	(2,881)	(1,282)	(470)	-	-
N063	CUMBERLAND VAL AREA DEV	154,010	0.042913%	0.043804%	2,613,532	3,290,167	2,046,632	418,192	(6,498)	411,694	-	411,694	85,246	255,418	121,531	15,031	477,226	38,257	-	152,869	71,651	262,777	185,723	78,779	(36,026)	(14,028)	-	-
N065	THREE FORKS REG JAIL	139,304	0.038816%	0.035754%	2,364,013	2,976,047	1,851,235	378,266	64,015	442,281	-	442,281	77,107	231,033	109,928	123,211	541,279	34,604	-	138,274	-	172,878	245,777	143,000	(7,688)	(17,683)	-	-
N067	HOUSING ORIENTED MINISTRI	47,845	0.013332%	0.014087%	811,959	1,022,173	635,837	129,922	(16,302)	113,620	-	113,620	26,484	79,352	37,756	2,317	145,910	11,885	-	47,493	29,849	89,227	52,486	22,825	(14,271)	(4,357)	-	-
N068	GAR.QUICY-O-HTS WTR DIST	32,602	0.009084%	0.009013%	553,243	696,476	433,239	88,525	(1,900)	86,625	-	86,625	18,045	54,068	25,726	4,148	101,987	8,098	-	32,360	12,774	53,232	38,718	18,962	(5,955)	(2,969)	-	-
N069	CITY OF CRAB ORCHARD	11,584	0.003228%	0.002719%	196,595	247,493	153,952	31,457	(19,393)	12,064	-	12,064	6,412	19,213	9,142	17,542	52,309	2,878	-	11,499	13,890	28,267	11,853	12,247	998	(1,056)	-	-
N071	CITY OF AUBURN	52,230	0.014553%	0.013018%	886,322	1,115,788	694,070	141,821	61,311	203,132	-	203,132	28,909	86,619	41,215	75,240	231,983	12,974	-	51,842	-	64,816	112,278	60,037	(930)	(4,757)	-	-
N072	LYON CO AMBULANCE SERVICE	81,537	0.022719%	0.022698%	1,383,656	1,741,880	1,083,528	221,399	22,879	244,278	-	244,278	45,131	135,223	64,341	20,467	265,162	20,254	-	80,932	-	101,186	127,415	59,889	(15,901)	(7,427)	-	-
N075	CITY OF ISLAND	15,431	0.004300%	0.004786%	261,883	329,684	205,078	41,904	(3,213)	38,691	-	38,691	8,542	25,594	12,178	3,419	49,733	3,833	-	15,318	16,706	35,857	16,905	4,541	(6,164)	(1,405)	-	-
N076	MADISON CO EMS	12,860	0.003583%	0.004142%	218,216	274,711	170,882	34,917	(3,936)	30,981	-	30,981	7,118	21,326	10,147	4,769	43,360	3,194	-	12,764	19,222	35,180	13,012	2,467	(6,127)	(1,172)	-	-
N077	MAGOFFIN CO WATER DIST	43,770	0.012196%	0.012211%	742,774	935,075	581,659	118,851	55	118,906	-	118,906	24,227	72,591	34,540	1,598	132,956	10,873	-	43,446	5,409	59,728	57,945	27,974	(8,705)	(3,986)	-	-
N078	CENTRAL KY COMM ACTION	711,756	0.198324%	0.194344%	12,078,536	15,205,626	9,458,582	1,932,691	431,241	2,363,932	-	2,363,932	393,968	1,180,424	561,661	397,060	2,533,113	176,804	-	706,489	-	883,293	1,228,610	600,406	(114,368)	(64,828)	-	-
N079	BENTON ELECTRIC SYSTEM	110,755	0.030861%	0.030484%	1,879,529	2,366,132	1,472,841	300,744	(11,553)	289,191	-	289,191	61,305	183,685	87,399	13,169	345,558	27,512	-	109,936	38,381	175,829	130,907	68,265	(19,356)	(10,087)	-	-
N080	MARTIN CO WATER DISTRICT	85,993	0.023961%	0.025020%	1,459,298	1,837,105	1,142,762	233,503	(3,215)	230,288	-	230,288	47,598	142,616	67,858	3,422	261,494	21,361	-	85,356	44,325	151,042	100,881	41,134	(23,731)	(7,833)	-	-
N081	BUFFALO TRACE AR DEV DIST	196,836	0.054847%	0.056592%	3,340,349	4,205,154	2,615,795	534,490	(9,727)	524,763	-	524,763	108,953	326,449	155,329	6,147	596,878	48,896	-	195,381	64,434	308,711	247,836	108,208	(49,948)	(17,928)	-	-
N082	MEADE CO WATER DISTRICT	59,519	0.016585%	0.017207%	1,010,077	1,271,582	790,981	161,623	(15,677)	145,946	-	145,946	32,946	98,714	46,969	706	179,335	14,785	-	59,081	39,728	113,594	61,138	25,735	(15,711)	(5,421)	-	-
N084	MERCER CO PUBLIC LIBRARY	53,439	0.014890%	0.016867%	906,846	1,141,626	710,142	145,105	(15,149)	129,956	-	129,956	29,579	88,625	42,169	3,460	163,833	13,274	-	53,043	46,378	112,695	56,296	17,926	(18,215)	(4,868)	-	-
N085	METCALFE CO CONSERV DIST	5,109	0.001424%	0.001500%	86,726	109,179	67,914	13,877	(3,682)	10,195	-	10,195	2,829	8,476	4,033	-	15,338	1,269	-	5,073	6,917	13,259	2,933	1,106	(1,495)	(465)	-	-
N087	CITY OF MT STERLING	138,223	0.038514%	0.036313%	2,345,620	2,952,893	1,836,832	375,323	69,028	444,351	-	444,351	76,508	229,235	109,073	133,736	548,552	34,335	-	137,198	-	171,533	259,026	143,599	(13,016)	(12,589)	-	-
N088	MORGAN CO AMBULANCE SERV	48,052	0.013389%	0.014456%	815,431	1,026,543	638,556	130,477	24,233	154,710	-	154,710	26,597	79,691	37,918	22,880	167,086	11,936	-	47,696	36,650	96,282	66,056	25,445	(16,319)	(4,377)	-	-
N089	MUHLENBERG CO WATER DIST	98,425	0.027425%	0.027477%	1,670,266	2,102,692	1,307,969	267,260	(38,288)	228,972	-	228,972	54,479	163,234	77,669	13,569	328,951	24,449	-	97,696	23,882	146,027	134,018	77,563	(19,693)	(8,964)	-	-
N090	BARDSTOWN-NELSON CO TOURI	20,463	0.005702%	0.006264%	347,269	437,176	271,943	55,567	(5,121)	50,446	-	50,446	11,327	33,938	16,148	2,843	64,256	5,083	-	20,312	19,313	44,708	22,145	6,909	(7,642)	(1,864)	-	-
N092	CITY OF HARTFORD	110,886	0.030897%	0.031677%	1,881,721	2,368,892	1,473,558	301,095	(33,525)	267,570	-	267,570	61,376	183,899	87,501	6,494	339,270	27,544	-	110,064	100,606	238,214	97,954	40,032	(26,830)	(10,099)	-	-
N093	CITY OF LAGRANGE	84,693	0.023599%	0.022809%	1,437,251	1,809,350	1,125,497	229,975	42,226	272,201	-	272,201	46,879	140,461	66,833	65,135	319,308	21,038	-	84,067	-	105,105	153,090	80,400	(11,572)	(7,715)	-	-
N094	CITY OF OWENTON	12,973	0.003615%	0.004962%	220,165	277,164	172,409	35,229	(19,563)	15,666	-	15,666	7,181	21,516	10,238	869	39,804	3,223	-	12,878	46,712	62,813	(887)	(9,716)	(11,223)	(1,183)	-	-
N097	KY VALLEY ED COOPERATIVE	20,564	0.005730%	0.008331%	348,974	439,323	273,278	55,840	(16,788)	39,052	-	39,052	11,383	34,105	16,228	10,551	72,267	5,108	-	20,412	106,492	132,012	(9,042)	(28,042)	(20,788)	(1,872)	-	-
N098	PIKE CO LIBRARY DISTRICT	79,729	0.022216%	0.022553%	1,353,022	1,703,315	1,059,538	216,498	25,140	241,638	-	241,638	44,132	132,230	62,917	50,493	289,772	19,805	-	79,140	11,431	110,376	138,078	66,422	(17,845)	(7,260)	-	-
N099	CITY OF CLAY CITY	19,012	0.005298%	0.004826%	322,664	406,201	252,675	51,630	14,160	65,790	-	65,790	10,524	31,534	15,004	18,678	75,740	4,723	-	18,873	-	23,596	34,601	19,975	(702)	(1,731)	-	-
N100	CITY OF BURNSIDE	30,669	0.008546%	0.007953%	520,477	655,227	407,581	83,282	29,320	112,602	-	112,602	16,977	50,866	24,203	39,973	132,019	7,619	-	30,443	-	38,062	63,682	35,282	(2,215)	(2,792)	-	-
N103	HOUSING AUTH OF MOREHEAD	50,524	0.014078%	0.014071%	857,393	1,079,369	671,416	137,192	15,990	153,182	-	153,182	27,966	83,792	39,869	18,373	170,000	12,550	-	50,150	-	62,700	83,129	38,665	(9,892)	(4,602)	-	-
N104	CITY OF JAMESTOWN	135,436	0.037738%	0.038453%	2,298,359	2,893,396	1,799,792	367,761	63,959	283,802	-	283,802	74,966	224,617	106,875	4,255	410,713	33,643	-	134,434	124,327	292,404	120,889	46,758	(7,002)	(12,136)	-	-
N106	W SHELBY WATER DISTRICT	32,286	0.008996%	0.007889%	547,884	689,729	429,042	87,667	9,375	97,042	-	97,042	17,870	53,544	25,477	39,825	136,716	8,020	-	32,046	518	40,584	60,241	38,056	777	(2,941)	-	-
N107	SIMPSON CO CONSER DIST	3,455	0.000963%	0.000961%	58,650	73,834	45,928	9,385	5,931	15,316	-	15,316	1,913	5,732	2,727	5,784	16,156	859	-	3,430	-	4,289	9,102	3,747	(667)	(315)	-	-
N110	LOGAN/TODD REG WATER COM	64,780	0.018050%	0.017724%	1,099,300	1,383,905	860,851	175,899	(4,824)	171,075	-	171,075	35,856	107,434	51,118	11,335	205,743	16,091	-	64,299	2,672	83,062	90,610	48,612	(10,642)	(5,899)	-	-
N111	BARKLEY LAKE WATER DIST	105,149	0.029299%	0.026790%	1,784,398	2,246,373	1,397,345	285,522	43,554	329,076	-	329

