

County Employees Retirement System

GASB Statements No. 68 Accounting and Financial
Reporting for Pensions as of June 30, 2024





March 20, 2025

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

Subject: GASB 68 Reporting Information for Measurement Period Ending June 30, 2024 – CERS

Dear Members of the Board:

This report contains information for the **County Employees Retirement System (CERS) Non-Hazardous and Hazardous Plans** in connection with the Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions." This information can be used by participating employers for financial reporting for fiscal years ending between (and including) June 30, 2024 and June 30, 2025. The information provided herein was prepared for the purpose of assisting the Kentucky Public Pensions Authority (KPPA) and CERS employers in compliance with the financial reporting and disclosure requirements of GASB Statement No. 68.

The liability calculations presented in this report were performed for the purpose of satisfying the requirements of GASB Statement No. 68 and are not applicable for other purposes, such as determining the plans' funding requirements. The calculation of the plans' liability for other purposes may produce significantly different results. This report may be provided to parties other than the Board of Trustees of the County Employees Retirement System only in its entirety and only with the permission of the Board. GRS is not responsible for unauthorized use of this report.

The total pension liability, net pension liability, and sensitivity information shown in this report are based on an actuarial valuation date of June 30, 2023. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year ending June 30, 2024 using generally accepted actuarial principles. The proportionate share of the Collective Pension Amounts for employers that participate in each plan is provided in Appendix A and B in this report.

Actuarial Assumptions and Plan Provisions

There have been no assumption, method or plan provision changes that would materially impact the total pension liability since June 30, 2023. It is our opinion that these procedures for determining the information contained in these reports are reasonable, appropriate, and comply with applicable requirements under GASB No. 68.

401(h) Subaccount

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

Additional Disclosures

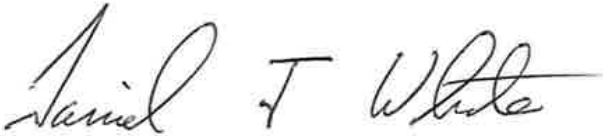
This report is based upon information furnished by KPPA, which includes benefit provisions, membership information, and financial data. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy or completeness of the information provided by KPPA. This report complements the GASB 67 accounting valuation report as of June 30, 2024, which was provided for plan accounting purposes, as well as the "Actuarial Valuation Report as of June 30, 2023", 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, 2024. Please see the GASB 67 accounting valuation report as of June 30, 2024 for additional discussion of accounting information and the actuarial valuation report for information regarding the nature of actuarial calculations, participant data, economic and demographic assumptions, and benefit provisions.

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



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

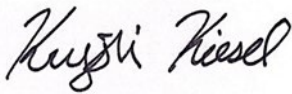
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SECTION 1

DISCUSSION

Discussion

Accounting Standards

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

The following discussion provides a summary of the information that is required to be disclosed under GASB Statement No. 68. A number of the required disclosure items under this standard are provided in this report. However, certain information, such as notes regarding accounting policies and investments, are not included in this report. As a result, the employers are responsible for preparing and disclosing the non-actuarial information needed to comply with these accounting standards. Much of this additional information can be readily obtained from KPPA's 2024 Annual Report.

Financial Reporting Overview

GASB 68 requires employers to recognize the net pension liability and the pension expense on their financial statements. The net pension liability is the total pension liability, less the amount of the plan's fiduciary net position. In actuarial terms, this is analogous to the accrued liability as measured using the individual entry age normal actuarial cost method less the market value of assets (not the smoothed actuarial value of assets used in the actuarial funding calculations based on the Board's adopted assumptions and methods).

Timing of the Valuation

For the employer's financial reporting purposes, the net pension liability and pension expense should be measured as of the employer's "measurement date" which may not be earlier than the employer's prior fiscal year-end date. The total pension liability, net pension liability, and sensitivity information shown in this report are based on an actuarial valuation date of June 30, 2023. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year ending June 30, 2024 using generally accepted actuarial principles.

There have been no assumption, method or plan provision changes that would materially impact the total pension liability since June 30, 2023.

Employer Contributions after the Measurement Date and before the Employer's Fiscal Year End

Paragraph 57 of GASB No. 68 indicates that employer contributions made subsequent to the measurement date of the Net Pension Liability and prior to the end of the employer's reporting period should be reported by the employer as a deferred outflow of resources related to pensions. The information contained in this report does not incorporate any contributions made to the pension plan subsequent to June 30, 2024.



Single Discount Rate

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

A single discount rate of 6.50% was used to measure the total pension liability for the non-hazardous plan and the hazardous plan for the fiscal year ending June 30, 2024. The single discount rate is based on the expected rate of return on pension plan investments for each plan. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, the non-hazardous and hazardous pension plans' fiduciary net position and future contributions were separately projected and were each sufficient to finance all the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of the projected benefit payments to determine the total pension liability for each plan.

The projection of cash flows used to determine the single discount rate for each plan must include an assumption regarding actual employer contributions made each future year. Future contributions are projected assuming that each participating employer in each pension plan contributes the actuarially determined employer contribution each future year calculated in accordance with the current funding policy.

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

Methodology for Proportionate Shares

The proportionate share(s) of the Collective Pension Amounts for employers that participate in these cost-sharing multiple employer plans is provided in Appendix A and Appendix B of this report and was determined using the employers' actual contributions for the fiscal year ending June 30, 2024. This method is expected to be reflective of the employers' long-term contribution effort as well as be transparent to individual employers and their external auditors.

Non-Employer Contributions

Non-employer contributions will be allocated according to each employer's proportionate share, as described previously. There were no non-employer contributions made during fiscal year ending June 30, 2024 for either the non-hazardous or hazardous plans.



Summary of Population Statistics

The total pension liability described in this report is based on the plan membership as of June 30, 2023:

	<u>Non-Hazardous</u> (1)	<u>Hazardous</u> (2)
Inactive plan members currently receiving benefits:	70,932	11,603
Inactive plan members entitled to but not yet receiving benefits:	111,086	4,287
Active plan members:	78,810	9,205
Total plan members:	260,828	25,095

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 2024 measurement period, the table below provides the expected remaining service lives of all employees and the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the 2024 measurement period for the non-hazardous and hazardous plans.

	<u>Non-Hazardous</u> (1)	<u>Hazardous</u> (2)
Total expected remaining service lives of all employees (years):	684,734	102,619
Total plan members:	260,828	25,095
Average expected remaining service life (years):	2.63	4.09

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, 2024 (\$ in thousands)

Plan (1)	Total Pension Liability (2)	Plan Fiduciary Net Position (3)	Employers' Net Pension Liability (Asset) (4)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (5)	Covered Payroll ¹ (6)	Net Pension Liability as a Percentage of Covered Payroll (7)
CERS Non-Hazardous Plan	\$ 15,576,667	\$ 9,596,244	\$ 5,980,423	61.61%	\$ 3,259,999	183.45%
CERS Hazardous Plan	\$ 5,988,903	\$ 3,416,897	\$ 2,572,006	57.05%	\$ 775,638	331.60%

Note:

¹ Based on derived compensation using the provided employer contribution information for fiscal year ending 2024.



Exhibit 2

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

Change in the Net Pension Liability	Measurement Period Ending June 30, 2024	
	CERS Non-Hazardous (2)	CERS Hazardous (3)
(1)		
Total pension liability		
Service Cost	\$ 283,140	\$ 122,224
Interest	949,404	361,081
Benefit Changes	-	-
Difference between actual and expected experience	220,798	126,573
Assumption Changes	-	-
Benefit Payments	(965,781)	(352,123)
Net Change in Total Pension Liability	\$ 487,561	\$ 257,755
Total Pension Liability - Beginning	15,089,106	5,731,148
Total Pension Liability - Ending (a)	\$ 15,576,667	\$ 5,988,903
Plan Fiduciary Net Position¹		
Contributions - Employer	\$ 764,778	\$ 321,293
Contributions - Member ²	161,176	61,438
Refunds of contributions to members	(25,267)	(8,540)
Retirement benefits	(940,514)	(343,583)
Net Investment Income ²	990,021	353,435
Administrative Expense	(26,547)	(2,338)
Other	-	-
Net Change in Plan Fiduciary Net Position	\$ 923,647	\$ 381,705
Plan Fiduciary Net Position - Beginning	8,672,597	3,035,192
Prior Year Adjustment	-	-
Plan Fiduciary Net Position - Ending (b)	\$ 9,596,244	\$ 3,416,897
Net Pension Liability - Ending (a) - (b)	5,980,423	2,572,006
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	61.61%	57.05%
Covered Payroll³	\$ 3,259,999	\$ 775,638
Net Pension Liability as a Percentage of Covered Payroll	183.45%	331.60%

Notes:

¹ Does not include 401(h) assets

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

³ Based on derived compensation using the provided employer contributions information for fiscal year 2024



Exhibit 3

Schedule of the Employers' Contributions for the Measurement Period Ending June 30, 2024 (\$ in thousands)

Plan (1)	Actuarially Determined Contribution ¹ (2)	Total Employer Contributions (3)	Contribution Deficiency (Excess) (4)	Covered Employee Payroll ² (5)	Actual Contributions as a Percentage of Covered Payroll (6)
CERS Non-Hazardous Plan	\$ 764,747	\$ 764,778	\$ (31)	\$ 3,259,999	23.46%
CERS Hazardous Plan	\$ 321,224	\$ 321,293	\$ (69)	\$ 775,638	41.42%

Note:

¹ Actuarially determined contribution for fiscal year ending 2024 is based on the required contribution calculated with the June 30, 2022 actuarial valuation.

² Based on derived compensation using the provided employer contribution information for fiscal year ending 2024.



Notes to Schedule of Employers' Contributions for FYE 2024

The actuarially determined contributions effective for fiscal year ending 2024 that are documented in the schedule on the previous page were calculated as of June 30, 2022.

Based on the June 30, 2022 actuarial valuation report, the actuarial methods and assumptions used to calculate the required contributions are below.

	<u>Non-Hazardous Plan</u>	<u>Hazardous Plan</u>
Determined by the Actuarial Valuation as of:	June 30, 2022	June 30, 2022
Actuarial Cost Method:	Entry Age Normal	Entry Age Normal
Asset Valuation Method:	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Amortization Method:	Level Percent of Pay	Level Percent of Pay
Amortization Period:	30-year closed period at June 30, 2019 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>	30-year closed period at June 30, 2019 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>
Payroll Growth Rate	2.00%	2.00%
Investment Return:	6.50%	6.50%
Inflation:	2.30%	2.30%
Salary Increases:	3.30% to 10.30%, varies by service	3.55% to 19.05%, varies by service
Mortality:	System-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019	System-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019
Phase-In provision:	Board certified rate is phased into the actuarially determined rate in accordance with HB 362 enacted in 2018	Board certified rate is phased into the actuarially determined rate in accordance with HB 362 enacted in 2018



Exhibit 4

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

Plan (1)	1.00% Decrease (5.50%) (2)	Current Discount Rate (6.50%) (3)	1.00% Increase (7.50%) (4)
CERS Non-Hazardous Plan	\$ 7,709,743	\$ 5,980,423	\$ 4,545,544
CERS Hazardous Plan	\$ 3,311,189	\$ 2,572,006	\$ 1,968,503



Exhibit 5

Components of Aggregate Pension Expense (Measurement Date of June 30, 2024)

Component	CERS Non-Hazardous	CERS Hazardous
(1)	(2)	(3)
1. Total service cost:	\$ 283,140,074	\$ 122,223,869
2. Interest on total pension liability:	949,403,990	361,080,613
3. Current-period benefit changes:	0	0
4. Member contributions:	(161,175,694)	(61,437,691)
5. Projected earnings on plan investments:	(561,561,660)	(198,206,253)
6. Administrative expense:	26,546,788	2,337,925
7. Other:	-	-
8. Recognition of deferred outflows/ (inflows) due to liabilities: ¹	(71,809,881)	17,312,132
9. Recognition of deferred outflows/ (inflows) due to assets: ²	(131,474,586)	(45,000,272)
10. Total Aggregate Pension Expense:	\$ 333,069,031	\$ 198,310,323

¹ Liability experience and assumption changes.

² Difference between projected and actual investment experience.



Exhibit 6a

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

Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2024	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					
				2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	Thereafter
2019-2020	\$ 173,344,449	\$ -	3.14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2020-2021	(91,775,635)	-	3.07	(2,092,603)	-	-	-	-	-
2021-2022	(49,438,202)	-	2.90	(15,342,890)	-	-	-	-	-
2022-2023	511,721,773	152,618,775	2.85	179,551,499	152,618,775	-	-	-	-
2023-2024	220,798,494	136,844,694	2.63	83,953,800	83,953,800	52,890,894	-	-	-
		\$ 289,463,469		\$ 246,069,806	\$ 236,572,575	\$ 52,890,894	\$ -	\$ -	\$ -

Differences Between Projected and Actual Earnings on Pension Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2024	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					
				2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	Thereafter
2019-2020	\$ 385,417,937	\$ -	5.00	\$ 77,083,589	\$ -	\$ -	\$ -	\$ -	\$ -
2020-2021	(1,330,544,216)	(266,108,844)	5.00	(266,108,843)	(266,108,844)	-	-	-	-
2021-2022	1,026,801,761	410,720,705	5.00	205,360,352	205,360,352	205,360,353	-	-	-
2022-2023	(310,589,545)	(186,353,727)	5.00	(62,117,909)	(62,117,909)	(62,117,909)	(62,117,909)	-	-
2023-2024	(428,458,876)	(342,767,101)	5.00	(85,691,775)	(85,691,775)	(85,691,775)	(85,691,775)	(85,691,776)	-
		\$ (384,508,967)		\$ (131,474,586)	\$ (208,558,176)	\$ 57,550,669	\$ (147,809,684)	\$ (85,691,776)	\$ -

Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2024	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions					
				2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	Thereafter
2019-2020	\$ -	\$ -	3.14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2020-2021	-	-	3.07	-	-	-	-	-	-
2021-2022	-	-	2.90	-	-	-	-	-	-
2022-2023	(905,957,107)	(270,197,733)	2.85	(317,879,687)	(270,197,733)	-	-	-	-
2023-2024	-	-	2.63	-	-	-	-	-	-
		\$ (270,197,733)		\$ (317,879,687)	\$ (270,197,733)	\$ -	\$ -	\$ -	\$ -



Exhibit 6b

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

Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2024	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					
				2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	Thereafter
2019-2020	\$ 73,696,663	\$ -	4.39	\$ 6,547,083	\$ -	\$ -	\$ -	\$ -	\$ -
2020-2021	38,851,560	3,451,504	4.39	8,850,014	3,451,504	-	-	-	-
2021-2022	56,196,283	16,621,435	4.26	13,191,616	13,191,616	3,429,819	-	-	-
2022-2023	97,749,871	51,422,917	4.22	23,163,477	23,163,477	23,163,477	5,095,963	-	-
2023-2024	126,573,350	95,626,321	4.09	30,947,029	30,947,029	30,947,029	30,947,029	2,785,234	-
		\$ 167,122,177		\$ 82,699,219	\$ 70,753,626	\$ 57,540,325	\$ 36,042,992	\$ 2,785,234	\$ -

Differences Between Projected and Actual Earnings on Pension Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2024	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					
				2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	Thereafter
2019-2020	\$ 133,382,900	\$ -	5.00	\$ 26,676,580	\$ -	\$ -	\$ -	\$ -	\$ -
2020-2021	(449,845,659)	(89,969,131)	5.00	(89,969,132)	(89,969,131)	-	-	-	-
2021-2022	355,680,904	142,272,361	5.00	71,136,181	71,136,181	71,136,180	-	-	-
2022-2023	(108,990,435)	(65,394,261)	5.00	(21,798,087)	(21,798,087)	(21,798,087)	(21,798,087)	-	-
2023-2024	(155,229,068)	(124,183,254)	5.00	(31,045,814)	(31,045,814)	(31,045,814)	(31,045,814)	(31,045,812)	-
		\$ (137,274,285)		\$ (45,000,272)	\$ (71,676,851)	\$ 18,292,279	\$ (52,843,901)	\$ (31,045,812)	\$ -

Effects of Changes of Assumptions

Year	Loss/(Gain)	Deferred Outflow/(Inflow) as of June 30, 2024	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions					
				2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	Thereafter
2019-2020	\$ -	\$ -	4.39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2020-2021	-	-	4.39	-	-	-	-	-	-
2021-2022	-	-	4.26	-	-	-	-	-	-
2022-2023	(275,933,508)	(145,159,334)	4.22	(65,387,087)	(65,387,087)	(65,387,087)	(14,385,160)	-	-
2023-2024	-	-	4.09	-	-	-	-	-	-
		\$ (145,159,334)		\$ (65,387,087)	\$ (65,387,087)	\$ (65,387,087)	\$ (14,385,160)	\$ -	\$ -



Exhibit 7

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

Period	CERS Non-Hazardous	CERS Hazardous
(1)	(2)	(3)
Fiscal Year + 1	\$ (242,183,334)	\$ (66,310,312)
Fiscal Year + 2	110,441,563	10,445,517
Fiscal Year + 3	(147,809,684)	(31,186,069)
Fiscal Year + 4	(85,691,776)	(28,260,578)
Fiscal Year + 5	-	-
Thereafter	-	-
Total	\$ (365,243,231)	\$ (115,311,442)

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



SECTION 3

DOCUMENTATION OF SUPPORT FOR INVESTMENT RETURN ASSUMPTION

Long-Term Expected Investment Return

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

Applicable for the Non-Hazardous and Hazardous Fund

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity		
Public Equity	50.00%	4.15%
Private Equity	10.00%	9.10%
Fixed Income		
Core Fixed Income	10.00%	2.85%
Specialty Credit	10.00%	3.82%
Cash	0.00%	1.70%
Inflation Protected		
Real Estate	7.00%	4.90%
Real Return	13.00%	5.35%
Expected Real Return	100.00%	4.69%
Long Term Inflation Assumption		2.50%
Expected Nominal Return for Portfolio		7.19%

Source: Kentucky Public Pensions Authority

APPENDIX A

COLLECTIVE PENSION AMOUNTS – CERS NON-HAZARDOUS PENSION PLAN

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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share	2023 Proportionate Share	Net Pension Liability as of June 30, 2024			Pension Expense				
					Discount Rate	Discount Rate	Discount Rate	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
					6.50%	Less 1.00% 5.50%	Plus 1.00% 7.50%					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
10005	LEGS GENERAL ASSEMBLY	9,574	0.001307%	0.001374%	78,164	100,766	59,410	4,353	21,304	25,657	-	25,657
20025	JUDL ADM OFF OF THE COURT	18,487,735	2.523087%	2.323480%	150,891,295	194,523,533	114,688,034	8,403,621	3,371,147	11,774,768	-	11,774,768
35628	TRAN DEPT OF INTERGOV PRO	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
39931	JEFFERSON CO CLERK	2,375,307	0.324167%	0.361167%	19,386,560	24,992,444	14,735,154	1,079,700	(1,167,702)	(88,002)	-	(88,002)
39932	JEFFERSON CO SHERIFF	958,754	0.130845%	0.105809%	7,825,085	10,087,814	5,947,617	435,804	900,499	1,336,303	-	1,336,303
39933	KENTON CO COURT CLERK	432,629	0.059042%	0.059663%	3,530,962	4,551,987	2,683,780	196,651	212,581	409,232	-	409,232
39934	KENTON CO SHERIFF	160,447	0.021897%	0.022456%	1,309,533	1,688,203	995,338	72,932	25,250	98,182	-	98,182
39935	CAMPBELL COUNTY CLERK	281,039	0.038354%	0.040296%	2,293,732	2,956,995	1,743,398	127,745	(44,844)	82,901	-	82,901
39936	CAMPBELL CO SHERIFF	106,701	0.014562%	0.014482%	870,869	1,122,693	661,922	48,502	(124,350)	(75,848)	-	(75,848)
39937	FAYETTE CO CLERK	874,025	0.119281%	0.127655%	7,133,509	9,196,259	5,421,971	397,288	(529,824)	(132,536)	-	(132,536)
39938	FAYETTE CO SHERIFF	587,124	0.080127%	0.079893%	4,791,934	6,177,586	3,642,208	266,878	293,198	560,076	-	560,076
39939	DAVISS CO CLERK	291,398	0.039768%	0.038925%	2,378,295	3,066,011	1,807,672	132,455	(187,242)	(54,787)	-	(54,787)
39940	DAVISS CO SHERIFF	86,179	0.011761%	0.010805%	703,358	906,743	534,601	39,172	42,104	81,276	-	81,276
39941	PIKE CO CLERK	147,053	0.020069%	0.020843%	1,200,211	1,547,268	912,245	66,844	24,763	91,607	-	91,607
39942	PIKE CO SHERIFF	211,434	0.028855%	0.026600%	1,725,651	2,224,646	1,311,617	96,107	(97,214)	(1,107)	-	(1,107)
39943	HARDIN COUNTY CLERK OFFIC	332,079	0.045320%	0.044951%	2,710,328	3,494,056	2,060,041	150,947	(64,650)	86,297	-	86,297
39944	HARDIN COUNTY SHERIFF	155,651	0.021242%	0.018854%	1,270,362	1,637,704	965,564	70,751	5,727	76,478	-	76,478
39945	WARREN COUNTY CLERKS OFF	335,814	0.045830%	0.051101%	2,740,828	3,533,375	2,083,223	152,646	(32,785)	119,861	-	119,861
39946	WARREN COUNTY SHERIFF	499,781	0.068207%	0.072849%	4,079,068	5,258,585	3,100,379	227,176	67,338	294,514	-	294,514
39947	BOONE COUNTY CLERK	365,204	0.049841%	0.050132%	2,980,703	3,842,613	2,265,545	166,005	(65,477)	100,528	-	100,528
39948	BOONE COUNTY SHERIFF	128,979	0.017602%	0.017090%	1,052,674	1,357,069	800,107	58,627	74,327	132,954	-	132,954
39949	CHRISTIAN COUNTY CLERK	164,035	0.022386%	0.021393%	1,338,778	1,725,903	1,017,566	74,561	9,576	84,137	-	84,137
39950	CHRISTIAN COUNTY SHERIFF	629,688	0.085936%	0.084316%	5,139,337	6,625,445	3,906,259	286,226	381,042	667,268	-	667,268
39951	MADISON COUNTY CLERK	273,339	0.037304%	0.037017%	2,230,937	2,876,043	1,695,670	124,248	(16,968)	107,280	-	107,280
39952	MADISON COUNTY SHERIFF	89,114	0.012162%	0.012836%	727,339	937,659	552,829	40,508	33,028	73,536	-	73,536
39961	BULLITT COUNTY CLERK	320,457	0.043734%	0.044132%	2,615,479	3,371,779	1,987,948	145,664	42,333	187,997	-	187,997
39962	BULLITT CO SHERIFF	428,141	0.058430%	0.052887%	3,494,362	4,504,803	2,655,961	194,612	287,271	481,883	-	481,883
54527	J&PS DEPT OF CORRECTIONS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	(5,678)	(5,678)	-	(5,678)
116A	WAYNE COUNTY ATTORNEY	21,146	0.002886%	0.003627%	172,595	222,503	131,184	9,612	(50,499)	(40,887)	-	(40,887)
A051	HENDERSON CO TOURIST COMM	17,651	0.002409%	0.001945%	144,068	185,728	109,502	8,024	9,951	17,975	-	17,975
A073	HOUSING AUTH OF PADUCAH	395,669	0.053998%	0.052965%	3,229,309	4,163,107	2,454,503	179,851	167,822	347,673	-	347,673
A087	Reid Village Water District	39,645	0.005411%	0.000540%	323,601	417,174	245,959	18,022	138,280	156,302	-	156,302
A113	MORGANFIELD HOUSING AUTH	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
A156	CITY OF ANCHORAGE	134,692	0.018382%	0.019475%	1,099,321	1,417,205	835,562	61,225	(10,952)	50,273	-	50,273
AB19	BELLEVUE/DAYTON FIRE	3,073	0.000419%	0.001483%	25,058	32,304	19,046	1,396	(26,096)	(24,700)	-	(24,700)
AB87	Mt Sterling Montgomery County Industrial Auth	2,436	0.000332%	0.000000%	19,855	25,596	15,091	1,106	8,516	9,622	-	9,622
AC19	CAMPBELL CO FIRE DIST 1	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
B008	BURLINGTON FIRE PRO DIST	15,133	0.002065%	0.001983%	123,496	159,206	93,865	6,878	4,448	11,326	-	11,326
B010	HOUSING AUTHORITY OF CATLETTSBURG	61,855	0.008442%	0.009280%	504,867	650,857	383,735	28,118	(24,080)	4,038	-	4,038
B015	CITY OF HILLVIEW	160,203	0.021864%	0.023299%	1,307,560	1,685,658	993,838	72,822	50,511	123,333	-	123,333
B017	PENNYRILE EMER ASST CTR	58,078	0.007926%	0.009943%	474,008	611,074	360,280	26,399	(78,499)	(52,100)	-	(52,100)
B018	W KY ED COOPERATIVE	35,601	0.004640%	0.004640%	290,589	374,616	220,868	16,184	(15,577)	607	-	607
B023	CITY OF LONDON TOURISM	145,376	0.019840%	0.020847%	1,186,516	1,529,613	901,836	66,081	483,742	549,823	-	549,823
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	87,532	0.011946%	0.011466%	714,421	921,006	543,011	39,788	56,907	96,695	-	96,695
B030	OWENSBORO/DAV CO ECO DEV	42,060	0.005740%	0.004531%	343,276	442,539	260,914	19,118	(70,850)	(51,732)	-	(51,732)
B035	GTR FLEMING CO WATER COMM	26,747	0.003650%	0.003791%	218,285	281,406	165,912	12,157	(9,294)	2,863	-	2,863
B038	CITY OF HICKMAN	179,127	0.024446%	0.021047%	1,461,974	1,884,724	1,111,204	81,422	231,804	313,226	-	313,226
B042	HOUSING AUTH OF MAYFIELD	142,312	0.019422%	0.020274%	1,161,518	1,497,386	882,836	64,689	(78,891)	(14,202)	-	(14,202)
B043	GRAYSON CO CONSERV DIST	7,039	0.000961%	0.000981%	57,472	74,091	43,683	3,201	(2,835)	366	-	366
B045	CITY OF BELLEFONTE	-	0.000000%	0.000082%	-	-	-	-	(4,366)	(4,366)	-	(4,366)
B048	CITY OF HARLAN	264,081	0.036040%	0.034561%	2,155,345	2,778,592	1,638,214	120,038	32,840	152,878	-	152,878
B051	HENDERSON CITY/CO PLANNIN	91,014	0.012421%	0.012659%	742,828	957,627	564,602	41,371	(22,793)	18,578	-	18,578
B052	HENRY CO WATER DIST #2	227,555	0.031055%	0.035265%	1,857,221	2,394,261	1,411,619	103,435	(118,231)	(14,796)	-	(14,796)
B054	CITY OF NORTONVILLE	55,839	0.007620%	0.008023%	455,708	587,482	346,370	25,380	8,932	34,312	-	34,312
B058	JOHNSON CO FISCAL COURT	454,807	0.062069%	0.067753%	3,711,989	4,785,361	2,821,374	206,733	(216,626)	(9,893)	-	(9,893)
B061	KNOX CO UTILITIES COMM	89,841	0.012261%	0.012841%	733,260	945,292	557,329	40,838	(19,668)	21,170	-	21,170
B072	LAKE BARKLEY TOUR COMM	11,553	0.001577%	0.001705%	94,311	121,583	71,683	5,252	(3,157)	2,095	-	2,095
B078	MARION CO WATER DISTRICT	145,325	0.019833%	0.018185%	1,186,097	1,529,073	901,518	66,058	100,256	166,314	-	166,314
B084	N MERCER WATER DISTRICT	165,978	0.022652%	0.021244%	1,354,686	1,746,411	1,029,657	75,447	47,293	122,740	-	122,740
B087	MONTGOMERY CO FIRE DIST	574,726	0.078435%	0.084658%	4,690,745	6,047,137	3,565,298	261,243	(478,050)	(216,807)	-	(216,807)
B097	KY RIVER REGIONAL JAIL	300,687	0.041036%	0.038822%	2,454,127	3,163,770	1,865,310	136,678	359,239	495,917	-	495,917
B098	PIKE CO SENIOR CITIZEN PR	39,925	0.005449%	0.006601%	325,873	420,104	247,687	18,149	(63,574)	(45,425)	-	(45,425)
B100	CITY OF SCIENCE HILL	19,857	0.002710%	0.003967%	162,069	208,934	123,184	9,026	(36,387)	(27,361)	-	(27,361)
B104	RUSSELL CO AMBULANCE SER	225,992	0.030842%	0.029149%	1,844,482	2,377,839	1,401,937	102,725	137,103	239,828	-	239,828
B106	NORTH SHELBY WATER CO	145,973	0.019921%	0.021110%	1,191,360	1,535,858	905,518	66,351	(50,884)	15,467	-	15,467
B109	CAMPBELL/TAYLOR CO I D A	25,117	0.003428%	0.003403%	205,009	264,290	155,821	11,418	(2,258)	9,160	-	9,160
B113	UNION CO ECONOMIC DEVELOP	24,050	0.003282%	0.003194%	196,278	253,034	149,185	10,931	7,248	18,179	-	18,179
B115	Springfield Washington County 911 dispatch	78,382	0.010697%	0.000000%	639,726	824,711	486,237	35,628	274,353	309,981	-	309,981



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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share	2023 Proportionate Share	Net Pension Liability as of June 30, 2024			Pension Expense				
					Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
					(6)	(7)	(8)					
B116	MONTICELLO/WAYNE TELE BOA	75,746	0.010337%	0.009412%	618,196	796,956	469,873	34,429	128,693	163,122	-	163,122
B118	WHITLEY CO CONSERV DIST	8,041	0.001097%	0.000582%	65,605	84,576	49,865	3,654	(18,399)	(14,745)	-	(14,745)
B124	HOPKINS-CHRIST CO PLANNIN	217,100	0.029628%	0.033164%	1,771,880	2,284,243	1,346,754	98,682	(181,557)	(82,875)	-	(82,875)
B156	LOU POLICE RETIRE FUND	28,890	0.003943%	0.004039%	235,808	303,995	179,231	13,133	(7,346)	5,787	-	5,787
B179	HOUSING AUTH OF BENTON	56,050	0.007649%	0.007833%	457,443	589,718	347,689	25,476	4,488	29,964	-	29,964
B230	RIVERPARK CTR OWENSBORO	74,940	0.010227%	0.018788%	611,618	788,475	464,873	34,063	12,380	46,443	-	46,443
B256	BUECHEL FIRE PROTECT DIST	-	0.000000%	0.000000%	-	-	-	-	(53,655)	(53,655)	-	(53,655)
B259	CITY OF LUDLOW	94,086	0.012840%	0.010376%	767,886	989,931	583,648	42,766	91,534	134,300	-	134,300
B356	CITY OF DOUGLASS HILLS	57,287	0.007818%	0.008155%	467,550	602,748	355,371	26,039	35,484	61,523	-	61,523
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	244,394	0.033353%	0.028118%	1,994,651	2,571,431	1,516,075	111,089	376,087	487,176	-	487,176
B656	LOUISVILLE AIRPORT AUTHOR	2,132,318	0.291005%	0.276705%	17,403,332	22,435,739	13,227,761	969,248	174,738	1,143,986	-	1,143,986
B756	LEGAL AID SOCIETY INC	823,829	0.112431%	0.106135%	6,723,850	8,668,142	5,110,601	374,473	464,177	838,650	-	838,650
B856	JEFF CO SOIL/CONSERV DIST	7,693	0.001050%	0.000942%	62,794	80,952	47,728	3,497	23,698	27,195	-	27,195
B956	LAKE DREAMLAND FIRE DIST	-	0.000000%	0.000000%	-	-	-	-	(3,967)	(3,967)	-	(3,967)
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	41,867	0.005714%	0.005705%	341,721	440,535	259,732	19,032	41,271	60,303	-	60,303
C037	CIRCUIT CLERKS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
C045	GREENUP COUNTY PUBLIC LIBRARY	142,751	0.019482%	0.006777%	1,165,106	1,502,012	885,563	64,889	493,427	558,316	-	558,316
C079	JONATHAN CREEK WATER DIST	82,214	0.011220%	0.011171%	671,004	865,033	510,010	37,370	12,725	50,095	-	50,095
C087	CITY OF JEFFERSONVILLE	62,377	0.008513%	0.007444%	509,113	656,330	386,962	28,354	(195)	28,159	-	28,159
C105	CITY OF SADVILLE	9,672	0.001320%	0.001268%	78,942	101,769	60,001	4,397	(6,381)	(1,984)	-	(1,984)
C106	CITY OF SIMPSONVILLE	113,086	0.015433%	0.014309%	922,959	1,189,845	701,514	51,403	(22,339)	29,064	-	29,064
C118	HOUSING AUTH OF CORBIN	68,219	0.009310%	0.010659%	556,777	717,777	423,190	31,009	9,868	40,877	-	40,877
C230	HOUSING AUTH OF OWENSBORO	328,814	0.044874%	0.045034%	2,683,655	3,459,670	2,039,767	149,461	108,935	258,396	-	258,396
C256	LOUISVILLE/JEFF CO METRO	40,431,704	5.517858%	5.850482%	329,991,291	425,412,693	250,816,672	18,378,276	(1,547,116)	16,831,160	-	16,831,160
D017	CALDWELL CO WATER DISTRICT	65,187	0.008896%	0.007929%	532,018	685,859	404,372	29,630	18,298	47,928	-	47,928
D025	WINCHESTER-CLARK COUNTY TOURISM	16,555	0.002259%	0.002474%	135,098	174,163	102,684	7,524	(16,716)	(9,192)	-	(9,192)
D052	CITY OF PLEASUREVILLE	8,412	0.001148%	0.001172%	68,655	88,508	52,183	3,824	(44)	3,780	-	3,780
D054	CITY OF HANSON	74,079	0.010110%	0.000725%	604,621	779,455	459,555	33,673	258,629	292,302	-	292,302
D071	CITY OF LEWISBURG	42,977	0.005865%	0.006702%	350,752	452,176	266,596	19,534	(58,370)	(38,836)	-	(38,836)
D079	NORTH MARSHALL WATER DIST	163,718	0.022343%	0.023843%	1,336,206	1,722,588	1,015,611	74,418	(2,521)	71,897	-	71,897
D084	GTR H/MERCER PL&ZONING CO	19,542	0.002667%	0.002554%	159,498	205,619	121,230	8,883	3,417	12,300	-	12,300
D098	CITY OF COAL RUN VILLAGE	46,315	0.006321%	0.007285%	378,023	487,333	287,324	21,053	(10,110)	10,943	-	10,943
D106	SIMPSONVILLE RURAL FIRE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
D113	UNION CO WATER DISTRICT	70,271	0.009590%	0.009339%	573,523	739,364	435,918	31,941	(6,696)	25,245	-	25,245
D118	WHITLEY CO WATER DIST	51,463	0.007023%	0.010571%	420,005	541,455	319,234	23,391	(14,805)	8,586	-	8,586
D135	WESTERN FLEMING WATER DIS	82,646	0.011279%	0.011011%	674,532	869,582	512,692	37,567	63,956	101,523	-	101,523
G015	ZONETON FIRE PROT DIST	25,382	0.003464%	0.003364%	207,162	267,066	157,458	11,538	54,281	65,819	-	65,819
G087	Mt Sterling- Montgomery County Parks and Recreation	5,120	0.000699%	0.000000%	41,803	53,891	31,773	2,328	17,927	20,255	-	20,255
G090	NELSON CO. DISPATCH	-	0.000000%	0.020585%	-	-	-	-	(530,129)	(530,129)	-	(530,129)
GS06	SHELBY CO SUB FIRE DIST	19,566	0.002670%	0.002740%	159,677	205,850	121,366	8,893	4,723	13,616	-	13,616
J001	ADAIR CO BD OF EDUCATION	1,011,038	0.137980%	0.155416%	8,251,789	10,637,904	6,271,942	459,569	60,537	520,106	-	520,106
J002	CITY OF SCOTTSVILLE	542,678	0.074061%	0.070662%	4,429,162	5,709,913	3,366,475	246,674	126,369	373,043	-	373,043
J003	CITY OF LAWRENCEBURG	579,204	0.079046%	0.083256%	4,727,286	6,094,244	3,593,071	263,278	(136,944)	126,334	-	126,334
J004	BALLARD CO BD OF ED	425,851	0.058117%	0.071135%	3,475,643	4,480,672	2,641,734	193,570	(204,522)	(10,952)	-	(10,952)
J005	GLASGOW BD OF EDUCATION	684,416	0.093405%	0.095133%	5,586,015	7,201,286	4,245,766	311,103	(216,347)	94,756	-	94,756
J006	BATH CO BD OF EDUC	680,053	0.092809%	0.098638%	5,550,371	7,155,336	4,218,674	309,118	(217,452)	91,666	-	91,666
J007	CITY OF MIDDLESBORO	319,633	0.043622%	0.046200%	2,608,780	3,363,144	1,982,857	145,291	60,959	206,250	-	206,250
J008	BOONE CO WATER DISTRICT	380,223	0.051890%	0.054457%	3,103,242	4,000,586	2,358,683	172,830	(106,265)	66,565	-	66,565
J009	BOURBON CO BD OF EDUCATIO	1,128,064	0.153951%	0.161188%	9,206,922	11,869,227	6,997,911	512,763	(130,197)	382,566	-	382,566
J010	FAIRVIEW BD OF EDUCATION	230,390	0.031442%	0.031139%	1,880,365	2,424,098	1,429,210	104,724	(12,261)	92,463	-	92,463
J011	DANVILLE CITY BD OF ED	742,673	0.101355%	0.094748%	6,061,459	7,814,210	4,607,136	337,582	201,138	538,720	-	538,720
J012	BRACKEN CO BD OF EDUC	377,577	0.051529%	0.058668%	3,081,653	3,972,754	2,342,273	171,627	(47,806)	123,821	-	123,821
J013	BREATHITT CO BD OF ED	755,057	0.103045%	0.093651%	6,162,528	7,944,505	4,683,956	343,211	231,994	575,205	-	575,205
J014	BRECKINRIDGE CO BD OF ED	1,106,695	0.151035%	0.146029%	9,032,533	11,644,411	6,865,363	503,051	97,187	600,238	-	600,238
J015	BULLITT CO BD OF ED	4,431,428	0.604773%	0.576275%	36,167,988	46,626,446	27,490,224	2,014,312	(975,594)	1,038,718	-	1,038,718
J016	BUTLER CO BD OF ED	695,076	0.094859%	0.102434%	5,672,970	7,313,385	4,311,858	315,946	(198,502)	117,444	-	117,444
J017	CALDWELL CO BD EDUCATION	704,700	0.096173%	0.099660%	5,751,553	7,414,692	4,371,586	320,322	(139,472)	180,850	-	180,850
J018	CALLOWAY CO BD OF EDUC	937,069	0.127885%	0.135809%	7,648,065	9,859,605	5,813,069	425,945	105,981	531,926	-	531,926
J019	SANITATION DISTRICT NO 1	3,314,415	0.452330%	0.473032%	27,051,251	34,873,482	20,560,860	1,506,571	(1,674,470)	(167,899)	-	(167,899)
J021	CARROLL CO BD OF ED	1,099,237	0.150017%	0.157646%	8,971,652	11,565,926	6,819,089	499,660	(333,856)	165,804	-	165,804
J022	CARTER CO BD OF ED	1,547,584	0.211204%	0.218112%	12,630,894	16,283,286	9,600,371	703,455	(576,085)	127,370	-	127,370
J023	CASEY CO BD OF ED	927,372	0.126562%	0.138300%	7,568,944	9,757,605	5,752,932	421,539	(249,616)	171,923	-	171,923
J024	CITY OF HOPKINSVILLE	1,832,908	0.250143%	0.225800%	14,959,611	19,285,383	11,370,361	833,149	1,439,180	2,272,329	-	2,272,329
J025	CLARK CO BD OF ED	2,354,140	0.321278%	0.288873%	19,213,786	24,769,709	14,603,833	1,070,078	969,180	2,039,258	-	2,039,258
J026	CLAY CO BD OF ED	1,085,165	0.148096%	0.145815%	8,856,768	11,417,822	6,731,769	493,262	(305,943)	187,319	-	187,319
J027	CLINTON CO BD OF ED	611,359	0.083434%	0.087729%	4,989,707	6,432,547	3,792,529	277,893	(471,895)	(194,002)	-	(194,002)
J028	CRITTENDEN CO BD OF ED	516,692	0.070515%	0.071000%	4,217,096	5,436,526	3,205,290	234,864	(33,189)	201,675	-	201,675
J029	CUMBERLAND CO BD OF ED	450,845	0.061528%	0.059227%	3,679,635	4,743,651	2,796,782	204,931	240,322	445,253	-	445,253
J030	DAVISS CO LIBRARY DIST	456,072	0.062242%	0.063534%	3,722,335	4,798,698	2,829,238	207,309	(99,899)	107,410	-	107,410



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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share	2023 Proportionate Share	Net Pension Liability as of June 30, 2024			Pension Expense				
					Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
					(6)	(7)	(8)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
J031	EDMONSON CO BD OF EDUC	704,688	0.096171%	0.104188%	5,751,433	7,414,537	4,371,495	320,316	(113,295)	207,021	-	207,021
J032	ELLIOTT CO BD OF ED	357,331	0.048766%	0.050347%	2,916,413	3,759,733	2,216,680	162,424	140,307	302,731	-	302,731
J033	ESTILL CO CONSERVATION DI	21,007	0.002867%	0.002972%	171,459	221,038	130,321	9,549	15,615	25,164	-	25,164
J034	GREATER LEX CONV&VISITOR	519,829	0.070943%	0.057824%	4,242,692	5,469,523	3,224,745	236,289	361,819	598,108	-	598,108
J035	FLEMING CO BD OF ED	614,516	0.083865%	0.094439%	5,015,482	6,465,776	3,812,121	279,328	(419,728)	(140,400)	-	(140,400)
J037	CITY OF FRANKFORT	1,830,877	0.249866%	0.277809%	14,943,046	19,264,027	11,357,769	832,226	(924,468)	(92,242)	-	(92,242)
J038	FULTON COUNTY BD OF EDUC	210,418	0.028717%	0.025889%	1,717,398	2,214,007	1,305,344	95,647	134,240	229,887	-	229,887
J039	GALLATIN CO BD OF EDUC	640,325	0.087387%	0.085521%	5,226,113	6,737,313	3,972,215	291,059	(174,867)	116,192	-	116,192
J040	CITY OF LANCASTER	298,796	0.040778%	0.035390%	2,438,697	3,143,879	1,853,582	135,819	200,625	336,444	-	336,444
J041	WILLIAMSTOWN INDEPNDT SC	380,223	0.051890%	0.052503%	3,103,242	4,000,586	2,358,683	172,830	(106,847)	65,983	-	65,983
J042	GRAVES CO LIBRARY	65,782	0.008977%	0.008355%	536,863	692,104	408,053	29,900	(6,258)	23,642	-	23,642
J043	GRAYSON CO BD OF ED	1,529,698	0.208763%	0.231192%	12,484,912	16,095,092	9,489,414	695,325	(290,903)	404,422	-	404,422
J044	GREEN CO BD OF EDUCATION	609,235	0.083145%	0.090330%	4,972,423	6,410,266	3,779,393	276,930	(352,645)	(75,715)	-	(75,715)
J045	RUSSELL INDPT BD OF ED	749,051	0.102226%	0.110712%	6,113,548	7,881,362	4,646,728	340,483	(130,437)	210,046	-	210,046
J046	HANCOCK CO BD EDUCATION	773,353	0.105542%	0.109661%	6,311,859	8,137,017	4,797,458	351,528	37,159	388,687	-	388,687
J047	HARDIN CO SOIL CN DIST	10,083	0.001376%	0.002150%	82,291	106,086	62,547	4,583	(254)	4,329	-	4,329
J048	HARLAN CO BD OF EDUCATION	1,700,757	0.232108%	0.245468%	13,881,042	17,894,931	10,550,572	773,080	305,028	1,078,108	-	1,078,108
J049	HARRISON CO BD OF ED	976,401	0.133253%	0.147920%	7,969,094	10,273,464	6,057,074	443,824	(355,922)	87,902	-	87,902
J050	HART CO BD OF ED	899,085	0.122701%	0.132140%	7,338,040	9,459,932	5,577,428	408,679	43,057	451,736	-	451,736
J051	HENDERSON PUBLIC LIBRARY	325,006	0.044355%	0.043057%	2,652,617	3,419,657	2,016,176	147,733	31,766	179,499	-	179,499
J052	EMINENCE INDEP BD OF EDUC	301,358	0.041127%	0.046655%	2,459,569	3,170,786	1,869,446	136,981	(165,834)	(28,853)	-	(28,853)
J053	HICKMAN CO BD OF ED	236,334	0.032253%	0.034144%	1,928,866	2,486,624	1,466,074	107,425	(136,878)	(29,453)	-	(29,453)
J054	HOPKINS CO BD OF ED	2,391,338	0.326354%	0.328702%	19,517,352	25,161,056	14,834,565	1,086,984	(412,408)	674,576	-	674,576
J055	JACKSON CO BD OF ED	689,044	0.094036%	0.099794%	5,623,751	7,249,934	4,274,448	313,205	(338,715)	(25,510)	-	(25,510)
J056	JEFF CO METRO SEWER DIST	13,447,387	1.835213%	1.869701%	109,753,514	141,490,213	83,420,417	6,112,526	(2,627,923)	3,484,603	-	3,484,603
J057	JESSAMINE CO BD OF ED	3,788,635	0.517048%	0.468821%	30,921,661	39,863,074	23,502,645	1,722,127	1,770,177	3,492,304	-	3,492,304
J058	PAINTSVILLE GAS/WATER SYS	480,846	0.065623%	0.067168%	3,924,533	5,059,365	2,982,922	218,570	(64,595)	153,975	-	153,975
J059	KENTON COUNTY AIRPORT BD	6,774,704	0.924568%	0.961754%	55,293,084	71,281,820	42,026,647	3,079,450	2,684,115	5,763,565	-	5,763,565
J060	KNOTT CO BD OF EDUCATION	856,600	0.116903%	0.126801%	6,991,295	9,012,921	5,313,877	389,368	(522,705)	(133,337)	-	(133,337)
J061	KNOX CO BD OF EDUCATION	1,782,782	0.243303%	0.241152%	14,550,550	18,758,037	11,059,445	810,367	(590,736)	219,631	-	219,631
J062	LARUE CO PUBLIC LIBRARY	40,006	0.005460%	0.005175%	326,531	420,952	248,187	18,186	(3,954)	14,232	-	14,232
J063	CITY OF LONDON	664,773	0.090724%	0.078649%	5,425,680	6,994,588	4,123,899	302,174	(241,431)	60,743	-	60,743
J064	LAWRENCE CO BD OF ED	877,651	0.119776%	0.128420%	7,163,112	9,234,422	5,444,471	398,937	(475,132)	(76,195)	-	(76,195)
J065	LEE CO BD OF ED	355,605	0.048531%	0.056013%	2,902,359	3,741,616	2,205,998	161,642	(141,783)	19,859	-	19,859
J066	LESLIE CO BD OF ED	726,775	0.099186%	0.097216%	5,931,743	7,646,986	4,508,543	330,358	52,354	382,712	-	382,712
J067	CITY OF WHITESBURG	178,490	0.024359%	0.031247%	1,456,771	1,878,016	1,107,249	81,132	(252,695)	(171,563)	-	(171,563)
J068	ELEC PLT BD OF VANCEBURG	244,450	0.033361%	0.033276%	1,995,129	2,572,047	1,516,439	111,115	(101,342)	9,773	-	9,773
J069	LINCOLN CO BD OF EDUC	1,479,012	0.201846%	0.192749%	12,071,246	15,561,809	9,174,999	672,287	147,056	819,343	-	819,343
J070	LIVINGSTON CO BD OF ED	491,293	0.067048%	0.076916%	4,009,755	5,169,229	3,047,696	223,316	(443,995)	(220,679)	-	(220,679)
J071	LOGAN CO BD OF EDUCATION	1,151,102	0.157095%	0.142949%	9,394,947	12,111,621	7,140,823	523,235	243,368	766,603	-	766,603
J072	LYON CO. PUBLIC LIBRARY	36,219	0.004943%	0.004998%	295,612	381,093	224,686	16,464	(2,068)	14,396	-	14,396
J073	PADUCAH WATER WORKS	835,732	0.114055%	0.117862%	6,820,972	8,793,348	5,184,420	379,882	(396,649)	(16,767)	-	(16,767)
J074	MCCRARY CO BD OF EDUCATN	1,226,385	0.167369%	0.181674%	10,009,375	12,903,720	7,607,832	557,454	(265,466)	291,988	-	291,988
J075	MCLEAN CO BD OF ED	517,353	0.070605%	0.071738%	4,222,478	5,443,464	3,209,381	235,163	(13,025)	222,138	-	222,138
J076	MADISON CO BD OF ED	4,119,198	0.562162%	0.554694%	33,619,670	43,341,248	25,553,322	1,872,388	899,727	2,772,115	-	2,772,115
J077	MAGOFFIN CO BD OF ED	810,935	0.110671%	0.120278%	6,618,595	8,532,450	5,030,599	368,611	(349,289)	19,322	-	19,322
J078	MARION CO BD OF EDUCATION	1,058,752	0.144492%	0.148694%	8,641,234	11,139,962	6,567,948	481,258	291,328	772,586	-	772,586
J079	MARSHALL COUNTY BD OF ED	1,467,418	0.200264%	0.226579%	11,976,636	15,439,841	9,103,089	667,017	(410,666)	256,351	-	256,351
J080	MARTIN CO BD OF ED	793,972	0.108356%	0.117764%	6,480,148	8,353,970	4,925,370	360,900	(192,391)	168,509	-	168,509
J081	MASON CO BD OF ED	918,810	0.125393%	0.134013%	7,499,033	9,667,479	5,699,794	417,645	(109,078)	308,567	-	308,567
J082	MEADE CO PUBLIC LIBRARY	119,437	0.016300%	0.014339%	974,809	1,256,688	740,924	54,290	109,183	163,473	-	163,473
J083	MENIFEE CO BD OF ED	399,315	0.054496%	0.058015%	3,259,092	4,201,502	2,477,140	181,509	(29,943)	151,566	-	151,566
J084	CITY OF HARRODSBURG	637,157	0.086955%	0.099872%	5,200,277	6,704,007	3,952,578	289,620	(591,584)	(301,964)	-	(301,964)
J085	METCALFE CO BD OF ED	571,745	0.078028%	0.087694%	4,666,405	6,015,759	3,546,797	259,887	(451,187)	(191,300)	-	(191,300)
J086	MONROE CO BOARD OF ED	907,377	0.123833%	0.133005%	7,405,738	9,547,207	5,628,884	412,449	(267,598)	144,851	-	144,851
J087	MT STERLING WATER WORKS	471,247	0.064313%	0.062296%	3,846,190	4,958,367	2,923,376	214,207	87,155	301,362	-	301,362
J088	MORGAN CO BD OF EDUCATION	700,924	0.095658%	0.108059%	5,720,754	7,374,986	4,348,177	318,607	(372,488)	(53,881)	-	(53,881)
J089	MUHLENBERG CO LIB BD DIST	118,297	0.016144%	0.018090%	965,480	1,244,661	733,833	53,771	(13,331)	40,440	-	40,440
J090	CITY OF BARDSTOWN	1,547,233	0.211156%	0.213892%	12,628,024	16,279,586	9,598,189	703,295	774,622	1,477,917	-	1,477,917
J091	NICHOLAS CO BD OF ED	367,142	0.050105%	0.057087%	2,996,491	3,862,967	2,277,545	166,884	19,363	186,247	-	186,247
J092	OHIO CO BD OF ED	1,335,498	0.182260%	0.190670%	10,899,920	14,051,778	8,284,709	607,052	(630,597)	(23,545)	-	(23,545)
J093	OLDHAM COUNTY BD OF ED	4,411,974	0.602118%	0.582965%	36,009,208	46,421,753	27,369,540	2,005,469	(6,488)	1,998,981	-	1,998,981
J094	OWEN CO BD OF ED	768,312	0.104854%	0.108888%	6,270,714	8,083,974	4,766,185	349,236	140,373	489,609	-	489,609
J095	OWSLEY CO BD OF EDUCATION	485,221	0.066220%	0.071922%	3,960,237	5,105,392	3,010,059	220,558	70,475	291,033	-	291,033
J096	PENDLETON CO BD OF ED	785,782	0.107238%	0.113825%	6,413,287	8,267,775	4,874,551	357,177	(61,273)	295,904	-	295,904
J097	HAZARD CITY SCHOOLS	432,382	0.059009%	0.062071%	3,528,988	4,549,442	2,682,280	196,541	194,210	390,751	-	390,751
J098	PIKE CO BD OF EDUCATION	3,479,437	0.474851%	0.508010%	28,398,102	36,609,794	21,584,562	1,581,582	(2,722,854)	(1,141,272)	-	(1,141,272)
J099	POWELL CO BD OF EDUCATION	768,100	0.104825%	0.116166%	6,268,979	8,081,739	4,764,867	349,140	(856,646)	(507,506)	-	(507,506)
J100	CITY OF SOMERSET	1,693,577	0.231128%	0.238361%	13,822,434	17,819,376	10,506,025	769,816	(383,490)	386,326	-	386,326



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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share	2023 Proportionate Share	Net Pension Liability as of June 30, 2024			Pension Expense				
					Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
J101	ROBERTSON CO BD OF ED	191,549	0.026141%	0.027145%	1,563,343	2,015,404	1,188,251	87,068	(57,920)	29,148	-	29,148
J102	ROCKCASTLE CO BD OF ED	1,072,399	0.146354%	0.154022%	8,752,589	11,283,518	6,652,586	487,460	45,185	532,645	-	532,645
J103	ROWAN CO BD OF ED	1,266,617	0.172860%	0.182126%	10,337,761	13,327,062	7,857,428	575,743	(384,481)	191,262	-	191,262
J104	RUSSELL CO BD OF ED	1,191,098	0.162553%	0.178537%	9,721,358	12,532,419	7,388,918	541,414	13,457	554,871	-	554,871
J105	SCOTT CO BOARD OF ED	4,111,231	0.561074%	0.515154%	33,554,603	43,257,366	25,503,866	1,868,764	850,661	2,719,425	-	2,719,425
J106	SHELBY CO LIBRARY	105,963	0.014461%	0.014734%	864,829	1,114,906	657,331	48,165	(3,348)	44,817	-	44,817
J107	SIMPSON CO BD OF ED	1,151,126	0.157098%	0.161039%	9,395,126	12,111,853	7,140,959	523,245	4,171	527,416	-	527,416
J108	SPENCER CO BD OF EDUC	1,390,422	0.189756%	0.182529%	11,348,213	14,629,701	8,625,443	632,018	591,182	1,223,200	-	1,223,200
J109	TAYLOR CO BD OF ED	1,319,080	0.180020%	0.186134%	10,765,959	13,879,080	8,182,889	599,591	368,829	968,420	-	968,420
J110	TODD CO BD OF ED	936,605	0.127822%	0.135571%	7,644,297	9,854,748	5,810,205	425,735	(124,044)	301,691	-	301,691
J111	TRIGG CO BD OF ED	671,720	0.091672%	0.103828%	5,482,374	7,067,676	4,166,991	305,331	(462,323)	(156,992)	-	(156,992)
J112	TRIMBLE CO BD OF ED	487,076	0.066473%	0.066842%	3,975,367	5,124,898	3,021,560	221,401	78,075	299,476	-	299,476
J113	CITY OF MORGANFIELD	499,319	0.068144%	0.073980%	4,075,300	5,253,728	3,097,516	226,967	(217,354)	9,613	-	9,613
J115	SPRINGFIELD WATER & SEWER	256,800	0.035046%	0.032991%	2,095,899	2,701,957	1,593,031	116,727	109,007	225,734	-	225,734
J117	CITY OF SEBREE	90,355	0.012331%	0.009700%	737,446	950,688	560,511	41,071	82,603	123,674	-	123,674
J118	CITY OF CORBIN	537,876	0.073406%	0.068892%	4,389,990	5,659,414	3,336,702	244,493	122,636	367,129	-	367,129
J119	WOLFE CO BD OF EDUCATION	499,734	0.068200%	0.073907%	4,078,649	5,258,045	3,100,061	227,153	(33,611)	193,542	-	193,542
J120	WOODFORD CO BD OF ED	1,875,719	0.255986%	0.224685%	15,309,048	19,735,864	11,635,957	852,610	435,049	1,287,659	-	1,287,659
J124	PENNYRILE NAR TASK FORCE	7,601	0.001037%	0.001075%	62,017	79,950	47,137	3,454	(4,187)	(733)	-	(733)
J134	LEX-FAY CO HUM RIGHTS COM	46,220	0.006308%	0.005930%	377,245	486,331	286,733	21,010	(4,211)	16,799	-	16,799
J135	FLEMING CO EMS	154,311	0.021059%	0.024246%	1,259,417	1,623,595	957,246	70,141	19,687	89,828	-	89,828
J154	CITY OF EARLINGTON	23,696	0.003234%	0.006891%	193,407	249,333	147,003	10,771	(122,686)	(111,915)	-	(111,915)
J156	CITY OF JEFFERSONTOWN	1,045,330	0.142660%	0.146617%	8,531,673	10,998,720	6,484,673	475,156	(17,744)	457,412	-	457,412
J178	LEBANON HOUSING AUTHORITY	55,956	0.007636%	0.008081%	456,665	588,716	347,098	25,433	(71,667)	(46,234)	-	(46,234)
J179	MARSHALL CO TOURIST COMM	15,755	0.002150%	0.002325%	128,579	165,759	97,729	7,161	(973)	6,188	-	6,188
J190	CITY OF BLOOMFIELD	40,579	0.005538%	0.007765%	331,196	426,966	251,732	18,445	(150,277)	(131,832)	-	(131,832)
J200	SOMERSET-PULASKI CONV & V	41,053	0.005603%	0.005321%	335,083	431,977	254,687	18,662	11,691	30,353	-	30,353
J203	FRONTIER HOUSING INC	46,074	0.006288%	0.008537%	376,049	484,789	285,824	20,943	(73,212)	(52,269)	-	(52,269)
J205	GEORGETOWN-SCOTT CO P COM	138,640	0.018921%	0.018796%	1,131,556	1,458,761	860,062	63,020	(12,468)	50,552	-	50,552
J210	BOYD CO AMBULANCE SERVICE	19,587	0.002673%	0.002355%	159,857	206,081	121,502	8,903	13,806	22,709	-	22,709
J214	COMM ACTION SOUTHERN KY	1,112,602	0.151841%	0.178931%	9,080,735	11,706,551	6,902,000	505,735	(1,350,232)	(844,497)	-	(844,497)
J217	CITY OF PROVIDENCE	433,751	0.059196%	0.062003%	3,540,172	4,563,860	2,690,780	197,164	(43,745)	153,419	-	153,419
J219	CAMPBELL CO PUBLIC LIBRAR	482,239	0.065813%	0.067096%	3,935,896	5,074,013	2,991,559	219,203	(160,954)	58,249	-	58,249
J224	HOUSING AUTH OF HOPKINSVL	160,107	0.021850%	0.018835%	1,306,723	1,684,579	993,201	72,776	(90,789)	(18,013)	-	(18,013)
J234	LFUC HOUSING AUTHORITY	832,210	0.113575%	0.119388%	6,792,266	8,756,341	5,162,602	378,283	(291,036)	87,247	-	87,247
J256	CITY OF ST MATTHEWS	381,013	0.051998%	0.054258%	3,109,701	4,008,912	2,363,592	173,189	(150,065)	23,124	-	23,124
J259	CITY OF PARK HILLS	31,528	0.004303%	0.004363%	257,338	331,750	195,595	14,332	(7,793)	6,539	-	6,539
J305	SCOTT CO SOIL CONSER DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
J310	CANNONSBURG WATER DIST	128,669	0.017560%	0.017811%	1,050,162	1,353,831	798,198	58,487	23,112	81,599	-	81,599
J314	BOWL GRN WARREN AIRPRT BD	60,131	0.008206%	0.009524%	490,754	632,662	373,007	27,332	(18,878)	8,454	-	8,454
J317	PROVIDENCE MUN HOUSING AU	43,091	0.005881%	0.006066%	351,709	453,410	267,323	19,588	(1,538)	18,050	-	18,050
J319	CITY OF ALEXANDRIA	179,677	0.024521%	0.021149%	1,466,460	1,890,506	1,114,613	81,672	(70,756)	10,916	-	10,916
J324	CITY OF OAK GROVE	328,735	0.044864%	0.039943%	2,683,327	3,458,899	2,039,313	149,428	385,666	535,094	-	535,094
J334	CENTRAL KY ED COOPERATIVE	34,248	0.004674%	0.004284%	279,525	360,353	212,459	15,568	38,984	54,552	-	54,552
J356	CITY OF WEST BUECHEL	42,940	0.005860%	0.006753%	350,453	451,791	266,369	19,518	(67,258)	(47,740)	-	(47,740)
J359	CITY OF FORT WRIGHT	108,284	0.014778%	0.015387%	883,787	1,139,346	671,741	49,221	(17,858)	31,363	-	31,363
J405	GEORGETOWN HOUSING AUTHOR	94,027	0.012832%	0.014187%	767,408	989,314	583,284	42,739	(54,730)	(11,991)	-	(11,991)
J414	WARREN CO PLANNING COMM	205,771	0.028082%	0.026507%	1,679,423	2,165,050	1,276,480	93,532	3,497	97,029	-	97,029
J417	WEBSTER CO CONSER DIST	21,275	0.002904%	0.003083%	173,672	223,891	132,003	9,672	(10,197)	(525)	-	(525)
J419	CITY OF COLD SPRING	110,037	0.015017%	0.017426%	898,080	1,157,772	682,604	50,017	15,545	65,562	-	65,562
J424	CITY OF CROFTON	2,521	0.000344%	0.000346%	20,573	26,522	15,637	1,146	(27,028)	(25,882)	-	(25,882)
J434	KY LEAGUE OF CITIES	1,673,649	0.228409%	0.227499%	13,659,826	17,609,748	10,382,432	760,760	240,677	1,001,437	-	1,001,437
J456	CITY OF SHIVELY	197,022	0.026888%	0.029795%	1,608,016	2,072,996	1,222,206	89,556	(83,625)	5,931	-	5,931
J459	N KY AREA PLAN COMMISSION	657,907	0.089787%	0.093922%	5,369,643	6,922,347	4,081,308	299,053	(261,492)	37,561	-	37,561
J510	CITY OF CATLETTSBURG	116,242	0.015864%	0.015966%	948,734	1,223,074	721,105	52,838	37,905	90,743	-	90,743
J514	BARREN RIVER AREA DEV	527,741	0.072023%	0.067839%	4,307,281	5,552,788	3,273,837	239,886	239,509	479,395	-	479,395
J519	NORTHERN KY COOP ED SER	385,287	0.052582%	0.039299%	3,144,626	4,053,937	2,390,138	175,134	75,533	250,667	-	250,667
J524	HOPKINSVILLE S W AUTHORI	650,719	0.088806%	0.090547%	5,310,975	6,846,715	4,036,716	295,785	(262,341)	33,444	-	33,444
J534	BLUEGRASS AREA DEV DISRIC	696,181	0.095010%	0.096767%	5,682,001	7,325,027	4,318,722	316,449	(323,435)	(6,986)	-	(6,986)
J556	LOUISVILLE CONV BUREAU	1,376,276	0.187825%	0.177666%	11,232,731	14,480,826	8,537,668	625,587	1,120,359	1,745,946	-	1,745,946
J559	CITY OF CRESCENT SPRINGS	59,128	0.008069%	0.008258%	482,560	622,099	366,780	26,875	(75,097)	(48,222)	-	(48,222)
J610	BOYD CO CONSERVATION DIST	11,483	0.001567%	0.001591%	93,713	120,812	71,229	5,219	(1,289)	3,930	-	3,930
J614	BOWL GRN CONV & VISIT BUR	92,569	0.012633%	0.014632%	755,507	973,972	574,239	42,077	10,697	52,774	-	52,774
J619	CITY OF FORT THOMAS	492,467	0.067209%	0.067415%	4,019,383	5,181,641	3,055,015	223,852	(71,333)	152,519	-	152,519
J656	OHIO VALLEY ED COOP	1,390,919	0.189824%	0.151088%	11,352,280	14,634,943	8,628,534	632,245	1,942,406	2,574,651	-	2,574,651
J710	BIG SANDY WATER DISTRICT	77,016	0.010511%	0.009753%	628,602	810,371	477,782	35,009	(1,079)	33,930	-	33,930
J714	BOWLING GR/WARREN COMM ED	113,329	0.015466%	0.016510%	924,932	1,192,389	703,014	51,512	(50,269)	1,243	-	1,243
J719	CITY OF SOUTHGATE	62,938	0.008589%	0.009948%	513,659	662,190	390,417	28,607	(32,589)	(3,982)	-	(3,982)
J734	ACCESS TO JUSTICE FNDTION	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-



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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share	2023 Proportionate Share	Net Pension Liability as of June 30, 2024			Pension Expense					
					Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(9)	(10)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
J756	CITY OF PROSPECT	81,710	0.011151%	0.011729%	666,877	859,713	506,874	37,141	(34,116)	3,025	-	3,025	
J759	N KY COMMUNITY ACT COMM	1,120,261	0.152886%	0.150986%	9,143,231	11,787,118	6,949,501	509,216	(800,778)	(291,562)	-	(291,562)	
J810	HOUSING AUTH OF ASHLAND	159,078	0.021710%	0.023199%	1,298,350	1,673,785	986,838	72,309	(61,498)	10,811	-	10,811	
J814	HOUSING AUTH BOWLING GRN	409,104	0.055832%	0.058077%	3,338,990	4,304,504	2,537,868	185,959	(148,727)	37,232	-	37,232	
J819	CITY OF BELLEVUE	163,282	0.022892%	0.022892%	1,332,678	1,718,039	1,012,929	74,221	(36,083)	38,138	-	38,138	
J834	KY LEGAL SERVICE PROGRAMS	270,518	0.036919%	0.022966%	2,207,913	2,846,360	1,678,169	122,966	442,274	565,240	-	565,240	
J856	LOUISVILLE WATER COMPANY	8,680,536	1.184664%	1.192219%	70,847,927	91,334,554	53,849,425	3,945,749	(2,293,652)	1,652,097	-	1,652,097	
J859	CITY OF VILLA HILLS	114,562	0.015635%	0.015301%	935,039	1,205,418	710,696	52,075	30,047	82,122	-	82,122	
J910	SANITATION DISTRICT #4	163,524	0.022317%	0.019574%	1,334,651	1,720,583	1,014,429	74,331	104,760	179,091	-	179,091	
J914	BOWLING GRN HUM RIGHT COM	19,667	0.002684%	0.002720%	160,515	206,930	122,002	8,940	(5,086)	3,854	-	3,854	
J919	CITY OF DAYTON	139,549	0.019045%	0.016274%	1,138,972	1,468,321	865,699	63,433	75,558	138,991	-	138,991	
J956	OKOLONA FIRE DISTRICT	77,297	0.010549%	0.009289%	630,875	813,301	479,509	35,135	144,642	179,777	-	179,777	
J959	CITY OF INDEPENDENCE	259,602	0.035429%	0.038739%	2,118,804	2,731,485	1,610,441	118,003	25,940	143,943	-	143,943	
K001	CITY OF COLUMBIA	204,776	0.027947%	0.030074%	1,671,349	2,154,642	1,270,343	93,083	(21,869)	71,214	-	71,214	
K002	ALLEN CO BD OF ED	1,002,035	0.136751%	0.144075%	8,178,289	10,543,151	6,216,077	455,475	(486,174)	(30,699)	-	(30,699)	
K003	ANDERSON CO BD OF ED	1,165,410	0.159048%	0.173408%	9,511,744	12,262,193	7,229,597	529,740	(627,014)	(97,274)	-	(97,274)	
K004	CITY OF WICKLIFFE	70,293	0.009593%	0.008145%	573,702	739,596	436,054	31,951	10,931	42,882	-	42,882	
K005	BARREN CO BD OF EDUCATION	2,032,966	0.277446%	0.267596%	16,592,447	21,390,375	12,611,430	924,087	293,204	1,217,291	-	1,217,291	
K006	CITY OF OWINGSVILLE	112,673	0.015377%	0.019825%	919,610	1,185,527	698,968	51,216	(98,432)	(47,216)	-	(47,216)	
K007	BELL CO BD OF ED	1,120,421	0.152908%	0.152644%	9,144,546	11,788,814	6,950,501	509,289	(73,677)	435,612	-	435,612	
K009	PARIS BD OF EDUCATION	315,613	0.043073%	0.050849%	2,575,948	3,320,818	1,957,902	143,463	(26,550)	116,913	-	116,913	
K010	CITY OF ASHLAND	2,807,938	0.383209%	0.355467%	22,917,522	29,544,431	17,418,934	1,276,351	1,627,751	2,904,102	-	2,904,102	
K011	CITY OF DANVILLE	1,358,580	0.185410%	0.180235%	11,088,304	14,294,635	8,427,893	617,543	929,254	1,546,797	-	1,546,797	
K012	AUGUSTA BD OF ED	99,489	0.013578%	0.013414%	812,022	1,046,829	617,194	45,224	57,217	102,441	-	102,441	
K013	JACKSON CITY SCHOOLS	145,196	0.019815%	0.020427%	1,185,021	1,527,686	900,700	65,998	46,082	112,080	-	112,080	
K014	CLOVERPORT INDEPENDENT SC	117,249	0.016001%	0.017760%	956,928	1,233,636	727,333	53,294	(13,964)	39,330	-	39,330	
K015	BULLITT CO PUBLIC LIBRARY	539,687	0.073653%	0.074911%	4,404,762	5,678,457	3,347,930	245,315	98,440	343,755	-	343,755	
K016	CITY OF MORGANTOWN	243,580	0.033242%	0.033809%	1,988,012	2,562,873	1,511,030	110,719	89,785	200,504	-	200,504	
K017	GEORGE COON PUBLIC LIBRAR	33,909	0.004628%	0.004597%	276,774	356,807	210,368	15,414	(13,596)	1,818	-	1,818	
K018	CITY OF MURRAY	1,109,549	0.151424%	0.157494%	9,055,797	11,674,402	6,883,045	504,346	(280,112)	224,234	-	224,234	
K019	CITY OF NEWPORT	770,146	0.105105%	0.106284%	6,285,724	8,103,326	4,777,594	350,072	163,449	513,521	-	513,521	
K020	CARLISLE CO BD OF ED	234,028	0.031939%	0.034060%	1,910,088	2,462,415	1,451,801	106,379	(49,728)	56,651	-	56,651	
K021	CARROLL CO PUBLIC LIBRARY	86,993	0.011872%	0.013563%	709,996	915,301	539,647	39,542	(57,040)	(17,498)	-	(17,498)	
K022	CARTER CO EMER AMBUL DIST	362,024	0.049407%	0.056897%	2,954,748	3,809,153	2,245,817	164,559	(34,147)	130,412	-	130,412	
K023	CASEY CO AMBULANCE SERV	137,935	0.018824%	0.020849%	1,125,755	1,451,282	855,653	62,697	(52,370)	10,327	-	10,327	
K025	CLARK CO LIBRARY BD	180,202	0.024593%	0.028192%	1,470,766	1,896,057	1,117,886	81,912	(211,791)	(129,879)	-	(129,879)	
K026	CITY OF MANCHESTER	233,803	0.031908%	0.034088%	1,908,234	2,460,025	1,450,392	106,276	(84,471)	21,805	-	21,805	
K027	CLINTON CO PUBLIC LIBRARY	17,841	0.002435%	0.002511%	145,623	187,732	110,684	8,110	(13,512)	(5,402)	-	(5,402)	
K028	CITY OF MARION	221,332	0.030206%	0.030634%	1,806,447	2,328,805	1,373,027	100,607	(116,330)	(15,723)	-	(15,723)	
K029	CITY OF BURKESVILLE	157,646	0.021515%	0.024248%	1,286,688	1,658,751	977,974	71,660	(94,731)	(23,071)	-	(23,071)	
K030	OWENSBORO BD OF ED	2,237,799	0.305400%	0.345817%	18,264,214	23,545,556	13,882,092	1,017,193	(405,328)	611,865	-	611,865	
K032	ELLIOTT CO AMB SERVICE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
K033	ESTILL CO BD OF EDUCATION	821,296	0.112085%	0.112100%	6,703,158	8,641,466	5,094,873	373,320	(229,267)	144,053	-	144,053	
K034	LEX/FAYETTE URBAN CO GOVT	22,896,873	3.124817%	3.100018%	186,877,299	240,915,372	142,039,937	10,407,798	3,213,621	13,621,419	-	13,621,419	
K035	LICKING VALLEY COM ACTION	541,580	0.073911%	0.068982%	4,420,191	5,698,348	3,359,657	246,175	303,807	549,982	-	549,982	
K036	FLOYD CO SCHOOLS	2,625,608	0.358326%	0.410164%	21,429,413	27,626,015	16,287,867	1,193,473	(362,061)	831,412	-	831,412	
K038	FULTON CITY SCHOOLS	149,421	0.020392%	0.024459%	1,219,528	1,572,171	926,927	67,919	51,581	119,500	-	119,500	
K039	GALLATIN CO PUBLIC LIB	53,406	0.007289%	0.007465%	435,913	561,963	331,325	24,277	9,291	33,568	-	33,568	
K040	GARRARD CO BD OF ED	909,881	0.124175%	0.128319%	7,426,191	9,573,574	5,644,429	413,588	70,399	483,987	-	483,987	
K041	CITY OF WILLIAMSTOWN	520,490	0.071033%	0.074929%	4,248,074	5,476,462	3,228,836	236,589	(34,881)	201,708	-	201,708	
K042	GRAVES CO BD OF ED	1,423,030	0.194206%	0.200621%	11,614,342	14,972,784	8,827,720	646,840	(461,109)	185,731	-	185,731	
K043	CITY OF LEITCHFIELD	406,766	0.055513%	0.050754%	3,319,913	4,279,910	2,523,368	184,897	(33,535)	151,362	-	151,362	
K044	CITY OF GREENSBURG	224,496	0.030638%	0.030523%	1,832,282	2,362,111	1,392,664	102,046	43,759	145,805	-	145,805	
K045	GREENUP CO BD OF ED	1,054,787	0.143950%	0.146428%	8,608,820	11,098,176	6,543,311	479,453	(320,652)	158,801	-	158,801	
K046	CITY OF HAWESVILLE	125,977	0.017193%	0.013038%	1,028,214	1,325,536	781,515	57,265	105,324	162,589	-	162,589	
K047	HARDIN CO BD OF ED	5,920,857	0.808040%	0.815754%	48,324,216	62,297,811	36,729,815	2,691,331	594,626	3,285,957	-	3,285,957	
K048	HARLAN INDEPENDENT SCHOOL	228,864	0.031234%	0.031290%	1,867,926	2,408,061	1,419,755	104,031	152,478	256,509	-	256,509	
K049	CITY OF CYNTHIANA	456,405	0.062287%	0.059393%	3,725,027	4,802,168	2,831,283	207,459	114,946	322,405	-	322,405	
K050	CAVERNA INDEPENDENT SCH	323,826	0.044194%	0.047624%	2,642,988	3,407,244	2,008,858	147,197	111,799	258,996	-	258,996	
K052	HENRY CO BD OF EDUCATION	831,785	0.113517%	0.111860%	6,788,798	8,751,869	5,159,965	378,090	133,848	511,938	-	511,938	
K055	JACKSON CO CONSERV DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
K057	JESSAMINE CO PUBLIC LIBRA	463,186	0.063213%	0.067931%	3,780,405	4,873,560	2,873,375	210,543	17,893	228,436	-	228,436	
K058	JOHNSON CO BD OF ED	1,165,621	0.159076%	0.166634%	9,513,419	12,264,351	7,230,870	529,833	(228,348)	301,485	-	301,485	
K060	LKLP COMM ACTION COUNCIL	2,544,582	0.347268%	0.353546%	20,768,098	26,773,472	15,785,220	1,156,642	(280,451)	876,191	-	876,191	
K061	BARBOURVILLE CITY SCHOOLS	161,191	0.021998%	0.020479%	1,315,574	1,695,989	999,929	73,269	(64,739)	8,530	-	8,530	
K062	LARUE CO BD OF EDUCATION	774,348	0.105678%	0.109991%	6,319,992	8,147,503	4,803,640	351,981	(336,731)	15,250	-	15,250	
K063	LONDON UTILITY COMM	425,819	0.058113%	0.056601%	3,475,404	4,480,363	2,641,552	193,556	40,301	233,857	-	233,857	
K064	CITY OF LOUISA	152,455	0.020806%	0.021319%	1,244,287	1,604,089	945,746	69,298	(27,472)	41,826	-	41,826	
K065	CITY OF BEATTYVILLE	186,507	0.025453%	0.023915%	1,522,197	1,962,361	1,156,977	84,776	(78,235)	6,541	-	6,541	