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

					Net Pension Liability as of June 30, 2018			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Particioatine Emolover Code	Participatine Employer Name	Actual Contributions	2018 Proporotionate Share	2017 Proporotionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proporotionate 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 Nonemolover Contributions	Net Employer Pension Expense	Liabilitv Experience	Assumotion Changes	Investment Experience	Chanoe in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liabilitv Experience	Assumotion Changes	Investment Experience	Chanoe in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2019	2020	2021	2022	2023	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
P048	HARLAN COUNTY C A A	154,992	0.043187%	0.045087%	2,630,220	3,311,174	2,059,699	420,862	106,692	527,554	-	527,554	85,790	257,049	122,307	119,739	584,885	38,501	-	153,845	65,145	257,491	271,199	113,029	(42,716)	(14,118)	-	-
P049	HOUSING AUTHORITY OF CYNT	83,146	0.023168%	0.023942%	1,411,002	1,776,305	1,104,942	225,775	(16,339)	209,436	-	209,436	46,023	137,896	65,613	5,109	254,641	20,654	-	82,531	58,259	161,444	86,837	35,268	(21,336)	(7,572)	-	-
P050	HART CO SOLID WASTE SVC	83,005	0.023129%	0.021553%	1,408,627	1,773,315	1,103,082	225,395	39,011	264,406	-	264,406	45,945	137,664	65,502	68,494	317,605	20,619	-	82,392	-	103,011	145,148	83,187	(6,181)	(7,560)	-	-
P052	LITTLE KY RV WS CONV DIST	9,502	0.002648%	0.002574%	161,271	203,024	126,290	25,805	1,846	27,651	-	27,651	5,260	15,761	7,499	4,209	32,729	2,361	-	9,433	206	12,000	14,926	8,063	(1,393)	(866)	-	-
P054	HOUSING AUTH DAWSON SPG	36,637	0.010209%	0.010132%	621,759	782,730	486,894	99,488	895	100,383	-	100,383	20,280	60,764	28,912	3,675	113,631	9,101	-	36,368	3,737	49,206	49,664	24,810	(6,711)	(3,338)	-	-
P057	VALLEY VIEW FERRY AUTHORI	16,326	0.004549%	0.004762%	277,048	348,775	216,954	44,331	12,201	56,532	-	56,532	9,037	27,076	12,883	7,634	56,630	4,055	-	16,205	7,305	27,565	26,302	8,831	(4,582)	(1,486)	-	-
P061	BARBOURVILLE UTILITY COMM	304,456	0.084834%	0.087052%	5,166,649	6,504,276	4,045,952	826,717	17,225	843,942	-	843,942	168,522	504,932	240,253	85,271	998,978	75,629	-	302,204	75,836	453,669	442,706	204,493	(74,160)	(27,730)	-	-
P063	LAUREL CO WATER DIST #2	108,766	0.030307%	0.025132%	1,845,789	2,323,657	1,445,419	295,345	90,877	386,222	-	386,222	60,204	180,387	85,831	27,018	545,078	27,018	-	107,963	4,960	139,941	243,336	159,948	11,760	(9,906)	-	-
P068	LEWIS CO PUBLIC LIBRARY	12,779	0.003561%	0.003543%	216,876	273,024	169,833	34,702	1,207	35,909	-	35,909	7,074	21,195	10,085	2,103	40,457	3,175	-	12,685	35	15,895	18,672	9,452	(2,398)	(1,164)	-	-
P069	LINCOLN CO CLERK	44,912	0.012514%	0.012407%	762,141	959,456	596,825	121,950	(1,190)	120,760	-	120,760	24,859	74,483	35,440	4,121	138,903	11,156	-	44,579	-	55,735	63,282	32,122	(8,145)	(4,091)	-	-
P071	LOGAN CO CONS DISTRICT	8,900	0.002484%	0.002265%	151,040	190,143	118,278	24,168	11,685	35,853	-	35,853	4,926	14,761	7,023	14,373	41,083	2,211	-	8,835	-	11,046	21,398	10,655	(1,203)	(813)	-	-
P072	LYON CO WATER DISTRICT	23,494	0.006546%	0.006997%	398,671	501,886	312,196	63,792	10,520	74,312	-	74,312	13,004	38,962	18,539	15,028	85,533	5,836	-	23,319	15,485	44,640	37,178	13,378	(7,524)	(2,139)	-	-
P075	MCLEAN CO REG WATER COMM	24,359	0.006787%	0.000996%	413,349	520,364	323,690	66,140	92,968	159,108	-	159,108	13,482	40,396	19,221	217,269	290,368	6,051	-	24,177	-	30,228	126,268	103,603	32,489	(2,219)	-	-
P076	MADISON CO PUBLIC LIBRARY	162,918	0.045396%	0.036298%	2,764,755	3,480,540	2,165,052	442,389	93,371	535,760	-	535,760	90,179	270,197	128,563	317,697	806,636	40,470	-	161,714	80,486	282,670	300,714	211,565	26,525	(14,838)	-	-
P077	SALVERSMAG CO JOINT HOUS	15,407	0.004293%	0.004324%	261,457	329,147	204,744	41,836	(1,610)	40,226	-	40,226	8,528	25,552	12,158	-	46,238	3,827	-	15,293	2,173	21,293	19,982	9,724	(3,358)	(1,403)	-	-
P078	MARION CO CONSERVAT DIST	4,027	0.001122%	0.001113%	68,333	86,024	53,511	10,934	891	11,825	-	11,825	2,229	6,678	3,178	579	12,664	1,000	-	3,997	-	4,997	5,851	2,916	(734)	(366)	-	-
P079	CITY OF CALVERT CITY	163,587	0.045582%	0.046928%	2,776,083	3,494,801	2,173,923	444,202	(20,487)	423,715	-	423,715	90,548	271,304	129,090	11,230	502,172	40,636	-	162,377	69,344	272,357	200,628	84,927	(40,839)	(14,901)	-	-
P081	MASON COUNTY LIBRARY	32,094	0.008943%	0.009495%	544,656	685,665	426,515	87,151	24,451	111,602	-	111,602	17,765	53,229	25,327	38,575	134,896	7,973	-	31,858	19,325	59,156	61,516	27,013	(9,866)	(2,923)	-	-
P084	ANDERSON-DEAN COMM PARK	14,692	0.004094%	0.004121%	249,337	313,890	195,253	39,897	(1,017)	38,880	-	38,880	8,133	24,367	11,594	391	44,485	3,650	-	14,584	3,191	21,425	18,587	8,877	(3,064)	(1,339)	-	-
P087	MONTGOMERY CTY WATER DIST	9,920	0.002764%	0.002595%	168,336	211,918	131,822	26,936	1,800	28,736	-	28,736	5,491	16,451	7,828	5,959	35,729	2,464	-	9,846	5,204	17,514	12,587	7,393	(863)	(903)	-	-
P088	MORGAN CO WATER DISTRICT	26,151	0.007287%	0.006825%	443,801	558,699	347,536	71,013	5,634	76,647	-	76,647	14,476	43,372	20,637	17,987	96,472	6,496	-	25,958	1,749	34,203	41,846	24,974	(2,170)	(2,381)	-	-
P089	MUHLENBERG WATER DIST #3	33,649	0.009376%	0.009063%	571,027	718,864	447,166	91,370	(716)	90,654	-	90,654	18,625	55,806	26,553	2,718	103,702	8,359	-	33,400	15,271	57,030	40,872	17,171	(8,305)	(3,066)	-	-
P090	NORTH NELSON WATER DIST	30,724	0.008561%	0.008564%	521,391	656,377	408,296	83,428	3,971	87,399	-	87,399	17,006	50,955	24,245	4,655	96,861	7,632	-	30,497	50	38,179	45,546	21,997	(6,062)	(2,799)	-	-
P092	OHIO CO REG WASTEWATER D	28,032	0.007811%	0.007062%	475,714	598,874	372,527	76,119	26,503	102,622	-	102,622	15,516	46,491	22,121	41,396	125,524	6,963	-	27,825	-	34,788	60,261	33,720	(692)	(2,553)	-	-
P097	KY RIVER AREA DEV DIST	217,233	0.060530%	0.058289%	3,686,461	4,640,879	2,886,832	589,872	101,377	691,249	-	691,249	120,242	360,275	171,423	138,699	790,639	53,962	-	215,626	-	269,588	372,163	196,973	(28,300)	(19,785)	-	-
P100	LAKE CUMBERLAND CAA, INC	412,274	0.114876%	0.110682%	6,996,299	8,807,615	5,478,732	1,119,480	(6,255)	1,113,225	-	1,113,225	228,200	683,742	325,334	145,095	1,382,370	102,411	-	409,223	60,846	572,480	575,711	325,818	(54,087)	(37,551)	-	-
P103	MOREHEAD TOURISM COMMISSI	36,965	0.010300%	0.009370%	627,301	789,707	491,234	100,375	14,001	114,376	-	114,376	20,461	61,306	29,170	38,271	149,208	9,182	-	36,692	1,798	47,672	65,906	40,279	(1,283)	(3,366)	-	-
P104	RUSSELL CO TOURIST COMM	9,907	0.002761%	0.003040%	168,153	211,688	131,679	26,906	7,548	34,454	-	34,454	5,485	16,433	7,819	12,822	42,559	2,461	-	9,836	9,711	22,008	18,076	7,124	(3,745)	(903)	-	-
P105	GEORGETOWN/SCOTT TOURISM	17,365	0.004839%	0.003693%	294,710	371,009	230,784	47,157	(11,016)	36,141	-	36,141	9,613	28,802	13,704	39,482	91,601	4,314	-	17,238	40,328	61,880	12,557	14,783	3,962	(1,581)	-	-
P106	MULTI PURPOSE COMM ACTION	32,638	0.009094%	0.011569%	553,852	697,243	433,716	88,622	(98,661)	(10,039)	-	(10,039)	18,065	54,127	25,755	-	97,947	8,107	-	32,396	131,097	171,600	(24,717)	(23,611)	(22,352)	(2,973)	-	-
P107	SIMPSON CO LIBRARY DIST	27,328	0.007615%	0.007162%	463,777	583,847	363,179	74,209	6,302	80,511	-	80,511	15,127	45,324	21,566	25,827	107,844	6,789	-	27,127	2,678	36,594	47,832	28,367	(2,459)	(2,490)	-	-
P110	TODD COUNTY CONSERVATION DISTRICT	5,440	0.001516%	0.001326%	92,329	116,233	72,302	14,774	10,109	24,883	-	24,883	3,012	9,023	4,293	19,346	35,674	1,352	-	5,400	1,384	8,136	17,749	10,492	(208)	(495)	-	-
P111	JOHN L STREET LIBRARY	17,468	0.004867%	0.004819%	296,415	373,156	232,120	47,429	1,026	48,455	-	48,455	9,668	28,968	13,784	8,768	61,188	4,339	-	17,338	1,939	23,616	27,348	14,942	(3,126)	(1,592)	-	-
P113	STURGIS HOUSING AUTHORITY	10,615	0.002958%	0.003024%	180,151	226,792	141,075	28,826	1,763	30,589	-	30,589	5,876	17,606	8,377	1,512	33,371	2,637	-	10,537	2,254	15,428	14,881	6,542	(2,513)	(967)	-	-
P115	HOUSING AUTH SPRINGFIELD	16,619	0.004631%	0.004469%	282,042	355,062	220,864	45,130	25,725	70,855	-	70,855	9,199	27,564	13,115	21,552	71,430	4,128	-	16,497	-	20,625	37,138	17,375	(2,194)	(1,514)	-	-
P116	CITY OF MONTICELLO	57,870	0.016125%	0.016366%	982,062	1,236,314	769,043	157,140	17,956	175,096	-	175,096	32,032	95,976	45,667	9,426	183,101	14,375	-	57,442	17,639	89,456	78,916	32,934	(12,934)	(5,270)	-	-
P117	CITY OF CLAY	34,308	0.009560%	0.009228%	582,233	732,971	455,941	93,163	25,985	119,148	-	119,148	18,991	56,901	27,074	33,525	136,491	8,523	-	34,056	-	42,579	68,634	33,015	(4,611)	(3,126)	-	-
P120	WOODFORD CO CONSERV DIST	5,770	0.001608%	0.001718%	97,932	123,286	76,690	15,670	(5,608)	10,062	-	10,062	3,194	9,571	4,554	-	17,319	1,434	-	5,728	-	9,502	16,664	2,494	531	(1,843)	(526)	-	-
P959	CITY OF CRESTVIEW HILLS	29,858	0.008320%	0.008094%	506,713	637,900	396,802	81,079	(11,644)	69,435	-	69,435	16,528	49,521	23,563	7,830	97,442	7,417	-	29,638	-	37,055	59,112	28,493	16,973	(4,418)	(2,718)	-	-
R003	SOUTH ANDERSON WATER DIST	28,721	0.008003%	0.007595%	487,407	613,595	381,684	77,990	(11,262)	66,728	-	66,728	15,898	47,635	22,658	11,235	97,426	7,135	-	28,509	32,203	67,847	25,273	14,556	(3,022)	(2,616)	-	-
R005	BARREN CO SOIL CONS DIS	4,066	0.001133%	0.001153%	69,003	86,868	54,036	11,041	(744)	10,297	-	10,297	2,251	6,744	3,209	-	12,204	1,010	-	4,036	1,438	6,484	4,272	2,296	(928)	(369)	-	-
R008	BOONE CO LIBRARY DIST	411,416	0.114637%	0.113026%	6,981,743	8,789,291	5,467,334	1,117,151	(13,854)	1,103,297	-	1,103,297	227,725	682,319	324,656	80,276	1,314,976	102,198	-	408,271	19,993	530,562	581,369	311,065	(70,747)	(37,473)	-	-
R010	ASHLAND BD OF ED	722,578	0.201340%	0.193807%	12,262,220	15,436,865	9,602,423	1,962,082	162,121	2,124,203	-	2,124,203	399,959	1,198,376	570,202	348,084	2,516,621	179,493	-	717,233	-	896,726	1,160,556	618,778	(93,625)	(65,813)	-	-
R011	DANVILLE BOYLE PLANNING	16,805	0.004682%	0.005082%	285,148	358,972	223,297	45,627	(9,247)	36,380	-	36,380	9,301	27,867	13,260	7,910	58,338	4,174	-	16,679	17,459	38,312	18,942	8,495	(5,879)	(1,531)	-	-
R013	BREATHITT COUNTY WATER DISTRICT	23,724	0.006611%	0.005763%	402,630	506,870	315,296	64,425	7,613	72,038	-	72,038	13,133	39,349	18,723	39,226	110,431	5,894	-	23,550	4,596	34,040	46,385	31,373	792	(2,160)	-	-
R015	CITY OF SHEPHERDSVILLE	171,137	0.047682%	0.046629%	2,904,223	3,656,116	2,274,268	464,706	47,873	512,579	-	512,579	94,728	283,822	135,048	92,878	606,481	42,512	-	169,872	2,370	214,754	283,574	150,197	(26,856)	(15,588)	-	-
R017	CITY OF PRINCETON	87,090	0.024267%	0.023955%	1,477,934	1,860,566	1,157,356	236,485	17,368	253,853	-	253,853	48,206	144,437	68,725	21,567	282,935	21,634	-	86,446	9,526	117,606	127,817	60,565	(15,121)	(7,932)	-	-
R018	MURRAY ELECTRIC SYSTEM	381,713	0.106361%	0.104230%	6,477,709	8,154,765	5,072,630	1,036,500	(31,914)	1,004,586	-	1,004,586	211,285	633,061	301,218	74,019	1,219,583	94,820	-	378,890	18,505	492,215	534,055	289,438	(61,358)	(34,767)	-	-
R019	FORT THOMAS BOARD OF ED	469,520	0.130827%	0.130886%	7,967,763	10,030,588	6,239,477	1,274,924	13,458	1,288,382	-	1,288,382	259,886	778,682	370,507	16,336	1,425,411	116,631	-	466,045	1,223	583,899	657,252	319,750	(92,726)	(42,765)	-	-
R021	CARROLLTON/CARR CO REC TR	6,659	0.001855%	0.001847%	112,975	142,224	88,470	18,077	2,921	20,998	-	20,998	3,685	11,041	5,253	3,233	23,212	1,654	-	6,608	-	8,262	11,373	5,442	(1,258)	(606)	-	-
R024	CHRISTIAN CO WATER DIST	76,803	0.021400%	0.020083%	1,303,325	1,640,751	1,020,621	208,546	3,267	211,813	-	211,813	42,511	127,373	60,606	51,835	282,325	19,078	-	76,233	54,766	150,077	93,334	52,536	(6,627)	(6,995)	-	-
R030	DAVIESS CO AIRPORT BD	32,474	0.009049%	0.007556%	551,112	693,793	431,570	88,184	16,385	104,569	-	104,569	17,976	53,860	25,627	55,918	153,401	8,067	-	32,235	5,194	45,496	63,110	44,529	3,224	(2,957)	-	-
R033	CITY OF RAVENNA	10,572	0.002946%	0.002658%	179,420	225,872	140,502	28,709	2,155	30,864	-	30,864	5,852	17,535	8,343	12,962	44,690	2,626	-	10,495	10,437	23,558	14,562	7,760	(226)	(963)	-	-
R034	LEXINGTON PUBLIC LIBRARY	791,367	0.220507%	0.221317%	13,429.548	16,906.410	10,516.547	2,148.867	(21.192)	2,127.675	-	2,127.675	438.034	1,312.458	624.484	50.819	2,425.795	196.580	-	785.512	214.019	1,196.111	996.941	465.683	(160.862)	(72.078)	-	-
R036	CITY OF PRESTONSBURG	333,686	0.092979%	0.087153%	5,662.704	7,128.758	4,434.408	906.091	(13.607)	892.484	-	892.484	184.702	553.411	263.320	201.143	1,202.576	82.890	-	331.219	48.972	463.081	497.327	300.686	(28.126)	(30.392)	-	-
R037	PAUL SAWYER LIBRARY	165,741	0.046182%	0.044116%	2,812.625	3,540.803	2,202.539	450.049	42.748	492.797	-	492.797	91.740	274.875	130.789	75.974	573.378	41.171	-	164.514	10.322	216.007	253.300	138.466	(19.298)	(15.097)	-	-
R038	CITY OF FULTON	178.942	0.049861%	0.051082%	3.036.687	3.822.874	2.378.000	485.901	22.214	508.115	-	508.115	99.048	296.773	141.208	34.290	571.319	44.451	-	177.620	44.239	266.310	248.026	116.337	(43.056)	(16.298)	-	-
R041	CITY OF CRITTENDEN	14.753	0.004111%	0.004183%	250.372	315.193	196.064	40.062	(631)	39.431	-	39.431	8.166	24.469	11.643	507	44.785	3.665	-	14.645	3.849	22.159	18.750	8.586	(3.366)	(1.343)	-	-
R042	MAYFIELD ELEC & WATER SYS	447,178	0.124602%	0.112191%	7,588.642	9,553.147	5,942.590	1,214.261	24.662	1,238.923	-	1,238.923	247.520	741.631	352.877	126.369	1,468.397	111.082	-	443.870	7.532	562.484	660.000	354.568	(67.925)	(40.730)	-	-
R045	CITY OF RUSSELL	143.626	0.040020%	0.038317%	2.437.340	3.068.359	1.908.657	390.000	(11.250)	378.750	-	378.750	79.499	238.199	113.338	58.876	489.912	35.678	-	142.563	37.887	216.128	192.038	112.114	(17.286)	(13.082)	-	-
R047	LINCOLN TRAIL AREA DEV DI	219,603	0.061190%	0.064250%	3,726,658	4,691,476	2,918,309	596,304	(114,519)	481,785	-	481,785	121,553	364,203	173,292	-	659,048	54,550	-	217,977	203,219	475,746	190,318	75,877	(62,890)	(20,002)	-	-
R048	HARLAN CO CONSERV DIST	5,277	0.001470%	0.001414%	89,527	112,706	70,108	14,325	(2,293)	12,032	-	12,032	2,920	8,749	4,163	2,640	18,472	1,310	-	5,237	7,755	14,302	3,532	1,796	(677)	(481)	-	-
R050	HART CO AMB SERVICE	157,518	0.043891%	0.042595%	2,673,096	3,365,151	2,093,275	427,723	133,504	561,227	-	561,227	87,189	261,239	124,301	177,119	649,848	39,128	-	156,353	-	195,481	326,323	165,028	(22,638)	(14,346)	-	-
R051	HENDERSON MUN W & S DEPT	585,658	0.163188%	0.164653%	9,938,647	12,511,727	7,782,856	1,590,286	79,582	1,669,868	-	1,669,868	324,171	971,295	462,154	37,192	1,794,812	145,481	-	581,324	54,396	781,201	814,457	377,115	(124,620)	(53,342)	-	-
R052	CITY OF CAMPBELLSBURG	9,279	0.002586%	0.002621%	157,495	198,270	123,333	25,201	(11,348)	13,853	-	13,853	5,137	15,392	7,324	-	27,853	2,305	-	9,212	13,407	24,924	2,786	3,038	(2,051)	(845)	-	-
R054	SOUTH HOPKINS WATER DIST	43,522	0.012127%	0.013056%	738,571	929,785	578,368	118,179	(11,281)	106,898	-	106,898	24,090	72,180	34,344	3,762	134,376	10,811	-	43,200	35,597	89,608	47,832	15,441	(14,540)	(3,964)	-	-
R057	CITY OF WILMORE	137,379	0.038279%	0.038854%	2,331,308	2,934,875	1,825,624	373,033	(16,671)	356,362	-	356,362	76,041	227,837	108,408	3,694	415,980	34,125	-	136,361	24,828	195,314	177,056	86,843	(30,721)	(12,511)	-	-
R058	HOUSING AUTH OF PAINTSVILE	70,647	0.019685%	0.019364%	1,198,876	1,509,261	938,828	191,833	4,259	196,092	-	196,092	39,104	117,165	55,749	13,036	225,124	17,549	-	70,124	11,073	98,746	95,676	48,965	(11,829)	(6,434)	-	-
R061	KY COMM ECONOMIC OPPORT	812,718	0.226456%	0.225601%	13,791.861	17,362.524	10,800.270	2,206.840	158.603	2,365.443	-	2,365.443	449.852	1,347.866	641.332	126.561	2,565.611	201.884	-	806.704	-	1,008.588	1,194.767	590.622	(154.343)	(74.024)	-	-
R063	WOODCREEK WATER DISTRICT	267,283	0.074476%	0.073814%	4,535.815	5,710.127	3,551.952	725.777	16.312	742.089	-	742.089	149.946	449.213	210.919	73.366	875.512	66.395	-	265.306	16.544	348.245	391.729	208.190	(48.308)	(24.344)	-	-
R071	LOGAN CO PUBLIC LIBRARY	64.940	0.018095%	0.016824%	1.102.041	1.387.355	862.997	176.338	21.969	198.307	-	198.307	35.945	107.701	51.246	47.260	242.152	16.132	-	64.460	4.249	84.841	107.174	60.644	(4.590)	(5.917)	-	-
R072	LYON CO HOUSING AUTHORITY	35.240	0.009819%	0.010004%	598.007	752.829	468.293	95.687	8.008	103.695	-	103.695	19.505	58.443	27.808	4.736	110.492	8.754	-	34.978	7.437	51.169	49.595	21.059	(8.121)	(3.210)	-	-
R073	MCCRACKEN CO BD OF ED	1,252,490	0.348935%	0.340029%	21,254.859	26,757.666	16,644.475	3,400.997	41.758	3,442.755	-	3,442.755	693.274	2,077.218	988.367	173.384	3,932.043	311.126	-	1,243.214	26.305	1,580.645	1,768.946	920.508	(214.361)	(114.078)	-	-
R076	RICHMOND UTILITIES	453,559	0.126380%	0.126371%	7,696.927	9,689.634	6,027.388	1,231.588	(89.795)	1,141.793	-	1,141.793	251.052	752.214	357.913	122.572	1,483.751	112.667	-	450.203	47.431	610.301	654.304	349.835	(89.149)	(41.310)	-	-
R078	CITY OF LORETTO	3,453	0.000962%	0.000955%	58,589	73,757	45,880	9,375	(21)	9,354	-	9,354	1,911	5,726	2,724	664	11,025	858	-	3,427	158	4,443	4,940	2,590	(634)	(315)	-	-
R079	MARSHALL CO PUB LIBRARY	122,257	0.034066%	0.034668%	2,074,723	2,611.862	1,624.695	331,997	(15,460)	316,517	-	316,517	67,672	202,761	96,476	14,000	380,918	30,570	-	121,353	118,086	269,809	125,839	37,318	(40,912)	(11,135)	-	-
R088	CITY OF WEST LIBERTY	171,191	0.047701%	0.048062%	2,905.136	3,657.266	2,274.984	464.852	(836)	464.016	-	464.016	94.757	283.916	135.091	32.853	546.617	169.925	-	169.925	17.426	229.876	245.718	122.609	(35.994)	(15.593)	-	-
R089	CENTRAL CITY MUN WTR&SEWR	131,577	0.036663%	0.036402%	2,232.888	2,810.975	1,748.553	357.285	36.252	393.537	-	393.537	72.831	218.218	103.831	39.671	434.551	32.685	-	130.605	-	163.290	205.641	101.803	(24.199)	(11.985)	-	-
R090	NELSON CO PUBLIC LIBRARY	133,056	0.037075%	0.036454%	2,257.981	2,842.544	1,768.202	361.300	41.698	402.998	-	402.998	73.649	220.670	104.998	43.019	442.336	33.052	-	132.072	-	165.124	205.794	105.709	(22.172)	(12.119)	-	-
R093	TRI CO COMM ACTION AGENCY	38.922	0.010845%	0.012275%	660.494	831.493	517.226	105.686	(14.553)	91.133	-	91.133	21.543	64.549	30.713	4.860	121.665	9.668	-	38.633	49.163	97.464	36.590	8.017	(16.861)	(4.545)	-	-
R097	PERRY COUNTY PUBLIC LIB	94.306	0.026277%	0.025936%	1.600.349	2.014.674	1.253.218	256.072	40.850	296.922	-	296.922	52.199	156.401	74.417	51.052	334.069	23.426	-	93.607	-	117.033	160.600	81.378	(16.352)	(8.590)	-	-
R103	ROWAN CO PUBLIC LIBRARY	42.406	0.011816%	0.010731%	719.630	905.940	563.535	115.148	26.201	141.349	-	141.349	23.472	70.329	33.463	59.314	186.578	10.534	-	42.092	-	52.626	88.268	50.903	(1.356)	(3.863)	-	-
R104	CITY OF RUSSELL SPRINGS	108.129	0.030129%	0.029368%	1.834.948	2.310.009	1.436.930	293.611	18.030	311.641	-	311.641	59.851	179.328	85.326	45.632	370.137	26.860	-	107.328	3.032	137.220	168.630	90.782	(16.368)	(9.848)	-	-
R105	CITY OF STAMPING GROUND	631	0.000176%	0.000143%	10.719	13.494	8.394	1.715	(4.999)	(3.284)	-	(3.284)	350	1.048	498	12.701	14.597	157	627	19.602	20.386	1.252	(3.229)	(3.755)	(58)	-	-
R106	SHELBY CO PARK RECREATION	67.711	0.018867%	0.020356%	1.149.058	1.446.545	899.816	183.861	(18.889)	164.972	-	164.972	37.479	112.296	53.432	6.829	210.036	16.820	-	67.210	51.145	135.175	77.134	26.800	(22.903)	(6.169)	-	-
R109	TAYLOR CO PUBLIC LIBRARY	46.992	0.013094%	0.012846%	797.465	1.003.925	624.487	127.603	23.957	151.560	-	151.560	26.011	77.935	37.083	31.801	172.830	11.673	-	46.645	-	58.318	84.040	42.398	(7.646)	(4.280)	-	-
R114	BOWLING GREEN PUBLIC SCHO	898.714	0.250418%	0.255989%	15,251.219	19,199.706	11,943.079	2,440.353	125.135	2,565.488	-	2,565.488	497.452	1,490.488	709.193	90.498	2,787.631	223.246	-	892.064	189.488	1,304.798	1,232.391	544.780	(212.483)	(81.856)	-	-
R115	S W E D A	8.254	0.002300%	0.002054%	140.077	176.342	109.693	22.414	8.008	30.422	-	30.422	4.569	13.690	6.514	8.513	33.286	2.050	-	8.193	699	10.942	14.297	8.837	(40)	(751)	-	-
R116	WAYNE CO CONSERV

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

					Net Pension Liability as of June 30, 2018			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Particioatine Emolover Code	Participatine Employer Name	Actual Contributions	2018 Proporotionate Share	2017 Proporotionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proporotionate 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 Nonemolover Contributions	Net Employer Pension Expense	Liabilitv Experience	Assumotion Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liabilitv Experience	Assumotion Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2019	2020	2021	2022	2023	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
V030	DAVIESS CO FISCAL COURT	873,097	0.2432800%	0.2428155%	14,816,494	18,652,431	11,602,650	2,370,792	150,431	2,521,223	-	2,521,223	483,273	1,448,002	688,978	138,672	2,758,925	216,882	-	866,636	-	1,083,518	1,285,142	638,515	(168,729)	(79,522)	-	-
V031	EDMONSON CO FISCAL CRT	200,433	0.0558849%	0.0567414%	3,401,374	4,281,978	2,663,583	544,255	64,937	609,192	-	609,192	110,943	332,413	158,166	85,943	687,465	49,789	-	198,951	30,365	279,105	321,773	150,008	(45,164)	(18,257)	-	-
V032	ELLIOTT CO FISCAL CT	111,296	0.0310012%	0.0339413%	1,888,725	2,377,710	1,479,042	302,216	(54,854)	247,362	-	247,362	61,605	184,583	87,827	56,626	390,641	27,647	-	110,474	120,310	258,431	129,331	53,763	(40,746)	(10,138)	-	-
V033	ESTILL CO FISCAL COURT	261,903	0.0729977%	0.0798833%	4,444,522	5,595,193	3,480,461	711,169	(62,673)	648,496	-	648,496	144,968	434,359	206,674	-	786,001	65,058	-	259,966	236,417	561,441	261,653	82,407	(95,648)	(23,853)	-	-
V035	FLEMING CO FISCAL COURT	158,973	0.0442969%	0.0448846%	2,697,761	3,396,202	2,112,590	431,670	(18,495)	413,175	-	413,175	87,993	263,650	125,448	3,448	480,539	39,490	-	157,796	32,233	229,519	204,150	96,158	(34,807)	(14,480)	-	-
V036	FLOYD CO FISCAL COURT	506,846	0.1412288%	0.1521127%	8,601,216	10,828,040	6,735,527	1,376,283	(289,092)	1,087,191	-	1,087,191	280,548	840,589	399,963	-	1,521,100	503,096	-	503,096	419,421	1,048,421	499,481	189,212	(169,851)	(46,164)	-	-
V037	FRANKLIN CO FISCAL COURT	679,767	0.1894111%	0.1778575%	11,535,707	14,522,261	9,033,498	1,845,832	239,210	2,085,042	-	2,085,042	376,263	1,127,374	536,419	565,506	2,605,562	168,858	-	674,739	680	844,277	1,201,867	680,651	(59,319)	(61,914)	-	-
V038	FULTON COUNTY FIS CT	422,025	0.1175933%	0.1149645%	7,161,772	9,015,929	5,608,313	1,145,958	236,971	1,382,929	-	1,382,929	233,597	699,913	333,028	241,275	1,507,813	104,833	-	418,901	-	523,734	725,768	362,829	(66,080)	(38,438)	-	-
V039	GALLATIN CO FISCAL COURT	276,836	0.0771138%	0.0788267%	4,697,939	5,914,219	3,678,910	751,719	(5,551)	746,168	-	746,168	153,234	459,125	218,458	9,401	840,218	68,768	-	274,789	122,250	465,807	321,368	143,574	(65,316)	(25,215)	-	-
V040	GARRARD CO FISCAL COURT	308,125	0.0858565%	0.0754555%	5,228,892	6,582,634	4,094,694	836,677	146,859	983,536	-	983,536	170,552	511,015	243,147	434,928	1,359,642	76,540	-	305,845	12,084	394,469	605,820	381,064	6,354	(28,064)	-	-
V041	GRANT COUNTY FISCAL COURT	342,189	0.0953488%	0.0949988%	5,806,984	7,310,391	4,547,392	929,177	(158,492)	770,685	-	770,685	189,408	567,511	270,029	12,637	1,039,585	85,002	-	339,658	175,676	600,336	351,305	184,161	(65,050)	(31,167)	-	-
V042	GRAVES COUNTY FISCAL CT	567,471	0.1581261%	0.1600069%	9,630,051	12,123,224	7,541,198	1,540,908	103,368	1,644,276	-	1,644,276	314,105	941,136	447,804	230,040	1,933,085	140,964	-	563,274	86,641	790,879	894,740	427,149	(127,995)	(51,688)	-	-
V043	GRAYSON CO FISCAL COURT	554,183	0.1544418%	0.1506483%	9,404,527	11,839,325	7,364,592	1,504,822	311,750	1,816,572	-	1,816,572	306,749	919,096	437,317	225,525	1,888,687	137,662	-	550,083	-	687,745	903,455	432,692	(84,728)	(50,476)	-	-
V044	GREEN COUNTY FISCAL COURT	108,925	0.0303551%	0.0298896%	1,848,468	2,327,030	1,447,517	295,774	(41,451)	254,323	-	254,323	60,292	180,649	85,955	16,757	343,653	27,058	-	108,119	11,870	147,047	144,092	80,930	(18,495)	(9,921)	-	-
V045	GREENUP CO FISCAL CT	677,770	0.1721136%	0.1656539%	10,483,607	13,197,775	8,209,609	1,677,486	59,234	1,736,720	-	1,736,720	341,946	1,024,553	487,495	299,515	2,153,509	153,458	-	613,200	40,076	806,734	945,831	536,982	(79,770)	(56,268)	-	-
V046	HANCOCK CO FISCAL COURT	313,419	0.0873131%	0.0948271%	5,318,724	6,695,723	4,165,040	851,051	(128,155)	722,896	-	722,896	173,482	519,794	247,325	-	940,601	77,855	-	311,099	275,601	664,555	310,550	104,225	(110,182)	(28,647)	-	-
V047	HARDIN CO FISCAL COURT	462,239	0.1287999%	0.1367345%	7,844,252	9,875,100	6,142,756	1,255,161	(61,084)	1,194,077	-	1,194,077	255,858	766,612	364,763	50,457	1,437,690	114,823	-	458,820	272,383	846,026	559,225	216,536	(141,996)	(42,101)	-	-
V048	HARLAN CO FIS CT	550,462	0.1533181%	0.1553366%	9,341,370	11,759,818	7,315,135	1,494,716	(109,778)	1,384,938	-	1,384,938	304,689	912,924	434,381	-	1,651,994	136,738	-	546,389	69,905	753,032	722,687	347,455	(121,044)	(50,136)	-	-
V049	HARRISON CO FISCAL COURT	195,195	0.0543889%	0.0547113%	3,312,456	4,170,039	2,593,952	530,027	(22,232)	507,795	-	507,795	108,043	323,723	154,032	7,127	592,925	48,487	-	193,750	89,233	331,470	217,309	102,402	(40,477)	(17,779)	-	-
V050	HART COUNTY FISCAL COURT	344,953	0.0961184%	0.0940575%	5,853,879	7,369,428	4,584,115	936,681	102,182	1,038,863	-	1,038,863	190,937	572,094	272,210	174,545	1,209,786	85,688	-	342,401	-	428,089	572,156	295,538	(54,579)	(31,419)	-	-
V051	HENDERSON CO FISCAL COURT	950,518	0.264853%	0.2858986%	16,130,355	20,306,446	12,631,522	2,581,024	(537,191)	2,043,833	-	2,043,833	526,127	1,576,405	750,073	-	2,852,605	236,114	-	943,485	975,057	2,154,656	815,460	291,479	(322,414)	(86,575)	-	-
V052	HENRY CO FISCAL COURT	227,431	0.063372%	0.0617515%	3,859,548	4,858,771	3,022,374	617,568	13,111	630,679	-	630,679	125,888	377,190	179,472	56,196	738,746	56,496	-	225,750	16,962	299,208	320,139	174,410	(34,297)	(20,715)	-	-
V053	HICKMAN CO FISCAL COURT	157,397	0.0438357%	0.0446629%	2,671,025	3,362,544	2,091,653	427,392	(93,858)	333,534	-	333,534	87,121	261,037	124,205	6,595	478,958	39,098	-	156,232	119,232	314,562	156,782	70,739	(48,789)	(14,335)	-	-
V054	HOPKINS CO FISCAL COURT	653,423	0.1820070%	0.1807111%	11,088,618	13,959,422	8,683,387	1,774,294	143,067	1,917,361	-	1,917,361	361,680	1,083,681	515,629	288,315	2,249,305	162,314	-	648,588	447,371	1,258,273	854,946	315,368	(119,768)	(59,514)	-	-
V055	JACKSON CO FISCAL COURT	353,297	0.0984433%	0.0926611%	5,995,479	7,547,687	4,695,000	959,339	(142,073)	817,266	-	817,266	195,556	585,933	278,794	1,205,221	2,265,504	87,761	-	350,683	359,176	797,620	875,363	656,965	(32,266)	(32,178)	-	-
V057	JESSAMINE CO FISCAL COURT	777,988	0.2167989%	0.2190406%	13,202,502	16,620,582	10,338,749	2,112,537	(145,538)	1,966,999	-	1,966,999	430,629	1,290,268	613,926	-	2,334,823	193,257	-	772,232	138,373	1,103,862	978,849	490,551	(167,571)	(70,861)	-	-
V060	KNOTT CO FISCAL CT	242,760	0.0676643%	0.0719565%	4,119,665	5,186,231	3,226,069	659,189	(137,386)	521,803	-	521,803	134,372	402,611	191,567	-	728,550	60,303	-	240,965	233,735	535,003	210,597	80,573	(75,512)	(22,111)	-	-
V061	KNOX CO FISCAL CT	400,574	0.1116161%	0.1114735%	6,797,755	8,557,669	5,323,255	1,087,711	(78,352)	1,009,359	-	1,009,359	221,724	664,338	316,101	5,612	1,207,775	99,505	-	397,610	34,725	531,840	522,931	267,356	(77,865)	(36,486)	-	-
V062	LARUE CO FISCAL COURT	279,309	0.0778827%	0.0782035%	4,739,902	5,967,045	3,711,770	758,433	(50,783)	707,650	-	707,650	154,602	463,228	220,409	-	838,237	69,382	-	277,243	54,350	400,975	341,057	179,000	(57,356)	(25,440)	-	-
V063	LAUREL COUNTY FISCAL COURT	813,267	0.2266090%	0.2241059%	13,801,179	17,374,255	10,807,567	2,208,331	153,809	2,362,140	-	2,362,140	450,156	1,348,777	641,765	147,927	2,588,625	202,020	-	807,249	-	1,009,269	1,201,282	596,008	(143,861)	(74,073)	-	-
V064	LAWRENCE CO FISCAL CT	308,805	0.0860046%	0.0882777%	5,240,464	6,597,201	4,103,755	838,528	(116,633)	721,895	-	721,895	170,929	512,146	243,685	4,409	931,169	76,709	-	306,522	242,046	625,277	285,067	124,051	(75,099)	(28,127)	-	-
V065	LEE COUNTY FISCAL COURT	163,918	0.0456744%	0.0473626%	2,781,686	3,501,854	2,178,311	445,098	(302,014)	143,084	-	143,084	90,731	271,852	129,350	-	491,933	40,718	-	162,704	456,598	660,020	(67,288)	(42,764)	(43,106)	(14,929)	-	-
V066	LESLIE CO FISCAL COURT	428,105	0.1192876%	0.116377%	7,264,942	9,145,809	5,689,104	1,162,466	(278,148)	884,318	-	884,318	236,962	709,996	337,825	100,919	1,385,702	106,343	-	424,936	212,847	744,126	458,693	287,342	(65,467)	(29,992)	-	-
V067	LETCHER CO FISCAL COURT	298,050	0.0830049%	0.1024077%	5,057,937	6,367,419	3,960,821	809,322	(672,952)	136,370	-	136,370	164,976	494,308	235,198	-	894,482	74,038	-	295,845	1,036,573	1,406,456	(134,701)	(166,888)	(183,239)	(27,146)	-	-
V068	LEWIS COUNTY FISCAL COURT	273,240	0.0761363%	0.0730075%	4,636,914	5,837,395	3,631,122	741,954	23,369	765,323	-	765,323	151,243	453,161	215,620	105,850	925,874	67,875	-	271,219	19,268	358,362	400,512	225,924	(34,036)	(24,889)	-	-
V069	LINCOLN CO FISCAL COURT	281,935	0.0785559%	0.0813276%	4,784,483	6,023,168	3,746,681	765,567	(63,670)	701,897	-	701,897	156,056	467,583	222,482	27,940	874,061	70,035	-	279,851	102,341	452,227	357,998	162,787	(73,272)	(25,680)	-	-
V070	LIVINGSTON CO FISCAL CT	301,277	0.0839485%	0.0841805%	5,112,689	6,436,346	4,003,696	818,083	24,338	842,421	-	842,421	166,762	499,658	237,744	2,268	906,432	74,839	-	299,048	9,975	383,862	407,855	202,906	(60,750)	(27,441)	-	-
V071	LOGAN COUNTY FISCAL COURT	477,462	0.1330040%	0.1280666%	8,102,541	10,200,261	6,345,020	1,296,490	(56,273)	1,240,217	-	1,240,217	264,282	791,874	376,774	172,061	1,604,971	118,604	-	473,928	82,608	675,140	661,891	373,316	(61,887)	(43,489)	-	-
V072	LYON COUNTY FISCAL COURT	137,144	0.0382144%	0.0375105%	2,327,349	2,929,891	1,822,524	372,400	(3,302)	369,098	-	369,098	75,912	227,450	108,223	26,413	437,998	34,067	-	136,130	30,778	200,975	178,864	93,092	(22,442)	(12,491)	-	-
V073	MCCRACKEN CO FISCAL COURT	516,882	0.1440244%	0.1474342%	8,771,501	11,042,411	6,868,876	1,403,531	(209,543)	1,193,988	-	1,193,988	286,102	857,231	407,881	-	1,551,214	128,396	-	513,056	233,668	875,120	569,078	277,114	(123,020)	(47,078)	-	-
V074	MCCREARY CO FISCAL CT	305,584	0.0851148%	0.0825299%	5,185,773	6,528,351	4,060,927	829,777	49,600	879,377	-	879,377	169,145	506,812	241,062	164,162	1,081,250	75,909	-	303,323	7,038	386,270	496,581	269,475	(43,243)	(27,834)	-	-
V075	MCLEAN COUNTY FISCAL CT	300,852	0.0838303%	0.0825245%	5,105,503	6,427,299	3,998,069	816,933	107,954	924,887	-	924,887	166,527	498,956	237,410	80,013	982,906	74,734	-	298,627	-	373,361	459,268	228,445	(50,765)	(27,402)	-	-
V076	MADISON CO FISCAL COURT	747,289	0.2082235%	0.2124896%	12,681,537	15,964,742	9,930,782	2,029,177	(193,878)	1,835,299	-	1,835,299	413,636	1,239,355	589,701	39,399	2,263,091	185,631	-	741,760	200,108	1,127,499	921,492	456,593	(174,428)	(68,064)	-	-
V077	MAGOFFIN CO FISCAL COURT	208,842	0.0581912%	0.0621323%	3,544,070	4,461,617	2,775,326	567,088	(153,919)	413,169	-	413,169	115,598	346,359	164,802	4,948	631,707	51,878	-	207,297	178,825	438,000	190,279	88,889	(66,440)	(19,021)	-	-
V078	MARION CO FISCAL COURT	594,932	0.165772%	0.1640845%	10,096,020	12,709,844	7,906,094	1,615,468	186,528	1,801,996	-	1,801,996	329,304	986,675	469,472	191,331	1,976,782	147,784	-	590,529	-	738,313	943,173	455,628	(106,146)	(54,186)	-	-
V079	MARSHALL CO FISCAL COURT	617,124	0.1719565%	0.1793188%	10,472,645	13,183,975	8,201,025	1,675,731	(367,686)	1,308,045	-	1,308,045	341,588	1,023,482	486,986	-	1,852,056	153,297	-	612,559	545,872	1,311,728	530,032	235,275	(168,771)	(56,208)	-	-
V080	MARTIN CO FISCAL COURT	232,236	0.0647106%	0.0666196%	3,941,036	4,961,356	3,086,187	630,607	(72,201)	558,406	-	558,406	128,546	385,154	183,261	12,587	709,548	57,688	-	230,516	63,281	351,485	292,730	141,727	(55,242)	(21,511)	-	-
V081	MASON CO FIS CT	421,190	0.117361%	0.1231829%	7,147,643	8,998,142	5,597,248	1,143,697	(15,928)	1,127,769	-	1,127,769	233,136	698,533	332,371	18,166	1,282,206	104,626	-	418,075	200,580	723,281	512,217	205,384	(120,314)	(38,362)	-	-
V082	MEADE COUNTY FISCAL COURT	689,244	0.1920515%	0.1989371%	11,696,491	14,724,671	9,159,407	1,871,560	67,014	1,938,574	-	1,938,574	381,507	1,143,087	543,895	170,112	2,238,601	171,212	-	684,143	235,877	1,091,232	962,336	427,702	(179,890)	(62,778)	-	-
V083	MENIFEE CO FISCAL COURT	110,821	0.0308879%	0.0317956%	1,880,625	2,367,512	1,472,699	300,919	(18,720)	282,199	-	282,199	61,341	183,792	87,450	5,357	337,940	27,528	-	110,000	59,448	196,976	125,019	53,468	(27,429)	(10,093)	-	-
V084	MERCER COUNTY FISCAL COURT	255,824	0.0712833%	0.0738699%	4,341,352	5,465,312	3,399,670	694,661	(29,469)	665,192	-	665,192	141,603	424,276	201,876	59,369	827,124	63,548	-	253,931	99,594	417,073	342,307	158,008	(66,963)	(23,301)	-	-
V085	METCALFE CO FISCAL COURT	169,134	0.0471288%	0.0466766%	2,870,239	3,613,333	2,247,656	459,268	(32,707)	426,561	-	426,561	93,619	280,506	133,468	15,850	523,443	42,014	-	167,884	49,389	259,287	201,778	108,140	(30,356)	(15,405)	-	-
V086	MONROE CO FISCAL COURT	128,855	0.0359049%	0.0376255%	2,186,663	2,752,782	1,712,354	349,889	(47,950)	301,939	-	301,939	71,323	213,701	101,681	5,699	392,404	32,008	-	127,901	106,827	266,736	125,997	47,829	(36,422)	(11,736)	-	-
V087	MONTGOMERY CO FISCAL CT	467,021	0.1301313%	0.1334925%	7,925,375	9,977,226	6,206,283	1,268,142	2,616	1,270,758	-	1,270,758	258,504	774,540	368,536	-	1,424,349	116,011	-	463,565	22,760	602,336	414,905	194,985	(61,273)	(24,621)	(113,491)	(42,535)
V088	MORGAN CO FISCAL CT	157,593	0.0439112%	0.0425566%	2,674,375	3,366,761	2,094,276	427,928	(13,064)	414,864	-	414,864	87,231	261,364	124,360	46,953	519,908	39,147	-	156,428	23,791	219,366	215,291	121,873	(22,267)	(14,354)	-	-
V089	MUHLENBERG CO FISCAL CT	672,292	0.1873288%	0.1930175%	11,408,846	14,362,556	8,934,155	1,825,533	(216,242)	1,609,291	-	1,609,291	372,125	1,114,976	530,520	-	2,017,621	167,001	-	667,318	422,907	1,257,226	685,635	304,842	(168,851)	(61,232)	-	-
V090	NELSON CO FISCAL CT	802,454	0.2235969%	0.2202009%	13,617,678	17,143,246	10,663,869	67,117	2,246,086	2,178,969	-	2,246,086	444,171	1,330,843	632,232	142,295	2,550,541	199,334	-	796,516	43,775	1,039,625	1,140,145	579,883	(136,024)	(73,089)	-	-
V091	NICHOLAS CO FISCAL COURT	162,578	0.0453013%	0.0457622%	2,758,969	3,473,256	2,160,521	441,464	25,788	467,252	-	467,252	89,990	269,632	128,294	-	487,916	40,385	-	161,376	28,916	230,677	205,781	101,210	(34,944)	(14,807)	-	-
V092	OHIO COUNTY FISCAL CT	374,417	0.1043285%	0.1065365%	6,353,893	7,998,893	4,975,671	1,016,689	(73,919)	942,770	-	942,770	207,246	620,960	295,461	-	1,123,667	93,008	-	371,647	115,295	579,950	453,378	212,298	(87,856)	(34,103)	-	-
V093	OLDHAM CO FISCAL COURT	574,145	0.1599809%	0.1585339%	9,743,270	12,265,767	7,629,858	1,559,024	63,236	1,622,260	-	1,622,260	317,798	952,204	453,069	181,009	1,904,077	142,621	-	569,897	25,955	738,473	866,431	455,077	(103,609)	(52,294)	-	-
V094	OWEN COUNTY FISCAL COURT	239,565	0.0667525%	0.0627624%	4,065,400	5,117,918	3,183,575	650,506	109,819	760,325	-	760,325	132,602	397,308	189,044	206,671	925,625	59,509	-	237,791	-	297,300	412,179	239,399	(21,432)	(21,820)	-	-
V095	OWSLEY CO FISCAL COURT	110,814	0.0308877%	0.0328455%	1,880,503	2,367,359	1,472,604	300,900	(53,147)	247,753	-	247,753	61,337	183,780	87,445	12,922	345,484	27,527	-	109,993	69,745	207,265	130,462	52,314	(34,464)	(10,093)	-	-
V096	PENDLETON CO FISCAL COURT	211,632	0.0595277%	0.0616969%	3,625,376	4,563,973	2,838,996	580,098	(74,277)	505,821	-	505,821	118,250	354,305	168,583	-	641,138	53,068	-	212,053	99,205	364,326	239,577	112,673	(55,981)	(19,457)	-	-
V097	PERRY COUNTY FISCAL COURT	577,760	0.1609888%	0.1394065%	8,904,660	12,343,051	7,677,932	1,568,847	327,157	1,896,004	-	1,896,004	319,801	958,200	455,924	819,590	2,553,515	117,021	-	573,487	-	710,007	1,148,016	715,810	25,306	(62,624)	-	-
V098	PIKE COUNTY FISCAL COURT	1,041,093	0.2900091%	0.2838839%	17,667,426	22,241,460	13,835,187	2,826,971	(688,295)	2,138,676	-	2,138,676	576,262	1,726,621	821,548	217,026	3,341,457	258,614	-	1,033,391	988,914	2,280,919	840,832	479,048	(164,517)	(94,826)	-	-
V099	POWELL CO FISCAL CT	428,984	0.1195324%	0.1135379%	7,279,863	9,164,594	5,700,789	1,164,853	159,982	1,324,835	-	1,324,835	237,449	711,454	338,519	237,117	1,524,539	106,562	-	425,809	-	532,371	695,955	381,066	(45,780)	(39,073)	-	-
V100	PULASKI CO FISCAL CT	860,019	0.2396363%	0.2306616%	14,594,563	18,374,043	11,428,858	2,335,281	351,162	2,686,443	-	2,686,443	476,034	1,426,313	678,658	552,001	3,133,006	211,634	-	853,655	-	1,067,289	1,469,120	786,014	(111,084)	(78,332)	-	-
V101	ROBERTSON CO FISCAL CT	68,299	0.0190031%	0.0188355%	1,159,046	1,459,119	907,637	185,459	(7,724)	177,735	-	177,735	37,805	113,273	53,896	16,068	221,042	16,966	-	67,794	6,143	90,903	96,157	52,374	(12,171)	(6,221)	-	-
V102	ROCKCASTLE CO FISCAL CT	357,603	0.099643%	0.0975575%	6,068,562	7,639,692	4,752,231	971,033	7,106	978,139	-	978,139	197,940	593,075	282,193	133,407	1,206,615	88,831	-	354,958	23,603	467,392	535,544	293,271	(57,021)	(32,571)	-	-
V103	ROWAN CO FISCAL COURT	409,902	0.1142155%	0.1065129%	6,956,042	8,756,936	5,447,208	1,113,039	271,592	1,384,631	-	1,384,631	226,887	679,808	323,461	396,439	1,626,595	101,822	-	406,868	-	508,690	768,766	417,505	(31,032)	(37,333)	-	-
V104	RUSSELL CO FISCAL COURT	412,841	0.1150034%	0.0914014%	7,005,921	8,819,729	5,486,248	1,121,020	206,303	1,327,323	-	1,327,323	228,514	684,682	325,781	95,607	1,108,952	83,876	-	335,159	984	420,019	500,194	268,635	(49,133)	(30,754)	-	-
V105	SCOTT CO FISCAL CT	475,504	0.1324955%	0.1231029%	8,069,349	10,158,475	6,319,028	1,291,179	116,943	1,408,122	-	1,408,122	263,200	788,650	375,231	365,265	1,792,306	118,118	-	471,987	13,475	603,580	795,770	469,320	(33,056)	(43,309)	-	-
V106	SHELBY CO FISCAL COURT	433,578	0.1208133%	0.1169045%	7,357,880	9,262,809	5,761,883	1,177,337	(17,926)	1,159,411	-	1,159,411	239,993	719,079	342,147	137,303	1,438,522	107,704	-	430,372	18,716	556,792	630,374	350,960	(60,114)	(39,491)	-	-
V107	SIMPSON CO FISCAL COURT	412,841	0.1150034%	0.1063219%	7,005,921	8,819,729	5,486,248	1,121,020	206,303	1,327,323	-	1,327,323	228,514	684,682	325,781	326,913	1,565,890	102,552	-	409,785	5,465	517,802	709,842	401,149	(25,301)	(37,601)	-	-
V108	SPENCER CO TREASURER	179,784	0.0500095%	0.0488111%	3,050,938	3,840,815	2,389,160	488,182	(60,303)	427,879	-	427,879	99,513	298,165	141,871	44,514	584,063	44,659	-	178,453	71,819	294,931	213,305	119,295	(27,094)	(16,374)	-	-
V109	TAYLOR COUNTY FISCAL COURT	376,907	0.1050022%	0.0989249%	6,396,160	8,052,103	5,008,770	1,023,452	127,632	1,151,084	-	1,151,084	208,625	625,091	297,426	288,834	1,419,976	93,626	-	374,120	9,716	477,462	643,338	368,381	(34,875)	(34,330)	-	-
V110	TODD COUNTY FISCAL COURT	238,670	0.0665031%	0.0701276%	4,050,235	5,098,827	3,171,699	648,080	(39,401)	608,679	-	608,679	132,107	395,826	188,339	95,140	811,412	59,287	-	236,904	135,729	431,920	329,713	142,395	(70,877)	(21,739)	-	-
V111	TRIGG COUNTY FISCAL COURT	292,865	0.0816064%	0.0802505%	4,969,932	6,256,630	3,891,905	795,241	61,786	857,027	-	857,027	162,105	485,707	231,006	111,702	990,620	72,749	-	290,698	-	363,447	462,952	239,781	(48,884)	(26,076)	-	-
V112	TRIMBLE CO FISCAL COURT	169,102	0.0471199%	0.0460713%	2,869,691	3,612,643	2,247,226	459,180	(3,174)	456,006	-	456,006	93,601	280,452	133,443	54,996	562,492	42,006	-	167,852	10,321	220,179	248,067	136,161	(26,513)	(15,402)	-	-
V113	UNION COUNTY FISCAL COURT	345,126	0.0963333%	0.0948805%	5,866,973	7,385,912	4,594,369	938,776	(53,493)	885,283	-	885,283	191,364	573,374	272,819	60,886	1,098,443	85,880	-	343,167	39,028	468,075	461,045	259,456	(58,644)	(31,489)	-	-
V114	WARREN COUNTY FISCAL COUR	1,110,640	0.3094706%	0.3115667%	18,847,666	23,727,260	14,759,421	3,015,822	419,988	3,435,810	-	3,435,810	614,758	1,841,965	876,430	495,581	3,828,734	275,890	-	1,102,425	70,216	1,448,531	1,838,841	874,453	(231,930)	(101,161)	-	-
V115	WASHINGTON CO FIS COURT	229,319	0.0638988%	0.0610195%	3,891,583	4,899,100	3,047,460	622,694	20,336	643,030	-	643,030	126,933	380,321	180,961	99,508	787,723	56,965	-	227,624	18,253	302,842	339,604	192,734	(26,570)	(20,888)	-	-
V116	WAYNE COUNTY FISCAL COURT	509,436	0.1419499%	0.1426243%	8,645,127	10,883,319	6,769,913	1,383,310	86,827	1,470,137	-	1,470,137	281,980	844,880	402,005	158,499	1,687,364	126,546	-	505,665	22,361	654,572	797,418	386,316	(104,541)	(46,400)	-	-
V117	WEBSTER CO FISCAL COURT	446,815	0.1245014%	0.1317496%	7,582,490	9,545,579	5,937,773	1,213,277	(124,544)	1,088,733	-	1,088,733	247,320