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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share	2023 Proportionate Share	Net Pension Liability as of June 30, 2024			Pension Expense				
					Discount Rate	Discount Rate	Discount Rate	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
					6.50%	Less 1.00% 5.50%	Plus 1.00% 7.50%					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
K066	LESLIE CO PUBLIC LIBRARY	46,951	0.006408%	0.007139%	383,226	494,040	291,278	21,343	(79,610)	(58,267)	-	(58,267)
K067	LETCHER CO BD OF ED	1,105,456	0.150865%	0.150732%	9,022,366	11,631,304	6,857,635	502,485	(457,092)	45,393	-	45,393
K068	LEWIS CO BD OF ED	670,926	0.091564%	0.100536%	5,475,915	7,059,349	4,162,082	304,971	(533,047)	(228,076)	-	(228,076)
K069	LINCOLN CO PUBLIC LIBRARY	52,135	0.007115%	0.007685%	425,507	548,548	323,415	23,698	(18,488)	5,210	-	5,210
K070	LIVINGSTON CO CONSERV DIS	14,191	0.001937%	0.001882%	115,841	149,338	88,047	6,452	4,524	10,976	-	10,976
K071	CITY OF RUSSELLVILLE	565,733	0.077208%	0.079668%	4,617,366	5,952,539	3,509,524	257,156	63,152	320,308	-	320,308
K072	LYON CO BD OF EDUCATION	362,868	0.049522%	0.052313%	2,961,625	3,818,019	2,251,044	164,942	(105,941)	59,001	-	59,001
K073	PADUCAH BOARD OF ED	1,140,844	0.155695%	0.172018%	9,311,221	12,003,685	7,077,185	518,572	(665,079)	(146,507)	-	(146,507)
K074	MCCRERY CO WATER DIST	373,809	0.051015%	0.051654%	3,050,913	3,933,126	2,318,909	169,915	160,853	330,768	-	330,768
K075	CITY OF CALHOUN	56,128	0.007660%	0.007752%	458,100	590,566	348,189	25,513	(12,204)	13,309	-	13,309
K077	MAGOFFIN CO LIBRARY	12,206	0.001666%	0.001553%	99,634	128,444	75,729	5,549	(1,890)	3,659	-	3,659
K078	CITY OF LEBANON	522,712	0.071336%	0.064719%	4,266,195	5,499,823	3,242,609	237,598	271,238	508,836	-	508,836
K079	CITY OF BENTON	401,979	0.054859%	0.055407%	3,280,801	4,229,488	2,493,640	182,718	(188,341)	(5,623)	-	(5,623)
K080	MARTIN COUNTY LIBRARY	36,490	0.004980%	0.004813%	297,825	383,945	226,368	16,587	(32,066)	(15,479)	-	(15,479)
K081	MAYSVILLE UTILITY COMM	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K082	CITY OF MULDRAGH	64,921	0.008860%	0.011814%	529,866	683,083	402,735	29,510	(66,354)	(36,844)	-	(36,844)
K083	CITY OF FRENCHBURG	74,627	0.010185%	0.010903%	609,106	785,237	462,964	33,923	(20,073)	13,850	-	13,850
K085	METCALFE HEALTH CARE CTN	445,071	0.060740%	0.061698%	3,632,509	4,682,898	2,760,964	202,306	(76,634)	125,672	-	125,672
K086	MONROE CO CONSERV DIST	16,783	0.002290%	0.002327%	136,952	176,553	104,093	7,627	(3,326)	4,301	-	4,301
K087	MONTGOMERY CO BD OF ED	1,513,325	0.206529%	0.211029%	12,351,309	15,922,856	9,387,867	687,884	(22,435)	665,449	-	665,449
K088	GATEWAY COMM SER ORGANIZ	1,530,060	0.208813%	0.245236%	12,487,902	16,098,946	9,491,687	695,491	251,250	946,741	-	946,741
K089	MUHLBERG CO BD OF ED	2,017,975	0.275400%	0.278835%	16,470,087	21,232,633	12,518,429	917,272	(270,264)	647,008	-	647,008
K090	NELSON COUNTY BD OF ED	1,901,484	0.259502%	0.258453%	15,519,319	20,006,938	11,795,778	864,321	402,139	1,266,460	-	1,266,460
K091	CITY OF CARLISLE	222,418	0.030354%	0.032665%	1,815,298	2,340,216	1,379,754	101,100	100,075	201,175	-	201,175
K092	OHIO CO LIBRARY	90,627	0.012368%	0.013124%	739,659	953,541	562,193	41,194	(71,227)	(30,033)	-	(30,033)
K093	OLDHAM CO LIBRARY BD	216,025	0.029482%	0.030084%	1,763,149	2,272,987	1,340,117	98,195	(77,740)	20,455	-	20,455
K094	OWEN CO PUBLIC LIBRARY	60,179	0.008213%	0.007248%	491,172	633,201	373,326	27,355	9,620	36,975	-	36,975
K095	OWSLEY CO PUBLIC LIBRARY	15,150	0.002068%	0.002170%	123,675	159,437	94,002	6,888	6,002	12,890	-	12,890
K096	PENDLETON CO LIBRARY	62,763	0.008565%	0.011175%	512,223	660,340	389,326	28,527	(46,400)	(17,873)	-	(17,873)
K097	PERRY CO BD OF EDUCATION	1,625,070	0.221779%	0.227036%	13,263,324	17,098,592	10,081,062	738,677	(60,714)	677,963	-	677,963
K098	PIKEVILLE INDEPENDENT SCH	288,573	0.039383%	0.042301%	2,355,270	3,036,328	1,790,172	131,173	(188,439)	(57,266)	-	(57,266)
K099	CITY OF STANTON	51,422	0.007018%	0.008916%	419,706	541,070	319,006	23,375	(96,095)	(72,720)	-	(72,720)
K100	SOMERSET BD OF EDUCATION	469,895	0.064128%	0.070967%	3,835,126	4,944,104	2,914,967	213,591	(358,805)	(145,214)	-	(145,214)
K101	CITY OF MOUNT OLIVET	5,395	0.000736%	0.000746%	44,016	56,744	33,455	2,451	1,195	3,646	-	3,646
K102	ROCKCASTLE CONSERV DIST	14,894	0.002033%	0.001076%	121,582	156,739	92,411	6,771	14,427	21,198	-	21,198
K103	CITY OF MOREHEAD	413,905	0.056487%	0.059554%	3,378,162	4,355,003	2,567,642	188,141	(45,098)	143,043	-	143,043
K104	RUSSELL CO CONS DIST	4,138	0.000565%	0.000314%	33,789	43,560	25,682	1,882	(13,280)	(11,398)	-	(11,398)
K105	CITY OF GEORGETOWN	1,101,050	0.150264%	0.145762%	8,986,424	11,584,969	6,830,316	500,483	251,642	752,125	-	752,125
K106	CITY OF SHELBYVILLE	432,979	0.059090%	0.061972%	3,533,832	4,555,687	2,685,962	196,810	(128,483)	68,327	-	68,327
K107	FRANKLIN/SIMPSON PARKS BD	38,666	0.005277%	0.005646%	315,587	406,843	239,868	17,576	(22,762)	(5,186)	-	(5,186)
K108	CITY OF TAYLORSVILLE	263,978	0.036026%	0.033060%	2,154,507	2,777,512	1,637,578	119,991	146,213	266,204	-	266,204
K109	CAMPBELLSVLE MUN WTR&SEWR	512,928	0.070001%	0.066462%	4,186,356	5,396,897	3,181,926	233,152	13,818	246,970	-	246,970
K110	TODD COUNTY WATER DIST	101,324	0.013828%	0.014061%	826,973	1,066,103	628,558	46,057	7,279	53,336	-	53,336
K111	CITY OF CADIZ	224,330	0.030615%	0.034291%	1,830,907	2,360,338	1,391,618	101,969	(305,779)	(203,810)	-	(203,810)
K112	TRIMBLE CO LIBRARY	63,559	0.008674%	0.009118%	518,742	668,743	394,281	28,890	(672)	28,218	-	28,218
K113	UNION CO BD OF EDUCATION	921,775	0.125798%	0.133104%	7,523,253	9,698,703	5,718,204	418,994	(294,487)	124,507	-	124,507
K114	CITY OF BOWLING GREEN	3,330,604	0.454539%	0.440891%	27,183,358	35,043,791	20,661,271	1,513,929	263,320	1,777,249	-	1,777,249
K115	CITY OF SPRINGFIELD	163,590	0.022326%	0.030205%	1,335,189	1,721,277	1,014,838	74,361	(172,397)	(98,036)	-	(98,036)
K116	WAYNE CO BD OF ED	1,319,342	0.180055%	0.188277%	10,768,052	13,881,778	8,184,480	599,707	212,142	811,849	-	811,849
K117	WEBSTER CO PUBLIC LIBRARY	44,362	0.006054%	0.005950%	362,055	466,748	275,187	20,164	2,411	22,575	-	22,575
K118	WHITLEY CO BD OF ED	1,768,336	0.241331%	0.248782%	14,432,616	18,606,001	10,969,807	803,799	72,661	876,460	-	876,460
K119	WOLFE COUNTY LIBRARY	19,139	0.002612%	0.002308%	156,209	201,378	118,730	8,700	(15,584)	(6,884)	-	(6,884)
K120	CITY OF VERSAILLES	676,597	0.092338%	0.092313%	5,522,204	7,119,023	4,197,265	307,549	20,848	328,397	-	328,397
K137	KY MAGISTRATES/COMM ASSOC	63,276	0.008635%	0.008174%	516,410	665,736	392,508	28,761	18,280	47,041	-	47,041
K141	GRANT CO PLANNING COMM	12,617	0.001722%	0.001862%	102,983	132,762	78,274	5,735	(9,657)	(3,922)	-	(3,922)
K181	WESTERN LEWIS-RECTORVILLE	61,350	0.008373%	0.008615%	500,741	645,537	380,598	27,888	34,596	62,484	-	62,484
K200	CITY OF FERGUSON	-	0.000000%	0.000000%	-	-	-	-	(11,992)	(11,992)	-	(11,992)
K214	GREEN RIVER EDUC COOP	70,057	0.009561%	0.007194%	571,788	737,129	434,599	31,845	150,555	182,400	-	182,400
K219	NORTHERN KY WATER SER DIS	2,639,017	0.360156%	0.352663%	21,538,855	27,767,103	16,371,050	1,199,568	226,300	1,425,868	-	1,425,868
K237	KY CO JUDGE/EX ASSOC	59,436	0.008111%	0.007856%	485,072	625,337	368,689	27,015	3,010	30,025	-	30,025
K256	JEFFERSONTOWN FIRE DIST	35,141	0.004796%	0.004630%	286,821	369,759	218,004	15,974	25,267	41,241	-	41,241
K314	KY LEGAL AID	586,507	0.080043%	0.095753%	4,786,911	6,171,110	3,638,390	266,598	(105,907)	160,691	-	160,691
K315	MT WASHINGTON FIRE P DIST	17,282	0.002359%	0.002324%	141,078	181,873	107,229	7,857	121	7,978	-	7,978
K319	CITY OF SILVER GROVE	45,015	0.006143%	0.005680%	367,377	473,610	279,233	20,460	58,288	78,748	-	78,748
K337	KY COUNCIL OF ADD'S	27,977	0.003818%	0.000821%	228,333	294,358	173,549	12,717	97,167	109,884	-	109,884
K356	ST MATTHEWS FIRE DIST.	20,280	0.002768%	0.002594%	165,538	213,406	125,821	9,219	(5,944)	3,275	-	3,275
K414	CITY OF SMITHS GROVE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K419	ALEXANDRIA FIRE DISTRICT	4,164	0.000568%	0.002348%	33,969	43,791	25,819	1,892	6,977	8,869	-	8,869
K459	CITY OF LAKESIDE PARK	19,455	0.002655%	0.003024%	158,780	204,694	120,684	8,843	(665)	8,178	-	8,178



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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share	2023 Proportionate Share	Net Pension Liability as of June 30, 2024			Pension Expense				
					Discount Rate	Discount Rate	Discount Rate	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
					6.50%	Less 1.00% 5.50%	Plus 1.00% 7.50%					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
K519	CITY OF MELBOURNE	9,474	0.001293%	0.001308%	77,327	99,687	58,774	4,307	(2,290)	2,017	-	2,017
K559	CITY OF TAYLOR MILL	119,471	0.016305%	0.018435%	975,108	1,257,074	741,151	54,307	(98,175)	(43,868)	-	(43,868)
K614	WARREN CO PUBLIC LIBRARY	348,094	0.047506%	0.067553%	2,841,060	3,662,591	2,159,406	158,228	(67,207)	91,021	-	91,021
K619	CAMPBELL CO CONS DISPATCH	414,313	0.056543%	0.064224%	3,381,511	4,359,320	2,570,187	188,327	25,533	213,860	-	213,860
K656	MCPMAHAN FIRE PRO DIST 14	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	264,809	0.036139%	0.035512%	2,161,265	2,786,224	1,642,714	120,368	37,327	157,695	-	157,695
K719	CENTRAL CAMPBELL CO FIRE	9,949	0.001358%	0.001178%	81,214	104,698	61,728	4,523	4,970	9,493	-	9,493
K759	LAKESIDE/CRESTVIEWHLS POL	17,612	0.002404%	0.002345%	143,769	185,342	109,275	8,007	2,662	10,669	-	10,669
K856	HIGHVIEW FIRE DISTRICT	-	0.000000%	0.004294%	-	-	-	-	(68,542)	(68,542)	-	(68,542)
K859	CITY OF FORT MITCHELL	189,406	0.025849%	0.026608%	1,545,880	1,992,892	1,174,978	86,095	65,221	151,316	-	151,316
K956	CITY OF MEADOW VALE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K959	HOUSING AUTH OF COVINGTON	417,681	0.057002%	0.056054%	3,408,961	4,394,708	2,591,051	189,856	(46,099)	143,757	-	143,757
L001	ADAIR CO AMBULANCE SER	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L002	ALLEN CO CONSERVATION DIS	16,773	0.002289%	0.002578%	136,892	176,476	104,048	7,624	21,525	29,149	-	29,149
L003	ANDERSON PUBLIC LIBRARY	114,305	0.015600%	0.017491%	932,946	1,202,720	709,105	51,959	117,698	169,657	-	169,657
L004	CITY OF BARLOW	9,629	0.001314%	0.001344%	78,583	101,306	59,728	4,377	(68,956)	(64,579)	-	(64,579)
L005	CITY OF GLASGOW	978,393	0.133525%	0.129272%	7,985,361	10,294,435	6,069,438	444,730	68,563	513,293	-	513,293
L006	BATH CO WATER DISTRICT	75,292	0.010275%	0.012085%	614,489	792,176	467,055	34,223	(109,072)	(74,849)	-	(74,849)
L007	BELL CO COURT CLERK	69,468	0.009481%	0.010080%	567,004	730,961	430,963	31,578	(4,456)	27,122	-	27,122
L008	BOONE CO BD OF ED	7,969,859	1.087675%	1.142493%	65,047,574	83,856,951	49,440,748	3,622,709	(2,259,333)	1,363,376	-	1,363,376
L009	CITY OF PARIS	1,149,202	0.156836%	0.188701%	9,379,457	12,091,653	7,129,050	522,372	(541,609)	(19,237)	-	(19,237)
L010	FIVCO AREA DEVELOPMT DIST	261,045	0.035626%	0.045920%	2,130,586	2,746,673	1,619,396	118,659	(259,726)	(141,067)	-	(141,067)
L011	DANVILLE BOYLE CO REC	-	0.000000%	0.000000%	-	-	-	-	(15,537)	(15,537)	-	(15,537)
L012	BRACKEN COUNTY PUB LIBRAR	31,882	0.004351%	0.004442%	260,208	335,451	197,777	14,492	(22,524)	(8,032)	-	(8,032)
L013	BREATHITT CO PUBLIC LIB	50,489	0.006890%	0.006932%	412,051	531,201	313,188	22,948	(1,184)	21,764	-	21,764
L014	BRECKINRIDGE CO CLERK OFF	83,106	0.011342%	0.011633%	678,300	874,439	515,556	37,777	(57,367)	(19,590)	-	(19,590)
L015	CITY OF MT WASHINGTON	625,805	0.085406%	0.094176%	5,107,641	6,584,583	3,882,167	284,461	(128,725)	155,736	-	155,736
L016	BUTLER CO AMBULANCE SVC	176,952	0.024149%	0.025513%	1,444,213	1,861,826	1,097,703	80,433	24,007	104,440	-	104,440
L017	CALDWELL COUNTY EMS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L018	MURRAY PUBLIC SCHOOLS	1,199,461	0.163695%	0.167233%	9,789,655	12,620,464	7,440,829	545,217	(111,631)	433,586	-	433,586
L020	BALLARD/CARLISLE/LIV PB L	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L021	CITY OF CARROLLTON	414,858	0.056617%	0.053583%	3,385,937	4,365,025	2,573,551	188,574	6,786	195,360	-	195,360
L022	NORTHEAST KY CAA	848,398	0.115784%	0.116418%	6,924,374	8,926,649	5,263,013	385,641	(48,184)	337,457	-	337,457
L023	CITY OF LIBERTY	240,790	0.032861%	0.035193%	1,965,227	2,533,499	1,493,711	109,450	23,654	133,104	-	133,104
L024	HOPKINSVLE CHRIST LIBRARY	90,605	0.012365%	0.012759%	739,479	953,310	562,057	41,184	(42,856)	(1,672)	-	(1,672)
L025	CITY OF WINCHESTER	737,685	0.100674%	0.097628%	6,020,732	7,761,707	4,576,181	335,314	390,728	726,042	-	726,042
L026	DANIEL BOONE COMM AGENCY	1,014,667	0.138475%	0.140826%	8,281,392	10,676,067	6,294,442	461,217	124,714	585,931	-	585,931
L027	CITY OF ALBANY	326,520	0.044561%	0.043278%	2,664,937	3,435,539	2,025,540	148,419	(9,444)	138,975	-	138,975
L028	CRITTENDEN/LIV CO WAT DIS	122,719	0.016748%	0.017670%	1,001,601	1,291,228	761,288	55,782	(53,616)	2,166	-	2,166
L029	CUMBERLAND CO SOIL & WAT	8,615	0.001176%	0.001268%	70,330	90,667	53,456	3,917	(948)	2,969	-	2,969
L031	EDMONSON CO AMBULANCE DIS	102,742	0.014022%	0.012880%	838,575	1,081,060	637,376	46,703	56,841	103,544	-	103,544
L032	SANDY HOOK WATER DISTRICT	60,649	0.008277%	0.008004%	495,000	638,135	376,235	27,568	(6,633)	20,935	-	20,935
L033	CITY OF IRVINE	154,864	0.021135%	0.021793%	1,263,963	1,629,454	960,701	70,394	183	70,577	-	70,577
L035	CITY OF FLEMINGSBURG	176,701	0.024115%	0.023213%	1,442,179	1,859,205	1,096,158	80,320	(56,730)	23,590	-	23,590
L036	FLOYD CO LIBRARY	117,484	0.016033%	0.016777%	958,841	1,236,103	728,787	53,401	(63,042)	(9,641)	-	(9,641)
L038	FULTON CO LIBRARY	30,516	0.004165%	0.004901%	249,085	321,111	189,322	13,872	(13,418)	454	-	454
L039	CITY OF WARSAW	76,364	0.010422%	0.011561%	623,280	803,509	473,737	34,712	(16,937)	17,775	-	17,775
L041	GRANT CO PUBLIC LIBRARY	87,458	0.011936%	0.012676%	713,823	920,235	542,556	39,755	(73,235)	(33,480)	-	(33,480)
L042	MAYFIELD CITY SCHOOLS	935,737	0.127703%	0.140202%	7,637,181	9,845,574	5,804,796	425,339	(137,096)	288,243	-	288,243
L043	LEITCHFIELD UTILITY COMM	375,385	0.051230%	0.052160%	3,063,771	3,949,702	2,328,682	170,631	(94,341)	76,290	-	76,290
L044	GREEN CO AMBULANCE SVC	105,267	0.014366%	0.013506%	859,148	1,107,582	653,013	47,849	65,448	113,297	-	113,297
L045	RACELAND BOARD OF EDUC	291,712	0.039811%	0.044938%	2,380,867	3,069,326	1,809,627	132,598	(79,200)	53,398	-	53,398
L046	HANCOCK CO PUBLIC LIBRARY	70,022	0.009556%	0.009965%	571,489	736,743	434,372	31,828	(22,868)	8,960	-	8,960
L047	WEST POINT INDEPENDENT SC	-	0.000000%	0.000000%	-	-	-	-	(24,762)	(24,762)	-	(24,762)
L049	CYNTHIANA/HARRISON LIBRAR	57,471	0.007843%	0.007564%	469,045	604,675	356,507	26,123	(18,510)	7,613	-	7,613
L050	CITY OF MUNFORDVILLE	32,502	0.004436%	0.006802%	265,292	342,004	201,640	14,775	(148,767)	(133,992)	-	(133,992)
L051	HENDERSON CO WATER DIST	125,503	0.017128%	0.016364%	1,024,327	1,320,525	778,561	57,048	30,957	88,005	-	88,005
L052	CITY OF EMINENCE	80,065	0.010927%	0.012138%	653,481	842,444	496,692	36,394	(58,555)	(22,161)	-	(22,161)
L054	DAWSON SPRINGS PUBLIC SCH	240,749	0.032856%	0.027854%	1,964,928	2,533,113	1,493,484	109,433	39,259	148,692	-	148,692
L057	CITY OF NICHOLASVILLE	1,791,268	0.244461%	0.234850%	14,619,804	18,847,316	11,112,083	814,224	750,030	1,564,254	-	1,564,254
L058	PAINTSVILLE BD OF ED	245,825	0.033549%	0.032103%	2,006,372	2,586,542	1,524,985	111,741	88,460	200,201	-	200,201
L060	KNOTT CO SOIL CONV DIST	9,195	0.001255%	0.001236%	75,054	96,757	57,047	4,180	52	4,232	-	4,232
L061	CITY OF BARBOURVILLE	209,145	0.028543%	0.027991%	1,706,992	2,200,592	1,297,435	95,068	48,828	143,896	-	143,896
L062	CITY OF HODGENVILLE	325,012	0.044356%	0.042353%	2,652,677	3,419,734	2,016,222	147,736	82,000	229,736	-	229,736
L063	LAUREL CO PUBLIC LIB DIST	248,620	0.033930%	0.032346%	2,029,158	2,615,916	1,542,303	113,010	26,248	139,258	-	139,258
L064	LOUISA WATER & SEWER COMM	133,280	0.018189%	0.019334%	1,087,779	1,402,325	826,789	60,582	(16,009)	44,573	-	44,573
L065	LEE CO PUBLIC LIBRARY	29,325	0.004002%	0.004452%	239,337	308,544	181,913	13,329	20,243	33,572	-	33,572
L066	CITY OF HYDEN	25,644	0.003500%	0.004503%	209,315	269,841	159,094	11,657	(34,123)	(22,466)	-	(22,466)
L067	LETCHER COUNTY CONS DIST	12,938	0.001766%	0.001834%	105,614	136,154	80,274	5,882	10,891	16,773	-	16,773



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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share	2023 Proportionate Share	Net Pension Liability as of June 30, 2024			Pension Expense				
					Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
					(6)	(7)	(8)					
L068	HOUSING AUTH OF VANCEBURG	20,452	0.002791%	0.003019%	166,914	215,179	126,866	9,296	(13,864)	(4,568)	-	(4,568)
L069	STANFORD WATER COMMISSION	153,039	0.020886%	0.021810%	1,249,071	1,610,257	949,382	69,565	4,418	73,983	-	73,983
L070	KY WESTERN WATERLAND	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L071	RUSSELLVILLE CITY SCHOOLS	396,563	0.054120%	0.054325%	3,236,605	4,172,513	2,460,049	180,257	(126,630)	53,627	-	53,627
L072	CITY OF EDDYVILLE	100,417	0.013704%	0.014664%	819,557	1,056,543	622,921	45,644	61,096	106,740	-	106,740
L073	CITY OF PADUCAH	2,356,117	0.321548%	0.318596%	19,229,933	24,790,526	14,616,106	1,070,977	(82,691)	988,286	-	988,286
L074	HOUSING AUTH MCREARY CO	38,202	0.005214%	0.005254%	311,819	401,986	237,005	17,366	(32,870)	(15,504)	-	(15,504)
L075	CITY OF LIVERMORE	59,252	0.008086%	0.008657%	483,577	623,410	367,553	26,932	(6,687)	20,245	-	20,245
L076	BEREA BD OF ED	374,685	0.051135%	0.051786%	3,058,090	3,942,377	2,324,364	170,315	95,113	265,428	-	265,428
L077	CITY OF SALYERSVILLE	163,336	0.022291%	0.027142%	1,333,096	1,718,579	1,013,247	74,244	(238,751)	(164,507)	-	(164,507)
L078	MARION FREE PUBLIC LIBRAR	61,056	0.008332%	0.008738%	498,289	642,376	378,735	27,751	(28,331)	(580)	-	(580)
L079	MARSHALL CO SOIL & WATER	9,745	0.001330%	0.001321%	79,540	102,540	60,456	4,430	210	6,640	-	6,640
L080	MARTIN CO CONSERV DIST	4,108	0.000561%	0.000623%	33,550	43,252	25,501	1,869	(8,335)	(6,466)	-	(6,466)
L082	MEADE CO BD OF ED	1,748,869	0.238674%	0.246588%	14,273,717	18,401,153	10,849,032	794,949	169,700	964,649	-	964,649
L083	MENIFEE CO PUBLIC LIBRARY	18,461	0.002519%	0.001902%	150,647	194,208	114,502	8,390	43,149	51,539	-	51,539
L084	BURGIN INDEPENDENT SCH	117,205	0.015995%	0.019201%	956,569	1,233,173	727,060	53,274	(98,187)	(44,913)	-	(44,913)
L085	METCALFE CO PUBLIC LIB	37,547	0.005124%	0.005308%	306,437	395,047	232,914	17,066	(13,978)	3,088	-	3,088
L086	CITY OF TOMPKINSVILLE	243,737	0.033264%	0.030481%	1,989,328	2,564,569	1,512,030	110,792	108,551	219,343	-	219,343
L087	MONTGOMERY CO SAN DIST #2	24,938	0.003403%	0.003458%	203,514	262,363	154,685	11,334	26,849	38,183	-	38,183
L088	MORGAN COUNTY LIBRARY	36,310	0.004955%	0.005280%	296,330	382,018	225,232	16,504	(11,434)	5,070	-	5,070
L090	CITY OF NEW HAVEN	24,011	0.003277%	0.003542%	195,978	252,648	148,957	10,915	(26,749)	(15,834)	-	(15,834)
L091	NICHOLAS COUNTY LIBRARY	10,079	0.001376%	0.000792%	82,291	106,086	62,547	4,583	(10,291)	(5,708)	-	(5,708)
L092	OHIO CO WATER DIST	268,109	0.036590%	0.036746%	2,188,237	2,820,995	1,663,215	121,870	35,843	157,713	-	157,713
L093	LAGRANGE UTILITY COMM	185,372	0.025298%	0.027107%	1,512,928	1,950,411	1,149,932	84,260	30,510	114,770	-	114,770
L096	PENDLETON COUNTY WATER	79,995	0.010917%	0.010309%	652,883	841,673	496,237	36,361	(80,220)	(43,859)	-	(43,859)
L099	POWELLS VALLEY WATER DIST	58,798	0.008024%	0.008901%	479,869	618,630	364,734	26,725	(32,194)	(5,469)	-	(5,469)
L100	SCIENCE HILL BD OF ED	170,262	0.023236%	0.021601%	1,389,611	1,791,436	1,056,203	77,392	(22,265)	55,127	-	55,127
L102	CITY OF MOUNT VERNON	343,768	0.046915%	0.046503%	2,805,716	3,617,026	2,132,542	156,259	(37,408)	118,851	-	118,851
L103	MOREHEAD UTILITY PLANT BD	680,391	0.092855%	0.107071%	5,553,122	7,158,882	4,220,765	309,271	199,918	509,189	-	509,189
L104	LAKE CUMBERLAND ADD	634,676	0.086616%	0.090445%	5,180,004	6,677,871	3,937,169	288,491	(506,742)	(218,251)	-	(218,251)
L105	GEORGETOWN/SCOTT CO PARKS	227,331	0.031025%	0.031611%	1,855,426	2,391,948	1,410,255	103,335	142,897	246,232	-	246,232
L106	TRIPLE S PLANNING & ZONIN	45,327	0.006186%	0.006308%	369,949	476,925	281,187	20,604	(5,365)	15,239	-	15,239
L107	CITY OF FRANKLIN	615,549	0.084006%	0.088136%	5,023,915	6,476,647	3,818,530	279,798	20,255	300,053	-	300,053
L108	SPENCER CO FIRE DIST	28,222	0.003852%	0.002838%	230,366	296,979	175,094	12,830	57,156	69,986	-	69,986
L109	CAMPBELLSVILLE CITY SCHOO	426,764	0.058242%	0.061748%	3,483,118	4,490,309	2,647,416	193,986	(55,567)	138,419	-	138,419
L110	CITY OF ELKTON	191,569	0.026144%	0.026159%	1,563,522	2,015,635	1,188,387	87,078	56,344	143,422	-	143,422
L111	HOUSING AUTH OF CADIZ	30,621	0.004179%	0.004395%	249,922	322,190	189,958	13,919	(10,936)	2,983	-	2,983
L112	CITY OF BEDFORD	31,781	0.004337%	0.004099%	259,371	334,372	197,140	14,445	19,816	34,261	-	34,261
L113	UNION CO PLANNING COMM	15,951	0.002286%	0.002286%	130,194	167,841	98,956	7,251	(31,183)	(23,932)	-	(23,932)
L114	WARREN COUNTY BD OF ED	5,312,883	0.725068%	0.720396%	43,362,139	55,900,882	32,958,286	2,414,977	283,672	2,698,649	-	2,698,649
L115	WASHINGTON CO SCHOOLS	646,330	0.088207%	0.101358%	5,275,152	6,800,533	4,009,488	293,790	131,631	425,421	-	425,421
L118	CORBIN BD OF ED	880,004	0.120097%	0.115977%	7,182,310	9,259,171	5,459,062	400,006	168,344	568,350	-	568,350
L119	CITY OF CAMPTON	97,750	0.013340%	0.014010%	797,789	1,028,480	606,376	44,431	(93,068)	(48,637)	-	(48,637)
L120	FALLING SPRINGS ARTS	136,296	0.018601%	0.018366%	1,112,419	1,434,089	845,517	61,954	(12,200)	49,754	-	49,754
L141	CORINTH WATER DISTRICT	24,012	0.003277%	0.003320%	195,978	252,648	148,957	10,915	(5,460)	5,455	-	5,455
L156	CITY OF LYNDON	61,550	0.008400%	0.008740%	502,356	647,618	381,826	27,978	17,752	45,730	-	45,730
L159	ELSMERE FIRE PROTECTION	15,028	0.002051%	0.001758%	122,658	158,127	93,229	6,831	476	7,307	-	7,307
L256	CITY OF HURSTBOURNE	37,188	0.005075%	0.005345%	303,507	391,269	230,686	16,903	(7,488)	9,415	-	9,415
L259	KY CRIME PREVENT COALITIO	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L356	EASTWOOD FIRE PROT DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L456	HARRODS CREEK FIRE DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	116,253	0.015865%	0.008944%	948,794	1,223,151	721,151	52,841	297,610	350,451	-	350,451
L756	PLEASURE RIDGE PARK FIRE	86,879	0.011857%	0.011565%	709,099	914,144	538,965	39,492	60,184	99,676	-	99,676
L959	NORTHERN KY CONV CTR CORP	363,349	0.049587%	0.048312%	2,965,513	3,823,030	2,253,999	165,159	419,773	584,932	-	584,932
M001	COLUMBIA/ADAIR UTILITIES	244,420	0.033357%	0.036213%	1,994,890	2,571,739	1,516,257	111,102	(52,149)	58,953	-	58,953
M003	LAWBG-ANDERSON PLAN COMM	4,960	0.000677%	0.000689%	40,487	52,195	30,773	2,255	289	2,544	-	2,544
M005	GLASGOW WATER COMPANY	653,200	0.089145%	0.091913%	5,331,249	6,872,851	4,052,125	296,914	(151,706)	145,208	-	145,208
M006	GATEWAY AREA DEV DISTRICT	345,928	0.047210%	0.037286%	2,823,358	3,639,770	2,145,951	157,242	407,880	565,122	-	565,122
M007	MIDDLESBORO CITY SCHOOL	450,348	0.061461%	0.055799%	3,675,628	4,738,485	2,793,737	204,708	(57,279)	147,429	-	147,429
M008	WALTON/VERONA BD OF ED	636,605	0.086880%	0.090209%	5,195,792	6,698,225	3,949,169	289,370	(67,149)	222,221	-	222,221
M009	PARIS BOURBON CO LIBRARY	99,003	0.013511%	0.013392%	808,015	1,041,663	614,148	45,001	(4,732)	40,269	-	40,269
M010	BOYD CO BD OF ED	1,806,039	0.246477%	0.250065%	14,740,369	19,002,744	11,203,721	820,939	252,604	1,073,543	-	1,073,543
M011	BOYLE COUNTY BD OF EDUC	792,655	0.108176%	0.106677%	6,469,383	8,340,092	4,917,188	360,301	(63,615)	296,686	-	296,686
M012	EAST PENDLETON WATER DIST	86,733	0.011837%	0.012143%	707,903	912,602	538,056	39,425	(29,936)	9,489	-	9,489
M013	BREATHITT CO SOIL CONSERV	6,431	0.000878%	0.000925%	52,508	67,692	39,910	2,924	5,155	8,079	-	8,079
M014	CITY OF HARDINSBURG	77,660	0.010599%	0.009076%	633,865	817,156	481,782	35,302	73,842	109,144	-	109,144
M015	BULLITT CO FISCAL COURT	1,891,276	0.258109%	0.242045%	15,436,012	19,899,542	11,732,459	859,681	693,004	1,552,685	-	1,552,685
M017	CITY OF FREDONIA	8,462	0.001155%	0.001096%	69,074	89,048	52,501	3,847	2,029	5,876	-	5,876
M018	CALLOWAY CO PUBLIC LIBRAR	91,314	0.012462%	0.011990%	745,280	960,788	566,466	41,507	(16,627)	24,880	-	24,880



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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share	2023 Proportionate Share	Net Pension Liability as of June 30, 2024			Pension Expense				
					Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
					(6)	(7)	(8)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
M019	CAMPBELL CO COURTHOUSE	22,147	0.003022%	0.002959%	180,728	232,988	137,366	10,065	6,686	16,751	-	16,751
M020	CITY OF BARDWELL	116,540	0.015905%	0.015895%	951,186	1,226,235	722,969	52,975	20,907	73,882	-	73,882
M021	CARROLL CO WATER DISTRICT	144,079	0.019663%	0.020778%	1,175,931	1,515,967	893,790	65,491	9,651	75,142	-	75,142
M022	CITY OF OLIVE HILL	180,879	0.024685%	0.027830%	1,476,268	1,903,150	1,122,068	82,218	(348,366)	(266,148)	-	(266,148)
M023	E CASEY CO WATER DISTRICT	74,846	0.010214%	0.008991%	610,840	787,473	464,282	34,020	10,640	44,660	-	44,660
M024	CHRISTIAN CO BD OF ED	3,661,244	0.499663%	0.485263%	29,881,965	38,522,735	22,712,402	1,664,223	931,149	2,595,372	-	2,595,372
M025	WINCHESTER MUNICIPAL UTIL	805,330	0.109906%	0.116490%	6,572,845	8,473,471	4,995,826	366,063	(395,818)	(29,755)	-	(29,755)
M026	CLAY COUNTY 911 BOARD	60,988	0.008323%	0.010278%	497,751	641,682	378,326	27,721	(46,115)	(18,394)	-	(18,394)
M027	HOUSING AUTH OF ALBANY	34,084	0.004652%	0.005711%	278,209	358,657	211,459	15,494	(41,441)	(25,947)	-	(25,947)
M029	CUMBERLAND CO FISCAL CT	265,927	0.036292%	0.040200%	2,170,415	2,798,020	1,649,669	120,877	(90,157)	30,720	-	30,720
M030	DAVISS CO BD OF EDUC	4,404,743	0.601131%	0.660535%	35,950,181	46,345,658	27,324,675	2,002,181	(406,304)	1,595,877	-	1,595,877
M031	EDMONSON CO CONSERV DIST	7,168	0.000978%	0.001002%	58,489	75,401	44,455	3,257	2,340	5,597	-	5,597
M033	IRVINE MUNICIPAL UTILITY	176,291	0.024059%	0.025616%	1,438,830	1,854,887	1,093,612	80,133	(54,854)	25,279	-	25,279
M034	FAYETTE CO BD EDUCATION	19,738,365	2.693765%	2.661856%	161,098,562	207,682,369	122,446,278	8,972,097	6,656,012	15,628,109	-	15,628,109
M035	FLEMING COUNTY LIBRARY	41,541	0.005669%	0.004523%	339,030	437,065	257,687	18,882	(21,347)	(2,465)	-	(2,465)
M037	FRANKLIN CO BD OF ED	2,861,500	0.390519%	0.398621%	23,354,691	30,108,013	17,751,214	1,300,698	603,538	1,904,236	-	1,904,236
M038	HICKMAN/FULTON RIV PRT AU	98,182	0.013399%	0.013956%	801,317	1,033,029	609,057	44,628	73,046	117,674	-	117,674
M039	GALLATIN CO WATER DIS	63,541	0.008672%	0.009491%	518,622	668,589	394,190	28,884	(16,862)	12,022	-	12,022
M040	GARRARD CO PUBLIC LIBRARY	60,222	0.008219%	0.006783%	491,531	633,664	373,598	27,375	5,721	33,096	-	33,096
M041	GRANT CO BD OF ED	1,601,738	0.218595%	0.193821%	13,072,907	16,853,114	9,936,332	728,072	672,276	1,400,348	-	1,400,348
M042	CITY OF MAYFIELD	261,708	0.035716%	0.039929%	2,135,968	2,753,612	1,623,487	118,959	(96,772)	22,187	-	22,187
M043	CITY OF CANEYVILLE	23,348	0.003186%	0.002213%	190,536	245,632	144,821	10,612	(25,194)	(14,582)	-	(14,582)
M044	GREEN/TAYLOR WATER DIST	112,846	0.015400%	0.013943%	920,985	1,187,300	700,014	51,293	(135,387)	(84,094)	-	(84,094)
M045	CITY OF FLATWOODS	336,930	0.045982%	0.042473%	2,749,918	3,545,094	2,090,132	153,152	5,766	158,918	-	158,918
M046	CITY OF LEWISPORT	175,739	0.023984%	0.024036%	1,434,345	1,849,105	1,090,203	79,883	(13,208)	66,675	-	66,675
M047	HARDIN CO PUBLIC LIBRARY	83,451	0.011389%	0.012146%	681,110	878,063	517,692	37,933	(27,537)	10,396	-	10,396
M048	CITY OF BENHAM	56,111	0.007658%	0.004965%	457,981	590,412	348,098	25,506	17,933	43,439	-	43,439
M049	HARRISON CO CONSERVA DIST	16,618	0.002268%	0.002491%	135,636	174,857	103,093	7,554	(2,325)	5,229	-	5,229
M050	HART CO CONSERVATION DIST	11,682	0.001594%	0.001674%	95,328	122,893	72,456	5,309	(3,876)	1,433	-	1,433
M051	HENDERSON CO BD OF ED	2,637,650	0.359969%	0.372895%	21,527,672	27,752,686	16,362,550	1,198,945	(1,302,045)	(103,100)	-	(103,100)
M052	HENRY CO LIBRARY	55,540	0.007580%	0.006868%	453,316	584,399	344,552	25,247	24,067	49,314	-	49,314
M054	CITY OF DAWSON SPRINGS	140,844	0.019221%	0.021042%	1,149,497	1,481,890	873,699	64,019	(58,663)	5,356	-	5,356
M056	JEFF CO MED CTR STM & CHL	312,448	0.042641%	0.044122%	2,550,112	3,287,512	1,938,265	142,024	(120,519)	21,505	-	21,505
M057	NICH-VLE/JESS CO PK & REC	120,775	0.016483%	0.014746%	985,753	1,270,797	749,242	54,900	79,959	134,859	-	134,859
M058	CITY OF PAINTSVILLE	787,941	0.107533%	0.104064%	6,430,929	8,290,518	4,887,960	358,159	172,453	530,612	-	530,612
M059	KENTON COUNTY FISCAL CT	3,100,225	0.423099%	0.390844%	25,303,113	32,619,847	19,232,152	1,409,212	878,749	2,287,961	-	2,287,961
M060	CITY OF HINDMAN	11,592	0.001582%	0.002448%	94,610	121,968	71,911	5,269	(30,080)	(24,811)	-	(24,811)
M061	KNOX CO E M S	355,153	0.048469%	0.050036%	2,898,652	3,736,836	2,203,180	161,435	98,699	260,134	-	260,134
M062	LARUE CO WATER DIST #1	44,300	0.006046%	0.007479%	361,576	466,131	274,824	20,137	(80,274)	(60,137)	-	(60,137)
M064	HOUSING AUTH/ LAWRENCE CO	42,167	0.005755%	0.006088%	344,173	443,696	261,596	19,168	(9,262)	9,906	-	9,906
M065	LEE CO SOIL CONSERV DIST	-	0.000000%	0.000946%	-	-	-	-	(41,542)	(41,542)	-	(41,542)
M067	JENKINS BD OF ED	174,923	0.023872%	0.021655%	1,427,647	1,840,470	1,085,112	79,510	156,811	236,321	-	236,321
M068	CITY OF VANCEBURG	86,131	0.011755%	0.013207%	702,999	906,280	534,329	39,152	(48,303)	(9,151)	-	(9,151)
M069	CITY OF STANFORD	45,731	0.006241%	0.006111%	373,238	481,165	283,687	20,787	(7,579)	13,208	-	13,208
M070	LEDBETTER WATER DISTRICT	63,917	0.008723%	0.009977%	521,672	672,521	396,508	29,054	(21,565)	7,489	-	7,489
M073	W MCCracken CO WATER DIST	-	0.000000%	0.000000%	-	-	-	-	(92,475)	(92,475)	-	(92,475)
M075	CITY OF SACRAMENTO	42,981	0.005866%	0.006601%	350,812	452,254	266,642	19,538	(25,050)	(5,512)	-	(5,512)
M076	CITY OF RICHMOND	1,620,534	0.221160%	0.226011%	13,226,305	17,050,868	10,052,925	736,615	752,581	1,489,196	-	1,489,196
M077	MAGOFFIN CO COURT CLERK	39,657	0.005412%	0.008300%	323,661	417,251	246,005	18,026	(65,667)	(47,641)	-	(47,641)
M078	LEBANON WATER WORKS	257,717	0.035172%	0.032625%	2,103,435	2,711,671	1,598,759	117,147	198,355	315,502	-	315,502
M079	MARSHALL CO REF DISP DIST	149,011	0.020336%	0.022270%	1,216,179	1,567,853	924,382	67,733	(161,960)	(94,227)	-	(94,227)
M080	MARTIN CO HOUSING AUTH	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
M081	CITY OF MAYSVILLE	821,588	0.112125%	0.119064%	6,705,550	8,644,550	5,096,691	373,454	(237,894)	135,560	-	135,560
M082	CITY OF BRANDENBURG	126,742	0.017297%	0.016996%	1,034,434	1,333,554	786,243	57,611	(188,789)	(131,178)	-	(131,178)
M084	MERCER CO BOARD OF ED	1,009,540	0.137776%	0.143404%	8,239,589	10,622,176	6,262,669	458,889	101,045	559,934	-	559,934
M085	CITY OF EDMONTON	214,297	0.029246%	0.029906%	1,749,035	2,254,792	1,329,390	97,409	(19,508)	77,901	-	77,901
M087	MT STERL/MONTGOMERY LIB	102,268	0.013957%	0.014131%	834,688	1,076,049	634,422	46,486	62,292	108,778	-	108,778
M088	MORGAN CO CONSERVAT DIST	9,275	0.001266%	0.001328%	75,712	97,605	57,547	4,217	(1,765)	2,452	-	2,452
M090	BARDSTOWN BD OF ED	1,380,151	0.188354%	0.191206%	11,264,367	14,521,610	8,561,714	627,349	293,288	920,637	-	920,637
M091	NICHOLAS CO WATER DIST	33,948	0.004633%	0.004420%	277,073	357,192	210,595	15,431	(7,623)	7,808	-	7,808
M092	CITY OF BEAVER DAM	221,457	0.030223%	0.031144%	1,807,463	2,330,116	1,373,800	100,663	695	101,358	-	101,358
M093	OLDHAM CO WATER DIST	409,157	0.055839%	0.054889%	3,339,409	4,305,044	2,538,186	185,982	332,134	518,116	-	518,116
M096	CITY OF FALMOUTH	185,750	0.025350%	0.032911%	1,516,037	1,954,420	1,152,295	84,433	(226,300)	(141,867)	-	(141,867)
M097	E KY CONCEN EMPLOY PRO	356,261	0.048620%	0.067409%	2,907,682	3,748,477	2,210,044	161,938	(956,135)	(794,197)	-	(794,197)
M098	PIKE CO HOUSING AUTHORITY	71,764	0.009794%	0.008777%	585,723	755,092	445,191	32,621	61,504	94,125	-	94,125
M099	BEECH FORK WATER COMM	77,282	0.010547%	0.012617%	630,755	813,147	479,419	35,129	(53,005)	(17,876)	-	(17,876)
M100	PULASKI CO BD OF ED	3,108,903	0.424283%	0.434870%	25,373,921	32,711,131	19,285,971	1,413,155	(182,413)	1,230,742	-	1,230,742
M104	RUSSELL CO PUBLIC LIBRARY	80,148	0.010938%	0.010485%	654,139	843,292	497,192	36,431	43,672	80,103	-	80,103
M105	SCOTT COUNTY LIBRARY	281,133	0.038367%	0.036673%	2,294,509	2,957,997	1,743,989	127,789	71,946	199,735	-	199,735



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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share	2023 Proportionate Share	Net Pension Liability as of June 30, 2024			Pension Expense				
					Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
					(6)	(7)	(8)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
M106	SHELBY CO BD OF ED	2,582,039	0.352380%	0.380601%	21,073,817	27,167,594	16,017,589	1,173,669	24,599	1,198,268	-	1,198,268
M107	FRANKLIN ELECTRIC PLNT BD	438,535	0.059848%	0.055937%	3,579,164	4,614,127	2,720,417	199,335	293,141	492,476	-	492,476
M108	SPENCER CO PUBLIC LIB	58,278	0.007953%	0.008455%	475,623	613,156	361,507	26,489	(33,139)	(6,650)	-	(6,650)
M109	CITY OF CAMPBELLSVILLE	575,833	0.078586%	0.078550%	4,699,776	6,058,779	3,572,161	261,746	(399,607)	(137,861)	-	(137,861)
M110	CITY OF GUTHRIE	164,611	0.022465%	0.023055%	1,343,502	1,731,994	1,021,156	74,824	93,489	168,313	-	168,313
M111	TRIGG CO CONS DISTRICT	10,293	0.001405%	0.001503%	84,025	108,322	63,865	4,680	2,161	6,841	-	6,841
M112	CITY OF MILTON	77,047	0.010515%	0.010844%	628,842	810,680	477,964	35,022	(12,191)	22,831	-	22,831
M113	CITY OF STURGIS	116,139	0.015850%	0.025751%	947,897	1,221,994	720,469	52,791	(116,798)	(64,007)	-	(64,007)
M115	WASHINGTON CO LIBRARY BD	36,186	0.004938%	0.005983%	295,313	380,707	224,459	16,447	(16,302)	145	-	145
M116	WAYNE CO PUBLIC LIBRARY	54,641	0.007457%	0.007518%	445,960	574,916	338,961	24,837	(17,046)	7,791	-	7,791
M117	WEBSTER CO BD OF ED	830,022	0.113276%	0.119785%	6,774,385	8,733,289	5,149,011	377,287	(344,518)	32,769	-	32,769
M118	WHITLEY CO FISCAL COURT	1,275,415	0.174060%	0.186499%	10,409,526	13,419,579	7,911,974	579,740	408,424	988,164	-	988,164
M119	WOLFE CO FISCAL COURT	337,139	0.046011%	0.049467%	2,751,653	3,547,330	2,091,450	153,248	(35,654)	117,594	-	117,594
M120	WOODFORD COUNTY LIBRARY	130,697	0.017837%	0.019448%	1,066,728	1,375,187	810,789	59,410	(44,697)	14,713	-	14,713
M215	SHEPHER/BULLIT CO TOURIST	151,887	0.020729%	0.020670%	1,239,682	1,598,153	942,246	69,042	822	69,864	-	69,864
M315	CITY OF PIONEER VILLAGE	11,967	0.001633%	0.001700%	97,660	125,900	74,229	5,439	(1,361)	4,078	-	4,078
M356	MIDDLETOWN FIRE PROT DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
M415	BULLITT CO SANITATION DIS	-	0.000000%	0.000000%	-	-	-	-	(499,537)	(499,537)	-	(499,537)
N001	ADAIR CO CONSERVATION DIS	32,502	0.004436%	0.004079%	265,292	342,004	201,640	14,775	36,804	51,579	-	51,579
N006	HOUSING AUTH OWINGSVILLE	9,192	0.001254%	0.001268%	74,995	96,680	57,001	4,177	(59,042)	(54,865)	-	(54,865)
N007	PINEVILLE BD OF EDUCATION	164,368	0.022432%	0.024173%	1,341,529	1,729,450	1,019,656	74,714	66,515	141,229	-	141,229
N008	CITY OF FLORENCE	1,428,950	0.195014%	0.201563%	11,662,664	15,035,079	8,864,447	649,531	273,143	922,674	-	922,674
N009	CITY OF MILLERSBURG	13,902	0.001897%	0.002279%	113,449	146,254	86,229	6,318	2,371	8,689	-	8,689
N010	BOYD CO PUBLIC LIBRARY	165,271	0.022555%	0.023784%	1,348,885	1,738,933	1,025,247	75,124	(59,639)	15,485	-	15,485
N011	CITY OF PERRYVILLE	6,733	0.000919%	0.000974%	54,960	70,853	41,774	3,061	(3,042)	19	-	19
N012	CITY OF BROOKSVILLE	60,258	0.008224%	0.007900%	491,830	634,049	373,826	27,392	(80,452)	(53,060)	-	(53,060)
N013	MIDDLE KY COMM ACT PART	635,401	0.086715%	0.077443%	5,185,924	6,685,504	3,941,669	288,821	59,556	348,377	-	348,377
N014	CITY OF IRVINGTON	49,441	0.006747%	0.006212%	403,499	520,176	306,688	22,472	14,720	37,192	-	37,192
N015	BULLITT CO CONSERV DIST	8,739	0.001193%	0.001226%	71,346	91,977	54,228	3,974	(1,218)	2,756	-	2,756
N017	PRINCETON ELECTRIC PL BD	373,955	0.051035%	0.053107%	3,052,109	3,934,668	2,319,818	169,982	(5,578)	164,404	-	164,404
N018	MURRAY/CALLOWAY CO AIRPRT	12,240	0.001670%	0.001674%	99,873	128,753	75,911	5,562	(1,225)	4,337	-	4,337
N020	CARLISLE CO SANIT DIST 1	21,475	0.002931%	0.003059%	175,286	225,973	133,230	9,762	(3,612)	6,150	-	6,150
N021	CARROLLTON UTILITIES COMM	446,989	0.061002%	0.065322%	3,648,178	4,703,098	2,772,873	203,179	(81,608)	121,571	-	121,571
N022	CITY OF GRAYSON	80,004	0.010918%	0.011928%	652,943	841,750	496,283	36,364	(641,308)	(604,944)	-	(604,944)
N025	EAST CLARK CO WATER DIST	97,349	0.013286%	0.012416%	794,559	1,024,317	603,921	44,252	30,651	74,903	-	74,903
N029	CUMBERLAND CO PUBLIC LIB	27,872	0.003804%	0.003903%	227,495	293,279	172,913	12,670	(1,422)	11,248	-	11,248
N033	ESTILL CO WATER DIST NO 1	97,350	0.013286%	0.013646%	794,559	1,024,317	603,921	44,252	30,765	75,017	-	75,017
N035	HOUSING AUTH FLEMINGSBURG	14,493	0.001978%	0.001965%	118,293	152,499	89,911	6,588	(12,451)	(5,863)	-	(5,863)
N036	PRESTONSBURG CITY UTIL	622,503	0.084955%	0.093259%	5,080,669	6,549,812	3,861,667	282,959	(381,625)	(98,666)	-	(98,666)
N037	FRANKFORT INDEP SCHOOLS	337,076	0.046002%	0.050086%	2,751,115	3,546,636	2,091,041	153,218	(7,810)	145,408	-	145,408
N038	HOUSING AUTH OF HICKMAN	47,013	0.006416%	0.006609%	383,704	494,657	291,642	21,370	(12,560)	8,810	-	8,810
N041	BULLOCK PEN WATER DIST	203,442	0.027764%	0.029106%	1,660,405	2,140,533	1,262,025	92,473	(66,511)	25,962	-	25,962
N042	PURCHASE AREA DEV DIST	611,993	0.083521%	0.081431%	4,994,910	6,439,255	3,796,484	278,183	237,884	516,067	-	516,067
N043	GRAYSON CO LIBRARY	67,100	0.009157%	0.011195%	547,627	705,981	416,235	30,499	12,824	43,323	-	43,323
N044	HOUSING AUTH OF GREENSBUR	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
N045	KENTUCKY ED DEV CORP	167,424	0.022849%	0.029584%	1,366,467	1,761,599	1,038,611	76,103	(245,853)	(169,750)	-	(169,750)
N047	ELIZABETHTOWN BD OF EDUC	708,739	0.096724%	0.109118%	5,784,505	7,457,172	4,396,632	322,158	(406,704)	(84,546)	-	(84,546)
N049	CYNTHIANA HARRISON CO JPC	23,420	0.003196%	0.003457%	191,134	246,403	145,276	10,645	(11,839)	(1,194)	-	(1,194)
N050	CITY OF HORSE CAVE	66,110	0.009022%	0.013268%	539,554	695,573	410,099	30,049	(223,828)	(193,779)	-	(193,779)
N051	CITY OF HENDERSON	2,042,211	0.278708%	0.285163%	16,667,919	21,487,672	12,668,795	928,290	(248,205)	680,085	-	680,085
N052	CITY OF NEW CASTLE	39,195	0.005349%	0.005151%	319,893	412,394	243,141	17,816	(2,324)	15,492	-	15,492
N054	CITY OF MADISONVILLE	2,559,440	0.349296%	0.355160%	20,889,381	26,929,825	15,877,404	1,163,397	132,107	1,295,504	-	1,295,504
N057	NICHOLASVILLE HOUSING AUT	13,833	0.001888%	0.002117%	112,910	145,560	85,820	6,288	(38,375)	(32,087)	-	(32,087)
N058	JOHNSON CO LIBRARY	89,091	0.012159%	0.010686%	727,160	937,428	552,693	40,498	14,507	55,005	-	55,005
N060	KNOTT CO WATER & SEWER	195,122	0.026629%	0.024548%	1,592,527	2,053,028	1,210,433	88,693	123,520	212,213	-	212,213
N061	KNOX CO SOIL CONSERV DIS	9,017	0.001231%	0.002137%	73,619	94,907	55,956	4,100	(6,573)	(2,473)	-	(2,473)
N063	CUMBERLAND VAL AREA DEV	291,967	0.039846%	0.037475%	2,382,960	3,072,024	1,811,218	132,715	19,247	151,962	-	151,962
N065	THREE FORKS REG JAIL	329,219	0.044930%	0.048497%	2,687,004	3,463,988	2,042,313	149,648	(85,872)	63,776	-	63,776
N067	HOUSING ORIENTED MINISTRI	101,900	0.013907%	0.014078%	831,698	1,072,194	632,149	46,320	(68,807)	(22,487)	-	(22,487)
N068	GAR,QUI,KY-O-HTS WTR DIST	61,887	0.008446%	0.007970%	505,107	651,165	383,917	28,131	(6,125)	22,006	-	22,006
N069	CITY OF CRAB ORCHARD	10,968	0.001497%	0.001774%	89,527	115,415	68,047	4,986	(813)	4,173	-	4,173
N071	CITY OF AUBURN	100,209	0.013676%	0.013749%	817,883	1,054,385	621,649	45,551	(9,711)	35,840	-	35,840
N072	LYON CO AMBULANCE SERVICE	172,976	0.023607%	0.025048%	1,411,799	1,820,039	1,073,067	78,628	(41,268)	37,360	-	37,360
N075	CITY OF ISLAND	40,627	0.005544%	0.005179%	331,555	427,428	252,005	18,465	11,275	29,740	-	29,740
N076	MADISON CO EMS	24,319	0.003319%	0.003264%	198,490	255,886	150,867	11,055	603	11,658	-	11,658
N077	MAGOFFIN CO WATER DIST	81,629	0.011140%	0.013412%	666,219	858,865	506,374	37,104	(80,688)	(43,584)	-	(43,584)
N078	CENTRAL KY COMM ACTION	1,965,987	0.268305%	0.256166%	16,045,776	20,685,627	12,195,922	893,641	362,216	1,255,857	-	1,255,857
N079	BENTON ELECTRIC SYSTEM	254,606	0.034747%	0.033077%	2,078,018	2,678,905	1,579,440	115,731	114,112	229,843	-	229,843
N080	MARTIN CO WATER DISTRICT	-	0.000000%	0.000000%	-	-	-	-	(22,451)	(22,451)	-	(22,451)



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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share	2023 Proportionate Share	Net Pension Liability as of June 30, 2024			Pension Expense				
					Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
N081	BUFFALO TRACE AR DEV DIST	413,823	0.056476%	0.057371%	3,377,504	4,354,155	2,567,142	188,104	(27,591)	160,513	-	160,513
N082	MEADE CO WATER DISTRICT	123,001	0.016786%	0.016564%	1,003,874	1,294,158	763,015	55,909	(38,036)	17,873	-	17,873
N084	MERCER CO PUBLIC LIBRARY	101,064	0.013793%	0.016295%	824,880	1,063,405	626,967	45,940	(53,999)	(8,059)	-	(8,059)
N085	METCALFE CO CONSERV DIST	8,666	0.001183%	0.001248%	70,748	91,206	53,774	3,940	(5,370)	(1,430)	-	(1,430)
N087	CITY OF MT STERLING	267,465	0.036502%	0.037305%	2,182,974	2,814,211	1,659,215	121,577	(9,714)	111,863	-	111,863
N088	MORGAN CO AMBULANCE SERV	125,439	0.017119%	0.016163%	1,023,789	1,319,831	778,152	57,018	135,143	192,161	-	192,161
N089	MUHLENBERG CO WATER DIST	222,480	0.030363%	0.028794%	1,815,836	2,340,909	1,380,164	101,130	67,670	168,800	-	168,800
N090	BARDSTOWN-NELSON CO TOURI	58,137	0.007934%	0.009637%	474,487	611,691	360,643	26,426	(22,071)	4,355	-	4,355
N092	CITY OF HARTFORD	227,351	0.031027%	0.030783%	1,855,546	2,392,102	1,410,346	103,341	44,207	147,548	-	147,548
N093	CITY OF LAGRANGE	218,839	0.029866%	0.031220%	1,786,113	2,302,592	1,357,572	99,474	51,638	151,112	-	151,112
N094	CITY OF OWENTON	19,975	0.002726%	0.002359%	163,026	210,168	123,912	9,079	(37,412)	(28,333)	-	(28,333)
N097	KY VALLEY ED COOPERATIVE	27,791	0.003793%	0.004545%	226,837	292,431	172,412	12,633	(38,261)	(25,628)	-	(25,628)
N098	PIKE CO LIBRARY DISTRICT	216,768	0.029583%	0.032156%	1,769,189	2,280,773	1,344,708	98,532	85,183	183,715	-	183,715
N099	CITY OF CLAY CITY	57,816	0.007890%	0.009589%	471,855	608,299	358,643	26,279	(46,999)	(20,720)	-	(20,720)
N100	CITY OF BURNSIDE	75,259	0.010271%	0.011733%	614,249	791,868	466,873	34,210	8,924	43,134	-	43,134
N103	HOUSING AUTH OF MOREHEAD	116,056	0.015839%	0.014852%	947,239	1,221,146	719,969	52,755	11,491	64,246	-	64,246
N104	CITY OF JAMESTOWN	281,092	0.038362%	0.041080%	2,294,210	2,957,612	1,743,762	127,772	(38,042)	89,730	-	89,730
N106	W SHELBY WATER DISTRICT	61,153	0.008346%	0.008578%	499,126	643,455	379,371	27,798	(15,147)	12,651	-	12,651
N107	SIMPSON CO CONSER DIST	7,282	0.000994%	0.001116%	59,445	76,635	45,183	3,311	948	4,259	-	4,259
N110	LOGAN/TODD REG. WATER COM	177,402	0.024211%	0.022729%	1,447,920	1,866,606	1,100,522	80,639	16,083	96,722	-	96,722
N111	BARKLEY LAKE WATER DIST	181,970	0.024834%	0.023430%	1,485,178	1,914,638	1,128,840	82,714	(48,205)	34,509	-	34,509
N112	TRIMBLE CO WATER DIST	60,162	0.008211%	0.005202%	491,053	633,047	373,235	27,348	96,959	124,307	-	124,307
N113	UNION CO LIBRARY BD	61,712	0.008422%	0.009836%	503,671	649,315	382,826	28,051	(54,415)	(26,364)	-	(26,364)
N114	BOWLING GRN MUNICIPAL UTI	3,739,206	0.510303%	0.523886%	30,518,282	39,343,052	23,196,048	1,699,661	(376,014)	1,323,647	-	1,323,647
N115	WASHINGTON CO CONSER DIST	9,530	0.001301%	0.001239%	77,805	100,304	59,138	4,333	4,206	8,539	-	8,539
N116	MONTICELLO UTILITY COMM	277,120	0.037820%	0.042854%	2,261,796	2,915,825	1,719,125	125,967	(194,888)	(68,921)	-	(68,921)
N117	CITY OF DIXON	9,453	0.001290%	0.001828%	77,147	99,456	58,638	4,297	(35,697)	(31,400)	-	(31,400)
N118	CITY OF WILLIAMSBURG	537,870	0.073405%	0.077636%	4,389,930	5,659,337	3,336,657	244,489	(214,192)	30,297	-	30,297
N119	WOLFE CO CONSER DISTRICT	10,948	0.001494%	0.001577%	89,348	115,184	67,910	4,976	(4,585)	391	-	391
N120	WOODFORD CO PLAN ZONING	65,232	0.008902%	0.009091%	532,377	686,321	404,644	29,650	(32,673)	(3,023)	-	(3,023)
N959	N KY CONV & VISITORS BUR	254,187	0.034690%	0.032809%	2,074,609	2,674,510	1,576,849	115,542	319,010	434,552	-	434,552
P001	HOUSING AUTH OF COLUMBIA	23,597	0.003220%	0.003323%	192,570	248,254	146,367	10,725	(6,822)	3,903	-	3,903
P005	GLASGOW ELECTRIC PLANT BD	1,002,519	0.136817%	0.149924%	8,182,236	10,548,240	6,219,077	455,695	(323,252)	132,443	-	132,443
P006	BATH COUNTY E.M.S.	71,919	0.009815%	0.011353%	586,979	756,711	446,145	32,691	(228,877)	(196,186)	-	(196,186)
P007	CITY OF PINEVILLE	81,139	0.011073%	0.012251%	662,212	853,700	503,328	36,881	34,811	71,692	-	71,692
P008	BOONE CO PLANNING COMM	266,639	0.036389%	0.038360%	2,176,216	2,805,499	1,654,078	121,200	(94,568)	26,632	-	26,632
P009	HOUSING AUTHORITY PARIS	47,349	0.006462%	0.006451%	386,455	498,204	293,733	21,523	(36,650)	(15,127)	-	(15,127)
P010	REGIONAL PUBLIC SAFETY	195,452	0.026674%	0.026745%	1,595,218	2,056,497	1,212,478	88,843	(68,760)	20,083	-	20,083
P011	CITY OF JUNCTION CITY	24,216	0.003305%	0.004310%	197,653	254,807	150,230	11,008	(95,593)	(84,585)	-	(84,585)
P013	CITY OF JACKSON	316,159	0.043147%	0.048533%	2,580,373	3,326,523	1,961,266	143,709	(134,351)	9,358	-	9,358
P014	BRECKINRIDGE CO PUBLIC LI	73,012	0.009964%	0.009750%	595,889	768,199	452,918	33,187	46,663	79,850	-	79,850
P015	CITY OF LEBANON JUNCTION	71,757	0.009793%	0.010183%	585,663	755,015	445,145	32,617	(10,568)	22,049	-	22,049
P017	PRINCETON WATER/WASTEWATE	185,660	0.025338%	0.025669%	1,515,320	1,953,495	1,151,750	84,393	(80,089)	4,304	-	4,304
P018	MURRAY/CALLOWAY TRANS AUT	212,973	0.029065%	0.021910%	1,738,210	2,240,837	1,321,162	96,807	377,044	473,851	-	473,851
P022	RATTLESNAKE RIDGE WATER	156,199	0.021317%	0.022236%	1,274,847	1,643,486	968,974	71,000	(115,514)	(44,514)	-	(44,514)
P023	LIBERTY TOURISM	19,274	0.002630%	0.001906%	157,285	202,766	119,548	8,760	53,658	62,418	-	62,418
P025	CLARK CO CONSVATION DIST	7,069	0.000965%	0.000828%	57,711	74,399	43,865	3,214	953	4,167	-	4,167
P033	ESTILL COUNTY EMS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
P035	FLEMING CO DISPATCH	43,820	0.005980%	0.006266%	357,629	461,043	271,824	19,918	(14,510)	5,408	-	5,408
P037	COMMUNITY ACTION KENTUCKY	121,945	0.016642%	0.030180%	995,262	1,283,055	756,469	55,429	(425,614)	(370,185)	-	(370,185)
P038	HICKMAN ELECTRIC SYSTEM	105,966	0.014462%	0.015282%	864,889	1,114,983	657,377	48,168	(18,151)	30,017	-	30,017
P041	CITY OF DRY RIDGE	97,758	0.013341%	0.012357%	797,848	1,028,557	606,421	44,435	56,458	100,893	-	100,893
P043	CITY OF CLARKSON	40,037	0.005464%	0.006618%	326,770	421,260	248,369	18,199	(14,234)	3,965	-	3,965
P045	GREENUP CO ENVIR COMM	54,321	0.007413%	0.005464%	443,329	571,523	336,961	24,690	5,446	30,136	-	30,136
P047	CITY OF WEST POINT	-	0.000000%	0.002111%	-	-	-	-	(204,141)	(204,141)	-	(204,141)
P048	HARLAN COUNTY C A A	374,785	0.051148%	0.050504%	3,058,867	3,943,380	2,324,955	170,358	118,623	288,981	-	288,981
P049	HOUSING AUTHORITY OF CYNT	111,423	0.015206%	0.014603%	909,383	1,172,344	691,195	50,646	(115,788)	(65,142)	-	(65,142)
P050	HART CO SOLID WASTE SVC	216,179	0.029503%	0.029774%	1,764,404	2,274,606	1,341,072	98,265	60,646	158,911	-	158,911
P051	HENDERSON MUN POWER&LIGHT	1,083,679	0.147894%	0.146731%	8,844,688	11,402,248	6,722,587	492,589	68,508	561,097	-	561,097
P052	LITTLE KY RV WS CONV DIST	17,129	0.002338%	0.002515%	139,822	180,254	106,275	7,787	(11,352)	(3,565)	-	(3,565)
P054	HOUSING AUTH DAWSON SPG	75,129	0.010253%	0.010045%	613,173	790,480	466,055	34,150	(7,388)	26,762	-	26,762
P057	VALLEY VIEW FERRY AUTHORI	65,094	0.008884%	0.007166%	531,301	684,934	403,826	29,590	92,286	121,876	-	121,876
P061	BARBOURVILLE UTILITY COMM	662,303	0.090387%	0.094785%	5,405,526	6,968,606	4,108,581	301,051	(134,280)	166,771	-	166,771
P063	LAUREL CO WATER DIST #2	238,841	0.032596%	0.031250%	1,949,379	2,513,068	1,481,666	108,567	79,281	187,848	-	187,848
P066	HYDEN LESLIE COUNTY WATER DISTRICT	133,778	0.018257%	0.000000%	1,091,846	1,407,568	829,880	60,808	468,250	529,058	-	529,058
P068	LEWIS CO PUBLIC LIBRARY	28,168	0.003844%	0.003677%	229,887	296,363	174,731	12,803	6,212	19,015	-	19,015
P069	LINCOLN CO CLERK	105,726	0.014429%	0.015803%	862,915	1,112,439	655,877	48,059	(28,047)	20,012	-	20,012
P071	LOGAN CO CONS DISTRICT	30,407	0.004150%	0.004123%	248,188	319,954	188,640	13,822	9,057	22,879	-	22,879
P072	LYON CO WATER DISTRICT	46,102	0.006292%	0.006255%	376,288	485,097	286,006	20,957	29,202	50,159	-	50,159