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

					Net Pension Liability as of June 30, 2018			Pension Expense				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Particioatine Employer Code	Particioatine Employer Name	Actual Contributions	2018 Proporcitonate Share	2017 Proporcitonate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proporcitonate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proporcitonate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemolover Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Chanee in Proporcation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Chanee in Proporcation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2019	2020	2021	2022	2023	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
V263	LAUREL CO BD OF EDUCATION	1,469,015	0.409327%	0.420737%	24,929,262	31,383,359	19,521,859	3,988,940	129,218	4,118,158	-	4,118,158	813,123	2,436,314	1,159,229	186,464	4,595,130	364,912	-	1,458,145	390,283	2,213,340	1,996,593	881,380	(362,381)	(133,801)	-	-
V271	RUSSELLVILLE ELEC PL BD	161,728	0.045064%	0.041269%	2,744,535	3,455,085	2,149,218	439,154	94,404	533,558	-	533,558	89,519	268,221	127,623	190,908	676,271	40,174	-	160,531	1,951	202,656	312,362	183,361	(7,379)	(14,729)	-	-
V281	HOUSING AUTH OF MAYSVILLE	49,526	0.013800%	0.014953%	840,462	1,058,055	658,158	134,483	8,296	142,779	-	142,779	27,414	82,138	39,082	20,545	169,179	12,303	-	49,160	39,609	101,072	68,797	20,985	(17,164)	(4,511)	-	-
V298	CITY OF PIKEVILLE	345,611	0.096301%	0.087654%	5,865,024	7,383,458	4,592,843	938,465	277,866	1,216,331	-	1,216,331	191,301	573,183	272,728	446,442	1,483,654	85,852	-	343,053	-	428,905	701,336	397,202	(12,309)	(31,480)	-	-
V300	HOUSING AUTH OF SOMERSET	75,138	0.020936%	0.020629%	1,275,066	1,605,176	998,492	204,024	(1,308)	202,716	-	202,716	41,589	124,611	59,292	12,997	238,489	18,664	-	74,580	1,554	94,798	107,048	56,287	(12,801)	(6,843)	-	-
V305	CITY OF CAVE CITY	85,662	0.023869%	0.019616%	1,453,695	1,830,051	1,138,374	232,606	127,492	360,098	-	360,098	47,415	142,068	67,598	206,631	463,712	21,279	-	85,029	-	106,308	214,963	135,208	15,037	(7,803)	-	-
V306	HOUSING AUTH OF SHELBYVLE	14,344	0.003997%	0.005256%	243,429	306,453	190,627	38,951	(21,641)	17,310	-	17,310	7,940	23,790	11,320	-	43,050	3,563	-	14,239	49,008	66,810	(2,394)	(9,133)	(10,926)	(1,306)	-	-
V308	NORTHERN KY AREA DEV.DIST	447,801	0.124776%	0.126917%	7,599,239	9,566,654	5,950,889	1,215,957	(145,300)	1,070,657	-	1,070,657	247,866	742,667	353,370	-	1,343,903	111,237	-	444,489	194,497	750,223	495,645	240,679	(101,858)	(40,786)	-	-
V319	CAMPBELL CO BD OF ED	1,095,279	0.305189%	0.307863%	18,586,940	23,399,033	14,555,250	2,971,103	109,798	3,083,901	-	3,083,901	606,254	1,816,485	864,306	145,481	3,432,526	272,074	-	1,087,174	90,207	1,449,455	1,569,314	746,157	(232,642)	(99,759)	-	-
V324	CHRISTIAN CO CONS DIST	8,213	0.002288%	0.003270%	139,346	175,422	109,121	22,297	(6,336)	15,961	-	15,961	4,545	13,618	6,480	5,277	29,920	2,040	-	8,151	44,215	54,406	(4,182)	(11,619)	(7,937)	(748)	-	-
V330	CITY OF OWENSBORO	1,443,313	0.402166%	0.405155%	24,493,135	30,834,320	19,180,332	3,919,155	(347,907)	3,571,248	-	3,571,248	798,898	2,393,692	1,138,949	32,151	4,363,690	358,528	-	1,432,635	622,030	2,413,193	1,616,788	768,284	(303,116)	(131,459)	-	-
V336	SANDY VALLEY TRANS SER IN	302,379	0.084255%	0.079863%	5,131,386	6,459,884	4,018,338	821,075	288,024	1,109,730	-	1,109,730	167,371	501,486	238,613	344,941	1,252,411	75,113	-	300,141	-	375,254	616,971	319,185	(31,457)	(27,541)	-	-
V337	FRANKFORT ELEC WATER BD	1,726,051	0.480948%	0.475608%	29,291,199	36,874,586	22,937,649	4,686,895	(244,916)	4,441,979	-	4,441,979	955,397	2,862,602	1,362,062	186,807	5,366,868	428,761	-	1,713,280	469,582	2,611,623	2,104,335	1,113,228	(305,107)	(157,212)	-	-
V347	CITY OF RADCLIFF	344,196	0.095907%	0.096793%	5,841,029	7,353,250	4,574,052	934,625	(4,157)	930,468	-	930,468	190,518	570,838	271,612	11,610	1,044,578	85,500	-	341,649	66,721	493,870	445,472	209,987	(73,401)	(31,350)	-	-
V359	CITY OF ELSMERE	65,615	0.018283%	0.019113%	1,113,490	1,401,769	871,963	178,170	9,913	188,083	-	188,083	36,319	108,820	51,778	17,852	214,769	16,299	-	65,130	28,461	109,890	91,333	37,771	(28,458)	(5,977)	-	-
V363	LONDON LAUREL CO COMM CTR	98,668	0.027493%	0.026990%	1,674,407	2,107,906	1,311,212	267,923	63,797	331,720	-	331,720	54,614	163,638	77,861	77,273	373,386	24,510	-	97,938	-	122,448	182,416	93,541	(16,033)	(8,987)	-	-
V373	PADUCAH MCCRACKEN CO TOUR	41,897	0.011674%	0.010891%	710,982	895,053	556,763	113,765	60,029	173,794	-	173,794	23,190	69,484	33,061	88,210	213,945	10,407	-	41,586	-	51,993	110,241	58,726	(3,200)	(3,816)	-	-
V376	CITY OF BEREA	900,037	0.250787%	0.242563%	15,273,693	19,227,997	11,960,678	2,443,949	332,149	2,776,098	-	2,776,098	498,185	1,492,684	710,238	542,483	3,243,590	223,575	-	893,378	-	1,116,953	1,524,117	808,577	(124,080)	(81,977)	-	-
V398	CITY OF ELKHORN CITY	23,736	0.006614%	0.005188%	402,813	507,100	315,439	64,454	9,852	74,306	-	74,306	13,139	39,367	18,731	54,724	125,961	5,896	-	23,561	4,347	33,804	51,804	38,002	4,511	(2,161)	-	-
V400	PULASKI CO SOIL CONS DIST	14,555	0.004056%	0.003868%	247,023	310,976	193,441	39,526	5,121	44,647	-	44,647	8,057	24,141	11,487	6,944	50,629	3,616	-	14,449	- 670	18,735	22,541	12,331	(1,653)	(1,326)	-	-
V405	MARY W WELDON MEM PUB LIB	34,894	0.009723%	0.009499%	592,160	745,469	463,715	94,752	10,671	105,423	-	105,423	19,315	57,871	27,536	8,984	113,706	8,668	-	34,636	-	43,304	52,071	26,929	(5,421)	(3,178)	-	-
V407	BELLWHITLEY COMM ACTION	384,418	0.107115%	0.103229%	6,523,630	8,212,574	5,108,590	1,043,848	10,218	1,054,066	-	1,054,066	212,783	637,548	303,354	134,442	1,288,127	95,492	-	381,576	37,597	514,665	550,310	308,758	(50,592)	(35,014)	-	-
V408	UNION EMERGENCY SERVICES	-	0.000000%	0.000000%	-	-	-	-	(15,294)	(15,294)	-	(15,294)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
V419	DAYTON CITY SCHOOLS	167,992	0.046810%	0.046067%	2,850,872	3,588,952	2,232,489	456,169	14,275	470,444	-	470,444	92,987	278,613	132,568	59,378	563,546	41,731	-	166,751	12,845	221,327	249,681	136,098	(28,258)	(15,302)	-	-
V424	PENNYRILE ALLIED COMM SER	506,871	0.141235%	0.135043%	8,601,642	10,828,576	6,735,861	1,376,352	262,943	1,639,295	-	1,639,295	280,562	840,631	399,983	417,995	1,939,171	125,910	-	503,121	-	629,031	924,247	491,890	(59,831)	(46,166)	-	-
V430	OWENSBORO MUN UTILITIES	2,678,030	0.746208%	0.733836%	45,446,342	57,212,237	35,588,642	7,271,885	55,912	7,327,797	-	7,327,797	1,482,333	4,441,430	2,113,288	516,171	8,553,222	665,239	-	2,658,216	279,608	3,603,063	3,736,012	1,905,316	(447,249)	(243,920)	-	-
V436	APPALACHIAN RES & DEFENSE	204,876	0.057087%	0.051505%	3,476,772	4,376,896	2,722,626	556,320	(54,497)	501,823	-	501,823	113,403	339,782	161,672	214,154	829,011	50,893	-	203,361	36,065	290,319	336,710	225,004	(4,361)	(18,661)	-	-
V437	FKT/FKLN CO TOURACONV COM	20,537	0.005723%	0.005762%	348,548	438,786	272,945	55,771	(409)	55,362	-	55,362	11,369	34,063	16,208	505	62,145	5,102	-	20,387	6,222	31,711	24,777	11,818	(4,291)	(1,870)	-	-
V447	CITY OF ELIZABETHTOWN	1,088,070	0.303181%	0.297413%	18,464,647	23,245,079	14,459,483	2,954,534	(84,098)	2,870,436	-	2,870,436	602,265	1,804,533	858,620	226,170	3,491,588	270,283	-	1,080,021	56,953	1,407,257	1,532,063	830,291	(178,920)	(99,102)	-	-
V459	LUDLOW BD OF EDUCATION	115,002	0.032044%	0.034312%	1,951,577	2,456,834	1,528,261	312,273	(50,667)	261,606	-	261,606	63,655	190,726	90,750	9,311	354,442	28,567	-	114,150	91,992	234,709	117,660	49,766	(37,219)	(10,674)	-	-
V463	LONDON LAUREL TOURIST COM	22,202	0.006186%	0.006546%	376,746	474,285	295,026	60,283	(2,157)	58,126	-	58,126	12,288	36,819	17,519	695	67,321	5,515	-	22,036	13,247	40,798	25,429	9,800	(6,684)	(2,022)	-	-
V473	PADUCAH POWER SYSTEM	785,527	0.218880%	0.212356%	13,330,459	16,781,667	10,438,951	2,133,011	270,948	2,403,959	-	2,403,959	434,802	1,302,774	619,876	381,763	2,739,215	195,130	-	779,716	-	974,846	1,291,046	657,371	(112,501)	(71,547)	-	-
V476	KY RIVER FOOTHILLS DEVELO	1,062,234	0.295982%	0.272686%	18,026,206	22,693,126	14,116,144	2,884,379	352,547	3,236,926	-	3,236,926	587,964	1,761,685	838,232	870,381	4,058,262	263,866	-	1,054,376	28,882	1,347,124	1,794,298	1,072,429	(58,838)	(96,751)	-	-
V500	WEST PULASKI WATER DISTR	48,472	0.013506%	0.014413%	822,557	1,035,514	644,136	131,618	19,260	150,878	-	150,878	26,829	80,388	38,249	44,811	190,277	12,040	-	48,112	31,141	91,293	84,316	34,454	(15,372)	(4,414)	-	-
V505	CITY OF PARK CITY	3,765	0.001049%	0.000907%	63,887	80,427	50,030	10,223	6,427	16,650	-	16,650	2,084	6,244	2,971	21,161	32,460	935	-	3,737	3,905	8,577	14,075	9,976	173	(342)	-	-
V507	BELL CO SOLID WASTE OFFIC	27,746	0.007731%	0.008847%	470,841	592,747	368,711	75,340	9,455	84,795	-	84,795	15,358	46,015	21,894	4,059	87,326	6,892	-	27,540	12,185	46,617	36,918	13,977	(7,659)	(2,527)	-	-
V508	CITY OF UNION	11,596	0.003231%	0.004002%	196,778	247,723	154,095	31,486	(2,865)	28,621	-	28,621	6,418	19,231	9,150	5,264	40,063	2,880	-	11,510	34,384	48,774	5,095	(5,505)	(7,244)	(1,057)	-	-
V524	HOPKINSVL WATER ENV ATH	467,348	0.130222%	0.136035%	7,930,917	9,984,203	6,210,623	1,269,029	145,784	1,414,813	-	1,414,813	258,684	775,081	368,793	176,013	1,578,571	116,092	-	463,890	199,318	779,300	691,993	279,186	(129,340)	(42,569)	-	-
V530	AUDUBON AREA COMM SER INC	2,008,375	0.559615%	0.537933%	34,082,259	42,906,034	26,689,481	5,453,514	903,795	6,357,309	-	6,357,309	1,111,668	3,330,828	1,584,850	1,330,547	7,357,893	498,892	-	1,993,516	-	2,492,408	3,463,914	1,839,930	(255,433)	(182,926)	-	-
V537	CAPITAL COMMUNITY T I D A	16,355	0.004557%	0.004630%	277,535	349,388	217,335	44,409	2,285	46,694	-	46,694	9,052	27,123	12,906	-	55,387	4,063	-	16,233	-	20,296	26,456	13,168	(3,043)	(1,490)	-	-
V547	ELIZABETHTOWN TOUR/CON BU	40,109	0.011176%	0.010622%	680,652	856,871	533,012	108,911	18,044	126,955	-	126,955	22,201	66,520	31,661	25,024	145,396	9,963	-	39,812	14,519	64,294	58,818	30,257	(4,323)	(3,651)	-	-
V559	BEECHWOOD BOARD OF EDUC	179,893	0.050126%	0.046501%	3,052,826	3,843,192	2,390,638	488,484	111,133	599,617	-	599,617	99,575	298,350	141,959	188,198	728,082	44,687	-	178,564	-	223,251	341,546	191,715	(12,046)	(16,384)	-	-
V563	LONDON-LAUREL CO IDA	11,294	0.003147%	0.003016%	191,662	240,282	150,089	30,668	15,852	46,520	-	46,520	6,251	18,731	8,912	11,010	44,904	2,806	-	11,211	-	14,017	23,136	10,161	(1,378)	(1,031)	-	-
V576	SOUTHERN MADISON WATER DT	47,775	0.013312%	0.013774%	810,741	1,020,639	634,884	129,727	(22,045)	107,682	-	107,682	26,444	79,233	37,700	-	143,377	11,868	-	47,421	21,411	80,700	54,809	24,590	(12,371)	(4,351)	-	-
V607	PINEVILLE UTILITY COMM	164,821	0.045926%	0.041092%	2,797,033	3,521,175	2,190,329	447,554	87,087	534,641	-	534,641	91,231	273,352	130,064	184,496	679,143	40,943	-	163,602	-	204,545	305,091	185,819	(1,298)	(15,013)	-	-
V608	WALTON FIRE DISTRMS	-	0.000000%	0.000000%	-	-	-	-	(5,289)	(5,289)	-	(5,289)	-	-	-	4,145	4,145	-	-	-	23,148	23,148	(11,287)	(7,716)	-	-	-	-
V619	SOUTHGATE BD OF ED	25,494	0.007104%	0.007431%	432,655	544,668	338,808	69,229	(116)	69,113	-	69,113	14,112	42,283	20,119	13,391	89,905	6,333	-	25,307	11,305	42,945	39,113	17,269	(7,120)	(2,322)	-	-
V624	HOPKINSVL ELECTRIC SYSTEM	483,139	0.134622%	0.139034%	8,198,890	10,321,553	6,420,470	1,311,907	74,058	1,385,965	-	1,385,965	267,425	801,270	381,254	181,834	1,631,783	120,014	-	479,564	151,060	750,638	722,265	326,312	(123,427)	(44,005)	-	-
V630	CITY OF WHITESVILLE	24,274	0.006764%	0.006785%	411,948	518,600	322,593	65,916	(14,352)	51,564	-	51,564	13,437	40,259	19,156	-	72,852	6,030	-	24,095	14,810	44,935	22,519	12,519	(4,910)	(2,211)	-	-
V637	FARMDALE WATER DISTRICT	21,989	0.006127%	0.005455%	373,153	469,761	292,212	59,708	1,112	60,820	-	60,820	12,171	36,468	17,352	25,720	91,711	5,462	-	21,826	3,092	30,380	38,088	25,245	1	(2,003)	-	-
V647	CITY OF VINE GROVE	72,045	0.020075%	0.020602%	1,222,629	1,539,163	957,428	195,633	(20,247)	175,386	-	175,386	39,879	119,486	56,853	4,890	221,108	17,897	-	71,513	23,467	112,877	88,984	43,372	(17,563)	(6,562)	-	-
V659	KENTON CO BD OF ED	2,683,015	0.747597%	0.730802%	45,530,936	57,318,733	35,654,827	7,285,421	268,742	7,554,163	-	7,554,163	1,485,092	4,449,697	2,117,222	856,001	8,908,012	666,477	-	2,663,164	-	3,329,641	4,092,919	2,149,407	(419,583)	(244,372)	-	-
V663	LAUREL CO CONSERV DIST	7,480	0.002084%	0.002107%	126,922	159,782	99,391	20,309	(2,186)	18,123	-	18,123	4,140	12,404	5,902	2,422	24,868	1,858	-	7,424	779	10,061	11,555	5,553	(1,619)	(682)	-	-
V673	PADUCAH-MCCRACKEN CO JOIN	209,772	0.058451%	0.061135%	3,559,844	4,481,475	2,787,679	569,612	(67,167)	502,445	-	502,445	116,112	347,900	165,535	-	629,547	52,109	-	208,220	104,846	365,175	238,230	103,786	(58,537)	(19,107)	-	-
V676	MADISON CO UTILITIES DIST	85,333	0.023777%	0.022260%	1,448,092	1,822,998	1,133,986	231,710	46,067	277,777	-	277,777	47,233	141,521	67,337	76,164	332,255	21,197	-	84,701	-	105,898	154,865	86,282	(7,018)	(7,772)	-	-
V707	BELL CO CONSERVATION DIST	1,996	0.000556%	0.000515%	33,862	42,629	26,517	5,418	(5,820)	(402)	-	(402)	1,104	3,309	1,575	1,415	7,403	496	-	1,981	9,202	11,679	(2,847)	(1,117)	(128)	(183)	-	-
V708	HEBRON FIRE PROTECTION DI	9,925	0.002766%	0.002684%	168,458	212,071	131,918	26,955	1,659	28,614	-	28,614	5,495	16,463	7,833	2,881	32,672	2,466	-	9,853	30	12,349	14,723	7,929	(1,425)	(904)	-	-
V719	SILVER GROVE BD OF ED	32,046	0.008929%	0.007653%	543,803	684,592	425,847	87,014	(13,649)	73,365	-	73,365	17,737	53,145	25,287	52,742	148,911	7,960	-	31,808	5,291	45,059	62,236	42,623	1,912	(2,919)	-	-
V724	PENNYRILE AREA DEVP DIST	266,928	0.074377%	0.075167%	4,529,786	5,702,531	3,547,231	724,813	(59,926)	664,887	-	664,887	147,749	442,692	210,638	14,331	815,410	66,307	-	264,953	45,310	376,570	345,038	175,700	(57,586)	(24,312)	-	-
V730	GREEN RIV AREA DEL DIST	337,022	0.093908%	0.100896%	5,719,283	7,199,985	4,478,714	915,144	(201,286)	713,858	-	713,858	186,547	558,940	265,951	-	1,011,438	83,718	-	334,528	367,227	785,473	272,032	95,341	(110,712)	(30,696)	-	-
V737	KY ASSOC OF CO (KACO)	525,588	0.146450%	0.146376%	8,919,251	11,228,414	6,984,578	1,427,172	(9,624)	1,417,548	-	1,417,548	290,921	871,670	414,752	3,452	1,580,795	130,559	-	521,699	15,940	668,198	707,355	356,011	(102,898)	(47,871)	-	-
V756	JEFF CO MED CENTER LAUNDR	314,968	0.087763%	0.090521%	5,345,034	6,728,844	4,185,644	855,261	(65,184)	790,077	-	790,077	174,340	522,365	248,548	5,234	950,487	78,240	-	312,638	184,497	575,375	337,400	146,103	(79,703)	(28,688)	-	-
V759	ERLANGER/ELSMERE BD OF ED	522,154	0.145493%	0.144326%	8,860,967	11,155,040	6,938,936	1,417,846	157,641	1,575,487	-	1,575,487	289,020	865,974	412,042	94,503	1,661,539	129,706	-	518,289	-	647,995	773,137	383,151	(95,185)	(47,558)	-	-
V773	MCCRACKEN CO PUB LIBRARY	157,630	0.043922%	0.045421%	2,674,984	3,367,527	2,094,753	428,025	28,301	456,326	-	456,326	87,250	261,424	124,389	33,292	506,355	39,156	-	156,463	51,335	246,954	220,701	93,710	(40,633)	(14,156)	-	-
V808	POINT PLEASANT FIRE DIST	5,158	0.001437%	0.001441%	87,518	110,176	68,534	14,004	9,269	23,273	-	23,273	2,855	8,553	4,070	21,469	36,947	1,281	-	5,119	4,473	10,873	16,966	10,616	(1,040)	(469)	-	-
V819	NEWPORT BD OF ED	428,877	0.119503%	0.136275%	7,278,097	9,162,370	5,699,406	1,164,571	(214,686)	949,885	-	949,885	237,391	711,282	338,437	22,704	1,309,814	106,536	-	425,705	659,647	1,191,888	319,301	30,012	(192,323)	(39,062)	-	-
V830	REGIONAL WTR RESOURCE AGY	644,548	0.179597%	0.175010%	10,938,005	13,769,815	8,565,444	1,750,194	104,756	1,854,950	-	1,854,950	356,767	1,068,961	508,625	179,327	2,113,680	160,109	-	639,778	53,253	853,140	930,624	485,864	(97,242)	(58,706)	-	-
V856	KYIANA REG PLANNING DEV	615,373	0.171468%	0.185951%	10,442,924	13,146,559	8,177,751	1,670,976	(71,315)	1,599,661	-	1,599,661	340,619	1,020,577	485,604	43,957	1,890,757	152,862	-	610,820	551,672	1,315,354	646,913	198,805	(214,268)	(56,048)	-	-
V859	COVINGTON BD OF ED	1,263,648	0.352104%	0.342321%	21,444,207	26,996,035	16,792,747	3,431,295	94,350	3,525,645	-	3,525,645	699,450	2,095,723	997,181	36,996	4,356,680	313,898	-	1,254,300	135,423	1,703,621	1,800,449	953,264	(185,559)	(115,096)	-	-
V873	PADUCAH-MCRACKEN CO RIV	84,391	0.023515%	0.027818%	1,432,135	1,802,910	1,121,491	229,156	(86,962)	142,194	-	142,194	46,712	139,961	66,595	1,992	255,260	20,963	-	83,767	206,114	310,844	18,460	(22,058)	(44,299)	(7,687)	-	-
V919	CITY OF WILDER	31,345	0.008730%	0.008909%	531,927	669,641	416,547	85,114	(17,300)	67,814	-	67,814	17,350	51,985	24,735	-	94,070	7,786	-	31,113	17,582	56,481	31,907	16,093	(7,555)	(2,853)	-	-
V930	OWENSBORO METRO PLAN COMM	82,347	0.022945%	0.026040%	1,397,420	1,759,208	1,094,306	223,602	(74,636)	148,966	-	148,966	45,580	136,589	64,981	-	247,130	20,455	-	81,737	126,887	229,079	54,817	6,853	(36,119)	(7,500)	-	-
V937	HOUSING AUTH OF FRANKFORT	90,343	0.025173%	0.027114%	1,533,112	1,930,030	1,200,565	245,314	(27,034)	218,280	-	218,280	50,006	149,830	71,291	-	271,127	22,442	-	89,674	73,422	185,538	89,924	34,156	(30,264)	(8,228)	-	-
V959	CITY OF COVINGTON	857,865	0.239036%	0.241706%	14,558,021	18,329,041	11,400,243	2,329,434	(126,372)	2,203,062	-	2,203,062	474,842	1,422,742	676,959	29,549	2,604,092	213,099	-	851,518	99,722	1,164,339	1,146,345	557,420	(185,876)	(78,136)	-	-
W001	ADAIR COUNTY ATTORNEY	20,350	0.005670%	0.005916%	345,320	434,722	270,417	55,255	(4,340)	50,915	-	50,915	11,263	33,748	16,058	341	61,410	5,055	-	20,198	12,898	38,151	21,755	8,943	(5,586)	(1,853)	-	-
W003	ANDERSON COUNTY ATTORNEY	10,428	0.002906%	0.003650%	176,984	222,805	138,595	28,319	(11,609)	16,710	-	16,710	5,773	17,297	8,230	-	31,300	2,591	-	10,352	29,162	42,105	933	(3,948)	(6,841)	(949)	-	-
W004	BALLARD COUNTY ATTORNEY	12,543	0.003495%	0.003527%	212,856	267,964	166,688	34,059	(3,488)	30,571	-	30,571	6,943	20,802	9,898	298	37,941	3,116	-	12,450	6,004	21,570	12,724	6,462	(2,673)	(1,248)	-	-
W010	BOYD COUNTY ATTORNEY	31,280	0.008716%	0.008256%	530,831	668,261	415,688	84,938	(19,438)	65,500	-	65,500	17,314	51,878	24,684	15,890	109,766	7,770	-	31,049	27,865	66,684	29,561	19,561	(3,191)	(2,469)	-	-
W011	BOYLE COUNTY ATTORNEY	10,805	0.003011%	0.004634%	183,379	230,855	143,602	29,343	(17,995)	11,348	-	11,348	5,981	17,921	8,527	14,965	47,394	2,684	-	10,726	57,222	70,632	679	(10,359)	(12,574)	(984)	-	-
W013	BREATHITT CO ATTORNEY	13,650	0.003804%	0.004099%	231,675	291,655	181,423	37,070	(18,184)	18,886	-	18,886	7,557	22,641	10,773	1,107	42,078	3,391	-	13,551	38,934	55,876	(3,548)	(4,641)	(4,584)	(1,244)	-	-
W015	BULLITT COUNTY ATTORNEY	68,341	0.019043%	0.018803%	1,159,777	1,460,039	908,210	185,576	169,438	355,014	-	355,014	37,829	113,344	53,930	79,555	284,658	16,977	-	67,837	-	84,814	164,751	53,215	(11,897)	(6,225)	-	-
W016	BUTLER COUNTY ATTORNEY	8,488	0.002365%	0.002651%	144,036	181,326	112,793	23,047	(7,588)	15,459	-	15,459	4,698	14,076	6,698	-	25,472	2,108	-	8,425	13,850	24,383	4,875	499	(3,510)	(774)	-	-
W017	CALDWELL COUNTY ATTORNEY	15,550	0.004333%	0.004844%	263,893	332,214	206,652	42,226	(11,888)	30,338	-	30,338	8,607	25,790	12,271	-	46,668	3,863	-	15,435	19,738	39,036	12,474	2,924	(6,349)	(1,417)	-	-
W018	CALLOWAY COUNTY ATTORNEY	31,004	0.008639%	0.009883%	526,141	662,358	412,016	84,188	(14,323)	69,865	-	69,865	17,161	51,419	24,466	2,041	95,087	7,702	-	30,775	54,456	92,933	18,823	(46)	(13,797)	(2,825)	-	-
W019	CAMPBELL COUNTY ATTORNEY	88,941	0.024783%	0.025257%	1,509,360	1,900,128	1,181,965	241,513	(18,038)	223,475	-	223,475	49,231	147,508	70,186	-	266,925	22,094	-	88,284	45,511	155,889	94,820	44,863	(20,545)	(8,102)	-	-
W020	CARLISLE COUNTY ATTORNEY	5,083	0.001416%	0.001442%	86,239	108,566	67,533	13,799	(1,210)	12,589	-	12,589	2,813	8,428	4,010	-	15,251	1,262	-	5,044	1,903	8,209	5,902	2,769	(1,167)	(462)	-	-
W021	CARROLL COUNTY ATTORNEY	3,180	0.000886%	0.000000%	53,960	67,930	42,256	8,634	12,401	21,035	-	21,035	1,760	5,273	2,509	30,507	40,049	790	-	3,156	-	3,946	16,748	14,567	5,079	(291)	-	-
W022	CHILD SUPPORT ENCORCEMENT	15,439	0.004302%	0.004409

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

					Net Pension Liability as of June 30, 2018			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	Actual Contributions	2018 Proportionate Share	2017 Proportionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	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	2019	2020	2021	2022	2023	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
W079	MARSHALL COUNTY ATTORNEY	5,840	0.001627%	0.001672%	99,089	124,743	77,596	15,855	(4,685)	11,170	-	11,170	3,232	9,684	4,608	-	17,524	1,450	-	5,796	4,958	12,204	4,586	2,704	(1,438)	(532)	-	-
W080	MARTIN COUNTY ATTORNEY	19,185	0.005346%	0.005271%	325,588	409,881	254,965	52,097	4,232	56,329	-	56,329	10,620	31,819	15,140	4,355	61,934	4,766	-	19,044	2,358	26,168	27,462	13,344	(3,291)	(1,748)	-	-
W082	MEADE COUNTY ATTORNEY	14,942	0.004163%	0.003882%	253,539	319,180	198,544	40,569	(1,439)	39,130	-	39,130	8,270	24,778	11,790	9,700	54,538	3,711	-	14,830	3,656	22,197	21,446	13,384	(1,129)	(1,360)	-	-
W083	MENIFEE COUNTY ATTORNEY	6,435	0.001793%	0.001784%	109,199	137,470	85,513	17,473	(1,595)	15,878	-	15,878	3,562	10,672	5,078	321	19,633	1,598	-	6,387	998	8,983	8,135	4,307	(1,208)	(584)	-	-
W084	MERCER COUNTY ATTORNEY	17,976	0.005009%	0.005122%	305,063	384,043	238,892	48,813	2,341	51,154	-	51,154	9,950	29,814	14,186	515	54,465	4,465	-	17,844	7,840	30,149	20,869	9,347	(4,263)	(1,637)	-	-
W085	METCALFE COUNTY ATTORNEY	12,706	0.003541%	0.003635%	215,658	271,491	168,879	34,507	(2,240)	32,267	-	32,267	7,034	21,076	10,028	-	38,138	3,157	-	12,614	4,175	19,946	15,247	7,208	(3,105)	(1,158)	-	-
W087	MONTGOMERY CO ATTORNEY	2,436	0.000679%	0.000986%	41,353	52,059	32,383	6,617	7,054	13,671	-	13,671	1,349	4,041	1,923	10,525	17,838	605	-	2,419	10,565	13,589	6,867	58	(2,456)	(222)	-	-
W090	NELSON COUNTY ATTORNEY	37,010	0.010313%	0.010331%	628,093	790,704	491,854	100,501	7,006	107,507	-	107,507	20,487	61,383	29,207	3,264	114,341	9,194	-	36,738	3,631	49,563	51,588	23,956	(7,395)	(3,371)	-	-
W091	NICHOLAS COUNTY ATTORNEY	17,669	0.004923%	0.005505%	299,826	377,450	234,791	47,975	58,071	106,046	-	106,046	9,779	29,302	13,942	152,129	205,152	4,389	-	17,537	1,046	22,972	85,241	73,582	24,966	(1,609)	-	-
W092	OHIO COUNTY ATTORNEY	14,873	0.004144%	0.005215%	252,382	317,723	197,638	40,384	(8,901)	31,483	-	31,483	8,232	24,665	11,736	451	45,084	3,694	-	14,762	36,973	55,429	5,720	(4,891)	(9,820)	(1,354)	-	-
W095	OWSLEY COUNTY ATTORNEY	8,558	0.002385%	0.002432%	145,254	182,859	113,747	23,242	590	23,832	-	23,832	4,738	14,196	6,754	621	26,309	2,126	-	8,496	3,042	13,664	10,713	4,698	(1,986)	(779)	-	-
W096	PENDLETON COUNTY ATTORNEY	8,757	0.002440%	0.002484%	148,603	187,076	116,370	23,778	1,425	25,203	-	25,203	4,847	14,523	6,910	962	27,242	2,175	-	8,692	1,603	12,470	12,256	5,320	(2,005)	(798)	-	-
W097	PERRY COUNTY ATTORNEY	39,520	0.011012%	0.008400%	670,664	844,297	525,191	107,313	25,354	132,667	-	132,667	21,875	65,543	31,186	89,990	208,594	9,817	-	39,228	16,239	65,284	79,155	58,715	9,041	(3,601)	-	-
W098	PIKE COUNTY ATTORNEY	97,098	0.027055%	0.025310%	1,647,732	2,074,324	1,290,323	263,654	40,766	304,420	-	304,420	53,744	161,031	76,621	67,451	358,847	24,119	-	96,378	14,128	134,625	155,022	85,908	(7,863)	(8,844)	-	-
W099	POWELL COUNTY ATTORNEY	18,233	0.005080%	0.005172%	309,387	389,487	242,278	49,505	(6,755)	42,750	-	42,750	10,091	30,236	14,387	-	54,714	4,529	-	18,096	8,613	31,238	19,791	9,524	(4,178)	(1,661)	-	-
W103	ROWAN COUNTY ATTORNEY	449	0.000125%	0.000105%	7,613	9,584	5,962	1,218	(496)	722	-	722	248	744	354	1,239	2,585	111	-	445	237	793	1,023	770	41	(41)	-	-
W104	RUSSELL COUNTY ATTORNEY	19,941	0.005556%	0.005683%	338,377	425,982	264,980	54,144	(10,193)	43,951	-	43,951	11,037	33,069	15,735	-	59,841	4,953	-	19,792	14,441	39,186	18,549	8,661	(4,739)	(1,816)	-	-
W105	SCOTT COUNTY ATTORNEY	5,433	0.001514%	0.001715%	92,207	116,079	72,207	14,754	(6,532)	8,222	-	8,222	3,008	9,011	4,288	2,260	18,567	1,350	-	5,393	8,779	15,522	4,257	1,645	(2,362)	(495)	-	-
W106	SHELBY COUNTY ATTORNEY	7,624	0.002124%	0.002292%	129,358	162,848	101,299	20,699	(2,130)	18,569	-	18,569	4,219	12,642	6,015	-	22,876	1,894	-	7,566	6,794	16,254	7,313	2,584	(2,583)	(694)	-	-
W107	SIMPSON COUNTY ATTORNEY	2,107	0.000587%	0.000549%	35,750	45,006	27,996	5,720	6,599	12,319	-	12,319	1,166	3,494	1,662	4,087	10,409	523	-	2,091	1,054	3,668	5,486	1,617	(170)	(192)	-	-
W109	TAYLOR COUNTY ATTORNEY	19,789	0.005514%	0.005462%	335,819	422,762	262,977	53,735	(2,432)	51,303	-	51,303	10,953	32,819	15,616	1,824	61,212	4,916	-	19,643	3,156	27,715	25,589	13,269	(3,557)	(1,804)	-	-
W110	TODD COUNTY ATTORNEY	7,190	0.002003%	0.002353%	121,989	153,571	95,528	19,519	(1,408)	18,111	-	18,111	3,979	11,922	5,673	570	22,144	1,786	-	7,135	12,035	20,956	5,392	117	(3,667)	(655)	-	-
W113	UNION COUNTY ATTORNEY	1,129	0.000315%	0.000320%	19,184	24,151	15,023	3,070	(258)	2,812	-	2,812	626	1,875	892	-	3,393	281	-	1,122	320	1,723	1,366	662	(255)	(103)	-	-
W114	WARREN CO ATTY/CHILD SUPP	81,707	0.022767%	0.023469%	1,386,580	1,745,560	1,085,817	221,867	7,111	228,978	-	228,978	45,226	135,509	64,477	14,710	259,922	20,297	-	81,103	70,579	171,979	85,614	30,363	(20,590)	(7,443)	-	-
W115	WASHINGTON CO ATTORNEY	9,083	0.002531%	0.002789%	154,146	194,053	120,710	24,665	(324)	24,341	-	24,341	5,028	15,065	7,168	2,195	29,456	2,256	-	9,016	12,479	23,751	8,601	1,378	(3,447)	(826)	-	-
W118	WHITLEY COUNTY ATTORNEY	-	0.000000%	0.001438%	-	-	-	-	(26,964)	(26,964)	-	(26,964)	-	-	-	-	-	-	-	-	69,016	69,016	(33,217)	(26,542)	(9,257)	-	-
W119	WOLFE COUNTY ATTORNEY	14,788	0.004121%	0.004018%	250,981	315,960	196,541	40,160	1,051	41,211	-	41,211	8,186	24,528	11,671	5,387	49,772	3,674	-	14,680	811	19,165	22,070	12,130	(2,246)	(1,347)	-	-
W120	WOODFORD COUNTY ATTORNEY	24,404	0.006800%	0.006978%	414,141	521,360	324,310	66,267	(713)	65,554	-	65,554	13,508	40,474	19,258	703	73,943	6,062	-	24,224	6,866	37,152	31,073	13,887	(5,946)	(2,223)	-	-
X030	OWENSBORO DAVIESS CO TOUR	43,610	0.012152%	0.006873%	740,094	931,701	579,560	118,423	68,358	186,781	-	186,781	24,140	72,329	34,415	186,561	317,445	10,833	-	43,289	24,194	78,316	122,149	95,545	25,405	(3,971)	-	-
X034	FAYETTE CO ATTORNEY OFF	271,042	0.075523%	0.078430%	4,599,581	5,790,396	3,601,886	735,981	(210,719)	525,262	-	525,262	150,025	449,513	213,884	-	813,422	67,328	-	269,035	208,673	545,036	243,906	121,188	(72,023)	(24,686)	-	-
X059	KENTON COUNTY ATTORNEY	161,945	0.045124%	0.044967%	2,748,189	3,459,685	2,152,080	439,739	(37,531)	402,208	-	402,208	89,638	268,578	127,793	5,684	491,693	40,228	-	160,745	40,703	241,676	192,639	102,969	(30,840)	(14,751)	-	-
X105	GEORGETOWN WATER & SEWER	442,501	0.123299%	0.119293%	7,509,285	9,453,412	5,880,447	1,201,563	31,922	1,233,485	-	1,233,485	244,932	733,876	349,187	138,674	1,466,669	109,920	-	439,228	40,534	589,682	632,564	345,970	(61,243)	(40,304)	-	-
X956	LOU FIREFIGHTERS PENS FUN	23,438	0.006531%	0.006618%	397,758	500,736	311,480	63,645	466	64,111	-	64,111	12,974	38,873	18,496	2,251	72,594	5,822	-	23,265	2,956	32,043	32,447	15,408	(5,171)	(2,133)	-	-
TOTAL		**358,885,066**	**100.000000%**	**100.000000%**	**6,090,304,793**	**7,667,062,949**	**4,769,257,576**	**974,511,755**	**1,992,247**	**976,504,002**	**-**	**976,504,002**	**198,648,709**	**595,199,942**	**283,203,664**	**101,761,225**	**1,178,813,540**	**89,149,211**	**-**	**356,229,849**	**98,532,067**	**543,911,127**	**492,634,828**	**245,541,661**	**(70,586,305)**	**(32,687,770)**	**-**	**-**