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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share	2023 Proportionate Share	Net Pension Liability as of June 30, 2024			Pension Expense				
					Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
					(6)	(7)	(8)					
P075	MCLEAN CO REG WATER COMM	55,508	0.007575%	0.007853%	453,017	584,013	344,325	25,230	(24,491)	739	-	739
P076	MADISON CO PUBLIC LIBRARY	337,857	0.046109%	0.044058%	2,757,514	3,554,886	2,095,905	153,575	106,513	260,088	-	260,088
P077	SALYERS/MAG CO JOINT HOUS	26,506	0.003617%	0.004749%	216,312	278,861	164,412	12,047	(34,567)	(22,520)	-	(22,520)
P078	MARION CO CONSERVAT DIST	8,738	0.001193%	0.001199%	71,346	91,977	54,228	3,974	(139)	3,835	-	3,835
P079	CITY OF CALVERT CITY	338,247	0.046162%	0.046905%	2,760,683	3,558,972	2,098,314	153,751	(151,111)	2,640	-	2,640
P081	MASON COUNTY LIBRARY	40,043	0.005465%	0.005751%	326,830	421,337	248,414	18,202	3,192	21,394	-	21,394
P084	ANDERSON-DEAN COMM PARK	29,813	0.004069%	0.003434%	243,343	313,709	184,958	13,553	69,367	82,920	-	82,920
P087	MONTGOMERY CTY WATER DIST	17,946	0.002449%	0.002086%	146,461	188,812	111,320	8,157	7,312	15,469	-	15,469
P088	MORGAN CO WATER DIST	109,593	0.014957%	0.015573%	894,492	1,153,146	679,877	49,817	141,731	191,548	-	191,548
P089	MUHLENBERG WATER DIST #3	74,673	0.010191%	0.010061%	609,465	785,700	463,236	33,943	(5,769)	28,174	-	28,174
P090	NORTH NELSON WATER DIST	68,186	0.009306%	0.008024%	556,538	717,469	423,008	30,995	25,917	56,912	-	56,912
P092	OHIO CO REG WASTEWATER D	69,842	0.009532%	0.009290%	570,054	734,893	433,281	31,748	(7,438)	24,310	-	24,310
P097	KY RIVER AREA DEV DIST	468,894	0.063992%	0.060010%	3,826,993	4,933,619	2,908,785	213,138	215,088	428,226	-	428,226
P100	LAKE CUMBERLAND CAA, INC	969,024	0.132246%	0.116661%	7,908,871	10,195,827	6,011,300	440,470	(30,241)	410,229	-	410,229
P103	MOREHEAD TOURISM COMMISSI	65,552	0.008946%	0.010115%	535,009	689,714	406,644	29,796	(15,078)	14,718	-	14,718
P104	RUSSELL CO TOURIST COMM	18,428	0.002515%	0.002440%	150,408	193,900	114,320	8,377	(2,711)	5,666	-	5,666
P105	GEORGETOWN/SCOTT TOURISM	42,913	0.005857%	0.005874%	350,273	451,560	266,233	19,508	33,239	52,747	-	52,747
P106	MULTI PURPOSE COMM ACTION	113,634	0.015508%	0.015040%	927,444	1,195,627	704,923	51,652	42,150	93,802	-	93,802
P107	SIMPSON CO LIBRARY DIST	54,821	0.007482%	0.007937%	447,455	576,843	340,098	24,920	(13,083)	11,837	-	11,837
P110	TODD COUNTY CONSERVATION DISTRICT	1,083	0.000148%	0.001603%	8,851	11,410	6,727	493	(36,918)	(36,425)	-	(36,425)
P111	JOHN L STREET LIBRARY	46,821	0.006390%	0.006664%	382,149	492,653	290,460	21,283	61,369	82,652	-	82,652
P113	STURGIS HOUSING AUTHORITY	7,865	0.001073%	0.001233%	64,170	82,726	48,774	3,574	(29,586)	(26,012)	-	(26,012)
P115	HOUSING AUTH SPRINGFIELD	22,132	0.003020%	0.003936%	180,609	232,834	137,275	10,059	(4,017)	6,042	-	6,042
P116	CITY OF MONTICELLO	62,225	0.008492%	0.013950%	507,858	654,711	386,008	28,284	(152,373)	(124,089)	-	(124,089)
P117	CITY OF CLAY	75,874	0.010355%	0.011295%	619,273	798,344	470,691	34,489	(44,415)	(9,926)	-	(9,926)
P120	WOODFORD CO CONSERV DIST	19,815	0.002704%	0.002778%	161,711	208,471	122,912	9,006	19,274	28,280	-	28,280
P959	CITY OF CRESTVIEW HILLS	71,061	0.009698%	0.009605%	579,981	747,691	440,827	32,301	29,984	62,285	-	62,285
R003	SOUTH ANDERSON WATER DIST	71,791	0.009798%	0.009858%	585,962	755,401	445,372	32,634	3,019	35,653	-	35,653
R005	BARREN CO SOIL CONS DIS	3,568	0.000487%	0.001053%	29,125	37,546	22,137	1,622	(18,119)	(16,497)	-	(16,497)
R008	BOONE CO LIBRARY DIST	893,110	0.121886%	0.117882%	7,289,299	9,397,098	5,540,382	405,965	(118,546)	287,419	-	287,419
R010	ASHLAND BD OF ED	1,350,972	0.184372%	0.204572%	11,026,227	14,214,608	8,380,711	614,086	(363,206)	250,880	-	250,880
R011	DANVILLE BOYLE PLANNING	23,563	0.003216%	0.003043%	192,330	247,945	146,185	10,712	(11,130)	(418)	-	(418)
R013	BREATHITT COUNTY WATER DISTRICT	53,539	0.007307%	0.007762%	436,990	563,351	332,143	24,337	2,824	27,161	-	27,161
R015	CITY OF SHEPHERDSVILLE	439,494	0.059979%	0.052784%	3,586,998	4,624,227	2,726,372	199,771	297,637	497,408	-	497,408
R017	CITY OF PRINCETON	158,257	0.021598%	0.021970%	1,291,652	1,665,150	981,747	71,936	(3,007)	68,929	-	68,929
R018	MURRAY ELECTRIC SYSTEM	714,208	0.097470%	0.102923%	5,829,119	7,514,687	4,430,542	324,642	(297,864)	26,778	-	26,778
R019	FORT THOMAS BOARD OF ED	767,362	0.104725%	0.115802%	6,262,999	8,074,029	4,760,321	348,807	(706,844)	(358,037)	-	(358,037)
R021	CARROLLTON/CARR CO REC TR	13,962	0.001906%	0.002003%	113,987	146,948	86,638	6,348	(857)	5,491	-	5,491
R024	CHRISTIAN CO WATER DIST	157,575	0.021505%	0.021379%	1,286,090	1,657,980	977,519	71,626	(48,827)	22,799	-	22,799
R030	DAVISS CO AIRPORT BD	75,920	0.010361%	0.010317%	619,632	798,807	470,964	34,509	(23,401)	11,108	-	11,108
R033	CITY OF RAVENNA	14,922	0.002036%	0.002243%	121,761	156,970	92,547	6,781	7,252	14,033	-	14,033
R034	LEXINGTON PUBLIC LIBRARY	1,638,744	0.223645%	0.217569%	13,374,919	17,242,456	10,165,882	744,892	695,918	1,440,810	-	1,440,810
R036	CITY OF PRESTONSBURG	777,741	0.106141%	0.108110%	6,347,682	8,183,199	4,824,686	353,523	167,694	521,217	-	521,217
R037	PAUL SAWYIER LIBRARY	275,484	0.037596%	0.041781%	2,248,400	2,898,555	1,708,943	125,221	(143,361)	(18,140)	-	(18,140)
R038	CITY OF FULTON	318,025	0.043402%	0.044265%	2,595,624	3,346,183	1,972,857	144,559	(150,265)	(5,706)	-	(5,706)
R041	CITY OF CRITTENDEN	29,204	0.003986%	0.004042%	238,380	307,310	181,185	13,276	20,174	33,450	-	33,450
R042	MAYFIELD ELEC & WATER SYS	1,039,430	0.141855%	0.132982%	8,483,530	10,936,656	6,448,082	472,475	116,865	589,340	-	589,340
R045	CITY OF RUSSELL	250,403	0.034173%	0.034606%	2,043,690	2,634,651	1,553,349	113,820	(124,470)	(10,650)	-	(10,650)
R047	LINCOLN TRAIL AREA DEV DI	495,309	0.067597%	0.062958%	4,042,587	5,211,555	3,072,651	225,145	161,178	386,323	-	386,323
R048	HARLAN CO CONSERV DIST	12,522	0.001709%	0.001642%	102,205	131,760	77,683	5,692	2,287	7,979	-	7,979
R050	HART CO AMB SERVICE	247,812	0.033820%	0.035415%	2,022,579	2,607,435	1,537,303	112,644	(147,415)	(34,771)	-	(34,771)
R051	HENDERSON MUN W & S DEPT	1,055,767	0.144084%	0.146212%	8,616,834	11,108,507	6,549,402	479,899	(274,919)	204,980	-	204,980
R052	CITY OF CAMPBELLSBURG	27,993	0.003820%	0.003068%	228,452	294,512	173,640	12,723	41,546	54,269	-	54,269
R054	SOUTH HOPKINS WATER DIST	76,513	0.010442%	0.010124%	624,476	805,051	474,646	34,779	(14,837)	19,942	-	19,942
R057	CITY OF WILMORE	248,682	0.033939%	0.036037%	2,029,696	2,616,610	1,542,712	113,040	(134,795)	(21,755)	-	(21,755)
R058	HOUSING AUTH OF PAINTSVLE	133,214	0.018180%	0.018737%	1,087,241	1,401,631	826,380	60,552	(40,167)	20,385	-	20,385
R061	KY COMM ECONOMIC OPPORT	2,282,748	0.311535%	0.283460%	18,631,113	24,018,549	14,160,961	1,037,627	1,087,896	2,125,523	-	2,125,523
R063	WOODCREEK WATER DISTRICT	542,047	0.073975%	0.083485%	4,424,018	5,703,283	3,362,566	246,388	(303,449)	(57,061)	-	(57,061)
R071	LOGAN CO PUBLIC LIBRARY	123,602	0.016868%	0.016368%	1,008,778	1,300,480	766,742	56,182	(34,200)	21,982	-	21,982
R072	LYON CO HOUSING AUTHORITY	56,312	0.007685%	0.008679%	459,596	592,494	349,325	25,596	(47,803)	(22,207)	-	(22,207)
R073	MCCRACKEN CO BD OF ED	2,464,686	0.336364%	0.355898%	20,115,993	25,932,801	15,289,574	1,120,324	(552,610)	567,714	-	567,714
R076	RICHMOND UTILITIES	969,886	0.132364%	0.128498%	7,915,928	10,204,925	6,016,664	440,863	302,706	743,569	-	743,569
R078	CITY OF LORETTO	5,938	0.000810%	0.000893%	48,441	62,449	36,819	2,698	(4,194)	(1,496)	-	(1,496)
R079	MARSHALL CO PUB LIBRARY	211,182	0.028821%	0.028117%	1,723,618	2,222,025	1,310,071	95,994	(2,974)	93,020	-	93,020
R088	CITY OF WEST LIBERTY	400,704	0.054685%	0.057531%	3,270,395	4,216,073	2,485,731	182,139	115,055	297,194	-	297,194
R089	CENTRAL CITY MUN WTR&SEWR	266,879	0.036422%	0.040253%	2,178,190	2,808,043	1,655,578	121,310	(67,400)	53,910	-	53,910
R090	NELSON CO PUBLIC LIBRARY	248,186	0.033871%	0.038581%	2,025,629	2,611,367	1,539,621	112,814	(188,743)	(75,929)	-	(75,929)
R093	TRI CO COMM ACTION AGENCY	72,327	0.009871%	0.012217%	590,328	761,029	448,691	32,877	(6,744)	26,133	-	26,133
R097	PERRY COUNTY PUBLIC LIB	150,159	0.020493%	0.020267%	1,225,568	1,579,958	931,518	68,256	(74,453)	(6,197)	-	(6,197)



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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share	2023 Proportionate Share	Net Pension Liability as of June 30, 2024			Pension Expense				
					Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
					(6)	(7)	(8)					
R103	ROWAN CO PUBLIC LIBRARY	127,676	0.017424%	0.013991%	1,042,029	1,343,346	792,016	58,034	62,033	120,067	-	120,067
R104	CITY OF RUSSELL SPRINGS	264,605	0.036112%	0.040144%	2,159,651	2,784,143	1,641,487	120,278	(4,367)	115,911	-	115,911
R105	CITY OF STAMPING GROUND	4,616	0.000630%	0.000894%	37,677	48,571	28,637	2,098	(8,409)	(6,311)	-	(6,311)
R106	SHELBY CO PARK RECREATION	128,426	0.017527%	0.018130%	1,048,189	1,351,287	796,698	58,377	4,481	62,858	-	62,858
R109	TAYLOR CO PUBLIC LIBRARY	75,479	0.010301%	0.010261%	616,043	794,181	468,237	34,309	(48,741)	(14,432)	-	(14,432)
R114	BOWLING GREEN PUBLIC SCHO	1,938,874	0.264605%	0.263410%	15,824,500	20,400,367	12,027,737	881,317	158,189	1,039,506	-	1,039,506
R115	S W E D A	18,089	0.002469%	0.002498%	147,657	190,354	112,229	8,223	862	9,085	-	9,085
R116	WAYNE CO CONSERV DIST	14,023	0.001914%	0.001941%	114,465	147,564	87,002	6,375	10,453	16,828	-	16,828
R117	WEBSTER COUNTY WATER DIST	85,670	0.011692%	0.014789%	699,231	901,423	531,465	38,942	(108,972)	(70,030)	-	(70,030)
R118	WILLIAMSBURG IND BD OF ED	214,570	0.029283%	0.031603%	1,751,247	2,257,644	1,331,072	97,533	(216,857)	(119,324)	-	(119,324)
R120	CITY OF MIDWAY	81,556	0.011130%	0.011483%	665,621	858,094	505,919	37,071	31,490	68,561	-	68,561
R959	N KY LEGAL AID SOCIETY	698,494	0.095326%	0.094564%	5,700,899	7,349,390	4,333,085	317,501	(123,678)	193,823	-	193,823
T036	FLOYD COUNTY CONSV DIST	26,577	0.003627%	0.003776%	216,910	279,632	164,867	12,080	(7,220)	4,860	-	4,860
V001	ADAIR COUNTY FISCAL COURT	514,977	0.070281%	0.069336%	4,203,102	5,418,485	3,194,654	234,084	4,937	239,021	-	239,021
V002	ALLEN COUNTY FISCAL COURT	638,904	0.087193%	0.090916%	5,214,511	6,722,357	3,963,396	290,413	(11,789)	278,624	-	278,624
V003	ANDERSON CO FISCAL COURT	853,913	0.116537%	0.108470%	6,969,406	8,984,704	5,297,241	388,149	120,281	508,430	-	508,430
V004	BALLARD COUNTY FISCAL CT	688,587	0.093974%	0.087404%	5,620,043	7,245,154	4,271,630	312,998	(103,650)	209,348	-	209,348
V005	BARREN CO FISCAL CT	523,750	0.071478%	0.061925%	4,274,687	5,510,770	3,249,064	238,071	271,561	509,632	-	509,632
V006	BATH CO FISCAL COURT	358,224	0.048888%	0.050787%	2,923,710	3,769,139	2,222,226	162,831	(64,354)	98,477	-	98,477
V007	BELL CO FISCAL CT	647,286	0.088337%	0.092214%	5,282,927	6,810,556	4,015,397	294,223	(62,270)	231,953	-	231,953
V008	BOONE CO FISCAL CT	3,202,620	0.437073%	0.440982%	26,138,818	33,697,207	19,867,346	1,455,755	932,918	2,388,673	-	2,388,673
V009	BOURBON CO FISCAL COURT	757,528	0.103382%	0.102650%	6,182,682	7,970,487	4,699,274	344,333	137,265	481,598	-	481,598
V010	BOYD COUNTY FISCAL COURT	2,275,716	0.310575%	0.317407%	18,573,701	23,944,536	14,117,324	1,034,429	830,182	1,864,611	-	1,864,611
V011	BOYLE COUNTY FISCAL COURT	1,070,129	0.146044%	0.135114%	8,734,050	11,259,618	6,638,495	486,427	419,042	905,469	-	905,469
V012	BRACKEN CO FISCAL COURT	393,144	0.053654%	0.053777%	3,208,737	4,136,586	2,438,866	178,705	(282)	178,423	-	178,423
V013	BREATHITT CO FISCAL COURT	323,277	0.044119%	0.047464%	2,638,503	3,401,462	2,005,449	146,947	(210,631)	(63,684)	-	(63,684)
V014	BRECKINRIDGE CO FISCAL CT	766,734	0.104639%	0.103956%	6,257,856	8,067,398	4,756,412	348,520	83,937	432,457	-	432,457
V016	BUTLER COUNTY FISCAL CT	637,832	0.087047%	0.090400%	5,205,779	6,711,100	3,956,760	289,927	114,300	404,227	-	404,227
V017	CALDWELL CO FISCAL COURT	374,006	0.051042%	0.053903%	3,052,528	3,935,207	2,320,137	170,005	(150,494)	19,511	-	19,511
V018	CALLOWAY CO FISCAL COURT	1,113,591	0.151976%	0.154150%	9,088,809	11,716,960	6,908,136	506,185	(36,505)	469,680	-	469,680
V019	CAMPBELL CO FISCAL CT	2,249,293	0.306969%	0.306411%	18,358,047	23,666,522	13,953,411	1,022,419	(944,063)	78,356	-	78,356
V020	CARLISLE CO FISCAL COURT	285,402	0.038950%	0.040857%	2,329,375	3,002,945	1,770,489	129,730	(31,032)	98,698	-	98,698
V021	CARROLL CO FISCAL CT	885,528	0.120851%	0.127002%	7,227,402	9,317,302	5,493,336	402,517	339,740	742,257	-	742,257
V022	CARTER CO FISCAL CT	951,972	0.129919%	0.142831%	7,769,707	10,016,422	5,905,526	432,720	(277,484)	155,236	-	155,236
V023	CASEY CO FISCAL COURT	575,438	0.078532%	0.079252%	4,696,546	6,054,616	3,569,707	261,566	(234,093)	27,473	-	27,473
V024	CHRISTIAN CO FISCAL COURT	855,098	0.116698%	0.120854%	6,979,035	8,997,116	5,304,559	388,685	(603,136)	(214,451)	-	(214,451)
V025	CLARK COUNTY FISCAL COURT	1,020,388	0.139256%	0.140759%	8,328,099	10,736,280	6,329,943	463,819	535,332	999,151	-	999,151
V026	CLAY COUNTY FISCAL CT	1,004,357	0.137068%	0.139341%	8,197,247	10,567,591	6,230,486	456,531	(648,621)	(192,090)	-	(192,090)
V027	CLINTON CO FISCAL COURT	470,538	0.064216%	0.064886%	3,840,389	4,950,889	2,918,967	213,884	(248,312)	(34,428)	-	(34,428)
V028	CRITTENDEN CO FIS CT	613,543	0.083732%	0.083731%	5,007,528	6,455,522	3,806,075	278,885	(67,994)	210,891	-	210,891
V030	DAVISS CO FISCAL COURT	1,848,332	0.252248%	0.249237%	15,085,499	19,447,674	11,466,044	840,160	135,184	975,344	-	975,344
V031	EDMONSON CO FISCAL CRT	427,882	0.058395%	0.060724%	3,492,268	4,502,105	2,654,371	194,496	(123,374)	71,122	-	71,122
V032	ELLIOTT CO FISCAL CT	266,307	0.036344%	0.035825%	2,173,525	2,802,029	1,652,033	121,051	136,818	257,869	-	257,869
V033	ESTILL CO FISCAL COURT	508,482	0.069394%	0.074495%	4,150,055	5,350,099	3,154,335	231,130	(203,620)	27,510	-	27,510
V035	FLEMING CO FISCAL COURT	313,935	0.042844%	0.042752%	2,562,253	3,303,162	1,947,493	142,700	(41,291)	101,409	-	101,409
V036	FLOYD CO FISCAL COURT	968,084	0.132118%	0.138345%	7,901,216	10,185,959	6,005,482	440,044	(445,306)	(5,262)	-	(5,262)
V037	FRANKLIN CO FISCAL COURT	1,392,942	0.190100%	0.193539%	11,368,786	14,656,222	8,641,079	633,164	(264,328)	368,836	-	368,836
V038	FULTON COUNTY FIS CT	836,955	0.114222%	0.104951%	6,830,960	8,806,223	5,192,011	380,438	271,631	652,069	-	652,069
V039	GALLATIN CO FISCAL COURT	605,791	0.082675%	0.079874%	4,944,315	6,374,030	3,758,029	275,365	(6,290)	269,075	-	269,075
V040	GARRARD CO FISCAL COURT	550,029	0.075064%	0.085768%	4,489,145	5,787,242	3,412,067	250,015	(1,035,051)	(785,036)	-	(785,036)
V041	GRANT COUNTY FISCAL COURT	891,639	0.121685%	0.118057%	7,277,279	9,381,601	5,531,245	405,295	(45,657)	359,638	-	359,638
V042	GRAVES COUNTY FISCAL CT	1,077,520	0.147053%	0.145773%	8,794,393	11,337,409	6,684,359	489,788	(314,903)	174,885	-	174,885
V043	GRAYSON CO FISCAL COURT	1,543,356	0.210627%	0.195586%	12,596,387	16,238,801	9,574,143	701,533	1,059,189	1,760,722	-	1,760,722
V044	GREEN COUNTY FISCAL COURT	227,168	0.031002%	0.029808%	1,854,051	2,390,175	1,409,210	103,258	(47,463)	55,795	-	55,795
V045	GREENUP CO FISCAL CT	1,676,923	0.228856%	0.188209%	13,686,559	17,644,210	10,402,751	762,248	1,485,851	2,248,099	-	2,248,099
V046	HANCOCK CO FISCAL COURT	614,252	0.083829%	0.086333%	5,013,329	6,463,001	3,810,484	279,208	(250,669)	28,539	-	28,539
V047	HARDIN CO FISCAL COURT	1,136,490	0.155101%	0.144072%	9,275,697	11,957,889	7,050,184	516,593	557,634	1,074,227	-	1,074,227
V048	HARLAN CO FIS CT	911,052	0.124334%	0.131838%	7,435,700	9,585,832	5,651,657	414,118	(422,848)	(8,730)	-	(8,730)
V049	HARRISON CO FISCAL COURT	363,528	0.049612%	0.053296%	2,967,008	3,824,958	2,255,135	165,242	(133,810)	31,432	-	31,432
V050	HART COUNTY FISCAL COURT	786,253	0.107303%	0.106822%	6,417,174	8,272,786	4,877,505	357,393	126,342	483,735	-	483,735
V051	HENDERSON CO FISCAL COURT	1,615,309	0.220447%	0.231312%	13,183,665	16,995,898	10,020,516	734,241	(738,675)	(4,434)	-	(4,434)
V052	HENRY CO FISCAL COURT	329,502	0.044968%	0.043637%	2,689,277	3,466,917	2,044,040	149,774	(79,806)	69,968	-	69,968
V053	HICKMAN CO FISCAL COURT	291,700	0.039809%	0.040626%	2,380,747	3,069,172	1,809,536	132,591	(50,868)	81,723	-	81,723
V054	HOPKINS CO FISCAL COURT	1,305,202	0.178126%	0.169325%	10,652,690	13,733,058	8,096,796	593,283	(178,031)	415,252	-	415,252
V055	JACKSON CO FISCAL COURT	748,086	0.102094%	0.098614%	6,105,654	7,871,185	4,640,728	340,043	235,758	575,801	-	575,801
V057	JESSAMINE CO FISCAL COURT	1,853,953	0.253016%	0.260919%	15,131,429	19,506,884	11,500,954	842,718	519,730	1,362,448	-	1,362,448
V060	KNOTT CO FISCAL CT	521,043	0.071109%	0.067390%	4,252,620	5,482,321	3,232,291	236,842	238,690	475,532	-	475,532
V061	KNOX CO FISCAL CT	955,986	0.130467%	0.133570%	7,802,479	10,058,671	5,930,435	434,545	86,989	521,534	-	521,534
V062	LARUE CO FISCAL COURT	630,545	0.086053%	0.081468%	5,146,334	6,634,465	3,911,577	286,616	30,419	317,035	-	317,035



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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share	2023 Proportionate Share	Net Pension Liability as of June 30, 2024			Pension Expense				
					Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
					(6)	(7)	(8)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
V063	LAUREL COUNTY FISCAL COUR	2,013,137	0.274740%	0.276268%	16,430,616	21,181,749	12,488,428	915,074	493,851	1,408,925	-	1,408,925
V064	LAWRENCE CO FISCAL CT	608,276	0.083014%	0.091443%	4,964,589	6,400,166	3,773,438	276,494	(215,370)	61,124	-	61,124
V065	LEE COUNTY FISCAL COURT	489,977	0.066869%	0.066804%	3,999,050	5,155,428	3,039,560	222,720	(53,877)	168,843	-	168,843
V066	LESLIE CO FISCAL COURT	880,160	0.120119%	0.100297%	7,183,625	9,260,867	5,460,062	400,079	412,221	812,300	-	812,300
V067	LETCHER CO FISCAL COURT	592,327	0.080837%	0.074810%	4,834,395	6,232,325	3,674,482	269,243	(163,159)	106,084	-	106,084
V068	LEWIS COUNTY FISCAL COURT	390,554	0.053300%	0.057701%	3,187,566	4,109,293	2,422,775	177,526	(575,826)	(398,300)	-	(398,300)
V069	LINCOLN CO FISCAL COURT	437,690	0.059733%	0.054603%	3,572,287	4,605,261	2,715,190	198,952	(388,934)	(189,982)	-	(189,982)
V070	LIVINGSTON CO FISCAL CT	537,936	0.073414%	0.079005%	4,390,468	5,660,031	3,337,066	244,519	(254,287)	(9,768)	-	(9,768)
V071	LOGAN COUNTY FISCAL COURT	1,274,951	0.173997%	0.164028%	10,405,758	13,414,722	7,909,110	579,530	543,881	1,123,411	-	1,123,411
V072	LYON COUNTY FISCAL COURT	229,272	0.031290%	0.035110%	1,871,275	2,412,379	1,422,301	104,217	(184,370)	(80,153)	-	(80,153)
V073	MCCRACKEN CO FISCAL COURT	982,468	0.134081%	0.134928%	8,018,612	10,337,301	6,094,711	446,582	(393,759)	52,823	-	52,823
V074	MCCREARY CO FISCAL CT	813,682	0.111046%	0.117030%	6,641,021	8,561,362	5,047,645	369,860	189,964	559,824	-	559,824
V075	MCLEAN COUNTY FISCAL CT	576,748	0.078711%	0.077181%	4,707,251	6,068,416	3,577,843	262,162	(73,172)	188,990	-	188,990
V076	MADISON CO FISCAL COURT	1,436,235	0.196008%	0.230925%	11,722,109	15,111,714	8,909,630	652,842	(686,342)	(33,500)	-	(33,500)
V077	MAGOFFIN CO FISCAL COURT	337,508	0.046061%	0.049295%	2,754,643	3,551,185	2,093,723	153,415	(81,029)	72,386	-	72,386
V078	MARION CO FISCAL COURT	1,415,811	0.193221%	0.195210%	11,555,435	14,896,843	8,782,946	643,559	476,335	1,119,894	-	1,119,894
V079	MARSHALL CO FISCAL COURT	1,019,829	0.139180%	0.148025%	8,323,554	10,730,421	6,326,488	463,565	(612,674)	(149,109)	-	(149,109)
V080	MARTIN CO FISCAL COURT	459,836	0.062755%	0.062056%	3,753,015	4,838,249	2,852,556	209,017	104,787	313,804	-	313,804
V081	MASON CO FIS CT	897,369	0.122467%	0.123301%	7,324,046	9,441,891	5,566,792	407,900	(68,852)	339,048	-	339,048
V082	MEADE COUNTY FISCAL COURT	1,543,449	0.210640%	0.224917%	12,597,165	16,239,803	9,574,734	701,577	(49,869)	651,708	-	651,708
V083	MENIFEE CO FISCAL COURT	247,647	0.033797%	0.034862%	2,021,204	2,605,662	1,536,258	112,567	(41,717)	70,850	-	70,850
V084	MERCER COUNTY FISCAL COUR	507,294	0.069232%	0.066160%	4,140,367	5,337,610	3,146,971	230,590	(26,998)	203,592	-	203,592
V085	METCALFE CO FISCAL COURT	333,625	0.045531%	0.046994%	2,722,947	3,510,323	2,069,632	151,650	66,722	218,372	-	218,372
V086	MONROE CO FISCAL COURT	310,052	0.042314%	0.036686%	2,530,557	3,262,301	1,923,402	140,935	71,345	212,280	-	212,280
V087	MONTGOMERY CO FISCAL CT	831,185	0.113435%	0.125840%	6,783,894	8,745,547	5,156,238	377,817	(271,943)	105,874	-	105,874
V088	MORGAN CO FISCAL CT	362,373	0.049454%	0.053924%	2,957,559	3,812,776	2,247,953	164,716	(14,437)	150,279	-	150,279
V089	MUHLENBERG CO FISCAL CT	1,322,675	0.180510%	0.179553%	10,795,263	13,916,858	8,205,162	601,223	132,371	733,594	-	733,594
V090	NELSON CO FISCAL CT	2,012,113	0.274600%	0.247410%	16,422,244	21,170,955	12,482,064	914,608	518,725	1,433,333	-	1,433,333
V091	NICHOLAS CO FISCAL COURT	376,402	0.051369%	0.053478%	3,072,084	3,960,418	2,335,001	171,094	71,985	243,079	-	243,079
V092	OHIO COUNTY FISCAL CRT	915,410	0.124929%	0.124426%	7,471,284	9,631,705	5,678,703	416,100	211,094	627,194	-	627,194
V093	OLDHAM CO FISCAL COURT	1,331,570	0.181724%	0.169936%	10,867,865	14,010,454	8,260,345	605,266	435,527	1,040,793	-	1,040,793
V094	OWEN COUNTY FISCAL COURT	563,053	0.076842%	0.082172%	4,595,477	5,924,321	3,492,887	255,937	79,599	335,536	-	335,536
V095	OWSLEY CO FISCAL COURT	213,602	0.029151%	0.032032%	1,743,353	2,247,467	1,325,072	97,093	(25,603)	71,490	-	71,490
V096	PENDLETON CO FISCAL COURT	359,073	0.049004%	0.055831%	2,930,647	3,778,083	2,227,498	163,217	(234,020)	(70,803)	-	(70,803)
V097	PERRY COUNTY FISCAL COURT	1,146,487	0.156465%	0.172074%	9,357,270	12,063,050	7,112,186	521,136	366,646	887,782	-	887,782
V098	PIKE COUNTY FISCAL COURT	2,354,820	0.321371%	0.328125%	19,219,348	24,776,879	14,608,061	1,070,387	554,338	1,624,725	-	1,624,725
V099	POWELL CO FISCAL CT	974,239	0.132958%	0.133119%	7,951,452	10,250,721	6,043,665	442,842	55,064	497,906	-	497,906
V100	PULASKI CO FISCAL CT	1,605,399	0.219095%	0.221201%	13,102,809	16,891,662	9,959,060	729,738	(440,225)	289,513	-	289,513
V101	ROBERTSON CO FISCAL CT	114,882	0.015678%	0.016529%	937,611	1,208,734	712,650	52,219	(112,300)	(60,081)	-	(60,081)
V102	ROCKCASTLE CO FISCAL CT	690,109	0.094182%	0.100084%	5,632,483	7,261,191	4,281,084	313,691	(253,355)	60,336	-	60,336
V103	ROWAN CO FISCAL COURT	1,236,519	0.168752%	0.167367%	10,092,085	13,010,346	7,670,697	562,061	173,628	735,689	-	735,689
V104	RUSSELL CO FISCAL COURT	668,398	0.091219%	0.094402%	5,455,283	7,032,751	4,146,400	303,822	(172,991)	130,831	-	130,831
V105	SCOTT CO FISCAL CT	1,167,679	0.159357%	0.162728%	9,530,224	12,286,016	7,243,643	530,769	72,588	603,357	-	603,357
V106	SHELBY CO FISCAL COURT	968,861	0.132224%	0.132441%	7,907,556	10,194,131	6,010,300	440,397	(42,682)	397,715	-	397,715
V107	SIMPSON CO FISCAL COURT	827,580	0.112943%	0.115636%	6,754,470	8,707,615	5,133,874	376,178	15,361	391,539	-	391,539
V108	SPENCER CO TREASURER	400,183	0.054614%	0.055988%	3,266,149	4,210,599	2,482,503	181,902	24,175	206,077	-	206,077
V109	TAYLOR COUNTY FISCAL COUR	856,679	0.116914%	0.115770%	6,991,953	9,013,769	5,314,378	389,404	226,402	615,806	-	615,806
V110	TODD COUNTY FISCAL COURT	529,187	0.072220%	0.072798%	4,319,062	5,567,977	3,282,792	240,542	(86,434)	154,108	-	154,108
V111	TRIGG COUNTY FISCAL COURT	615,857	0.084048%	0.083128%	5,026,427	6,479,885	3,820,439	279,938	(111,371)	168,567	-	168,567
V112	TRIMBLE CO FISCAL COURT	413,926	0.056490%	0.050071%	3,378,341	4,355,234	2,567,778	188,151	149,002	337,153	-	337,153
V113	UNION COUNTY FISCAL COURT	864,982	0.118047%	0.113397%	7,059,711	9,101,121	5,365,879	393,178	228,172	621,350	-	621,350
V114	WARREN COUNTY FISCAL COUR	2,677,580	0.365419%	0.374496%	21,853,605	28,172,867	16,610,282	1,217,098	593,062	1,810,160	-	1,810,160
V115	WASHINGTON CO FIS COURT	460,128	0.062795%	0.065667%	3,755,407	4,841,333	2,854,374	209,151	(110,439)	98,712	-	98,712
V116	WAYNE COUNTY FISCAL COURT	1,042,451	0.142267%	0.145879%	8,508,169	10,968,421	6,466,809	473,847	(224,113)	249,734	-	249,734
V117	WEBSTER CO FISCAL COURT	650,847	0.088823%	0.093753%	5,311,992	6,848,025	4,037,489	295,842	(366,318)	(70,476)	-	(70,476)
V119	CITY OF HIGHLAND HEIGHTS	152,020	0.020747%	0.020591%	1,240,759	1,599,540	943,064	69,102	111,768	180,870	-	180,870
V120	WOODFORD CO FISCAL COURT	952,790	0.130031%	0.123009%	7,776,405	10,025,056	5,910,617	433,093	269,279	702,372	-	702,372
V122	FAMILY HEALTH CENTER	4,485,149	0.612104%	0.617226%	36,606,413	47,191,648	27,823,458	2,038,729	(1,399,371)	639,358	-	639,358
V125	LOUISVILLE MEM COMM	4,481	0.000612%	0.004826%	36,600	47,184	27,819	2,038	(130,346)	(128,308)	-	(128,308)
V126	LOU & JEFF CO RIVERPORT	21,006	0.002867%	0.003100%	171,459	221,038	130,321	9,549	(34,226)	(24,677)	-	(24,677)
V127	LOU LABOR MANAGER COM	18,230	0.002488%	0.002563%	148,793	191,818	113,093	8,287	(2,030)	6,257	-	6,257
V129	T A R C	8,272,344	1.128956%	1.164714%	67,516,353	87,039,611	51,317,194	3,760,203	(2,944,269)	815,934	-	815,934
V130	ANCHORAGE BD OF EDUCATION	237,008	0.032345%	0.032968%	1,934,368	2,493,717	1,470,256	107,731	(14,690)	93,041	-	93,041
V136	MOUNTAIN ARTS CENTER	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
V137	FRANKLIN CO CONS DIST	7,379	0.001007%	0.001129%	60,223	77,637	45,774	3,354	(22,329)	(18,975)	-	(18,975)
V145	CITY OF WURLTAND	9,498	0.001296%	0.002953%	77,506	99,918	58,910	4,317	(46,857)	(42,540)	-	(42,540)
V147	HARDIN CO WATER DIST #2	1,328,636	0.181324%	0.158401%	10,843,944	13,979,615	8,242,163	603,934	674,790	1,278,724	-	1,278,724
V151	HOUSING AUTH OF HENDERSON	280,281	0.038251%	0.038031%	2,287,572	2,949,054	1,738,716	127,402	(109,998)	17,404	-	17,404
V156	JEFF CO BD OF ED	53,841,154	7.347885%	6.098037%	439,434,674	566,503,083	334,001,346	24,473,540	7,364,155	31,837,695	-	31,837,695



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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share	2023 Proportionate Share	Net Pension Liability as of June 30, 2024			Pension Expense				
					Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
V158	BIG SANDY AREA COMM PRO	556,120	0.075896%	0.070086%	4,538,902	5,851,387	3,449,886	252,786	(51,023)	201,763	-	201,763
V159	CITY OF ERLANGER	489,047	0.066742%	0.065259%	3,991,454	5,145,637	3,033,787	222,297	(193,054)	29,243	-	29,243
V163	EAST BERNSTADT BD OF ED	85,953	0.011730%	0.014772%	701,504	904,353	533,192	39,069	(77,557)	(38,488)	-	(38,488)
V171	CITY OF ADAIRVILLE	59,432	0.008111%	0.007221%	485,072	625,337	368,689	27,015	36,890	63,905	-	63,905
V176	MADISON CO CONSERVAT DIST	9,167	0.001251%	0.001511%	74,815	96,449	56,865	4,167	(7,741)	(3,574)	-	(3,574)
V179	MARSHALL CO SEN CITIZENS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
V189	CITY OF CENTRAL CITY	382,288	0.052172%	0.052210%	3,120,107	4,022,327	2,371,501	173,769	(69,359)	104,410	-	104,410
V196	CITY OF BUTLER	9,162	0.001250%	0.001544%	74,755	96,372	56,819	4,163	(24,619)	(20,456)	-	(20,456)
V197	CITY OF HAZARD	949,253	0.129548%	0.138581%	7,747,519	9,987,818	5,888,662	431,484	(188,633)	242,851	-	242,851
V198	MOUNTAIN WATER DISTRICT	607,221	0.082870%	0.082762%	4,955,977	6,389,064	3,766,892	276,014	(5,659)	270,355	-	270,355
V200	PULASKI COUNTY LIBRARY	158,001	0.021563%	0.020753%	1,289,559	1,662,452	980,156	71,820	17,281	89,101	-	89,101
V205	BARREN/METCALFE CO AMB SR	38,597	0.005267%	0.005529%	314,989	406,072	239,414	17,543	2,242	19,785	-	19,785
V206	SHELBYVLE MUN WATER&SEWER	420,498	0.057387%	0.055433%	3,431,986	4,424,390	2,608,551	191,138	31,797	222,935	-	222,935
V207	BELL CO PUBLIC LIBRARY	66,310	0.009050%	0.008288%	541,228	697,732	411,372	30,143	(44,628)	(14,485)	-	(14,485)
V208	CITY OF WALTON	135,790	0.018532%	0.017304%	1,108,292	1,428,770	842,380	61,724	20,843	82,567	-	82,567
V218	MURRAY TOURISM COMMISSION	25,577	0.003491%	0.003598%	208,777	269,147	158,685	11,627	2,230	13,857	-	13,857
V219	BELLEVUE BD OF EDUCATION	288,705	0.039401%	0.037358%	2,356,347	3,037,716	1,790,990	131,233	(24,490)	106,743	-	106,743
V224	PENNYROYAL AREA MUSEUM	27,353	0.003733%	0.002442%	223,249	287,805	169,685	12,433	13,688	26,121	-	26,121
V230	OWENSBORO RIVERPORT AUTH	729,518	0.099560%	0.105271%	5,954,110	7,675,821	4,525,544	331,604	19,142	350,746	-	350,746
V236	BIG SANDY AREA DEV DIST	634,698	0.086620%	0.075891%	5,180,243	6,678,180	3,937,350	288,504	(167,777)	120,727	-	120,727
V237	BLUE GRASS COMM ACTION	1,643,361	0.224275%	0.215485%	13,412,595	17,291,027	10,194,519	746,991	325,263	1,072,254	-	1,072,254
V247	HARDIN CO WATER DIST #1	1,101,270	0.150294%	0.143546%	8,988,218	11,587,282	6,831,680	500,583	(99,847)	400,736	-	400,736
V251	HENDERSON CO RIVER AUTH	205,829	0.028090%	0.025781%	1,679,901	2,165,667	1,276,843	93,559	(66,034)	27,525	-	27,525
V259	KENTON CO PUBLIC LIBRARY	1,321,562	0.180358%	0.185406%	10,786,173	13,905,139	8,198,253	600,717	(329,326)	271,391	-	271,391
V263	LAUREL CO BD OF EDUCATION	3,024,279	0.412734%	0.380024%	24,683,242	31,820,732	18,761,006	1,374,689	1,317,520	2,692,209	-	2,692,209
V271	RUSSELLVILLE ELEC PL BD	358,928	0.048984%	0.047891%	2,929,451	3,776,541	2,226,589	163,151	3,005	166,156	-	166,156
V281	HOUSING AUTH OF MAYSVILLE	111,216	0.015178%	0.015356%	907,709	1,170,185	689,923	50,553	(6,718)	43,835	-	43,835
V298	CITY OF PIKEVILLE	934,224	0.127497%	0.137683%	7,624,861	9,829,692	5,795,432	424,653	48,007	472,660	-	472,660
V300	HOUSING AUTH OF SOMERSET	112,314	0.015328%	0.015692%	916,679	1,181,749	696,741	51,053	(108,548)	(57,495)	-	(57,495)
V305	CITY OF CAVE CITY	189,601	0.025876%	0.024183%	1,547,494	1,994,973	1,176,205	86,185	82,953	169,138	-	169,138
V306	HOUSING AUTH OF SHELBYVLE	25,111	0.003427%	0.003789%	204,949	264,213	155,776	11,414	(16,781)	(5,367)	-	(5,367)
V308	NORTHERN KY AREA DEV.DIST	871,127	0.118886%	0.111797%	7,109,887	9,165,806	5,404,016	395,972	(52,237)	343,735	-	343,735
V319	CAMPBELL CO BD OF ED	2,427,853	0.331338%	0.323550%	19,815,417	25,545,310	15,061,115	1,103,584	562,411	1,665,995	-	1,665,995
V324	CHRISTIAN CO CONS DIST	11,613	0.001585%	0.001822%	94,790	122,199	72,047	5,279	1,834	7,113	-	7,113
V330	CITY OF OWENSBORO	3,230,542	0.440884%	0.428089%	26,366,732	33,991,025	20,040,577	1,468,448	212,868	1,681,316	-	1,681,316
V336	SANDY VALLEY TRANS SER IN	429,940	0.058675%	0.072659%	3,509,014	4,523,692	2,667,098	195,428	(609,524)	(414,096)	-	(414,096)
V337	FRANKFORT ELEC WATER BD	3,682,539	0.502569%	0.547301%	30,055,756	38,746,780	22,844,496	1,673,902	(881,369)	792,533	-	792,533
V347	CITY OF RADCLIFF	536,078	0.073160%	0.079209%	4,375,278	5,640,448	3,325,520	243,673	(343,988)	(100,315)	-	(100,315)
V359	CITY OF ELSMERE	176,526	0.024091%	0.021141%	1,440,744	1,857,354	1,095,067	80,240	57,848	138,088	-	138,088
V363	LONDON LAUREL CO COMM CTR	184,388	0.025164%	0.024001%	1,504,914	1,940,080	1,143,841	83,813	(106,844)	(23,031)	-	(23,031)
V373	PADUCAH MCCracken CO TOUR	90,576	0.012361%	0.013030%	739,240	953,001	561,875	41,171	(11,321)	29,850	-	29,850
V376	CITY OF BERA	1,080,438	0.147451%	0.154600%	8,818,195	11,368,094	6,702,450	491,114	(2,902,501)	(2,411,387)	-	(2,411,387)
V398	CITY OF ELKHORN CITY	21,449	0.002927%	0.000000%	175,047	225,664	133,048	9,749	(150,757)	(141,008)	-	(141,008)
V400	PULASKI CO SOIL CONS DIST	13,399	0.001829%	0.002775%	109,382	141,011	83,138	6,092	(62,887)	(56,795)	-	(56,795)
V405	MARY W WELDON MEM PUB LIB	68,097	0.009293%	0.009509%	555,761	716,466	422,417	30,952	(2,986)	27,966	-	27,966
V407	BELL/WHITLEY COMM ACTION	734,495	0.100239%	0.105185%	5,994,717	7,728,170	4,556,408	333,865	(348,531)	(14,666)	-	(14,666)
V408	UNION EMERGENCY SERVICES	19,847	0.002709%	0.002770%	162,010	208,857	123,139	9,023	18,151	27,174	-	27,174
V419	DAYTON CITY SCHOOLS	360,175	0.049154%	0.049582%	2,939,617	3,789,647	2,234,317	163,717	39,930	203,647	-	203,647
V424	PENNYRILE ALLIED COMM SER	1,267,859	0.173029%	0.169118%	10,347,867	13,340,092	7,865,110	576,306	640,265	1,216,571	-	1,216,571
V430	OWENSBORO MUN UTILITIES	3,508,478	0.478814%	0.511000%	28,635,106	36,915,331	21,764,702	1,594,781	(3,474,280)	(1,879,499)	-	(1,879,499)
V436	APPALACHIAN RES & DEFENSE	749,561	0.102295%	0.093198%	6,117,674	7,886,682	4,649,864	340,713	418,402	759,115	-	759,115
V437	FKT/FKLN CO TOUR&CONV COM	34,284	0.004679%	0.004740%	279,824	360,739	212,686	15,584	(18,248)	(2,664)	-	(2,664)
V447	CITY OF ELIZABETHTOWN	2,490,663	0.339910%	0.348739%	20,328,058	26,206,189	15,450,759	1,132,135	835,337	1,967,472	-	1,967,472
V459	LUDLOW BD OF EDUCATION	190,224	0.025961%	0.024997%	1,552,578	2,001,526	1,180,069	86,468	(15,460)	71,008	-	71,008
V463	LONDON LAUREL TOURIST COM	30,953	0.004224%	0.004846%	252,613	325,660	192,004	14,069	(36,305)	(22,236)	-	(22,236)
V473	PADUCAH POWER SYSTEM	1,681,652	0.229501%	0.227583%	13,725,132	17,693,938	10,432,069	764,397	123,723	888,120	-	888,120
V476	KY RIVER FOOTHILLS DEV CO	1,257,957	0.171678%	0.188698%	10,267,072	13,235,933	7,803,699	571,806	(1,258,733)	(686,927)	-	(686,927)
V500	WEST PULASKI WATER DISTR	181,897	0.024824%	0.023375%	1,484,580	1,913,867	1,128,386	82,681	145,072	227,753	-	227,753
V505	CITY OF PARK CITY	9,551	0.001303%	0.001055%	77,925	100,458	59,228	4,340	4,262	8,602	-	8,602
V507	BELL CO SOLID WASTE OFFIC	41,646	0.005684%	0.006485%	339,927	438,222	258,369	18,932	(32,639)	(13,707)	-	(13,707)
V508	CITY OF UNION	54,443	0.007430%	0.006275%	444,345	572,834	337,734	24,747	76,464	101,211	-	101,211
V524	HOPKINSVLE WATER ENV ATH	1,292,106	0.176338%	0.168409%	10,545,760	13,595,207	8,015,522	587,327	156,944	744,271	-	744,271
V530	AUDUBON AREA COMM SER INC	4,553,229	0.621395%	0.618059%	37,162,054	47,907,960	28,245,784	2,069,674	(196,321)	1,873,353	-	1,873,353
V537	CAPITAL COMMUNITY E I D A	12,643	0.001725%	0.003445%	103,162	132,993	78,411	5,745	(52,769)	(47,024)	-	(47,024)
V547	ELIZABETHTOWN TOUR/CON BU	65,527	0.008943%	0.007875%	534,829	689,482	406,508	29,786	34,651	64,437	-	64,437
V559	BEECHWOOD BOARD OF EDUC	331,106	0.045187%	0.047136%	2,702,374	3,483,802	2,053,995	150,504	(154,949)	(4,445)	-	(4,445)
V563	LONDON-LAUREL CO IDA	33,376	0.004656%	0.004656%	272,408	351,179	207,050	15,171	35,809	50,980	-	50,980
V576	SOUTHERN MADISON WATER DT	56,076	0.007653%	0.007976%	457,682	590,027	347,870	25,490	(122,592)	(97,102)	-	(97,102)
V607	PINEVILLE UTILITY COMM	274,314	0.037437%	0.041398%	2,238,891	2,886,297	1,701,715	124,691	(165,148)	(40,457)	-	(40,457)



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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share	2023 Proportionate Share	Net Pension Liability as of June 30, 2024			Pension Expense				
					Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
					(6)	(7)	(8)					
V608	WALTON FIRE DIST/EMS	44,414	0.006061%	0.005264%	362,473	467,288	275,505	20,187	148,629	168,816	-	168,816
V619	SOUTHGATE BD OF ED	83,072	0.011337%	0.011867%	678,001	874,054	515,328	37,760	37,718	75,478	-	75,478
V624	HOPKINSVL ELECTRIC SYSTEM	1,040,009	0.141934%	0.149138%	8,488,255	10,942,747	6,451,673	472,738	(298,994)	173,744	-	173,744
V630	CITY OF WHITESVILLE	65,279	0.008909%	0.006634%	532,796	686,861	404,963	29,673	72,099	101,772	-	101,772
V637	FARMDALE WATER DISTRICT	26,565	0.003625%	0.004082%	216,790	279,478	164,776	12,074	(31,939)	(19,865)	-	(19,865)
V647	CITY OF VINE GROVE	239,835	0.032731%	0.026828%	1,957,453	2,523,476	1,487,802	109,017	165,193	274,210	-	274,210
V659	KENTON CO BD OF ED	4,686,680	0.639608%	0.678902%	38,251,269	49,312,136	29,073,664	2,130,336	(1,977,298)	153,038	-	153,038
V663	LAUREL CO CONSERV DIST	14,949	0.002040%	0.002122%	122,001	157,279	92,729	6,795	(5,157)	1,638	-	1,638
V673	PADUCAH-MCCRACKEN CO JOIN	419,291	0.057222%	0.056824%	3,422,118	4,411,669	2,601,051	190,589	(39,715)	150,874	-	150,874
V676	MADISON CO UTILITIES DIST	186,647	0.025472%	0.025175%	1,523,334	1,963,826	1,157,841	84,839	23,339	108,178	-	108,178
V707	BELL CO CONSERVATION DIST	5,571	0.000760%	0.000711%	45,451	58,594	34,546	2,531	3,478	6,009	-	6,009
V708	HEBRON FIRE PROTECTION DI	16,763	0.002288%	0.001531%	136,832	176,399	104,002	7,621	(14,761)	(7,140)	-	(7,140)
V719	SILVER GROVE BD OF ED	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
V724	PENNYRILE AREA DEVP DIST	493,179	0.067306%	0.067680%	4,025,184	5,189,120	3,059,424	224,175	(39,316)	184,859	-	184,859
V730	GREEN RIV AREA DEL DIST	752,545	0.102702%	0.098417%	6,142,015	7,918,061	4,668,365	342,069	282,595	624,664	-	624,664
V737	KY ASSOC OF CO (KACO)	974,248	0.132959%	0.136588%	7,951,512	10,250,798	6,043,710	442,845	(195,849)	246,996	-	246,996
V756	JEFF CO MED CENTER LAUNDR	563,086	0.076846%	0.080340%	4,595,716	5,924,629	3,493,069	255,950	(402,770)	(146,820)	-	(146,820)
V759	ERLANGER/ELSMERE BD OF ED	1,010,562	0.137915%	0.139219%	8,247,901	10,632,893	6,268,987	459,352	10,850	470,202	-	470,202
V773	MCCRACKEN CO PUB LIBRARY	270,056	0.036856%	0.036911%	2,204,145	2,841,503	1,675,306	122,756	(43,092)	79,664	-	79,664
V808	POINT PLEASANT FIRE DIST	-	0.000000%	0.000000%	-	-	-	-	(2,258)	(2,258)	-	(2,258)
V819	NEWPORT BD OF ED	960,243	0.131048%	0.137340%	7,837,226	10,103,465	5,956,845	436,480	245,320	681,800	-	681,800
V830	REGIONAL WTR RESOURCE AGY	1,604,470	0.218968%	0.212567%	13,095,214	16,881,871	9,953,287	729,315	678,895	1,408,210	-	1,408,210
V856	KYIANA REG PLANNING DEV	1,043,572	0.142420%	0.157252%	8,517,320	10,980,217	6,473,764	474,357	(420,178)	54,179	-	54,179
V859	COVINGTON BD OF ED	2,730,892	0.372694%	0.339752%	22,288,681	28,733,751	16,940,970	1,241,328	388,669	1,629,997	-	1,629,997
V873	PADUCAH-MCCRACKEN CO RIV	132,393	0.018068%	0.017748%	1,080,543	1,392,996	821,289	60,179	(69,320)	(9,141)	-	(9,141)
V919	CITY OF WILDER	61,910	0.008449%	0.008282%	505,286	651,396	384,053	28,141	(6,388)	21,753	-	21,753
V930	OWENSBORO METRO PLAN COMM	185,953	0.025378%	0.026621%	1,517,712	1,956,579	1,153,568	84,526	(581)	83,945	-	83,945
V937	HOUSING AUTH OF FRANKFORT	170,852	0.023317%	0.022611%	1,394,455	1,797,681	1,059,885	77,662	3,123	80,785	-	80,785
V959	CITY OF COVINGTON	1,998,578	0.272753%	0.286863%	16,311,785	21,028,556	12,398,108	908,456	(347,600)	560,856	-	560,856
W001	ADAIR COUNTY ATTORNEY	33,251	0.004538%	0.004627%	271,392	349,868	206,277	15,115	(7,676)	7,439	-	7,439
W003	ANDERSON COUNTY ATTORNEY	13,720	0.001872%	0.002158%	111,954	144,326	85,093	6,235	(5,133)	1,102	-	1,102
W004	BALLARD COUNTY ATTORNEY	15,777	0.002153%	0.002652%	128,759	165,991	97,866	7,171	(24,097)	(16,926)	-	(16,926)
W010	BOYD COUNTY ATTORNEY	47,107	0.006429%	0.006845%	384,481	495,659	292,233	21,413	(40,352)	(18,939)	-	(18,939)
W011	BOYLE COUNTY ATTORNEY	23,897	0.003261%	0.003568%	195,022	251,415	148,230	10,861	4,464	15,325	-	15,325
W013	BREATHITT CO ATTORNEY	46,916	0.006403%	0.001175%	382,927	493,655	291,051	21,326	134,774	156,100	-	156,100
W015	BULLITT COUNTY ATTORNEY	78,453	0.010707%	0.010889%	640,324	825,482	486,691	35,662	(128,306)	(92,644)	-	(92,644)
W016	BUTLER COUNTY ATTORNEY	15,927	0.002174%	0.002006%	130,014	167,610	98,820	7,241	19,177	26,418	-	26,418
W017	CALDWELL COUNTY ATTORNEY	38,749	0.005288%	0.003872%	316,245	407,691	240,368	17,613	27,363	44,976	-	44,976
W018	CALLOWAY COUNTY ATTORNEY	67,927	0.009270%	0.008956%	554,385	714,693	421,372	30,875	27,210	58,085	-	58,085
W019	CAMPBELL COUNTY ATTORNEY	165,194	0.022545%	0.020061%	1,348,287	1,738,162	1,024,793	75,090	69,845	144,935	-	144,935
W020	CARLISLE COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W021	CARROLL COUNTY ATTORNEY	8,552	0.001167%	0.000994%	69,792	89,973	53,047	3,887	284	4,171	-	4,171
W022	CHILD SUPPORT ENFORCEMENT	32,397	0.004421%	0.004208%	264,395	340,848	200,959	14,725	34,665	49,390	-	49,390
W024	CHRISTIAN COUNTY ATTORNEY	92,130	0.012573%	0.013539%	751,919	969,346	571,511	41,877	(43,281)	(1,404)	-	(1,404)
W026	CLAY COUNTY ATTORNEY	35,015	0.004779%	0.004207%	285,804	368,449	217,232	15,917	(19,919)	(4,002)	-	(4,002)
W027	CLINTON CO ATTORNEY	21,953	0.002996%	0.003086%	179,173	230,984	136,185	9,979	(5,543)	4,436	-	4,436
W028	CRITTENDEN CO ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W029	CUMBERLAND CO ATTORNEY	2,978	0.000406%	0.002080%	24,281	31,302	18,455	1,352	(50,728)	(49,376)	-	(49,376)
W031	EDMONSON COUNTY ATTORNEY	15,088	0.002059%	0.001033%	123,137	158,744	93,593	6,858	23,033	29,891	-	29,891
W032	ELLIOTT COUNTY ATTORNEY	15,818	0.002159%	0.001764%	129,117	166,453	98,138	7,191	(4,396)	2,795	-	2,795
W033	ESTILL COUNTY ATTORNEY	25,595	0.003493%	0.003715%	208,896	269,301	158,776	11,634	(13,145)	(1,511)	-	(1,511)
W035	FLEMING COUNTY ATTORNEY	58,575	0.007994%	0.007887%	478,075	616,317	363,371	26,626	4,110	30,736	-	30,736
W036	FLOYD COUNTY ATTORNEY	41,238	0.005628%	0.006076%	336,578	433,904	255,823	18,745	(24,190)	(5,445)	-	(5,445)
W039	GALLATIN COUNTY ATTORNEY	7,990	0.001090%	0.000000%	65,187	84,036	49,546	3,630	27,957	31,587	-	31,587
W041	GRANT COUNTY CHILD SUPPOR	22,711	0.003099%	0.003056%	185,333	238,925	140,866	10,322	(3,504)	6,818	-	6,818
W043	GRAYSON COUNTY ATTORNEY	14,491	0.001978%	0.004063%	118,293	152,499	89,911	6,588	(44,457)	(37,869)	-	(37,869)
W044	GREEN COUNTY ATTORNEY	13,998	0.001910%	0.001949%	114,226	147,256	86,820	6,362	(2,656)	3,706	-	3,706
W045	GREENUP CO ATTY/CHILD SUP	-	0.000000%	0.000000%	-	-	-	-	(124,754)	(124,754)	-	(124,754)
W047	HARDIN COUNTY ATTORNEY	139,573	0.019048%	0.020026%	1,139,151	1,468,552	865,835	63,443	(192,958)	(129,515)	-	(129,515)
W048	HARLAN COUNTY ATTORNEY	69,068	0.009426%	0.009526%	563,715	726,720	428,463	31,395	(20,999)	10,396	-	10,396
W050	HART COUNTY ATTORNEY	40,714	0.005556%	0.006264%	332,272	428,353	252,550	18,505	(22,956)	(4,451)	-	(4,451)
W051	HENDERSON CO ATTORNEY	75,776	0.010341%	0.009868%	618,436	797,265	470,055	34,443	(13,600)	20,843	-	20,843
W052	HENRY COUNTY ATTORNEY	1,027	0.000140%	0.000607%	8,373	10,794	6,364	466	(29,666)	(29,200)	-	(29,200)
W055	JACKSON COUNTY ATTORNEY	22,031	0.003007%	0.003192%	179,831	231,832	136,685	10,015	(5,388)	4,627	-	4,627
W056	JEFFERSON CO ATTORNEY	1,485,647	0.202752%	0.192664%	12,125,429	15,631,659	9,216,182	675,304	184,716	860,020	-	860,020
W058	JOHNSON CO ATTORNEY	44,424	0.006063%	0.006213%	362,593	467,442	275,596	20,194	(8,369)	11,825	-	11,825
W060	KNOTT COUNTY ATTORNEY	27,214	0.003357%	0.003357%	222,113	286,340	168,822	12,370	(12,752)	(382)	-	(382)
W061	KNOX COUNTY ATTORNEY	59,233	0.008084%	0.007385%	483,457	623,256	367,462	26,925	33,843	60,768	-	60,768
W063	LAUREL COUNTY ATTORNEY	113,258	0.015457%	0.015577%	924,394	1,191,695	702,605	51,482	23,260	74,742	-	74,742



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

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share	2023 Proportionate Share	Net Pension Liability as of June 30, 2024			Pension Expense				
					Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
					(6)	(7)	(8)					
W064	LAWRENCE COUNTY ATTORNEY	917	0.000125%	0.000855%	7,476	9,637	5,682	416	(74,367)	(73,951)	-	(73,951)
W066	LESLIE COUNTY ATTORNEY	22,810	0.003113%	0.003148%	186,171	240,004	141,503	10,368	(7,281)	3,087	-	3,087
W067	LETCHER COUNTY ATTORNEY	36,347	0.004960%	0.005038%	296,629	382,403	225,459	16,520	(27,960)	(11,440)	-	(11,440)
W069	LINCOLN COUNTY ATTORNEY	37,162	0.005072%	0.005330%	303,327	391,038	230,550	16,893	24,386	41,279	-	41,279
W070	LIVINGSTON CO ATTORNEY	21,542	0.002940%	0.002848%	175,824	226,666	133,639	9,792	8,887	18,679	-	18,679
W071	LOGAN COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	(11,934)	(11,934)	-	(11,934)
W073	MCCRACKEN COUNTY ATTORNEY	10,269	0.001401%	0.001692%	83,786	108,014	63,683	4,666	(9,526)	(4,860)	-	(4,860)
W075	MCLEAN COUNTY ATTORNEY	3,576	0.000488%	0.000528%	29,184	37,624	22,182	1,625	(2,775)	(1,150)	-	(1,150)
W076	MADISON COUNTY ATTORNEY	18,362	0.002506%	0.002671%	149,869	193,206	113,911	8,347	(10,329)	(1,982)	-	(1,982)
W077	MAGOFFIN CO ATTORNEY	8,921	0.001217%	0.001261%	72,782	93,828	55,319	4,053	(1,239)	2,814	-	2,814
W078	MARION COUNTY ATTORNEY	11,234	0.001533%	0.001867%	91,680	118,190	69,683	5,106	(21,585)	(16,479)	-	(16,479)
W079	MARSHALL COUNTY ATTORNEY	8,109	0.001107%	0.001259%	66,203	85,347	50,319	3,687	(2,140)	1,547	-	1,547
W080	MARTIN COUNTY ATTORNEY	44,028	0.006009%	0.005083%	359,364	463,278	273,142	20,014	43,059	63,073	-	63,073
W082	MEADE COUNTY ATTORNEY	24,189	0.003301%	0.003422%	197,414	254,499	150,048	10,995	1,555	12,550	-	12,550
W083	MENIFEE COUNTY ATTORNEY	12,896	0.001760%	0.001651%	105,255	135,691	80,002	5,862	159	6,021	-	6,021
W084	MERCER COUNTY ATTORNEY	29,515	0.004028%	0.004245%	240,891	310,548	183,095	13,416	(6,243)	7,173	-	7,173
W085	METCALFE COUNTY ATTORNEY	20,981	0.002863%	0.002961%	171,220	220,730	130,139	9,536	(14,293)	(4,757)	-	(4,757)
W087	MONTGOMERY CO ATTORNEY	12,662	0.001728%	0.001123%	103,342	133,224	78,547	5,755	33,634	39,389	-	39,389
W090	NELSON COUNTY ATTORNEY	71,543	0.009764%	0.009155%	583,929	752,779	443,827	32,521	2,175	34,696	-	34,696
W091	NICHOLAS COUNTY ATTORNEY	12,292	0.001678%	0.001675%	100,352	129,369	76,274	5,589	650	6,239	-	6,239
W092	OHIO COUNTY ATTORNEY	3,087	0.000421%	0.000220%	25,178	32,458	19,137	1,402	(1,445)	(43)	-	(43)
W095	OWSLEY COUNTY ATTORNEY	-	0.000000%	0.001701%	-	-	-	-	(58,598)	(58,598)	-	(58,598)
W096	PENDLETON COUNTY ATTORNEY	7,471	0.001020%	0.000852%	61,000	78,639	46,365	3,397	(58,536)	(55,139)	-	(55,139)
W097	PERRY COUNTY ATTORNEY	56,119	0.007659%	0.009611%	458,041	590,489	348,143	25,510	(61,683)	(36,173)	-	(36,173)
W098	PIKE COUNTY ATTORNEY	140,149	0.019127%	0.019149%	1,143,876	1,474,643	869,426	63,706	(20,679)	43,027	-	43,027
W099	POWELL COUNTY ATTORNEY	30,878	0.004214%	0.004430%	252,015	324,889	191,549	14,036	(4,216)	9,820	-	9,820
W103	ROWAN COUNTY ATTORNEY	21,883	0.002987%	0.002629%	178,635	230,290	135,775	9,949	33,795	43,744	-	43,744
W104	RUSSELL COUNTY ATTORNEY	33,020	0.004506%	0.004846%	269,478	347,401	204,822	15,008	(22,631)	(7,623)	-	(7,623)
W105	SCOTT COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	(28,815)	(28,815)	-	(28,815)
W106	SHELBY COUNTY ATTORNEY	-	0.000000%	0.000995%	-	-	-	-	(51,285)	(51,285)	-	(51,285)
W107	SIMPSON COUNTY ATTORNEY	10,009	0.001366%	0.001426%	81,693	105,315	62,092	4,550	(5,437)	(887)	-	(887)
W109	TAYLOR COUNTY ATTORNEY	46,636	0.006365%	0.006354%	380,654	490,725	289,324	21,200	29,544	50,744	-	50,744
W110	TODD COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W113	UNION COUNTY ATTORNEY	1,821	0.000248%	0.000041%	14,831	19,120	11,273	826	(3,109)	(2,283)	-	(2,283)
W114	WARREN CO ATTY/CHILD SUPP	156,799	0.021399%	0.021225%	1,279,751	1,649,808	972,701	71,273	27,668	98,941	-	98,941
W115	WASHINGTON CO ATTORNEY	15,679	0.002140%	0.002255%	127,981	164,989	97,275	7,128	(9,280)	(2,152)	-	(2,152)
W118	WHITLEY COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W119	WOLFE COUNTY ATTORNEY	16,447	0.002245%	0.002208%	134,261	173,084	102,047	7,477	14,721	22,198	-	22,198
W120	WOODFORD COUNTY ATTORNEY	32,915	0.004492%	0.004808%	268,641	346,322	204,186	14,961	(33,876)	(18,915)	-	(18,915)
X030	OWENSBORO DAVIESS CO TOUR	86,311	0.011779%	0.013023%	704,434	908,131	535,420	39,232	21,841	61,073	-	61,073
X034	FAYETTE CO ATTORNEY OFF	402,736	0.054963%	0.048584%	3,287,020	4,237,506	2,498,367	183,065	(97,306)	85,759	-	85,759
X059	KENTON COUNTY ATTORNEY	213,164	0.029091%	0.029926%	1,739,765	2,242,841	1,322,344	96,893	(50,273)	46,620	-	46,620
X105	GEORGETOWN WATER & SEWER	877,663	0.119778%	0.134368%	7,163,232	9,234,576	5,444,562	398,943	(296,655)	102,288	-	102,288
X956	LOU FIREFIGHTERS PENS FUN	37,751	0.005152%	0.007254%	308,111	397,206	234,186	17,160	(58,206)	(41,046)	-	(41,046)
TOTAL		732,742,734	100.000000%	100.000000%	5,980,423,768	7,709,743,392	4,545,544,166	333,069,031	(11,003,623)	322,065,408	-	322,065,408



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	
					Total Deferred Outflow of Resources	Total Deferred Inflow of Resources					
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
10005	LEGS GENERAL ASSEMBLY	3,783	-	5,368	-	9,151	-	3,531	10,394	59,375	73,300
20025	JUDL ADM OFF OF THE COURT	7,303,415	-	10,362,841	11,282,062	28,948,318	-	6,817,324	20,064,336	-	26,881,660
35628	TRAN DEPT OF INTERGOV PRO	-	-	-	-	-	-	-	-	-	-
39931	JEFFERSON CO CLERK	938,345	-	1,331,421	-	2,269,766	-	875,892	2,577,872	2,126,326	5,580,090
39932	JEFFERSON CO SHERIFF	378,748	-	537,408	1,160,305	2,076,461	-	353,540	1,040,518	-	1,394,058
39933	KENTON CO COURT CLERK	170,905	-	242,498	103,004	516,407	-	159,530	469,520	37,805	666,855
39934	KENTON CO SHERIFF	63,384	-	89,936	26,823	180,143	-	59,165	174,131	27,829	261,125
39935	CAMPBELL COUNTY CLERK	111,021	-	157,528	13,434	281,983	-	103,632	305,002	89,185	497,819
39936	CAMPBELL CO SHERIFF	42,152	-	59,809	469	102,430	-	39,346	115,801	73,240	228,387
39937	FAYETTE CO CLERK	345,275	-	489,912	-	835,187	-	322,295	948,558	594,886	1,865,739
39938	FAYETTE CO SHERIFF	231,938	-	329,098	261,286	822,322	-	216,501	637,194	6,080	859,775
39939	DAVISS CO CLERK	115,114	-	163,335	27,514	305,963	-	107,452	316,247	28,019	451,718
39940	DAVISS CO SHERIFF	34,044	-	48,305	57,367	139,716	-	31,778	93,527	-	125,305
39941	PIKE CO CLERK	58,092	-	82,428	50,377	190,897	-	54,226	159,595	36,496	250,317
39942	PIKE CO SHERIFF	83,525	-	118,513	88,991	291,029	-	77,966	229,464	62,450	369,880
39943	HARDIN COUNTY CLERK OFFIC	131,185	-	186,139	6,501	323,825	-	122,454	360,398	59,287	542,139
39944	HARDIN COUNTY SHERIFF	61,488	-	87,245	96,090	244,823	-	57,395	168,923	20,942	247,260
39945	WARREN COUNTY CLERKS OFF	132,661	-	188,233	98,859	419,753	-	123,832	364,454	230,505	718,791
39946	WARREN COUNTY SHERIFF	197,434	-	280,140	169,196	646,770	-	184,294	542,402	208,526	935,222
39947	BOONE COUNTY CLERK	144,271	-	204,707	-	348,978	-	134,669	396,350	47,939	578,958
39948	BOONE COUNTY SHERIFF	50,951	-	72,295	60,187	183,433	-	47,560	139,976	-	187,536
39949	CHRISTIAN COUNTY CLERK	64,799	-	91,944	37,268	194,011	-	60,486	178,020	13,098	251,604
39950	CHRISTIAN COUNTY SHERIFF	248,753	-	352,957	349,214	950,924	-	232,197	683,389	-	915,586
39951	MADISON COUNTY CLERK	107,981	-	153,215	6,000	267,196	-	100,795	296,652	-	397,447
39952	MADISON COUNTY SHERIFF	35,205	-	49,952	50,033	135,190	-	32,861	96,716	30,727	160,304
39961	BULLITT COUNTY CLERK	126,594	-	179,625	37,406	343,625	-	118,168	347,786	25,401	491,355
39962	BULLITT CO SHERIFF	169,134	-	239,984	418,776	827,894	-	157,877	464,653	-	622,530
54527	J&PS DEPT OF CORRECTIONS	-	-	-	-	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	-	-	-	-	-	-	-	-	4,532	4,532
116A	WAYNE COUNTY ATTORNEY	8,354	-	11,853	-	20,207	-	7,798	22,950	42,466	73,214
A051	HENDERSON CO TOURIST COMM	6,973	-	9,894	19,011	35,878	-	6,509	19,157	425	26,091
A073	HOUSING AUTH OF PADUCAH	156,304	-	221,781	128,738	506,823	-	145,901	429,408	-	575,309
A087	Reid Village Water District	15,663	-	22,224	214,931	252,818	-	14,620	43,030	-	57,650
A113	MORGANFIELD HOUSING AUTH	-	-	-	-	-	-	-	-	-	-
A156	CITY OF ANCHORAGE	53,209	-	75,499	27,136	155,844	-	49,668	146,179	49,561	245,408
AB19	BELLEVUE/DAYTON FIRE	1,213	-	1,721	2,268	5,202	-	1,132	3,332	44,774	49,238
AB87	Mt Sterling Montgomery County Industrial Auth	961	-	1,364	13,882	16,207	-	897	2,640	-	3,537
AC19	CAMPBELL CO FIRE DIST 1	-	-	-	-	-	-	-	-	-	-
B008	BURLINGTON FIRE PRO DIST	5,977	-	8,481	5,573	20,031	-	5,580	16,421	-	22,001
B010	HOUSING AUTHORITY OF CATLETTSBURG	24,437	-	34,673	11,413	70,523	-	22,810	67,133	36,878	126,821
B015	CITY OF HILLVIEW	63,288	-	89,800	39,992	193,080	-	59,076	173,869	64,619	297,564
B017	PENNYRILE EMER ASST CTR	22,943	-	32,554	-	55,497	-	21,416	63,030	98,404	182,850
B018	W KY ED COOPERATIVE	14,065	-	19,957	8,232	42,254	-	13,129	38,640	12,473	64,242
B023	CITY OF LONDON TOURISM	57,430	-	81,487	394,239	533,156	-	53,607	157,774	46,238	257,619
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	34,579	-	49,065	60,697	144,341	-	32,278	94,998	-	127,276
B030	OWENSBORO/DAV CO ECO DEV	16,615	-	23,575	49,644	89,834	-	15,509	45,646	57,447	118,602
B035	GTR FLEMING CO WATER COMM	10,565	-	14,991	-	25,556	-	9,862	29,026	7,871	46,759
B038	CITY OF HICKMAN	70,762	-	100,405	219,921	391,088	-	66,053	194,402	-	260,455
B042	HOUSING AUTH OF MAYFIELD	56,220	-	79,770	-	135,990	-	52,478	154,450	58,484	265,412
B043	GRAYSON CO CONSERV DIST	2,782	-	3,947	-	6,729	-	2,597	7,642	1,425	11,664
B045	CITY OF BELLEFONTE	-	-	-	-	-	-	-	-	5,207	5,207
B048	CITY OF HARLAN	104,323	-	148,024	54,969	307,316	-	97,379	286,601	21,785	405,765
B051	HENDERSON CITY/CO PLANNIN	35,954	-	51,016	-	86,970	-	33,561	98,775	12,947	145,283
B052	HENRY CO WATER DIST #2	89,893	-	127,549	18,962	236,404	-	83,910	246,959	183,003	513,872
B054	CITY OF NORTONVILLE	22,057	-	31,297	14,807	68,161	-	20,589	60,597	18,438	99,624
B058	JOHNSON CO FISCAL COURT	179,667	-	254,930	-	434,597	-	167,709	493,591	352,995	1,014,295
B061	KNOX CO UTILITIES COMM	35,491	-	50,358	-	85,849	-	33,129	97,503	47,833	178,465
B072	LAKE BARKLEY TOUR COMM	4,565	-	6,477	1,940	12,982	-	4,261	12,541	5,691	22,493
B078	MARION CO WATER DISTRICT	57,409	-	81,458	75,721	214,588	-	53,588	157,718	-	211,306
B084	N MERCER WATER DISTRICT	65,569	-	93,036	68,574	227,179	-	61,205	180,135	-	241,340
B087	MONTGOMERY CO FIRE DIST	227,041	-	322,149	-	549,190	-	211,930	623,738	546,008	1,381,676
B097	KY RIVER REGIONAL JAIL	118,784	-	168,543	246,323	533,650	-	110,878	326,330	-	437,208
B098	PIKE CO SENIOR CITIZEN PR	15,773	-	22,380	-	38,153	-	14,723	43,332	55,510	113,565
B100	CITY OF SCIENCE HILL	7,844	-	11,131	-	18,975	-	7,322	21,551	59,717	88,590
B104	RUSSELL CO AMBULANCE SER	89,276	-	126,674	112,496	328,446	-	83,334	245,265	-	328,599
B106	NORTH SHELBY WATER CO	57,664	-	81,820	-	139,484	-	53,826	158,418	53,913	266,157
B109	CAMPBELL/TAYLOR CO I D A	9,923	-	14,080	369	24,372	-	9,262	27,260	887	37,409
B113	UNION CO ECONOMIC DEVELOP	9,500	-	13,480	7,317	30,297	-	8,868	26,099	-	34,967
B115	Springfield Washington County 911 dispatch	30,964	-	43,935	447,196	522,095	-	28,903	85,066	-	113,969