APPENDIX B

COLLECTIVE PENSION AMOUNTS – CERS HAZARDOUS RETIREMENT SYSTEM

Appendix B: Collective Pension Amounts for CERS Hazardous System

			Net Pension Liability as of June 30, 2018					Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	Actual Contributions	2018 Proportionate Share	2017 Proportionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2019	2020	2021	2022	2023	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
39932	JEFFERSON CO SHERIFF	1,525,338	1.233436%	1.361364%	29,830,118	37,375,186	23,592,708	5,354,472	(2,488,005)	2,866,467	-	2,866,467	2,373,974	3,175,315	1,105,662	-	6,654,951	-	-	1,442,132	2,975,911	4,418,043	1,949,088	817,934	(395,409)	(134,705)	-	-
39934	KENTON CO SHERIFF	340,139	0.275047%	0.279358%	6,651,893	8,334,387	5,260,997	1,194,007	(18,450)	1,175,557	-	1,175,557	529,378	708,071	246,554	37,694	1,521,697	-	-	321,585	161,258	482,843	771,625	335,200	(37,933)	(30,039)	-	-
39936	CAMPBELL CO SHERIFF	37,865	0.030619%	0.030088%	740,507	927,807	585,669	132,920	(370,228)	(37,408)	-	(37,408)	58,932	78,824	27,447	5,482	170,685	-	-	35,800	64,960	100,760	31,038	44,356	(2,126)	(3,344)	-	-
39938	FAYETTE CO SHERIFF	445,985	0.360637%	0.354832%	8,721,851	10,927,908	6,898,131	1,565,562	97,242	1,662,804	-	1,662,804	694,112	928,411	323,278	129,942	2,075,743	-	-	421,656	46,216	467,872	1,149,154	524,070	(25,966)	(39,386)	-	-
39940	DAVIESS CO SHERIFF	434,510	0.351359%	0.351143%	8,497,466	10,646,769	6,720,665	1,525,285	54,302	1,579,587	-	1,579,587	676,255	904,526	314,961	88,755	1,984,497	-	-	410,809	455,347	866,156	821,744	371,554	(36,583)	(38,373)	-	-
39944	HARDIN COUNTY SHERIFF	258,987	0.209425%	0.205964%	5,064,853	6,345,930	4,005,804	909,135	(153,999)	755,136	-	755,136	403,077	539,136	187,730	35,453	1,165,396	-	-	244,859	108,782	353,641	559,372	290,146	(14,892)	(22,871)	-	-
39946	WARREN COUNTY SHERIFF	495,503	0.400627%	0.397604%	9,690,249	12,141,248	7,664,040	1,739,388	127,958	1,867,346	-	1,867,346	771,180	1,031,494	359,172	148,887	2,310,733	-	-	468,473	-	468,473	1,309,731	612,138	(35,851)	(43,758)	-	-
39948	BOONE COUNTY SHERIFF	1,928,196	1.559199%	1.547436%	37,708,556	47,246,353	29,823,782	6,768,642	(238,436)	6,530,206	-	6,530,206	3,000,965	4,013,948	1,397,679	116,000	8,528,592	-	-	1,823,014	138,763	1,961,777	4,606,998	2,270,027	(139,929)	(170,281)	-	-
39952	MADISON COUNTY SHERIFF	195,289	0.157917%	0.163373%	3,819,155	4,785,151	3,020,578	685,534	71,046	756,580	-	756,580	303,940	406,536	141,558	51,984	904,018	-	-	184,636	69,685	254,321	489,520	205,387	(27,963)	(17,247)	-	-
39962	BULLITT CO SHERIFF	352,419	0.284977%	0.302020%	6,892,046	8,635,283	5,450,935	1,237,114	(194,892)	1,042,222	-	1,042,222	548,491	733,635	255,456	-	1,537,582	-	-	333,195	326,791	659,986	675,263	298,850	(65,395)	(31,122)	-	-
A156	CITY OF ANCHORAGE	72,219	0.058399%	0.058008%	1,412,195	1,769,588	1,117,034	253,516	(166,691)	86,825	-	86,825	112,400	150,340	52,349	3,023	318,112	-	-	68,280	106,328	174,608	85,926	69,300	(5,344)	(6,377)	-	-
AB19	BELLEVUE/DAYTON FIRE	229,582	0.185647%	0.194366%	4,489,793	5,625,416	3,550,987	805,913	(38,766)	767,147	-	767,147	357,312	477,923	166,415	33,873	1,035,523	-	-	217,058	137,115	354,173	527,411	211,868	(37,656)	(20,274)	-	-
AC19	CAMPBELL CO FIRE DIST 1	101,223	0.081852%	0.075312%	1,979,555	2,480,253	1,565,635	355,328	73,775	429,103	-	429,103	157,539	210,717	73,373	91,598	533,227	-	-	95,701	24,162	119,863	276,989	140,372	4,942	(8,939)	-	-
AD19	SOUTHERN CAMPBELL F DIST	98,562	0.079700%	0.072182%	1,927,510	2,415,044	1,524,472	345,986	87,630	433,616	-	433,616	153,397	205,177	71,444	132,102	562,120	-	-	93,185	13,674	106,859	295,862	160,906	7,198	(8,704)	-	-
AJ00	SOMERSET POLICE & FIRE	-	0.000000%	0.000000%	-	-	-	-	(393,692)	(393,692)	-	(393,692)	-	-	-	-	-	-	-	-	271,908	271,908	(271,908)	-	-	-	-
AS02	ALLEN CO AMBULANCE SVC	156,418	0.126484%	0.126587%	3,058,961	3,832,678	2,419,339	549,080	(32,617)	516,463	-	516,463	243,442	325,616	113,381	1,612	684,051	-	-	147,885	49,723	197,608	344,775	169,026	(13,544)	(13,814)	-	-
AS20	WOODFORD CO FIRE DISTRICT	46,997	0.038003%	0.044957%	919,086	1,151,555	726,907	164,975	2,165	167,140	-	167,140	73,144	97,834	34,066	9,425	214,469	-	-	44,433	88,362	132,795	86,176	18,080	(18,433)	(4,149)	-	-
B008	BURLINGTON FIRE PRO DIST	296,607	0.239845%	0.253797%	5,800,548	7,267,707	4,587,667	1,041,192	(53,568)	987,624	-	987,624	461,626	617,449	214,999	13,427	1,307,501	-	-	280,426	223,438	503,864	625,210	258,845	(54,224)	(26,193)	-	-
B015	CITY OF HILLVIEW	139,294	0.112637%	0.109295%	2,724,077	3,413,091	2,154,479	488,969	24,219	513,188	-	513,188	216,791	289,969	100,969	61,814	669,543	-	-	131,695	2,114	133,809	369,941	183,030	(4,938)	(12,300)	-	-
B045	CITY OF BELLEFONTE	36,522	0.029533%	0.025277%	714,243	894,900	564,896	128,206	28,788	156,994	-	156,994	56,842	76,029	26,474	61,798	221,143	-	-	34,530	19,657	54,187	107,947	56,516	5,717	(3,224)	-	-
B048	CITY OF HARLAN	-	0.000000%	0.000000%	-	-	-	-	(68,802)	(68,802)	-	(68,802)	-	-	-	903	903	-	-	-	17,911	17,911	(16,306)	(701)	-	-	-	-
B256	BUECHEL FIRE PROTECT DIST	162,858	0.131692%	0.127645%	3,184,914	3,990,489	2,518,956	571,688	(11,778)	559,910	-	559,910	253,465	339,023	118,050	49,447	759,985	-	-	153,974	38,670	192,644	392,467	194,741	(5,484)	(14,383)	-	-
B259	CITY OF LUDLOW	182,714	0.147748%	0.131672%	3,573,222	4,477,013	2,826,069	641,389	222,997	864,386	-	864,386	284,368	380,357	132,442	339,821	1,136,988	-	-	172,747	20,200	192,947	611,100	331,297	17,781	(16,137)	-	-
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	509,140	0.411706%	0.183709%	9,956,932	12,475,384	7,874,960	1,787,258	1,123,219	2,910,477	-	2,910,477	792,404	1,059,882	369,057	2,734,678	4,956,021	-	-	481,366	11,065	492,431	2,372,557	1,706,366	429,628	(44,961)	-	-
B656	LOUISVILLE AIRPORT AUTHOR	455,619	0.368428%	0.414223%	8,910,273	11,163,988	7,047,155	1,599,384	(184,129)	1,415,255	-	1,415,255	709,107	948,468	330,262	91,326	2,079,163	-	-	430,766	578,611	1,009,377	920,371	323,493	(133,841)	(40,237)	-	-
B906	LAKE DREAMLAND FIRE DIST	33,665	0.027122%	0.031779%	658,352	824,872	520,692	118,173	(16,149)	102,024	-	102,024	52,394	70,079	24,402	35,406	182,281	-	-	31,828	88,834	120,662	71,888	5,857	(13,154)	(2,972)	-	-
C106	CITY OF SIMPSONVILLE	20,111	0.016263%	0.000000%	393,314	492,796	311,073	70,599	80,144	150,743	-	150,743	31,301	41,867	14,578	193,949	281,695	-	-	19,015	-	19,015	129,090	103,340	32,027	(1,777)	-	-
C156	FAIRDALE FIRE DISTRICT	184,419	0.149127%	0.182276%	3,606,572	4,518,799	2,852,446	647,376	(58,121)	589,255	-	589,255	287,022	383,907	133,679	215,261	1,019,869	-	-	174,359	410,199	584,558	422,280	113,808	(84,491)	(16,286)	-	-
C256	LOUISVILLE/EFF CO METRO	34,286,463	27.725095%	27.760267%	670,519,489	840,117,025	530,315,370	120,359,767	320,607	120,678,074	-	120,678,074	53,362,034	71,374,519	24,853,005	807,492	150,397,050	-	-	32,416,151	1,491,650	33,907,801	83,272,575	39,244,226	(2,999,669)	(3,027,884)	-	-
C356	INDIAN HILLS POLICE DEPT	49,506	0.040032%	0.051965%	968,157	1,213,037	765,717	173,783	(87,901)	85,882	-	85,882	77,049	103,057	35,885	1,881	217,872	-	-	46,805	192,897	239,702	392,467	194,741	(5,484)	(4,371)	-	-
D024	CITY OF PEMBROKE	6,792	0.005493%	0.006826%	132,846	166,447	105,068	23,846	(4,802)	19,044	-	19,044	10,572	14,141	4,924	1,408	31,045	-	-	6,422	16,090	22,512	10,987	1,490	(3,345)	(600)	-	-
D071	CITY OF LEWISBURG	11,581	0.009365%	0.008290%	226,488	283,775	179,130	40,654	1,413	42,067	-	42,067	18,025	24,109	8,395	12,586	63,115	-	-	10,950	2,142	13,092	31,439	18,363	1,243	(1,022)	-	-
D098	CITY OF COAL RUN VILLAGE	30,186	0.024409%	0.023584%	590,321	739,694	466,886	105,962	7,529	113,491	-	113,491	46,980	62,838	21,880	13,688	145,386	-	-	28,539	1,112	29,651	79,380	39,881	(861)	(2,665)	-	-
D106	SIMPSONVILLE RURAL FIRE	66,492	0.053767%	0.047450%	1,300,332	1,629,231	1,028,435	233,408	93,812	327,220	-	327,220	103,484	138,416	48,197	98,590	388,687	-	-	62,864	10,367	73,231	209,938	103,950	7,439	(5,872)	-	-
G015	ZONETON FIRE PROT DIST	183,473	0.148362%	0.124066%	3,588,071	4,495,618	2,837,813	644,055	159,100	803,155	-	803,155	285,550	381,938	132,993	374,969	1,175,450	-	-	173,465	7,503	180,968	626,824	349,091	34,770	(16,203)	-	-
G506	SHELBY CO SUB FIRE DIST	16,154	0.013063%	0.013140%	315,923	395,831	249,864	56,708	(710)	55,998	-	55,998	25,142	33,629	11,710	1,311	71,792	-	-	15,273	2,598	17,871	39,135	17,748	(1,537)	(1,426)	-	-
J002	CITY OF SCOTTSVILLE	78,640	0.063615%	0.091534%	1,537,921	1,926,914	1,216,345	276,055	61,487	337,542	-	337,542	122,393	163,706	57,003	381,415	724,517	-	-	74,351	88,413	162,764	280,363	228,530	59,806	(6,946)	-	-
J003	CITY OF LAWRENCEBURG	138,621	0.112093%	0.109468%	2,710,921	3,396,606	2,144,073	486,607	(39,119)	447,488	-	447,488	215,744	288,568	100,481	31,579	636,372	-	-	131,059	20,466	151,525	334,917	168,540	(6,368)	(12,242)	-	-
J007	CITY OF MIDDLESBORO	477,520	0.386138%	0.390464%	9,338,581	11,700,631	7,385,905	1,676,265	(80,757)	1,595,508	-	1,595,508	743,193	994,060	346,137	-	2,083,390	-	-	451,472	101,957	553,429	1,105,743	516,061	(49,672)	(42,171)	-	-
J024	CITY OF HOPKINSVILLE	1,980,543	1.601529%	1.689418%	38,732,289	48,529,023	30,633,455	6,952,401	(297,699)	6,654,702	-	6,654,702	3,082,437	4,122,921	1,435,624	395,035	9,036,017	-	-	1,872,506	1,141,276	3,013,782	4,590,534	1,957,741	(351,137)	(174,903)	-	-
J037	CITY OF FRANKFORT	1,866,072	1.508966%	1.532456%	36,493,644	45,724,148	28,862,906	6,550,567	(7,708)	6,542,859	-	6,542,859	2,904,278	3,884,624	1,352,647	150,763	8,292,312	-	-	1,764,279	523,475	2,287,754	4,515,401	2,062,731	(207,777)	(164,797)	-	-
J040	CITY OF LANCASTER	59,745	0.048312%	0.050524%	1,168,405	1,463,935	924,094	209,727	(56,279)	153,448	-	153,448	92,985	124,373	43,307	-	260,665	-	-	56,486	71,007	127,493	99,593	48,536	(9,681)	(5,276)	-	-
J059	KENTON COUNTY AIRPORT BD	1,855,356	1.500299%	1.442684%	36,284,085	45,461,584	28,697,165	6,512,951	591,813	7,104,764	-	7,104,764	2,887,601	3,862,318	1,344,880	1,111,994	9,206,793	-	-	1,754,148	3,183	1,757,331	5,111,316	2,540,589	(38,593)	(163,849)	-	-
J063	CITY OF LONDON	463,746	0.374969%	0.373419%	9,069,189	11,363,301	7,172,842	1,627,909	180,214	1,808,123	-	1,808,123	721,754	965,384	336,152	58,792	2,082,082	-	-	438,448	-	438,448	1,181,243	539,591	(36,245)	(40,954)	-	-
J067	CITY OF WHITESBURG	57,916	0.046832%	0.057732%	1,132,612	1,419,088	895,785	203,302	(60,457)	142,845	-	142,845	90,137	120,563	41,981	49,950	302,631	-	-	54,756	141,764	196,520	110,397	28,377	(27,550)	(5,114)	-	-
J084	CITY OF HARRODSBURG	112,659	0.091100%	0.100552%	2,203,214	2,760,483	1,742,527	395,474	(203,868)	191,606	-	191,606	175,339	234,525	81,663	6,671	498,198	-	-	106,514	222,774	329,288	123,753	84,316	(29,212)	(9,947)	-	-
J090	CITY OF BARDSTOWN	411,309	0.332598%	0.370810%	8,043,739	10,078,279	6,361,812	1,443,842	(4,586)	1,439,256	-	1,439,256	640,146	856,229	298,144	239,435	2,033,954	-	-	388,873	480,697	869,570	960,366	354,672	(114,332)	(36,322)	-	-
J100	CITY OF SOMERSET	1,117,392	0.903558%	0.908475%	21,852,161	27,379,328	17,282,923	3,922,438	(87,708)	3,834,730	-	3,834,730	1,739,063	2,326,088	809,957	174,384	5,049,492	-	-	1,056,439	126,801	1,183,240	2,760,690	1,309,674	(105,433)	(98,679)	-	-
J113	CITY OF MORGANFIELD	36,280	0.029337%	0.030984%	709,503	888,960	561,147	127,355	(91,162)	36,193	-	36,193	56,464	75,524	26,298	-	158,286	-	-	34,301	100,252	134,553	19,732	13,716	(6,509)	(3,205)	-	-
J118	CITY OF CORBIN	398,219	0.322012%	0.307812%	7,787,722	9,757,505	6,159,327	1,397,887	38,747	1,436,634	-	1,436,634	619,771	828,977	288,654	208,041	1,945,443	-	-	376,496	270,297	646,793	864,116	474,180	(4,478)	(35,167)	-	-
J154	CITY OF EARLINGTON	-	0.000000%	0.000000%	-	-	-	-	(6,534)	(6,534)	-	(6,534)	-	-	-	-	-	-	-	-	5,750	5,750	(5,750)	-	-	-	-
J156	CITY OF JEFFERSONTOWN	914,050	0.739129%	0.745990%	17,875,517	22,396,852	14,137,786	3,208,635	(297,649)	2,910,986	-	2,910,986	1,422,589	1,902,788	662,561	18,948	4,006,886	-	-	864,189	472,052	1,336,241	1,946,427	896,244	(91,306)	(80,721)	-	-
J210	BOYD CO AMBULANCE SERVICE	421,934	0.341189%	0.354624%	8,251,509	10,338,601	6,526,137	1,481,136	49,190	1,530,326	-	1,530,326	656,681	878,345	305,845	68,474	1,909,345	-	-	398,918	268,686	667,604	958,016	384,820	(63,833)	(37,262)	-	-
J256	CITY OF ST MATTHEWS	446,358	0.360939%	0.390371%	8,729,154	10,937,059	6,903,908	1,566,873	(266,435)	1,300,438	-	1,300,438	694,693	929,189	323,549	-	1,947,431	-	-	422,009	493,547	915,556	838,153	332,243	(99,104)	(39,417)	-	-
J259	CITY OF PARK HILLS	67,284	0.054408%	0.047394%	1,315,834	1,648,654	1,040,696	236,191	43,158	279,349	-	279,349	104,718	140,066	48,772	116,025	409,581	-	-	63,614	9,113	72,727	211,584	102,295	8,818	(5,943)	-	-
J319	CITY OF ALEXANDRIA	206,834	0.167252%	0.163189%	4,044,918	5,068,017	3,199,134	726,058	40,321	766,379	-	766,379	321,907	430,568	149,926	67,676	970,077	-	-	195,551	46,205	241,756	496,594	259,192	(9,198)	(18,266)	-	-
J324	CITY OF OAK GROVE	152,018	0.122927%	0.121350%	2,972,937	3,724,895	2,351,302	533,639	117,544	651,183	-	651,183	236,596	316,459	110,193	140,913	804,161	-	-	143,726	19,119	162,845	446,742	217,682	(9,684)	(13,424)	-	-
J356	CITY OF WEST BUECHEL	122,585	0.099126%	0.104894%	2,397,320	3,003,685	1,896,045	430,316	380,708	811,024	-	811,024	190,786	255,187	88,857	404,669	939,499	-	-	115,898	71,753	187,651	558,575	226,512	(22,414)	(10,826)	-	-
J359	CITY OF FORT WRIGHT	278,275	0.225022%	0.224517%	5,442,060	6,818,545	4,304,138	976,844	57,898	1,034,242	-	1,034,242	433,096	579,289	201,712	63,617	1,277,714	-	-	263,095	21,121	284,216	702,885	337,857	(22,669)	(24,574)	-	-
J410	CANNONSBURG VOL FIRE DEPT	14,452	0.011686%	0.011492%	282,621	354,105	223,525	50,730	(38,753)	11,977	-	11,977	22,492	30,084	10,475	1,989	65,040	-	-	13,663	29,116	42,779	10,029	14,338	(829)	(1,277)	-	-
J419	CITY OF COLD SPRING	111,938	0.090516%	0.112635%	2,189,090	2,742,787	1,731,357	392,939	(182,848)	210,091	-	210,091	174,215	233,021	81,139	2,054	490,429	-	-	105,831	337,440	443,271	113,871	(1,397)	(55,430)	(9,886)	-	-
J456	CITY OF SHIVELY	780,572	0.631195%	0.596349%	15,265,179	19,126,270	12,073,265	2,740,082	437,569	3,177,651	-	3,177,651	1,214,851	1,624,926	565,808	556,183	3,961,768	-	-	737,992	-	737,992	2,194,825	1,092,115	5,769	(68,933)	-	-
J510	CITY OF CATLETTSBURG	110,776	0.089571%	0.086643%	2,166,381	2,714,334	1,713,396	388,863	38,090	426,953	-	426,953	172,407	230,604	80,298	82,478	565,787	-	-	104,733	2,313	107,046	315,115	156,554	(3,147)	(9,782)	-	-
J619	CITY OF FORT THOMAS	840,620	0.679751%	0.664046%	16,439,485	20,597,599	13,002,026	2,950,869	218,974	3,169,843	-	3,169,843	1,308,306	1,749,927	609,334	278,355	3,945,922	-	-	794,764	404,736	1,199,500	1,912,898	946,820	(39,061)	(74,236)	-	-
J719	CITY OF SOUTHGATE	4,509	0.003646%	0.000204%	88,177	110,480	69,739	15,828	(14,527)	1,301	-	1,301	7,017	9,386	3,268	41,042	60,713	-	-	4,263	22,079	26,342	7,087	20,927	6,757	(399)	-	-
J756	CITY OF PROSPECT	36,497	0.029513%	0.031376%	713,759	894,294	564,514	128,119	(112,406)	15,713	-	15,713	56,803	75,977	26,456	-	159,236	-	-	34,507	86,217	120,724	19,948	28,763	(6,976)	(3,224)	-	-
J819	CITY OF BELLEVUE	123,504	0.099869%	0.113839%	2,415,289	3,026,199	1,910,257	433,542	(168,294)	265,248	-	265,248	192,216	257,099	89,523	19,962	558,800	-	-	116,767	311,238	428,005	152,011	29,201	(39,509)	(10,908)	-	-
J859	CITY OF VILLA HILLS	66,105	0.053455%	0.044168%	1,292,786	1,619,776	1,022,467	232,054	(12,648)	219,406	-	219,406	102,884	137,613	47,917	109,507	397,921	-	-	62,500	51,272	113,772	165,639	110,714	13,633	(5,838)	-	-
J919	CITY OF DAYTON	118,132	0.095525%	0.081467%	2,310,231	2,894,568	1,827,167	414,684	38,754	453,438	-	453,438	183,855	245,916	85,629	192,206	707,606	-	-	111,688	21,609	133,297	352,483	213,162	19,098	(10,434)	-	-
J956	COLONIA FIRE DISTRICT	458,692	0.370913%	0.362702%	8,970,371	11,239,268	7,094,687	1,610,171	(106,656)	1,503,515	-	1,503,515	713,890	954,866	332,489	104,787	2,106,032	-	-	433,671	270,220	703,891	962,368	502,338	(22,057)	(40,508)	-	-
J959	CITY OF INDEPENDENCE	418,553	0.338455%	0.328437%	8,185,388	10,255,756	6,473,842	1,469,268	(76,379)	1,392,889	-	1,392,889	653,419	871,307	303,394	136,401	1,962,521	-	-	395,721	161,603	557,324	875,798	480,249	(14,888)	(36,962)	-	-
K001	CITY OF COLUMBIA	130,678	0.105670%	0.107910%	2,555,583	3,201,979	2,021,217	458,724	14,966	473,690	-	473,690	203,381	272,033	94,723	38,208	608,345	-	-	123,549	31,289	154,838	330,458	150,374	(15,785)	(11,541)	-	-
K010	CITY OF ASHLAND	1,383,455	1.118705%	1.122387%	27,055,399	33,898,644	21,398,176	4,856,413	(205,374)	4,651,039	-	4,651,039	2,153,153	2,879,955	1,002,816	114,220	6,150,144	-	-	1,307,989	513,105	1,821,094	3,351,719	1,425,053	(125,546)	(122,176)	-	-
K011	CITY OF DANVILLE	597,570	0.483213%	0.468596%	11,686,600	14,642,167	9,242,720	2,097,677	108,180	2,205,857	-	2,205,857	930,032	1,243,967	433,156	190,355	2,797,510	-	-	564,972	81,939	646,911	1,473,409	750,567	(20,603)	(52,773)	-	-
K016	CITY OF MORGANTOWN	44,085	0.035649%	0.039390%	862,156	1,080,225	681,881	154,756	15,055	169,811	-	169,811	68,613	91,774	31,956	68,706	261,049	-	-	41,681	48,932	90,613	132,730	53,118	(11,518)	(3,894)	-	-
K018	CITY OF MURRAY	736,046	0.595189%	0.600172%	14,394,390	18,035,228	11,384,555	2,583,776	30,565	2,614,341	-	2,614,341	1,145,550	1,532,234	533,532	216,317	3,427,633	-	-	695,894	328,047	1,023,941	1,803,773	737,989	(73,069)	(65,001)	-	-
K019	CITY OF NEWPORT	1,256,388	1.015955%	0.969025%	24,570,434	30,785,146	19,432,812	4,410,365	359,128	4,769,493	-	4,769,493	1,955,392	2,615,439	910,710	697,454	6,178,995	-	-	1,187,853	-	1,187,853	3,398,756	1,713,053	(9,713)	(10,954)	-	-
K026	CITY OF MANCHESTER	86,032	0.069568%	0.081355%	1,682,472	2,108,027	1,330,671	302,002	(32,453)	269,549	-	269,549	133,896	179,093	62,361	28,230	403,580	-	-	81,139	142,869	224,208	173,196	45,561	(31,780)	(7,599)	-	-
K029	CITY OF BURKESVILLE	54,863	0.044364%	0.041847%	1,072,924	1,344,304	848,578	192,589	23,851	216,440	-	216,440	85,387	114,209	39,768	33,562	272,926	-	-	51,870	7,031	58,901	145,379	72,944	546	(4,845)	-	-
K034	LEXFAYETTE URBAN CO GOVT	2,981,553	2.410976%	2.440884%	58,308,416	73,056,629	46,116,258	10,466,293	351,675	10,817,968	-	10,817,968	4,640,366	6,206,733	2,161,218	503,869	13,512,186	-	-	2,818,910	425,667	3,244,577	7,511,382	3,335,689	(316,157)	(263,305)	-	-
K041	CITY OF WILLIAMSTOWN	78,548	0.063516%	0.061394%	1,536,107	1,924,642	1,214,911	275,729	(36,888)	238,841	-	238,841	122,248	163,513	56,936	27,415	370,112	-	-	74,263	22,345	96,608	181,169	101,563	(2,292)	(6,937)	-	-
K043	CITY OF LEITCHFIELD	174,494	0.141101%	0.121031%	3,412,467	4,275,598	2,698,928	612,534	103,131	715,665	-	715,665	271,575	363,246	126,484	142,642	903,947	-	-	164,975	-	164,975	503,837	246,744	3,801	(15,410)	-	-
K049	CITY OF CYNTHIANA	319,230	0.258139%	0.274166%	6,242,981	7,822,046	4,937,587	1,120,608	39,020	1,159,628	-	1,159,628	496,836	664,544	231,398	139,385	1,532,163	-	-	301,816	218,267	520,083	774,379	326,349	(60,458)	(28,191)	-	-
K065	CITY OF BEATTYVILLE	43,089	0.034843%	0.037456%	842,663	1,055,802	666,464	151,257	4,037	155,294	-	155,294	67,062	89,699	31,234	34,608	222,603	-	-	40,738	34,262	75,000	114,934	45,566	(9,093)	(3,804)	-	-
K071	CITY OF RUSSELLVILLE	333,630	0.269784%	0.255634%	6,524,610	8,174,909	5,160,329	1,171,160	39,337	1,210,497	-	1,210,497	519,249	694,523	241,837	168,162	1,623,771	-	-	315,431	21,347	336,778	869,033	446,498	922	(29,461)	-	-
K078	CITY OF LEBANON	128,915	0.104245%	0.089061%	2,521,120	3,158,799	1,993,960	452,538	(52,323)	400,215	-	400,215	200,639	268,365	93,446	179,510	741,960	-	-	121,883	155,877	277,760	280,591	174,478	20,515	(11,383)	-	-
K079	CITY OF BENTON	76,208	0.061624%	0.069524%	1,490,350	1,867,311	1,178,721	267,516	(72,325)	195,191	-	195,191	118,607	158,643	55,240	1,500	333,990	-	-	72,051	113,298	185,349	129,624	48,631	(22,885)	(6,729)	-	-
K091	CITY OF CARLISLE	55,505	0.044883%	0.047590%	1,085,476	1,360,030	858,505	194,842	186,234	381,076	-	381,076	86,386	115,545	40,233	134,583	376,747	-	-	52,477	33,628	86,105	222,204	83,685	(10,346)	(4,902)	-	-
K099	CITY OF STANTON

Appendix B: Collective Pension Amounts for CERS Hazardous System

					Net Pension Liability as of June 30, 2018			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	Actual Contributions	2018 Proportionate Share	2017 Proportionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2019	2020	2021	2022	2023	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
L025	CITY OF WINCHESTER	1,105,691	0.894096%	0.893961%	21,623,327	27,092,613	17,101,938	3,881,362	(32,470)	3,848,892	-	3,848,892	1,720,852	2,301,730	801,475	230,026	5,054,083	-	-	1,045,376	68,184	1,113,560	2,803,198	1,328,924	(93,954)	(97,645)	-	-
L031	EDMONSON CO AMBULANCE DIS	60,819	0.049180%	0.049586%	1,189,397	1,490,237	940,697	213,495	(26,131)	187,364	-	187,364	94,656	126,607	44,085	7,294	272,642	-	-	57,501	82,783	140,284	98,420	45,334	(6,026)	(5,371)	-	-
L035	CITY OF FLEMINGSBURG	47,627	0.038513%	0.042839%	931,420	1,167,009	736,662	167,189	(50,243)	116,946	-	116,946	74,125	99,147	34,523	3,379	211,174	-	-	45,029	81,807	126,836	76,646	24,932	(13,034)	(4,206)	-	-
L039	CITY OF WARSAW	10,609	0.008579%	0.018293%	207,479	259,958	164,096	37,242	(69,542)	(32,300)	-	(32,300)	16,512	22,085	7,690	1,634	47,921	-	-	10,031	154,137	164,168	(48,336)	(45,915)	(21,058)	(938)	-	-
L044	GREEN CO AMBULANCE SVC	60,085	0.048587%	0.053218%	1,175,056	1,472,268	929,354	210,921	(70,386)	140,535	-	140,535	93,515	125,081	43,554	7,394	269,544	-	-	56,808	77,905	134,713	106,645	48,221	(14,729)	(5,305)	-	-
L050	CITY OF MUNFORDVILLE	22,937	0.018548%	0.019042%	448,575	562,036	354,779	80,519	24,542	105,061	-	105,061	35,699	47,749	16,627	12,588	112,663	-	-	21,686	10,140	31,826	63,230	22,612	(2,980)	(2,025)	-	-
L052	CITY OF EMINENCE	65,672	0.053104%	0.052723%	1,284,297	1,609,141	1,015,754	230,530	1,954	232,484	-	232,484	102,208	136,709	47,603	33,037	319,557	-	-	62,089	6,130	68,219	175,353	86,591	(4,806)	(5,800)	-	-
L057	CITY OF NICHOLASVILLE	1,232,860	0.996929%	1.012635%	24,110,299	30,208,626	19,068,889	4,327,771	173,101	4,500,872	-	4,500,872	1,918,773	2,566,459	893,655	289,504	5,668,391	-	-	1,165,608	215,929	1,381,537	3,128,862	1,404,526	(137,657)	(108,876)	-	-
L061	CITY OF BARBOURVILLE	61,272	0.049547%	0.062876%	1,198,273	1,501,357	947,717	215,089	(218,159)	(3,070)	-	(3,070)	95,362	127,552	44,414	-	267,328	-	-	57,930	247,205	305,135	7,272	(6,792)	(32,876)	(5,412)	-	-
L072	CITY OF EDDYVILLE	52,097	0.042127%	0.043182%	1,018,823	1,276,519	805,790	182,878	142,365	325,243	-	325,243	81,081	108,450	37,763	114,044	341,338	-	-	49,255	13,802	63,057	219,788	69,722	(6,628)	(4,601)	-	-
L073	CITY OF PADUCAH	1,964,844	1.588834%	1.640259%	38,425,256	48,144,343	30,390,629	6,897,291	(240,459)	6,656,832	-	6,656,832	3,058,003	4,090,239	1,424,244	192,931	8,765,417	-	-	1,857,663	685,055	2,542,718	4,623,033	2,047,331	(274,147)	(173,518)	-	-
L077	CITY OF SALYERSVILLE	36,878	0.029820%	0.028102%	721,184	903,596	570,386	129,452	7,914	137,366	-	137,366	57,394	76,768	26,731	25,771	186,664	-	-	34,866	2,874	37,740	101,557	50,204	421	(3,257)	-	-
L086	CITY OF TOMPKINSVILLE	96,279	0.077854%	0.070187%	1,882,865	2,359,107	1,489,163	337,972	108,896	446,868	-	446,868	149,844	200,425	69,789	181,267	601,325	-	-	91,027	-	91,027	335,605	175,494	7,701	(8,502)	-	-
L090	CITY OF NEW HAVEN	10,506	0.008496%	0.008204%	205,472	257,443	162,508	36,882	1,448	38,330	-	38,330	16,352	21,872	7,616	3,802	49,642	-	-	9,934	2,761	12,695	25,587	12,578	(290)	(928)	-	-
L107	CITY OF FRANKLIN	237,622	0.192149%	0.193432%	4,647,041	5,822,438	3,675,355	834,138	20,162	854,300	-	854,300	369,826	494,662	172,244	32,697	1,069,429	-	-	224,660	30,648	255,308	583,626	274,392	(22,913)	(20,984)	-	-
L108	SPENCER CO FIRE DIST	24,475	0.019792%	0.019059%	478,661	599,731	378,574	85,919	(14,837)	71,082	-	71,082	38,093	50,952	17,742	8,203	114,990	-	-	23,141	15,167	38,308	47,981	31,428	(565)	(2,162)	-	-
L110	CITY OF ELKTON	23,513	0.019014%	0.018685%	459,845	576,156	363,693	82,542	(2,802)	79,740	-	79,740	36,596	48,949	17,044	9,320	111,909	-	-	22,231	41,405	63,636	35,126	16,545	(1,322)	(2,076)	-	-
L159	ELSMERE FIRE PROTECTION	142,307	0.115074%	0.120973%	2,783,015	3,486,094	2,201,093	499,548	(28,379)	471,169	-	471,169	221,481	296,243	103,153	5,225	626,102	-	-	134,544	93,211	227,755	302,669	132,613	(24,367)	(12,567)	-	-
L356	EASTWOOD FIRE PROT DIST	194,062	0.156925%	0.155924%	3,795,164	4,755,092	3,001,603	681,227	(47,980)	633,247	-	633,247	302,031	403,982	140,669	7,609	854,291	-	-	183,477	67,534	251,011	425,687	209,193	(14,463)	(17,138)	-	-
L456	HARRODS CREEK FIRE DIST	433,925	0.350885%	0.348241%	8,486,003	10,632,406	6,711,599	1,523,228	(88,144)	1,435,084	-	1,435,084	675,343	903,306	314,536	21,689	1,914,874	-	-	410,254	65,369	475,623	1,006,976	502,092	(31,497)	(38,320)	-	-
L556	LYNDON FIRE PROTECT DIST	373,969	0.302403%	0.278378%	7,313,486	9,163,320	5,784,253	1,312,762	134,332	1,447,094	-	1,447,094	582,030	778,496	271,076	395,166	2,026,768	-	-	353,569	21,462	375,031	1,083,070	583,721	17,972	(33,026)	-	-
L656	FERN CREEK FIRE PROT DIST	236,333	0.191107%	0.171812%	4,621,840	5,790,864	3,655,424	829,615	(120,025)	949,640	-	949,640	367,821	491,979	171,310	249,789	1,280,899	-	-	223,442	-	223,442	687,162	371,277	19,889	(20,871)	-	-
L756	PLEASURE RIDGE PARK FIRE	530,428	0.428921%	0.427586%	10,373,270	12,997,028	8,204,242	1,861,990	119,159	1,981,149	-	1,981,149	825,537	1,104,199	384,488	96,842	2,411,066	-	-	501,494	42,152	543,646	1,356,816	599,885	(42,437)	(46,843)	-	-
L956	WORTHINGTON FIRE DEPT	480,833	0.388817%	0.391857%	9,403,372	11,781,809	7,437,148	1,687,894	179,900	1,867,794	-	1,867,794	748,350	1,000,957	348,539	146,278	2,244,124	-	-	454,604	47,330	501,934	1,286,332	545,606	(47,286)	(42,462)	-	-
M014	CITY OF HARDINSBURG	35,055	0.028346%	0.025758%	685,536	858,931	542,192	123,053	26,582	149,635	-	149,635	54,557	72,973	25,410	16,780	169,720	-	-	33,142	6,353	39,495	90,282	44,432	(1,395)	(3,094)	-	-
M015	BULLITT CO FISCAL COURT	149,809	0.121141%	0.125357%	2,929,743	3,670,776	2,317,140	525,885	(123,652)	402,233	-	402,233	233,158	311,861	108,592	-	653,611	-	-	141,638	118,591	260,229	285,244	142,883	(21,515)	(13,229)	-	-
M042	CITY OF MAYFIELD	676,933	0.547389%	0.487604%	13,238,367	16,586,808	10,470,254	2,376,272	272,511	2,648,783	-	2,648,783	1,053,551	1,409,179	490,684	703,823	3,657,237	-	-	640,007	53,242	693,249	1,904,576	1,052,851	66,341	(59,780)	-	-
M054	CITY OF DAWSON SPRINGS	49,466	0.040000%	0.038871%	967,383	1,212,067	765,105	173,644	(5,081)	168,563	-	168,563	76,987	102,975	35,856	18,174	233,992	-	-	46,768	13,314	60,082	116,219	63,934	(1,874)	(4,369)	-	-
M059	KENTON COUNTY FISCAL CT	682,582	0.551957%	0.543369%	13,348,842	16,725,226	10,557,629	2,396,102	(62,003)	2,334,099	-	2,334,099	1,062,343	1,420,939	494,779	87,148	3,065,209	-	-	645,347	120,993	766,340	1,613,573	785,932	(40,357)	(60,278)	-	-
M069	CITY OF STANFORD	74,137	0.059970%	0.061564%	1,449,865	1,816,588	1,146,701	260,249	(20,747)	239,502	-	239,502	115,385	154,333	53,740	23,979	347,437	-	-	70,093	29,475	99,568	185,548	78,535	(9,667)	(6,547)	-	-
M076	CITY OF RICHMOND	1,295,050	1.047217%	1.033121%	25,326,492	31,732,437	20,030,780	4,546,076	77,670	4,623,746	-	4,623,746	2,015,561	2,695,919	938,734	656,042	6,306,256	-	-	1,224,405	81,038	1,305,443	3,494,497	1,701,811	(81,128)	(114,367)	-	-
M081	CITY OF MAYSVILLE	403,474	0.326262%	0.228819%	7,890,506	9,886,288	6,240,619	1,416,337	169,535	1,585,872	-	1,585,872	627,951	839,918	292,464	1,155,622	2,915,955	-	-	381,465	240,985	622,450	1,262,991	898,368	167,776	(35,631)	-	-
M085	CITY OF EDMONTON	47,836	0.038682%	0.046914%	935,508	1,172,120	739,895	167,923	(40,156)	127,767	-	127,767	74,451	99,582	34,675	18,316	227,024	-	-	45,227	102,853	148,080	86,569	17,754	(21,156)	(4,224)	-	-
M096	CITY OF FALMOUTH	5,350	0.004326%	0.000000%	104,622	131,085	82,746	18,780	(205,161)	(186,381)	-	(186,381)	8,326	11,137	3,878	51,591	74,932	-	-	5,058	104,450	109,508	(57,222)	14,600	8,519	(472)	-	-
M109	CITY OF CAMPBELLSVILLE	298,499	0.241376%	0.244415%	5,837,575	7,314,099	4,616,951	1,047,838	(26,700)	1,021,138	-	1,021,138	464,572	621,390	216,371	56,251	1,358,584	-	-	282,217	55,233	337,450	738,592	340,650	(31,745)	(26,363)	-	-
M110	CITY OF GUTHRIE	12,233	0.009892%	0.017295%	239,234	299,744	189,211	42,942	(65,187)	(22,245)	-	(22,245)	19,039	25,466	8,867	-	53,372	-	-	11,566	102,659	114,225	(18,972)	(24,400)	(16,401)	(1,080)	-	-
M113	CITY OF STURGIS	-	0.000000%	0.000000%	-	-	-	-	(21,615)	(21,615)	-	(21,615)	-	-	-	-	-	-	-	-	12,644	12,644	(12,644)	-	-	-	-
M118	WHITLEY CO FISCAL COURT	24,563	0.019863%	0.020592%	480,378	601,882	379,932	86,227	(23,085)	63,142	-	63,142	38,230	51,135	17,805	3,822	110,992	-	-	23,224	23,273	46,497	44,552	25,720	(3,606)	(2,170)	-	-
M315	CITY OF PIONEER VILLAGE	49,142	0.039738%	0.034805%	961,046	1,204,128	760,094	172,507	54,415	226,922	-	226,922	76,483	102,300	35,621	93,564	307,968	-	-	46,462	-	46,462	168,629	91,171	6,046	(4,341)	-	-
M356	MIDDLETOWN FIRE PROT DIST	427,379	0.345592%	0.525460%	8,357,994	10,472,019	6,610,356	1,500,250	(728,873)	771,377	-	771,377	665,155	889,680	309,791	90,597	1,955,223	-	-	404,066	2,159,928	2,563,994	228,524	(389,959)	(409,593)	(37,743)	-	-
N008	CITY OF FLORENCE	1,995,161	1.613350%	1.472359%	39,018,375	48,887,219	30,859,562	7,003,717	987,140	7,990,857	-	7,990,857	3,105,188	4,153,552	1,446,220	1,895,786	10,600,546	-	-	1,886,127	-	1,886,127	5,767,042	3,009,902	122,470	(176,195)	-	-
N009	CITY OF MILLERSBURG	-	0.000000%	0.000000%	-	-	-	-	(1,285)	(1,285)	-	(1,285)	-	-	-	-	-	-	-	-	1,131	1,131	(1,131)	-	-	-	-
N011	CITY OF PERRYVILLE	6,400	0.005176%	0.005599%	125,179	156,842	99,005	22,470	21,027	43,497	-	43,497	9,962	13,325	4,640	5,854	33,781	-	-	6,052	5,249	11,301	19,251	5,218	(1,423)	(566)	-	-
N012	CITY OF BROOKSVILLE	14,942	0.012082%	0.013740%	292,198	366,105	231,100	52,449	2,195	54,644	-	54,644	23,254	31,103	10,830	8,656	73,843	-	-	14,126	20,161	34,287	34,446	11,144	(4,713)	(1,321)	-	-
N050	CITY OF HORSE CAVE	11,333	0.009164%	0.012932%	221,627	277,685	175,286	39,782	(1,013)	38,769	-	38,769	17,638	23,591	8,215	23,729	73,173	-	-	10,715	45,307	56,022	26,109	827	(8,783)	(1,001)	-	-
N051	CITY OF HENDERSON	1,385,312	1.120206%	1.112915%	27,091,700	33,944,127	21,426,886	4,862,929	183,506	5,046,435	-	5,046,435	2,156,042	2,883,819	1,004,162	273,015	6,317,038	-	-	1,309,744	11,265	1,321,009	3,574,229	1,647,079	(102,938)	(122,340)	-	-
N054	CITY OF MADISONVILLE	1,298,031	1.049628%	1.064520%	25,384,801	31,805,494	20,076,896	4,556,542	(179,372)	4,377,170	-	4,377,170	2,020,202	2,702,126	940,895	255,581	5,918,804	-	-	1,227,224	329,605	1,556,829	3,125,131	1,492,997	(141,523)	(114,630)	-	-
N071	CITY OF AUBURN	-	0.000000%	0.000000%	-	-	-	-	(43,763)	(43,763)	-	(43,763)	-	-	-	-	-	-	-	-	22,852	22,852	(22,852)	-	-	-	-
N076	MADISON CO EMS	550.480	0.445135%	0.443098%	10,765.398	13,488.339	8,514.378	1,932.377	52.920	1,985.297	-	1,985.297	856.744	1,145.940	399.023	96.586	2,498.293	-	-	520.451	32.430	552.881	1,372.201	664.514	(42.689)	(48.613)	-	-
N087	CITY OF MT STERLING	250,214	0.202331%	0.187670%	4,893,288	6,130,970	3,870,113	878,340	94,053	972,393	-	972,393	389,423	520,874	181,371	251,244	1,342,912	-	-	236,565	9,509	246,074	725,073	384,769	9,092	(22,097)	-	-
N088	MORGAN CO AMBULANCE SERV	47,395	0.038325%	0.033206%	926,874	1,161,312	733,066	166,373	(107,752)	58,621	-	58,621	73,763	98,663	34,355	60,109	266,890	-	-	44,810	77,904	122,714	69,197	72,584	6,581	(4,187)	-	-
N093	CITY OF LAGRANGE	171,500	0.138687%	0.135867%	3,353,916	4,202,237	2,652,620	602,024	14,588	616,612	-	616,612	266,915	357,013	124,314	46,319	794,561	-	-	162,144	5,190	167,334	435,764	215,389	(8,780)	(15,145)	-	-
N094	CITY OF OWENTON	27,305	0.022080%	0.024344%	533,995	669,061	422,338	95,852	(34,691)	61,161	-	61,161	42,497	56,842	19,793	5,633	124,765	-	-	25,816	82,319	108,135	23,481	2,585	(7,024)	(2,411)	-	-
N099	CITY OF CLAY CITY	7,325	0.005923%	0.012029%	143,245	179,477	113,293	25,712	(38,283)	(12,571)	-	(12,571)	11,400	15,248	5,309	-	31,957	-	-	6,925	78,185	85,110	(16,788)	(22,426)	(13,292)	(647)	-	-
N100	CITY OF BURNSIDE	28,176	0.022784%	0.028009%	551,021	690,394	435,804	98,908	(2,864)	96,044	-	96,044	43,852	58,654	20,424	13,309	136,239	-	-	26,639	63,104	89,743	55,383	6,843	(13,242)	(2,488)	-	-
N104	CITY OF JAMESTOWN	28,004	0.022645%	0.028585%	547,660	686,182	433,145	98,304	(105,044)	(6,740)	-	(6,740)	43,584	58,297	20,299	-	122,180	-	-	26,477	101,495	127,972	13,316	(1,358)	(15,277)	(2,473)	-	-
P007	CITY OF PINEVILLE	68,812	0.055643%	0.060644%	1,345.702	1,686.077	1,064.319	241.552	(64.659)	176.893	-	176.893	107.095	143.245	49.879	136	300.355	-	-	65.058	75.781	140.839	127.779	54.055	(16.240)	(6.078)	-	-
P015	CITY OF LEBANON JUNCTION	29,268	0.023667%	0.023926%	572,376	717,150	452,694	102,741	19,750	122,491	-	122,491	45,551	60,928	21,215	12,046	139,740	-	-	27,671	37,809	65,480	53,016	26,861	(3,031)	(2,585)	-	-
P033	ESTILL COUNTY EMS	144,481	0.116831%	0.119409%	2,825,507	3,540,176	2,234,700	507,175	159,254	666,429	-	666,429	224,863	300,766	104,728	85,283	715,640	-	-	136,599	36,669	173,268	421,069	151,724	(17,662)	(12,760)	-	-
P041	CITY OF DRY RIDGE	130,282	0.105350%	0.107487%	2,547,844	3,192,282	2,015,096	457,335	41,117	498,452	-	498,452	202,765	271,209	94,437	28,848	597,259	-	-	123,175	28,523	151,698	331,475	141,128	(15,537)	(11,505)	-	-
P043	CITY OF CLARKSON	8,077	0.006532%	0.006514%	157,974	197,931	124,942	28,356	4,910	33,266	-	33,266	12,572	16,816	5,855	4,834	40,077	-	-	7,637	3,555	11,192	19,879	10,371	(651)	(714)	-	-
P079	CITY OF CALVERT CITY	95,957	0.077594%	0.061619%	1,876,577	2,351,229	1,484,189	336,843	64,502	401,345	-	401,345	149,344	199,755	69,556	201,303	619,958	-	-	90,723	89,057	179,780	258,299	165,389	24,965	(8,475)	-	-
P093	SOUTH OLDHAM FIRE DEPT	158,252	0.127932%	0.124656%	3,094,827	3,877,015	2,447,705	555,518	62,656	618,174	-	618,174	246,296	329,434	114,731	98,326	788,767	-	-	149,619	-	149,619	443,558	216,184	(6,617)	(13,976)	-	-
P116	CITY OF MONTICELLO	115,745	0.093595%	0.097949%	2,263,555	2,836,086	1,790,251	406,305	13,903	420,208	-	420,208	180,141	240,948	83,899	21,236	526,224	-	-	109,431	54,694	164,125	280,034	111,185	(18,897)	(10,222)	-	-
P117	CITY OF CLAY	12,499	0.010107%	0.009854%	244,433	306,259	193,323	43,876	(6,594)	37,282	-	37,282	19,453	26,019	9,060	4,984	59,516	-	-	11,817	17,273	29,090	18,023	14,047	(541)	(1,103)	-	-
R015	CITY OF SHEPHERDSVILLE	657,772	0.531895%	0.504763%	12,863,652	16,117,313	10,173,891	2,309,011	528,749	2,837,760	-	2,837,760	1,023,730	1,369,292	476,795	516,970	3,386,787	-	-	621,891	-	621,891	1,916,888	905,866	230	(58,088)	-	-
R017	CITY OF PRINCETON	156,327	0.126411%	0.116306%	3,057,196	3,830,466	2,417,943	548,763	38,964	587,727	-	587,727	243,301	325,428	113,316	168,105	850,150	-	-	147,800	19,327	167,127	461,905	227,282	7,642	(13,806)	-	-
R036	CITY OF PRESTONSBURG	-	0.000000%	0.000000%	-	-	-	-	(9,776)	(9,776)	-	(9,776)	-	-	-	-	-	-	-	-	8,603	8,603	(8,603)	-	-	-	-
R045	CITY OF RUSSELL	198,264	0.160322%	0.170151%	3,877,319	4,858,026	3,066,580	695,974	8,390	704,364	-	704,364	308,569	412,727	143,714	45,239	910,249	-	-	187,448	122,028	309,476	467,558	188,014	(37,289)	(17,509)	-	-
R057	CITY OF WILMORE	99,800	0.080703%	0.069677%	1,951,743	2,445,406	1,543,638	350,336	52,431	402,767	-	402,767	155,326	207,756	72,342	148,741	584,165	-	-	94,357	36,445	130,802	290,908	156,923	14,347	(8,814)	-	-
R104	CITY OF RUSSELL SPRINGS	104,578	0.084565%	0.077978%	2,045,168	2,562,462	1,617,528	367,105	94,438	461,543	-	461,543	162,761	217,701	75,805	109,217	565,484	-	-	98,873	-	98,873	315,203	155,889	4,753	(9,234)	-	-
R105	CITY OF STAMPING GROUND	11,117	0.008990%	0.010022%	217,419	272,412	171,957	39,027	43,528	82,555	-	82,555	17,303	23,144	8,059	101,279	149,785	-	-	10,511	-	10,511	70,585	54,086	15,584	(982)	-	-
T559	INDEPENDENCE FIRE DIST	558,240	0.451410%	0.458427%	10,917,156	13,678,483	8,634,404	1,959,617	(109,998)	1,849,619	-	1,849,619	868,821	1,162,094	404,648	383	2,435,946	-	-	527,788	169,817	697,605	1,267,446	582,330	(62,135)	(49,299)	-	-
V001	ADAIR COUNTY FISCAL COURT	103,892	0.084010%	0.082280%	2,031,746	2,545,644	1,606,912	364,696	(114,829)	249,867	-	249,867	161,693	216,272	75,307	27,320	480,592	-	-	98,224	77,875	176,099	210,515	116,613	(13,460)	(9,175)	-	-
V002	ALLEN COUNTY FISCAL COURT	71,902	0.058142%	0.059965%	1,406,139	1,761,800	1,112,119	252,400	(111,221)	141,179	-	141,179	111,905	149,679	52,119	-	313,703	-	-	67,980	81,420	149,400	113,780	66,783	(9,910)	(6,350)	-	-
V003	ANDERSON CO FISCAL COURT	122,474	0.099037%	0.096310%	2,395,167	3,000,988	1,894,343	429,930	(62,641)	367,289	-	367,289	190,615	254,957	88,778	29,799	564,149	-	-	115,794	77,329	193,123	247,997	138,626	(4,780)	(10,816)	-	-
V005	BARREN CO FISCAL CT	343,475	0.277744%	0.292512%	6,717,119	8,416,111	5,312,585	1,205,715	(115,460)	1,090,255	-	1,090,255	534,569	715,015	248,972	5,208	1,503,764	-	-	324,738	259,905	584,643	706,165	303,200	(59,912)	(30,332)	-	-
V007	BELL CO FISCAL CT	61,447	0.049688%	0.045090%	1,201,683	1,505,630	950,414	215,701	(93,474)	122,227	-	122,227	95,634	127,915	44,541	60,957	329,047	-	-	58,095	47,964	106,059	138,476	85,634	4,303	(5,426)	-	-
V008	BOONE CO FISCAL CT	537,830	0.434906%	0.406650%	10,518,014	13,178,384	8,318,721	1,887,971	413,997	2,301,968	-	2,301,968	837,056	1,119,607	389,853	487,328	2,833,844	-	-	508,492	-	508,492	1,588,567	771,499	12,785	(47,498)	-	-
V009	BOURBON CO FISCAL COURT	77,738	0.062862%	0.065476%	1,520,290	1,904,824	1,202,401	272,890	(31,951)	240,939	-	240,939	120,989	161,830	56,350	18,314	357,483	-	-	73,498	45,879	119,377	175,150	81,870	(12,049)	(6,865)	-	-
V011	BOYLE COUNTY FISCAL COURT	362,080	0.292789%	0.311428%	7,080,976	8,871,999	5,600,360	1,271,027	(135,811)	1,135,216	-	1,135,216	563,526	753,746	262,458	-	1,579,730	-	-	342,329	272,638	614,967	753,246	313,021	(69,529)	(31,976)	-	-
V012	BRACKEN CO FISCAL COURT	35,517	0.028719%	0.029374%	694,581	870,264	549,346	124,676	21,846	146,522	-	146,522	55,277	73,936	25,745	42,516	197,474	-	-	33,579	39,273	72,852	93,272	34,721	(234)	(3,136)	-	-
V013	BREATHITT CO FISCAL COURT	10,259	0.008296%	0.019101%	200,635	251,383	158,683	36,014	(67,816)	(31,802)	-	(31,802)	15,967	21,357	7,437	787	45,548	-	-	9,700	153,875	163,575	(45,148)	(48,681)	(23,292)	(906)	-	-
V014	BRECKINRIDGE CO FISCAL CT	61,749	0.049932%	0.016632%	1,207,584	1,513,024	955,081	216,760	233,466	450,226	-	450,226	96,103	128,543	44,759	498,909	768,314	-	-	58,380	-	58,380	383,743	267,820	63,824	(5,453)	-	-
V017	CALDWELL CO FISCAL COURT	93,074	0.075263%	0.078030%	1,820,203	2,280,596	1,439,603	326,724	1,811	328,535	-	328,535	144,857	193,754	67,466	24,553	430,630	-	-	87,997	41,695	129,692	222,792	100,039	(13,673)	(8,221)	-	-
V019	CAMPBELL CO FISCAL CT	448,655	0.362796%	0.368516%	8,774.065	10,993.329	6,939.428	1,574.935	120.854	1,695.789	-	1,695.789	698.268	933.969	325.213	130.874	2,088.324	-	-	424.181	130.718	554.899	1,107.104	516.047	(50.105)	(39.621)	-	-
V023	CASEY CO FISCAL COURT	48,529	0.039242%	0.047125%	949,051	1,189,099	750,606	170,354	(67,243)	103,111	-	103,111	75,528	101,023	35,177	2,450	214,178	-	-	45,882	131,766	177,648	55,869	5,439	(20,490)	(4,287)	-	-
V025	CLARK COUNTY FISCAL COURT	386,672	0.312675%	0.313315%	7,561,910	9,474,579	5,980,732	1,357,354	83,968	1,441,322	-	1,441,322	601,800	804,940	280,284	57,460	1,744,484	-	-	365,579	89,407	454,986	942,082	415,847	(34,283)	(34,148)	-	-
V030	DAVIESS CO FISCAL COURT	807,045	0.652602%	0.641204%	15,782,898	19,774,939	12,482,730	2,833,012	(56,347)	2,776,665	-	2,776,665	1,256,052	1,680,036	584,998	177,140	3,698,426	-	-	763,022	170,649	933,671	1,951,290	929,870	(45,134)	(71,272)	-	-
V032	ELLIOTT CO FISCAL CT	3,071	0.002484%	0.014882%	60,074	75,269	47,513	10,783	(65,287)	(54,504)	-	(54,504)	4,781	6,395	2,227	1,386	14,789	-	-	2,904	149,561	152,465	(53,699)	(57,723)	(25,984)	(270)	-	-
V035	FLEMING CO FISCAL COURT	64,002	0.051754%