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
B116	MONTICELLO/WAYNE TELE BOA	29,922	-	42,456	48,568	120,946	-	27,930	82,203	-	110,133
B118	WHITLEY CO CONSERV DIST	3,175	-	4,506	24,773	32,454	-	2,964	8,724	-	11,688
B124	HOPKINS-CHRIST CO PLANNIN	85,762	-	121,688	-	207,450	-	80,054	235,611	241,213	556,878
B156	LOU POLICE RETIRE FUND	11,414	-	16,195	-	27,609	-	10,654	31,356	6,012	48,022
B179	HOUSING AUTH OF BENTON	22,141	-	31,416	2,978	56,535	-	20,667	60,827	9,246	90,740
B230	RIVERPARK CTR OWENSBORO	29,603	-	42,004	50,023	121,630	-	27,633	81,328	361,627	470,588
B256	BUECHEL FIRE PROTECT DIST	-	-	-	-	-	-	-	-	45,169	45,169
B259	CITY OF LUDLOW	37,167	-	52,737	136,847	226,751	-	34,693	102,107	-	136,800
B356	CITY OF DOUGLASS HILLS	22,630	-	32,110	1,035	55,775	-	21,124	62,171	15,707	99,002
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	96,545	-	136,988	425,820	659,353	-	90,119	265,233	-	355,352
B656	LOUISVILLE AIRPORT AUTHOR	842,353	-	1,195,218	645,771	2,683,342	-	786,289	2,314,158	-	3,100,447
B756	LEGAL AID SOCIETY INC	325,447	-	461,777	425,047	1,212,271	-	303,786	894,085	-	1,197,871
B856	JEFF CO SOIL/CONSERV DIST	3,039	-	4,313	6,562	13,914	-	2,837	8,350	-	11,187
B956	LAKE DREAMLAND FIRE DIST	-	-	-	-	-	-	-	-	-	-
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	16,540	-	23,469	50,530	90,539	-	15,439	45,439	758	61,636
C037	CIRCUIT CLERKS	-	-	-	-	-	-	-	-	-	-
C045	GREENUP COUNTY PUBLIC LIBRARY	56,393	-	80,017	672,934	809,344	-	52,640	154,927	-	207,567
C079	JONATHAN CREEK WATER DIST	32,478	-	46,083	3,071	81,632	-	30,316	89,225	169	119,710
C087	CITY OF JEFFERSONVILLE	24,642	-	34,965	43,925	103,532	-	23,002	67,698	-	90,700
C105	CITY OF SADIEVILLE	3,821	-	5,422	1,922	11,165	-	3,567	10,497	3,860	17,924
C106	CITY OF SIMPSONVILLE	44,673	-	63,387	44,150	152,210	-	41,700	122,728	14,529	178,957
C118	HOUSING AUTH OF CORBIN	26,949	-	38,238	5,281	70,468	-	25,155	74,036	58,512	157,703
C230	HOUSING AUTH OF OWENSBORO	129,894	-	184,307	73,442	387,643	-	121,249	356,851	15,628	493,728
C256	LOUISVILLE/JEFF CO METRO	15,972,183	-	22,662,985	2,842,970	41,478,138	-	14,909,127	43,879,644	15,067,165	73,855,936
D017	CALDWELL CO WATER DISTRICT	25,751	-	36,538	38,853	101,142	-	24,037	70,744	25,000	119,781
D025	WINCHESTER-CLARK COUNTY TOURISM	6,539	-	9,278	-	15,817	-	6,104	17,964	17,323	41,391
D052	CITY OF PLEASUREVILLE	3,323	-	4,715	1,439	9,477	-	3,102	9,129	1,236	13,467
D054	CITY OF HANSON	29,265	-	41,524	407,514	478,303	-	27,317	80,398	-	107,715
D071	CITY OF LEWISBURG	16,977	-	24,089	-	41,066	-	15,847	46,640	48,252	110,739
D079	NORTH MARSHALL WATER DIST	64,675	-	91,767	45,998	202,440	-	60,370	177,678	67,442	305,490
D084	GTR H/MERCER PL&ZONING CO	7,720	-	10,954	6,872	25,546	-	7,206	21,209	-	28,415
D098	CITY OF COAL RUN VILLAGE	18,297	-	25,962	-	44,259	-	17,079	50,266	90,875	158,220
D106	SIMPSONVILLE RURAL FIRE	-	-	-	-	-	-	-	-	-	-
D113	UNION CO WATER DISTRICT	27,760	-	39,388	17,952	85,100	-	25,912	76,263	-	102,175
D118	WHITLEY CO WATER DIST	20,329	-	28,845	93,844	143,018	-	18,976	55,849	150,424	225,249
D135	WESTERN FLEMING WATER DIS	32,649	-	46,325	65,376	144,350	-	30,476	89,694	-	120,170
G015	ZONETON FIRE PROT DIST	10,027	-	14,227	45,849	70,103	-	9,360	27,547	-	36,907
G087	Mt Sterling- Montgomery County Parks and Recreation	2,023	-	2,871	29,221	34,115	-	1,889	5,559	-	7,448
G090	NELSON CO. DISPATCH	-	-	-	-	-	-	-	-	881,567	881,567
GS06	SHELBY CO SUB FIRE DIST	7,729	-	10,966	844	19,539	-	7,214	21,233	3,469	31,916
J001	ADAIR CO BD OF EDUCATION	399,402	-	566,712	317,170	1,283,284	-	372,819	1,097,258	759,782	2,229,859
J002	CITY OF SCOTTSVILLE	214,380	-	304,184	180,619	699,183	-	200,111	588,955	-	789,066
J003	CITY OF LAWRENCEBURG	228,809	-	324,658	-	553,467	-	213,581	628,597	240,817	1,082,995
J004	BALLARD CO BD OF ED	168,227	-	238,699	125,180	532,106	-	157,031	462,164	558,348	1,177,543
J005	GLASGOW BD OF EDUCATION	270,373	-	383,634	-	654,007	-	252,378	742,784	200,210	1,195,372
J006	BATH CO BD OF EDUC	268,648	-	381,186	-	649,834	-	250,768	738,045	363,265	1,352,078
J007	CITY OF MIDDLESBORO	126,270	-	179,165	12,537	317,972	-	117,866	346,895	116,950	581,711
J008	BOONE CO WATER DISTRICT	150,203	-	213,123	44,908	408,234	-	140,206	412,645	118,126	670,977
J009	BOURBON CO BD OF EDUCATIO	445,632	-	632,309	-	1,077,941	-	415,972	1,224,264	417,786	2,058,022
J010	FAIRVIEW BD OF EDUCATION	91,013	-	129,139	47,380	267,532	-	84,956	250,036	-	334,992
J011	DANVILLE CITY BD OF ED	293,386	-	416,286	257,400	967,072	-	273,859	806,005	29,054	1,108,918
J012	BRACKEN CO BD OF EDUC	149,158	-	211,640	132,072	492,870	-	139,230	409,774	310,098	859,102
J013	BREATHITT CO BD OF ED	298,278	-	423,227	374,131	1,095,636	-	278,425	819,444	151,372	1,249,241
J014	BRECKINRIDGE CO BD OF ED	437,191	-	620,332	195,127	1,252,650	-	408,093	1,201,075	-	1,609,168
J015	BULLITT CO BD OF ED	1,750,597	-	2,483,928	1,076,962	5,311,487	-	1,634,083	4,809,334	1,495,822	7,939,239
J016	BUTLER CO BD OF ED	274,582	-	389,606	87,523	751,711	-	256,307	754,347	337,014	1,347,668
J017	CALDWELL CO BD EDUCATION	278,386	-	395,002	-	673,388	-	259,857	764,796	258,840	1,283,493
J018	CALLOWAY CO BD OF EDUC	370,180	-	525,250	167,344	1,062,774	-	345,542	1,016,979	358,232	1,720,753
J019	SANITATION DISTRICT NO 1	1,309,330	-	1,857,813	-	3,167,143	-	1,222,185	3,597,062	1,379,141	6,198,388
J021	CARROLL CO BD OF ED	434,244	-	616,151	-	1,050,395	-	405,343	1,192,980	482,172	2,080,495
J022	CARTER CO BD OF ED	611,358	-	867,459	-	1,478,817	-	570,668	1,679,557	357,642	2,607,867
J023	CASEY CO BD OF ED	366,351	-	519,816	46,989	933,156	-	341,968	1,006,459	518,176	1,866,603
J024	CITY OF HOPKINSVILLE	724,073	-	1,027,389	1,285,619	3,037,081	-	675,881	1,989,211	-	2,665,092
J025	CLARK CO BD OF ED	929,982	-	1,319,555	1,297,359	3,546,896	-	868,086	2,554,898	302,971	3,725,955
J026	CLAY CO BD OF ED	428,684	-	608,261	66,410	1,103,355	-	400,152	1,177,703	87,725	1,665,580
J027	CLINTON CO BD OF ED	241,511	-	342,681	-	584,192	-	225,437	663,492	409,303	1,298,232
J028	CRITTENDEN CO BD OF ED	204,115	-	289,620	-	493,735	-	190,530	560,756	41,666	792,952
J029	CUMBERLAND CO BD OF ED	178,101	-	252,708	171,456	602,265	-	166,247	489,289	-	655,536
J030	DAVIESS CO LIBRARY DIST	180,168	-	255,641	9,509	445,318	-	168,176	494,967	66,629	729,772



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources						
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Total Deferred Inflow of Resources
					(17)	(18)					(22)	(23)	
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)		
J031	EDMONSON CO BD OF EDUC	278,380	-	394,994	111,886	785,260	-	259,852	764,780	355,841	1,380,473		
J032	ELLIOTT CO BD OF ED	141,160	-	200,292	114,803	456,255	-	131,765	387,802	76,090	595,657		
J033	ESTILL CO CONSERVATION DI	8,299	-	11,775	-	20,074	-	7,747	22,799	6,775	37,321		
J034	GREATER LEX CONV&VISITOR	205,354	-	291,378	584,909	1,081,641	-	191,686	564,160	-	755,846		
J035	FLEMING CO BD OF ED	242,759	-	344,451	-	587,210	-	226,601	666,919	644,576	1,538,096		
J037	CITY OF FRANKFORT	723,271	-	1,026,251	-	1,749,522	-	675,132	1,987,009	1,344,109	4,006,250		
J038	FULTON COUNTY BD OF EDUC	83,125	-	117,947	146,857	347,929	-	77,593	228,366	-	305,959		
J039	GALLATIN CO BD OF EDUC	252,953	-	358,917	61,032	672,902	-	236,118	694,927	172,059	1,103,104		
J040	CITY OF LANCASTER	118,037	-	167,484	276,120	561,641	-	110,181	324,279	-	434,460		
J041	WILLIAMSTOWN INDEPNDNT SC	150,203	-	213,123	17,824	381,150	-	140,206	412,645	36,049	588,900		
J042	GRAVES CO LIBRARY	25,985	-	36,870	24,347	87,202	-	24,256	71,388	9,163	104,807		
J043	GRAYSON CO BD OF ED	604,293	-	857,433	201,213	1,662,939	-	564,073	1,660,145	983,561	3,207,779		
J044	GREEN CO BD OF EDUCATION	240,674	-	341,494	-	582,168	-	224,656	661,194	333,399	1,219,249		
J045	RUSSELL INDPT BD OF ED	295,907	-	419,863	235,092	950,862	-	276,212	812,931	376,746	1,465,889		
J046	HANCOCK CO BD EDUCATION	305,506	-	433,483	120,649	859,638	-	285,172	839,301	193,969	1,318,442		
J047	HARDIN CO SOIL CN DIST	3,983	-	5,652	1,300	10,935	-	3,718	10,942	32,784	47,444		
J048	HARLAN CO BD OF EDUCATION	671,868	-	953,316	225,926	1,851,110	-	627,151	1,845,792	607,259	3,080,202		
J049	HARRISON CO BD OF ED	385,719	-	547,298	65,286	998,303	-	360,047	1,059,667	642,533	2,062,247		
J050	HART CO BD OF ED	355,175	-	503,958	190,227	1,049,360	-	331,535	975,755	420,838	1,728,128		
J051	HENDERSON PUBLIC LIBRARY	128,392	-	182,175	59,568	370,135	-	119,846	352,724	-	472,570		
J052	EMINENCE INDEP BD OF EDUC	119,048	-	168,917	-	287,965	-	111,124	327,054	263,828	702,006		
J053	HICKMAN CO BD OF ED	93,361	-	132,470	51,128	276,959	-	87,147	256,485	85,832	429,464		
J054	HOPKINS CO BD OF ED	944,676	-	1,340,403	-	2,285,079	-	881,801	2,595,264	421,104	3,898,169		
J055	JACKSON CO BD OF ED	272,200	-	386,225	-	658,425	-	254,083	747,802	289,163	1,291,048		
J056	JEFF CO METRO SEWER DIST	5,312,271	-	7,537,600	703,815	13,553,686	-	4,958,704	14,594,158	1,813,015	21,365,877		
J057	JESSAMINE CO BD OF ED	1,496,665	-	2,123,623	2,075,593	5,695,881	-	1,397,052	4,111,719	-	5,508,771		
J058	PAINTSVILLE GAS/WATER SYS	189,955	-	269,527	-	459,482	-	177,312	521,854	80,201	779,367		
J059	KENTON COUNTY AIRPORT BD	2,676,287	-	3,797,392	3,596,078	10,069,757	-	2,498,162	7,352,439	1,745,538	11,596,139		
J060	KNOTT CO BD OF EDUCATION	338,391	-	480,145	-	818,536	-	315,869	929,647	605,884	1,851,400		
J061	KNOX CO BD OF EDUCATION	704,273	-	999,296	42,043	1,745,612	-	657,399	1,934,818	386,917	2,979,134		
J062	LARUE CO PUBLIC LIBRARY	15,805	-	22,425	10,886	49,116	-	14,753	43,420	11,381	69,554		
J063	CITY OF LONDON	262,613	-	372,622	489,189	1,124,424	-	245,134	721,464	403,563	1,370,161		
J064	LAWRENCE CO BD OF ED	346,708	-	491,945	-	838,653	-	323,632	952,494	572,887	1,849,013		
J065	LEE CO BD OF ED	140,480	-	199,327	-	339,807	-	131,130	385,933	383,280	900,343		
J066	LESLIE CO BD OF ED	287,107	-	407,377	67,746	762,230	-	267,998	788,757	-	1,056,755		
J067	CITY OF WHITESBURG	70,510	-	100,047	-	170,557	-	65,817	193,710	522,975	782,502		
J068	ELEC PLT BD OF VANCEBURG	96,568	-	137,021	-	233,589	-	90,141	265,297	62,547	417,985		
J069	LINCOLN CO BD OF EDUC	584,270	-	829,023	342,038	1,755,331	-	545,383	1,605,139	242	2,150,764		
J070	LIVINGSTON CO BD OF ED	194,079	-	275,380	-	469,459	-	181,162	533,186	619,363	1,333,711		
J071	LOGAN CO BD OF EDUCATION	454,733	-	645,222	563,002	1,662,957	-	424,467	1,249,266	135,341	1,809,074		
J072	LYON CO. PUBLIC LIBRARY	14,308	-	20,302	1,504	36,114	-	13,356	39,308	3,292	55,956		
J073	PADUCAH WATER WORKS	330,148	-	468,448	-	798,596	-	308,174	906,999	197,293	1,412,466		
J074	MCCREARY CO BD OF EDUCATN	484,472	-	687,419	223,990	1,395,881	-	452,227	1,330,968	634,100	2,417,295		
J075	MCCREARY CO BD OF EDUCATN	204,376	-	289,989	-	494,365	-	190,773	561,472	87,069	839,314		
J076	MADISON CO BD OF ED	1,627,254	-	2,308,916	202,072	4,138,242	-	1,518,949	4,470,479	231,440	6,220,868		
J077	MAGOFFIN CO BD OF ED	320,352	-	454,549	67,993	842,894	-	299,031	880,089	425,507	1,604,627		
J078	MARION CO BD OF EDUCATION	418,252	-	593,459	5,612	1,017,323	-	390,414	1,149,043	205,192	1,744,649		
J079	MARSHALL COUNTY BD OF ED	579,691	-	822,526	157,632	1,559,849	-	541,109	1,592,559	1,145,105	3,278,773		
J080	MARTIN CO BD OF ED	313,651	-	445,041	260,158	1,018,850	-	292,775	861,679	416,689	1,571,143		
J081	MASON CO BD OF ED	362,967	-	515,015	191,838	1,069,820	-	338,809	997,162	386,971	1,722,942		
J082	MEADE CO PUBLIC LIBRARY	47,183	-	66,947	121,080	235,210	-	44,042	129,622	-	173,664		
J083	MENIFEE CO BD OF ED	157,746	-	223,826	-	381,572	-	147,247	433,368	227,174	807,789		
J084	CITY OF HARRODSBURG	251,703	-	357,142	75,552	684,397	-	234,950	691,492	559,833	1,486,275		
J085	METCALFE CO BD OF ED	225,863	-	320,477	-	546,340	-	210,830	620,502	528,693	1,360,025		
J086	MONROE CO BOARD OF ED	358,451	-	508,608	91,582	958,641	-	334,594	984,757	409,849	1,729,200		
J087	MT STERLING WATER WORKS	186,163	-	264,147	71,953	522,263	-	173,772	511,436	105,264	790,472		
J088	MORGAN CO BD OF EDUCATION	276,895	-	392,887	10,725	680,507	-	258,466	760,701	539,889	1,559,056		
J089	MUHLENBERG CO LIB BD DIST	46,731	-	66,307	61,709	174,747	-	43,621	128,382	84,944	256,947		
J090	CITY OF BARDSTOWN	611,219	-	867,261	803,258	2,281,738	-	570,539	1,679,175	156,846	2,406,560		
J091	NICHOLAS CO BD OF ED	145,036	-	205,792	23,777	374,605	-	135,383	398,450	303,221	837,054		
J092	OHIO CO BD OF ED	527,576	-	748,580	-	1,276,156	-	492,462	1,449,386	1,339,376	3,281,224		
J093	OLDHAM COUNTY BD OF ED	1,742,912	-	2,473,023	684,960	4,900,895	-	1,626,909	4,788,221	1,074,336	7,489,466		
J094	OWEN CO BD OF ED	303,514	-	430,657	211,283	945,454	-	283,313	833,830	190,262	1,307,405		
J095	OWSLEY CO BD OF EDUCATION	191,683	-	271,979	115,650	579,312	-	178,925	526,601	252,657	958,183		
J096	PENDLETON CO BD OF ED	310,415	-	440,449	174,292	925,156	-	289,755	852,788	297,972	1,440,515		
J097	HAZARD CITY SCHOOLS	170,809	-	242,362	190,691	603,862	-	159,441	469,257	140,334	769,032		
J098	PIKE CO BD OF EDUCATION	1,374,520	-	1,950,311	246,072	3,570,903	-	1,283,037	3,776,156	1,487,098	6,546,291		
J099	POWELL CO BD OF EDUCATION	303,430	-	430,538	-	733,968	-	283,235	833,600	1,037,659	2,154,494		
J100	CITY OF SOMERSET	669,031	-	949,291	-	1,618,322	-	624,503	1,837,998	407,491	2,869,992		



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
J101	ROBERTSON CO BD OF ED	75,669	-	107,366	-	183,035	-	70,632	207,881	189,805	468,318
J102	ROCKCASTLE CO BD OF ED	423,641	-	601,106	446,508	1,471,255	-	395,445	1,163,850	351,146	1,910,441
J103	ROWAN CO BD OF ED	500,367	-	709,972	-	1,210,339	-	467,064	1,374,634	484,858	2,326,556
J104	RUSSELL CO BD OF ED	470,532	-	667,639	464,430	1,602,601	-	439,215	1,292,670	703,669	2,435,554
J105	SCOTT CO BOARD OF ED	1,624,104	-	2,304,447	1,980,637	5,909,188	-	1,516,009	4,461,827	-	5,977,836
J106	SHELBY CO LIBRARY	41,859	-	59,394	10,286	111,539	-	39,073	114,998	14,337	168,408
J107	SIMPSON CO BD OF ED	454,741	-	645,234	28,587	1,128,562	-	424,475	1,249,290	196,729	1,870,494
J108	SPENCER CO BD OF EDUC	549,274	-	779,367	512,554	1,841,195	-	512,716	1,508,996	-	2,021,712
J109	TAYLOR CO BD OF ED	521,092	-	739,379	-	1,260,471	-	486,410	1,431,572	362,996	2,280,978
J110	TODD CO BD OF ED	369,998	-	524,991	146,392	1,041,381	-	345,372	1,016,478	350,870	1,712,720
J111	TRIGG CO BD OF ED	265,357	-	376,516	-	641,873	-	247,696	729,003	695,305	1,672,004
J112	TRIMBLE CO BD OF ED	192,415	-	273,018	97,951	563,384	-	179,609	528,613	28,697	736,919
J113	CITY OF MORGANFIELD	197,252	-	279,882	-	477,134	-	184,124	541,901	260,744	986,769
J115	SPRINGFIELD WATER & SEWER	101,445	-	143,941	139,363	384,749	-	94,693	278,696	-	373,389
J117	CITY OF SEBREE	35,694	-	50,646	130,466	216,806	-	33,318	98,060	-	131,378
J118	CITY OF CORBIN	212,484	-	301,494	195,301	709,279	-	198,341	583,746	-	782,087
J119	WOLFE CO BD OF EDUCATION	197,414	-	280,112	-	477,526	-	184,275	542,347	338,533	1,065,155
J120	WOODFORD CO BD OF ED	740,986	-	1,051,388	1,294,735	3,087,109	-	691,668	2,035,677	-	2,727,345
J124	PENNYRILE NAR TASK FORCE	3,002	-	4,259	-	7,261	-	2,802	8,247	2,982	14,031
J134	LEX-FAY CO HUM RIGHTS COM	18,259	-	25,908	27,999	72,166	-	17,044	50,163	-	67,207
J135	FLEMING CO EMS	60,958	-	86,494	11,458	158,910	-	56,901	167,467	138,047	362,415
J154	CITY OF EARLINGTON	9,361	-	13,283	19,083	41,727	-	8,738	25,718	154,252	188,708
J156	CITY OF JEFFERSONTOWN	412,949	-	585,934	1,935	1,000,818	-	385,464	1,134,475	194,536	1,714,475
J178	LEBANON HOUSING AUTHORITY	22,103	-	31,363	-	53,466	-	20,632	60,724	66,136	147,492
J179	MARSHALL CO TOURIST COMM	6,223	-	8,830	1,249	16,302	-	5,809	17,097	7,777	30,683
J190	CITY OF BLOOMFIELD	16,030	-	22,746	-	38,776	-	14,964	44,040	159,870	218,874
J200	SOMERSET-PULASKI CONV & V	16,219	-	23,013	15,223	54,455	-	15,139	44,557	-	59,696
J203	FRONTIER HOUSING INC	18,201	-	25,826	-	44,027	-	16,990	50,004	98,346	165,340
J205	GEORGETOWN-SCOTT CO P COM	54,769	-	77,712	1,493	133,974	-	51,124	150,465	2,369	203,958
J210	BOYD CO AMBULANCE SERVICE	7,737	-	10,979	17,421	36,137	-	7,222	21,256	-	28,478
J214	COMM ACTION SOUTHERN KY	439,524	-	623,642	-	1,063,166	-	410,271	1,207,485	1,444,197	3,061,953
J217	CITY OF PROVIDENCE	171,351	-	243,130	-	414,481	-	159,946	470,744	179,700	810,390
J219	CAMPBELL CO PUBLIC LIBRAR	190,505	-	270,308	314	461,127	-	177,825	523,365	66,959	768,149
J224	HOUSING AUTH OF HOPKINSVL	63,248	-	89,742	122,307	275,297	-	59,038	173,758	21,471	254,267
J234	LFUC HOUSING AUTHORITY	328,758	-	466,476	21,790	817,024	-	306,877	903,182	266,722	1,476,781
J256	CITY OF ST MATTHEWS	150,515	-	213,567	-	364,082	-	140,497	413,504	159,610	713,611
J259	CITY OF PARK HILLS	12,456	-	17,673	-	30,129	-	11,627	34,219	4,845	50,691
J305	SCOTT CO SOIL CONSER DIST	-	-	-	-	-	-	-	-	-	-
J310	CANNONSBURG WATER DIST	50,830	-	72,123	15,304	138,257	-	47,447	139,642	14,030	201,119
J314	BOWL GRN WARREN AIRPRT BD	23,753	-	33,704	32,575	90,032	-	22,172	65,257	56,990	144,419
J317	PROVIDENCE MUN HOUSING AU	17,023	-	24,154	17,031	58,208	-	15,890	46,767	8,940	71,597
J319	CITY OF ALEXANDRIA	70,979	-	100,713	136,770	308,462	-	66,255	194,998	102,428	363,681
J324	CITY OF OAK GROVE	129,865	-	184,266	333,606	647,737	-	121,222	356,772	-	477,994
J334	CENTRAL KY ED COOPERATIVE	13,530	-	19,197	30,570	63,297	-	12,629	37,169	-	49,798
J356	CITY OF WEST BUECHEL	16,963	-	24,068	-	41,031	-	15,834	46,600	65,810	128,244
J359	CITY OF FORT WRIGHT	42,777	-	60,696	45,553	149,026	-	39,930	117,519	28,515	185,964
J405	GEORGETOWN HOUSING AUTHOR	37,144	-	52,704	-	89,848	-	34,672	102,044	70,620	207,336
J414	WARREN CO PLANNING COMM	81,287	-	115,339	69,248	265,874	-	75,877	223,316	-	299,193
J417	WEBSTER CO CONSER DIST	8,406	-	11,927	11,329	31,662	-	7,847	23,093	8,097	39,037
J419	CITY OF COLD SPRING	43,469	-	61,678	93,150	198,297	-	40,576	119,420	104,169	264,165
J424	CITY OF CROFTON	996	-	1,413	-	2,409	-	929	2,736	7,328	10,993
J434	KY LEAGUE OF CITIES	661,161	-	938,123	349,609	1,948,893	-	617,156	1,816,376	7,126	2,440,658
J456	CITY OF SHIVELY	77,831	-	110,435	-	188,266	-	72,651	213,821	132,936	419,408
J459	N KY AREA PLAN COMMISSION	259,901	-	368,774	62,008	690,683	-	242,602	714,013	191,515	1,148,130
J510	CITY OF CATLETTSBURG	45,920	-	65,157	59,582	170,659	-	42,864	126,155	7,434	176,453
J514	BARREN RIVER AREA DEV	208,480	-	295,813	209,575	713,868	-	194,605	572,748	-	767,353
J519	NORTHERN KY COOP ED SER	152,206	-	215,965	547,501	915,672	-	142,075	418,148	84,770	644,993
J524	HOPKINSVILLE S W AUTHORI	257,061	-	364,745	-	621,806	-	239,952	706,212	162,869	1,109,033
J534	BLUEGRASS AREA DEV DISRIC	275,019	-	390,226	-	665,245	-	256,715	755,548	123,988	1,136,251
J556	LOUISVILLE CONV BUREAU	543,685	-	771,436	888,193	2,203,314	-	507,499	1,493,640	-	2,001,139
J559	CITY OF CRESCENT SPRINGS	23,357	-	33,141	-	56,498	-	21,802	64,167	29,221	115,190
J610	BOYD CO CONSERVATION DIST	4,536	-	6,436	422	11,394	-	4,234	12,461	1,318	18,013
J614	BOWL GRN CONV & VISIT BUR	36,568	-	51,886	59,315	147,769	-	34,134	100,461	86,474	221,069
J619	CITY OF FORT THOMAS	194,546	-	276,041	-	470,587	-	181,597	534,466	100,880	816,943
J656	OHIO VALLEY ED COOP	549,471	-	779,646	2,171,013	3,500,130	-	512,900	1,509,537	-	2,022,437
J710	BIG SANDY WATER DISTRICT	30,426	-	43,171	29,751	103,348	-	28,400	83,587	4,264	116,251
J714	BOWLING GR/WARREN COMM ED	44,768	-	63,522	-	108,290	-	41,789	122,990	110,004	274,783
J719	CITY OF SOUTHGATE	24,862	-	35,277	30,265	90,404	-	23,207	68,302	58,787	150,296
J734	ACCESS TO JUSTICE FNDTION	-	-	-	-	-	-	-	-	-	-



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	
					Total Deferred Outflow of Resources	Total Deferred Inflow of Resources					
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
J756	CITY OF PROSPECT	32,278	-	45,799	-	78,077	-	30,130	88,676	30,779	149,585
J759	N KY COMMUNITY ACT COMM	442,549	-	627,934	49,453	1,119,936	-	413,095	1,215,795	151,475	1,780,365
J810	HOUSING AUTH OF ASHLAND	62,843	-	89,167	-	152,010	-	58,660	172,644	86,956	318,260
J814	HOUSING AUTH BOWLING GRN	161,613	-	229,314	47,249	438,176	-	150,857	443,993	105,385	700,235
J819	CITY OF BELLEVUE	64,504	-	91,525	10,112	166,141	-	60,211	177,209	29,964	267,384
J834	KY LEGAL SERVICE PROGRAMS	106,867	-	151,634	644,112	902,613	-	99,754	293,591	-	393,345
J856	LOUISVILLE WATER COMPANY	3,429,170	-	4,865,660	-	8,294,830	-	3,200,935	9,420,800	1,072,822	13,694,557
J859	CITY OF VILLA HILLS	45,258	-	64,216	23,065	132,539	-	42,245	124,334	-	166,579
J910	SANITATION DISTRICT #4	64,600	-	91,661	146,852	303,113	-	60,300	177,471	-	237,771
J914	BOWLING GRN HUM RIGHT COM	7,769	-	11,024	-	18,793	-	7,252	21,344	3,275	31,871
J919	CITY OF DAYTON	55,128	-	78,222	131,051	264,401	-	51,459	151,451	-	202,910
J956	OKOLONA FIRE DISTRICT	30,536	-	43,327	141,928	215,791	-	28,503	83,889	-	112,392
J959	CITY OF INDEPENDENCE	102,554	-	145,514	96,595	344,663	-	95,728	281,742	146,069	523,539
K001	CITY OF COLUMBIA	80,896	-	114,784	7,559	203,239	-	75,512	222,243	94,894	392,649
K002	ALLEN CO BD OF ED	395,844	-	561,665	-	957,509	-	369,498	1,087,485	433,726	1,890,709
K003	ANDERSON CO BD OF ED	460,386	-	653,243	-	1,113,629	-	429,744	1,264,797	809,936	2,504,477
K004	CITY OF WICKLIFFE	27,768	-	39,400	58,918	126,086	-	25,920	76,286	15,950	118,156
K005	BARREN CO BD OF EDUCATION	803,105	-	1,139,528	377,954	2,320,587	-	749,653	2,206,333	-	2,955,986
K006	CITY OF OWINGSVILLE	44,511	-	63,157	22,860	130,528	-	41,548	122,282	189,889	353,719
K007	BELL CO BD OF ED	442,613	-	628,025	229,674	1,300,312	-	413,154	1,215,970	19,271	1,648,395
K009	PARIS BD OF EDUCATION	124,681	-	176,910	-	301,591	-	116,382	342,529	442,521	901,432
K010	CITY OF ASHLAND	1,109,250	-	1,573,919	1,913,537	4,596,706	-	1,035,422	3,047,392	-	4,082,814
K011	CITY OF DANVILLE	536,694	-	761,517	594,223	1,892,434	-	500,974	1,474,435	-	1,975,409
K012	AUGUSTA BD OF ED	39,303	-	55,768	71,494	166,565	-	36,687	107,976	-	144,663
K013	JACKSON CITY SCHOOLS	57,357	-	81,384	-	138,741	-	53,540	157,575	56,789	267,904
K014	CLOVERPORT INDEPENDENT SC	46,317	-	65,719	2,794	114,830	-	43,234	127,245	77,061	247,540
K015	BULLITT CO PUBLIC LIBRARY	213,199	-	302,508	170,968	686,675	-	199,009	585,711	67,465	852,185
K016	CITY OF MORGANTOWN	96,223	-	136,532	79,459	312,214	-	89,819	264,350	30,415	384,584
K017	GEORGE COON PUBLIC LIBRAR	13,396	-	19,008	382	32,786	-	12,505	36,803	802	50,110
K018	CITY OF MURRAY	438,317	-	621,930	14,973	1,075,220	-	409,144	1,204,169	285,030	1,898,343
K019	CITY OF NEWPORT	304,241	-	431,688	27,106	763,035	-	283,991	835,826	70,393	1,190,210
K020	CARLISLE CO BD OF ED	92,452	-	131,180	35,610	259,242	-	86,298	253,988	95,434	435,720
K021	CARROLL CO PUBLIC LIBRARY	34,365	-	48,761	14,926	98,052	-	32,078	94,410	73,385	199,873
K022	CARTER CO EMER AMBUL DIST	143,015	-	202,925	59,045	404,985	-	133,497	392,899	324,423	850,819
K023	CASEY CO AMBULANCE SERV	54,489	-	77,314	3,236	135,039	-	50,862	149,694	88,794	289,350
K025	CLARK CO LIBRARY BD	71,188	-	101,009	-	172,197	-	66,450	195,571	197,609	459,630
K026	CITY OF MANCHESTER	92,362	-	131,053	-	223,415	-	86,215	253,742	156,913	496,870
K027	CLINTON CO PUBLIC LIBRARY	7,048	-	10,001	899	17,948	-	6,579	19,364	3,676	29,619
K028	CITY OF MARION	87,435	-	124,062	-	211,497	-	81,616	240,207	86,033	407,856
K029	CITY OF BURKESVILLE	62,278	-	88,367	-	150,645	-	58,133	171,094	151,873	381,100
K030	OWENSBORO BD OF ED	884,021	-	1,254,341	45,088	2,183,450	-	825,184	2,428,631	1,758,320	5,012,135
K032	ELLIOTT CO AMB SERVICE	-	-	-	-	-	-	-	-	-	-
K033	ESTILL CO BD OF EDUCATION	324,445	-	460,356	-	784,801	-	302,851	891,333	144,713	1,338,897
K034	LEX/FAYETTE URBAN CO GOVT	9,045,204	-	12,834,270	711,633	22,591,107	-	8,443,185	24,849,472	-	33,292,657
K035	LICKING VALLEY COM ACTION	213,945	-	303,568	297,378	814,891	-	199,706	587,762	-	787,468
K036	FLOYD CO SCHOOLS	1,037,223	-	1,471,719	315,108	2,824,050	-	968,189	2,849,515	2,248,560	6,066,264
K038	FULTON CITY SCHOOLS	59,027	-	83,754	89,588	232,369	-	55,099	162,163	174,880	392,142
K039	GALLATIN CO PUBLIC LIB	21,099	-	29,937	18,563	69,599	-	19,695	57,964	8,842	86,501
K040	GARRARD CO BD OF ED	359,441	-	510,012	148,974	1,018,427	-	335,518	987,476	198,721	1,521,715
K041	CITY OF WILLIAMSTOWN	205,615	-	291,747	127,726	625,088	-	191,930	564,875	177,752	934,557
K042	GRAVES CO BD OF ED	562,155	-	797,644	-	1,359,799	-	524,740	1,544,384	359,917	2,429,041
K043	CITY OF LEITCHFIELD	160,690	-	228,003	188,875	577,568	-	149,995	441,456	45,545	636,996
K044	CITY OF GREENSBURG	88,686	-	125,837	54,673	269,196	-	82,783	243,642	1,253	327,678
K045	GREENUP CO BD OF ED	416,683	-	591,232	-	1,007,915	-	388,950	1,144,733	414,527	1,948,210
K046	CITY OF HAWESVILLE	49,767	-	70,615	211,923	332,305	-	46,455	136,724	-	183,179
K047	HARDIN CO BD OF ED	2,338,981	-	3,318,788	550,016	6,207,785	-	2,183,306	6,425,774	484,451	9,093,531
K048	HARLAN INDEPENDENT SCHOOL	90,411	-	128,285	83,600	302,296	-	84,394	248,382	8,554	341,330
K049	CITY OF CYNTHIANA	180,298	-	255,826	171,470	607,594	-	168,298	495,325	-	663,623
K050	CAVERNA INDEPENDENT SCH	127,925	-	181,514	66,183	375,622	-	119,411	351,444	152,851	623,706
K052	HENRY CO BD OF EDUCATION	328,590	-	466,238	47,061	841,889	-	306,720	902,721	31,223	1,240,664
K055	JACKSON CO CONSERV DIST	-	-	-	-	-	-	-	-	-	-
K057	JESSAMINE CO PUBLIC LIBRA	182,979	-	259,629	141,069	583,677	-	170,800	502,689	210,728	884,217
K058	JOHNSON CO BD OF ED	460,467	-	653,358	-	1,113,825	-	429,820	1,265,020	517,415	2,212,255
K060	LKLP COMM ACTION COUNCIL	1,005,214	-	1,426,302	233,832	2,665,348	-	938,310	2,761,578	332,650	4,032,538
K061	BARBOURVILLE CITY SCHOOLS	63,676	-	90,350	60,811	214,837	-	59,438	174,935	-	234,373
K062	LARUE CO BD OF EDUCATION	305,899	-	434,041	-	739,940	-	285,540	840,383	245,103	1,371,026
K063	LONDON UTILITY COMM	168,216	-	238,682	107,541	514,439	-	157,020	462,132	-	619,152
K064	CITY OF LOUISA	60,226	-	85,455	-	145,681	-	56,217	165,455	60,522	282,194
K065	CITY OF BEATTYVILLE	73,677	-	104,541	59,550	237,768	-	68,773	202,410	58,999	330,182



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources						
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Total Deferred Inflow of Resources
					(17)	(18)					(22)	(23)	
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)		
K066	LESLIE CO PUBLIC LIBRARY	18,549	-	26,319	-	44,868	-	17,314	50,958	43,955	112,227		
K067	LETCHER CO BD OF ED	436,699	-	619,634	-	1,056,333	-	407,634	1,199,723	369,401	1,976,758		
K068	LEWIS CO BD OF ED	265,044	-	376,072	-	641,116	-	247,404	728,144	653,438	1,628,986		
K069	LINCOLN CO PUBLIC LIBRARY	20,595	-	29,223	-	49,818	-	19,225	56,581	34,353	110,159		
K070	LIVINGSTON CO CONSERV DIS	5,607	-	7,956	2,922	16,485	-	5,234	15,404	-	20,638		
K071	CITY OF RUSSELLVILLE	223,489	-	317,109	180,955	721,553	-	208,614	613,981	118,662	941,257		
K072	LYON CO BD OF EDUCATION	143,348	-	203,397	33,908	380,653	-	133,807	393,814	127,067	654,688		
K073	PADUCAH BOARD OF ED	450,680	-	639,472	-	1,090,152	-	420,684	1,238,133	747,964	2,406,781		
K074	MCCREARY CO WATER DIST	147,670	-	209,529	111,576	468,775	-	137,841	405,686	36,969	580,496		
K075	CITY OF CALHOUN	22,173	-	31,461	-	53,634	-	20,697	60,915	8,861	90,473		
K077	MAGOFFIN CO LIBRARY	4,822	-	6,843	4,415	16,800	-	4,501	13,249	150	17,900		
K078	CITY OF LEBANON	206,492	-	292,992	328,176	827,660	-	192,748	567,285	-	760,033		
K079	CITY OF BENTON	158,797	-	225,317	-	384,114	-	148,228	436,255	144,636	729,119		
K080	MARTIN COUNTY LIBRARY	14,415	-	20,454	6,026	40,895	-	13,456	39,602	45,878	98,936		
K081	MAYSVILLE UTILITY COMM	-	-	-	-	-	-	-	-	-	-		
K082	CITY OF MULDRAGH	25,646	-	36,390	3,036	65,072	-	23,940	70,457	125,840	220,237		
K083	CITY OF FRENCHBURG	29,482	-	41,832	79	71,393	-	27,520	80,994	32,183	140,697		
K085	METCALFE HEALTH CARE CTN	175,820	-	249,472	-	425,292	-	164,118	483,023	73,246	720,387		
K086	MONROE CO CONSERV DIST	6,629	-	9,406	-	16,035	-	6,188	18,211	4,126	28,525		
K087	MONTGOMERY CO BD OF ED	597,826	-	848,257	-	1,446,083	-	558,037	1,642,380	450,618	2,651,035		
K088	GATEWAY COMM SER ORGANIZ	604,437	-	857,638	538,438	2,000,513	-	564,208	1,660,543	1,571,381	3,796,132		
K089	MUHLENBERG CO BD OF ED	797,182	-	1,131,125	-	1,928,307	-	744,125	2,190,063	504,982	3,439,170		
K090	NELSON COUNTY BD OF ED	751,163	-	1,065,828	349,156	2,166,147	-	701,169	2,063,637	7,459	2,772,265		
K091	CITY OF CARLISLE	87,864	-	124,670	23,954	236,488	-	82,016	241,384	103,098	426,498		
K092	OHIO CO LIBRARY	35,801	-	50,798	-	86,599	-	33,418	98,354	56,214	187,986		
K093	OLDHAM CO LIBRARY BD	85,340	-	121,089	-	206,429	-	79,660	234,450	56,048	370,158		
K094	OWEN CO PUBLIC LIBRARY	23,774	-	33,732	38,903	96,409	-	22,191	65,312	19,987	107,490		
K095	OWSLEY CO PUBLIC LIBRARY	5,986	-	8,494	3,016	17,496	-	5,588	16,445	4,697	26,730		
K096	PENDLETON CO LIBRARY	24,793	-	35,178	25,645	85,616	-	23,142	68,111	111,330	202,583		
K097	PERRY CO BD OF EDUCATION	641,969	-	910,892	109,388	1,662,249	-	599,242	1,763,652	264,849	2,627,743		
K098	PIKEVILLE INDEPENDENT SCH	113,999	-	161,754	-	275,753	-	106,412	313,185	153,913	573,510		
K099	CITY OF STANTON	20,315	-	28,824	-	49,139	-	18,962	55,809	113,649	188,420		
K100	SOMERSET BD OF EDUCATION	185,627	-	263,387	-	449,014	-	173,272	509,965	363,322	1,046,559		
K101	CITY OF MOUNT OLIVET	2,130	-	3,023	849	6,002	-	1,989	5,853	565	8,407		
K102	ROCKCASTLE CONSERV DIST	5,885	-	8,350	39,793	54,028	-	5,493	16,167	11,558	33,218		
K103	CITY OF MOREHEAD	163,509	-	232,004	48,565	444,078	-	152,627	449,201	140,042	741,870		
K104	RUSSELL CO CONS DIST	1,635	-	2,321	10,429	14,385	-	1,527	4,493	9,293	15,313		
K105	CITY OF GEORGETOWN	434,959	-	617,165	159,270	1,211,394	-	406,010	1,194,944	40,224	1,641,178		
K106	CITY OF SHELBYVILLE	171,044	-	242,695	11,247	424,986	-	159,660	469,901	132,788	762,349		
K107	FRANKLIN/SIMPSON PARKS BD	15,275	-	21,674	-	36,949	-	14,258	41,964	35,535	91,757		
K108	CITY OF TAYLORSVILLE	104,282	-	147,966	181,409	433,657	-	97,341	286,489	-	383,830		
K109	CAMPBELLSVLE MUN WTR&SEWR	202,627	-	287,509	134,755	624,891	-	189,141	556,669	63,731	809,541		
K110	TODD COUNTY WATER DIST	40,027	-	56,794	24,850	121,671	-	37,363	109,964	12,532	159,859		
K111	CITY OF CADIZ	88,619	-	125,742	-	214,361	-	82,721	243,460	243,137	569,318		
K112	TRIMBLE CO LIBRARY	25,108	-	35,626	-	60,734	-	23,437	68,978	26,484	118,899		
K113	UNION CO BD OF EDUCATION	364,139	-	516,678	-	880,817	-	339,903	1,000,383	568,857	1,909,143		
K114	CITY OF BOWLING GREEN	1,315,724	-	1,866,886	483,030	3,665,640	-	1,228,154	3,614,629	175,737	5,018,520		
K115	CITY OF SPRINGFIELD	64,626	-	91,698	29,617	185,941	-	60,324	177,543	335,386	573,253		
K116	WAYNE CO BD OF ED	521,193	-	739,523	12,879	1,273,595	-	486,505	1,431,851	381,107	2,299,463		
K117	WEBSTER CO PUBLIC LIBRARY	17,524	-	24,865	10,950	53,339	-	16,358	48,143	-	64,501		
K118	WHITLEY CO BD OF ED	698,565	-	991,196	179,917	1,869,678	-	652,071	1,919,136	360,888	2,932,095		
K119	WOLFE COUNTY LIBRARY	7,561	-	10,728	12,250	30,539	-	7,058	20,771	5,632	33,461		
K120	CITY OF VERSAILLES	267,285	-	379,251	48,479	695,015	-	249,495	734,299	17,285	1,001,079		
K137	KY MAGISTRATES/COMM ASSOC	24,995	-	35,466	26,986	87,447	-	23,332	68,668	-	92,000		
K141	GRANT CO PLANNING COMM	4,985	-	7,073	-	12,058	-	4,653	13,694	8,295	26,642		
K181	WESTERN LEWIS-RECTORVILLE	24,237	-	34,390	24,959	83,586	-	22,624	66,585	11,829	101,038		
K200	CITY OF FERGUSON	-	-	-	-	-	-	-	-	360	360		
K214	GREEN RIVER EDUC COOP	27,676	-	39,269	144,480	211,425	-	25,834	76,032	-	101,866		
K219	NORTHERN KY WATER SER DIS	1,042,520	-	1,479,235	467,138	2,988,893	-	973,133	2,864,067	-	3,837,200		
K237	KY CO JUDGE/EX ASSOC	23,478	-	33,314	9,103	65,895	-	21,916	64,501	3,884	90,301		
K256	JEFFERSONTOWN FIRE DIST	13,883	-	19,698	27,027	60,608	-	12,959	38,139	-	51,098		
K314	KY LEGAL AID	231,695	-	328,753	121,540	681,988	-	216,274	636,526	675,781	1,528,581		
K315	MT WASHINGTON FIRE P DIST	6,828	-	9,689	1,000	17,517	-	6,374	18,759	2,543	27,676		
K319	CITY OF SILVER GROVE	17,782	-	25,231	53,261	96,274	-	16,598	48,851	-	65,449		
K337	KY COUNCIL OF ADD'S	11,052	-	15,681	142,470	169,203	-	10,316	30,362	-	40,678		
K356	ST MATTHEWS FIRE DIST.	8,012	-	11,369	13,560	32,941	-	7,479	22,012	-	29,491		
K414	CITY OF SMITHS GROVE	-	-	-	-	-	-	-	-	-	-		
K419	ALEXANDRIA FIRE DISTRICT	1,644	-	2,333	13,487	17,464	-	1,535	4,517	74,879	80,931		
K459	CITY OF LAKESIDE PARK	7,685	-	10,905	-	18,590	-	7,174	21,113	16,594	44,881		



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	
					Total Deferred Outflow of Resources	Total Deferred Inflow of Resources					
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
K519	CITY OF MELBOURNE	3,743	-	5,311	-	9,054	-	3,494	10,282	1,256	15,032
K559	CITY OF TAYLOR MILL	47,197	-	66,968	-	114,165	-	44,056	129,662	95,670	269,388
K614	WARREN CO PUBLIC LIBRARY	137,513	-	195,117	781,741	1,114,371	-	128,360	377,782	851,493	1,357,635
K619	CAMPBELL CO CONS DISPATCH	163,671	-	232,234	229,219	625,124	-	152,778	449,647	333,862	936,287
K656	MCMAHAN FIRE PRO DIST 14	-	-	-	-	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	104,609	-	148,430	21,764	274,803	-	97,647	287,388	-	385,035
K719	CENTRAL CAMPBELL CO FIRE	3,931	-	5,578	8,941	18,450	-	3,669	10,799	-	14,468
K759	LAKESIDE/CRESTVIEWHLS POL	6,959	-	9,874	4,750	21,583	-	6,496	19,117	-	25,613
K856	HIGHVIEW FIRE DISTRICT	-	-	-	14,969	14,969	-	-	-	180,366	180,366
K859	CITY OF FORT MITCHELL	74,823	-	106,167	67,890	248,880	-	69,843	205,559	37,014	312,416
K956	CITY OF MEADOW VALE	-	-	-	-	-	-	-	-	-	-
K959	HOUSING AUTH OF COVINGTON	165,000	-	234,119	53,609	452,728	-	154,018	453,297	-	607,315
L001	ADAIR CO AMBULANCE SER	-	-	-	-	-	-	-	-	-	-
L002	ALLEN CO CONSERVATION DIS	6,626	-	9,401	22,941	38,968	-	6,185	18,203	12,594	36,982
L003	ANDERSON PUBLIC LIBRARY	45,156	-	64,072	125,314	234,542	-	42,151	124,056	82,529	248,736
L004	CITY OF BARLOW	3,804	-	5,397	-	9,201	-	3,550	10,449	44,265	58,264
L005	CITY OF GLASGOW	386,506	-	548,415	152,132	1,087,053	-	360,782	1,061,830	442,856	1,865,468
L006	BATH CO WATER DISTRICT	29,742	-	42,202	-	71,944	-	27,763	81,710	106,641	216,114
L007	BELL CO COURT CLERK	27,444	-	38,940	7,746	74,130	-	25,617	75,396	27,045	128,058
L008	BOONE CO BD OF ED	3,148,422	-	4,467,306	99,356	7,715,084	-	2,938,873	8,649,514	2,518,542	14,106,929
L009	CITY OF PARIS	453,983	-	644,158	177,460	1,275,601	-	423,767	1,247,206	1,369,607	3,040,580
L010	FIVCO AREA DEVELOPMT DIST	103,124	-	146,323	104,862	354,309	-	96,261	283,309	439,466	819,036
L011	DANVILLE BOYLE CO REC	-	-	-	-	-	-	-	-	-	-
L012	BRACKEN COUNTY PUB LIBRAR	12,595	-	17,870	-	30,465	-	11,756	34,600	18,209	64,565
L013	BREATHITT CO PUBLIC LIB	19,944	-	28,299	3,071	51,314	-	18,617	54,791	3,130	76,538
L014	BRECKINRIDGE CO CLERK OFF	32,831	-	46,584	-	79,415	-	30,646	90,195	26,952	147,793
L015	CITY OF MT WASHINGTON	247,219	-	350,780	213,362	811,361	-	230,765	679,174	385,335	1,295,274
L016	BUTLER CO AMBULANCE SVC	69,903	-	99,185	74,960	244,048	-	65,250	192,040	62,087	319,377
L017	CALDWELL COUNTY EMS	-	-	-	-	-	-	-	-	-	-
L018	MURRAY PUBLIC SCHOOLS	473,837	-	672,329	-	1,146,166	-	442,300	1,301,751	226,139	1,970,190
L020	BALLARD/CARLISLE/LIV PB L	-	-	-	-	-	-	-	-	-	-
L021	CITY OF CARROLLTON	163,886	-	232,538	117,110	513,534	-	152,978	450,235	-	603,213
L022	NORTHEAST KY CAA	335,152	-	475,549	80,953	891,654	-	312,846	920,749	49,620	1,283,215
L023	CITY OF LIBERTY	95,121	-	134,967	92,342	322,430	-	88,790	261,320	104,476	454,586
L024	HOPKINSVLE CHRIST LIBRARY	35,792	-	50,786	-	86,578	-	33,410	98,330	30,294	162,034
L025	CITY OF WINCHESTER	291,414	-	413,489	210,698	915,601	-	272,019	800,590	-	1,072,609
L026	DANIEL BOONE COMM AGENCY	400,835	-	568,745	47,126	1,016,706	-	374,156	1,101,194	126,245	1,601,595
L027	CITY OF ALBANY	128,988	-	183,021	45,045	357,054	-	120,403	354,362	27,558	502,323
L028	CRITTENDEN/LIV CO WAT DIS	48,479	-	68,788	-	117,267	-	45,253	133,185	52,661	231,099
L029	CUMBERLAND CO SOIL & WAT	3,404	-	4,830	417	8,651	-	3,178	9,352	4,099	16,629
L031	EDMONSON CO AMBULANCE DIS	40,589	-	57,591	60,039	158,219	-	37,887	111,507	-	149,394
L032	SANDY HOOK WATER DISTRICT	23,959	-	33,995	10,782	68,736	-	22,364	65,821	-	88,185
L033	CITY OF IRVINE	61,178	-	86,806	-	147,984	-	57,106	168,072	35,935	261,113
L035	CITY OF FLEMINGSBURG	69,804	-	99,045	33,100	201,949	-	65,158	191,770	6,337	263,265
L036	FLOYD CO LIBRARY	46,410	-	65,851	-	112,261	-	43,321	127,499	43,911	214,731
L038	FULTON CO LIBRARY	12,056	-	17,107	3,903	33,066	-	11,254	33,121	31,744	76,119
L039	CITY OF WARSAW	30,168	-	42,805	15,734	88,707	-	28,160	82,879	49,914	160,953
L041	GRANT CO PUBLIC LIBRARY	34,550	-	49,024	12,220	95,794	-	32,251	94,919	33,454	160,624
L042	MAYFIELD CITY SCHOOLS	369,654	-	524,503	53,724	947,881	-	345,051	1,015,532	550,364	1,910,947
L043	LEITCHFIELD UTILITY COMM	148,292	-	210,412	-	358,704	-	138,422	407,396	70,695	616,513
L044	GREEN CO AMBULANCE SVC	41,584	-	59,004	86,571	187,159	-	38,817	114,243	-	153,060
L045	RACELAND BOARD OF EDUC	115,238	-	163,512	56,886	335,636	-	107,568	316,589	223,260	647,417
L046	HANCOCK CO PUBLIC LIBRARY	27,661	-	39,248	-	66,909	-	25,820	75,992	26,253	128,065
L047	WEST POINT INDEPENDENT SC	-	-	-	-	-	-	-	-	-	-
L049	CYNTHIANA/HARRISON LIBRAR	22,703	-	32,213	10,163	65,079	-	21,192	62,370	1,728	85,290
L050	CITY OF MUNFORDVILLE	12,841	-	18,220	-	31,061	-	11,986	35,276	164,188	211,450
L051	HENDERSON CO WATER DIST	49,579	-	70,348	32,365	152,292	-	46,279	136,207	-	182,486
L052	CITY OF EMINENCE	31,630	-	44,879	-	76,509	-	29,525	86,895	100,866	217,286
L054	DAWSON SPRINGS PUBLIC SCH	95,106	-	134,946	203,581	433,633	-	88,776	261,281	33,592	383,649
L057	CITY OF NICHOLASVILLE	707,625	-	1,004,052	355,166	2,066,843	-	660,528	1,944,026	92,260	2,696,814
L058	PAINTSVILLE BD OF ED	97,112	-	137,793	54,075	288,980	-	90,649	266,792	22,370	379,811
L060	KNOTT CO SOIL CONV DIST	3,633	-	5,155	1,009	9,797	-	3,391	9,980	-	13,371
L061	CITY OF BARBOURVILLE	82,622	-	117,232	17,518	217,372	-	77,123	226,982	5,415	309,520
L062	CITY OF HODGENVILLE	128,394	-	182,179	125,727	436,300	-	119,849	352,732	-	472,581
L063	LAUREL CO PUBLIC LIB DIST	98,215	-	139,358	86,397	323,970	-	91,678	269,821	-	361,499
L064	LOUISA WATER & SEWER COMM	52,651	-	74,706	22,357	149,714	-	49,146	144,644	51,705	245,495
L065	LEE CO PUBLIC LIBRARY	11,584	-	16,437	10,491	38,512	-	10,813	31,825	19,696	62,334
L066	CITY OF HYDEN	10,131	-	14,375	-	24,506	-	9,457	27,833	48,877	86,167
L067	LETCHER COUNTY CONS DIST	5,112	-	7,253	11,356	23,721	-	4,772	14,044	3,208	22,024



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	
					Total Deferred Outflow of Resources	Total Deferred Inflow of Resources					
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
L068	HOUSING AUTH OF VANCEBURG	8,079	-	11,463	-	19,542	-	7,541	22,195	12,203	41,939
L069	STANFORD WATER COMMISSION	60,457	-	85,783	34,590	180,830	-	56,433	166,092	42,960	265,485
L070	KY WESTERN WATERLAND	-	-	-	-	-	-	-	-	-	-
L071	RUSSELLVILLE CITY SCHOOLS	156,658	-	222,282	-	378,940	-	146,231	430,378	19,355	595,964
L072	CITY OF EDDYVILLE	39,668	-	56,285	41,123	137,076	-	37,028	108,978	43,043	189,049
L073	CITY OF PADUCAH	930,764	-	1,320,664	98,459	2,349,887	-	868,815	2,557,045	-	3,425,860
L074	HOUSING AUTH MCREARY CO	15,093	-	21,415	-	36,508	-	14,088	41,463	17,872	73,423
L075	CITY OF LIVERMORE	23,406	-	33,211	774	57,391	-	21,848	64,302	25,589	111,739
L076	BEREA BD OF ED	148,017	-	210,022	18,245	376,284	-	138,166	406,641	37,499	582,306
L077	CITY OF SALYERSVILLE	64,524	-	91,554	-	156,078	-	60,230	177,265	255,633	493,128
L078	MARION FREE PUBLIC LIBRAR	24,118	-	34,221	874	59,213	-	22,513	66,259	18,706	107,478
L079	MARSHALL CO SOIL & WATER	3,850	-	5,463	1,099	10,412	-	3,594	10,577	-	14,171
L080	MARTIN CO CONSERV DIST	1,624	-	2,304	-	3,928	-	1,516	4,461	7,750	13,727
L082	MEADE CO BD OF ED	690,874	-	980,284	379,329	2,050,487	-	644,892	1,898,006	379,807	2,922,705
L083	MENIFEE CO PUBLIC LIBRARY	7,292	-	10,346	33,573	51,211	-	6,806	20,032	-	26,838
L084	BURGIN INDEPENDENT SCH	46,300	-	65,695	8,432	120,427	-	43,218	127,197	137,839	308,254
L085	METCALFE CO PUBLIC LIB	14,832	-	21,045	2,589	38,466	-	13,845	40,748	8,745	63,338
L086	CITY OF TOMPKINSVILLE	96,287	-	136,622	155,628	388,537	-	89,879	264,525	-	354,404
L087	MONTGOMERY CO SAN DIST #2	9,850	-	13,977	-	23,827	-	9,195	27,062	4,657	40,914
L088	MORGAN COUNTY LIBRARY	14,343	-	20,351	7,185	41,879	-	13,388	39,404	14,634	67,426
L090	CITY OF NEW HAVEN	9,486	-	13,459	2,092	25,037	-	8,854	26,060	11,782	46,696
L091	NICHOLAS COUNTY LIBRARY	3,983	-	5,652	24,255	33,890	-	3,718	10,942	890	15,550
L092	OHIO CO WATER DIST	105,915	-	150,283	69,726	325,924	-	98,865	290,975	13,818	403,658
L093	LAGRANGE UTILITY COMM	73,228	-	103,904	130,883	308,015	-	68,355	201,177	81,007	350,539
L096	PENDLETON COUNTY WATER	31,601	-	44,838	23,372	99,811	-	29,497	86,815	20,812	137,124
L099	POWELLS VALLEY WATER DIST	23,227	-	32,956	-	56,183	-	21,681	63,809	61,471	146,961
L100	SCIENCE HILL BD OF ED	67,260	-	95,435	64,065	226,760	-	62,783	184,780	6,862	254,425
L102	CITY OF MOUNT VERNON	135,802	-	192,690	118,327	446,819	-	126,763	373,082	-	499,845
L103	MOREHEAD UTILITY PLANT BD	268,781	-	381,375	641,414	1,291,570	-	250,892	738,411	615,567	1,604,870
L104	LAKE CUMBERLAND ADD	250,722	-	355,750	-	606,472	-	234,034	688,796	278,085	1,200,915
L105	GEORGETOWN/SCOTT CO PARKS	89,806	-	127,426	9,867	227,099	-	83,829	246,720	30,776	361,325
L106	TRIPLE S PLANNING & ZONIN	17,906	-	25,407	776	44,089	-	16,714	49,193	6,353	72,260
L107	CITY OF FRANKLIN	243,167	-	345,030	165,880	754,077	-	226,982	668,041	190,156	1,085,179
L108	SPENCER CO FIRE DIST	11,150	-	15,821	66,721	93,692	-	10,408	30,632	-	41,040
L109	CAMPBELLSVILLE CITY SCHOO	168,589	-	239,212	-	407,801	-	157,369	463,158	185,330	805,857
L110	CITY OF ELKTON	75,677	-	107,379	42,143	225,199	-	70,640	207,905	5,820	284,365
L111	HOUSING AUTH OF CADIZ	12,097	-	17,164	-	29,261	-	11,292	33,233	11,055	55,580
L112	CITY OF BEDFORD	12,554	-	17,813	9,137	39,504	-	11,718	34,489	7,871	54,078
L113	UNION CO PLANNING COMM	6,302	-	8,941	785	16,028	-	5,882	17,312	5,011	28,205
L114	WARREN COUNTY BD OF ED	2,098,807	-	2,978,004	52,286	5,129,097	-	1,959,117	5,765,956	688,645	8,413,718
L115	WASHINGTON CO SCHOOLS	255,327	-	362,284	211,676	829,287	-	238,333	701,448	569,911	1,509,692
L118	CORBIN BD OF ED	347,637	-	493,263	317,522	1,158,422	-	324,499	955,047	-	1,279,546
L119	CITY OF CAMPTON	38,614	-	54,790	35,993	129,397	-	36,044	106,084	30,790	172,918
L120	FALLING SPRINGS ARTS	53,843	-	76,398	6,177	136,418	-	50,259	147,921	27,882	226,062
L141	CORINTH WATER DISTRICT	9,486	-	13,459	-	22,945	-	8,854	26,060	2,492	37,406
L156	CITY OF LYNDON	24,315	-	34,501	21,204	80,020	-	22,697	66,799	15,950	105,446
L159	ELSMERE FIRE PROTECTION	5,937	-	8,424	11,900	26,261	-	5,542	16,310	9,605	31,457
L256	CITY OF HURSTBOURNE	14,690	-	20,844	596	36,130	-	13,713	40,358	12,348	66,419
L259	KY CRIME PREVENT COALITIO	-	-	-	-	-	-	-	-	-	-
L356	EASTWOOD FIRE PROT DIST	-	-	-	-	-	-	-	-	-	-
L456	HARRODS CREEK FIRE DIST	-	-	-	-	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	45,923	-	65,161	378,702	489,786	-	42,867	126,163	-	169,030
L756	PLEASURE RIDGE PARK FIRE	34,322	-	48,699	59,652	142,673	-	32,037	94,290	-	126,327
L959	NORTHERN KY CONV CTR CORP	143,536	-	203,664	96,433	443,633	-	133,983	394,331	-	528,314
M001	COLUMBIA/ADAIR UTILITIES	96,556	-	137,004	48,790	282,350	-	90,130	265,265	126,588	481,983
M003	LAWBG-ANDERSON PLAN COMM	1,960	-	2,781	703	5,444	-	1,829	5,384	639	7,852
M005	GLASGOW WATER COMPANY	258,042	-	366,137	-	624,179	-	240,868	708,907	169,791	1,119,566
M006	GATEWAY AREA DEV DISTRICT	136,656	-	193,901	538,076	868,633	-	127,560	375,428	-	502,988
M007	MIDDLESBORO CITY SCHOOL	177,907	-	252,433	225,623	655,963	-	166,066	488,756	295	655,117
M008	WALTON/VERONA BD OF ED	251,486	-	356,834	49,824	658,144	-	234,748	690,896	157,083	1,082,727
M009	PARIS BOURBON CO LIBRARY	39,109	-	55,492	2,406	97,007	-	36,506	107,443	-	143,949
M010	BOYD CO BD OF ED	713,461	-	1,012,332	125,147	1,850,940	-	665,975	1,960,058	199,650	2,825,683
M011	BOYLE COUNTY BD OF EDUC	313,130	-	444,301	41,489	798,920	-	292,289	860,248	22,277	1,174,814
M012	EAST PENDLETON WATER DIST	34,264	-	48,617	10,365	93,246	-	31,983	94,131	15,204	141,318
M013	BREATHITT CO SOIL CONSERV	2,541	-	3,606	54	6,201	-	2,372	6,982	2,150	11,504
M014	CITY OF HARDINSBURG	30,680	-	43,532	99,378	173,590	-	28,638	84,286	-	112,924
M015	BULLITT CO FISCAL COURT	747,131	-	1,060,107	623,511	2,430,749	-	697,405	2,052,559	129,291	2,879,255
M017	CITY OF FREDONIA	3,343	-	4,744	4,624	12,711	-	3,121	9,185	-	12,306
M018	CALLOWAY CO PUBLIC LIBRAR	36,073	-	51,184	17,351	104,608	-	33,672	99,102	66	132,840



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
M019	CAMPBELL CO COURTHOUSE	8,748	-	12,412	4,300	25,460	-	8,165	24,032	-	32,197
M020	CITY OF BARDWELL	46,039	-	65,325	-	111,364	-	42,975	126,481	29,851	199,307
M021	CARROLL CO WATER DISTRICT	56,917	-	80,760	43,202	180,879	-	53,129	156,366	50,739	260,234
M022	CITY OF OLIVE HILL	71,454	-	101,386	-	172,840	-	66,698	196,302	232,091	495,091
M023	E CASEY CO WATER DISTRICT	29,566	-	41,951	49,345	120,862	-	27,598	81,225	8,182	117,005
M024	CHRISTIAN CO BD OF ED	1,446,342	-	2,052,219	801,175	4,299,736	-	1,350,078	3,973,468	-	5,323,546
M025	WINCHESTER MUNICIPAL UTIL	318,138	-	451,407	-	769,545	-	296,964	874,005	360,433	1,531,402
M026	CLAY COUNTY 911 BOARD	24,092	-	34,184	-	58,276	-	22,489	66,187	83,976	172,652
M027	HOUSING AUTH OF ALBANY	13,466	-	19,107	-	32,573	-	12,570	36,994	49,808	99,372
M029	CUMBERLAND CO FISCAL CT	105,052	-	149,059	-	254,111	-	98,060	288,605	176,788	563,453
M030	DAVISS CO BD OF EDUC	1,740,055	-	2,468,969	417,579	4,626,603	-	1,624,242	4,780,372	2,614,573	9,019,187
M031	EDMONSON CO CONSERV DIST	2,831	-	4,017	304	7,152	-	2,643	7,777	1,201	11,621
M033	IRVINE MUNICIPAL UTILITY	69,642	-	98,815	-	168,457	-	65,007	191,324	99,454	355,785
M034	FAYETTE CO BD EDUCATION	7,797,466	-	11,063,851	4,362,958	23,224,275	-	7,278,492	21,421,619	-	28,700,111
M035	FLEMING COUNTY LIBRARY	16,410	-	23,284	47,012	86,706	-	15,318	45,082	26,846	87,246
M037	FRANKLIN CO BD OF ED	1,130,410	-	1,603,942	33,756	2,768,108	-	1,055,173	3,105,523	417,854	4,578,550
M038	HICKMAN/FULTON RIV PRT AU	38,785	-	55,032	61,640	155,457	-	36,204	106,553	26,055	168,812
M039	GALLATIN CO WATER DIS	25,102	-	35,618	-	60,720	-	23,432	68,962	52,699	145,093
M040	GARRARD CO PUBLIC LIBRARY	23,791	-	33,757	64,390	121,938	-	22,208	65,360	-	87,568
M041	GRANT CO BD OF ED	632,753	-	897,815	1,217,613	2,748,181	-	590,639	1,738,332	-	2,328,971
M042	CITY OF MAYFIELD	103,385	-	146,693	80,392	330,470	-	96,504	284,024	184,054	564,582
M043	CITY OF CANEYVILLE	9,222	-	13,086	40,239	62,547	-	8,608	25,336	6,475	40,419
M044	GREEN/TAYLOR WATER DIST	44,577	-	63,251	58,145	165,973	-	41,610	122,465	64,931	229,006
M045	CITY OF FLATWOODS	133,101	-	188,858	138,264	460,223	-	124,242	365,663	72,577	562,482
M046	CITY OF LEWISPORT	69,425	-	98,507	-	167,932	-	64,804	190,728	42,637	298,169
M047	HARDIN CO PUBLIC LIBRARY	32,967	-	46,777	14,558	94,302	-	30,773	90,569	34,059	155,401
M048	CITY OF BENHAM	22,167	-	31,453	112,254	165,874	-	20,692	60,899	-	81,591
M049	HARRISON CO CONSERVA DIST	6,565	-	9,315	-	15,880	-	6,128	18,036	11,035	35,199
M050	HART CO CONSERVATION DIST	4,614	-	6,547	585	11,746	-	4,307	12,676	3,676	20,659
M051	HENDERSON CO BD OF ED	1,041,979	-	1,478,467	-	2,520,446	-	972,628	2,862,580	934,839	4,770,047
M052	HENRY CO LIBRARY	21,941	-	31,133	52,271	105,345	-	20,481	60,278	-	80,759
M054	CITY OF DAWSON SPRINGS	55,638	-	78,945	21,311	155,894	-	51,935	152,851	80,304	285,090
M056	JEFF CO MED CTR STM & CHL	123,430	-	175,135	31,286	329,851	-	115,215	339,094	70,675	524,984
M057	NICH-VLE/JESS CO PK & REC	47,712	-	67,699	110,129	225,540	-	44,537	131,078	-	175,615
M058	CITY OF PAINTSVILLE	311,269	-	441,660	178,339	931,268	-	290,552	855,134	-	1,145,686
M059	KENTON COUNTY FISCAL CT	1,224,717	-	1,737,755	1,815,740	4,778,212	-	1,143,204	3,364,609	-	4,507,813
M060	CITY OF HINDMAN	4,579	-	6,498	5,541	16,618	-	4,275	12,581	36,690	53,546
M061	KNOX CO E M S	140,300	-	199,072	-	339,372	-	130,962	385,440	131,940	648,342
M062	LARUE CO WATER DIST #1	17,501	-	24,832	-	42,333	-	16,336	48,080	81,246	145,662
M064	HOUSING AUTH/ LAWRENCE CO	16,659	-	23,637	-	40,296	-	15,550	45,765	16,038	77,353
M065	LEE CO SOIL CONSERV DIST	-	-	-	-	-	-	-	-	48,681	48,681
M067	JENKINS BD OF ED	69,101	-	98,047	143,948	311,096	-	64,502	189,837	-	254,339
M068	CITY OF VANCEBURG	34,026	-	48,280	-	82,306	-	31,762	93,479	103,991	229,232
M069	CITY OF STANFORD	18,065	-	25,633	4,222	47,920	-	16,863	49,630	12,808	79,301
M070	LEDBETTER WATER DISTRICT	25,250	-	35,827	14,974	76,051	-	23,569	69,368	54,406	147,343
M073	W MCCracken CO WATER DIST	-	-	-	-	-	-	-	-	48,388	48,388
M075	CITY OF SACRAMENTO	16,980	-	24,093	-	41,073	-	15,850	46,648	42,588	105,086
M076	CITY OF RICHMOND	640,177	-	908,350	610,034	2,158,561	-	597,569	1,758,730	247,672	2,603,971
M077	MAGOFFIN CO COURT CLERK	15,666	-	22,228	-	37,894	-	14,623	43,038	124,172	181,833
M078	LEBANON WATER WORKS	101,810	-	144,459	214,909	461,178	-	95,034	279,698	-	374,732
M079	MARSHALL CO REF DISP DIST	58,865	-	83,524	-	142,389	-	54,947	161,718	128,195	344,860
M080	MARTIN CO HOUSING AUTH	-	-	-	-	-	-	-	-	-	-
M081	CITY OF MAYSVILLE	324,561	-	460,521	-	785,082	-	302,959	891,651	521,578	1,716,188
M082	CITY OF BRANDENBURG	50,068	-	71,042	9,209	130,319	-	46,736	137,551	46,548	230,835
M084	MERCER CO BOARD OF ED	398,811	-	565,875	268,552	1,233,238	-	372,268	1,095,636	263,757	1,731,661
M085	CITY OF EDMONTON	84,656	-	120,119	5,196	209,971	-	79,022	232,573	33,530	345,125
M087	MT STERL/MONTGOMERY LIB	40,400	-	57,324	31,517	129,241	-	37,711	110,990	10,080	158,781
M088	MORGAN CO CONSERVAT DIST	3,665	-	5,200	2,933	11,798	-	3,421	10,068	2,857	16,346
M090	BARDSTOWN BD OF ED	545,216	-	773,609	93,677	1,412,502	-	508,928	1,497,847	157,192	2,163,967
M091	NICHOLAS CO WATER DIST	13,411	-	19,029	8,027	40,467	-	12,518	36,843	16,591	65,952
M092	CITY OF BEAVER DAM	87,485	-	124,132	6,250	217,867	-	81,662	240,342	44,686	366,690
M093	OLDHAM CO WATER DIST	161,634	-	229,342	254,780	645,756	-	150,876	444,048	-	594,924
M096	CITY OF FALMOUTH	73,379	-	104,118	16,762	194,259	-	68,495	201,591	322,627	592,713
M097	E KY CONCEN EMPLOY PRO	140,737	-	199,692	-	340,429	-	131,370	386,641	1,157,959	1,675,970
M098	PIKE CO HOUSING AUTHORITY	28,350	-	40,226	72,181	140,757	-	26,463	77,885	-	104,348
M099	BEECH FORK WATER COMM	30,530	-	43,319	-	73,849	-	28,498	83,873	92,383	204,754
M100	PULASKI CO BD OF ED	1,228,144	-	1,742,618	377,110	3,347,872	-	1,146,403	3,374,024	528,938	5,049,365
M104	RUSSELL CO PUBLIC LIBRARY	31,662	-	44,925	48,914	125,501	-	29,554	86,982	-	116,536
M105	SCOTT COUNTY LIBRARY	111,058	-	157,581	101,799	370,438	-	103,667	305,106	-	408,773