Appendix B: Collective Pension Amounts for CERS Hazardous System

					Net Pension Liability as of June 30, 2018			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	Actual Contributions	2018 Proportionate Share	2017 Proportionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2019	2020	2021	2022	2023	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
V096	PENDLETON CO FISCAL COURT	87,073	0.070410%	0.063996%	1,702,836	2,133,541	1,346,776	305,657	36,283	341,940	-	341,940	135,517	181,261	63,116	77,989	457,883	-	-	82,323	12,691	95,014	237,219	127,454	5,886	(7,689)	-	-
V100	PULASKI CO FISCAL CT	592,733	0.479302%	0.441114%	11,591,712	14,523,657	9,167,911	2,080,699	22,395	2,103,094	-	2,103,094	922,505	1,233,898	429,650	516,841	3,102,894	-	-	560,399	98,244	658,643	1,577,586	890,300	28,712	(52,346)	-	-
V103	ROWAN CO FISCAL COURT	183,888	0.148698%	0.164135%	3,596,197	4,505,800	2,844,240	645,513	(226,984)	418,529	-	418,529	286,197	382,803	133,294	26,902	829,196	-	-	173,858	282,399	456,257	294,178	142,700	(47,699)	(16,239)	-	-
V105	SCOTT CO FISCAL CT	1,446,971	1.170066%	1.117940%	28,297,542	35,454,968	22,380,590	5,079,376	437,556	5,516,932	-	5,516,932	2,252,007	3,012,177	1,048,857	724,903	7,037,944	-	-	1,368,040	-	1,368,040	3,873,690	1,939,174	(15,176)	(127,784)	-	-
V106	SHELBY CO FISCAL COURT	760,749	0.615166%	0.674476%	14,877,525	18,640,565	11,766,668	2,670,498	(253,101)	2,417,397	-	2,417,397	1,184,000	1,583,662	551,440	75,204	3,394,306	-	-	719,251	729,927	1,449,178	1,606,807	593,389	(187,885)	(67,183)	-	-
V107	SIMPSON CO FISCAL COURT	129,716	0.104893%	0.102977%	2,536,792	3,178,434	2,006,355	455,351	69,803	525,154	-	525,154	201,886	270,033	94,027	72,147	638,093	-	-	122,641	11,559	134,200	351,301	171,127	(7,080)	(11,455)	-	-
V108	SPENCER CO TREASURER	205,182	0.165917%	0.165926%	4,012,631	5,027,564	3,173,599	720,263	(67,598)	652,665	-	652,665	319,338	427,131	148,729	25,593	920,791	-	-	193,990	84,771	278,761	465,045	212,611	(17,506)	(18,120)	-	-
V109	TAYLOR COUNTY FISCAL COUR	92,587	0.074869%	0.071853%	1,810,675	2,268,657	1,432,067	325,014	18,297	343,311	-	343,311	144,099	192,740	67,113	42,458	446,410	-	-	87,537	23,279	110,816	232,038	113,368	(1,634)	(8,177)	-	-
V112	TRIMBLE CO FISCAL COURT	17,582	0.014217%	0.015444%	343,832	430,799	271,938	61,717	(12,281)	49,436	-	49,436	27,363	36,600	12,744	-	76,707	-	-	16,622	21,969	38,591	31,253	12,460	(4,044)	(1,552)	-	-
V113	UNION COUNTY FISCAL COURT	44,140	0.035693%	0.041202%	863,220	1,081,558	682,723	154,947	(60,520)	94,427	-	94,427	68,698	91,887	31,995	6,487	199,067	-	-	41,732	87,342	129,074	63,728	25,354	(15,191)	(3,898)	-	-
V115	WASHINGTON CO FIS COURT	76,131	0.061562%	0.076441%	1,488,850	1,865,432	1,177,535	267,247	(50,081)	217,166	-	217,166	118,487	158,483	55,185	38,474	370,629	-	-	71,978	186,696	258,674	130,670	25,366	(37,357)	(6,724)	-	-
V119	CITY OF HIGHLAND HEIGHTS	153,576	0.124186%	0.120840%	3,003,385	3,763,045	2,375,384	539,104	10,220	549,324	-	549,324	239,019	319,700	111,321	38,668	708,708	-	-	145,198	17,381	162,579	377,429	188,410	(6,147)	(13,562)	-	-
V120	WOODFORD CO FISCAL COURT	179,932	0.145499%	0.175456%	3,518,831	4,408,865	2,783,051	631,626	(342,288)	289,338	-	289,338	280,040	374,568	130,426	-	785,034	-	-	170,117	631,470	801,587	100,853	(24,030)	(77,486)	(15,890)	-	-
V159	CITY OF ERLANGER	931,573	0.753299%	0.756991%	18,218,212	22,826,227	14,408,825	3,270,148	(5,030)	3,265,118	-	3,265,118	1,449,862	1,939,267	675,263	96,995	4,161,387	-	-	880,756	80,723	961,479	2,306,606	1,062,625	(87,055)	(82,268)	-	-
V171	CITY OF ADAIRVILLE	9,711	0.007853%	0.007770%	189,921	237,959	150,209	34,091	6,205	40,296	-	40,296	15,115	20,216	7,039	7,855	50,225	-	-	9,182	1,737	10,919	25,771	11,049	(655)	(859)	-	-
V196	CITY OF BUTLER	10,303	0.008331%	0.008498%	201,482	252,443	159,352	36,166	(2,725)	33,441	-	33,441	16,035	21,447	7,468	1,092	46,042	-	-	9,741	3,365	13,106	23,760	11,310	(1,224)	(910)	-	-
V197	CITY OF HAZARD	13,040	0.010544%	0.010020%	255,002	319,501	201,682	45,773	(16,609)	29,164	-	29,164	20,294	27,144	9,452	5,966	62,856	-	-	12,328	16,181	28,509	18,673	16,850	(25)	(1,151)	-	-
V205	BARREN/METCALFE CO AMB SR	307,717	0.248830%	0.213044%	6,017,846	7,539,968	4,759,528	1,080,196	145,593	1,225,789	-	1,225,789	478,919	640,579	223,053	429,941	1,772,492	-	-	290,932	62,698	353,630	889,288	508,730	48,019	(27,175)	-	-
V298	CITY OF PIKEVILLE	338,581	0.273787%	0.285680%	6,621,421	8,296,207	5,236,897	1,188,537	(180,490)	1,008,047	-	1,008,047	526,953	704,828	245,425	13,443	1,490,649	-	-	320,111	245,191	565,302	704,665	304,112	(53,530)	(29,900)	-	-
V330	CITY OF OWENSBORO	2,329,510	1.883714%	1.822329%	45,556,812	57,079,704	36,030,985	8,177,395	75,996	8,253,391	-	8,253,391	3,625,553	4,849,368	1,688,576	717,283	10,880,780	-	-	2,202,436	530,712	2,733,148	5,623,518	2,801,018	(71,182)	(205,722)	-	-
V347	CITY OF RADCLIFF	713,546	0.576995%	0.571235%	13,954,376	17,483,919	11,036,547	2,504,794	139,121	2,643,915	-	2,643,915	1,110,533	1,485,396	517,223	135,966	3,249,118	-	-	674,622	145,623	820,245	1,742,618	798,132	(48,863)	(63,014)	-	-
V359	CITY OF ELSMERE	143,649	0.116159%	0.129449%	2,809,255	3,519,813	2,221,846	504,258	(71,177)	433,081	-	433,081	223,569	299,036	104,126	4,511	631,242	-	-	135,813	189,611	325,424	264,845	93,475	(39,815)	(12,686)	-	-
V408	UNION EMERGENCY SERVICES	370,359	0.299484%	0.297355%	7,242,892	9,074,869	5,728,419	1,300,091	152,729	1,452,820	-	1,452,820	576,412	770,981	268,460	95,633	1,711,486	-	-	350,156	-	350,156	981,073	440,110	(27,147)	(32,707)	-	-
V447	CITY OF ELIZABETHTOWN	1,212,899	0.980788%	0.961871%	23,719,935	29,719,527	18,760,150	4,257,701	108,570	4,366,271	-	4,366,271	1,887,707	2,524,907	879,186	455,317	5,747,117	-	-	1,146,736	38,881	1,185,617	3,184,321	1,548,417	(64,125)	(107,113)	-	-
V608	WALTON FIRE DISTEMS	326,972	0.264400%	0.242194%	6,394,400	8,011,765	5,057,345	1,147,787	142,301	1,290,088	-	1,290,088	508,886	680,662	237,010	284,251	1,710,809	-	-	309,136	-	309,136	922,778	489,568	18,203	(28,876)	-	-
V647	CITY OF VINE GROVE	35,548	0.028745%	0.029563%	695,185	871,022	549,824	124,785	(48,803)	75,982	-	75,982	55,325	74,000	25,767	11,196	166,288	-	-	33,609	90,253	123,862	38,882	11,410	(4,727)	(3,139)	-	-
V708	HEBRON FIRE PROTECTION DI	571,456	0.462097%	0.480970%	11,175,617	14,002,317	8,838,821	2,006,010	74,440	2,080,450	-	2,080,450	889,391	1,189,606	414,227	72,673	2,565,897	-	-	540,283	257,313	797,596	1,352,114	554,512	(87,858)	(50,467)	-	-
V808	POINT PLEASANT FIRE DIST	175,589	0.141987%	0.136104%	3,433,894	4,302,445	2,715,875	616,380	128,935	745,315	-	745,315	273,280	365,526	127,278	129,455	895,539	-	-	166,011	31,948	197,959	496,141	219,705	(2,759)	(15,507)	-	-
V919	CITY OF WILDER	293,065	0.236981%	0.255492%	5,731,283	7,180,923	4,532,885	1,028,759	47,415	1,076,174	-	1,076,174	456,113	610,076	212,432	109,165	1,387,786	-	-	277,078	227,980	505,058	709,405	262,585	(63,381)	(25,881)	-	-
V959	CITY OF COVINGTON	3,600,521	2.911493%	2.964352%	70,413,204	88,223,137	55,689,962	12,639,089	132,878	12,771,967	-	12,771,967	5,603,703	7,495,246	2,609,886	1,125,252	16,834,087	-	-	3,404,114	806,924	4,211,038	9,186,279	4,171,263	(416,525)	(317,967)	-	-
TOTAL		**123.665.780**	**100.000000%**	**100.000000%**	**2.418.456.933**	**3.030.168.251**	**1.912.763.035**	**434.110.222**	**(237.615)**	**433.872.607**	**-**	**433.872.607**	**192.468.357**	**257.436.525**	**89.640.806**	**38.383.871**	**577.929.559**	**-**	**-**	**116.919.884**	**39.842.715**	**156.762.599**	**300.726.662**	**141.901.000**	**(10.539.614)**	**(10.921.088)**	**-**	**-**