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
M106	SHELBY CO BD OF ED	1,020,011	-	1,447,298	245,199	2,712,508	-	952,123	2,802,230	1,255,366	5,009,719
M107	FRANKLIN ELECTRIC PLNT BD	173,238	-	245,808	260,012	679,058	-	161,708	475,929	-	637,637
M108	SPENCER CO PUBLIC LIB	23,021	-	32,665	-	55,686	-	21,489	63,245	32,997	117,731
M109	CITY OF CAMPBELLSVILLE	227,478	-	322,769	-	550,247	-	212,338	624,939	164,209	1,001,486
M110	CITY OF GUTHRIE	65,028	-	92,268	119,608	276,904	-	60,700	178,648	29,243	268,591
M111	TRIGG CO CONS DISTRICT	4,067	-	5,771	2,394	12,232	-	3,796	11,173	4,397	19,366
M112	CITY OF MILTON	30,437	-	43,187	2,262	75,886	-	28,411	83,618	15,907	127,936
M113	CITY OF STURGIS	45,880	-	65,099	81,744	192,723	-	42,826	126,044	419,031	587,901
M115	WASHINGTON CO LIBRARY BD	14,294	-	20,281	5,431	40,006	-	13,342	39,268	44,873	97,483
M116	WAYNE CO PUBLIC LIBRARY	21,585	-	30,627	6,851	59,063	-	20,149	59,300	4,042	83,491
M117	WEBSTER CO BD OF ED	327,893	-	465,248	-	793,141	-	306,069	900,804	404,065	1,610,938
M118	WHITLEY CO FISCAL COURT	503,840	-	714,900	362,325	1,581,065	-	470,306	1,384,177	557,048	2,411,531
M119	WOLFE CO FISCAL COURT	133,185	-	188,977	-	322,162	-	124,321	365,893	237,982	728,196
M120	WOODFORD COUNTY LIBRARY	51,632	-	73,260	6,490	131,382	-	48,195	141,845	71,212	261,252
M215	SHEPHER/BULLIT CO TOURIST	60,003	-	85,138	38,210	183,351	-	56,009	164,843	1,639	222,491
M315	CITY OF PIONEER VILLAGE	4,727	-	6,707	-	11,434	-	4,412	12,986	4,799	22,197
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-	-	-	-	-
M415	BULLITT CO SANITATION DIS	-	-	-	-	-	-	-	-	255,494	255,494
N001	ADAIR CO CONSERVATION DIS	12,841	-	18,220	23,482	54,543	-	11,986	35,276	-	47,262
N006	HOUSING AUTH OWINGSVILLE	3,630	-	5,150	-	8,780	-	3,388	9,972	45,376	58,736
N007	PINEVILLE BD OF EDUCATION	64,932	-	92,133	37,191	194,256	-	60,611	178,386	77,584	316,581
N008	CITY OF FLORENCE	564,494	-	800,963	393,282	1,758,739	-	526,923	1,550,809	313,805	2,391,537
N009	CITY OF MILLERSBURG	5,491	-	7,791	10,060	23,342	-	5,126	15,086	16,421	36,633
N010	BOYD CO PUBLIC LIBRARY	65,288	-	92,638	-	157,926	-	60,943	179,364	84,662	324,969
N011	CITY OF PERRYVILLE	2,660	-	3,775	-	6,435	-	2,483	7,308	2,758	12,549
N012	CITY OF BROOKSVILLE	23,805	-	33,778	11,975	69,558	-	22,221	65,400	40,310	127,931
N013	MIDDLE KY COMM ACT PART	251,008	-	356,156	372,249	979,413	-	234,302	689,583	118,207	1,042,092
N014	CITY OF IRVINGTON	19,530	-	27,711	21,134	68,375	-	18,230	53,654	13,640	85,524
N015	BULLITT CO CONSERV DIST	3,453	-	4,900	590	8,943	-	3,223	9,487	1,625	14,335
N017	PRINCETON ELECTRIC PL BD	147,728	-	209,611	42,249	399,588	-	137,895	405,845	97,166	640,906
N018	MURRAY/CALLOWAY CO AIRPRT	4,834	-	6,859	-	11,693	-	4,512	13,280	610	18,402
N020	CARLISLE CO SANIT DIST 1	8,484	-	12,038	-	20,522	-	7,919	23,308	7,717	38,944
N021	CARROLLTON UTILITIES COMM	176,579	-	250,548	180,284	607,411	-	164,826	485,106	193,569	843,501
N022	CITY OF GRAYSON	31,604	-	44,842	-	76,446	-	29,500	86,823	48,443	164,766
N025	EAST CLARK CO WATER DIST	38,458	-	54,568	46,372	139,398	-	35,898	105,654	-	141,552
N029	CUMBERLAND CO PUBLIC LIB	11,011	-	15,624	-	26,635	-	10,278	30,251	13,770	54,299
N033	ESTILL CO WATER DIST NO 1	38,458	-	54,568	35,567	128,593	-	35,898	105,654	17,761	159,313
N035	HOUSING AUTH FLEMINGSBURG	5,726	-	8,124	7,838	21,688	-	5,345	15,730	-	21,075
N036	PRESTONSBURG CITY UTIL	245,914	-	348,928	-	594,842	-	229,546	675,587	409,635	1,314,768
N037	FRANKFORT INDEP SCHOOLS	133,159	-	188,940	-	322,099	-	124,296	365,822	232,349	722,467
N038	HOUSING AUTH OF HICKMAN	18,572	-	26,352	-	44,924	-	17,336	51,022	13,195	81,553
N041	BULLOCK PEN WATER DIST	80,367	-	114,032	6,277	200,676	-	75,018	220,788	61,880	357,686
N042	PURCHASE AREA DEV DIST	241,763	-	343,038	201,644	786,445	-	225,672	664,184	-	889,856
N043	GRAYSON CO LIBRARY	26,506	-	37,610	62,977	127,093	-	24,742	72,819	87,421	184,982
N044	HOUSING AUTH OF GREENSBUR	-	-	-	-	-	-	-	-	-	-
N045	KENTUCKY ED DEV CORP	66,140	-	93,846	-	159,986	-	61,737	181,702	307,654	551,093
N047	ELIZABETHTOWN BD OF EDUC	279,981	-	397,265	83,492	760,738	-	261,346	769,178	539,804	1,570,328
N049	CYNTHIANA HARRISON CO JPC	9,251	-	13,127	-	22,378	-	8,636	25,416	13,164	47,216
N050	CITY OF HORSE CAVE	26,115	-	37,055	-	63,170	-	24,377	71,746	223,434	319,557
N051	CITY OF HENDERSON	806,758	-	1,144,711	223,255	2,174,724	-	753,063	2,216,369	326,475	3,295,907
N052	CITY OF NEW CASTLE	15,483	-	21,969	7,255	44,707	-	14,453	42,537	11,824	68,814
N054	CITY OF MADISONVILLE	1,011,084	-	1,434,631	43,580	2,489,295	-	943,790	2,777,705	315,664	4,037,159
N057	NICHOLASVILLE HOUSING AUT	5,465	-	7,754	-	13,219	-	5,101	15,014	13,350	33,465
N058	JOHNSON CO LIBRARY	35,196	-	49,940	60,288	145,424	-	32,853	96,692	-	129,545
N060	KNOTT CO WATER & SEWER	77,081	-	109,371	132,021	318,473	-	71,951	211,762	-	283,713
N061	KNOX CO SOIL CONSERV DIS	3,563	-	5,056	16,357	24,976	-	3,326	9,789	38,302	51,417
N063	CUMBERLAND VAL AREA DEV	115,340	-	163,656	108,235	387,231	-	107,663	316,867	-	424,530
N065	THREE FORKS REG JAIL	130,056	-	184,537	116,134	430,727	-	121,400	357,297	158,751	637,448
N067	HOUSING ORIENTED MINISTRI	40,256	-	57,119	-	97,375	-	37,576	110,593	28,063	176,232
N068	GAR,QUI,KY-O-HTS WTR DIST	24,448	-	34,689	18,317	77,454	-	22,821	67,165	6,473	96,459
N069	CITY OF CRAB ORCHARD	4,333	-	6,148	3,164	13,645	-	4,045	11,905	11,933	27,883
N071	CITY OF AUBURN	39,587	-	56,170	-	95,757	-	36,952	108,756	16,534	162,242
N072	LYON CO AMBULANCE SERVICE	68,334	-	96,959	-	165,293	-	63,786	187,730	73,921	325,437
N075	CITY OF ISLAND	16,048	-	22,770	24,813	63,631	-	14,980	44,088	-	59,068
N076	MADISON CO EMS	9,607	-	13,632	2,066	25,305	-	8,968	26,394	-	35,362
N077	MAGOFFIN CO WATER DIST	32,246	-	45,754	1,803	79,803	-	30,100	88,589	97,645	216,334
N078	CENTRAL KY COMM ACTION	776,645	-	1,101,984	872,312	2,750,941	-	724,954	2,133,641	-	2,858,595
N079	BENTON ELECTRIC SYSTEM	100,580	-	142,713	122,756	366,049	-	93,886	276,318	-	370,204
N080	MARTIN CO WATER DISTRICT	-	-	-	-	-	-	-	-	-	-



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	
					Total Deferred Outflow of Resources	Total Deferred Inflow of Resources					
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
N081	BUFFALO TRACE AR DEV DIST	163,477	-	231,959	-	395,436	-	152,597	449,114	50,669	652,380
N082	MEADE CO WATER DISTRICT	48,589	-	68,944	5,994	123,527	-	45,355	133,487	14,357	193,199
N084	MERCER CO PUBLIC LIBRARY	39,926	-	56,651	26,971	123,548	-	37,268	109,686	107,835	254,789
N085	METCALFE CO CONSERV DIST	3,424	-	4,859	2,261	10,544	-	3,196	9,408	2,967	15,571
N087	CITY OF MT STERLING	105,660	-	149,921	-	255,581	-	98,628	290,275	67,507	456,410
N088	MORGAN CO AMBULANCE SERV	49,553	-	70,311	105,137	225,001	-	46,255	136,135	-	182,390
N089	MUHLENBERG CO WATER DIST	87,890	-	124,707	98,908	311,505	-	82,040	241,456	-	323,496
N090	BARDSTOWN-NELSON CO TOURI	22,966	-	32,587	32,463	88,016	-	21,437	63,094	73,108	157,639
N092	CITY OF HARTFORD	89,812	-	127,434	70,248	287,494	-	83,834	246,736	-	330,570
N093	CITY OF LAGRANGE	86,451	-	122,666	104,928	314,045	-	80,697	237,503	62,805	381,005
N094	CITY OF OWENTON	7,891	-	11,196	14,875	33,962	-	7,366	21,678	11,015	40,059
N097	KY VALLEY ED COOPERATIVE	10,979	-	15,579	-	26,558	-	10,249	30,163	44,154	84,566
N098	PIKE CO LIBRARY DISTRICT	85,632	-	121,504	6,088	213,224	-	79,933	235,253	113,950	429,136
N099	CITY OF CLAY CITY	22,839	-	32,406	8,601	63,846	-	21,319	62,744	72,930	156,993
N100	CITY OF BURNSIDE	29,731	-	42,185	42,427	114,343	-	27,752	81,678	63,450	172,880
N103	HOUSING AUTH OF MOREHEAD	45,848	-	65,054	68,709	179,611	-	42,797	125,956	-	168,753
N104	CITY OF JAMESTOWN	111,044	-	157,561	-	268,605	-	103,653	305,066	126,120	534,839
N106	W SHELBY WATER DISTRICT	24,159	-	34,279	-	58,438	-	22,551	66,370	16,619	105,540
N107	SIMPSON CO CONSER DIST	2,877	-	4,083	1,612	8,572	-	2,686	7,905	5,323	15,914
N110	LOGAN/TODD REG. WATER COM	70,082	-	99,440	71,396	240,918	-	65,418	192,533	-	257,951
N111	BARKLEY LAKE WATER DIST	71,885	-	101,998	54,044	227,927	-	67,101	197,487	40,296	304,884
N112	TRIMBLE CO WATER DIST	23,768	-	33,724	130,741	188,233	-	22,186	65,296	-	87,482
N113	UNION CO LIBRARY BD	24,379	-	34,591	8,184	67,154	-	22,756	66,974	61,066	150,796
N114	BOWLING GRN MUNICIPAL UTI	1,477,141	-	2,095,920	108,653	3,681,714	-	1,378,827	4,058,081	671,863	6,108,771
N115	WASHINGTON CO CONSER DIST	3,766	-	5,343	4,139	13,248	-	3,515	10,346	-	13,861
N116	MONTICELLO UTILITY COMM	109,475	-	155,335	-	264,810	-	102,189	300,756	267,863	670,808
N117	CITY OF DIXON	3,734	-	5,298	-	9,032	-	3,486	10,258	59,293	73,037
N118	CITY OF WILLIAMSBURG	212,481	-	301,490	-	513,971	-	198,339	583,738	367,943	1,150,020
N119	WOLFE CO CONSER DISTRICT	4,325	-	6,136	-	10,461	-	4,037	11,881	4,187	20,105
N120	WOODFORD CO PLAN ZONING	25,768	-	36,562	-	62,330	-	24,053	70,791	27,951	122,795
N959	N KY CONV & VISITORS BUR	100,415	-	142,479	265,078	507,972	-	93,732	275,865	-	369,597
P001	HOUSING AUTH OF COLUMBIA	9,321	-	13,225	-	22,546	-	8,700	25,606	6,334	40,640
P005	GLASGOW ELECTRIC PLANT BD	396,035	-	561,936	36,439	994,410	-	369,676	1,088,009	577,713	2,035,398
P006	BATH COUNTY E.M.S.	28,411	-	40,312	-	68,723	-	26,520	78,052	190,296	294,868
P007	CITY OF PINEVILLE	32,052	-	45,479	2,080	79,611	-	29,919	88,056	51,678	169,653
P008	BOONE CO PLANNING COMM	105,333	-	149,457	17,204	271,994	-	98,322	289,376	90,014	477,712
P009	HOUSING AUTHORITY PARIS	18,705	-	26,541	-	45,246	-	17,460	51,388	17,038	85,886
P010	REGIONAL PUBLIC SAFETY	77,211	-	109,556	-	186,767	-	72,073	212,120	53,266	337,459
P011	CITY OF JUNCTION CITY	9,567	-	13,574	-	23,141	-	8,930	26,282	64,328	99,540
P013	CITY OF JACKSON	124,895	-	177,214	-	302,109	-	116,582	343,118	287,996	747,696
P014	BRECKINRIDGE CO PUBLIC LI	28,842	-	40,924	16,302	86,068	-	26,923	79,237	-	106,160
P015	CITY OF LEBANON JUNCTION	28,347	-	40,222	6,683	75,252	-	26,460	77,877	18,326	122,663
P017	PRINCETON WATER/WASTEWATE	73,344	-	104,068	-	177,412	-	68,463	201,495	21,066	291,024
P018	MURRAY/CALLOWAY TRANS AUT	84,133	-	119,376	443,686	647,195	-	78,533	231,134	-	309,667
P022	RATTLESNAKE RIDGE WATER	61,705	-	87,553	-	149,258	-	57,598	169,519	76,351	303,468
P023	LIBERTY TOURISM	7,613	-	10,802	34,063	52,478	-	7,106	20,915	-	28,021
P025	CLARK CO CONSVATION DIST	2,793	-	3,963	5,562	12,318	-	2,607	7,674	913	11,194
P033	ESTILL COUNTY EMS	-	-	-	-	-	-	-	-	-	-
P035	FLEMING CO DISPATCH	17,310	-	24,561	-	41,871	-	16,158	47,555	30,338	94,051
P037	COMMUNITY ACTION KENTUCKY	48,173	-	68,352	34,192	150,717	-	44,966	132,342	571,956	749,264
P038	HICKMAN ELECTRIC SYSTEM	41,862	-	59,398	8,923	110,183	-	39,076	115,006	37,317	191,399
P041	CITY OF DRY RIDGE	38,617	-	54,794	74,598	168,009	-	36,047	106,092	-	142,139
P043	CITY OF CLARKSON	15,816	-	22,442	5,693	43,951	-	14,764	43,451	49,558	107,773
P045	GREENUP CO ENVIR COMM	21,458	-	30,447	84,479	136,384	-	20,030	58,950	-	78,980
P047	CITY OF WEST POINT	-	-	-	-	-	-	-	-	160,851	160,851
P048	HARLAN COUNTY C A A	148,055	-	210,075	61,300	419,430	-	138,201	406,744	-	544,945
P049	HOUSING AUTHORITY OF CYNT	44,016	-	62,454	22,311	128,781	-	41,086	120,923	3,112	165,121
P050	HART CO SOLID WASTE SVC	85,400	-	121,175	1,751	208,326	-	79,716	234,617	17,242	331,575
P051	HENDERSON MUN POWER&LIGHT	428,099	-	607,431	224,898	1,260,428	-	399,606	1,176,097	-	1,575,703
P052	LITTLE KY RV WS CONV DIST	6,768	-	9,603	2,277	18,648	-	6,317	18,592	7,901	32,810
P054	HOUSING AUTH DAWSON SPG	29,679	-	42,111	6,702	78,492	-	27,703	81,535	4,852	114,090
P057	VALLEY VIEW FERRY AUTHORI	25,716	-	36,488	96,030	158,234	-	24,004	70,648	-	94,652
P061	BARBOURVILLE UTILITY COMM	261,637	-	371,238	-	632,875	-	244,224	718,784	270,426	1,233,434
P063	LAUREL CO WATER DIST #2	94,354	-	133,879	75,685	303,918	-	88,074	259,213	-	347,287
P066	HYDEN LESLIE COUNTY WATER DISTRICT	52,847	-	74,985	763,248	891,080	-	49,330	145,185	-	194,515
P068	LEWIS CO PUBLIC LIBRARY	11,127	-	15,788	8,126	35,041	-	10,386	30,569	-	40,955
P069	LINCOLN CO CLERK	41,767	-	59,263	-	101,030	-	38,987	114,744	62,380	216,111
P071	LOGAN CO CONS DISTRICT	12,013	-	17,045	16,727	45,785	-	11,213	33,002	-	44,215
P072	LYON CO WATER DISTRICT	18,213	-	25,843	20,417	64,473	-	17,001	50,036	-	67,037



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Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
P075	MCLEAN CO REG WATER COMM	21,927	-	31,112	-	53,039	-	20,467	60,239	26,825	107,531
P076	MADISON CO PUBLIC LIBRARY	133,469	-	189,379	129,461	452,309	-	124,585	366,672	-	491,257
P077	SALYERS/MAG CO JOINT HOUS	10,470	-	14,856	-	25,326	-	9,773	28,763	48,972	87,508
P078	MARION CO CONSERVAT DIST	3,453	-	4,900	1,333	9,686	-	3,223	9,487	491	13,201
P079	CITY OF CALVERT CITY	133,622	-	189,597	-	323,219	-	124,729	367,094	60,701	552,524
P081	MASON COUNTY LIBRARY	15,819	-	22,446	-	38,265	-	14,766	43,459	13,967	72,192
P084	ANDERSON-DEAN COMM PARK	11,778	-	16,712	57,184	85,674	-	10,994	32,358	-	43,352
P087	MONTGOMERY CTY WATER DIST	7,089	-	10,059	15,134	32,282	-	6,617	19,475	-	26,092
P088	MORGAN CO WATER DIST	43,295	-	61,431	96,005	200,731	-	40,413	118,943	28,846	188,202
P089	MUHLBERG WATER DIST #3	29,499	-	41,857	3,986	75,342	-	27,536	81,042	-	108,578
P090	NORTH NELSON WATER DIST	26,937	-	38,222	53,296	118,455	-	25,145	74,004	-	99,149
P092	OHIO CO REG WASTEWATER D	27,592	-	39,150	8,271	75,013	-	25,755	75,801	3,264	104,820
P097	KY RIVER AREA DEV DIST	185,233	-	262,828	211,290	659,351	-	172,905	508,883	-	681,788
P100	LAKE CUMBERLAND CAA, INC	382,804	-	543,162	628,381	1,554,347	-	357,326	1,051,659	706,887	2,115,872
P103	MOREHEAD TOURISM COMMISSI	25,895	-	36,743	17,889	80,527	-	24,172	71,141	50,879	146,192
P104	RUSSELL CO TOURIST COMM	7,280	-	10,330	2,650	20,260	-	6,795	20,000	219	27,014
P105	GEORGETOWN/SCOTT TOURISM	16,954	-	24,056	23,246	64,256	-	15,825	46,577	1,879	64,281
P106	MULTI PURPOSE COMM ACTION	44,890	-	63,695	24,349	132,934	-	41,902	123,324	-	165,226
P107	SIMPSON CO LIBRARY DIST	21,658	-	30,730	3,312	55,700	-	20,216	59,499	20,599	100,314
P110	TODD COUNTY CONSERVATION DISTRICT	428	-	608	-	1,036	-	400	1,177	62,335	63,912
P111	JOHN L STREET LIBRARY	18,497	-	26,245	55,539	100,281	-	17,266	50,815	12,779	80,860
P113	STURGIS HOUSING AUTHORITY	3,106	-	4,407	-	7,513	-	2,899	8,533	28,790	40,222
P115	HOUSING AUTH SPRINGFIELD	8,742	-	12,404	15,284	36,430	-	8,160	24,016	39,073	71,249
P116	CITY OF MONTICELLO	24,581	-	34,878	-	59,459	-	22,945	67,531	262,630	353,106
P117	CITY OF CLAY	29,974	-	42,530	-	72,504	-	27,979	82,346	65,372	175,697
P120	WOODFORD CO CONSERV DIST	7,827	-	11,106	2,219	21,152	-	7,306	21,503	3,644	32,453
P959	CITY OF CRESTVIEW HILLS	28,072	-	39,832	11,618	79,522	-	26,204	77,121	-	103,325
R003	SOUTH ANDERSON WATER DIST	28,362	-	40,242	13,921	82,525	-	26,474	77,917	4,468	108,859
R005	BARREN CO SOIL CONS DIS	1,410	-	2,000	-	3,410	-	1,316	3,873	26,321	31,510
R008	BOONE CO LIBRARY DIST	352,815	-	500,611	162,004	1,015,430	-	329,333	969,274	-	1,298,607
R010	ASHLAND BD OF ED	533,690	-	757,254	709,599	2,000,543	-	498,169	1,466,181	885,092	2,849,442
R011	DANVILLE BOYLE PLANNING	9,309	-	13,209	6,627	29,145	-	8,690	25,575	5,418	39,683
R013	BREATHITT COUNTY WATER DISTRICT	21,151	-	30,011	11,474	62,636	-	19,743	58,107	20,564	98,414
R015	CITY OF SHEPHERDSVILLE	173,617	-	246,346	303,506	723,469	-	162,062	476,971	-	639,033
R017	CITY OF PRINCETON	62,518	-	88,707	36,740	187,965	-	58,357	171,754	19,914	250,025
R018	MURRAY ELECTRIC SYSTEM	282,140	-	400,329	-	682,469	-	263,362	775,110	257,975	1,296,447
R019	FORT THOMAS BOARD OF ED	303,141	-	430,127	-	733,268	-	282,965	832,804	687,541	1,803,310
R021	CARROLLTON/CARR CO REC TR	5,517	-	7,828	694	14,039	-	5,150	15,157	4,455	24,762
R024	CHRISTIAN CO WATER DIST	62,249	-	88,325	1,022	151,596	-	58,106	171,014	11,975	241,095
R030	DAVISS CO AIRPORT BD	29,991	-	42,555	33,464	106,010	-	27,995	82,394	209	110,598
R033	CITY OF RAVENNA	5,893	-	8,362	-	14,255	-	5,501	16,191	11,381	33,073
R034	LEXINGTON PUBLIC LIBRARY	647,371	-	918,556	778,939	2,344,866	-	604,284	1,778,491	-	2,382,775
R036	CITY OF PRESTONSBURG	307,239	-	435,943	149,196	892,378	-	286,791	844,065	103,780	1,234,636
R037	PAUL SAWYIER LIBRARY	108,827	-	154,415	7,105	270,347	-	101,584	298,975	183,251	583,810
R038	CITY OF FULTON	125,633	-	178,261	-	303,894	-	117,271	345,146	111,995	574,412
R041	CITY OF CRITTENDEN	11,538	-	16,371	5,009	32,918	-	10,770	31,698	3,146	45,614
R042	MAYFIELD ELEC & WATER SYS	410,618	-	582,628	344,538	1,337,784	-	383,289	1,128,073	369,196	1,880,558
R045	CITY OF RUSSELL	98,918	-	140,356	-	239,274	-	92,335	271,754	68,952	433,041
R047	LINCOLN TRAIL AREA DEV DI	195,669	-	277,635	298,531	771,835	-	182,646	537,551	-	720,197
R048	HARLAN CO CONSERV DIST	4,947	-	7,019	4,713	16,679	-	4,618	13,590	-	18,208
R050	HART CO AMB SERVICE	97,897	-	138,906	-	236,803	-	91,381	268,947	140,331	500,659
R051	HENDERSON MUN W & S DEPT	417,071	-	591,783	92,825	1,101,679	-	389,312	1,145,799	117,991	1,653,102
R052	CITY OF CAMPBELLSBURG	11,058	-	15,690	48,662	75,410	-	10,322	30,378	-	40,700
R054	SOUTH HOPKINS WATER DIST	30,226	-	42,887	12,379	85,492	-	28,214	83,038	-	111,252
R057	CITY OF WILMORE	98,241	-	139,395	3,313	240,949	-	91,702	269,893	94,865	456,460
R058	HOUSING AUTH OF PAINTSVLE	52,624	-	74,669	1,405	128,698	-	49,122	144,573	27,005	220,700
R061	KY COMM ECONOMIC OPPORT	901,780	-	1,279,539	1,178,808	3,360,127	-	841,761	2,477,419	-	3,319,180
R063	WOODCREEK WATER DISTRICT	214,131	-	303,831	-	517,962	-	199,879	588,271	462,149	1,250,299
R071	LOGAN CO PUBLIC LIBRARY	48,827	-	69,280	17,655	135,762	-	45,577	134,139	33,702	213,418
R072	LYON CO HOUSING AUTHORITY	22,245	-	31,564	-	53,809	-	20,765	61,113	61,141	143,019
R073	MCCRACKEN CO BD OF ED	973,651	-	1,381,517	-	2,355,168	-	908,848	2,674,866	916,855	4,500,569
R076	RICHMOND UTILITIES	383,145	-	543,646	304,109	1,230,900	-	357,645	1,052,598	-	1,410,243
R078	CITY OF LORETTO	2,345	-	3,327	-	5,672	-	2,189	6,441	4,267	12,897
R079	MARSHALL CO PUB LIBRARY	83,426	-	118,374	38,863	240,663	-	77,874	229,193	-	307,067
R088	CITY OF WEST LIBERTY	158,293	-	224,603	166,523	549,419	-	147,758	434,871	130,399	713,028
R089	CENTRAL CITY MUN WTR&SEWR	105,428	-	149,593	33,977	288,998	-	98,411	289,639	168,150	556,200
R090	NELSON CO PUBLIC LIBRARY	98,044	-	139,115	-	237,159	-	91,519	269,352	245,523	606,394
R093	TRI CO COMM ACTION AGENCY	28,573	-	40,542	49,517	118,632	-	26,671	78,497	100,503	205,671
R097	PERRY COUNTY PUBLIC LIB	59,320	-	84,169	5,423	148,912	-	55,372	162,966	20,342	238,680



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources						
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Total Deferred Inflow of Resources
					(17)	(18)					(22)	(23)	
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)		
R103	ROWAN CO PUBLIC LIBRARY	50,436	-	71,564	140,743	262,743	-	47,079	138,561	15,592	201,232		
R104	CITY OF RUSSELL SPRINGS	104,531	-	148,319	53,127	305,977	-	97,574	287,173	176,533	561,280		
R105	CITY OF STAMPING GROUND	1,824	-	2,588	1,030	5,442	-	1,702	5,010	11,214	17,926		
R106	SHELBY CO PARK RECREATION	50,734	-	71,987	26,660	149,381	-	47,358	139,380	28,810	215,548		
R109	TAYLOR CO PUBLIC LIBRARY	29,818	-	42,308	-	72,126	-	27,833	81,917	9,739	119,489		
R114	BOWLING GREEN PUBLIC SCHO	765,935	-	1,086,788	494,198	2,346,921	-	714,957	2,104,217	2,340	2,821,514		
R115	S W E D A	7,147	-	10,141	2,212	19,500	-	6,671	19,634	1,710	28,015		
R116	WAYNE CO CONSERV DIST	5,540	-	7,861	-	13,401	-	5,172	15,221	5,603	25,996		
R117	WEBSTER COUNTY WATER DIST	33,844	-	48,021	-	81,865	-	31,592	92,978	144,151	268,721		
R118	WILLIAMSBURG IND BD OF ED	84,764	-	120,271	-	205,035	-	79,122	232,867	234,982	546,971		
R120	CITY OF MIDWAY	32,217	-	45,713	-	77,930	-	30,073	88,509	22,665	141,247		
R959	N KY LEGAL AID SOCIETY	275,934	-	391,524	13,081	680,539	-	257,569	758,061	202,120	1,217,750		
T036	FLOYD COUNTY CONSV DIST	10,499	-	14,897	-	25,396	-	9,800	28,843	8,012	46,655		
V001	ADAIR COUNTY FISCAL COURT	203,438	-	288,659	25,739	517,836	-	189,898	558,895	229,956	978,749		
V002	ALLEN COUNTY FISCAL COURT	252,392	-	358,120	71,046	681,558	-	235,594	693,385	173,691	1,102,670		
V003	ANDERSON CO FISCAL COURT	337,332	-	478,642	315,709	1,131,683	-	314,880	926,737	252,372	1,493,989		
V004	BALLARD COUNTY FISCAL CT	272,020	-	385,971	257,310	915,301	-	253,916	747,309	130,042	1,131,267		
V005	BARREN CO FISCAL CT	206,903	-	293,575	387,075	887,553	-	193,132	568,414	59,374	820,920		
V006	BATH CO FISCAL COURT	141,513	-	200,793	-	342,306	-	132,094	388,772	95,377	616,243		
V007	BELL CO FISCAL CT	255,703	-	362,818	196,826	815,347	-	238,685	702,482	180,388	1,121,555		
V008	BOONE CO FISCAL CT	1,265,167	-	1,795,149	940,003	4,000,319	-	1,180,961	3,475,734	250,974	4,907,669		
V009	BOURBON CO FISCAL COURT	299,253	-	424,611	147,775	871,639	-	279,336	822,124	-	1,101,460		
V010	BOYD COUNTY FISCAL COURT	899,001	-	1,275,596	563,101	2,737,698	-	839,167	2,469,785	348,636	3,657,588		
V011	BOYLE COUNTY FISCAL COURT	422,744	-	599,833	612,975	1,635,552	-	394,608	1,161,385	-	1,555,993		
V012	BRACKEN CO FISCAL COURT	155,309	-	220,368	35,077	410,754	-	144,972	426,673	15,820	587,465		
V013	BREATHITT CO FISCAL COURT	127,708	-	181,206	-	308,914	-	119,209	350,847	252,717	722,773		
V014	BRECKINRIDGE CO FISCAL CT	302,892	-	429,774	221,798	954,464	-	282,732	832,120	-	1,114,852		
V016	BUTLER COUNTY FISCAL CT	251,969	-	357,520	140,787	750,276	-	235,199	692,224	158,122	1,085,545		
V017	CALDWELL CO FISCAL COURT	147,748	-	209,640	-	357,388	-	137,914	405,901	162,920	706,735		
V018	CALLOWAY CO FISCAL COURT	439,915	-	624,197	134,424	1,198,536	-	410,636	1,208,558	121,492	1,740,686		
V019	CAMPBELL CO FISCAL CT	888,563	-	1,260,785	-	2,149,348	-	829,423	2,441,109	167,480	3,438,012		
V020	CARLISLE CO FISCAL COURT	112,746	-	159,976	-	272,722	-	105,242	309,742	101,750	516,734		
V021	CARROLL CO FISCAL CT	349,819	-	496,360	427,769	1,273,948	-	326,537	961,043	282,362	1,569,942		
V022	CARTER CO FISCAL CT	376,068	-	533,604	-	909,672	-	351,038	1,033,154	741,797	2,125,989		
V023	CASEY CO FISCAL COURT	227,321	-	322,547	-	549,868	-	212,192	624,510	139,091	975,793		
V024	CHRISTIAN CO FISCAL COURT	337,798	-	479,303	-	817,101	-	315,315	928,017	338,704	1,582,036		
V025	CLARK COUNTY FISCAL COURT	403,095	-	571,953	272,532	1,247,580	-	376,267	1,107,405	90,781	1,574,453		
V026	CLAY COUNTY FISCAL CT	396,762	-	562,967	-	959,729	-	370,355	1,090,005	1,052,647	2,513,007		
V027	CLINTON CO FISCAL COURT	185,882	-	263,748	-	449,630	-	173,510	510,665	43,994	728,169		
V028	CRITTENDEN CO FIS CT	242,374	-	343,905	-	586,279	-	226,242	665,862	28,999	921,103		
V030	DAVISS CO FISCAL COURT	730,166	-	1,036,035	160,527	1,926,728	-	681,568	2,005,951	-	2,687,519		
V031	EDMONSON CO FISCAL CRT	169,032	-	239,840	-	408,872	-	157,782	464,374	295,855	918,011		
V032	ELLIOTT CO FISCAL CT	105,203	-	149,272	110,216	364,691	-	98,201	289,018	-	387,219		
V033	ESTILL CO FISCAL COURT	200,870	-	285,016	-	485,886	-	187,501	551,842	310,849	1,050,192		
V035	FLEMING CO FISCAL COURT	124,018	-	175,969	-	299,987	-	115,764	340,708	107,898	564,370		
V036	FLOYD CO FISCAL COURT	382,433	-	542,636	-	925,069	-	356,980	1,050,642	524,104	1,931,726		
V037	FRANKLIN CO FISCAL COURT	550,270	-	780,780	-	1,331,050	-	513,646	1,511,732	287,752	2,313,130		
V038	FULTON COUNTY FIS CT	330,631	-	469,133	392,041	1,191,805	-	308,625	908,327	-	1,216,952		
V039	GALLATIN CO FISCAL COURT	239,314	-	339,563	101,237	680,114	-	223,386	657,456	53,605	934,447		
V040	GARRARD CO FISCAL COURT	217,283	-	308,303	-	525,586	-	202,821	596,931	512,938	1,312,690		
V041	GRANT COUNTY FISCAL COURT	352,234	-	499,785	128,233	980,252	-	328,790	967,675	113,221	1,409,686		
V042	GRAVES COUNTY FISCAL CT	425,665	-	603,977	24,569	1,054,211	-	397,334	1,169,409	218,339	1,785,082		
V043	GRAYSON CO FISCAL COURT	609,688	-	865,089	974,855	2,449,632	-	569,109	1,674,968	-	2,244,077		
V044	GREEN COUNTY FISCAL COURT	89,739	-	127,332	44,000	261,071	-	83,767	246,537	8,649	338,953		
V045	GREENUP CO FISCAL CT	662,455	-	939,959	2,021,787	3,624,201	-	618,364	1,819,931	-	2,438,295		
V046	HANCOCK CO FISCAL COURT	242,654	-	344,303	-	586,957	-	226,504	666,633	157,592	1,050,729		
V047	HARDIN CO FISCAL COURT	448,961	-	637,032	663,757	1,749,750	-	419,079	1,233,409	-	1,652,488		
V048	HARLAN CO FIS CT	359,902	-	510,665	-	870,567	-	335,948	988,741	408,693	1,733,382		
V049	HARRISON CO FISCAL COURT	143,609	-	203,767	-	347,376	-	134,050	394,529	173,708	702,287		
V050	HART COUNTY FISCAL COURT	310,603	-	440,716	103,504	854,823	-	289,930	853,305	1,101	1,144,336		
V051	HENDERSON CO FISCAL COURT	638,114	-	905,421	-	1,543,535	-	595,643	1,753,060	693,244	3,041,947		
V052	HENRY CO FISCAL COURT	130,166	-	184,693	46,981	361,840	-	121,503	357,599	44,393	523,495		
V053	HICKMAN CO FISCAL COURT	115,233	-	163,504	-	278,737	-	107,563	316,573	64,422	488,558		
V054	HOPKINS CO FISCAL COURT	515,610	-	731,600	334,312	1,581,522	-	481,292	1,416,511	56,469	1,954,272		
V055	JACKSON CO FISCAL COURT	295,525	-	419,321	125,904	840,750	-	275,856	811,882	7,348	1,095,086		
V057	JESSAMINE CO FISCAL COURT	732,389	-	1,039,189	559,748	2,331,326	-	683,643	2,012,058	382,196	3,077,897		
V060	KNOTT CO FISCAL CT	205,835	-	292,059	241,412	739,306	-	192,135	565,480	-	757,615		
V061	KNOX CO FISCAL CT	377,654	-	535,855	-	913,509	-	352,519	1,037,512	296,787	1,686,818		
V062	LARUE CO FISCAL COURT	249,092	-	353,437	175,503	778,032	-	232,513	684,319	48,102	964,934		



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
V063	LAUREL COUNTY FISCAL COUR	795,272	-	1,128,414	556,236	2,479,922	-	742,341	2,184,814	118,731	3,045,886
V064	LAWRENCE CO FISCAL CT	240,295	-	340,956	-	581,251	-	224,302	660,152	481,385	1,365,839
V065	LEE COUNTY FISCAL COURT	193,561	-	274,645	-	468,206	-	180,679	531,762	220,563	933,004
V066	LESLIE CO FISCAL COURT	347,701	-	493,354	881,236	1,722,291	-	324,559	955,222	-	1,279,781
V067	LETCHER CO FISCAL COURT	233,994	-	332,014	237,110	803,118	-	218,420	642,840	147,309	1,008,569
V068	LEWIS COUNTY FISCAL COURT	154,284	-	218,914	-	373,198	-	144,015	423,857	284,357	852,229
V069	LINCOLN CO FISCAL COURT	172,905	-	245,336	203,623	621,864	-	161,397	475,015	79,005	715,417
V070	LIVINGSTON CO FISCAL CT	212,507	-	301,526	25,304	539,337	-	198,363	583,810	249,421	1,031,594
V071	LOGAN COUNTY FISCAL COURT	503,658	-	714,642	740,407	1,958,707	-	470,136	1,383,676	-	1,853,812
V072	LYON COUNTY FISCAL COURT	90,573	-	128,515	-	219,088	-	84,545	248,827	194,012	527,384
V073	MCCRACKEN CO FISCAL COURT	388,116	-	550,698	-	938,814	-	362,284	1,066,252	158,897	1,587,433
V074	MCCREARY CO FISCAL CT	321,438	-	456,089	162,089	939,616	-	300,044	883,071	273,401	1,456,516
V075	MCCREARY CO FISCAL CT	227,840	-	323,282	105,616	656,738	-	212,675	625,933	-	838,608
V076	MADISON CO FISCAL COURT	567,372	-	805,045	399,673	1,772,090	-	529,609	1,558,714	1,505,579	3,593,902
V077	MAGOFFIN CO FISCAL COURT	133,330	-	189,182	22,639	345,151	-	124,456	366,291	144,987	635,734
V078	MARION CO FISCAL COURT	559,304	-	793,599	239,382	1,592,285	-	522,079	1,536,551	121,910	2,180,540
V079	MARSHALL CO FISCAL COURT	402,875	-	571,641	-	974,516	-	376,061	1,106,801	518,328	2,001,190
V080	MARTIN CO FISCAL COURT	181,653	-	257,748	54,722	494,123	-	169,563	499,046	-	668,609
V081	MASON CO FIS CT	354,497	-	502,997	71,489	928,983	-	330,903	973,894	59,346	1,364,143
V082	MEADE COUNTY FISCAL COURT	609,726	-	865,142	-	1,474,868	-	569,145	1,675,072	717,984	2,962,201
V083	MENIFEE CO FISCAL COURT	97,830	-	138,811	7,529	244,170	-	91,319	268,764	51,444	411,527
V084	MERCER COUNTY FISCAL COUR	200,401	-	284,350	115,292	600,043	-	187,063	550,553	198,841	936,457
V085	METCALFE CO FISCAL COURT	131,796	-	187,005	125,089	443,890	-	123,024	362,076	70,492	555,592
V086	MONROE CO FISCAL COURT	122,484	-	173,792	228,501	524,777	-	114,331	336,493	-	450,824
V087	MONTGOMERY CO FISCAL CT	328,353	-	465,901	-	794,254	-	306,499	902,069	767,583	1,976,151
V088	MORGAN CO FISCAL CT	143,151	-	203,118	-	346,269	-	133,624	393,273	307,821	834,718
V089	MUHLENBERG CO FISCAL CT	522,511	-	741,392	4,360	1,268,263	-	487,734	1,435,469	219,308	2,142,511
V090	NELSON CO FISCAL CT	794,867	-	1,127,839	1,087,577	3,010,283	-	741,963	2,183,701	20,591	2,946,255
V091	NICHOLAS CO FISCAL COURT	148,694	-	210,983	-	359,677	-	138,798	408,502	176,205	723,505
V092	OHIO COUNTY FISCAL CRT	361,624	-	513,109	141,479	1,016,212	-	337,555	993,472	3,675	1,334,702
V093	OLDHAM CO FISCAL COURT	526,025	-	746,378	480,662	1,753,065	-	491,014	1,445,123	-	1,936,137
V094	OWEN COUNTY FISCAL COURT	222,430	-	315,606	24,662	562,698	-	207,625	611,070	239,140	1,057,835
V095	OWSLEY CO FISCAL COURT	84,381	-	119,729	61,661	265,771	-	78,765	231,817	126,802	437,384
V096	PENDLETON CO FISCAL COURT	141,849	-	201,270	23,845	366,964	-	132,408	389,694	296,493	818,595
V097	PERRY COUNTY FISCAL COURT	452,909	-	642,634	425,144	1,520,687	-	422,765	1,244,256	686,709	2,353,730
V098	PIKE COUNTY FISCAL COURT	930,252	-	1,319,937	370,928	2,621,117	-	868,337	2,555,638	347,505	3,771,480
V099	POWELL CO FISCAL CT	384,865	-	546,086	104,323	1,035,274	-	359,250	1,057,321	33,161	1,449,732
V100	PULASKI CO FISCAL CT	634,200	-	899,869	-	1,534,069	-	591,990	1,742,308	1,271,623	3,605,921
V101	ROBERTSON CO FISCAL CT	45,382	-	64,393	-	109,775	-	42,362	124,676	62,848	229,886
V102	ROCKCASTLE CO FISCAL CT	272,622	-	386,825	35,559	695,006	-	254,478	748,963	266,610	1,270,051
V103	ROWAN CO FISCAL COURT	488,475	-	693,099	229,458	1,411,032	-	455,964	1,341,966	-	1,797,930
V104	RUSSELL CO FISCAL COURT	264,046	-	374,655	-	638,701	-	246,472	725,401	421,983	1,393,856
V105	SCOTT CO FISCAL CT	461,280	-	654,512	62,291	1,178,083	-	430,579	1,267,254	173,235	1,871,068
V106	SHELBY CO FISCAL COURT	382,740	-	543,071	-	925,811	-	357,266	1,051,484	72,212	1,480,962
V107	SIMPSON CO FISCAL COURT	326,929	-	463,880	135,418	926,227	-	305,169	898,156	135,543	1,338,868
V108	SPENCER CO TREASURER	158,088	-	224,311	10,580	392,979	-	147,566	434,307	68,555	650,428
V109	TAYLOR COUNTY FISCAL COUR	338,423	-	480,190	100,915	919,528	-	315,899	929,735	-	1,245,634
V110	TODD COUNTY FISCAL COURT	209,051	-	296,622	-	505,673	-	195,137	574,315	63,668	833,120
V111	TRIGG COUNTY FISCAL COURT	243,288	-	345,203	21,958	610,449	-	227,096	668,375	28,986	924,457
V112	TRIMBLE CO FISCAL COURT	163,518	-	232,016	288,820	684,354	-	152,635	449,225	-	601,860
V113	UNION COUNTY FISCAL COURT	341,703	-	484,843	252,832	1,079,378	-	318,960	938,745	-	1,257,705
V114	WARREN COUNTY FISCAL COUR	1,057,755	-	1,500,851	783,246	3,341,852	-	987,354	2,905,920	453,825	4,347,099
V115	WASHINGTON CO FIS COURT	181,769	-	257,912	439,681	879,362	-	169,671	499,364	167,461	836,496
V116	WAYNE COUNTY FISCAL COURT	411,811	-	584,320	-	996,131	-	384,402	1,131,349	591,185	2,106,936
V117	WEBSTER CO FISCAL COURT	257,110	-	364,814	-	621,924	-	239,998	706,347	280,205	1,226,550
V119	CITY OF HIGHLAND HEIGHTS	60,055	-	85,212	7,971	153,238	-	56,058	164,986	-	221,044
V120	WOODFORD CO FISCAL COURT	376,392	-	534,064	596,135	1,506,591	-	351,341	1,034,045	-	1,385,386
V122	FAMILY HEALTH CENTER	1,771,817	-	2,514,038	-	4,285,855	-	1,653,891	4,867,633	1,304,638	7,826,162
V125	LOUISVILLE MEM COMM	1,772	-	2,514	-	4,286	-	1,654	4,867	187,687	194,208
V126	LOU & JEFF CO RIVERPORT	8,299	-	11,775	-	20,074	-	7,747	22,799	13,809	44,355
V127	LOU LABOR MANAGER COM	7,202	-	10,219	2,336	19,757	-	6,723	19,785	3,645	30,153
V129	T A R C	3,267,915	-	4,636,856	-	7,904,771	-	3,050,414	8,977,793	1,841,609	13,869,816
V130	ANCHORAGE BD OF EDUCATION	93,627	-	132,848	6,595	233,070	-	87,395	257,217	32,589	377,201
V136	MOUNTAIN ARTS CENTER	-	-	-	-	-	-	-	-	-	-
V137	FRANKLIN CO CONS DIST	2,915	-	4,136	-	7,051	-	2,721	8,008	19,489	30,218
V145	CITY OF WURLAND	3,751	-	5,323	-	9,074	-	3,502	10,306	77,326	91,134
V147	HARDIN CO WATER DIST #2	524,867	-	744,735	1,154,057	2,423,659	-	489,933	1,441,942	-	1,931,875
V151	HOUSING AUTH OF HENDERSON	110,723	-	157,105	1,646	269,474	-	103,353	304,183	35,253	442,789
V156	JEFF CO BD OF ED	21,269,434	-	30,179,297	51,040,109	102,488,840	-	19,853,813	58,432,571	36,046,224	114,332,608



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
V158	BIG SANDY AREA COMM PRO	219,691	-	311,721	228,975	760,387	-	205,069	603,548	25,198	833,815
V159	CITY OF ERLANGER	193,194	-	274,123	49,041	516,358	-	180,335	530,752	61,273	772,360
V163	EAST BERNSTADT BD OF ED	33,954	-	48,178	3,911	86,043	-	31,694	93,280	130,104	255,078
V171	CITY OF ADAIRVILLE	23,478	-	33,314	46,219	103,011	-	21,916	64,501	-	86,417
V176	MADISON CO CONSERVAT DIST	3,621	-	5,138	510	9,269	-	3,380	9,948	11,169	24,497
V179	MARSHALL CO SEN CITIZENS	-	-	-	-	-	-	-	-	-	-
V189	CITY OF CENTRAL CITY	151,019	-	214,281	-	365,300	-	140,968	414,887	47,542	603,397
V196	CITY OF BUTLER	3,618	-	5,134	-	8,752	-	3,377	9,940	15,476	28,793
V197	CITY OF HAZARD	374,994	-	532,080	71,284	978,358	-	350,036	1,030,204	405,146	1,785,386
V198	MOUNTAIN WATER DISTRICT	239,878	-	340,364	78,101	658,343	-	223,913	659,007	11,919	894,839
V200	PULASKI COUNTY LIBRARY	62,417	-	88,564	62,907	213,888	-	58,263	171,475	-	229,738
V205	BARREN/METCALFE CO AMB SR	15,246	-	21,633	-	36,879	-	14,231	41,885	26,625	82,741
V206	SHELBYVLE MUN WATER&SEWER	166,114	-	235,700	114,349	516,163	-	155,058	456,358	-	611,416
V207	BELL CO PUBLIC LIBRARY	26,196	-	37,170	30,209	93,575	-	24,453	71,968	41,285	137,706
V208	CITY OF WALTON	53,643	-	76,115	61,730	191,488	-	50,073	147,372	-	197,445
V218	MURRAY TOURISM COMMISSION	10,105	-	14,338	2,704	27,147	-	9,433	27,761	5,189	42,383
V219	BELLEVUE BD OF EDUCATION	114,052	-	161,828	77,990	353,870	-	106,461	313,328	82,059	501,848
V224	PENNYROYAL AREA MUSEUM	10,806	-	15,332	69,043	95,181	-	10,086	29,686	-	39,772
V230	OWENSBORO RIVERPORT AUTH	288,190	-	408,914	151,977	849,081	-	269,009	791,731	259,654	1,320,394
V236	BIG SANDY AREA DEV DIST	250,733	-	355,766	433,464	1,039,963	-	234,045	688,828	84,897	1,007,770
V237	BLUE GRASS COMM ACTION	649,194	-	921,144	484,373	2,054,711	-	605,986	1,783,501	-	2,389,487
V247	HARDIN CO WATER DIST #1	435,046	-	617,289	299,037	1,351,372	-	406,091	1,195,182	-	1,601,273
V251	HENDERSON CO RIVER AUTH	81,310	-	115,371	91,411	288,092	-	75,899	223,380	55,205	354,484
V259	KENTON CO PUBLIC LIBRARY	522,071	-	740,768	-	1,262,839	-	487,323	1,434,260	283,494	2,205,077
V263	LAUREL CO BD OF EDUCATION	1,194,714	-	1,695,184	1,856,860	4,746,758	-	1,115,198	3,282,183	-	4,397,381
V271	RUSSELLVILLE ELEC PL BD	141,791	-	201,187	36,186	379,164	-	132,354	389,535	10,256	532,145
V281	HOUSING AUTH OF MAYSVILLE	43,935	-	62,339	6,886	113,160	-	41,011	120,700	10,490	172,201
V298	CITY OF PIKEVILLE	369,057	-	523,657	210,442	1,103,156	-	344,494	1,013,894	453,170	1,811,558
V300	HOUSING AUTH OF SOMERSET	44,369	-	62,955	-	107,324	-	41,416	121,893	53,969	217,278
V305	CITY OF CAVE CITY	74,902	-	106,278	99,394	280,574	-	69,916	205,774	-	275,690
V306	HOUSING AUTH OF SHELBYVLE	9,920	-	14,075	1,125	25,120	-	9,260	27,253	15,886	52,399
V308	NORTHERN KY AREA DEV.DIST	344,132	-	488,289	274,163	1,106,584	-	321,227	945,417	71,625	1,338,269
V319	CAMPBELL CO BD OF ED	959,102	-	1,360,874	407,882	2,727,858	-	895,268	2,634,898	-	3,530,166
V324	CHRISTIAN CO CONS DIST	4,588	-	6,510	2,123	13,221	-	4,283	12,604	10,271	27,158
V330	CITY OF OWENSBORO	1,276,198	-	1,810,802	667,063	3,754,063	-	1,191,259	3,506,040	-	4,697,299
V336	SANDY VALLEY TRANS SER IN	169,843	-	240,990	-	410,833	-	158,539	466,601	704,000	1,329,140
V337	FRANKFORT ELEC WATER BD	1,454,754	-	2,064,155	-	3,518,909	-	1,357,930	3,996,578	2,277,346	7,631,854
V347	CITY OF RADCLIFF	211,771	-	300,483	-	512,254	-	197,677	581,790	338,059	1,117,526
V359	CITY OF ELSMERE	69,735	-	98,947	132,495	301,177	-	65,093	191,579	-	256,672
V363	LONDON LAUREL CO COMM CTR	72,841	-	103,354	43,855	220,050	-	67,993	200,112	90,091	358,196
V373	PADUCAH MCCracken CO TOUR	35,781	-	50,769	22,811	109,361	-	33,399	98,298	30,554	162,251
V376	CITY OF BERA	426,817	-	605,612	-	1,032,429	-	398,409	1,172,574	667,271	2,238,254
V398	CITY OF ELKHORN CITY	8,473	-	12,022	122,366	142,861	-	7,909	23,276	86,654	117,839
V400	PULASKI CO SOIL CONS DIST	5,294	-	7,512	-	12,806	-	4,942	14,545	64,902	84,389
V405	MARY W WELDON MEM PUB LIB	26,900	-	38,168	8,032	73,100	-	25,109	73,901	10,916	109,926
V407	BELL/WHITLEY COMM ACTION	290,155	-	411,702	-	701,857	-	270,844	797,130	309,206	1,377,180
V408	UNION EMERGENCY SERVICES	7,842	-	11,126	-	18,968	-	7,320	21,543	4,948	33,811
V419	DAYTON CITY SCHOOLS	142,283	-	201,886	15,909	360,078	-	132,813	390,887	27,736	551,436
V424	PENNYRILE ALLIED COMM SER	500,856	-	710,666	316,742	1,528,264	-	467,520	1,375,978	-	1,843,498
V430	OWENSBORO MUN UTILITIES	1,385,992	-	1,966,588	-	3,352,580	-	1,293,745	3,807,671	1,560,194	6,661,610
V436	APPALACHIAN RES & DEFENSE	296,107	-	420,147	485,601	1,201,855	-	276,399	813,480	-	1,089,879
V437	FKT/FKLN CO TOUR&CONV COM	13,544	-	19,218	8,952	41,714	-	12,643	37,209	3,492	53,344
V447	CITY OF ELIZABETHTOWN	983,915	-	1,396,081	931,903	3,311,899	-	918,429	2,703,065	438,344	4,059,838
V459	LUDLOW BD OF EDUCATION	75,148	-	106,627	68,224	249,999	-	70,146	206,450	-	276,596
V463	LONDON LAUREL TOURIST COM	12,227	-	17,349	-	29,576	-	11,413	33,591	48,640	93,644
V473	PADUCAH POWER SYSTEM	664,322	-	942,608	89,234	1,696,164	-	620,106	1,825,060	-	2,445,166
V476	KY RIVER FOOTHILLS DEV CO	496,945	-	705,117	-	1,202,062	-	463,870	1,365,234	1,227,373	3,056,477
V500	WEST PULASKI WATER DISTR	71,856	-	101,957	115,936	289,749	-	67,074	197,408	-	264,482
V505	CITY OF PARK CITY	3,772	-	5,352	10,160	19,284	-	3,521	10,362	7,958	21,841
V507	BELL CO SOLID WASTE OFFIC	16,453	-	23,345	15,124	54,922	-	15,358	45,201	34,776	95,335
V508	CITY OF UNION	21,507	-	30,517	51,268	103,292	-	20,076	59,086	-	79,162
V524	HOPKINSVL WATER ENV ATH	510,434	-	724,257	298,042	1,532,733	-	476,461	1,402,292	24,040	1,902,793
V530	AUDUBON AREA COMM SER INC	1,798,712	-	2,552,198	16,753	4,367,663	-	1,678,995	4,941,517	79,001	6,699,513
V537	CAPITAL COMMUNITY E I D A	4,993	-	7,085	-	12,078	-	4,661	13,718	76,399	94,778
V547	ELIZABETHTOWN TOUR/CON BU	25,887	-	36,731	46,356	108,974	-	24,164	71,117	-	95,281
V559	BEECHWOOD BOARD OF EDUC	130,800	-	185,592	-	316,392	-	122,094	359,340	98,998	580,432
V563	LONDON-LAUREL CO IDA	13,185	-	18,708	16,009	47,902	-	12,308	36,223	5,147	53,678
V576	SOUTHERN MADISON WATER DT	22,153	-	31,432	-	53,585	-	20,678	60,859	78,378	159,915
V607	PINEVILLE UTILITY COMM	108,366	-	153,762	-	262,128	-	101,154	297,710	181,702	580,566



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
V608	WALTON FIRE DIST/EMS	17,544	-	24,894	128,064	170,502	-	16,377	48,199	-	64,576
V619	SOUTHGATE BD OF ED	32,816	-	46,563	25,648	105,027	-	30,632	90,155	24,513	145,300
V624	HOPKINSVL ELECTRIC SYSTEM	410,847	-	582,952	6,412	1,000,211	-	383,502	1,128,701	330,780	1,842,983
V630	CITY OF WHITESVILLE	25,788	-	36,591	112,782	175,161	-	24,072	70,847	-	94,919
V637	FARMDALE WATER DISTRICT	10,493	-	14,889	-	25,382	-	9,795	28,827	33,035	71,657
V647	CITY OF VINE GROVE	94,744	-	134,433	299,485	528,662	-	88,438	260,287	-	348,725
V659	KENTON CO BD OF ED	1,851,432	-	2,627,002	-	4,478,434	-	1,728,206	5,086,353	2,019,100	8,833,659
V663	LAUREL CO CONSERV DIST	5,905	-	8,379	-	14,284	-	5,512	16,223	4,411	26,146
V673	PADUCAH-MCCRACKEN CO JOIN	165,637	-	235,023	28,322	428,982	-	154,613	455,046	-	609,659
V676	MADISON CO UTILITIES DIST	73,732	-	104,619	63,170	241,521	-	68,825	202,561	-	271,386
V707	BELL CO CONSERVATION DIST	2,200	-	3,121	3,711	9,032	-	2,054	6,044	-	8,098
V708	HEBRON FIRE PROTECTION DI	6,623	-	9,397	31,342	47,362	-	6,182	18,195	26,744	51,121
V719	SILVER GROVE BD OF ED	-	-	-	-	-	-	-	-	-	-
V724	PENNYRILE AREA DEVP DIST	194,826	-	276,440	86,300	557,566	-	181,859	535,237	29,073	746,169
V730	GREEN RIV AREA DEL DIST	297,285	-	421,818	345,963	1,065,066	-	277,498	816,717	-	1,094,215
V737	KY ASSOC OF CO (KACO)	384,868	-	546,090	-	930,958	-	359,252	1,057,329	293,389	1,709,970
V756	JEFF CO MED CENTER LAUNDR	222,441	-	315,622	-	538,063	-	207,636	611,102	203,643	1,022,381
V759	ERLANGER/ELSMERE BD OF ED	399,214	-	566,445	157,903	1,123,562	-	372,643	1,096,741	82,156	1,551,540
V773	MCCRACKEN CO PUB LIBRARY	106,685	-	151,375	-	258,060	-	99,584	293,090	27,415	420,089
V808	POINT PLEASANT FIRE DIST	-	-	-	-	-	-	-	-	106	106
V819	NEWPORT BD OF ED	379,336	-	538,241	326,212	1,243,789	-	354,089	1,042,133	290,311	1,686,533
V830	REGIONAL WTR RESOURCE AGY	633,832	-	899,347	568,984	2,102,163	-	591,647	1,741,299	-	2,332,946
V856	KYIANA REG PLANNING DEV	412,254	-	584,948	141,177	1,138,379	-	384,816	1,132,566	651,284	2,168,666
V859	COVINGTON BD OF ED	1,078,813	-	1,530,731	1,481,895	4,091,439	-	1,007,011	2,963,773	-	3,970,784
V873	PADUCAH-MCCRACKEN CO RIV	52,300	-	74,209	23,914	150,423	-	48,819	143,682	-	192,501
V919	CITY OF WILDER	24,457	-	34,702	5,338	64,497	-	22,829	67,189	18,645	108,663
V930	OWENSBORO METRO PLAN COMM	73,460	-	104,233	15,266	192,959	-	68,571	201,813	57,251	327,635
V937	HOUSING AUTH OF FRANKFORT	67,494	-	95,768	38,097	201,359	-	63,002	185,424	-	248,426
V959	CITY OF COVINGTON	789,520	-	1,120,253	-	1,909,773	-	736,972	2,169,013	1,117,073	4,023,058
W001	ADAIR COUNTY ATTORNEY	13,136	-	18,639	12,345	44,120	-	12,262	36,088	4,640	52,990
W003	ANDERSON COUNTY ATTORNEY	5,419	-	7,689	-	13,108	-	5,058	14,887	14,767	34,712
W004	BALLARD COUNTY ATTORNEY	6,232	-	8,843	-	15,075	-	5,817	17,121	27,484	50,422
W010	BOYD COUNTY ATTORNEY	18,610	-	26,405	-	45,015	-	17,371	51,125	34,120	102,616
W011	BOYLE COUNTY ATTORNEY	9,439	-	13,394	7,977	30,810	-	8,811	25,932	13,542	48,285
W013	BREATHITT CO ATTORNEY	18,534	-	26,298	220,062	264,894	-	17,301	50,919	-	68,220
W015	BULLITT COUNTY ATTORNEY	30,993	-	43,976	-	74,969	-	28,930	85,145	67,526	181,601
W016	BUTLER COUNTY ATTORNEY	6,293	-	8,929	6,624	21,846	-	5,874	17,288	7,373	30,535
W017	CALDWELL COUNTY ATTORNEY	15,307	-	21,719	60,926	97,952	-	14,288	42,052	-	56,340
W018	CALLOWAY COUNTY ATTORNEY	26,833	-	38,074	37,116	102,023	-	25,047	73,718	-	98,765
W019	CAMPBELL COUNTY ATTORNEY	65,260	-	92,597	127,832	285,689	-	60,916	179,285	-	240,201
W020	CARLISLE COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-
W021	CARROLL COUNTY ATTORNEY	3,378	-	4,793	7,036	15,207	-	3,153	9,280	733	13,166
W022	CHILD SUPPORT ENFORCEMENT	12,797	-	18,158	38,969	69,924	-	11,945	35,157	-	47,102
W024	CHRISTIAN COUNTY ATTORNEY	36,394	-	51,640	5,799	93,833	-	33,972	99,984	43,071	177,027
W026	CLAY COUNTY ATTORNEY	13,833	-	19,628	23,076	56,537	-	12,913	38,004	18,569	69,486
W027	CLINTON CO ATTORNEY	8,672	-	12,305	2,583	23,560	-	8,095	23,825	4,375	36,295
W028	CRITTENDEN CO ATTORNEY	-	-	-	-	-	-	-	-	-	-
W029	CUMBERLAND CO ATTORNEY	1,175	-	1,668	1,515	4,358	-	1,097	3,229	70,394	74,720
W031	EDMONSON COUNTY ATTORNEY	5,960	-	8,457	42,688	57,105	-	5,563	16,374	1,157	23,094
W032	ELLIOTT COUNTY ATTORNEY	6,250	-	8,867	16,162	31,279	-	5,834	17,169	7,933	30,936
W033	ESTILL COUNTY ATTORNEY	10,111	-	14,346	-	24,457	-	9,438	27,777	13,061	50,276
W035	FLEMING COUNTY ATTORNEY	23,140	-	32,833	24,921	80,894	-	21,600	63,571	-	85,171
W036	FLOYD COUNTY ATTORNEY	16,291	-	23,115	-	39,406	-	15,207	44,756	32,234	92,197
W039	GALLATIN COUNTY ATTORNEY	3,155	-	4,477	45,570	53,202	-	2,945	8,668	-	11,613
W041	GRANT COUNTY CHILD SUPPOR	8,970	-	12,728	5,324	27,022	-	8,373	24,644	-	33,017
W043	GRAYSON COUNTY ATTORNEY	5,726	-	8,124	10,577	24,427	-	5,345	15,730	87,973	109,048
W044	GREEN COUNTY ATTORNEY	5,529	-	7,845	866	14,240	-	5,161	15,189	2,016	22,366
W045	GREENUP CO ATTY/CHILD SUP	-	-	-	-	-	-	-	-	-	-
W047	HARDIN COUNTY ATTORNEY	55,137	-	78,234	-	133,371	-	51,467	151,475	123,363	326,305
W048	HARLAN COUNTY ATTORNEY	27,285	-	38,715	-	66,000	-	25,469	74,958	10,789	111,216
W050	HART COUNTY ATTORNEY	16,083	-	22,820	-	38,903	-	15,012	44,183	35,166	94,361
W051	HENDERSON CO ATTORNEY	29,933	-	42,473	40,970	113,376	-	27,941	82,235	-	110,176
W052	HENRY COUNTY ATTORNEY	405	-	575	-	980	-	378	1,113	37,889	39,380
W055	JACKSON COUNTY ATTORNEY	8,704	-	12,350	3,150	24,204	-	8,125	23,913	8,370	40,408
W056	JEFFERSON CO ATTORNEY	586,893	-	832,744	757,136	2,176,773	-	547,831	1,612,344	-	2,160,175
W058	JOHNSON CO ATTORNEY	17,550	-	24,902	9,611	52,063	-	16,382	48,215	7,506	72,103
W060	KNOTT COUNTY ATTORNEY	10,751	-	15,254	14,258	40,263	-	10,035	29,535	8,422	47,992
W061	KNOX COUNTY ATTORNEY	23,400	-	33,203	33,532	90,135	-	21,843	64,286	-	86,129
W063	LAUREL COUNTY ATTORNEY	44,742	-	63,485	47,913	156,140	-	41,764	122,919	8,111	172,794



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
W064	LAWRENCE COUNTY ATTORNEY	362	-	513	-	875	-	338	994	61,397	62,729
W066	LESLIE COUNTY ATTORNEY	9,011	-	12,786	4,464	26,261	-	8,411	24,755	2,089	35,255
W067	LETCHER COUNTY ATTORNEY	14,357	-	20,372	-	34,729	-	13,402	39,443	9,068	61,913
W069	LINCOLN COUNTY ATTORNEY	14,682	-	20,832	12,667	48,181	-	13,704	40,334	11,846	65,884
W070	LIVINGSTON CO ATTORNEY	8,510	-	12,075	11,848	32,433	-	7,944	23,380	-	31,324
W071	LOGAN COUNTY ATTORNEY	-	-	-	-	-	-	-	-	2,012	2,012
W073	MCCRACKEN COUNTY ATTORNEY	4,055	-	5,754	563	10,372	-	3,785	11,141	12,499	27,425
W075	MCLEAN COUNTY ATTORNEY	1,413	-	2,004	-	3,417	-	1,319	3,881	2,357	7,557
W076	MADISON COUNTY ATTORNEY	7,254	-	10,293	594	18,141	-	6,771	19,928	7,429	34,128
W077	MAGOFFIN CO ATTORNEY	3,523	-	4,998	184	8,705	-	3,288	9,678	2,088	15,054
W078	MARION COUNTY ATTORNEY	4,437	-	6,296	1,952	12,685	-	4,142	12,191	14,333	30,666
W079	MARSHALL COUNTY ATTORNEY	3,204	-	4,547	-	7,751	-	2,991	8,803	7,184	18,978
W080	MARTIN COUNTY ATTORNEY	17,394	-	24,680	52,331	94,405	-	16,236	47,785	-	64,021
W082	MEADE COUNTY ATTORNEY	9,555	-	13,558	6,143	29,256	-	8,919	26,251	5,737	40,907
W083	MENIFEE COUNTY ATTORNEY	5,095	-	7,229	5,239	17,563	-	4,755	13,996	-	18,751
W084	MERCER COUNTY ATTORNEY	11,660	-	16,544	3,324	31,528	-	10,884	32,032	9,914	52,830
W085	METCALFE COUNTY ATTORNEY	8,287	-	11,759	-	20,046	-	7,736	22,767	9,379	39,882
W087	MONTGOMERY CO ATTORNEY	5,002	-	7,097	41,124	53,223	-	4,669	13,742	-	18,411
W090	NELSON COUNTY ATTORNEY	28,263	-	40,103	23,641	92,007	-	26,382	77,646	6,391	110,419
W091	NICHOLAS COUNTY ATTORNEY	4,857	-	6,892	1,644	13,393	-	4,534	13,344	209	18,087
W092	OHIO COUNTY ATTORNEY	1,219	-	1,729	9,663	12,611	-	1,138	3,348	-	4,486
W095	OWSLEY COUNTY ATTORNEY	-	-	-	-	-	-	-	-	80,415	80,415
W096	PENDLETON COUNTY ATTORNEY	2,953	-	4,189	6,852	13,994	-	2,756	8,111	52,226	63,093
W097	PERRY COUNTY ATTORNEY	22,170	-	31,457	1,082	54,709	-	20,694	60,907	83,514	165,115
W098	PIKE COUNTY ATTORNEY	55,366	-	78,559	21,945	155,870	-	51,681	152,104	4,723	208,508
W099	POWELL COUNTY ATTORNEY	12,198	-	17,308	-	29,506	-	11,386	33,511	11,826	56,723
W103	ROWAN COUNTY ATTORNEY	8,646	-	12,268	25,775	46,689	-	8,071	23,754	-	31,825
W104	RUSSELL COUNTY ATTORNEY	13,043	-	18,507	-	31,550	-	12,175	35,833	18,489	66,497
W105	SCOTT COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-
W106	SHELBY COUNTY ATTORNEY	-	-	-	-	-	-	-	-	62,708	62,708
W107	SIMPSON COUNTY ATTORNEY	3,954	-	5,610	-	9,564	-	3,691	10,863	7,083	21,637
W109	TAYLOR COUNTY ATTORNEY	18,424	-	26,142	26,312	70,878	-	17,198	50,616	804	68,618
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-
W113	UNION COUNTY ATTORNEY	718	-	1,019	8,648	10,385	-	670	1,972	7,816	10,458
W114	WARREN CO ATTY/CHILD SUPP	61,942	-	87,890	47,867	197,699	-	57,820	170,171	-	227,991
W115	WASHINGTON CO ATTORNEY	6,195	-	8,789	3,836	18,820	-	5,782	17,018	5,257	28,057
W118	WHITLEY COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-
W119	WOLFE COUNTY ATTORNEY	6,498	-	9,221	1,107	16,826	-	6,066	17,853	2,662	26,581
W120	WOODFORD COUNTY ATTORNEY	13,003	-	18,450	-	31,453	-	12,137	35,722	14,917	62,776
X030	OWENSBORO DAVIESS CO TOUR	34,096	-	48,379	11,206	93,681	-	31,827	93,670	54,591	180,088
X034	FAYETTE CO ATTORNEY OFF	159,098	-	225,744	257,032	641,874	-	148,509	437,082	68,594	654,185
X059	KENTON COUNTY ATTORNEY	84,208	-	119,483	63,304	266,995	-	78,603	231,340	40,848	350,791
X105	GEORGETOWN WATER & SEWER	346,714	-	491,953	108,404	947,071	-	323,637	952,510	636,625	1,912,772
X956	LOU FIREFIGHTERS PENS FUN	14,913	-	21,160	3,582	39,655	-	13,921	40,970	89,316	144,207
TOTAL		289,463,469	-	410,720,705	190,364,522	890,548,696	-	270,197,733	795,229,672	215,716,907	1,281,144,312



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
10005	LEGS GENERAL ASSEMBLY	(61,351)	254	(1,932)	(1,120)	-	-
20025	JUDL ADM OFF OF THE COURT	2,124,608	5,833,496	(3,729,367)	(2,162,078)	-	-
35628	TRAN DEPT OF INTERGOV PRO	-	-	-	-	-	-
39931	JEFFERSON CO CLERK	(2,285,841)	(267,548)	(479,150)	(277,785)	-	-
39932	JEFFERSON CO SHERIFF	447,008	540,919	(193,402)	(112,122)	-	-
39933	KENTON CO COURT CLERK	(63,179)	50,595	(87,270)	(50,594)	-	-
39934	KENTON CO SHERIFF	(43,281)	13,427	(32,366)	(18,762)	-	-
39935	CAMPBELL COUNTY CLERK	(134,167)	7,889	(56,691)	(32,866)	-	-
39936	CAMPBELL CO SHERIFF	(108,220)	16,264	(21,524)	(12,478)	-	-
39937	FAYETTE CO CLERK	(738,662)	(13,367)	(176,309)	(102,214)	-	-
39938	FAYETTE CO SHERIFF	63,502	86,144	(118,435)	(68,664)	-	-
39939	DAVISS CO CLERK	(107,450)	54,554	(58,781)	(34,078)	-	-
39940	DAVISS CO SHERIFF	14,266	27,607	(17,384)	(10,078)	-	-
39941	PIKE CO CLERK	(20,618)	8,059	(29,664)	(17,198)	-	-
39942	PIKE CO SHERIFF	(77,736)	66,263	(42,650)	(24,728)	-	-
39943	HARDIN COUNTY CLERK OFFIC	(165,055)	52,565	(66,987)	(38,836)	-	-
39944	HARDIN COUNTY SHERIFF	(13,436)	60,599	(31,398)	(18,202)	-	-
39945	WARREN COUNTY CLERKS OFF	(153,548)	(38,476)	(67,741)	(39,273)	-	-
39946	WARREN COUNTY SHERIFF	(123,920)	(5,267)	(100,817)	(58,448)	-	-
39947	BOONE COUNTY CLERK	(160,096)	46,495	(73,670)	(42,709)	-	-
39948	BOONE COUNTY SHERIFF	10,596	26,402	(26,017)	(15,084)	-	-
39949	CHRISTIAN COUNTY CLERK	(44,449)	39,127	(33,089)	(19,182)	-	-
39950	CHRISTIAN COUNTY SHERIFF	121,386	114,614	(127,022)	(73,640)	-	-
39951	MADISON COUNTY CLERK	(86,140)	42,995	(55,139)	(31,967)	-	-
39952	MADISON COUNTY SHERIFF	1,728	1,556	(17,977)	(10,421)	-	-
39961	BULLITT COUNTY CLERK	(84,094)	38,483	(64,643)	(37,477)	-	-
39962	BULLITT CO SHERIFF	191,763	150,037	(86,365)	(50,070)	-	-
54527	J&PS DEPT OF CORRECTIONS	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	(4,532)	-	-	-	-	-
116A	WAYNE COUNTY ATTORNEY	(37,203)	(9,065)	(4,266)	(2,473)	-	-
A051	HENDERSON CO TOURIST COMM	5,405	10,009	(3,561)	(2,065)	-	-
A073	HOUSING AUTH OF PADUCAH	(14,664)	72,263	(79,814)	(46,272)	-	-
A087	Reid Village Water District	123,162	84,640	(7,998)	(4,636)	-	-
A113	MORGANFIELD HOUSING AUTH	-	-	-	-	-	-
A156	CITY OF ANCHORAGE	(47,788)	1,146	(27,170)	(15,752)	-	-
AB19	BELLEVUE/DAYTON FIRE	(26,215)	(16,842)	(619)	(359)	-	-
AB87	Mt Sterling Montgomery County Industrial Auth	7,712	5,732	(491)	(284)	-	-
AC19	CAMPBELL CO FIRE DIST 1	-	-	-	-	-	-
B008	BURLINGTON FIRE PRO DIST	(601)	3,454	(3,052)	(1,771)	-	-
B010	HOUSING AUTHORITY OF CATLETTSBURG	(31,657)	(4,930)	(12,478)	(7,233)	-	-
B015	CITY OF HILLVIEW	(52,603)	(829)	(32,317)	(18,736)	-	-
B017	PENNYRILE EMER ASST CTR	(84,246)	(24,599)	(11,715)	(6,793)	-	-
B018	W KY ED COOPERATIVE	(19,191)	8,548	(7,182)	(4,163)	-	-
B023	CITY OF LONDON TOURISM	317,823	4,041	(29,325)	(17,002)	-	-
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	24,890	20,069	(17,657)	(10,237)	-	-
B030	OWENSBORO/DAV CO ECO DEV	(40,891)	25,527	(8,484)	(4,919)	-	-
B035	GTR FLEMING CO WATER COMM	(14,142)	1,462	(5,395)	(3,128)	-	-
B038	CITY OF HICKMAN	107,411	80,305	(36,134)	(20,949)	-	-
B042	HOUSING AUTH OF MAYFIELD	(90,198)	6,127	(28,708)	(16,643)	-	-
B043	GRAYSON CO CONSERV DIST	(3,353)	662	(1,420)	(824)	-	-
B045	CITY OF BELLEFONTE	(3,876)	(1,331)	-	-	-	-
B048	CITY OF HARLAN	(75,345)	61,049	(53,271)	(30,882)	-	-
B051	HENDERSON CITY/CO PLANNIN	(38,212)	8,901	(18,359)	(10,643)	-	-
B052	HENRY CO WATER DIST #2	(168,520)	(36,433)	(45,902)	(26,613)	-	-
B054	CITY OF NORTONVILLE	(14,959)	1,289	(11,263)	(6,531)	-	-
B058	JOHNSON CO FISCAL COURT	(406,275)	(28,491)	(91,744)	(53,188)	-	-
B061	KNOX CO UTILITIES COMM	(67,169)	3,184	(18,123)	(10,507)	-	-
B072	LAKE BARKLEY TOUR COMM	(5,371)	(458)	(2,331)	(1,352)	-	-
B078	MARION CO WATER DISTRICT	2,456	47,137	(29,315)	(16,996)	-	-
B084	N MERCER WATER DISTRICT	(7,404)	46,137	(33,482)	(19,411)	-	-
B087	MONTGOMERY CO FIRE DIST	(628,916)	(20,423)	(115,935)	(67,212)	-	-
B097	KY RIVER REGIONAL JAIL	114,147	78,115	(60,655)	(35,165)	-	-
B098	PIKE CO SENIOR CITIZEN PR	(49,586)	(13,103)	(8,054)	(4,669)	-	-
B100	CITY OF SCIENCE HILL	(45,665)	(17,622)	(4,006)	(2,322)	-	-
B104	RUSSELL CO AMBULANCE SER	12,683	59,181	(45,587)	(26,430)	-	-
B106	NORTH SHELBY WATER CO	(81,327)	1,170	(29,445)	(17,071)	-	-
B109	CAMPBELL/TAYLOR CO I D A	(8,963)	3,928	(8,067)	(2,936)	-	-
B113	UNION CO ECONOMIC DEVELOP	(1,808)	4,802	(4,851)	(2,813)	-	-
B115	Springfield Washington County 911 dispatch	248,447	184,657	(15,811)	(9,167)	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
B116	MONTICELLO/WAYNE TELE BOA	9,309	25,640	(15,279)	(8,858)	-	-
B118	WHITLEY CO CONSERV DIST	13,838	9,489	(1,621)	(941)	-	-
B124	HOPKINS-CHRIST CO PLANNIN	(253,288)	(26,957)	(43,793)	(25,390)	-	-
B156	LOU POLICE RETIRE FUND	(13,699)	2,493	(5,828)	(3,379)	-	-
B179	HOUSING AUTH OF BENTON	(21,219)	4,875	(11,306)	(6,554)	-	-
B230	RIVERPARK CTR OWENSBORO	(196,602)	(128,475)	(15,116)	(8,765)	-	-
B256	BUECHEL FIRE PROTECT DIST	(45,169)	-	-	-	-	-
B259	CITY OF LUDLOW	66,733	53,199	(18,979)	(11,002)	-	-
B356	CITY OF DOUGLASS HILLS	(27,535)	2,563	(11,556)	(6,699)	-	-
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	262,615	119,266	(49,299)	(28,581)	-	-
B656	LOUISVILLE AIRPORT AUTHOR	(268,821)	531,216	(430,134)	(249,366)	-	-
B756	LEGAL AID SOCIETY INC	59,172	217,757	(166,184)	(96,345)	-	-
B856	JEFF CO SOIL/CONSERV DIST	2,347	2,833	(1,552)	(900)	-	-
B956	LAKE DREAMLAND FIRE DIST	-	-	-	-	-	-
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	36,227	6,018	(8,446)	(4,896)	-	-
C037	CIRCUIT CLERKS	-	-	-	-	-	-
C045	GREENUP COUNTY PUBLIC LIBRARY	420,985	226,283	(28,796)	(16,695)	-	-
C079	JONATHAN CREEK WATER DIST	(24,206)	12,327	(16,584)	(9,615)	-	-
C087	CITY OF JEFFERSONVILLE	6,606	26,103	(12,583)	(7,295)	-	-
C105	CITY OF SADIEVILLE	(5,878)	2,201	(1,951)	(1,131)	-	-
C106	CITY OF SIMPSONVILLE	(24,819)	34,108	(22,811)	(13,225)	-	-
C118	HOUSING AUTH OF CORBIN	(53,163)	(12,333)	(13,761)	(7,978)	-	-
C230	HOUSING AUTH OF OWENSBORO	(44,823)	43,520	(66,328)	(38,454)	-	-
C256	LOUISVILLE/JEFF CO METRO	(19,764,022)	270,503	(8,155,928)	(4,728,352)	-	-
D017	CALDWELL CO WATER DISTRICT	(22,709)	24,842	(13,149)	(7,623)	-	-
D025	WINCHESTER-CLARK COUNTY TOURISM	(19,131)	(1,168)	(3,339)	(1,936)	-	-
D052	CITY OF PLEASUREVILLE	(2,099)	790	(1,697)	(984)	-	-
D054	CITY OF HANSON	231,442	162,753	(14,944)	(8,663)	-	-
D071	CITY OF LEWISBURG	(48,418)	(7,561)	(8,669)	(5,025)	-	-
D079	NORTH MARSHALL WATER DIST	(49,488)	(1,390)	(33,025)	(19,146)	-	-
D084	GTR H/MERCER PL&ZONING CO	(1,217)	4,575	(3,942)	(2,285)	-	-
D098	CITY OF COAL RUN VILLAGE	(90,047)	(9,155)	(9,343)	(5,416)	-	-
D106	SIMPSONVILLE RURAL FIRE	-	-	-	-	-	-
D113	UNION CO WATER DISTRICT	(8,613)	13,930	(14,175)	(8,218)	-	-
D118	WHITLEY CO WATER DIST	(15,450)	(50,383)	(10,381)	(6,017)	-	-
D135	WESTERN FLEMING WATER DIS	34,575	15,942	(16,671)	(9,666)	-	-
G015	ZONETON FIRE PROT DIST	36,103	5,184	(5,120)	(2,970)	-	-
G087	Mt Sterling- Montgomery County Parks and Recreation	16,234	12,066	(1,033)	(600)	-	-
G090	NELSON CO. DISPATCH	(547,374)	(334,193)	-	-	-	-
GS06	SHELBY CO SUB FIRE DIST	(7,751)	1,608	(3,947)	(2,288)	-	-
J001	ADAIR CO BD OF EDUCATION	(483,119)	(141,271)	(203,948)	(118,237)	-	-
J002	CITY OF SCOTTSVILLE	(48,243)	131,293	(109,469)	(63,464)	-	-
J003	CITY OF LAWRENCEBURG	(357,839)	12,886	(116,838)	(67,737)	-	-
J004	BALLARD CO BD OF ED	(358,115)	(151,618)	(85,903)	(49,801)	-	-
J005	GLASGOW BD OF EDUCATION	(391,199)	67,936	(138,062)	(80,040)	-	-
J006	BATH CO BD OF EDUC	(486,279)	746	(137,181)	(79,530)	-	-
J007	CITY OF MIDDLESBORO	(164,857)	2,975	(64,478)	(37,380)	-	-
J008	BOONE CO WATER DISTRICT	(153,231)	11,652	(76,698)	(44,466)	-	-
J009	BOURBON CO BD OF EDUCATIO	(661,325)	40,721	(227,554)	(131,923)	-	-
J010	FAIRVIEW BD OF EDUCATION	(31,274)	37,232	(46,474)	(26,944)	-	-
J011	DANVILLE CITY BD OF ED	(116,606)	211,424	(149,813)	(86,852)	-	-
J012	BRACKEN CO BD OF EDUC	(182,968)	(62,945)	(76,165)	(44,155)	-	-
J013	BREATHITT CO BD OF ED	(171,402)	258,408	(152,310)	(88,301)	-	-
J014	BRECKINRIDGE CO BD OF ED	(240,335)	236,485	(223,244)	(129,424)	-	-
J015	BULLITT CO BD OF ED	(2,299,768)	1,084,170	(893,913)	(518,241)	-	-
J016	BUTLER CO BD OF ED	(348,967)	(25,493)	(140,211)	(81,286)	-	-
J017	CALDWELL CO BD EDUCATION	(427,765)	42,224	(142,153)	(82,412)	-	-
J018	CALLOWAY CO BD OF EDUC	(362,146)	2,780	(189,026)	(109,587)	-	-
J019	SANITATION DISTRICT NO 1	(2,103,806)	128,757	(668,588)	(387,608)	-	-
J021	CARROLL CO BD OF ED	(710,121)	30,313	(221,740)	(128,553)	-	-
J022	CARTER CO BD OF ED	(740,786)	104,900	(312,180)	(180,984)	-	-
J023	CASEY CO BD OF ED	(577,423)	(60,499)	(187,071)	(108,454)	-	-
J024	CITY OF HOPKINSVILLE	303,806	652,270	(369,736)	(214,351)	-	-
J025	CLARK CO BD OF ED	(285,127)	856,257	(474,880)	(275,309)	-	-
J026	CLAY CO BD OF ED	(405,647)	189,228	(218,900)	(126,906)	-	-
J027	CLINTON CO BD OF ED	(535,236)	16,016	(123,324)	(71,496)	-	-
J028	CRITTENDEN CO BD OF ED	(199,156)	64,593	(104,228)	(60,425)	-	-
J029	CUMBERLAND CO BD OF ED	(10,190)	100,587	(90,944)	(52,724)	-	-
J030	DAVISS CO LIBRARY DIST	(182,108)	42,989	(92,000)	(53,335)	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
J031	EDMONSON CO BD OF EDUC	(339,332)	(31,321)	(142,150)	(82,411)	-	-
J032	ELLIOTT CO BD OF ED	(49,981)	24,449	(72,081)	(41,789)	-	-
J033	ESTILL CO CONSERVATION DI	(11,793)	1,241	(4,238)	(2,457)	-	-
J034	GREATER LEX CONV&VISITOR	205,558	285,891	(104,861)	(60,792)	-	-
J035	FLEMING CO BD OF ED	(669,581)	(85,480)	(123,961)	(71,864)	-	-
J037	CITY OF FRANKFORT	(1,476,421)	(196,866)	(369,326)	(214,115)	-	-
J038	FULTON COUNTY BD OF EDUC	33,602	75,423	(42,447)	(24,608)	-	-
J039	GALLATIN CO BD OF EDUC	(346,253)	120,101	(129,166)	(74,884)	-	-
J040	CITY OF LANCASTER	93,019	129,379	(60,274)	(34,943)	-	-
J041	WILLIAMSTOWN INDEPNONT SC	(129,961)	43,375	(76,698)	(44,466)	-	-
J042	GRAVES CO LIBRARY	(15,968)	19,324	(13,269)	(7,693)	-	-
J043	GRAYSON CO BD OF ED	(907,787)	(149,588)	(308,572)	(178,892)	-	-
J044	GREEN CO BD OF EDUCATION	(411,734)	(31,201)	(122,896)	(71,250)	-	-
J045	RUSSELL INDPT BD OF ED	(243,614)	(32,714)	(151,100)	(87,599)	-	-
J046	HANCOCK CO BD EDUCATION	(253,956)	41,592	(156,001)	(90,440)	-	-
J047	HARDIN CO SOIL CN DIST	(22,145)	(11,151)	(2,034)	(1,179)	-	-
J048	HARLAN CO BD OF EDUCATION	(708,753)	21,637	(343,078)	(198,898)	-	-
J049	HARRISON CO BD OF ED	(651,623)	(101,174)	(196,961)	(114,186)	-	-
J050	HART CO BD OF ED	(365,117)	(27,142)	(181,364)	(105,145)	-	-
J051	HENDERSON PUBLIC LIBRARY	(65,521)	66,654	(65,561)	(38,008)	-	-
J052	EMINENCE INDEP BD OF EDUC	(270,530)	(47,480)	(60,790)	(35,241)	-	-
J053	HICKMAN CO BD OF ED	(79,640)	2,447	(47,673)	(27,638)	-	-
J054	HOPKINS CO BD OF ED	(1,148,317)	297,268	(482,383)	(279,658)	-	-
J055	JACKSON CO BD OF ED	(416,207)	3,160	(138,994)	(80,581)	-	-
J056	JEFF CO METRO SEWER DIST	(4,853,044)	1,326,102	(2,712,623)	(1,572,626)	-	-
J057	JESSAMINE CO BD OF ED	80,111	1,314,314	(764,247)	(443,068)	-	-
J058	PAINTSVILLE GAS/WATER SYS	(209,010)	42,356	(96,997)	(56,234)	-	-
J059	KENTON COUNTY AIRPORT BD	286,045	346,451	(1,366,601)	(792,278)	-	-
J060	KNOTT CO BD OF EDUCATION	(719,342)	(40,552)	(172,794)	(100,176)	-	-
J061	KNOX CO BD OF EDUCATION	(950,363)	284,958	(359,625)	(208,492)	-	-
J062	LARUE CO PUBLIC LIBRARY	(17,926)	10,237	(8,070)	(4,680)	-	-
J063	CITY OF LONDON	(323,165)	289,270	(134,099)	(77,743)	-	-
J064	LAWRENCE CO BD OF ED	(713,441)	(17,243)	(177,041)	(102,636)	-	-
J065	LEE CO BD OF ED	(375,620)	(71,595)	(71,734)	(41,586)	-	-
J066	LESLIE CO BD OF ED	(196,836)	133,913	(146,607)	(84,995)	-	-
J067	CITY OF WHITESBURG	(468,274)	(86,792)	(36,005)	(20,874)	-	-
J068	ELEC PLT BD OF VANCEBURG	(142,162)	35,664	(49,311)	(28,587)	-	-
J069	LINCOLN CO BD OF EDUC	(279,240)	355,121	(298,348)	(172,966)	-	-
J070	LIVINGSTON CO BD OF ED	(616,393)	(91,300)	(99,103)	(57,456)	-	-
J071	LOGAN CO BD OF EDUCATION	(170,399)	391,100	(232,202)	(134,616)	-	-
J072	LYON CO. PUBLIC LIBRARY	(12,487)	4,187	(7,306)	(4,236)	-	-
J073	PADUCAH WATER WORKS	(402,957)	55,406	(168,584)	(97,735)	-	-
J074	MCCREARY CO BD OF EDUCATN	(570,368)	(60,237)	(247,388)	(143,421)	-	-
J075	MCLEAN CO BD OF ED	(234,251)	54,165	(104,361)	(60,502)	-	-
J076	MADISON CO BD OF ED	(1,468,933)	698,961	(830,930)	(481,725)	-	-
J077	MAGOFFIN CO BD OF ED	(461,082)	(42,233)	(163,582)	(94,837)	-	-
J078	MARION CO BD OF EDUCATION	(470,209)	80,272	(213,573)	(123,816)	-	-
J079	MARSHALL COUNTY BD OF ED	(1,029,892)	(221,412)	(296,010)	(171,610)	-	-
J080	MARTIN CO BD OF ED	(257,899)	(41,382)	(160,161)	(92,851)	-	-
J081	MASON CO BD OF ED	(349,249)	(11,080)	(185,343)	(107,451)	-	-
J082	MEADE CO PUBLIC LIBRARY	51,018	48,588	(24,093)	(13,967)	-	-
J083	MENIFEE CO BD OF ED	(297,842)	(1,126)	(80,550)	(46,699)	-	-
J084	CITY OF HARRODSBURG	(478,495)	(120,343)	(128,528)	(74,512)	-	-
J085	METCALFE CO BD OF ED	(554,751)	(76,738)	(115,333)	(66,863)	-	-
J086	MONROE CO BOARD OF ED	(459,762)	(21,645)	(183,037)	(106,115)	-	-
J087	MT STERLING WATER WORKS	(216,876)	98,838	(95,061)	(55,110)	-	-
J088	MORGAN CO BD OF EDUCATION	(552,163)	(103,023)	(141,392)	(81,971)	-	-
J089	MUHLENBERG CO LIB BD DIST	(29,502)	(15,001)	(23,862)	(13,835)	-	-
J090	CITY OF BARDSTOWN	195,649	172,583	(312,109)	(180,944)	-	-
J091	NICHOLAS CO BD OF ED	(283,594)	(61,859)	(74,060)	(42,936)	-	-
J092	OHIO CO BD OF ED	(1,630,259)	50,771	(269,398)	(156,182)	-	-
J093	OLDHAM COUNTY BD OF ED	(2,112,344)	929,728	(889,989)	(515,966)	-	-
J094	OWEN CO BD OF ED	(159,381)	42,265	(154,984)	(89,851)	-	-
J095	OWSLEY CO BD OF EDUCATION	(199,728)	(24,519)	(97,880)	(56,744)	-	-
J096	PENDLETON CO BD OF ED	(268,226)	3,268	(158,508)	(91,893)	-	-
J097	HAZARD CITY SCHOOLS	(38,314)	10,930	(87,221)	(50,566)	-	-
J098	PIKE CO BD OF EDUCATION	(1,816,268)	(50,335)	(701,876)	(406,909)	-	-
J099	POWELL CO BD OF EDUCATION	(1,099,366)	(76,392)	(154,942)	(89,826)	-	-
J100	CITY OF SOMERSET	(832,082)	120,099	(341,630)	(198,057)	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
J101	ROBERTSON CO BD OF ED	(234,808)	10,566	(38,639)	(22,401)	-	-
J102	ROCKCASTLE CO BD OF ED	(123,364)	25,917	(216,325)	(125,414)	-	-
J103	ROWAN CO BD OF ED	(739,799)	27,212	(255,504)	(148,126)	-	-
J104	RUSSELL CO BD OF ED	(360,944)	(92,444)	(240,269)	(139,295)	-	-
J105	SCOTT CO BOARD OF ED	(80,637)	1,322,105	(829,322)	(480,794)	-	-
J106	SHELBY CO LIBRARY	(33,532)	10,430	(21,375)	(12,392)	-	-
J107	SIMPSON CO BD OF ED	(472,571)	97,465	(232,206)	(134,620)	-	-
J108	SPENCER CO BD OF EDUC	(49,770)	312,336	(280,478)	(162,605)	-	-
J109	TAYLOR CO BD OF ED	(685,900)	85,742	(266,087)	(154,263)	-	-
J110	TODD CO BD OF ED	(378,430)	5,557	(188,933)	(109,533)	-	-
J111	TRIGG CO BD OF ED	(712,935)	(103,141)	(135,500)	(78,556)	-	-
J112	TRIMBLE CO BD OF ED	(80,642)	62,322	(98,254)	(56,962)	-	-
J113	CITY OF MORGANFIELD	(325,801)	(24,717)	(100,723)	(58,394)	-	-
J115	SPRINGFIELD WATER & SEWER	23,813	69,379	(51,801)	(30,031)	-	-
J117	CITY OF SEBREE	58,834	55,387	(18,226)	(10,567)	-	-
J118	CITY OF CORBIN	(50,127)	148,722	(108,501)	(62,902)	-	-
J119	WOLFE CO BD OF EDUCATION	(405,817)	(22,564)	(100,806)	(58,442)	-	-
J120	WOODFORD CO BD OF ED	186,259	771,236	(378,372)	(219,359)	-	-
J124	PENNYRILE NAR TASK FORCE	(4,797)	449	(1,533)	(889)	-	-
J134	LEX-FAY CO HUM RIGHTS COM	7,070	12,619	(9,324)	(5,406)	-	-
J135	FLEMING CO EMS	(124,234)	(30,098)	(31,127)	(18,046)	-	-
J154	CITY OF EARLINGTON	(83,382)	(56,047)	(4,780)	(2,772)	-	-
J156	CITY OF JEFFERSONTOWN	(462,911)	82,367	(210,865)	(122,248)	-	-
J178	LEBANON HOUSING AUTHORITY	(76,820)	623	(11,287)	(6,543)	-	-
J179	MARSHALL CO TOURIST COMM	(8,729)	(632)	(3,178)	(1,842)	-	-
J190	CITY OF BLOOMFIELD	(136,702)	(30,464)	(8,186)	(4,746)	-	-
J200	SOMERSET-PULASKI CONV & V	(2,494)	10,336	(8,282)	(4,800)	-	-
J203	FRONTIER HOUSING INC	(76,579)	(30,050)	(9,294)	(5,390)	-	-
J205	GEORGETOWN-SCOTT CO P COM	(47,277)	21,474	(27,967)	(16,214)	-	-
J210	BOYD CO AMBULANCE SERVICE	5,989	7,910	(3,951)	(2,289)	-	-
J214	COMM ACTION SOUTHERN KY	(1,360,478)	(283,756)	(224,436)	(130,116)	-	-
J217	CITY OF PROVIDENCE	(272,949)	15,263	(87,497)	(50,726)	-	-
J219	CAMPBELL CO PUBLIC LIBRAR	(200,153)	46,805	(97,278)	(56,396)	-	-
J224	HOUSING AUTH OF HOPKINSVL	647	71,403	(32,296)	(18,724)	-	-
J234	LFUC HOUSING AUTHORITY	(416,903)	22,345	(167,875)	(97,324)	-	-
J256	CITY OF ST MATTHEWS	(244,859)	16,747	(76,858)	(44,558)	-	-
J259	CITY OF PARK HILLS	(13,961)	3,447	(6,360)	(3,688)	-	-
J305	SCOTT CO SOIL CONSER DIST	-	-	-	-	-	-
J310	CANNONSBURG WATER DIST	(35,830)	13,971	(25,955)	(15,048)	-	-
J314	BOWL GRN WARREN AIRPRT BD	(22,262)	(12,964)	(12,129)	(7,032)	-	-
J317	PROVIDENCE MUN HOUSING AU	(2,697)	3,040	(8,693)	(5,039)	-	-
J319	CITY OF ALEXANDRIA	(77,906)	79,943	(36,244)	(21,012)	-	-
J324	CITY OF OAK GROVE	148,505	125,997	(66,313)	(38,446)	-	-
J334	CENTRAL KY ED COOPERATIVE	13,277	11,135	(6,909)	(4,004)	-	-
J356	CITY OF WEST BUECHEL	(65,055)	(8,475)	(8,662)	(5,021)	-	-
J359	CITY OF FORT WRIGHT	(7,731)	5,300	(21,843)	(12,664)	-	-
J405	GEORGETOWN HOUSING AUTHOR	(78,714)	(8,811)	(18,967)	(10,996)	-	-
J414	WARREN CO PLANNING COMM	(22,177)	54,429	(41,508)	(24,063)	-	-
J417	WEBSTER CO CONSER DIST	(672)	77	(4,292)	(2,489)	-	-
J419	CITY OF COLD SPRING	(7,127)	(23,677)	(22,197)	(12,868)	-	-
J424	CITY OF CROFTON	(8,102)	321	(508)	(295)	-	-
J434	KY LEAGUE OF CITIES	(207,932)	249,504	(337,611)	(195,726)	-	-
J456	CITY OF SHIVELY	(148,797)	(19,561)	(39,743)	(23,041)	-	-
J459	N KY AREA PLAN COMMISSION	(272,935)	25,141	(132,714)	(76,939)	-	-
J510	CITY OF CATLETTSBURG	16,601	14,647	(23,449)	(13,593)	-	-
J514	BARREN RIVER AREA DEV	(27,252)	141,942	(106,457)	(61,718)	-	-
J519	NORTHERN KY COOP ED SER	123,775	269,683	(77,721)	(45,058)	-	-
J524	HOPKINSVILLE S W AUTHORI	(342,863)	62,999	(131,264)	(76,100)	-	-
J534	BLUEGRASS AREA DEV DISRIC	(318,272)	69,116	(140,434)	(81,417)	-	-
J556	LOUISVILLE CONV BUREAU	282,796	357,953	(277,624)	(160,950)	-	-
J559	CITY OF CRESCENT SPRINGS	(45,076)	5,225	(11,927)	(6,914)	-	-
J610	BOYD CO CONSERVATION DIST	(4,182)	1,221	(2,316)	(1,343)	-	-
J614	BOWL GRN CONV & VISIT BUR	(24,331)	(19,470)	(18,673)	(10,825)	-	-
J619	CITY OF FORT THOMAS	(255,147)	65,725	(99,341)	(57,593)	-	-
J656	OHIO VALLEY ED COOP	1,096,988	823,948	(280,578)	(162,665)	-	-
J710	BIG SANDY WATER DISTRICT	(11,467)	23,108	(15,536)	(9,007)	-	-
J714	BOWLING GR/WARREN COMM ED	(129,325)	(1,054)	(22,860)	(13,254)	-	-
J719	CITY OF SOUTHGATE	(26,602)	(13,236)	(12,695)	(7,360)	-	-
J734	ACCESS TO JUSTICE FNDTION	-	-	-	-	-	-



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		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
J756	CITY OF PROSPECT	(47,546)	2,076	(16,482)	(9,556)	-	-
J759	N KY COMMUNITY ACT COMM	(491,400)	187,964	(225,980)	(131,013)	-	-
J810	HOUSING AUTH OF ASHLAND	(113,694)	(1,863)	(32,089)	(18,604)	-	-
J814	HOUSING AUTH BOWLING GRN	(152,621)	20,930	(82,525)	(47,844)	-	-
J819	CITY OF BELLEVUE	(62,239)	13,030	(32,938)	(19,096)	-	-
J834	KY LEGAL SERVICE PROGRAMS	331,010	264,464	(54,570)	(31,636)	-	-
J856	LOUISVILLE WATER COMPANY	(3,728,318)	1,094,798	(1,751,048)	(1,015,159)	-	-
J859	CITY OF VILLA HILLS	(19,023)	21,490	(23,110)	(13,398)	-	-
J910	SANITATION DISTRICT #4	49,985	67,466	(32,987)	(19,122)	-	-
J914	BOWLING GRN HUM RIGHT COM	(8,984)	2,174	(3,967)	(2,300)	-	-
J919	CITY OF DAYTON	41,402	64,559	(28,150)	(16,320)	-	-
J956	OKOLONA FIRE DISTRICT	96,734	31,296	(15,592)	(9,039)	-	-
J959	CITY OF INDEPENDENCE	(78,821)	(17,328)	(52,367)	(30,360)	-	-
K001	CITY OF COLUMBIA	(118,341)	(5,812)	(41,308)	(23,949)	-	-
K002	ALLEN CO BD OF ED	(635,517)	21,633	(202,131)	(117,185)	-	-
K003	ANDERSON CO BD OF ED	(949,787)	(69,682)	(235,088)	(136,291)	-	-
K004	CITY OF WICKLIFFE	(3,036)	33,367	(14,179)	(8,221)	-	-
K005	BARREN CO BD OF EDUCATION	(432,596)	445,038	(410,092)	(237,749)	-	-
K006	CITY OF OWINGSVILLE	(130,877)	(56,410)	(22,729)	(13,175)	-	-
K007	BELL CO BD OF ED	(152,467)	161,426	(226,013)	(131,029)	-	-
K009	PARIS BD OF EDUCATION	(417,290)	(81,977)	(63,666)	(36,908)	-	-
K010	CITY OF ASHLAND	564,490	844,201	(566,420)	(328,379)	-	-
K011	CITY OF DANVILLE	75,404	274,557	(274,054)	(158,882)	-	-
K012	AUGUSTA BD OF ED	36,990	16,616	(20,070)	(11,634)	-	-
K013	JACKSON CITY SCHOOLS	(93,322)	10,428	(29,288)	(16,981)	-	-
K014	CLOVERPORT INDEPENDENT SC	(83,235)	(12,112)	(23,651)	(13,712)	-	-
K015	BULLITT CO PUBLIC LIBRARY	(48,796)	55,269	(108,866)	(63,116)	-	-
K016	CITY OF MORGANTOWN	(19,708)	24,957	(49,135)	(28,485)	-	-
K017	GEORGE COON PUBLIC LIBRAR	(11,776)	5,258	(6,841)	(3,966)	-	-
K018	CITY OF MURRAY	(526,616)	57,070	(223,819)	(129,758)	-	-
K019	CITY OF NEWPORT	(270,627)	88,873	(155,355)	(90,066)	-	-
K020	CARLISLE CO BD OF ED	(100,289)	(1,612)	(47,209)	(27,368)	-	-
K021	CARROLL CO PUBLIC LIBRARY	(58,848)	(15,252)	(17,548)	(10,174)	-	-
K022	CARTER CO EMER AMBUL DIST	(259,643)	(70,824)	(73,028)	(42,338)	-	-
K023	CASEY CO AMBULANCE SERV	(96,828)	(13,529)	(27,824)	(16,130)	-	-
K025	CLARK CO LIBRARY BD	(196,853)	(33,156)	(36,351)	(21,074)	-	-
K026	CITY OF MANCHESTER	(196,349)	(2,600)	(47,163)	(27,343)	-	-
K027	CLINTON CO PUBLIC LIBRARY	(7,253)	1,268	(3,599)	(2,087)	-	-
K028	CITY OF MARION	(149,921)	24,094	(44,647)	(25,885)	-	-
K029	CITY OF BURKESVILLE	(157,957)	(22,259)	(31,801)	(18,437)	-	-
K030	OWENSBORO BD OF ED	(1,773,264)	(342,307)	(451,411)	(261,703)	-	-
K032	ELLIOTT CO AMB SERVICE	-	-	-	-	-	-
K033	ESTILL CO BD OF EDUCATION	(407,320)	114,944	(165,672)	(96,048)	-	-
K034	LEX/FAYETTE URBAN CO GOVT	(7,018,968)	3,613,912	(4,618,782)	(2,677,712)	-	-
K035	LICKING VALLEY COM ACTION	44,027	155,978	(109,248)	(63,335)	-	-
K036	FLOYD CO SCHOOLS	(1,932,183)	(473,335)	(529,641)	(307,056)	-	-
K038	FULTON CITY SCHOOLS	(67,087)	(45,071)	(30,141)	(17,475)	-	-
K039	GALLATIN CO PUBLIC LIB	(4,514)	4,633	(10,774)	(6,246)	-	-
K040	GARRARD CO BD OF ED	(273,672)	60,335	(183,543)	(106,408)	-	-
K041	CITY OF WILLIAMSTOWN	(153,354)	9,748	(104,994)	(60,869)	-	-
K042	GRAVES CO BD OF ED	(711,202)	95,435	(287,055)	(166,419)	-	-
K043	CITY OF LEITCHFIELD	(64,114)	134,310	(82,054)	(47,570)	-	-
K044	CITY OF GREENSBURG	(20,296)	33,353	(45,286)	(26,253)	-	-
K045	GREENUP CO BD OF ED	(711,875)	107,706	(212,772)	(123,354)	-	-
K046	CITY OF HAWESVILLE	104,148	85,123	(25,413)	(14,733)	-	-
K047	HARDIN CO BD OF ED	(1,704,131)	705,170	(1,194,361)	(692,424)	-	-
K048	HARLAN INDEPENDENT SCHOOL	2,708	31,189	(46,167)	(26,764)	-	-
K049	CITY OF CYNTHIANA	(21,583)	110,995	(92,066)	(53,375)	-	-
K050	CAVERNA INDEPENDENT SCH	(134,621)	(10,268)	(65,323)	(37,871)	-	-
K052	HENRY CO BD OF EDUCATION	(277,270)	143,559	(167,789)	(97,275)	-	-
K055	JACKSON CO CONSERV DIST	-	-	-	-	-	-
K057	JESSAMINE CO PUBLIC LIBRA	(141,303)	(11,634)	(93,435)	(54,168)	-	-
K058	JOHNSON CO BD OF ED	(767,763)	40,777	(235,130)	(136,315)	-	-
K060	LKLP COMM ACTION COUNCIL	(811,273)	254,958	(513,296)	(297,579)	-	-
K061	BARBOURVILLE CITY SCHOOLS	(15,438)	47,268	(32,515)	(18,852)	-	-
K062	LARUE CO BD OF EDUCATION	(422,908)	38,582	(156,202)	(90,558)	-	-
K063	LONDON UTILITY COMM	(53,287)	84,269	(85,897)	(49,798)	-	-
K064	CITY OF LOUISA	(100,986)	13,053	(30,753)	(17,827)	-	-
K065	CITY OF BEATTYVILLE	(84,108)	51,127	(37,622)	(21,811)	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
K066	LESLIE CO PUBLIC LIBRARY	(47,114)	(5,283)	(9,472)	(5,490)	-	-
K067	LETCHER CO BD OF ED	(725,354)	157,201	(222,993)	(129,279)	-	-
K068	LEWIS CO BD OF ED	(722,506)	(51,560)	(135,340)	(78,464)	-	-
K069	LINCOLN CO PUBLIC LIBRARY	(41,785)	(1,942)	(10,517)	(6,098)	-	-
K070	LIVINGSTON CO CONSERV DIS	(2,513)	2,883	(2,863)	(1,660)	-	-
K071	CITY OF RUSSELLVILLE	(78,828)	39,407	(114,121)	(66,161)	-	-
K072	LYON CO BD OF EDUCATION	(163,981)	5,581	(73,198)	(42,437)	-	-
K073	PADUCAH BOARD OF ED	(848,083)	(104,996)	(230,132)	(133,418)	-	-
K074	MCCREARY CO WATER DIST	(34,654)	42,053	(75,405)	(43,715)	-	-
K075	CITY OF CALHOUN	(25,330)	6,379	(11,322)	(6,565)	-	-
K077	MAGOFFIN CO LIBRARY	(1,476)	3,546	(2,463)	(1,427)	-	-
K078	CITY OF LEBANON	53,461	180,737	(105,442)	(61,128)	-	-
K079	CITY OF BENTON	(264,389)	47,481	(81,087)	(47,010)	-	-
K080	MARTIN COUNTY LIBRARY	(54,242)	7,829	(7,361)	(4,267)	-	-
K081	MAYSVILLE UTILITY COMM	-	-	-	-	-	-
K082	CITY OF MULDRAUGH	(95,624)	(38,852)	(13,096)	(7,593)	-	-
K083	CITY OF FRENCHBURG	(44,331)	(1,191)	(15,054)	(8,728)	-	-
K085	METCALFE HEALTH CARE CTN	(200,134)	46,869	(89,780)	(52,049)	-	-
K086	MONROE CO CONSERV DIST	(8,896)	1,753	(3,385)	(1,962)	-	-
K087	MONTGOMERY CO BD OF ED	(861,892)	139,189	(305,270)	(176,979)	-	-
K088	GATEWAY COMM SER ORGANIZ	(931,309)	(376,728)	(308,646)	(178,936)	-	-
K089	MUHLENBERG CO BD OF ED	(1,095,055)	227,256	(407,068)	(235,996)	-	-
K090	NELSON COUNTY BD OF ED	(283,891)	283,715	(383,569)	(222,373)	-	-
K091	CITY OF CARLISLE	(112,808)	(6,325)	(44,866)	(26,011)	-	-
K092	OHIO CO LIBRARY	(72,945)	437	(18,281)	(10,598)	-	-
K093	OLDHAM CO LIBRARY BD	(115,411)	20,524	(43,577)	(25,264)	-	-
K094	OWEN CO PUBLIC LIBRARY	(16,011)	24,107	(12,140)	(7,037)	-	-
K095	OWSLEY CO PUBLIC LIBRARY	(4,874)	469	(3,057)	(1,772)	-	-
K096	PENDLETON CO LIBRARY	(63,398)	(33,570)	(12,660)	(7,338)	-	-
K097	PERRY CO BD OF EDUCATION	(590,208)	142,571	(327,811)	(190,046)	-	-
K098	PIKEVILLE INDEPENDENT SCH	(198,896)	(6,901)	(58,212)	(33,748)	-	-
K099	CITY OF STANTON	(99,292)	(23,602)	(10,373)	(6,014)	-	-
K100	SOMERSET BD OF EDUCATION	(402,679)	(45,126)	(94,787)	(54,953)	-	-
K101	CITY OF MOUNT OLIVET	(1,280)	595	(1,088)	(632)	-	-
K102	ROCKCASTLE CONSERV DIST	7,931	17,625	(3,005)	(1,741)	-	-
K103	CITY OF MOREHEAD	(174,152)	8,258	(83,493)	(48,405)	-	-
K104	RUSSELL CO CONS DIST	(4,262)	4,655	(835)	(485)	-	-
K105	CITY OF GEORGETOWN	(306,426)	227,512	(222,105)	(128,765)	-	-
K106	CITY OF SHELBYVILLE	(213,324)	13,937	(87,341)	(50,635)	-	-
K107	FRANKLIN/SIMPSON PARKS BD	(41,919)	(568)	(7,800)	(4,521)	-	-
K108	CITY OF TAYLORSVILLE	48,772	85,176	(53,250)	(30,871)	-	-
K109	CAMPBELLSVLE MUN WTR&SEWR	(150,590)	129,393	(103,468)	(59,985)	-	-
K110	TODD COUNTY WATER DIST	(16,328)	10,428	(20,439)	(11,850)	-	-
K111	CITY OF CADIZ	(255,253)	(28,216)	(45,252)	(26,236)	-	-
K112	TRIMBLE CO LIBRARY	(39,617)	1,706	(12,821)	(7,433)	-	-
K113	UNION CO BD OF EDUCATION	(745,254)	10,668	(185,942)	(107,798)	-	-
K114	CITY OF BOWLING GREEN	(980,218)	688,692	(671,853)	(389,502)	-	-
K115	CITY OF SPRINGFIELD	(230,211)	(104,971)	(33,000)	(19,130)	-	-
K116	WAYNE CO BD OF ED	(656,991)	51,557	(266,139)	(154,294)	-	-
K117	WEBSTER CO PUBLIC LIBRARY	(4,936)	7,910	(8,948)	(5,188)	-	-
K118	WHITLEY CO BD OF ED	(625,949)	127,046	(356,711)	(206,802)	-	-
K119	WOLFE COUNTY LIBRARY	(4,443)	7,620	(3,861)	(2,238)	-	-
K120	CITY OF VERSAILLES	(185,752)	95,299	(136,485)	(79,126)	-	-
K137	KY MAGISTRATES/COMM ASSOC	(749)	16,359	(12,763)	(7,400)	-	-
K141	GRANT CO PLANNING COMM	(10,059)	(503)	(2,545)	(1,476)	-	-
K181	WESTERN LEWIS-RECTORVILLE	(2,576)	4,675	(12,376)	(7,175)	-	-
K200	CITY OF FERGUSON	(360)	-	-	-	-	-
K214	GREEN RIVER EDUC COOP	83,631	48,253	(14,132)	(8,193)	-	-
K219	NORTHERN KY WATER SER DIS	(499,109)	491,772	(532,345)	(308,624)	-	-
K237	KY CO JUDGE/EX ASSOC	(17,943)	12,476	(11,989)	(6,951)	-	-
K256	JEFFERSONTOWN FIRE DIST	13,085	7,624	(7,089)	(4,110)	-	-
K314	KY LEGAL AID	(486,900)	(172,790)	(118,311)	(68,591)	-	-
K315	MT WASHINGTON FIRE P DIST	(7,642)	2,991	(3,487)	(2,021)	-	-
K319	CITY OF SILVER GROVE	31,338	13,830	(9,080)	(5,263)	-	-
K337	KY COUNCIL OF ADD'S	84,860	52,580	(5,643)	(3,272)	-	-
K356	ST MATTHEWS FIRE DIST.	4,244	5,669	(4,091)	(2,372)	-	-
K414	CITY OF SMITHS GROVE	-	-	-	-	-	-
K419	ALEXANDRIA FIRE DISTRICT	(33,828)	(28,314)	(840)	(486)	-	-
K459	CITY OF LAKESIDE PARK	(16,830)	(3,262)	(3,924)	(2,275)	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
K519	CITY OF MELBOURNE	(4,044)	1,085	(1,911)	(1,108)	-	-
K559	CITY OF TAYLOR MILL	(99,326)	(17,825)	(24,100)	(13,972)	-	-
K614	WARREN CO PUBLIC LIBRARY	144,301	(276,639)	(70,218)	(40,708)	-	-
K619	CAMPBELL CO CONS DISPATCH	(112,543)	(66,592)	(83,576)	(48,453)	-	-
K656	MCPMAHAN FIRE PRO DIST 14	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	(73,166)	47,319	(53,417)	(30,968)	-	-
K719	CENTRAL CAMPBELL CO FIRE	2,834	4,318	(2,007)	(1,163)	-	-
K759	LAKESIDE/CRESTVIEWHLS POL	(1,845)	3,428	(3,553)	(2,060)	-	-
K856	HIGHVIEW FIRE DISTRICT	(95,685)	(69,712)	-	-	-	-
K859	CITY OF FORT MITCHELL	(17,420)	14,242	(38,207)	(22,151)	-	-
K956	CITY OF MEADOW VALE	-	-	-	-	-	-
K959	HOUSING AUTH OF COVINGTON	(95,457)	73,971	(84,254)	(48,847)	-	-
L001	ADAIR CO AMBULANCE SER	-	-	-	-	-	-
L002	ALLEN CO CONSERVATION DIS	9,671	(2,339)	(3,383)	(1,962)	-	-
L003	ANDERSON PUBLIC LIBRARY	36,902	(14,669)	(23,058)	(13,369)	-	-
L004	CITY OF BARLOW	(46,859)	863	(1,942)	(1,125)	-	-
L005	CITY OF GLASGOW	(672,898)	206,267	(197,363)	(114,420)	-	-
L006	BATH CO WATER DISTRICT	(101,352)	(18,825)	(15,187)	(8,806)	-	-
L007	BELL CO COURT CLERK	(31,807)	18	(14,014)	(8,125)	-	-
L008	BOONE CO BD OF ED	(4,079,930)	227,821	(1,607,689)	(932,047)	-	-
L009	CITY OF PARIS	(1,042,621)	(356,145)	(231,819)	(134,394)	-	-
L010	FIVCO AREA DEVELOPMT DIST	(251,029)	(130,509)	(52,659)	(30,530)	-	-
L011	DANVILLE BOYLE CO REC	-	-	-	-	-	-
L012	BRACKEN COUNTY PUB LIBRAR	(26,934)	2,994	(6,431)	(3,728)	-	-
L013	BREATHITT CO PUBLIC LIB	(15,535)	6,399	(10,184)	(5,904)	-	-
L014	BRECKINRIDGE CO CLERK OFF	(48,825)	6,931	(16,765)	(9,719)	-	-
L015	CITY OF MT WASHINGTON	(229,879)	(54,609)	(126,238)	(73,187)	-	-
L016	BUTLER CO AMBULANCE SVC	(21,616)	2,674	(35,695)	(20,693)	-	-
L017	CALDWELL COUNTY EMS	-	-	-	-	-	-
L018	MURRAY PUBLIC SCHOOLS	(552,580)	110,786	(241,957)	(140,273)	-	-
L020	BALLARD/CARLISLE/LIV PB L	-	-	-	-	-	-
L021	CITY OF CARROLLTON	(64,919)	107,441	(83,685)	(48,516)	-	-
L022	NORTHEAST KY CAA	(229,899)	108,696	(171,140)	(99,218)	-	-
L023	CITY OF LIBERTY	(51,338)	(4,088)	(48,572)	(28,158)	-	-
L024	HOPKINSVLE CHRIST LIBRARY	(52,895)	6,311	(18,277)	(10,595)	-	-
L025	CITY OF WINCHESTER	(74,845)	152,912	(148,806)	(86,270)	-	-
L026	DANIEL BOONE COMM AGENCY	(365,688)	104,140	(204,679)	(118,662)	-	-
L027	CITY OF ALBANY	(107,842)	66,624	(65,865)	(38,186)	-	-
L028	CRITTENDEN/LIV CO WAT DIS	(76,968)	2,243	(24,755)	(14,352)	-	-
L029	CUMBERLAND CO SOIL & WAT	(4,946)	(285)	(1,738)	(1,009)	-	-
L031	EDMONSON CO AMBULANCE DIS	8,617	32,949	(20,726)	(12,015)	-	-
L032	SANDY HOOK WATER DISTRICT	(13,061)	12,938	(12,234)	(7,092)	-	-
L033	CITY OF IRVINE	(74,815)	11,037	(31,240)	(18,111)	-	-
L035	CITY OF FLEMINGSBURG	(44,433)	39,426	(35,644)	(20,665)	-	-
L036	FLOYD CO LIBRARY	(69,432)	4,399	(23,698)	(13,739)	-	-
L038	FULTON CO LIBRARY	(25,659)	(7,669)	(6,156)	(3,569)	-	-
L039	CITY OF WARSAW	(40,128)	(7,782)	(15,405)	(8,931)	-	-
L041	GRANT CO PUBLIC LIBRARY	(37,211)	252	(17,643)	(10,228)	-	-
L042	MAYFIELD CITY SCHOOLS	(593,198)	(71,681)	(188,757)	(109,431)	-	-
L043	LEITCHFIELD UTILITY COMM	(175,736)	37,549	(75,723)	(43,899)	-	-
L044	GREEN CO AMBULANCE SVC	38,919	28,726	(21,234)	(12,312)	-	-
L045	RACELAND BOARD OF EDUC	(176,499)	(42,323)	(58,845)	(34,114)	-	-
L046	HANCOCK CO PUBLIC LIBRARY	(42,023)	3,181	(14,125)	(8,189)	-	-
L047	WEST POINT INDEPENDENT SC	-	-	-	-	-	-
L049	CYNTHIANA/HARRISON LIBRAR	(14,487)	12,590	(11,593)	(6,721)	-	-
L050	CITY OF MUNFORDVILLE	(136,179)	(33,854)	(6,557)	(3,800)	-	-
L051	HENDERSON CO WATER DIST	(20,205)	30,005	(25,317)	(14,677)	-	-
L052	CITY OF EMINENCE	(106,830)	(8,431)	(16,151)	(9,365)	-	-
L054	DAWSON SPRINGS PUBLIC SCH	11,733	114,972	(48,564)	(28,156)	-	-
L057	CITY OF NICHOLASVILLE	(466,411)	407,260	(361,337)	(209,483)	-	-
L058	PAINTSVILLE BD OF ED	(70,445)	57,952	(49,589)	(28,749)	-	-
L060	KNOTT CO SOIL CONV DIST	(2,242)	1,598	(1,855)	(1,075)	-	-
L061	CITY OF BARBOURVILLE	(63,793)	38,294	(42,189)	(24,459)	-	-
L062	CITY OF HODGENVILLE	(10,809)	78,101	(65,562)	(38,010)	-	-
L063	LAUREL CO PUBLIC LIB DIST	(18,888)	60,585	(50,152)	(29,074)	-	-
L064	LOUISA WATER & SEWER COMM	(53,415)	104	(26,885)	(15,585)	-	-
L065	LEE CO PUBLIC LIBRARY	(11,285)	(3,193)	(5,915)	(3,430)	-	-
L066	CITY OF HYDEN	(40,800)	(12,688)	(5,173)	(3,000)	-	-
L067	LETCHER COUNTY CONS DIST	5,111	710	(2,610)	(1,514)	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
L068	HOUSING AUTH OF VANCEBURG	(15,046)	(833)	(4,125)	(2,392)	-	-
L069	STANFORD WATER COMMISSION	(42,348)	6,463	(30,872)	(17,898)	-	-
L070	KY WESTERN WATERLAND	-	-	-	-	-	-
L071	RUSSELLVILLE CITY SCHOOLS	(142,944)	52,290	(79,995)	(46,375)	-	-
L072	CITY OF EDDYVILLE	(18,473)	(1,501)	(20,256)	(11,743)	-	-
L073	CITY OF PADUCAH	(703,527)	378,372	(475,279)	(275,540)	-	-
L074	HOUSING AUTH MCREARY CO	(29,449)	4,708	(7,707)	(4,467)	-	-
L075	CITY OF LIVERMORE	(34,507)	(960)	(11,952)	(6,928)	-	-
L076	BEREA BD OF ED	(128,601)	41,980	(75,582)	(43,820)	-	-
L077	CITY OF SALYERSVILLE	(229,152)	(55,846)	(32,948)	(19,103)	-	-
L078	MARION FREE PUBLIC LIBRAR	(30,781)	1,972	(12,316)	(7,140)	-	-
L079	MARSHALL CO SOIL & WATER	(2,166)	1,513	(1,966)	(1,140)	-	-
L080	MARTIN CO CONSERV DIST	(8,058)	(430)	(829)	(481)	-	-
L082	MEADE CO BD OF ED	(431,711)	116,798	(352,783)	(204,523)	-	-
L083	MENIFEE CO PUBLIC LIBRARY	17,647	12,606	(3,723)	(2,158)	-	-
L084	BURGIN INDEPENDENT SCH	(114,869)	(35,610)	(23,642)	(13,706)	-	-
L085	METCALFE CO PUBLIC LIB	(15,185)	2,279	(7,574)	(4,392)	-	-
L086	CITY OF TOMPKINSVILLE	32,440	79,365	(49,167)	(28,505)	-	-
L087	MONTGOMERY CO SAN DIST #2	(11,744)	2,605	(5,030)	(2,917)	-	-
L088	MORGAN COUNTY LIBRARY	(13,793)	(184)	(7,324)	(4,246)	-	-
L090	CITY OF NEW HAVEN	(13,073)	(935)	(4,844)	(2,808)	-	-
L091	NICHOLAS COUNTY LIBRARY	10,659	10,895	(2,034)	(1,179)	-	-
L092	OHIO CO WATER DIST	(27,367)	35,070	(54,084)	(31,354)	-	-
L093	LAGRANGE UTILITY COMM	19,918	(3,369)	(37,393)	(21,679)	-	-
L096	PENDLETON COUNTY WATER	(32,913)	21,090	(16,136)	(9,355)	-	-
L099	POWELLS VALLEY WATER DIST	(66,051)	(5,991)	(11,860)	(6,876)	-	-
L100	SCIENCE HILL BD OF ED	(23,832)	50,423	(34,345)	(19,911)	-	-
L102	CITY OF MOUNT VERNON	1,618	54,903	(69,345)	(40,202)	-	-
L103	MOREHEAD UTILITY PLANT BD	38,887	(135,367)	(137,249)	(79,570)	-	-
L104	LAKE CUMBERLAND ADD	(419,046)	26,851	(128,027)	(74,221)	-	-
L105	GEORGETOWN/SCOTT CO PARKS	(84,151)	22,369	(45,858)	(26,586)	-	-
L106	TRIPLE S PLANNING & ZONIN	(18,102)	4,377	(9,144)	(5,301)	-	-
L107	CITY OF FRANKLIN	(154,230)	19,282	(124,169)	(71,986)	-	-
L108	SPENCER CO FIRE DIST	41,226	20,420	(5,694)	(3,300)	-	-
L109	CAMPBELLSVILLE CITY SCHOO	(264,994)	2,934	(86,087)	(49,910)	-	-
L110	CITY OF ELKTON	(24,743)	26,625	(38,643)	(22,404)	-	-
L111	HOUSING AUTH OF CADIZ	(17,348)	787	(6,177)	(3,581)	-	-
L112	CITY OF BEDFORD	(12,768)	8,322	(6,411)	(3,716)	-	-
L113	UNION CO PLANNING COMM	(7,562)	467	(3,218)	(1,865)	-	-
L114	WARREN COUNTY BD OF ED	(2,412,561)	820,985	(1,071,721)	(621,323)	-	-
L115	WASHINGTON CO SCHOOLS	(351,586)	(122,855)	(130,378)	(75,586)	-	-
L118	CORBIN BD OF ED	(31,005)	190,309	(177,515)	(102,913)	-	-
L119	CITY OF CAMPTON	(15,204)	2,833	(19,718)	(11,432)	-	-
L120	FALLING SPRINGS ARTS	(69,141)	22,930	(27,494)	(15,939)	-	-
L141	CORINTH WATER DISTRICT	(9,478)	2,669	(4,844)	(2,808)	-	-
L156	CITY OF LYNDON	(8,924)	3,112	(12,416)	(7,198)	-	-
L159	ELSMERE FIRE PROTECTION	(7,272)	6,864	(3,032)	(1,757)	-	-
L256	CITY OF HURSTBOURNE	(19,270)	832	(7,501)	(4,350)	-	-
L259	KY CRIME PREVENT COALITIO	-	-	-	-	-	-
L356	EASTWOOD FIRE PROT DIST	-	-	-	-	-	-
L456	HARRODS CREEK FIRE DIST	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	229,136	128,666	(23,450)	(13,596)	-	-
L756	PLEASURE RIDGE PARK FIRE	27,106	16,925	(17,526)	(10,159)	-	-
L959	NORTHERN KY CONV CTR CORP	(40,553)	71,660	(73,294)	(42,494)	-	-
M001	COLUMBIA/ADAIR UTILITIES	(109,656)	(12,087)	(49,305)	(28,585)	-	-
M003	LAWBG-ANDERSON PLAN COMM	(1,329)	501	(1,001)	(579)	-	-
M005	GLASGOW WATER COMPANY	(333,906)	46,674	(131,765)	(76,390)	-	-
M006	GATEWAY AREA DEV DISTRICT	266,250	209,630	(69,781)	(40,454)	-	-
M007	MIDDLESBORO CITY SCHOOL	(10,723)	155,082	(90,845)	(52,667)	-	-
M008	WALTON/VERONA BD OF ED	(256,955)	35,239	(128,417)	(74,450)	-	-
M009	PARIS BOURBON CO LIBRARY	(31,210)	15,818	(19,971)	(11,578)	-	-
M010	BOYD CO BD OF ED	(594,264)	195,048	(364,317)	(211,210)	-	-
M011	BOYLE COUNTY BD OF EDUC	(258,808)	135,507	(159,895)	(92,698)	-	-
M012	EAST PENDLETON WATER DIST	(27,630)	7,196	(17,496)	(10,143)	-	-
M013	BREATHITT CO SOIL CONSERV	(3,391)	139	(1,298)	(753)	-	-
M014	CITY OF HARDINSBURG	49,797	35,617	(15,666)	(9,083)	-	-
M015	BULLITT CO FISCAL COURT	(371,866)	526,049	(381,510)	(221,179)	-	-
M017	CITY OF FREDONIA	958	2,145	(1,707)	(991)	-	-
M018	CALLOWAY CO PUBLIC LIBRAR	(19,602)	20,469	(18,420)	(10,679)	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
M019	CAMPBELL CO COURTHOUSE	(3,811)	4,130	(4,467)	(2,589)	-	-
M020	CITY OF BARDWELL	(67,311)	16,507	(23,509)	(13,630)	-	-
M021	CARROLL CO WATER DISTRICT	(35,548)	2,105	(29,064)	(16,849)	-	-
M022	CITY OF OLIVE HILL	(238,922)	(25,690)	(36,487)	(21,152)	-	-
M023	E CASEY CO WATER DISTRICT	(2,646)	30,353	(15,097)	(8,753)	-	-
M024	CHRISTIAN CO BD OF ED	(604,364)	747,274	(738,550)	(428,170)	-	-
M025	WINCHESTER MUNICIPAL UTIL	(511,284)	6,059	(162,452)	(94,180)	-	-
M026	CLAY COUNTY 911 BOARD	(71,755)	(23,185)	(12,302)	(7,133)	-	-
M027	HOUSING AUTH OF ALBANY	(43,524)	(12,412)	(6,876)	(3,987)	-	-
M029	CUMBERLAND CO FISCAL CT	(198,451)	(26,150)	(53,643)	(31,099)	-	-
M030	DAVISS CO BD OF EDUC	(2,642,293)	(346,642)	(888,530)	(515,119)	-	-
M031	EDMONSON CO CONSERV DIST	(2,802)	616	(1,446)	(837)	-	-
M033	IRVINE MUNICIPAL UTILITY	(130,597)	(553)	(35,562)	(20,616)	-	-
M034	FAYETTE CO BD EDUCATION	(2,472,214)	3,286,357	(3,981,646)	(2,308,334)	-	-
M035	FLEMING COUNTY LIBRARY	(11,733)	24,431	(8,379)	(4,859)	-	-
M037	FRANKLIN CO BD OF ED	(1,168,368)	269,793	(577,225)	(334,642)	-	-
M038	HICKMAN/FULTON RIV PRT AU	13,205	4,727	(19,805)	(11,483)	-	-
M039	GALLATIN CO WATER DIS	(59,738)	(4,385)	(12,818)	(7,431)	-	-
M040	GARRARD CO PUBLIC LIBRARY	21,803	31,759	(12,148)	(7,044)	-	-
M041	GRANT CO BD OF ED	302,786	626,846	(323,105)	(187,317)	-	-
M042	CITY OF MAYFIELD	(119,023)	(31,693)	(52,792)	(30,605)	-	-
M043	CITY OF CANEYVILLE	10,495	19,072	(4,709)	(2,730)	-	-
M044	GREEN/TAYLOR WATER DIST	(66,555)	39,481	(22,763)	(13,196)	-	-
M045	CITY OF FLATWOODS	(99,114)	104,222	(67,966)	(39,402)	-	-
M046	CITY OF LEWISPORT	(98,037)	23,803	(35,451)	(20,552)	-	-
M047	HARDIN CO PUBLIC LIBRARY	(33,919)	(586)	(16,834)	(9,760)	-	-
M048	CITY OF BENHAM	50,576	51,590	(11,319)	(6,564)	-	-
M049	HARRISON CO CONSERVA DIST	(12,734)	(1,290)	(3,352)	(1,944)	-	-
M050	HART CO CONSERVATION DIST	(5,530)	339	(2,356)	(1,366)	-	-
M051	HENDERSON CO BD OF ED	(1,569,151)	160,082	(532,069)	(308,463)	-	-
M052	HENRY CO LIBRARY	22,937	19,348	(11,204)	(6,495)	-	-
M054	CITY OF DAWSON SPRINGS	(74,506)	(9,810)	(28,410)	(16,471)	-	-
M056	JEFF CO MED CTR STM & CHL	(115,341)	19,777	(63,028)	(36,540)	-	-
M057	NICH-VLE/JESS CO PK & REC	43,276	45,138	(24,363)	(14,126)	-	-
M058	CITY OF PAINTSVILLE	(130,155)	166,828	(158,944)	(92,147)	-	-
M059	KENTON COUNTY FISCAL CT	299,880	958,462	(625,381)	(362,562)	-	-
M060	CITY OF HINDMAN	(20,799)	(12,434)	(2,338)	(1,357)	-	-
M061	KNOX CO E M S	(220,165)	24,371	(71,642)	(41,534)	-	-
M062	LARUE CO WATER DIST #1	(72,159)	(17,052)	(8,937)	(5,181)	-	-
M064	HOUSING AUTH/ LAWRENCE CO	(24,127)	508	(8,506)	(4,931)	-	-
M065	LEE CO SOIL CONSERV DIST	(33,323)	(15,358)	-	-	-	-
M067	JENKINS BD OF ED	51,973	60,526	(35,285)	(20,457)	-	-
M068	CITY OF VANCEBURG	(107,984)	(11,494)	(17,375)	(10,073)	-	-
M069	CITY OF STANFORD	(25,333)	8,525	(9,225)	(5,348)	-	-
M070	LEDBETTER WATER DISTRICT	(39,530)	(11,394)	(12,893)	(7,475)	-	-
M073	W MCCRACKEN CO WATER DIST	(48,388)	-	-	-	-	-
M075	CITY OF SACRAMENTO	(44,411)	(5,904)	(8,671)	(5,027)	-	-
M076	CITY OF RICHMOND	(77,525)	148,527	(326,896)	(189,516)	-	-
M077	MAGOFFIN CO COURT CLERK	(89,978)	(41,324)	(7,999)	(4,638)	-	-
M078	LEBANON WATER WORKS	91,078	77,495	(51,988)	(30,139)	-	-
M079	MARSHALL CO REF DISP DIST	(144,486)	(10,500)	(30,059)	(17,426)	-	-
M080	MARTIN CO HOUSING AUTH	-	-	-	-	-	-
M081	CITY OF MAYSVILLE	(671,869)	2,576	(165,732)	(96,081)	-	-
M082	CITY OF BRANDENBURG	(82,789)	22,662	(25,567)	(14,823)	-	-
M084	MERCER CO BOARD OF ED	(226,933)	50,219	(203,646)	(118,063)	-	-
M085	CITY OF EDMONTON	(86,203)	19,340	(43,228)	(25,063)	-	-
M087	MT STERL/MONTGOMERY LIB	(8,469)	11,518	(20,630)	(11,959)	-	-
M088	MORGAN CO CONSERVAT DIST	(1,885)	294	(1,871)	(1,085)	-	-
M090	BARSTOWN BD OF ED	(458,923)	147,266	(278,405)	(161,404)	-	-
M091	NICHOLAS CO WATER DIST	(22,887)	8,219	(6,848)	(3,970)	-	-
M092	CITY OF BEAVER DAM	(94,360)	16,108	(44,673)	(25,898)	-	-
M093	OLDHAM CO WATER DIST	108,409	72,807	(82,535)	(47,849)	-	-
M096	CITY OF FALMOUTH	(242,562)	(96,699)	(37,470)	(21,723)	-	-
M097	E KY CONCEN EMPLOY PRO	(966,943)	(255,069)	(71,865)	(41,664)	-	-
M098	PIKE CO HOUSING AUTHORITY	32,704	26,576	(14,476)	(8,394)	-	-
M099	BEECH FORK WATER COMM	(83,511)	(22,768)	(15,589)	(9,038)	-	-
M100	PULASKI CO BD OF ED	(974,935)	264,149	(627,131)	(363,576)	-	-
M104	RUSSELL CO PUBLIC LIBRARY	15,908	18,595	(16,167)	(9,372)	-	-
M105	SCOTT COUNTY LIBRARY	(15,677)	66,931	(56,710)	(32,879)	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
M106	SHELBY CO BD OF ED	(1,378,370)	(96,029)	(520,852)	(301,960)	-	-
M107	FRANKLIN ELECTRIC PLNT BD	56,167	124,999	(88,461)	(51,285)	-	-
M108	SPENCER CO PUBLIC LIB	(43,499)	23	(11,755)	(6,815)	-	-
M109	CITY OF CAMPBELLSVILLE	(349,085)	81,346	(116,158)	(67,342)	-	-
M110	CITY OF GUTHRIE	47,261	13,509	(33,205)	(19,252)	-	-
M111	TRIGG CO CONS DISTRICT	(3,706)	(147)	(2,077)	(1,203)	-	-
M112	CITY OF MILTON	(32,963)	5,465	(15,542)	(9,010)	-	-
M113	CITY OF STURGIS	(213,717)	(144,452)	(23,428)	(13,582)	-	-
M115	WASHINGTON CO LIBRARY BD	(34,057)	(11,890)	(7,299)	(4,231)	-	-
M116	WAYNE CO PUBLIC LIBRARY	(13,689)	6,674	(11,022)	(6,391)	-	-
M117	WEBSTER CO BD OF ED	(564,037)	10,739	(167,433)	(97,067)	-	-
M118	WHITLEY CO FISCAL COURT	(400,966)	(23,066)	(257,278)	(149,156)	-	-
M119	WOLFE CO FISCAL COURT	(289,774)	(8,824)	(68,009)	(39,427)	-	-
M120	WOODFORD COUNTY LIBRARY	(80,396)	(7,825)	(26,365)	(15,284)	-	-
M215	SHEPHER/BULLIT CO TOURIST	(12,998)	22,259	(30,639)	(17,763)	-	-
M315	CITY OF PIONEER VILLAGE	(7,541)	591	(2,414)	(1,399)	-	-
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-
M415	BULLITT CO SANITATION DIS	(255,494)	-	-	-	-	-
N001	ADAIR CO CONSERVATION DIS	7,284	10,354	(6,557)	(3,800)	-	-
N006	HOUSING AUTH OWINGSVILLE	(48,090)	1,062	(1,854)	(1,074)	-	-
N007	PINEVILLE BD OF EDUCATION	(64,733)	(5,212)	(33,157)	(19,222)	-	-
N008	CITY OF FLORENCE	(271,527)	94,090	(288,250)	(167,111)	-	-
N009	CITY OF MILLERSBURG	(4,608)	(4,252)	(2,804)	(1,627)	-	-
N010	BOYD CO PUBLIC LIBRARY	(117,603)	3,227	(33,338)	(19,329)	-	-
N011	CITY OF PERRYVILLE	(4,021)	51	(1,358)	(787)	-	-
N012	CITY OF BROOKSVILLE	(52,880)	13,711	(12,156)	(7,048)	-	-
N013	MIDDLE KY COMM ACT PART	(99,843)	239,644	(128,173)	(74,308)	-	-
N014	CITY OF IRVINGTON	(17,014)	15,619	(9,973)	(5,781)	-	-
N015	BULLITT CO CONSERV DIST	(3,296)	690	(1,763)	(1,023)	-	-
N017	PRINCETON ELECTRIC PL BD	(140,960)	18,809	(75,435)	(43,732)	-	-
N018	MURRAY/CALLOWAY CO AIRPRT	(4,462)	1,652	(2,468)	(1,431)	-	-
N020	CARLISLE CO SANIT DIST 1	(12,511)	934	(4,332)	(2,512)	-	-
N021	CARROLLTON UTILITIES COMM	(86,207)	(7,443)	(90,167)	(52,273)	-	-
N022	CITY OF GRAYSON	(57,651)	(5,176)	(16,138)	(9,355)	-	-
N025	EAST CLARK CO WATER DIST	1,092	27,777	(19,638)	(11,385)	-	-
N029	CUMBERLAND CO PUBLIC LIB	(21,084)	2,301	(5,623)	(3,259)	-	-
N033	ESTILL CO WATER DIST NO 1	(7,505)	7,808	(19,638)	(11,385)	-	-
N035	HOUSING AUTH FLEMINGSBURG	2,988	2,244	(2,924)	(1,696)	-	-
N036	PRESTONSBURG CITY UTIL	(474,050)	(47,507)	(125,572)	(72,798)	-	-
N037	FRANKFORT INDEP SCHOOLS	(273,925)	(19,028)	(67,995)	(39,420)	-	-
N038	HOUSING AUTH OF HICKMAN	(25,107)	3,460	(9,483)	(5,499)	-	-
N041	BULLOCK PEN WATER DIST	(98,926)	6,746	(41,038)	(23,792)	-	-
N042	PURCHASE AREA DEV DIST	(28,152)	119,763	(123,452)	(71,571)	-	-
N043	GRAYSON CO LIBRARY	(12,833)	(23,676)	(13,535)	(7,846)	-	-
N044	HOUSING AUTH OF GREENSBUR	-	-	-	-	-	-
N045	KENTUCKY ED DEV CORP	(251,896)	(85,860)	(33,773)	(19,579)	-	-
N047	ELIZABETHTOWN BD OF EDUC	(481,925)	(101,813)	(142,967)	(82,885)	-	-
N049	CYNTHIANA HARRISON CO JPC	(16,422)	(952)	(4,724)	(2,740)	-	-
N050	CITY OF HORSE CAVE	(175,659)	(59,661)	(13,335)	(7,732)	-	-
N051	CITY OF HENDERSON	(652,020)	181,626	(411,957)	(238,831)	-	-
N052	CITY OF NEW CASTLE	(20,327)	8,712	(7,906)	(4,586)	-	-
N054	CITY OF MADISONVILLE	(996,016)	263,763	(516,293)	(299,318)	-	-
N057	NICHOLASVILLE HOUSING AUT	(14,059)	(1,778)	(2,791)	(1,618)	-	-
N058	JOHNSON CO LIBRARY	7,861	36,409	(17,972)	(10,419)	-	-
N060	KNOTT CO WATER & SEWER	35,789	61,150	(39,360)	(22,819)	-	-
N061	KNOX CO SOIL CONSERV DIS	(10,122)	(13,444)	(1,820)	(1,055)	-	-
N063	CUMBERLAND VAL AREA DEV	(23,700)	79,442	(58,896)	(34,145)	-	-
N065	THREE FORKS REG JAIL	(90,072)	(11,737)	(66,411)	(38,501)	-	-
N067	HOUSING ORIENTED MINISTRI	(57,899)	11,515	(20,556)	(11,917)	-	-
N068	GAR,QUI,KY-O-HTS WTR DIST	(15,691)	16,408	(12,484)	(7,238)	-	-
N069	CITY OF CRAB ORCHARD	(7,782)	(2,959)	(2,213)	(1,284)	-	-
N071	CITY OF AUBURN	(47,420)	12,869	(20,214)	(11,720)	-	-
N072	LYON CO AMBULANCE SERVICE	(105,887)	866	(34,893)	(20,230)	-	-
N075	CITY OF ISLAND	5,885	11,624	(8,195)	(4,751)	-	-
N076	MADISON CO EMS	(6,611)	4,304	(4,906)	(2,845)	-	-
N077	MAGOFFIN CO WATER DIST	(85,081)	(25,437)	(16,466)	(9,547)	-	-
N078	CENTRAL KY COMM ACTION	46,037	472,805	(396,581)	(229,915)	-	-
N079	BENTON ELECTRIC SYSTEM	14,159	62,821	(51,359)	(29,776)	-	-
N080	MARTIN CO WATER DISTRICT	-	-	-	-	-	-



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Participating Employer Code	Participating Employer Name	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
N081	BUFFALO TRACE AR DEV DIST	(168,580)	43,509	(83,477)	(48,396)	-	-
N082	MEADE CO WATER DISTRICT	(51,333)	20,856	(24,811)	(14,384)	-	-
N084	MERCER CO PUBLIC LIBRARY	(72,589)	(26,446)	(20,387)	(11,819)	-	-
N085	METCALFE CO CONSERV DIST	(2,425)	160	(1,749)	(1,014)	-	-
N087	CITY OF MT STERLING	(140,072)	24,475	(53,953)	(31,280)	-	-
N088	MORGAN CO AMBULANCE SERV	49,471	33,113	(25,304)	(14,669)	-	-
N089	MUHLENBERG CO WATER DIST	2,233	56,675	(44,879)	(26,019)	-	-
N090	BARDSTOWN-NELSON CO TOURI	(31,604)	(19,494)	(11,727)	(6,798)	-	-
N092	CITY OF HARTFORD	(6,476)	35,848	(45,861)	(26,588)	-	-
N093	CITY OF LAGRANGE	(5,933)	8,710	(44,145)	(25,592)	-	-
N094	CITY OF OWENTON	(8,491)	8,760	(4,029)	(2,337)	-	-
N097	KY VALLEY ED COOPERATIVE	(40,840)	(8,311)	(5,606)	(3,251)	-	-
N098	PIKE CO LIBRARY DISTRICT	(135,465)	(11,370)	(43,727)	(25,350)	-	-
N099	CITY OF CLAY CITY	(55,250)	(19,474)	(11,662)	(6,762)	-	-
N100	CITY OF BURNSIDE	(21,375)	(13,181)	(15,182)	(8,800)	-	-
N103	HOUSING AUTH OF MOREHEAD	15,543	32,300	(23,412)	(13,573)	-	-
N104	CITY OF JAMESTOWN	(171,956)	(4,703)	(56,703)	(32,873)	-	-
N106	W SHELBY WATER DISTRICT	(32,424)	4,810	(12,336)	(7,151)	-	-
N107	SIMPSON CO CONSER DIST	(4,061)	(959)	(1,469)	(853)	-	-
N110	LOGAN/TODD REG. WATER COM	(9,440)	48,941	(35,786)	(20,747)	-	-
N111	BARKLEY LAKE WATER DIST	(67,284)	48,315	(36,707)	(21,281)	-	-
N112	TRIMBLE CO WATER DIST	62,635	57,287	(12,137)	(7,035)	-	-
N113	UNION CO LIBRARY BD	(49,676)	(14,301)	(12,449)	(7,215)	-	-
N114	BOWLING GRN MUNICIPAL UTI	(1,539,401)	303,910	(754,277)	(437,288)	-	-
N115	WASHINGTON CO CONSER DIST	82	2,343	(1,923)	(1,115)	-	-
N116	MONTICELLO UTILITY COMM	(274,828)	(42,860)	(55,902)	(32,408)	-	-
N117	CITY OF DIXON	(53,584)	(7,408)	(1,907)	(1,106)	-	-
N118	CITY OF WILLIAMSBURG	(471,396)	6,748	(108,500)	(62,901)	-	-
N119	WOLFE CO CONSER DISTRICT	(6,343)	188	(2,208)	(1,281)	-	-
N120	WOODFORD CO PLAN ZONING	(45,759)	6,081	(13,158)	(7,629)	-	-
N959	N KY CONV & VISITORS BUR	153,190	66,187	(51,275)	(29,727)	-	-
P001	HOUSING AUTH OF COLUMBIA	(12,213)	1,637	(4,759)	(2,759)	-	-
P005	GLASGOW ELECTRIC PLANT BD	(649,334)	(72,185)	(202,229)	(117,240)	-	-
P006	BATH COUNTY E.M.S.	(188,344)	(14,882)	(14,508)	(8,411)	-	-
P007	CITY OF PINEVILLE	(56,442)	(7,745)	(16,367)	(9,489)	-	-
P008	BOONE CO PLANNING COMM	(126,148)	5,398	(53,786)	(31,183)	-	-
P009	HOUSING AUTHORITY PARIS	(32,370)	6,819	(9,551)	(5,538)	-	-
P010	REGIONAL PUBLIC SAFETY	(114,667)	26,260	(39,427)	(22,858)	-	-
P011	CITY OF JUNCTION CITY	(55,762)	(12,920)	(4,885)	(2,832)	-	-
P013	CITY OF JACKSON	(301,740)	(43,099)	(63,775)	(36,973)	-	-
P014	BRECKINRIDGE CO PUBLIC LI	(10,539)	13,714	(14,728)	(8,539)	-	-
P015	CITY OF LEBANON JUNCTION	(28,277)	3,733	(14,475)	(8,392)	-	-
P017	PRINCETON WATER/WASTEWATE	(75,111)	20,665	(37,452)	(21,714)	-	-
P018	MURRAY/CALLOWAY TRANS AUT	259,365	146,030	(42,961)	(24,906)	-	-
P022	RATTLESNAKE RIDGE WATER	(111,422)	6,988	(31,509)	(18,267)	-	-
P023	LIBERTY TOURISM	16,141	14,458	(3,887)	(2,255)	-	-
P025	CLARK CO CONSVATION DIST	162	3,216	(1,426)	(828)	-	-
P033	ESTILL COUNTY EMS	-	-	-	-	-	-
P035	FLEMING CO DISPATCH	(39,719)	1,502	(8,839)	(5,124)	-	-
P037	COMMUNITY ACTION KENTUCKY	(357,006)	(202,683)	(24,598)	(14,261)	-	-
P038	HICKMAN ELECTRIC SYSTEM	(48,996)	1,549	(21,376)	(12,393)	-	-
P041	CITY OF DRY RIDGE	27,336	29,686	(19,719)	(11,433)	-	-
P043	CITY OF CLARKSON	(37,944)	(13,119)	(8,076)	(4,683)	-	-
P045	GREENUP CO ENVIR COMM	35,453	39,260	(10,957)	(6,352)	-	-
P047	CITY OF WEST POINT	(126,580)	(34,272)	-	-	-	-
P048	HARLAN COUNTY C A A	(69,102)	63,020	(75,602)	(43,830)	-	-
P049	HOUSING AUTHORITY OF CYNT	(26,250)	25,417	(22,476)	(13,031)	-	-
P050	HART CO SOLID WASTE SVC	(80,278)	25,920	(43,608)	(25,283)	-	-
P051	HENDERSON MUN POWER&LIGHT	(140,808)	170,867	(218,602)	(126,732)	-	-
P052	LITTLE KY RV WS CONV DIST	(8,232)	(472)	(3,456)	(2,002)	-	-
P054	HOUSING AUTH DAWSON SPG	(25,572)	13,914	(15,155)	(8,786)	-	-
P057	VALLEY VIEW FERRY AUTHORI	47,305	37,021	(13,131)	(7,613)	-	-
P061	BARBOURVILLE UTILITY COMM	(410,992)	21,488	(133,601)	(77,455)	-	-
P063	LAUREL CO WATER DIST #2	(22,607)	55,350	(48,180)	(27,932)	-	-
P066	HYDEN LESLIE COUNTY WATER DISTRICT	424,035	315,161	(26,986)	(15,645)	-	-
P068	LEWIS CO PUBLIC LIBRARY	(3,600)	6,662	(5,682)	(3,293)	-	-
P069	LINCOLN CO CLERK	(73,911)	(7,478)	(21,327)	(12,365)	-	-
P071	LOGAN CO CONS DISTRICT	6,557	4,702	(6,134)	(3,555)	-	-
P072	LYON CO WATER DISTRICT	5,062	7,066	(9,300)	(5,392)	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
P075	MCLEAN CO REG WATER COMM	(40,076)	3,272	(11,197)	(6,491)	-	-
P076	MADISON CO PUBLIC LIBRARY	(11,965)	80,682	(68,154)	(39,511)	-	-
P077	SALYERS/MAG CO JOINT HOUS	(39,077)	(14,660)	(5,346)	(3,099)	-	-
P078	MARION CO CONSERVAT DIST	(1,858)	1,128	(1,763)	(1,023)	-	-
P079	CITY OF CALVERT CITY	(156,893)	35,377	(68,232)	(39,557)	-	-
P081	MASON COUNTY LIBRARY	(22,139)	973	(8,078)	(4,683)	-	-
P084	ANDERSON-DEAN COMM PARK	37,334	14,490	(6,014)	(3,488)	-	-
P087	MONTGOMERY CTY WATER DIST	3,497	8,411	(3,620)	(2,098)	-	-
P088	MORGAN CO WATER DIST	42,085	5,370	(22,108)	(12,818)	-	-
P089	MUHLENBERG WATER DIST #3	(22,024)	12,583	(15,063)	(8,733)	-	-
P090	NORTH NELSON WATER DIST	10,660	30,376	(13,755)	(7,975)	-	-
P092	OHIO CO REG WASTEWATER D	(21,275)	13,724	(14,089)	(8,167)	-	-
P097	KY RIVER AREA DEV DIST	(3,424)	130,410	(94,586)	(54,837)	-	-
P100	LAKE CUMBERLAND CAA, INC	(641,656)	388,926	(195,472)	(113,324)	-	-
P103	MOREHEAD TOURISM COMMISSI	(34,991)	(9,785)	(13,223)	(7,666)	-	-
P104	RUSSELL CO TOURIST COMM	(4,684)	3,802	(3,717)	(2,155)	-	-
P105	GEORGETOWN/SCOTT TOURISM	7,909	5,743	(8,657)	(5,019)	-	-
P106	MULTI PURPOSE COMM ACTION	(19,616)	23,535	(22,922)	(13,288)	-	-
P107	SIMPSON CO LIBRARY DIST	(27,446)	301	(11,059)	(6,411)	-	-
P110	TODD COUNTY CONSERVATION DISTRICT	(39,060)	(23,470)	(219)	(127)	-	-
P111	JOHN L STREET LIBRARY	32,224	2,118	(9,445)	(5,475)	-	-
P113	STURGIS HOUSING AUTHORITY	(28,709)	(1,494)	(1,586)	(919)	-	-
P115	HOUSING AUTH SPRINGFIELD	(16,001)	(11,767)	(4,464)	(2,587)	-	-
P116	CITY OF MONTICELLO	(193,935)	(79,882)	(12,552)	(7,278)	-	-
P117	CITY OF CLAY	(74,395)	(4,620)	(15,306)	(8,873)	-	-
P120	WOODFORD CO CONSERV DIST	(6,566)	1,578	(3,997)	(2,316)	-	-
P959	CITY OF CRESTVIEW HILLS	(12,635)	11,477	(14,335)	(8,310)	-	-
R003	SOUTH ANDERSON WATER DIST	(12,548)	9,094	(14,482)	(8,397)	-	-
R005	BARREN CO SOIL CONS DIS	(18,274)	(8,688)	(720)	(418)	-	-
R008	BOONE CO LIBRARY DIST	(188,834)	190,264	(180,159)	(104,447)	-	-
R010	ASHLAND BD OF ED	(279,920)	(138,468)	(272,520)	(157,991)	-	-
R011	DANVILLE BOYLE PLANNING	(9,141)	6,113	(4,754)	(2,756)	-	-
R013	BREATHITT COUNTY WATER DISTRICT	(18,838)	122	(10,800)	(6,262)	-	-
R015	CITY OF SHEPHERDSVILLE	46,040	178,449	(88,655)	(51,398)	-	-
R017	CITY OF PRINCETON	(27,785)	16,156	(31,924)	(18,508)	-	-
R018	MURRAY ELECTRIC SYSTEM	(398,024)	11,640	(144,070)	(83,524)	-	-
R019	FORT THOMAS BOARD OF ED	(753,297)	(72,210)	(154,794)	(89,741)	-	-
R021	CARROLLTON/CARR CO REC TR	(6,655)	383	(2,817)	(1,634)	-	-
R024	CHRISTIAN CO WATER DIST	(63,431)	24,145	(31,786)	(18,428)	-	-
R030	DAVISS CO AIRPORT BD	8,243	11,362	(15,315)	(8,878)	-	-
R033	CITY OF RAVENNA	(12,796)	(1,267)	(3,009)	(1,746)	-	-
R034	LEXINGTON PUBLIC LIBRARY	155,827	328,478	(330,569)	(191,645)	-	-
R036	CITY OF PRESTONSBURG	(171,529)	77,113	(156,887)	(90,955)	-	-
R037	PAUL SAWYIER LIBRARY	(196,370)	(29,305)	(55,571)	(32,217)	-	-
R038	CITY OF FULTON	(199,766)	30,593	(64,152)	(37,193)	-	-
R041	CITY OF CRITTENDEN	(6,574)	3,186	(5,892)	(3,416)	-	-
R042	MAYFIELD ELEC & WATER SYS	(501,372)	289,832	(209,675)	(121,559)	-	-
R045	CITY OF RUSSELL	(142,061)	28,090	(50,511)	(29,284)	-	-
R047	LINCOLN TRAIL AREA DEV DI	64,697	144,780	(99,915)	(57,924)	-	-
R048	HARLAN CO CONSERV DIST	(382)	2,844	(2,526)	(1,464)	-	-
R050	HART CO AMB SERVICE	(193,747)	8,861	(49,989)	(28,981)	-	-
R051	HENDERSON MUN W & S DEPT	(328,509)	113,525	(212,970)	(123,469)	-	-
R052	CITY OF CAMPBELLSBURG	27,495	16,135	(5,646)	(3,274)	-	-
R054	SOUTH HOPKINS WATER DIST	(17,271)	15,893	(15,434)	(8,948)	-	-
R057	CITY OF WILMORE	(137,081)	817	(50,165)	(29,082)	-	-
R058	HOUSING AUTH OF PAINTSVLE	(59,192)	9,640	(26,872)	(15,579)	-	-
R061	KY COMM ECONOMIC OPPORT	(7,563)	775,948	(460,479)	(266,960)	-	-
R063	WOODCREEK WATER DISTRICT	(481,235)	(78,370)	(109,342)	(63,390)	-	-
R071	LOGAN CO PUBLIC LIBRARY	(63,722)	25,453	(24,933)	(14,454)	-	-
R072	LYON CO HOUSING AUTHORITY	(63,026)	(8,240)	(11,359)	(6,585)	-	-
R073	MCCRACKEN CO BD OF ED	(1,388,532)	28,545	(497,179)	(288,235)	-	-
R076	RICHMOND UTILITIES	(69,061)	198,791	(195,647)	(113,426)	-	-
R078	CITY OF LORETTO	(4,820)	(514)	(1,197)	(694)	-	-
R079	MARSHALL CO PUB LIBRARY	(40,155)	41,047	(42,600)	(24,697)	-	-
R088	CITY OF WEST LIBERTY	(45,915)	9,995	(80,830)	(46,860)	-	-
R089	CENTRAL CITY MUN WTR&SEWR	(157,391)	(24,766)	(53,835)	(31,211)	-	-
R090	NELSON CO PUBLIC LIBRARY	(248,488)	(41,657)	(50,065)	(29,025)	-	-
R093	TRI CO COMM ACTION AGENCY	(36,047)	(27,943)	(14,590)	(8,459)	-	-
R097	PERRY COUNTY PUBLIC LIB	(66,646)	24,729	(30,291)	(17,560)	-	-



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		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
R103	ROWAN CO PUBLIC LIBRARY	28,555	73,641	(25,754)	(14,931)	-	-
R104	CITY OF RUSSELL SPRINGS	(142,633)	(28,348)	(53,377)	(30,946)	-	-
R105	CITY OF STAMPING GROUND	(7,375)	(3,638)	(931)	(539)	-	-
R106	SHELBY CO PARK RECREATION	(33,462)	8,222	(25,907)	(15,020)	-	-
R109	TAYLOR CO PUBLIC LIBRARY	(34,544)	11,236	(15,226)	(8,828)	-	-
R114	BOWLING GREEN PUBLIC SCHO	(148,067)	291,329	(391,112)	(226,744)	-	-
R115	S W E D A	(4,817)	2,066	(3,649)	(2,115)	-	-
R116	WAYNE CO CONSERV DIST	(9,652)	1,528	(2,829)	(1,642)	-	-
R117	WEBSTER COUNTY WATER DIST	(121,290)	(38,264)	(17,282)	(10,020)	-	-
R118	WILLIAMSBURG IND BD OF ED	(265,989)	(7,571)	(43,283)	(25,093)	-	-
R120	CITY OF MIDWAY	(43,036)	5,708	(16,451)	(9,538)	-	-
R959	N KY LEGAL AID SOCIETY	(424,959)	110,336	(140,901)	(81,687)	-	-
T036	FLOYD COUNTY CONSV DIST	(14,099)	1,309	(5,361)	(3,108)	-	-
V001	ADAIR COUNTY FISCAL COURT	(384,374)	87,567	(103,882)	(60,224)	-	-
V002	ALLEN COUNTY FISCAL COURT	(246,680)	29,165	(128,880)	(74,717)	-	-
V003	ANDERSON CO FISCAL COURT	(340,919)	250,727	(172,253)	(99,862)	-	-
V004	BALLARD COUNTY FISCAL CT	(199,773)	203,237	(138,903)	(80,528)	-	-
V005	BARREN CO FISCAL CT	4,988	228,547	(105,651)	(61,250)	-	-
V006	BATH CO FISCAL COURT	(179,195)	19,412	(72,261)	(41,893)	-	-
V007	BELL CO FISCAL CT	(127,778)	27,841	(130,571)	(75,699)	-	-
V008	BOONE CO FISCAL CT	(272,487)	385,708	(646,036)	(374,535)	-	-
V009	BOURBON CO FISCAL COURT	(106,551)	118,128	(152,809)	(88,590)	-	-
V010	BOYD COUNTY FISCAL COURT	(402,947)	208,255	(459,060)	(266,138)	-	-
V011	BOYLE COUNTY FISCAL COURT	93,042	327,533	(215,867)	(125,148)	-	-
V012	BRACKEN CO FISCAL COURT	(104,570)	53,141	(79,306)	(45,977)	-	-
V013	BREATHITT CO FISCAL COURT	(301,875)	(8,965)	(65,212)	(37,807)	-	-
V014	BRECKINRIDGE CO FISCAL CT	(34,678)	118,623	(154,667)	(89,666)	-	-
V016	BUTLER COUNTY FISCAL CT	(167,034)	35,021	(128,664)	(74,593)	-	-
V017	CALDWELL CO FISCAL COURT	(236,170)	6,007	(75,445)	(43,739)	-	-
V018	CALLOWAY CO FISCAL COURT	(308,172)	120,888	(224,635)	(130,231)	-	-
V019	CAMPBELL CO FISCAL CT	(896,410)	324,524	(453,730)	(263,047)	-	-
V020	CARLISLE CO FISCAL COURT	(162,131)	9,068	(57,572)	(33,377)	-	-
V021	CARROLL CO FISCAL CT	(38,140)	24,336	(178,629)	(103,561)	-	-
V022	CARTER CO FISCAL CT	(836,846)	(76,108)	(192,033)	(111,330)	-	-
V023	CASEY CO FISCAL COURT	(311,567)	69,017	(116,078)	(67,297)	-	-
V024	CHRISTIAN CO FISCAL COURT	(544,901)	52,457	(172,491)	(100,000)	-	-
V025	CLARK COUNTY FISCAL COURT	(120,417)	118,710	(205,834)	(119,332)	-	-
V026	CLAY COUNTY FISCAL CT	(1,337,183)	103,960	(202,600)	(117,455)	-	-
V027	CLINTON CO FISCAL COURT	(183,709)	55,116	(94,917)	(55,029)	-	-
V028	CRITTENDEN CO FIS CT	(225,375)	86,066	(123,764)	(71,751)	-	-
V030	DAVISS CO FISCAL COURT	(479,903)	308,114	(372,847)	(216,155)	-	-
V031	EDMONSON CO FISCAL CRT	(394,985)	22,199	(86,313)	(50,040)	-	-
V032	ELLIOTT CO FISCAL CT	16,561	45,776	(53,720)	(31,144)	-	-
V033	ESTILL CO FISCAL COURT	(390,772)	(11,498)	(102,571)	(59,465)	-	-
V035	FLEMING CO FISCAL COURT	(209,865)	45,524	(63,328)	(36,714)	-	-
V036	FLOYD CO FISCAL COURT	(732,840)	34,680	(195,283)	(113,215)	-	-
V037	FRANKLIN CO FISCAL COURT	(677,723)	139,529	(280,986)	(162,900)	-	-
V038	FULTON COUNTY FIS CT	(26,334)	267,897	(168,831)	(97,879)	-	-
V039	GALLATIN CO FISCAL COURT	(191,721)	130,436	(122,202)	(70,846)	-	-
V040	GARRARD CO FISCAL COURT	(515,194)	(96,635)	(110,952)	(64,324)	-	-
V041	GRANT COUNTY FISCAL COURT	(329,252)	183,953	(179,862)	(104,274)	-	-
V042	GRAVES COUNTY FISCAL CT	(559,404)	171,904	(217,359)	(126,012)	-	-
V043	GRAYSON CO FISCAL COURT	236,727	460,645	(311,327)	(180,490)	-	-
V044	GREEN COUNTY FISCAL COURT	(56,737)	51,245	(45,824)	(26,566)	-	-
V045	GREENUP CO FISCAL CT	825,204	895,085	(338,271)	(196,111)	-	-
V046	HANCOCK CO FISCAL COURT	(313,527)	45,497	(123,907)	(71,835)	-	-
V047	HARDIN CO FISCAL COURT	120,977	338,447	(229,254)	(132,908)	-	-
V048	HARLAN CO FIS CT	(578,443)	5,950	(183,778)	(106,544)	-	-
V049	HARRISON CO FISCAL COURT	(230,244)	(8,824)	(73,331)	(42,512)	-	-
V050	HART COUNTY FISCAL COURT	(157,041)	118,081	(158,604)	(91,949)	-	-
V051	HENDERSON CO FISCAL COURT	(1,033,822)	50,157	(325,842)	(188,905)	-	-
V052	HENRY CO FISCAL COURT	(124,475)	67,821	(66,467)	(38,534)	-	-
V053	HICKMAN CO FISCAL COURT	(144,515)	27,648	(58,842)	(34,112)	-	-
V054	HOPKINS CO FISCAL COURT	(282,761)	325,938	(263,287)	(152,640)	-	-
V055	JACKSON CO FISCAL COURT	(177,362)	161,416	(150,905)	(87,486)	-	-
V057	JESSAMINE CO FISCAL COURT	(287,491)	131,715	(373,982)	(216,813)	-	-
V060	KNOTT CO FISCAL CT	14,278	133,454	(105,106)	(60,935)	-	-
V061	KNOX CO FISCAL CT	(552,367)	83,701	(192,843)	(111,800)	-	-
V062	LARUE CO FISCAL COURT	(148,837)	162,871	(127,195)	(73,740)	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
V063	LAUREL COUNTY FISCAL COUR	(181,979)	257,537	(406,092)	(235,430)	-	-
V064	LAWRENCE CO FISCAL CT	(539,217)	(51,532)	(122,703)	(71,136)	-	-
V065	LEE COUNTY FISCAL COURT	(378,432)	69,775	(98,839)	(57,301)	-	-
V066	LESLIE CO FISCAL COURT	277,740	445,248	(177,548)	(102,931)	-	-
V067	LETCHER CO FISCAL COURT	(197,616)	180,922	(119,485)	(69,271)	-	-
V068	LEWIS COUNTY FISCAL COURT	(337,902)	(16,674)	(78,783)	(45,672)	-	-
V069	LINCOLN CO FISCAL COURT	(98,746)	144,671	(88,291)	(51,187)	-	-
V070	LIVINGSTON CO FISCAL CT	(305,512)	(15,322)	(108,513)	(62,911)	-	-
V071	LOGAN COUNTY FISCAL COURT	170,523	340,657	(257,184)	(149,101)	-	-
V072	LYON COUNTY FISCAL COURT	(205,373)	(29,862)	(46,250)	(26,812)	-	-
V073	MCCRACKEN CO FISCAL COURT	(459,579)	124,041	(198,185)	(114,896)	-	-
V074	MCCREARY CO FISCAL CT	(274,577)	16,971	(164,137)	(95,157)	-	-
V075	MCLEAN COUNTY FISCAL CT	(103,808)	105,729	(116,342)	(67,449)	-	-
V076	MADISON CO FISCAL COURT	(998,694)	(365,437)	(289,719)	(167,962)	-	-
V077	MAGOFFIN CO FISCAL COURT	(177,862)	(5,168)	(68,083)	(39,470)	-	-
V078	MARION CO FISCAL COURT	(303,359)	166,277	(285,599)	(165,575)	-	-
V079	MARSHALL CO FISCAL COURT	(701,121)	(564)	(205,722)	(119,266)	-	-
V080	MARTIN CO FISCAL COURT	(103,793)	75,841	(92,758)	(53,776)	-	-
V081	MASON CO FIS CT	(261,515)	112,317	(181,018)	(104,944)	-	-
V082	MEADE COUNTY FISCAL COURT	(980,171)	(15,314)	(311,346)	(180,502)	-	-
V083	MENIFEE CO FISCAL COURT	(105,883)	17,443	(49,955)	(28,962)	-	-
V084	MERCER COUNTY FISCAL COUR	(295,778)	121,022	(102,332)	(59,326)	-	-
V085	METCALFE CO FISCAL COURT	(28,425)	23,040	(67,299)	(39,017)	-	-
V086	MONROE CO FISCAL COURT	37,902	134,854	(62,544)	(36,259)	-	-
V087	MONTGOMERY CO FISCAL CT	(832,207)	(84,819)	(167,668)	(97,204)	-	-
V088	MORGAN CO FISCAL CT	(351,226)	(21,746)	(73,098)	(42,379)	-	-
V089	MUHLENBERG CO FISCAL CT	(653,798)	201,043	(266,811)	(154,682)	-	-
V090	NELSON CO FISCAL CT	(18,402)	723,625	(405,885)	(235,311)	-	-
V091	NICHOLAS CO FISCAL COURT	(262,431)	18,552	(75,928)	(44,021)	-	-
V092	OHIO COUNTY FISCAL CRT	(163,332)	136,554	(184,657)	(107,054)	-	-
V093	OLDHAM CO FISCAL COURT	(136,873)	378,130	(268,606)	(155,722)	-	-
V094	OWEN COUNTY FISCAL COURT	(308,148)	(7,562)	(113,580)	(65,846)	-	-
V095	OWSLEY CO FISCAL COURT	(86,730)	(16,814)	(43,088)	(24,980)	-	-
V096	PENDLETON CO FISCAL COURT	(276,733)	(60,474)	(72,433)	(41,991)	-	-
V097	PERRY COUNTY FISCAL COURT	(375,082)	(92,613)	(231,270)	(134,078)	-	-
V098	PIKE COUNTY FISCAL COURT	(620,572)	220,615	(475,017)	(275,389)	-	-
V099	POWELL CO FISCAL CT	(238,023)	134,024	(196,525)	(113,934)	-	-
V100	PULASKI CO FISCAL CT	(1,751,230)	190,968	(323,844)	(187,745)	-	-
V101	ROBERTSON CO FISCAL CT	(85,799)	2,297	(23,174)	(13,434)	-	-
V102	ROCKCASTLE CO FISCAL CT	(356,098)	970	(139,210)	(80,707)	-	-
V103	ROWAN CO FISCAL COURT	(188,767)	195,908	(249,432)	(144,607)	-	-
V104	RUSSELL CO FISCAL COURT	(584,224)	42,068	(134,831)	(78,168)	-	-
V105	SCOTT CO FISCAL CT	(429,924)	109,040	(235,545)	(136,556)	-	-
V106	SHELBY CO FISCAL COURT	(378,766)	132,360	(195,440)	(113,305)	-	-
V107	SIMPSON CO FISCAL COURT	(221,266)	72,348	(166,941)	(96,782)	-	-
V108	SPENCER CO TREASURER	(163,744)	33,820	(80,725)	(46,800)	-	-
V109	TAYLOR COUNTY FISCAL COUR	(191,832)	138,723	(172,810)	(100,187)	-	-
V110	TODD COUNTY FISCAL COURT	(223,648)	64,835	(106,748)	(61,887)	-	-
V111	TRIGG COUNTY FISCAL COURT	(219,065)	101,311	(124,231)	(72,023)	-	-
V112	TRIMBLE CO FISCAL COURT	52,135	162,264	(83,498)	(48,407)	-	-
V113	UNION COUNTY FISCAL COURT	(99,491)	196,806	(174,485)	(101,157)	-	-
V114	WARREN COUNTY FISCAL COUR	(380,158)	228,169	(540,125)	(313,133)	-	-
V115	WASHINGTON CO FIS COURT	(268,095)	17,908	(92,817)	(53,810)	-	-
V116	WAYNE COUNTY FISCAL COURT	(866,175)	87,565	(210,284)	(121,911)	-	-
V117	WEBSTER CO FISCAL COURT	(408,467)	11,245	(131,289)	(76,115)	-	-
V119	CITY OF HIGHLAND HEIGHTS	(43,215)	23,853	(30,666)	(17,778)	-	-
V120	WOODFORD CO FISCAL COURT	177,200	247,630	(192,198)	(111,427)	-	-
V122	FAMILY HEALTH CENTER	(2,656,926)	545,891	(904,749)	(524,523)	-	-
V125	LOUISVILLE MEM COMM	(120,708)	(67,785)	(905)	(524)	-	-
V126	LOU & JEFF CO RIVERPORT	(16,749)	(837)	(4,238)	(2,457)	-	-
V127	LOU LABOR MANAGER COM	(5,926)	1,339	(3,678)	(2,131)	-	-
V129	T A R C	(3,908,596)	579,680	(1,668,706)	(967,424)	-	-
V130	ANCHORAGE BD OF EDUCATION	(91,733)	23,126	(47,809)	(27,716)	-	-
V136	MOUNTAIN ARTS CENTER	-	-	-	-	-	-
V137	FRANKLIN CO CONS DIST	(19,870)	(946)	(1,488)	(863)	-	-
V145	CITY OF WURTLAND	(53,465)	(25,569)	(1,916)	(1,110)	-	-
V147	HARDIN CO WATER DIST #2	356,686	558,492	(268,014)	(155,379)	-	-
V151	HOUSING AUTH OF HENDERSON	(126,881)	42,881	(56,539)	(32,776)	-	-
V156	JEFF CO BD OF ED	(22,528,641)	27,842,259	(10,860,891)	(6,296,495)	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
V158	BIG SANDY AREA COMM PRO	(68,530)	172,320	(112,182)	(65,037)	-	-
V159	CITY OF ERLANGER	(192,824)	92,665	(98,651)	(57,192)	-	-
V163	EAST BERNSTADT BD OF ED	(104,316)	(37,331)	(17,338)	(10,051)	-	-
V171	CITY OF ADAIRVILLE	12,750	22,784	(11,989)	(6,951)	-	-
V176	MADISON CO CONSERVAT DIST	(9,372)	(2,935)	(1,849)	(1,072)	-	-
V179	MARSHALL CO SEN CITIZENS	-	-	-	-	-	-
V189	CITY OF CENTRAL CITY	(169,274)	53,000	(77,115)	(44,708)	-	-
V196	CITY OF BUTLER	(13,634)	(3,487)	(1,848)	(1,071)	-	-
V197	CITY OF HAZARD	(491,015)	(13,515)	(191,484)	(111,013)	-	-
V198	MOUNTAIN WATER DISTRICT	(129,908)	86,916	(122,490)	(71,014)	-	-
V200	PULASKI COUNTY LIBRARY	(810)	35,310	(31,872)	(18,478)	-	-
V205	BARREN/METCALFE CO AMB SR	(34,724)	1,160	(7,785)	(4,513)	-	-
V206	SHELBYVLE MUN WATER&SEWER	(51,951)	90,698	(84,824)	(49,175)	-	-
V207	BELL CO PUBLIC LIBRARY	(44,670)	21,671	(13,377)	(7,755)	-	-
V208	CITY OF WALTON	(1,664)	38,981	(27,392)	(15,881)	-	-
V218	MURRAY TOURISM COMMISSION	(8,935)	1,850	(5,160)	(2,992)	-	-
V219	BELLEVUE BD OF EDUCATION	(129,636)	73,658	(58,238)	(33,763)	-	-
V224	PENNYROYAL AREA MUSEUM	39,329	24,795	(5,518)	(3,198)	-	-
V230	OWENSBORO RIVERPORT AUTH	(248,437)	9,599	(147,159)	(85,315)	-	-
V236	BIG SANDY AREA DEV DIST	(28,748)	263,199	(128,033)	(74,226)	-	-
V237	BLUE GRASS COMM ACTION	(184,278)	373,187	(331,500)	(192,185)	-	-
V247	HARDIN CO WATER DIST #1	(162,970)	264,006	(222,149)	(128,789)	-	-
V251	HENDERSON CO RIVER AUTH	(67,153)	66,354	(41,520)	(24,072)	-	-
V259	KENTON CO PUBLIC LIBRARY	(624,498)	103,397	(266,587)	(154,550)	-	-
V263	LAUREL CO BD OF EDUCATION	357,920	955,198	(610,061)	(353,679)	-	-
V271	RUSSELLVILLE ELEC PL BD	(106,687)	68,085	(72,403)	(41,976)	-	-
V281	HOUSING AUTH OF MAYSVILLE	(36,308)	12,709	(22,435)	(13,006)	-	-
V298	CITY OF PIKEVILLE	(376,352)	(34,342)	(188,453)	(109,255)	-	-
V300	HOUSING AUTH OF SOMERSET	(84,005)	9,842	(22,656)	(13,135)	-	-
V305	CITY OF CAVE CITY	11,228	54,077	(38,247)	(22,174)	-	-
V306	HOUSING AUTH OF SHELBYVLE	(16,921)	(2,355)	(5,065)	(2,938)	-	-
V308	NORTHERN KY AREA DEV.DIST	(191,349)	237,265	(175,725)	(101,876)	-	-
V319	CAMPBELL CO BD OF ED	(495,572)	466,945	(489,750)	(283,930)	-	-
V324	CHRISTIAN CO CONS DIST	(8,017)	(2,220)	(2,343)	(1,357)	-	-
V330	CITY OF OWENSBORO	(574,575)	660,810	(651,669)	(377,801)	-	-
V336	SANDY VALLEY TRANS SER IN	(614,572)	(166,727)	(86,727)	(50,281)	-	-
V337	FRANKFORT ELEC WATER BD	(2,729,704)	(209,735)	(742,846)	(430,660)	-	-
V347	CITY OF RADCLIFF	(411,423)	(23,018)	(108,138)	(62,693)	-	-
V359	CITY OF ELSMERE	28,107	72,650	(35,609)	(20,643)	-	-
V363	LONDON LAUREL CO COMM CTR	(124,129)	44,742	(37,195)	(21,564)	-	-
V373	PADUCAH MCCracken CO TOUR	(25,870)	1,843	(18,271)	(10,592)	-	-
V376	CITY OF BERA	(896,996)	35,470	(217,947)	(126,352)	-	-
V398	CITY OF ELKHORN CITY	(18,672)	50,528	(4,326)	(2,508)	-	-
V400	PULASKI CO SOIL CONS DIST	(53,833)	(13,479)	(2,703)	(1,568)	-	-
V405	MARY W WELDON MEM PUB LIB	(21,171)	6,044	(13,736)	(7,963)	-	-
V407	BELL/WHITLEY COMM ACTION	(463,979)	22,717	(148,163)	(85,898)	-	-
V408	UNION EMERGENCY SERVICES	(10,310)	1,793	(4,004)	(2,322)	-	-
V419	DAYTON CITY SCHOOLS	(120,150)	43,566	(72,654)	(42,120)	-	-
V424	PENNYRILE ALLIED COMM SER	(152,522)	241,313	(255,754)	(148,271)	-	-
V430	OWENSBORO MUN UTILITIES	(2,160,527)	(30,465)	(707,733)	(410,305)	-	-
V436	APPALACHIAN RES & DEFENSE	98,022	252,814	(151,202)	(87,658)	-	-
V437	FKT/FKLN CO TOUR&CONV COM	(4,522)	3,818	(6,916)	(4,010)	-	-
V447	CITY OF ELIZABETHTOWN	(160,225)	205,981	(502,420)	(291,275)	-	-
V459	LUDLOW BD OF EDUCATION	(8,307)	42,329	(38,373)	(22,247)	-	-
V463	LONDON LAUREL TOURIST COM	(48,448)	(5,757)	(6,243)	(3,620)	-	-
V473	PADUCAH POWER SYSTEM	(480,106)	266,991	(339,225)	(196,662)	-	-
V476	KY RIVER Foothills DEV CO	(1,353,658)	(99,886)	(253,757)	(147,113)	-	-
V500	WEST PULASKI WATER DISTR	34,196	49,035	(36,692)	(21,273)	-	-
V505	CITY OF PARK CITY	(4,880)	5,366	(1,926)	(1,116)	-	-
V507	BELL CO SOLID WASTE OFFIC	(19,977)	(7,164)	(8,402)	(4,870)	-	-
V508	CITY OF UNION	15,093	26,387	(10,982)	(6,368)	-	-
V524	HOPKINSVL WATER ENV ATH	(268,253)	309,944	(260,645)	(151,106)	-	-
V530	AUDUBON AREA COMM SER INC	(1,573,638)	692,753	(918,482)	(532,483)	-	-
V537	CAPITAL COMMUNITY E I D A	(52,521)	(26,151)	(2,550)	(1,478)	-	-
V547	ELIZABETHTOWN TOUR/CON BU	8,046	26,529	(13,219)	(7,663)	-	-
V559	BEECHWOOD BOARD OF EDUC	(173,324)	14,796	(66,791)	(38,721)	-	-
V563	LONDON-LAUREL CO IDA	1,820	3,042	(6,733)	(3,905)	-	-
V576	SOUTHERN MADISON WATER DT	(91,080)	2,621	(11,312)	(6,558)	-	-
V607	PINEVILLE UTILITY COMM	(205,189)	(25,834)	(55,336)	(32,080)	-	-



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Participating Employer Code	Participating Employer Name	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
V608	WALTON FIRE DIST/EMS	100,910	19,169	(8,959)	(5,194)	-	-
V619	SOUTHGATE BD OF ED	(16,847)	3,047	(16,757)	(9,716)	-	-
V624	HOPKINSVL ELECTRIC SYSTEM	(540,261)	28,907	(209,792)	(121,626)	-	-
V630	CITY OF WHITESVILLE	54,955	46,089	(13,168)	(7,635)	-	-
V637	FARMDALE WATER DISTRICT	(34,117)	(3,693)	(5,358)	(3,107)	-	-
V647	CITY OF VINE GROVE	126,893	129,472	(48,380)	(28,048)	-	-
V659	KENTON CO BD OF ED	(2,881,113)	19,381	(945,403)	(548,091)	-	-
V663	LAUREL CO CONSERV DIST	(7,865)	765	(3,015)	(1,748)	-	-
V673	PADUCAH-MCCRACKEN CO JOIN	(112,330)	65,268	(84,580)	(49,034)	-	-
V676	MADISON CO UTILITIES DIST	(1,387)	31,000	(37,650)	(21,828)	-	-
V707	BELL CO CONSERVATION DIST	1,133	1,577	(1,123)	(652)	-	-
V708	HEBRON FIRE PROTECTION DI	(13,057)	14,641	(3,382)	(1,961)	-	-
V719	SILVER GROVE BD OF ED	-	-	-	-	-	-
V724	PENNYRILE AREA DEVP DIST	(94,541)	63,097	(99,485)	(57,675)	-	-
V730	GREEN RIV AREA DEL DIST	35,550	175,112	(151,804)	(88,007)	-	-
V737	KY ASSOC OF CO (KACO)	(546,275)	77,723	(196,526)	(113,934)	-	-
V756	JEFF CO MED CENTER LAUNDR	(327,130)	22,249	(113,586)	(65,851)	-	-
V759	ERLANGER/ELSMERE BD OF ED	(226,506)	120,562	(203,852)	(118,181)	-	-
V773	MCCRACKEN CO PUB LIBRARY	(112,952)	36,982	(54,477)	(31,582)	-	-
V808	POINT PLEASANT FIRE DIST	(106)	-	-	-	-	-
V819	NEWPORT BD OF ED	(169,269)	32,525	(193,702)	(112,298)	-	-
V830	REGIONAL WTR RESOURCE AGY	(48,435)	328,947	(323,656)	(187,639)	-	-
V856	KYIANA REG PLANNING DEV	(603,302)	(94,432)	(210,511)	(122,042)	-	-
V859	COVINGTON BD OF ED	73,084	917,816	(550,878)	(319,368)	-	-
V873	PADUCAH-MCCRACKEN CO RIV	(23,653)	23,764	(26,706)	(15,483)	-	-
V919	CITY OF WILDER	(35,833)	11,394	(12,488)	(7,240)	-	-
V930	OWENSBORO METRO PLAN COMM	(81,318)	5,900	(37,511)	(21,747)	-	-
V937	HOUSING AUTH OF FRANKFORT	(28,045)	35,424	(34,465)	(19,981)	-	-
V959	CITY OF COVINGTON	(1,527,632)	51,230	(403,155)	(233,728)	-	-
W001	ADAIR COUNTY ATTORNEY	(1,491)	3,219	(6,708)	(3,889)	-	-
W003	ANDERSON COUNTY ATTORNEY	(14,515)	(2,719)	(2,767)	(1,603)	-	-
W004	BALLARD COUNTY ATTORNEY	(24,432)	(5,888)	(3,182)	(1,845)	-	-
W010	BOYD COUNTY ATTORNEY	(42,442)	(147)	(9,503)	(5,508)	-	-
W011	BOYLE COUNTY ATTORNEY	(8,228)	(1,633)	(4,820)	(2,793)	-	-
W013	BREATHITT CO ATTORNEY	120,171	91,456	(9,464)	(5,489)	-	-
W015	BULLITT COUNTY ATTORNEY	(89,680)	8,048	(15,826)	(9,174)	-	-
W016	BUTLER COUNTY ATTORNEY	(8,575)	4,961	(3,213)	(1,863)	-	-
W017	CALDWELL COUNTY ATTORNEY	25,536	28,423	(7,816)	(4,531)	-	-
W018	CALLOWAY COUNTY ATTORNEY	10,280	14,625	(13,702)	(7,944)	-	-
W019	CAMPBELL COUNTY ATTORNEY	34,636	63,495	(33,324)	(19,319)	-	-
W020	CARLISLE COUNTY ATTORNEY	-	-	-	-	-	-
W021	CARROLL COUNTY ATTORNEY	758	4,008	(1,725)	(1,000)	-	-
W022	CHILD SUPPORT ENFORCEMENT	25,143	8,002	(6,535)	(3,788)	-	-
W024	CHRISTIAN COUNTY ATTORNEY	(51,075)	(2,761)	(18,584)	(10,774)	-	-
W026	CLAY COUNTY ATTORNEY	(15,986)	14,197	(7,064)	(4,096)	-	-
W027	CLINTON CO ATTORNEY	(7,358)	1,618	(4,428)	(2,568)	-	-
W028	CRITTENDEN CO ATTORNEY	-	-	-	-	-	-
W029	CUMBERLAND CO ATTORNEY	(42,654)	(26,759)	(600)	(348)	-	-
W031	EDMONSON COUNTY ATTORNEY	20,045	18,773	(3,043)	(1,764)	-	-
W032	ELLIOTT COUNTY ATTORNEY	(3,247)	8,631	(3,191)	(1,850)	-	-
W033	ESTILL COUNTY ATTORNEY	(17,647)	(14)	(5,163)	(2,994)	-	-
W035	FLEMING COUNTY ATTORNEY	4,438	9,953	(11,816)	(6,851)	-	-
W036	FLOYD COUNTY ATTORNEY	(38,159)	(1,489)	(8,319)	(4,824)	-	-
W039	GALLATIN COUNTY ATTORNEY	25,317	18,817	(1,611)	(934)	-	-
W041	GRANT COUNTY CHILD SUPPOR	(2,642)	3,884	(4,581)	(2,656)	-	-
W043	GRAYSON COUNTY ATTORNEY	(48,184)	(31,817)	(2,924)	(1,696)	-	-
W044	GREEN COUNTY ATTORNEY	(4,997)	1,330	(2,823)	(1,636)	-	-
W045	GREENUP CO ATTY/CHILD SUP	-	-	-	-	-	-
W047	HARDIN COUNTY ATTORNEY	(152,155)	3,698	(28,155)	(16,322)	-	-
W048	HARLAN COUNTY ATTORNEY	(31,271)	8,063	(13,933)	(8,076)	-	-
W050	HART COUNTY ATTORNEY	(36,702)	(5,784)	(8,212)	(4,760)	-	-
W051	HENDERSON CO ATTORNEY	9,040	18,307	(15,285)	(8,862)	-	-
W052	HENRY COUNTY ATTORNEY	(30,636)	(7,437)	(207)	(120)	-	-
W055	JACKSON COUNTY ATTORNEY	(9,267)	86	(4,445)	(2,578)	-	-
W056	JEFFERSON CO ATTORNEY	117,887	372,139	(299,687)	(173,741)	-	-
W058	JOHNSON CO ATTORNEY	(9,678)	3,795	(8,962)	(5,195)	-	-
W060	KNOTT COUNTY ATTORNEY	(8,670)	9,613	(5,490)	(3,182)	-	-
W061	KNOX COUNTY ATTORNEY	3,226	19,655	(11,949)	(6,927)	-	-
W063	LAUREL COUNTY ATTORNEY	5,503	13,936	(22,847)	(13,246)	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
W064	LAWRENCE COUNTY ATTORNEY	(49,839)	(11,723)	(185)	(107)	-	-
W066	LESLIE COUNTY ATTORNEY	(4,356)	2,631	(4,601)	(2,667)	-	-
W067	LETCHER COUNTY ATTORNEY	(19,434)	3,832	(7,331)	(4,251)	-	-
W069	LINCOLN COUNTY ATTORNEY	(6,884)	1,024	(7,497)	(4,345)	-	-
W070	LIVINGSTON CO ATTORNEY	3,460	4,515	(4,346)	(2,520)	-	-
W071	LOGAN COUNTY ATTORNEY	(2,012)	-	-	-	-	-
W073	MCCRACKEN COUNTY ATTORNEY	(10,499)	(3,284)	(2,071)	(1,200)	-	-
W075	MCLEAN COUNTY ATTORNEY	(2,852)	(148)	(721)	(419)	-	-
W076	MADISON COUNTY ATTORNEY	(10,033)	(103)	(3,704)	(2,147)	-	-
W077	MAGOFFIN CO ATTORNEY	(4,044)	537	(1,799)	(1,043)	-	-
W078	MARION COUNTY ATTORNEY	(10,555)	(3,847)	(2,266)	(1,314)	-	-
W079	MARSHALL COUNTY ATTORNEY	(7,312)	(1,330)	(1,636)	(949)	-	-
W080	MARTIN COUNTY ATTORNEY	23,206	21,208	(8,882)	(5,148)	-	-
W082	MEADE COUNTY ATTORNEY	(5,370)	1,429	(4,879)	(2,830)	-	-
W083	MENIFEE COUNTY ATTORNEY	(658)	3,578	(2,601)	(1,508)	-	-
W084	MERCER COUNTY ATTORNEY	(12,513)	617	(5,954)	(3,452)	-	-
W085	METCALFE COUNTY ATTORNEY	(14,503)	1,352	(4,232)	(2,453)	-	-
W087	MONTGOMERY CO ATTORNEY	27,249	11,597	(2,554)	(1,481)	-	-
W090	NELSON COUNTY ATTORNEY	(15,534)	19,921	(14,432)	(8,367)	-	-
W091	NICHOLAS COUNTY ATTORNEY	(2,548)	1,772	(2,480)	(1,438)	-	-
W092	OHIO COUNTY ATTORNEY	5,411	3,697	(622)	(361)	-	-
W095	OWSLEY COUNTY ATTORNEY	(52,800)	(27,615)	-	-	-	-
W096	PENDLETON COUNTY ATTORNEY	(50,492)	3,775	(1,508)	(874)	-	-
W097	PERRY COUNTY ATTORNEY	(68,703)	(23,819)	(11,321)	(6,563)	-	-
W098	PIKE COUNTY ATTORNEY	(27,275)	19,298	(28,272)	(16,390)	-	-
W099	POWELL COUNTY ATTORNEY	(18,202)	824	(6,229)	(3,610)	-	-
W103	ROWAN COUNTY ATTORNEY	12,959	8,881	(4,415)	(2,561)	-	-
W104	RUSSELL COUNTY ATTORNEY	(23,537)	(889)	(6,660)	(3,861)	-	-
W105	SCOTT COUNTY ATTORNEY	-	-	-	-	-	-
W106	SHELBY COUNTY ATTORNEY	(46,555)	(16,154)	-	-	-	-
W107	SIMPSON COUNTY ATTORNEY	(9,312)	430	(2,019)	(1,172)	-	-
W109	TAYLOR COUNTY ATTORNEY	10,404	6,719	(9,408)	(5,455)	-	-
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-
W113	UNION COUNTY ATTORNEY	(3,111)	3,616	(367)	(211)	-	-
W114	WARREN CO ATTY/CHILD SUPP	(5,141)	24,816	(31,630)	(18,337)	-	-
W115	WASHINGTON CO ATTORNEY	(4,572)	331	(3,163)	(1,833)	-	-
W118	WHITLEY COUNTY ATTORNEY	-	-	-	-	-	-
W119	WOLFE COUNTY ATTORNEY	(7,420)	2,907	(3,318)	(1,924)	-	-
W120	WOODFORD COUNTY ATTORNEY	(20,321)	(514)	(6,640)	(3,848)	-	-
X030	OWENSBORO DAVIESS CO TOUR	(50,813)	(8,091)	(17,411)	(10,093)	-	-
X034	FAYETTE CO ATTORNEY OFF	(44,017)	160,046	(81,241)	(47,099)	-	-
X059	KENTON COUNTY ATTORNEY	(32,211)	16,341	(42,999)	(24,928)	-	-
X105	GEORGETOWN WATER & SEWER	(572,245)	(113,772)	(177,043)	(102,640)	-	-
X956	LOU FIREFIGHTERS PENS FUN	(63,690)	(28,831)	(7,615)	(4,416)	-	-
TOTAL		(259,861,931)	102,767,775	(147,809,684)	(85,691,776)	-	-



APPENDIX B

COLLECTIVE PENSION AMOUNTS – CERS HAZARDOUS PENSION PLAN

Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share	2023 Proportionate Share	Net Pension Liability as of June 30, 2024			Pension Expense				
					Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
					(6)	(7)	(8)					
39932	JEFFERSON CO SHERIFF	2,845,438	0.923572%	0.905547%	23,754,324	30,581,211	18,180,545	1,831,539	(1,435,639)	395,900	-	395,900
39934	KENTON CO SHERIFF	627,229	0.203586%	0.222879%	5,236,243	6,741,116	4,007,597	403,732	(400,428)	3,304	-	3,304
39936	CAMPBELL CO SHERIFF	-	0.000000%	0.008107%	-	-	-	-	(145,812)	(145,812)	-	(145,812)
39938	FAYETTE CO SHERIFF	1,568,932	0.509244%	0.403657%	13,097,785	16,862,029	10,024,485	1,009,883	388,270	1,398,153	-	1,398,153
39940	DAVISS CO SHERIFF	945,298	0.306825%	0.320062%	7,891,556	10,159,554	6,039,860	608,466	(168,952)	439,514	-	439,514
39944	HARDIN COUNTY SHERIFF	834,227	0.270773%	0.230652%	6,964,297	8,965,805	5,330,175	536,971	405,609	942,580	-	942,580
39946	WARREN COUNTY SHERIFF	1,138,052	0.369389%	0.391198%	9,500,706	12,231,166	7,271,435	732,537	26,757	759,294	-	759,294
39948	BOONE COUNTY SHERIFF	4,860,976	1.577775%	1.446128%	40,580,462	52,243,106	31,058,553	3,128,891	621,445	3,750,336	-	3,750,336
39952	MADISON COUNTY SHERIFF	590,461	0.191652%	0.201670%	4,929,300	6,345,959	3,772,676	380,066	180,579	560,645	-	560,645
39962	BULLITT CO SHERIFF	806,214	0.261681%	0.218247%	6,730,450	8,664,751	5,151,199	518,940	193,527	712,467	-	712,467
A156	CITY OF ANCHORAGE	120,420	0.039086%	0.020737%	1,005,294	1,294,211	769,409	77,512	93,798	171,310	-	171,310
AB19	BELLEVUE/DAYTON FIRE	528,671	0.171596%	0.174696%	4,413,459	5,681,867	3,377,873	340,293	(130,682)	209,611	-	209,611
AC19	CAMPBELL CO FIRE DIST 1	210,614	0.068361%	0.071397%	1,758,249	2,263,562	1,345,689	135,567	(259,793)	(124,226)	-	(124,226)
AD19	SOUTHERN CAMPBELL F DIST	234,008	0.075954%	0.066587%	1,953,541	2,514,980	1,495,157	150,625	(6,200)	144,425	-	144,425
AJ00	SOMERSET POLICE & FIRE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
AS02	ALLEN CO AMBULANCE SVC	363,287	0.117916%	0.114044%	3,032,806	3,904,421	2,321,180	233,840	(41,521)	192,319	-	192,319
AS20	WOODFORD CO FIRE DISTRICT	179,384	0.058224%	0.047369%	1,497,525	1,927,906	1,146,141	115,464	163,921	279,385	-	279,385
B008	BURLINGTON FIRE PRO DIST	1,006,452	0.326674%	0.278994%	8,402,074	10,816,792	6,430,588	647,828	494,559	1,142,387	-	1,142,387
B015	CITY OF HILLVIEW	498,391	0.161768%	0.166998%	4,160,682	5,356,444	3,184,408	320,803	84,292	405,095	-	405,095
B045	CITY OF BELLEFONTE	105,722	0.034315%	0.036510%	882,584	1,136,234	675,492	68,050	34,513	102,563	-	102,563
B048	CITY OF HARLAN	26,046	0.008454%	0.007843%	217,437	279,928	166,417	16,765	54,713	71,478	-	71,478
B100	CITY OF SCIENCE HILL	33,096	0.010742%	0.000000%	276,285	355,688	211,457	21,302	73,463	94,765	-	94,765
B256	BUECHEL FIRE PROTECT DIST	-	0.000000%	0.000072%	-	-	-	-	(1,695,373)	(1,695,373)	-	(1,695,373)
B259	CITY OF LUDLOW	440,623	0.143017%	0.126892%	3,678,405	4,735,563	2,815,294	283,617	(103,749)	179,868	-	179,868
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	7,871,871	2.555050%	2.604812%	65,716,031	84,602,525	50,296,243	5,066,928	4,198,994	9,265,922	-	9,265,922
B656	LOUISVILLE AIRPORT AUTHOR	1,014,860	0.329403%	0.309421%	8,472,264	10,907,155	6,484,309	653,240	(172,273)	480,967	-	480,967
B956	LAKE DREAMLAND FIRE DIST	-	0.000000%	0.000000%	-	-	-	-	(180,693)	(180,693)	-	(180,693)
C106	CITY OF SIMPSONVILLE	201,630	0.065445%	0.055117%	1,683,249	2,167,007	1,288,287	129,784	103,583	233,367	-	233,367
C156	FAIRDALE FIRE DISTRICT	462,385	0.150081%	0.154956%	3,860,092	4,969,465	2,954,349	297,626	(3,931)	293,695	-	293,695
C256	LOUISVILLE/JEFF CO METRO	74,153,627	24.068765%	25.674887%	619,050,005	796,962,213	473,794,433	47,730,842	(14,574,615)	33,156,227	-	33,156,227
C356	INDIAN HILLS POLICE DEPT	79,212	0.025711%	0.025263%	661,288	851,340	506,122	50,988	(34,274)	16,714	-	16,714
D024	CITY OF PEMBROKE	-	0.000000%	0.000000%	-	-	-	-	(481)	(481)	-	(481)
D071	CITY OF LEWISBURG	-	0.000000%	0.002767%	-	-	-	-	(58,630)	(58,630)	-	(58,630)
D098	CITY OF COAL RUN VILLAGE	89,745	0.029129%	0.029483%	749,200	964,516	573,405	57,766	16,095	73,861	-	73,861
D106	SIMPSONVILLE RURAL FIRE	263,075	0.085389%	0.083554%	2,196,210	2,827,391	1,680,885	169,335	146,061	315,396	-	315,396
G015	ZONETON FIRE PROT DIST	742,324	0.240943%	0.189098%	6,197,068	7,978,077	4,742,971	477,815	530,931	1,008,746	-	1,008,746
GS06	SHELBY CO SUB FIRE DIST	76,326	0.024774%	0.011577%	637,189	820,314	487,677	49,129	82,107	131,236	-	131,236
J002	CITY OF SCOTTSVILLE	323,514	0.105006%	0.108852%	2,700,760	3,476,947	2,067,047	208,238	18,622	226,860	-	226,860
J003	CITY OF LAWRENCEBURG	378,843	0.122965%	0.122371%	3,162,667	4,071,603	2,420,570	243,852	9,621	253,473	-	253,473
J007	CITY OF MIDDLESBORO	975,854	0.316743%	0.357154%	8,146,648	10,487,958	6,235,096	628,134	(277,946)	350,188	-	350,188
J024	CITY OF HOPKINSVILLE	3,946,195	1.280855%	1.289268%	32,943,663	42,411,525	25,213,673	2,540,068	(1,621,561)	918,507	-	918,507
J026	CLAY CO BD OF ED	27,413	0.008898%	0.008308%	228,857	294,630	175,157	17,646	60,576	78,222	-	78,222
J037	CITY OF FRANKFORT	3,957,903	1.284655%	1.310695%	33,041,399	42,537,350	25,288,476	2,547,603	(1,521,156)	1,026,447	-	1,026,447
J040	CITY OF LANCASTER	72,831	0.023640%	0.029390%	608,022	782,765	465,354	46,881	(155,251)	(108,370)	-	(108,370)
J059	KENTON COUNTY AIRPORT BD	4,242,469	1.377020%	1.410988%	35,417,032	45,595,729	27,106,684	2,730,773	(380,423)	2,350,350	-	2,350,350
J063	CITY OF LONDON	1,244,134	0.403821%	0.403011%	10,386,299	13,371,275	7,949,230	800,819	272,429	1,073,248	-	1,073,248
J067	CITY OF WHITESBURG	165,471	0.053709%	0.051404%	1,381,399	1,778,406	1,057,263	106,510	269	106,779	-	106,779
J084	CITY OF HARRODSBURG	605,588	0.196562%	0.046224%	5,055,586	6,508,539	3,869,329	389,803	892,209	1,282,012	-	1,282,012
J090	CITY OF BARDSTOWN	1,299,442	0.421773%	0.421852%	10,848,025	13,965,700	8,302,615	836,419	537,925	1,374,344	-	1,374,344
J100	CITY OF SOMERSET	3,112,687	1.010315%	1.048274%	25,985,359	33,453,435	19,888,084	2,003,559	198,565	2,202,124	-	2,202,124
J113	CITY OF MORGANFIELD	43,061	0.013977%	0.019212%	359,489	462,805	275,138	27,718	(103,732)	(76,014)	-	(76,014)
J118	CITY OF CORBIN	891,481	0.289357%	0.273060%	7,442,278	9,581,156	5,696,002	573,825	(164,582)	409,243	-	409,243
J154	CITY OF EARLINGTON	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
J156	CITY OF JEFFERSONTOWN	2,238,312	0.726511%	0.709271%	18,685,904	24,056,149	14,301,393	1,440,746	86,603	1,527,349	-	1,527,349
J210	BOYD CO AMBULANCE SERVICE	1,316,944	0.427453%	0.387482%	10,994,115	14,153,775	8,414,426	847,683	648,674	1,496,357	-	1,496,357
J256	CITY OF ST MATTHEWS	1,023,870	0.332327%	0.328644%	8,547,469	11,003,974	6,541,868	659,039	(6,461)	652,578	-	652,578
J259	CITY OF PARK HILLS	100,467	0.032610%	0.041211%	838,731	1,079,779	641,929	64,669	(49,073)	15,596	-	15,596
J319	CITY OF ALEXANDRIA	382,005	0.123991%	0.117694%	3,189,056	4,105,576	2,440,767	245,887	(236,308)	9,579	-	9,579
J324	CITY OF OAK GROVE	441,960	0.143451%	0.163320%	3,689,568	4,749,933	2,823,838	284,478	(53,454)	231,024	-	231,024
J356	CITY OF WEST BUECHEL	93,933	0.030489%	0.033345%	784,179	1,009,548	600,177	60,463	(305,198)	(244,735)	-	(244,735)
J359	CITY OF FORT WRIGHT	825,640	0.267986%	0.278543%	6,892,615	8,873,522	5,275,313	531,444	85,181	616,625	-	616,625
J410	CANNONSBURG VOL FIRE DEPT	33,462	0.010861%	0.011392%	279,346	359,628	213,799	21,538	(9,023)	12,515	-	12,515
J419	CITY OF COLD SPRING	231,314	0.075080%	0.087743%	1,931,062	2,486,040	1,477,952	148,891	(211,883)	(62,992)	-	(62,992)
J456	CITY OF SHIVELY	1,660,814	0.539067%	0.609847%	13,864,834	17,849,525	10,611,552	1,069,026	(1,164,487)	(95,461)	-	(95,461)
J510	CITY OF CATLETTSBURG	253,479	0.082274%	0.084367%	2,116,092	2,724,247	1,619,566	163,158	(81,798)	81,360	-	81,360
J619	CITY OF FORT THOMAS	1,817,649	0.589972%	0.596924%	15,174,113	19,535,086	11,613,618	1,169,975	(612,208)	557,767	-	557,767
J719	CITY OF SOUTHGATE	123,742	0.040164%	0.031478%	1,033,020	1,329,906	790,630	79,649	206,880	286,529	-	286,529
J756	CITY OF PROSPECT	9,464	0.003072%	0.016553%	79,012	101,720	60,472	6,092	(124,056)	(117,964)	-	(117,964)
J819	CITY OF BELLEVUE	325,249	0.105569%	0.097802%	2,715,241	3,495,589	2,078,129	209,354	(84)	209,270	-	209,270



Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share	2023 Proportionate Share	Net Pension Liability as of June 30, 2024			Pension Expense				
					Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
					(6)	(7)	(8)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
J859	CITY OF VILLA HILLS	338,644	0.109917%	0.123099%	2,827,071	3,639,559	2,163,720	217,977	83,298	301,275	-	301,275
J919	CITY OF DAYTON	278,854	0.090510%	0.085017%	2,327,922	2,996,957	1,781,692	179,491	(122,626)	56,865	-	56,865
J956	OKOLONA FIRE DISTRICT	2,398,345	0.778454%	0.760281%	20,021,881	25,776,080	15,323,893	1,543,755	2,494,703	4,038,458	-	4,038,458
J959	CITY OF INDEPENDENCE	915,823	0.297258%	0.335262%	7,645,493	9,842,773	5,851,534	589,493	(197,061)	392,432	-	392,432
K001	CITY OF COLUMBIA	316,936	0.102871%	0.100169%	2,645,848	3,406,253	2,025,019	204,004	(62,502)	141,502	-	141,502
K010	CITY OF ASHLAND	3,640,367	1.181590%	1.186859%	30,390,562	39,124,673	23,259,638	2,343,215	421,637	2,764,852	-	2,764,852
K011	CITY OF DANVILLE	1,974,679	0.640941%	0.581454%	16,485,039	21,222,765	12,616,945	1,271,052	1,173,030	2,444,082	-	2,444,082
K016	CITY OF MORGANTOWN	156,035	0.050646%	0.061624%	1,302,618	1,676,985	996,968	100,436	45,676	146,112	-	146,112
K018	CITY OF MURRAY	1,531,889	0.497220%	0.510965%	12,788,527	16,463,892	9,787,792	986,039	(725,979)	260,060	-	260,060
K019	CITY OF NEWPORT	2,798,842	0.908447%	0.972963%	23,365,308	30,080,394	17,882,809	1,801,544	(386,218)	1,415,326	-	1,415,326
K026	CITY OF MANCHESTER	164,132	0.053274%	0.054147%	1,370,210	1,764,003	1,048,700	105,648	(103,782)	1,866	-	1,866
K029	CITY OF BURKESVILLE	111,702	0.036256%	0.038149%	932,506	1,200,505	713,701	71,899	(41,553)	30,346	-	30,346
K034	LEX/FAYETTE URBAN CO GOVT	6,846,651	2.222284%	2.074851%	57,157,270	73,584,015	43,745,734	4,407,019	(912,237)	3,494,782	-	3,494,782
K041	CITY OF WILLIAMSTOWN	171,243	0.055582%	0.064871%	1,429,572	1,840,425	1,094,133	110,225	(104,676)	5,549	-	5,549
K043	CITY OF LEITCHFIELD	459,161	0.149034%	0.155998%	3,833,163	4,934,797	2,933,739	295,550	(102,086)	193,464	-	193,464
K049	CITY OF CYNTHIANA	665,708	0.216075%	0.200777%	5,557,461	7,154,651	4,253,443	428,499	(385,175)	43,324	-	43,324
K065	CITY OF BEATTYVILLE	126,087	0.040925%	0.037402%	1,052,593	1,355,104	805,610	81,158	70,585	151,743	-	151,743
K071	CITY OF RUSSELLVILLE	685,466	0.222488%	0.235640%	5,722,404	7,366,997	4,379,684	441,217	(235,575)	205,642	-	205,642
K078	CITY OF LEBANON	359,278	0.116614%	0.111719%	2,999,319	3,861,309	2,295,550	231,258	(28,438)	202,820	-	202,820
K079	CITY OF BENTON	235,011	0.076280%	0.076473%	1,961,926	2,525,775	1,501,574	151,271	76,130	227,401	-	227,401
K090	NELSON COUNTY BD OF ED	-	0.000000%	0.000000%	-	-	-	-	(52,818)	(52,818)	-	(52,818)
K091	CITY OF CARLISLE	-	0.000000%	0.000000%	-	-	-	-	(216,632)	(216,632)	-	(216,632)
K099	CITY OF STANTON	119,629	0.038829%	0.053081%	998,684	1,285,701	764,350	77,002	(193,629)	(116,627)	-	(116,627)
K103	CITY OF MOREHEAD	566,402	0.183843%	0.185647%	4,728,452	6,087,388	3,618,956	364,580	93,989	458,569	-	458,569
K105	CITY OF GEORGETOWN	3,509,314	1.139052%	1.091276%	29,296,482	37,716,160	22,422,276	2,258,858	1,101,252	3,360,110	-	3,360,110
K106	CITY OF SHELBYVILLE	1,356,328	0.440237%	0.479330%	11,322,921	14,577,077	8,666,080	873,035	104,572	977,607	-	977,607
K108	CITY OF TAYLORSVILLE	11,968	0.003885%	0.021287%	99,922	128,640	76,476	7,704	(121,439)	(113,735)	-	(113,735)
K111	CITY OF CADIZ	159,259	0.051692%	0.051512%	1,329,521	1,711,620	1,017,559	102,511	(45,219)	57,292	-	57,292
K114	CITY OF BOWLING GREEN	8,861,487	2.876260%	2.587676%	73,977,570	95,238,393	56,619,273	5,703,920	2,156,248	7,860,168	-	7,860,168
K115	CITY OF SPRINGFIELD	168,571	0.054715%	0.049604%	1,407,273	1,811,717	1,077,067	108,505	6,634	115,139	-	115,139
K120	CITY OF VERSAILLES	1,363,170	0.442458%	0.429995%	11,380,045	14,650,619	8,709,800	877,440	(66,319)	811,121	-	811,121
K200	CITY OF FERGUSON	5,036	0.001635%	0.000389%	42,052	54,138	32,185	3,242	11,168	14,410	-	14,410
K256	JEFFERSONTOWN FIRE DIST	2,932,782	0.951922%	0.982696%	24,483,488	31,519,933	18,738,616	1,887,760	448,930	2,336,690	-	2,336,690
K315	MT WASHINGTON FIRE P DIST	498,297	0.161737%	0.147490%	4,159,885	5,355,417	3,183,798	320,741	33,990	354,731	-	354,731
K319	CITY OF SILVER GROVE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K356	ST MATTHEWS FIRE DIST.	3,851,615	1.250156%	1.090449%	32,154,083	41,395,023	24,609,362	2,479,188	1,322,692	3,801,880	-	3,801,880
K414	CITY OF SMITHS GROVE	67,088	0.021775%	0.017037%	560,054	721,011	428,642	43,182	88,323	131,505	-	131,505
K419	ALEXANDRIA FIRE DISTRICT	598,662	0.194314%	0.173187%	4,997,767	6,434,103	3,825,077	385,345	60,764	446,109	-	446,109
K456	CAMP TAYLOR FIRE PRO DIST	-	0.000000%	0.000000%	-	-	-	-	(488,586)	(488,586)	-	(488,586)
K559	CITY OF TAYLOR MILL	515,159	0.167210%	0.178490%	4,300,651	5,536,638	3,291,534	331,595	43,997	375,592	-	375,592
K656	MCMAHAN FIRE PRO DIST 14	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	745,495	0.241973%	0.264332%	6,223,559	8,012,182	4,763,246	479,857	(427,638)	52,219	-	52,219
K719	CENTRAL CAMPBELL CO FIRE	730,125	0.236984%	0.260697%	6,095,242	7,846,987	4,665,038	469,964	(218,992)	250,972	-	250,972
K759	LAKESIDE/CRESTVIEWHLS POL	365,788	0.118728%	0.126031%	3,053,691	3,931,308	2,337,165	235,450	(121,233)	114,217	-	114,217
K856	HIGHVIEW FIRE DISTRICT	-	0.000000%	0.249751%	-	-	-	-	(1,099,455)	(1,099,455)	-	(1,099,455)
K859	CITY OF FORT MITCHELL	769,165	0.249655%	0.296582%	6,421,141	8,266,548	4,914,467	495,092	(535,177)	(40,085)	-	(40,085)
K956	CITY OF MEADOW VALE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L001	ADAIR CO AMBULANCE SER	308,467	0.100122%	0.104665%	2,575,144	3,315,228	1,970,905	198,552	(26,425)	172,127	-	172,127
L005	CITY OF GLASGOW	1,604,770	0.520876%	0.513186%	13,396,960	17,247,187	10,253,461	1,032,951	(186,650)	846,301	-	846,301
L009	CITY OF PARIS	1,095,816	0.355680%	0.174449%	9,148,110	11,777,236	7,001,572	705,350	1,184,057	1,889,407	-	1,889,407
L015	CITY OF MT WASHINGTON	708,456	0.229950%	0.231422%	5,914,327	7,614,078	4,526,573	456,015	106,958	562,973	-	562,973
L025	CITY OF WINCHESTER	2,891,190	0.938422%	0.842436%	24,136,267	31,072,922	18,472,868	1,860,988	502,998	2,363,986	-	2,363,986
L031	EDMONSON CO AMBULANCE DIS	56,775	0.018428%	0.025820%	473,969	610,186	362,756	36,545	(204,486)	(167,941)	-	(167,941)
L035	CITY OF FLEMINGSBURG	110,258	0.035788%	0.032549%	920,469	1,185,008	704,488	70,971	(76,163)	(5,192)	-	(5,192)
L039	CITY OF WARSAW	111,400	0.036158%	0.029989%	929,986	1,197,260	711,771	71,705	165,957	237,662	-	237,662
L044	GREEN CO AMBULANCE SVC	96,021	0.031166%	0.039234%	801,591	1,031,965	613,504	61,805	(166,954)	(105,149)	-	(105,149)
L050	CITY OF MUNFORDVILLE	124,092	0.040278%	0.026618%	1,035,952	1,333,681	792,874	79,875	124,830	204,705	-	204,705
L052	CITY OF EMINENCE	191,156	0.062046%	0.062444%	1,595,827	2,054,460	1,221,378	123,044	67,370	190,414	-	190,414
L057	CITY OF NICHOLASVILLE	3,325,570	1.079413%	1.096876%	27,762,564	35,741,400	21,248,280	2,140,587	304,944	2,445,531	-	2,445,531
L061	CITY OF BARBOURVILLE	70,713	0.022952%	0.031797%	590,327	759,984	451,811	45,516	(126,712)	(81,196)	-	(81,196)
L072	CITY OF EDDYVILLE	83,137	0.026985%	0.029102%	694,056	893,524	531,201	53,514	(72,153)	(18,639)	-	(18,639)
L073	CITY OF PADUCAH	4,776,546	1.550370%	1.519196%	39,875,604	51,335,675	30,519,084	3,074,544	62,435	3,136,979	-	3,136,979
L077	CITY OF SALYERSVILLE	77,471	0.025146%	0.034053%	646,757	832,631	495,000	49,867	(46,636)	3,231	-	3,231
L086	CITY OF TOMPKINSVILLE	126,410	0.041030%	0.042762%	1,055,294	1,358,581	807,677	81,367	(124,228)	(42,861)	-	(42,861)
L090	CITY OF NEW HAVEN	-	0.000000%	0.000000%	-	-	-	-	(50,816)	(50,816)	-	(50,816)
L107	CITY OF FRANKLIN	626,192	0.203249%	0.188575%	5,227,576	6,729,958	4,000,963	403,064	41,266	444,330	-	444,330
L108	SPENCER CO FIRE DIST	35,446	0.011505%	0.015423%	295,909	380,952	226,476	22,816	(65,359)	(42,543)	-	(42,543)
L110	CITY OF ELKTON	48,800	0.015839%	0.016736%	407,380	524,459	311,791	31,410	10,615	42,025	-	42,025
L156	CITY OF LYNDON	726,246	0.235725%	0.000000%	6,062,860	7,805,299	4,640,254	467,467	1,612,092	2,079,559	-	2,079,559



Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share	2023 Proportionate Share	Net Pension Liability as of June 30, 2024			Pension Expense				
					Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
					(6)	(7)	(8)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
L159	ELSMERE FIRE PROTECTION	346,292	0.112399%	0.090496%	2,890,909	3,721,743	2,212,578	222,899	46,877	269,776	-	269,776
L356	EASTWOOD FIRE PROT DIST	-	0.000000%	0.000000%	-	-	-	-	(380,058)	(380,058)	-	(380,058)
L456	HARRODS CREEK FIRE DIST	-	0.000000%	0.000000%	-	-	-	-	(873,437)	(873,437)	-	(873,437)
L556	LYNDON FIRE PROTECT DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	3,455,801	1.121683%	0.835913%	28,849,750	37,141,040	22,080,367	2,224,413	5,967,652	8,192,065	-	8,192,065
L756	PLEASURE RIDGE PARK FIRE	3,277,284	1.063740%	1.037453%	27,359,453	35,222,438	20,939,757	2,109,506	2,655,306	4,764,812	-	4,764,812
L956	WORTHINGTON FIRE DEPT	-	0.000000%	0.000000%	-	-	-	-	(867,848)	(867,848)	-	(867,848)
M014	CITY OF HARDINSBURG	107,580	0.034918%	0.031621%	898,093	1,156,201	687,362	69,246	(39,346)	29,900	-	29,900
M015	BULLITT CO FISCAL COURT	21,426	0.006955%	0.007286%	178,883	230,293	136,909	13,792	(196,583)	(182,791)	-	(182,791)
M022	CITY OF OLIVE HILL	85,611	0.027788%	0.034715%	714,709	920,113	547,008	55,106	172,348	227,454	-	227,454
M042	CITY OF MAYFIELD	1,615,000	0.524196%	0.570716%	13,482,351	17,357,118	10,318,816	1,039,535	(223,025)	816,510	-	816,510
M054	CITY OF DAWSON SPRINGS	81,084	0.026318%	0.029660%	676,900	871,439	518,071	52,191	(53,693)	(1,502)	-	(1,502)
M059	KENTON COUNTY FISCAL CT	1,425,517	0.462694%	0.465336%	11,900,516	15,320,671	9,108,147	917,570	(424,019)	493,551	-	493,551
M069	CITY OF STANFORD	294,680	0.095647%	0.090275%	2,460,046	3,167,053	1,882,814	189,678	96,327	286,005	-	286,005
M076	CITY OF RICHMOND	3,685,362	1.196194%	1.191177%	30,766,177	39,608,239	23,547,118	2,372,176	303,889	2,676,065	-	2,676,065
M081	CITY OF MAYSVILLE	1,286,216	0.417480%	0.395155%	10,737,609	13,823,550	8,218,108	827,906	(132,022)	695,884	-	695,884
M082	CITY OF BRANDENBURG	137,665	0.044683%	0.046964%	1,149,249	1,479,538	879,586	88,611	298,499	387,110	-	387,110
M085	CITY OF EDMONTON	139,762	0.045364%	0.050775%	1,166,765	1,502,088	892,992	89,961	17,393	107,354	-	107,354
M096	CITY OF FALMOUTH	-	0.000000%	0.000000%	-	-	-	-	(80,313)	(80,313)	-	(80,313)
M109	CITY OF CAMPBELLSVILLE	688,829	0.223580%	0.221008%	5,750,490	7,403,155	4,401,180	443,382	(172,782)	270,600	-	270,600
M110	CITY OF GUTHRIE	-	0.000000%	0.000000%	-	-	-	-	(6,716)	(6,716)	-	(6,716)
M113	CITY OF STURGIS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
M118	WHITLEY CO FISCAL COURT	20,619	0.006692%	0.013522%	172,119	221,585	131,732	13,271	(152,380)	(139,109)	-	(139,109)
M315	CITY OF PIONEER VILLAGE	132,123	0.042885%	0.039617%	1,103,005	1,420,003	844,193	85,045	10,408	95,453	-	95,453
M356	MIDDLETOWN FIRE PROT DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
N008	CITY OF FLORENCE	5,281,529	1.714278%	1.695151%	44,091,327	56,762,978	33,745,619	3,399,590	1,043,017	4,442,607	-	4,442,607
N009	CITY OF MILLERSBURG	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
N011	CITY OF PERRYVILLE	15,914	0.005165%	0.013314%	132,844	171,023	101,673	10,243	(4,754)	5,489	-	5,489
N012	CITY OF BROOKSVILLE	-	0.000000%	0.000000%	-	-	-	-	(79,369)	(79,369)	-	(79,369)
N014	CITY OF IRVINGTON	66,282	0.021514%	0.023034%	553,341	712,369	423,504	42,664	33,794	76,458	-	76,458
N022	CITY OF GRAYSON	216,242	0.070188%	0.087682%	1,805,239	2,324,057	1,381,653	139,190	456,927	596,117	-	596,117
N050	CITY OF HORSE CAVE	119,773	0.038876%	0.045663%	999,893	1,287,258	765,275	77,095	262,609	339,704	-	339,704
N051	CITY OF HENDERSON	3,148,158	1.021828%	1.037717%	26,281,474	33,834,652	20,114,718	2,026,390	(473,132)	1,553,258	-	1,553,258
N054	CITY OF MADISONVILLE	3,108,391	1.008921%	0.985066%	25,949,505	33,407,277	19,860,643	2,000,794	(84,042)	1,916,752	-	1,916,752
N071	CITY OF AUBURN	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
N076	MADISON CO EMS	1,398,319	0.453866%	0.473971%	11,673,459	15,028,359	8,934,367	900,063	86,681	986,744	-	986,744
N087	CITY OF MT STERLING	619,419	0.201051%	0.198824%	5,171,043	6,657,178	3,957,696	398,705	(27,335)	371,370	-	371,370
N088	MORGAN CO AMBULANCE SERV	37,179	0.012067%	0.019559%	310,364	399,561	237,539	23,930	(184,083)	(160,153)	-	(160,153)
N093	CITY OF LAGRANGE	324,358	0.105280%	0.100318%	2,707,808	3,486,019	2,072,440	208,781	(54,014)	154,767	-	154,767
N094	CITY OF OWENTON	65,708	0.021327%	0.027986%	548,532	706,177	419,823	42,294	20,931	63,225	-	63,225
N099	CITY OF CLAY CITY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
N100	CITY OF BURNSIDE	83,136	0.026984%	0.028507%	694,030	893,491	531,181	53,512	(28,665)	24,847	-	24,847
N104	CITY OF JAMESTOWN	22,868	0.007423%	0.007430%	190,920	245,790	146,122	14,721	(43,967)	(29,246)	-	(29,246)
P007	CITY OF PINEVILLE	62,356	0.020240%	0.023412%	520,574	670,185	398,425	40,138	(236,205)	(196,067)	-	(196,067)
P015	CITY OF LEBANON JUNCTION	59,294	0.019245%	0.021376%	494,982	637,238	378,838	38,165	12,091	50,256	-	50,256
P033	ESTILL COUNTY EMS	284,382	0.092305%	0.101819%	2,374,090	3,056,393	1,817,027	183,050	83,619	266,669	-	266,669
P041	CITY OF DRY RIDGE	572,674	0.185878%	0.188668%	4,780,793	6,154,771	3,659,015	368,615	355,249	723,864	-	723,864
P043	CITY OF CLARKSON	-	0.000000%	0.006660%	-	-	-	-	(45,724)	(45,724)	-	(45,724)
P079	CITY OF CALVERT CITY	169,609	0.055052%	0.072644%	1,415,941	1,822,876	1,083,700	109,174	(163,573)	(54,399)	-	(54,399)
P093	SOUTH OLDHAM FIRE DEPT	421,433	0.136789%	0.137174%	3,518,221	4,529,342	2,692,696	271,267	28,097	299,364	-	299,364
P116	CITY OF MONTICELLO	222,954	0.072366%	0.064081%	1,861,258	2,396,175	1,424,527	143,509	(53,343)	90,166	-	90,166
P117	CITY OF CLAY	-	0.000000%	0.000000%	-	-	-	-	(56,327)	(56,327)	-	(56,327)
R015	CITY OF SHEPHERDSVILLE	2,420,315	0.785585%	0.735107%	20,205,291	26,012,201	15,464,267	1,557,896	1,101,166	2,659,062	-	2,659,062
R017	CITY OF PRINCETON	277,831	0.090178%	0.094975%	2,319,383	2,985,964	1,775,157	178,832	(187,811)	(8,979)	-	(8,979)
R036	CITY OF PRESTONSBURG	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
R045	CITY OF RUSSELL	418,748	0.135917%	0.137047%	3,495,793	4,500,468	2,675,531	269,537	(193,238)	76,299	-	76,299
R057	CITY OF WILMORE	171,068	0.055525%	0.061342%	1,428,106	1,838,537	1,093,011	110,112	(152,042)	(41,930)	-	(41,930)
R104	CITY OF RUSSELL SPRINGS	178,699	0.058002%	0.072213%	1,491,815	1,920,556	1,141,771	115,024	(146,960)	(31,936)	-	(31,936)
R105	CITY OF STAMPING GROUND	26,304	0.008538%	0.009374%	219,598	282,709	168,071	16,932	(9,613)	7,319	-	7,319
TS59	INDEPENDENCE FIRE DIST	1,293,585	0.419872%	0.405145%	10,799,132	13,902,754	8,265,194	832,650	(32,107)	800,543	-	800,543
V001	ADAIR COUNTY FISCAL COURT	231,608	0.075175%	0.067596%	1,933,505	2,489,186	1,479,822	149,080	(21,219)	127,861	-	127,861
V002	ALLEN COUNTY FISCAL COURT	366,900	0.119088%	0.123316%	3,062,950	3,943,228	2,344,251	236,164	99,527	335,691	-	335,691
V003	ANDERSON CO FISCAL COURT	265,543	0.086190%	0.089495%	2,216,812	2,853,913	1,696,653	170,924	(58,712)	112,212	-	112,212
V005	BARREN CO FISCAL CT	701,708	0.227760%	0.226059%	5,858,000	7,541,563	4,483,463	451,672	(468,297)	(16,625)	-	(16,625)
V007	BELL CO FISCAL CT	154,887	0.050273%	0.047290%	1,293,024	1,664,634	989,626	99,697	(69,422)	30,275	-	30,275
V008	BOONE CO FISCAL CT	1,430,691	0.464373%	0.430784%	11,943,700	15,376,266	9,141,198	920,900	394,425	1,315,325	-	1,315,325
V009	BOURBON CO FISCAL COURT	143,845	0.046689%	0.057223%	1,200,844	1,545,961	919,075	92,589	(68,220)	24,369	-	24,369
V011	BOYLE COUNTY FISCAL COURT	1,165,669	0.378352%	0.354713%	9,731,235	12,527,948	7,447,872	750,311	612,086	1,362,397	-	1,362,397
V012	BRACKEN CO FISCAL COURT	110,537	0.035878%	0.023933%	922,784	1,187,988	706,260	71,150	67,479	138,629	-	138,629



Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share	2023 Proportionate Share	Net Pension Liability as of June 30, 2024			Pension Expense				
					Discount Rate 6.50%	Discount Rate Less 1.00% 5.50%	Discount Rate Plus 1.00% 7.50%	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
V013	BREATHITT CO FISCAL COURT	50,641	0.016437%	0.017484%	422,761	544,260	323,563	32,596	(4,318)	28,278	-	28,278
V014	BRECKINRIDGE CO FISCAL CT	225,405	0.073162%	0.069141%	1,881,731	2,422,532	1,440,196	145,088	72,244	217,332	-	217,332
V017	CALDWELL CO FISCAL COURT	49,185	0.015965%	0.025667%	410,621	528,631	314,272	31,660	(351,952)	(320,292)	-	(320,292)
V019	CAMPBELL CO FISCAL CT	1,112,087	0.360961%	0.353179%	9,283,937	11,952,100	7,105,529	715,823	(105,417)	610,406	-	610,406
V023	CASEY CO FISCAL COURT	134,653	0.043705%	0.043565%	1,124,095	1,447,155	860,334	86,672	(42,700)	43,972	-	43,972
V025	CLARK COUNTY FISCAL COURT	919,885	0.298576%	0.310408%	7,679,392	9,886,414	5,877,478	592,107	(173,960)	418,147	-	418,147
V030	DAVIESS CO FISCAL COURT	2,067,108	0.670941%	0.643650%	17,256,641	22,216,122	13,207,496	1,330,545	(90,666)	1,239,879	-	1,239,879
V032	ELLIOTT CO FISCAL CT	69,271	0.022484%	0.023470%	578,290	744,488	442,598	44,588	99,260	143,848	-	143,848
V035	FLEMING CO FISCAL COURT	140,458	0.045590%	0.042835%	1,172,577	1,509,571	897,441	90,410	(33,408)	57,002	-	57,002
V037	FRANKLIN CO FISCAL COURT	2,039,688	0.662041%	0.708015%	17,027,732	21,921,426	13,032,299	1,312,896	(318,632)	994,264	-	994,264
V041	GRANT COUNTY FISCAL COURT	439,318	0.142594%	0.147685%	3,667,526	4,721,556	2,806,968	282,779	69,406	352,185	-	352,185
V043	GRAYSON CO FISCAL COURT	594,257	0.192884%	0.228274%	4,960,987	6,386,753	3,796,928	382,509	(1,228,064)	(845,555)	-	(845,555)
V047	HARDIN CO FISCAL COURT	2,673,106	0.867636%	0.832007%	22,315,647	28,729,064	17,079,443	1,720,612	968,455	2,689,067	-	2,689,067
V049	HARRISON CO FISCAL COURT	179,021	0.058107%	0.049163%	1,494,515	1,924,032	1,143,838	115,232	(110,754)	4,478	-	4,478
V052	HENRY CO FISCAL COURT	130,966	0.042509%	0.043809%	1,093,334	1,407,553	836,791	84,300	(19,299)	65,001	-	65,001
V054	HOPKINS CO FISCAL COURT	754,718	0.244966%	0.246504%	6,300,539	8,111,286	4,822,164	485,793	(209,880)	275,913	-	275,913
V057	JESSAMINE CO FISCAL COURT	2,011,994	0.653052%	0.631509%	16,796,534	21,623,783	12,855,350	1,295,070	885,154	2,180,224	-	2,180,224
V060	KNOTT CO FISCAL CT	60,272	0.019563%	0.029555%	503,161	647,768	385,098	38,795	(88,887)	(50,092)	-	(50,092)
V062	LARUE CO FISCAL COURT	92,887	0.030149%	0.034263%	775,434	998,290	593,484	59,789	(82,689)	(22,900)	-	(22,900)
V063	LAUREL COUNTY FISCAL COUR	55,532	0.018025%	0.024206%	463,604	596,842	354,823	35,745	(274,986)	(239,241)	-	(239,241)
V067	LETCHER CO FISCAL COURT	96,387	0.031285%	0.040285%	804,652	1,035,905	615,846	62,041	(240,205)	(178,164)	-	(178,164)
V070	LIVINGSTON CO FISCAL CT	179,645	0.058309%	0.059954%	1,499,711	1,930,721	1,147,815	115,633	32,112	147,745	-	147,745
V072	LYON COUNTY FISCAL COURT	41,687	0.013531%	0.022898%	348,018	448,037	266,358	26,833	(75,790)	(48,957)	-	(48,957)
V073	MCCRACKEN CO FISCAL COURT	2,167,467	0.703516%	0.718163%	18,094,471	23,294,742	13,848,736	1,395,145	38,284	1,433,429	-	1,433,429
V076	MADISON CO FISCAL COURT	466,877	0.151539%	0.157931%	3,897,592	5,017,742	2,983,050	300,517	42,923	343,440	-	343,440
V077	MAGOFFIN CO FISCAL COURT	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
V078	MARION CO FISCAL COURT	232,058	0.075321%	0.073669%	1,937,260	2,494,020	1,482,696	149,369	96,240	245,609	-	245,609
V079	MARSHALL CO FISCAL COURT	890,887	0.289164%	0.303825%	7,437,314	9,574,765	5,692,203	573,442	(548,204)	25,238	-	25,238
V081	MASON CO FIS CT	236,709	0.076831%	0.088210%	1,976,098	2,544,019	1,512,421	152,364	(111,473)	40,891	-	40,891
V082	MEADE COUNTY FISCAL COURT	225,962	0.073343%	0.000000%	1,886,386	2,428,525	1,443,759	145,447	501,583	647,030	-	647,030
V083	MENIFEE CO FISCAL COURT	93,005	0.030188%	0.030614%	776,437	999,582	594,252	59,866	1,987	61,853	-	61,853
V087	MONTGOMERY CO FISCAL CT	297,092	0.096430%	0.096254%	2,480,185	3,192,979	1,898,228	191,231	(147,142)	44,089	-	44,089
V088	MORGAN CO FISCAL CT	22,098	0.007172%	0.006733%	184,464	237,478	141,181	14,223	(35,888)	(21,665)	-	(21,665)
V090	NELSON CO FISCAL CT	752,318	0.244187%	0.231301%	6,280,503	8,085,492	4,806,829	484,248	13,831	498,079	-	498,079
V093	OLDHAM CO FISCAL COURT	1,780,972	0.578068%	0.547569%	14,867,942	19,140,922	11,379,288	1,146,369	(534,053)	612,316	-	612,316
V094	OWEN COUNTY FISCAL COURT	104,014	0.033761%	0.029587%	868,335	1,117,890	664,586	66,952	25,296	92,248	-	92,248
V096	PENDLETON CO FISCAL COURT	122,756	0.039844%	0.038032%	1,024,790	1,319,310	784,330	79,015	(46,418)	32,597	-	32,597
V100	PULASKI CO FISCAL CT	1,402,341	0.455171%	0.460123%	11,707,024	15,071,570	8,960,056	902,651	(29,199)	873,452	-	873,452
V103	ROWAN CO FISCAL COURT	120,501	0.039112%	0.060914%	1,005,963	1,295,072	769,921	77,563	(428,556)	(350,993)	-	(350,993)
V105	SCOTT CO FISCAL CT	4,346,528	1.410795%	1.409241%	36,285,727	46,714,083	27,771,546	2,797,752	1,056,912	3,854,664	-	3,854,664
V106	SHELBY CO FISCAL COURT	1,771,788	0.575087%	0.568375%	14,791,270	19,042,215	11,320,607	1,140,457	(84,314)	1,056,143	-	1,056,143
V107	SIMPSON CO FISCAL COURT	418,495	0.135835%	0.127463%	3,493,684	4,497,753	2,673,916	269,375	226,782	496,157	-	496,157
V108	SPENCER CO TREASURER	597,789	0.194030%	0.174162%	4,990,463	6,424,699	3,819,487	384,782	410,971	795,753	-	795,753
V109	TAYLOR COUNTY FISCAL COUR	201,350	0.065354%	0.070345%	1,680,909	2,163,994	1,286,496	129,604	(110,080)	19,524	-	19,524
V112	TRIMBLE CO FISCAL COURT	44,126	0.014322%	0.014768%	368,363	474,228	281,929	28,402	(12,728)	15,674	-	15,674
V113	UNION COUNTY FISCAL COURT	52,064	0.016899%	0.031550%	434,643	559,558	332,657	33,512	(138,473)	(104,961)	-	(104,961)
V115	WASHINGTON CO FIS COURT	143,732	0.046652%	0.047338%	1,199,892	1,544,736	918,346	92,516	(61,019)	31,497	-	31,497
V119	CITY OF HIGHLAND HEIGHTS	290,075	0.094152%	0.096330%	2,421,595	3,117,550	1,853,385	186,713	(152,038)	34,675	-	34,675
V120	WOODFORD CO FISCAL COURT	490,090	0.159073%	0.152949%	4,091,367	5,267,207	3,131,357	315,458	72,953	388,411	-	388,411
V159	CITY OF ERLANGER	2,310,886	0.750067%	0.720833%	19,291,766	24,836,133	14,765,094	1,487,460	92,696	1,580,156	-	1,580,156
V171	CITY OF ADAIRVILLE	26,115	0.008476%	0.005738%	218,003	280,656	166,850	16,809	21,492	38,301	-	38,301
V196	CITY OF BUTLER	21,035	0.006828%	0.007746%	175,617	226,088	134,409	13,541	(11,041)	2,500	-	2,500
V197	CITY OF HAZARD	32,450	0.010533%	0.010859%	270,909	348,767	207,342	20,888	(2,593)	18,295	-	18,295
V205	BARREN/METCALFE CO AMB SR	957,031	0.310633%	0.309146%	7,989,498	10,285,645	6,114,821	616,017	1,677	617,694	-	617,694
V298	CITY OF PIKEVILLE	286,351	0.092944%	0.120169%	2,390,525	3,077,551	1,829,606	184,318	(815,505)	(631,187)	-	(631,187)
V330	CITY OF OWENSBORO	6,354,705	2.062609%	1.970536%	53,050,420	68,296,874	40,602,526	4,090,367	816,513	4,906,880	-	4,906,880
V347	CITY OF RADCLIFF	1,709,753	0.554951%	0.480556%	14,273,371	18,375,474	10,924,229	1,100,525	(75,007)	1,025,518	-	1,025,518
V359	CITY OF ELSMERE	419,267	0.136085%	0.140378%	3,500,114	4,506,031	2,678,838	269,871	(2,096)	267,775	-	267,775
V376	CITY OF BERA	1,482,387	0.481153%	0.507500%	12,375,282	15,931,883	9,471,513	954,176	3,215,844	4,170,020	-	4,170,020
V408	UNION EMERGENCY SERVICES	1,136,225	0.368796%	0.368407%	9,485,454	12,211,531	7,259,761	731,361	308,701	1,040,062	-	1,040,062
V447	CITY OF ELIZABETHTOWN	3,461,858	1.123649%	1.143054%	28,900,316	37,206,138	22,119,068	2,228,312	662,933	2,891,245	-	2,891,245
V608	WALTON FIRE DIST/EMS	850,940	0.276198%	0.286359%	7,103,828	9,145,437	5,436,967	547,729	64,568	612,297	-	612,297
V647	CITY OF VINE GROVE	138,581	0.044981%	0.039685%	1,156,914	1,489,406	885,452	89,202	63,769	152,971	-	152,971
V708	HEBRON FIRE PROTECTION DI	1,605,070	0.520973%	0.522778%	13,399,455	17,250,399	10,255,371	1,033,143	166,523	1,199,666	-	1,199,666
V808	POINT PLEASANT FIRE DIST	454,770	0.147609%	0.132884%	3,796,512	4,887,612	2,905,688	292,724	(62,241)	230,483	-	230,483
V919	CITY OF WILDER	609,864	0.197950%	0.192296%	5,091,285	6,554,498	3,896,652	392,555	(278,973)	113,582	-	113,582
V959	CITY OF COVINGTON	8,736,442	2.835672%	2.772256%	72,933,645	93,894,448	55,820,297	5,623,430	(1,307,457)	4,315,973	-	4,315,973
TOTAL		308,090,674	100.000000%	100.000000%	2,572,005,669	3,311,188,608	1,968,503,289	198,310,323	(436,435)	197,873,888	-	197,873,888



Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
39932	JEFFERSON CO SHERIFF	1,543,494	-	1,313,988	290,585	3,148,067	-	1,340,651	2,581,815	1,850,662	5,773,128
39934	KENTON CO SHERIFF	340,237	-	289,647	-	629,884	-	295,524	569,118	633,550	1,498,192
39936	CAMPBELL CO SHERIFF	-	-	-	-	-	-	-	-	229,328	229,328
39938	FAYETTE CO SHERIFF	851,060	-	724,513	2,438,046	4,013,619	-	739,215	1,423,575	381,244	2,544,034
39940	DAVISS CO SHERIFF	512,773	-	436,527	291,128	1,240,428	-	445,385	857,719	432,139	1,735,243
39944	HARDIN COUNTY SHERIFF	452,522	-	385,235	1,274,600	2,112,357	-	393,052	756,937	50,278	1,200,267
39946	WARREN COUNTY SHERIFF	617,331	-	525,538	903,877	2,046,746	-	536,203	1,032,615	721,511	2,290,329
39948	BOONE COUNTY SHERIFF	2,636,812	-	2,244,738	2,876,756	7,758,306	-	2,290,288	4,410,617	1,180,123	7,881,028
39952	MADISON COUNTY SHERIFF	320,293	-	272,668	497,173	1,090,134	-	278,201	535,757	232,007	1,045,965
39962	BULLITT CO SHERIFF	437,327	-	372,300	1,019,919	1,829,546	-	379,854	731,520	293,317	1,404,691
A156	CITY OF ANCHORAGE	65,321	-	55,609	508,672	629,602	-	56,737	109,264	108,835	274,836
AB19	BELLEVUE/DAYTON FIRE	286,775	-	244,134	96,968	627,877	-	249,088	479,691	517,711	1,246,490
AC19	CAMPBELL CO FIRE DIST 1	114,246	-	97,259	-	211,505	-	99,232	191,101	384,518	674,851
AD19	SOUTHERN CAMPBELL F DIST	126,936	-	108,062	210,969	445,967	-	110,254	212,327	165,479	488,060
AJ00	SOMERSET POLICE & FIRE	-	-	-	-	-	-	-	-	-	-
AS02	ALLEN CO AMBULANCE SVC	197,064	-	167,762	89,325	454,151	-	171,166	329,630	150,326	651,122
AS20	WOODFORD CO FIRE DISTRICT	97,305	-	82,837	385,338	565,480	-	84,518	162,763	14,089	261,370
B008	BURLINGTON FIRE PRO DIST	545,945	-	464,767	1,407,124	2,417,836	-	474,198	913,206	70,560	1,457,964
B015	CITY OF HILLVIEW	270,350	-	230,151	54,901	555,402	-	234,821	452,217	142,862	829,900
B045	CITY OF BELLEFONTE	57,348	-	48,821	44,745	150,914	-	49,811	95,926	50,026	195,763
B048	CITY OF HARLAN	14,129	-	12,028	59,808	85,965	-	12,272	23,633	-	35,905
B100	CITY OF SCIENCE HILL	17,952	-	15,283	227,002	260,237	-	15,593	30,029	-	45,622
B256	BUECHEL FIRE PROTECT DIST	-	-	-	849,562	849,562	-	-	-	5,606,164	5,606,164
B259	CITY OF LUDLOW	239,013	-	203,474	328,824	771,311	-	207,603	399,799	419,013	1,026,415
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	4,270,055	-	3,635,130	2,687,110	10,592,295	-	3,708,894	7,142,557	2,055,590	12,907,041
B656	LOUISVILLE AIRPORT AUTHOR	550,505	-	468,649	614,030	1,633,184	-	478,159	920,835	452,435	1,851,429
B956	LAKE DREAMLAND FIRE DIST	-	-	-	-	-	-	-	-	76,368	76,368
C106	CITY OF SIMPSONVILLE	109,373	-	93,110	257,269	459,752	-	95,000	182,949	168,171	446,120
C156	FAIRDALE FIRE DISTRICT	250,819	-	213,524	18,081	482,424	-	217,857	419,546	136,733	774,136
C256	LOUISVILLE/JEFF CO METRO	40,224,247	-	34,243,194	2,542,388	77,009,829	-	34,938,054	67,283,425	41,621,920	143,843,399
C356	INDIAN HILLS POLICE DEPT	42,969	-	36,580	50,243	129,792	-	37,322	71,874	106,657	215,853
D024	CITY OF PEMBROKE	-	-	-	-	-	-	-	-	-	-
D071	CITY OF LEWISBURG	-	-	-	-	-	-	-	-	142,196	142,196
D098	CITY OF COAL RUN VILLAGE	48,681	-	41,443	115,746	205,870	-	42,283	81,429	29,224	152,936
D106	SIMPSONVILLE RURAL FIRE	142,704	-	121,485	149,809	413,998	-	123,950	238,702	-	362,652
G015	ZONETON FIRE PROT DIST	402,669	-	342,795	1,440,414	2,185,878	-	349,751	673,548	20,600	1,043,899
GS06	SHELBY CO SUB FIRE DIST	41,403	-	35,247	277,899	354,549	-	35,962	69,255	13,995	119,212
J002	CITY OF SCOTTSVILLE	175,488	-	149,395	122,726	447,609	-	152,426	293,541	100,138	546,105
J003	CITY OF LAWRENCEBURG	205,502	-	174,945	43,690	424,137	-	178,495	343,745	78,734	600,974
J007	CITY OF MIDDLESBORO	529,348	-	450,638	249,516	1,229,502	-	459,782	885,444	1,224,988	2,570,214
J024	CITY OF HOPKINSVILLE	2,140,593	-	1,822,303	-	3,962,896	-	1,859,281	3,580,587	2,901,107	8,340,975
J026	CLAY CO BD OF ED	14,871	-	12,659	137,755	165,285	-	12,916	24,874	-	37,790
J037	CITY OF FRANKFORT	2,146,943	-	1,827,709	-	3,974,652	-	1,864,797	3,591,210	3,104,798	8,560,805
J040	CITY OF LANCASTER	39,508	-	33,633	-	73,141	-	34,316	66,085	340,697	441,098
J059	KENTON COUNTY AIRPORT BD	2,301,306	-	1,959,119	2,023,525	6,283,950	-	1,998,873	3,849,413	1,476,261	7,324,547
J063	CITY OF LONDON	674,874	-	574,526	912,411	2,161,811	-	586,184	1,128,868	93,548	1,808,600
J067	CITY OF WHITESBURG	89,760	-	76,413	164,537	330,710	-	77,964	150,142	232,907	461,013
J084	CITY OF HARRODSBURG	328,499	-	279,653	3,172,347	3,780,499	-	285,328	549,482	220,934	1,055,744
J090	CITY OF BARDSTOWN	704,876	-	600,066	1,426,577	2,731,519	-	612,243	1,179,052	232,544	2,023,839
J100	CITY OF SOMERSET	1,688,460	-	1,437,399	737,756	3,863,615	-	1,466,567	2,824,302	1,181,116	5,471,985
J113	CITY OF MORGANFIELD	23,359	-	19,885	1,866	45,110	-	20,289	39,072	265,518	324,879
J118	CITY OF CORBIN	483,580	-	411,675	317,154	1,212,409	-	420,029	808,888	425,849	1,654,766
J154	CITY OF EARLINGTON	-	-	-	-	-	-	-	-	-	-
J156	CITY OF JEFFERSONTOWN	1,214,161	-	1,033,624	449,969	2,697,754	-	1,054,599	2,030,937	192,992	3,278,528
J210	BOYD CO AMBULANCE SERVICE	714,369	-	608,147	1,596,197	2,918,713	-	620,488	1,194,931	9,513	1,824,932
J256	CITY OF ST MATTHEWS	555,392	-	472,809	383,226	1,411,427	-	482,404	929,009	64,595	1,476,008
J259	CITY OF PARK HILLS	54,499	-	46,395	14,728	115,622	-	47,336	91,160	196,818	335,314
J319	CITY OF ALEXANDRIA	207,216	-	176,405	121,330	504,951	-	179,985	346,613	513,678	1,040,276
J324	CITY OF OAK GROVE	239,738	-	204,091	466,229	910,058	-	208,233	401,012	520,271	1,129,516
J356	CITY OF WEST BUECHEL	50,954	-	43,377	21,993	116,324	-	44,258	85,231	686,192	815,681
J359	CITY OF FORT WRIGHT	447,864	-	381,270	442,499	1,271,633	-	389,007	749,146	539,985	1,678,138
J410	CANNONSBURG VOL FIRE DEPT	18,151	-	15,452	-	33,603	-	15,766	30,362	17,416	63,544
J419	CITY OF COLD SPRING	125,475	-	106,818	29,133	261,426	-	108,986	209,884	471,127	789,997
J456	CITY OF SHIVELY	900,901	-	766,943	98,527	1,766,371	-	782,506	1,506,944	2,534,756	4,824,206
J510	CITY OF CATLETTSBURG	137,498	-	117,053	25,689	280,240	-	119,428	229,994	196,520	545,942
J619	CITY OF FORT THOMAS	985,974	-	839,367	-	1,825,341	-	856,399	1,649,247	1,030,216	3,535,862
J719	CITY OF SOUTHGATE	67,123	-	57,142	442,760	567,025	-	58,302	112,277	-	170,579
J756	CITY OF PROSPECT	5,134	-	4,371	-	9,505	-	4,459	8,588	344,655	357,702
J819	CITY OF BELLEVUE	176,429	-	150,196	157,350	483,975	-	153,243	295,115	95,033	543,391



Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
J859	CITY OF VILLA HILLS	183,696	-	156,382	299,206	639,284	-	159,555	307,269	307,283	774,107
J919	CITY OF DAYTON	151,262	-	128,771	132,648	412,681	-	131,384	253,018	211,459	595,861
J956	OKOLONA FIRE DISTRICT	1,300,969	-	1,107,525	3,190,006	5,598,500	-	1,129,999	2,176,142	-	3,306,141
J959	CITY OF INDEPENDENCE	496,784	-	422,916	910,216	1,829,916	-	431,498	830,975	1,216,381	2,478,854
K001	CITY OF COLUMBIA	171,920	-	146,357	65,010	383,287	-	149,327	287,572	36,108	473,007
K010	CITY OF ASHLAND	1,974,699	-	1,681,076	654,621	4,310,396	-	1,715,188	3,303,095	229,725	5,248,008
K011	CITY OF DANVILLE	1,071,155	-	911,882	2,670,304	4,653,341	-	930,386	1,791,729	20,979	2,743,094
K016	CITY OF MORGANTOWN	84,641	-	72,055	232,354	389,050	-	73,517	141,579	238,135	453,231
K018	CITY OF MURRAY	830,965	-	707,407	-	1,538,372	-	721,761	1,389,962	1,039,211	3,150,934
K019	CITY OF NEWPORT	1,518,216	-	1,292,469	227,368	3,038,053	-	1,318,696	2,539,533	1,667,542	5,525,771
K026	CITY OF MANCHESTER	89,033	-	75,794	40,179	205,006	-	77,332	148,926	275,726	501,984
K029	CITY OF BURKESVILLE	60,592	-	51,582	3,280	115,454	-	52,629	101,352	117,615	271,596
K034	LEX/FAYETTE URBAN CO GOVT	3,713,929	-	3,161,696	2,908,622	9,784,247	-	3,225,853	6,212,320	2,922,358	12,360,531
K041	CITY OF WILLIAMSTOWN	92,890	-	79,078	17,484	189,452	-	80,682	155,378	310,156	546,216
K043	CITY OF LEITCHFIELD	249,069	-	212,034	7,547	468,650	-	216,337	416,620	290,157	923,114
K049	CITY OF CYNTHIANA	361,109	-	307,415	303,254	971,778	-	313,653	604,030	674,648	1,592,331
K065	CITY OF BEATTYVILLE	68,395	-	58,225	103,501	230,121	-	59,406	114,404	409	174,219
K071	CITY OF RUSSELLVILLE	371,827	-	316,539	-	688,366	-	322,962	621,958	425,768	1,370,688
K078	CITY OF LEBANON	194,888	-	165,909	102,027	462,824	-	169,276	325,991	172,970	668,237
K079	CITY OF BENTON	127,481	-	108,525	62,567	298,573	-	110,728	213,238	23,828	347,794
K090	NELSON COUNTY BD OF ED	-	-	-	-	-	-	-	-	21,214	21,214
K091	CITY OF CARLISLE	-	-	-	-	-	-	-	-	253,431	253,431
K099	CITY OF STANTON	64,892	-	55,243	9,688	129,823	-	56,364	108,545	622,206	787,115
K103	CITY OF MOREHEAD	307,242	-	261,558	417,547	986,347	-	266,865	513,927	113,067	893,859
K105	CITY OF GEORGETOWN	1,903,608	-	1,620,556	2,003,671	5,527,835	-	1,653,440	3,184,182	-	4,837,622
K106	CITY OF SHELBYVILLE	735,734	-	626,336	663,033	2,025,103	-	639,045	1,230,668	939,625	2,809,338
K108	CITY OF TAYLORSVILLE	6,493	-	5,527	28,516	40,536	-	5,639	10,860	393,437	409,936
K111	CITY OF CADIZ	86,389	-	73,543	25,665	185,597	-	75,036	144,503	4,261	223,800
K114	CITY OF BOWLING GREEN	4,806,868	-	4,092,123	6,428,905	15,327,896	-	4,175,160	8,040,488	1,015,361	13,231,009
K115	CITY OF SPRINGFIELD	91,441	-	77,844	329,861	499,146	-	79,424	152,954	316,855	549,233
K120	CITY OF VERSAILLES	739,445	-	629,495	262,829	1,631,769	-	642,269	1,236,876	96,871	1,976,016
K200	CITY OF FERGUSON	2,732	-	2,326	32,196	37,254	-	2,373	4,571	-	6,944
K256	JEFFERSONTOWN FIRE DIST	1,590,873	-	1,354,322	1,035,774	3,980,969	-	1,381,804	2,661,066	990,994	5,033,864
K315	MT WASHINGTON FIRE P DIST	270,298	-	230,107	383,981	884,386	-	234,776	452,130	207,735	894,641
K319	CITY OF SILVER GROVE	-	-	-	-	-	-	-	-	-	-
K356	ST MATTHEWS FIRE DIST.	2,089,288	-	1,778,626	3,538,890	7,406,804	-	1,814,718	3,494,769	451,364	5,760,851
K414	CITY OF SMITHS GROVE	36,391	-	30,980	178,311	245,682	-	31,608	60,871	15,199	107,678
K419	ALEXANDRIA FIRE DISTRICT	324,742	-	276,455	460,593	1,061,790	-	282,065	543,198	328,196	1,153,459
K456	CAMP TAYLOR FIRE PRO DIST	-	-	-	-	-	-	-	-	676,921	676,921
K559	CITY OF TAYLOR MILL	279,445	-	237,894	118,698	636,037	-	242,721	467,430	269,557	979,708
K656	MCMAHAN FIRE PRO DIST 14	-	-	-	-	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	404,391	-	344,261	14,958	763,610	-	351,246	676,427	1,020,366	2,048,039
K719	CENTRAL CAMPBELL CO FIRE	396,053	-	337,163	10,602	743,818	-	344,004	662,481	651,738	1,658,223
K759	LAKESIDE/CRESTVIEWHLS POL	198,421	-	168,917	12,792	380,130	-	172,345	331,900	299,351	803,596
K856	HIGHVIEW FIRE DISTRICT	-	-	-	295,892	295,892	-	-	-	5,351,865	5,351,865
K859	CITY OF FORT MITCHELL	417,229	-	355,190	-	772,419	-	362,398	697,902	1,150,547	2,210,847
K956	CITY OF MEADOW VALE	-	-	-	-	-	-	-	-	-	-
L001	ADAIR CO AMBULANCE SER	167,326	-	142,446	100,953	410,725	-	145,336	279,888	357,375	782,599
L005	CITY OF GLASGOW	870,499	-	741,063	608,437	2,219,999	-	756,100	1,456,091	1,281,325	3,493,516
L009	CITY OF PARIS	594,420	-	506,034	3,873,635	4,974,089	-	516,303	994,292	24,424	1,535,019
L015	CITY OF MT WASHINGTON	384,297	-	327,155	333,134	1,044,586	-	333,794	642,818	92,265	1,068,877
L025	CITY OF WINCHESTER	1,568,311	-	1,335,115	3,047,755	5,951,181	-	1,362,207	2,623,327	426,017	4,411,551
L031	EDMONSON CO AMBULANCE DIS	30,797	-	26,218	186	57,201	-	26,750	51,515	420,266	498,531
L035	CITY OF FLEMINGSBURG	59,810	-	50,916	65,199	175,925	-	51,950	100,044	172,512	324,506
L039	CITY OF WARSAW	60,428	-	51,443	195,351	307,222	-	52,487	101,078	75,876	229,441
L044	GREEN CO AMBULANCE SVC	52,085	-	44,341	-	96,426	-	45,240	87,124	380,794	513,158
L050	CITY OF MUNFORDVILLE	67,313	-	57,304	330,466	455,083	-	58,467	112,596	17,349	188,412
L052	CITY OF EMINENCE	103,693	-	88,274	103,467	295,434	-	90,066	173,448	14,640	278,154
L057	CITY OF NICHOLASVILLE	1,803,939	-	1,535,706	628,015	3,967,660	-	1,566,869	3,017,463	758,252	5,342,584
L061	CITY OF BARBOURVILLE	38,358	-	32,654	2,903	73,915	-	33,317	64,162	319,956	417,435
L072	CITY OF EDDYVILLE	45,098	-	38,392	34,192	117,682	-	39,171	75,436	71,670	186,277
L073	CITY OF PADUCAH	2,591,012	-	2,205,748	744,620	5,541,380	-	2,250,507	4,334,007	1,290,178	7,874,692
L077	CITY OF SALYERSVILLE	42,025	-	35,776	47,610	125,411	-	36,502	70,295	263,815	370,612
L086	CITY OF TOMPKINSVILLE	68,570	-	58,374	3,169	130,113	-	59,559	114,698	171,557	345,814
L090	CITY OF NEW HAVEN	-	-	-	-	-	-	-	-	79,819	79,819
L107	CITY OF FRANKLIN	339,674	-	289,167	374,413	1,003,254	-	295,035	568,176	76,502	939,713
L108	SPENCER CO FIRE DIST	19,227	-	16,368	4,804	40,399	-	16,701	32,162	184,203	233,066
L110	CITY OF ELKTON	26,470	-	22,535	14,885	63,890	-	22,992	44,277	28,046	95,315
L156	CITY OF LYNDON	393,949	-	335,372	4,981,365	5,710,686	-	342,177	658,961	-	1,001,138



Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
L159	ELSMERE FIRE PROTECTION	187,844	-	159,913	646,072	993,829	-	163,158	314,208	443,061	920,427
L356	EASTWOOD FIRE PROT DIST	-	-	-	-	-	-	-	-	-	-
L456	HARRODS CREEK FIRE DIST	-	-	-	-	-	-	-	-	-	-
L556	LYNDON FIRE PROTECT DIST	-	-	-	-	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	1,874,581	-	1,595,845	12,884,277	16,354,703	-	1,628,228	3,135,627	-	4,763,855
L756	PLEASURE RIDGE PARK FIRE	1,777,745	-	1,513,408	1,965,487	5,256,640	-	1,544,118	2,973,649	89,262	4,607,029
L956	WORTHINGTON FIRE DEPT	-	-	-	-	-	-	-	-	-	-
M014	CITY OF HARDINSBURG	58,356	-	49,679	105,774	213,809	-	50,687	97,612	93,290	241,589
M015	BULLITT CO FISCAL COURT	11,623	-	9,895	-	21,518	-	10,096	19,442	79,296	108,834
M022	CITY OF OLIVE HILL	46,440	-	39,535	286,983	372,958	-	40,337	77,680	364,053	482,070
M042	CITY OF MAYFIELD	876,048	-	745,786	926,177	2,548,011	-	760,919	1,465,372	1,484,533	3,710,824
M054	CITY OF DAWSON SPRINGS	43,983	-	37,443	13,955	95,381	-	38,203	73,571	170,357	282,131
M059	KENTON COUNTY FISCAL CT	773,264	-	658,286	28,230	1,459,780	-	671,644	1,293,446	705,867	2,670,957
M069	CITY OF STANFORD	159,847	-	136,079	156,082	452,008	-	138,841	267,378	65,819	472,038
M076	CITY OF RICHMOND	1,999,105	-	1,701,853	935,061	4,636,019	-	1,736,387	3,343,920	125,170	5,205,477
M081	CITY OF MAYSVILLE	697,702	-	593,959	513,778	1,805,439	-	606,011	1,167,051	483,475	2,256,537
M082	CITY OF BRANDENBURG	74,675	-	63,572	484,193	622,440	-	64,862	124,910	52,886	242,658
M085	CITY OF EDMONTON	75,813	-	64,540	98,705	239,058	-	65,850	126,814	119,410	312,074
M096	CITY OF FALMOUTH	-	-	-	-	-	-	-	-	63,106	63,106
M109	CITY OF CAMPBELLSVILLE	373,652	-	318,093	364,731	1,056,476	-	324,547	625,010	337,838	1,287,395
M110	CITY OF GUTHRIE	-	-	-	-	-	-	-	-	-	-
M113	CITY OF STURGIS	-	-	-	-	-	-	-	-	-	-
M118	WHITLEY CO FISCAL COURT	11,184	-	9,521	3,431	24,136	-	9,714	18,707	384,790	413,211
M315	CITY OF PIONEER VILLAGE	71,670	-	61,014	81,007	213,691	-	62,252	119,884	48,144	230,280
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-	-	-	-	-
N008	CITY OF FLORENCE	2,864,939	-	2,438,944	2,399,453	7,703,336	-	2,488,435	4,792,207	-	7,280,642
N009	CITY OF MILLERSBURG	-	-	-	-	-	-	-	-	-	-
N011	CITY OF PERRYVILLE	8,632	-	7,348	120,906	136,886	-	7,497	14,439	176,546	198,482
N012	CITY OF BROOKSVILLE	-	-	-	-	-	-	-	-	39,321	39,321
N014	CITY OF IRVINGTON	35,955	-	30,608	27,276	93,839	-	31,230	60,142	169,408	260,780
N022	CITY OF GRAYSON	117,300	-	99,858	1,037,711	1,254,869	-	101,884	196,208	920,519	1,218,611
N050	CITY OF HORSE CAVE	64,970	-	55,310	621,061	741,341	-	56,432	108,677	147,978	313,087
N051	CITY OF HENDERSON	1,707,701	-	1,453,779	357,548	3,519,028	-	1,483,279	2,856,486	896,367	5,236,132
N054	CITY OF MADISONVILLE	1,686,131	-	1,435,416	662,815	3,784,362	-	1,464,543	2,820,405	1,251,025	5,535,973
N071	CITY OF AUBURN	-	-	-	-	-	-	-	-	-	-
N076	MADISON CO EMS	758,511	-	645,726	678,392	2,082,629	-	658,829	1,268,767	537,722	2,465,318
N087	CITY OF MT STERLING	336,001	-	286,040	93,631	715,672	-	291,844	562,031	130,339	984,214
N088	MORGAN CO AMBULANCE SERV	20,167	-	17,168	-	37,335	-	17,516	33,733	325,913	377,162
N093	CITY OF LAGRANGE	175,946	-	149,784	94,851	420,581	-	152,824	294,307	67,020	514,151
N094	CITY OF OWENTON	35,642	-	30,342	72,768	138,752	-	30,958	59,619	153,502	244,079
N099	CITY OF CLAY CITY	-	-	-	-	-	-	-	-	-	-
N100	CITY OF BURNSIDE	45,096	-	38,391	68,305	151,792	-	39,170	75,433	101,841	216,444
N104	CITY OF JAMESTOWN	12,405	-	10,561	-	22,966	-	10,775	20,751	19,671	51,197
P007	CITY OF PINEVILLE	33,826	-	28,796	-	62,622	-	29,380	56,580	343,312	429,272
P015	CITY OF LEBANON JUNCTION	32,163	-	27,380	53,671	113,214	-	27,936	53,799	96,181	177,916
P033	ESTILL COUNTY EMS	154,262	-	131,325	164,398	449,985	-	133,989	258,036	255,235	647,260
P041	CITY OF DRY RIDGE	310,643	-	264,453	653,671	1,228,767	-	269,819	519,616	103,817	893,252
P043	CITY OF CLARKSON	-	-	-	3,976	3,976	-	-	-	142,623	142,623
P079	CITY OF CALVERT CITY	92,004	-	78,324	7,725	178,053	-	79,913	153,896	491,024	724,833
P093	SOUTH OLDHAM FIRE DEPT	228,605	-	194,613	125,708	548,926	-	198,562	382,389	183,590	764,541
P116	CITY OF MONTICELLO	120,940	-	102,957	250,146	474,043	-	105,046	202,297	121,775	429,118
P117	CITY OF CLAY	-	-	-	-	-	-	-	-	42,676	42,676
R015	CITY OF SHEPHERDSVILLE	1,312,887	-	1,117,670	1,596,026	4,026,583	-	1,140,350	2,196,077	-	3,336,427
R017	CITY OF PRINCETON	150,707	-	128,298	144,471	423,476	-	130,902	252,090	249,924	632,916
R036	CITY OF PRESTONSBURG	-	-	-	-	-	-	-	-	-	-
R045	CITY OF RUSSELL	227,147	-	193,372	62,753	483,272	-	197,296	379,951	227,579	804,826
R057	CITY OF WILMORE	92,795	-	78,997	1,175	172,967	-	80,600	155,218	326,499	562,317
R104	CITY OF RUSSELL SPRINGS	96,934	-	82,521	128,018	307,473	-	84,195	162,143	354,410	600,748
R105	CITY OF STAMPING GROUND	14,269	-	12,147	37,360	63,776	-	12,394	23,868	47,596	83,858
TS59	INDEPENDENCE FIRE DIST	701,699	-	597,362	335,480	1,634,541	-	609,483	1,173,738	310,936	2,094,157
V001	ADAIR COUNTY FISCAL COURT	125,634	-	106,953	175,837	408,424	-	109,124	210,149	92,143	411,416
V002	ALLEN COUNTY FISCAL COURT	199,022	-	169,429	47,966	416,417	-	172,867	332,907	101,645	607,419
V003	ANDERSON CO FISCAL COURT	144,043	-	122,625	26,626	293,294	-	125,113	240,941	213,144	579,198
V005	BARREN CO FISCAL CT	380,637	-	324,040	41,156	745,833	-	330,615	636,695	697,503	1,664,813
V007	BELL CO FISCAL CT	84,017	-	71,525	58,320	213,862	-	72,976	140,536	113,438	326,950
V008	BOONE CO FISCAL CT	776,070	-	660,674	1,501,827	2,938,571	-	674,081	1,298,139	121,427	2,093,647
V009	BOURBON CO FISCAL COURT	78,028	-	66,426	7,942	152,396	-	67,773	130,518	271,175	469,466
V011	BOYLE COUNTY FISCAL COURT	632,310	-	538,290	1,213,389	2,383,989	-	549,213	1,057,670	30,524	1,637,407
V012	BRACKEN CO FISCAL COURT	59,960	-	51,044	369,599	480,603	-	52,080	100,296	53,007	205,383



Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	
					Total Deferred Outflow of Resources	Total Deferred Inflow of Resources					
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
V013	BREATHITT CO FISCAL COURT	27,470	-	23,385	42,689	93,544	-	23,860	45,949	30,600	100,409
V014	BRECKINRIDGE CO FISCAL CT	122,270	-	104,089	225,357	451,716	-	106,201	204,522	31,414	342,137
V017	CALDWELL CO FISCAL COURT	26,681	-	22,714	18,138	67,533	-	23,175	44,630	787,138	854,943
V019	CAMPBELL CO FISCAL CT	603,246	-	513,548	129,223	1,246,017	-	523,969	1,009,054	309,921	1,842,944
V023	CASEY CO FISCAL COURT	73,041	-	62,180	45,093	180,314	-	63,442	122,176	32,169	217,787
V025	CLARK COUNTY FISCAL COURT	498,987	-	424,791	14,783	938,561	-	433,411	834,659	473,797	1,741,867
V030	DAVIESS CO FISCAL COURT	1,121,291	-	954,564	512,519	2,588,374	-	973,933	1,875,593	348,113	3,197,639
V032	ELLIOTT CO FISCAL CT	37,576	-	31,989	63,474	133,039	-	32,638	62,853	28,138	123,629
V035	FLEMING CO FISCAL COURT	76,191	-	64,862	68,182	209,235	-	66,178	127,445	64,400	258,023
V037	FRANKLIN CO FISCAL COURT	1,106,417	-	941,901	118,617	2,166,935	-	961,014	1,850,713	1,292,165	4,103,892
V041	GRANT COUNTY FISCAL COURT	238,306	-	202,872	92,038	533,216	-	206,989	398,617	149,431	755,037
V043	GRAYSON CO FISCAL COURT	322,352	-	274,421	-	596,773	-	279,989	539,201	2,042,473	2,861,663
V047	HARDIN CO FISCAL COURT	1,450,012	-	1,234,406	3,395,015	6,079,433	-	1,259,455	2,425,447	620,704	4,305,606
V049	HARRISON CO FISCAL COURT	97,110	-	82,670	184,101	363,881	-	84,348	162,436	122,151	368,935
V052	HENRY CO FISCAL COURT	71,042	-	60,479	15,878	147,399	-	61,706	118,832	47,176	227,714
V054	HOPKINS CO FISCAL COURT	409,393	-	348,519	-	757,912	-	355,591	684,794	239,625	1,280,010
V057	JESSAMINE CO FISCAL COURT	1,091,395	-	929,112	1,907,244	3,927,751	-	947,966	1,825,585	68,848	2,842,399
V060	KNOTT CO FISCAL CT	32,694	-	27,833	57,241	117,768	-	28,398	54,688	247,478	330,564
V062	LARUE CO FISCAL COURT	50,386	-	42,894	51,626	144,906	-	43,764	84,281	138,449	266,494
V063	LAUREL COUNTY FISCAL COUR	30,124	-	25,645	-	55,769	-	26,165	50,388	484,653	561,206
V067	LETCHER CO FISCAL COURT	52,284	-	44,510	-	96,794	-	45,413	87,456	438,887	571,756
V070	LIVINGSTON CO FISCAL CT	97,447	-	82,958	219,574	399,979	-	84,641	163,001	131,693	379,335
V072	LYON COUNTY FISCAL COURT	22,613	-	19,251	17,656	59,520	-	19,642	37,825	258,671	316,138
V073	MCCRACKEN CO FISCAL COURT	1,175,731	-	1,000,909	202,505	2,379,145	-	1,021,219	1,966,655	450,074	3,437,948
V076	MADISON CO FISCAL COURT	253,255	-	215,598	230,191	699,044	-	219,973	423,622	201,673	845,268
V077	MAGOFFIN CO FISCAL COURT	-	-	-	-	-	-	-	-	-	-
V078	MARION CO FISCAL COURT	125,878	-	107,161	110,479	343,518	-	109,335	210,557	29,207	349,099
V079	MARSHALL CO FISCAL COURT	483,257	-	411,400	-	894,657	-	419,749	808,348	1,007,000	2,235,097
V081	MASON CO FIS CT	128,402	-	109,309	2,711	240,422	-	111,527	214,778	300,712	627,017
V082	MEADE COUNTY FISCAL COURT	122,572	-	104,347	1,549,891	1,776,810	-	106,464	205,028	-	311,492
V083	MENIFEE CO FISCAL COURT	50,451	-	42,949	18,630	112,030	-	43,821	84,390	75,674	203,885
V087	MONTGOMERY CO FISCAL CT	161,156	-	137,193	-	298,349	-	139,977	269,567	266,543	676,087
V088	MORGAN CO FISCAL CT	11,986	-	10,204	8,607	30,797	-	10,411	20,049	26,826	57,286
V090	NELSON CO FISCAL CT	408,091	-	347,411	257,491	1,012,993	-	354,460	682,617	166,105	1,203,182
V093	OLDHAM CO FISCAL COURT	966,080	-	822,431	603,705	2,392,216	-	839,120	1,615,970	1,375,094	3,830,184
V094	OWEN COUNTY FISCAL COURT	56,422	-	48,033	153,789	258,244	-	49,007	94,378	23,616	167,001
V096	PENDLETON CO FISCAL COURT	66,588	-	56,687	80,146	203,421	-	57,837	111,383	99,273	268,493
V100	PULASKI CO FISCAL CT	760,692	-	647,583	748,273	2,156,548	-	660,723	1,272,415	1,542,951	3,476,089
V103	ROWAN CO FISCAL COURT	65,365	-	55,646	-	121,011	-	56,775	109,336	642,302	808,413
V105	SCOTT CO FISCAL CT	2,357,751	-	2,007,171	909,795	5,274,717	-	2,047,901	3,943,830	179,250	6,170,981
V106	SHELBY CO FISCAL COURT	961,098	-	818,190	385,859	2,165,147	-	834,792	1,607,636	351,537	2,793,965
V107	SIMPSON CO FISCAL COURT	227,010	-	193,256	442,995	863,261	-	197,177	379,722	-	576,899
V108	SPENCER CO TREASURER	324,267	-	276,051	987,675	1,587,993	-	281,653	542,404	-	824,057
V109	TAYLOR COUNTY FISCAL COUR	109,221	-	92,981	-	202,202	-	94,867	182,695	273,852	551,414
V112	TRIMBLE CO FISCAL COURT	23,935	-	20,376	3,451	47,762	-	20,790	40,037	27,821	88,648
V113	UNION COUNTY FISCAL COURT	28,242	-	24,043	6,440	58,725	-	24,530	47,241	418,149	489,920
V115	WASHINGTON CO FIS COURT	77,966	-	66,373	31,433	175,772	-	67,720	130,414	194,708	392,842
V119	CITY OF HIGHLAND HEIGHTS	157,349	-	133,952	26,508	317,809	-	136,670	263,199	202,257	602,126
V120	WOODFORD CO FISCAL COURT	265,846	-	226,317	176,059	668,222	-	230,909	444,683	159,048	834,640
V159	CITY OF ERLANGER	1,253,528	-	1,067,138	1,074,195	3,394,861	-	1,088,792	2,096,787	999,070	4,184,649
V171	CITY OF ADAIRVILLE	14,165	-	12,059	144,393	170,617	-	12,304	23,694	11,571	47,569
V196	CITY OF BUTLER	11,411	-	9,714	-	21,125	-	9,911	19,087	28,108	57,106
V197	CITY OF HAZARD	17,603	-	14,986	12,563	45,152	-	15,290	29,445	14,481	59,216
V205	BARREN/METCALFE CO AMB SR	519,137	-	441,945	74,882	1,035,964	-	450,913	868,364	455,815	1,775,092
V298	CITY OF PIKEVILLE	155,330	-	132,234	-	287,564	-	134,917	259,822	1,219,738	1,614,477
V330	CITY OF OWENSBORO	3,447,077	-	2,934,523	2,845,773	9,227,373	-	2,994,069	5,765,954	344,264	9,104,287
V347	CITY OF RADCLIFF	927,446	-	789,542	1,524,192	3,241,180	-	805,563	1,551,347	850,606	3,207,516
V359	CITY OF ELSMERE	227,428	-	193,611	106,985	528,024	-	197,540	380,421	122,130	700,091
V376	CITY OF BERA	804,113	-	684,548	5,308,064	6,796,725	-	698,438	1,345,047	607,387	2,650,872
V408	UNION EMERGENCY SERVICES	616,340	-	524,695	484,860	1,625,895	-	535,342	1,030,957	91,557	1,657,856
V447	CITY OF ELIZABETHTOWN	1,877,867	-	1,598,642	1,969,736	5,446,245	-	1,631,081	3,141,123	736,690	5,508,894
V608	WALTON FIRE DIST/EMS	461,588	-	392,953	196,739	1,051,280	-	400,927	772,102	243,285	1,416,314
V647	CITY OF VINE GROVE	75,173	-	63,996	145,817	284,986	-	65,294	125,743	214,379	405,416
V708	HEBRON FIRE PROTECTION DI	870,661	-	741,201	496,542	2,108,404	-	756,241	1,456,363	149,524	2,362,128
V808	POINT PLEASANT FIRE DIST	246,687	-	210,007	401,850	858,544	-	214,268	412,636	148,319	775,223
V919	CITY OF WILDER	330,818	-	281,628	169,945	782,391	-	287,343	553,363	564,231	1,404,937
V959	CITY OF COVINGTON	4,739,037	-	4,034,378	2,206,812	10,980,227	-	4,116,243	7,927,026	5,938,136	17,981,405
TOTAL		167,122,177	-	142,272,361	143,259,285	452,653,823	-	145,159,334	279,546,646	153,807,770	578,513,750



Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
39932	JEFFERSON CO SHERIFF	(1,715,753)	(376,125)	(280,639)	(252,543)	-	-
39934	KENTON CO SHERIFF	(443,111)	(152,484)	(202,656)	(70,057)	-	-
39936	CAMPBELL CO SHERIFF	(100,852)	(66,362)	(57,101)	(5,013)	-	-
39938	FAYETTE CO SHERIFF	157,452	817,500	574,734	(80,100)	-	-
39940	DAVISS CO SHERIFF	(277,554)	46,220	(167,694)	(95,786)	-	-
39944	HARDIN COUNTY SHERIFF	267,153	478,295	219,140	(52,499)	-	-
39946	WARREN COUNTY SHERIFF	(182,566)	245,338	(187,401)	(118,953)	-	-
39948	BOONE COUNTY SHERIFF	(787,069)	701,589	331,818	(369,061)	-	-
39952	MADISON COUNTY SHERIFF	60,109	141,599	(96,625)	(60,914)	-	-
39962	BULLITT CO SHERIFF	78,390	214,234	180,084	(47,853)	-	-
A156	CITY OF ANCHORAGE	77,059	154,352	123,168	187	-	-
AB19	BELLEVUE/DAYTON FIRE	(258,953)	(185,310)	(123,439)	(50,910)	-	-
AC19	CAMPBELL CO FIRE DIST 1	(244,249)	(129,651)	(68,050)	(21,396)	-	-
AD19	SOUTHERN CAMPBELL F DIST	(49,711)	1,267	22,244	(15,893)	-	-
AJ00	SOMERSET POLICE & FIRE	-	-	-	-	-	-
AS02	ALLEN CO AMBULANCE SVC	(109,923)	(27,229)	(28,547)	(31,272)	-	-
AS20	WOODFORD CO FIRE DISTRICT	136,495	119,791	57,735	(9,910)	-	-
B008	BURLINGTON FIRE PRO DIST	243,009	524,189	256,457	(63,783)	-	-
B015	CITY OF HILLVIEW	(119,624)	(16,307)	(89,145)	(49,421)	-	-
B045	CITY OF BELLEFONTE	(9,429)	34	(24,300)	(11,154)	-	-
B048	CITY OF HARLAN	33,202	16,144	2,749	(2,036)	-	-
B100	CITY OF SCIENCE HILL	66,340	74,585	70,113	3,576	-	-
B256	BUECHEL FIRE PROTECT DIST	(1,854,992)	(2,346,404)	(555,162)	(45)	-	-
B259	CITY OF LUDLOW	(217,221)	(38,785)	31,764	(30,862)	-	-
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	(1,278,747)	718,892	(994,623)	(760,268)	-	-
B656	LOUISVILLE AIRPORT AUTHOR	(349,398)	167,052	45,793	(81,692)	-	-
B956	LAKE DREAMLAND FIRE DIST	(76,368)	-	-	-	-	-
C106	CITY OF SIMPSONVILLE	(9,891)	4,044	31,777	(12,298)	-	-
C156	FAIRDALE FIRE DISTRICT	(132,477)	(27,707)	(85,663)	(45,865)	-	-
C256	LOUISVILLE/JEFF CO METRO	(28,252,897)	(10,923,721)	(19,791,831)	(7,865,119)	-	-
C356	INDIAN HILLS POLICE DEPT	(29,236)	(33,558)	(16,204)	(7,064)	-	-
D024	CITY OF PEMBROKE	-	-	-	-	-	-
D071	CITY OF LEWISBURG	(58,127)	(55,497)	(26,862)	(1,711)	-	-
D098	CITY OF COAL RUN VILLAGE	17,430	46,984	(2,945)	(8,535)	-	-
D106	SIMPSONVILLE RURAL FIRE	38,591	48,874	(12,875)	(23,244)	-	-
G015	ZONETON FIRE PROT DIST	344,249	528,667	305,793	(36,731)	-	-
GS06	SHELBY CO SUB FIRE DIST	65,315	87,589	81,345	1,088	-	-
J002	CITY OF SCOTTSVILLE	(37,789)	26,204	(54,554)	(32,358)	-	-
J003	CITY OF LAWRENCEBURG	(81,399)	(14,658)	(46,038)	(34,741)	-	-
J007	CITY OF MIDDLESBORO	(455,477)	(350,713)	(419,100)	(115,422)	-	-
J024	CITY OF HOPKINSVILLE	(2,290,140)	(1,005,864)	(711,174)	(370,901)	-	-
J026	CLAY CO BD OF ED	54,676	61,505	13,490	(2,175)	-	-
J037	CITY OF FRANKFORT	(2,411,117)	(999,957)	(792,192)	(382,887)	-	-
J040	CITY OF LANCASTER	(168,723)	(124,163)	(64,766)	(10,306)	-	-
J059	KENTON COUNTY AIRPORT BD	(818,603)	698,923	(506,757)	(414,160)	-	-
J063	CITY OF LONDON	154,097	382,539	(68,631)	(114,794)	-	-
J067	CITY OF WHITESBURG	(27,798)	(62,871)	(25,727)	(13,909)	-	-
J084	CITY OF HARRODSBURG	777,336	961,621	948,948	36,849	-	-
J090	CITY OF BARDSTOWN	226,913	610,603	(9,366)	(120,470)	-	-
J100	CITY OF SOMERSET	(812,877)	58,323	(541,885)	(311,931)	-	-
J113	CITY OF MORGANFIELD	(115,852)	(101,649)	(55,039)	(7,228)	-	-
J118	CITY OF CORBIN	(340,517)	(16,152)	(13,152)	(72,537)	-	-
J154	CITY OF EARLINGTON	-	-	-	-	-	-
J156	CITY OF JEFFERSONTOWN	(374,976)	137,072	(146,103)	(196,766)	-	-
J210	BOYD CO AMBULANCE SERVICE	436,644	581,191	173,272	(97,326)	-	-
J256	CITY OF ST MATTHEWS	(68,745)	166,555	(69,785)	(92,606)	-	-
J259	CITY OF PARK HILLS	(80,411)	(55,174)	(69,479)	(14,628)	-	-
J319	CITY OF ALEXANDRIA	(293,037)	(164,505)	(46,274)	(31,508)	-	-
J324	CITY OF OAK GROVE	(89,337)	68,884	(145,761)	(53,244)	-	-
J356	CITY OF WEST BUECHEL	(399,371)	(226,618)	(62,895)	(10,473)	-	-
J359	CITY OF FORT WRIGHT	(252,120)	56,224	(127,566)	(83,043)	-	-
J410	CANNONSBURG VOL FIRE DEPT	(14,908)	(4,028)	(7,575)	(3,430)	-	-
J419	CITY OF COLD SPRING	(282,957)	(106,387)	(109,961)	(29,267)	-	-
J456	CITY OF SHIVELY	(1,306,268)	(799,996)	(753,891)	(197,680)	-	-
J510	CITY OF CATLETTSBURG	(167,495)	(32,063)	(41,360)	(24,784)	-	-
J619	CITY OF FORT THOMAS	(913,104)	(315,800)	(308,874)	(172,743)	-	-
J719	CITY OF SOUTHGATE	174,541	162,990	65,011	(6,095)	-	-
J756	CITY OF PROSPECT	(124,923)	(115,745)	(98,315)	(9,214)	-	-
J819	CITY OF BELLEVUE	(65,392)	22,809	8,504	(25,338)	-	-



Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
J859	CITY OF VILLA HILLS	(29,998)	36,215	(101,507)	(39,533)	-	-
J919	CITY OF DAYTON	(123,239)	(27,224)	(10,272)	(22,445)	-	-
J956	OKOLONA FIRE DISTRICT	1,395,639	1,095,074	12,666	(211,020)	-	-
J959	CITY OF INDEPENDENCE	(362,053)	94,716	(273,228)	(108,372)	-	-
K001	CITY OF COLUMBIA	(74,895)	29,703	(16,828)	(27,700)	-	-
K010	CITY OF ASHLAND	(511,696)	303,394	(388,694)	(340,615)	-	-
K011	CITY OF DANVILLE	832,132	956,006	268,318	(146,209)	-	-
K016	CITY OF MORGANTOWN	11,707	20,218	(74,858)	(21,248)	-	-
K018	CITY OF MURRAY	(903,082)	(265,821)	(293,198)	(150,461)	-	-
K019	CITY OF NEWPORT	(980,162)	(431,829)	(776,459)	(299,269)	-	-
K026	CITY OF MANCHESTER	(126,250)	(105,979)	(48,998)	(15,751)	-	-
K029	CITY OF BURKESVILLE	(71,010)	(41,627)	(31,983)	(11,522)	-	-
K034	LEX/FAYETTE URBAN CO GOVT	(1,964,443)	(49,741)	(18,787)	(543,314)	-	-
K041	CITY OF WILLIAMSTOWN	(142,782)	(99,820)	(92,549)	(21,613)	-	-
K043	CITY OF LEITCHFIELD	(211,920)	(86,973)	(108,713)	(46,857)	-	-
K049	CITY OF CYNTHIANA	(450,300)	(108,094)	(9,928)	(52,231)	-	-
K065	CITY OF BEATTYVILLE	25,514	29,810	10,083	(9,505)	-	-
K071	CITY OF RUSSELLVILLE	(336,729)	(103,721)	(170,215)	(71,657)	-	-
K078	CITY OF LEBANON	(132,585)	(23,813)	(18,746)	(30,269)	-	-
K079	CITY OF BENTON	(8,409)	9,865	(28,779)	(21,898)	-	-
K090	NELSON COUNTY BD OF ED	(21,077)	(137)	-	-	-	-
K091	CITY OF CARLISLE	(179,051)	(66,986)	(7,394)	-	-	-
K099	CITY OF STANTON	(258,007)	(236,807)	(142,579)	(19,899)	-	-
K103	CITY OF MOREHEAD	75	180,302	(34,285)	(53,605)	-	-
K105	CITY OF GEORGETOWN	412,498	635,038	(61,656)	(295,667)	-	-
K106	CITY OF SHELBYVILLE	(185,928)	(49,026)	(399,414)	(149,866)	-	-
K108	CITY OF TAYLORSVILLE	(111,377)	(123,109)	(123,044)	(11,870)	-	-
K111	CITY OF CADIZ	(23,623)	14,784	(14,717)	(14,647)	-	-
K114	CITY OF BOWLING GREEN	4,690	1,842,492	892,447	(642,743)	-	-
K115	CITY OF SPRINGFIELD	25,630	(49,716)	(13,539)	(12,461)	-	-
K120	CITY OF VERSAILLES	(264,159)	108,977	(70,445)	(118,620)	-	-
K200	CITY OF FERGUSON	10,084	11,339	8,584	303	-	-
K256	JEFFERSONTOWN FIRE DIST	(574,388)	253,226	(440,917)	(290,815)	-	-
K315	MT WASHINGTON FIRE P DIST	(37,610)	41,824	22,898	(37,367)	-	-
K319	CITY OF SILVER GROVE	-	-	-	-	-	-
K356	ST MATTHEWS FIRE DIST.	80,451	1,145,337	678,334	(258,169)	-	-
K414	CITY OF SMITHS GROVE	73,475	44,171	23,645	(3,286)	-	-
K419	ALEXANDRIA FIRE DISTRICT	(134,128)	31,090	53,783	(42,414)	-	-
K456	CAMP TAYLOR FIRE PRO DIST	(499,080)	(166,802)	(11,039)	-	-	-
K559	CITY OF TAYLOR MILL	(99,197)	(53,382)	(136,376)	(54,716)	-	-
K656	MCMAHAN FIRE PRO DIST 14	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	(596,012)	(332,559)	(272,947)	(82,911)	-	-
K719	CENTRAL CAMPBELL CO FIRE	(377,942)	(197,744)	(256,393)	(82,325)	-	-
K759	LAKESIDE/CRESTVIEWHLS POL	(204,093)	(83,862)	(97,097)	(38,414)	-	-
K856	HIGHVIEW FIRE DISTRICT	(1,467,663)	(1,712,912)	(1,720,951)	(154,447)	-	-
K859	CITY OF FORT MITCHELL	(599,405)	(326,413)	(412,311)	(100,299)	-	-
K956	CITY OF MEADOW VALE	-	-	-	-	-	-
L001	ADAIR CO AMBULANCE SER	(130,486)	(119,454)	(90,539)	(31,395)	-	-
L005	CITY OF GLASGOW	(499,578)	(377,952)	(252,028)	(143,959)	-	-
L009	CITY OF PARIS	1,030,363	1,276,811	1,121,373	10,523	-	-
L015	CITY OF MT WASHINGTON	(47,098)	146,161	(56,791)	(66,564)	-	-
L025	CITY OF WINCHESTER	131,440	1,170,830	445,931	(208,571)	-	-
L031	EDMONSON CO AMBULANCE DIS	(218,646)	(140,616)	(72,235)	(9,833)	-	-
L035	CITY OF FLEMINGSBURG	(92,771)	(43,669)	(3,926)	(8,215)	-	-
L039	CITY OF WARSAW	45,477	16,387	22,426	(6,509)	-	-
L044	GREEN CO AMBULANCE SVC	(187,471)	(133,344)	(82,028)	(13,888)	-	-
L050	CITY OF MUNFORDVILLE	92,056	99,162	78,507	(3,054)	-	-
L052	CITY OF EMINENCE	30,969	26,833	(22,560)	(17,961)	-	-
L057	CITY OF NICHOLASVILLE	(492,028)	(44,722)	(519,189)	(318,984)	-	-
L061	CITY OF BARBOURVILLE	(136,780)	(114,456)	(80,260)	(12,022)	-	-
L072	CITY OF EDDYVILLE	(40,485)	1,768	(20,865)	(9,014)	-	-
L073	CITY OF PADUCAH	(1,350,918)	(153,186)	(405,839)	(423,370)	-	-
L077	CITY OF SALYERSVILLE	(73,365)	(82,138)	(77,010)	(12,688)	-	-
L086	CITY OF TOMPKINSVILLE	(111,703)	(56,735)	(34,477)	(12,786)	-	-
L090	CITY OF NEW HAVEN	(46,088)	(28,650)	(5,082)	-	-	-
L107	CITY OF FRANKLIN	(76,005)	149,382	39,120	(48,956)	-	-
L108	SPENCER CO FIRE DIST	(75,438)	(70,742)	(40,777)	(5,709)	-	-
L110	CITY OF ELKTON	(6,268)	(7,914)	(12,167)	(5,076)	-	-
L156	CITY OF LYNDON	1,455,782	1,636,715	1,538,579	78,471	-	-



Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
L159	ELSMERE FIRE PROTECTION	15,868	6,463	69,618	(18,547)	-	-
L356	EASTWOOD FIRE PROT DIST	-	-	-	-	-	-
L456	HARRODS CREEK FIRE DIST	-	-	-	-	-	-
L556	LYNDON FIRE PROTECT DIST	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	4,640,086	4,906,781	2,187,514	(143,532)	-	-
L756	PLEASURE RIDGE PARK FIRE	393,914	640,311	(97,160)	(287,453)	-	-
L956	WORTHINGTON FIRE DEPT	-	-	-	-	-	-
M014	CITY OF HARDINSBURG	(59,214)	24,836	14,527	(7,930)	-	-
M015	BULLITT CO FISCAL COURT	(64,890)	(15,118)	(5,117)	(2,190)	-	-
M022	CITY OF OLIVE HILL	74,794	(93,301)	(78,387)	(12,217)	-	-
M042	CITY OF MAYFIELD	(610,592)	36,125	(409,915)	(178,431)	-	-
M054	CITY OF DAWSON SPRINGS	(75,262)	(60,564)	(41,344)	(9,580)	-	-
M059	KENTON COUNTY FISCAL CT	(765,041)	(127,592)	(184,805)	(133,739)	-	-
M069	CITY OF STANFORD	(16,960)	23,445	(2,527)	(23,987)	-	-
M076	CITY OF RICHMOND	(446,037)	511,791	(296,789)	(338,425)	-	-
M081	CITY OF MAYSVILLE	(309,335)	(1,663)	(34,712)	(105,388)	-	-
M082	CITY OF BRANDENBURG	268,870	136,303	(11,223)	(14,168)	-	-
M085	CITY OF EDMONTON	(5,899)	(2,556)	(48,262)	(16,300)	-	-
M096	CITY OF FALMOUTH	(54,678)	(8,428)	-	-	-	-
M109	CITY OF CAMPBELLSVILLE	(259,804)	117,454	(26,327)	(62,242)	-	-
M110	CITY OF GUTHRIE	-	-	-	-	-	-
M113	CITY OF STURGIS	-	-	-	-	-	-
M118	WHITLEY CO FISCAL COURT	(168,505)	(145,160)	(69,277)	(6,134)	-	-
M315	CITY OF PIONEER VILLAGE	(17,496)	8,015	3,117	(10,225)	-	-
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-
N008	CITY OF FLORENCE	(44,105)	1,199,146	(254,730)	(477,617)	-	-
N009	CITY OF MILLERSBURG	-	-	-	-	-	-
N011	CITY OF PERRYVILLE	(7,478)	(1,808)	(45,795)	(6,514)	-	-
N012	CITY OF BROOKSVILLE	(36,507)	(2,814)	-	-	-	-
N014	CITY OF IRVINGTON	(72,499)	(60,050)	(27,309)	(7,083)	-	-
N022	CITY OF GRAYSON	410,385	(145,191)	(198,079)	(30,856)	-	-
N050	CITY OF HORSE CAVE	236,830	214,064	(7,343)	(15,297)	-	-
N051	CITY OF HENDERSON	(1,026,443)	36,302	(425,394)	(301,569)	-	-
N054	CITY OF MADISONVILLE	(874,442)	(296,591)	(307,274)	(273,305)	-	-
N071	CITY OF AUBURN	-	-	-	-	-	-
N076	MADISON CO EMS	(200,912)	187,349	(227,109)	(142,017)	-	-
N087	CITY OF MT STERLING	(146,094)	(2,430)	(63,995)	(56,024)	-	-
N088	MORGAN CO AMBULANCE SERV	(157,953)	(107,589)	(66,209)	(8,077)	-	-
N093	CITY OF LAGRANGE	(78,042)	18,362	(6,898)	(26,991)	-	-
N094	CITY OF OWENTON	(26,237)	(21,287)	(47,596)	(10,208)	-	-
N099	CITY OF CLAY CITY	-	-	-	-	-	-
N100	CITY OF BURNSIDE	(51,655)	8,631	(12,982)	(8,647)	-	-
N104	CITY OF JAMESTOWN	(20,545)	(2,483)	(3,079)	(2,124)	-	-
P007	CITY OF PINEVILLE	(207,554)	(108,056)	(43,301)	(7,739)	-	-
P015	CITY OF LEBANON JUNCTION	(6,616)	(25,151)	(26,123)	(6,813)	-	-
P033	ESTILL COUNTY EMS	(8,439)	(55,097)	(101,501)	(32,238)	-	-
P041	CITY OF DRY RIDGE	238,406	204,460	(52,556)	(54,796)	-	-
P043	CITY OF CLARKSON	(43,077)	(45,569)	(45,883)	(4,119)	-	-
P079	CITY OF CALVERT CITY	(225,911)	(150,282)	(143,990)	(26,596)	-	-
P093	SOUTH OLDHAM FIRE DEPT	(68,525)	(42,046)	(65,752)	(39,293)	-	-
P116	CITY OF MONTICELLO	(56,196)	76,562	40,096	(15,538)	-	-
P117	CITY OF CLAY	(36,242)	(6,434)	-	-	-	-
R015	CITY OF SHEPHERDSVILLE	266,197	529,235	87,802	(193,077)	-	-
R017	CITY OF PRINCETON	(151,838)	20,791	(49,677)	(28,715)	-	-
R036	CITY OF PRESTONSBURG	-	-	-	-	-	-
R045	CITY OF RUSSELL	(232,916)	(813)	(48,320)	(39,505)	-	-
R057	CITY OF WILMORE	(191,874)	(106,751)	(71,275)	(19,450)	-	-
R104	CITY OF RUSSELL SPRINGS	(124,282)	(38,724)	(104,921)	(25,349)	-	-
R105	CITY OF STAMPING GROUND	(18,190)	6,044	(4,981)	(2,955)	-	-
TS59	INDEPENDENCE FIRE DIST	(335,806)	40,969	(54,008)	(110,771)	-	-
V001	ADAIR COUNTY FISCAL COURT	(64,000)	49,357	28,428	(16,776)	-	-
V002	ALLEN COUNTY FISCAL COURT	(78,612)	(7,482)	(68,293)	(36,616)	-	-
V003	ANDERSON CO FISCAL COURT	(121,308)	(72,258)	(65,687)	(26,651)	-	-
V005	BARREN CO FISCAL CT	(497,610)	(232,174)	(125,219)	(63,977)	-	-
V007	BELL CO FISCAL CT	(86,833)	(10,324)	(3,423)	(12,508)	-	-
V008	BOONE CO FISCAL CT	180,318	622,686	153,732	(111,812)	-	-
V009	BOURBON CO FISCAL COURT	(123,412)	(83,198)	(90,617)	(19,844)	-	-
V011	BOYLE COUNTY FISCAL COURT	418,551	376,257	45,180	(93,406)	-	-
V012	BRACKEN CO FISCAL COURT	66,456	130,044	81,577	(2,857)	-	-



Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
V013	BREATHITT CO FISCAL COURT	(3,648)	10,941	(8,816)	(5,341)	-	-
V014	BRECKINRIDGE CO FISCAL CT	18,459	92,528	16,994	(18,402)	-	-
V017	CALDWELL CO FISCAL COURT	(333,534)	(315,367)	(127,950)	(10,559)	-	-
V019	CAMPBELL CO FISCAL CT	(378,702)	(30,460)	(89,520)	(98,245)	-	-
V023	CASEY CO FISCAL COURT	(36,546)	22,043	(10,578)	(12,391)	-	-
V025	CLARK COUNTY FISCAL COURT	(381,735)	(131,840)	(197,167)	(92,563)	-	-
V030	DAVIESS CO FISCAL COURT	(478,292)	111,475	(67,765)	(174,683)	-	-
V032	ELLIOTT CO FISCAL CT	29,979	1,465	(15,004)	(7,029)	-	-
V035	FLEMING CO FISCAL COURT	(38,322)	2,574	(1,728)	(11,312)	-	-
V037	FRANKLIN CO FISCAL COURT	(790,688)	(360,312)	(568,505)	(217,451)	-	-
V041	GRANT COUNTY FISCAL COURT	(67,016)	(24,203)	(86,740)	(43,862)	-	-
V043	GRAYSON CO FISCAL COURT	(1,115,069)	(678,597)	(394,268)	(76,956)	-	-
V047	HARDIN CO FISCAL COURT	388,186	1,397,181	214,146	(225,686)	-	-
V049	HARRISON CO FISCAL COURT	(79,332)	45,035	40,303	(11,060)	-	-
V052	HENRY CO FISCAL COURT	(32,105)	(10,189)	(25,081)	(12,939)	-	-
V054	HOPKINS CO FISCAL COURT	(305,524)	(42,655)	(103,029)	(70,891)	-	-
V057	JESSAMINE CO FISCAL COURT	547,835	706,634	4,016	(173,132)	-	-
V060	KNOTT CO FISCAL CT	(84,083)	(47,232)	(69,716)	(11,765)	-	-
V062	LARUE CO FISCAL COURT	(68,944)	(7,966)	(33,527)	(11,152)	-	-
V063	LAUREL COUNTY FISCAL COUR	(265,104)	(162,182)	(69,182)	(8,969)	-	-
V067	LETCHER CO FISCAL COURT	(232,258)	(142,166)	(86,039)	(14,498)	-	-
V070	LIVINGSTON CO FISCAL CT	(23,609)	71,801	(9,883)	(17,666)	-	-
V072	LYON COUNTY FISCAL COURT	(83,053)	(89,099)	(74,811)	(9,656)	-	-
V073	MCCRACKEN CO FISCAL COURT	(459,812)	(39,494)	(349,579)	(209,919)	-	-
V076	MADISON CO FISCAL COURT	(87,196)	61,450	(73,259)	(47,219)	-	-
V077	MAGOFFIN CO FISCAL COURT	-	-	-	-	-	-
V078	MARION CO FISCAL COURT	15,426	16,940	(17,464)	(20,482)	-	-
V079	MARSHALL CO FISCAL COURT	(664,479)	(333,049)	(251,285)	(91,626)	-	-
V081	MASON CO FIS CT	(158,666)	(91,134)	(107,825)	(28,971)	-	-
V082	MEADE COUNTY FISCAL COURT	452,949	509,244	478,710	24,415	-	-
V083	MENIFEE CO FISCAL COURT	(35,843)	(27,508)	(19,620)	(8,883)	-	-
V087	MONTGOMERY CO FISCAL CT	(199,511)	(97,424)	(53,379)	(27,423)	-	-
V088	MORGAN CO FISCAL CT	(23,443)	(1,768)	497	(1,775)	-	-
V090	NELSON CO FISCAL CT	(170,880)	47,739	(5,298)	(61,750)	-	-
V093	OLDHAM CO FISCAL COURT	(852,647)	(329,268)	(109,869)	(146,184)	-	-
V094	OWEN COUNTY FISCAL COURT	14,967	59,480	23,853	(7,058)	-	-
V096	PENDLETON CO FISCAL COURT	(67,530)	10,525	2,189	(10,255)	-	-
V100	PULASKI CO FISCAL CT	(376,644)	(481,225)	(328,655)	(133,018)	-	-
V103	ROWAN CO FISCAL COURT	(317,916)	(178,697)	(166,139)	(24,649)	-	-
V105	SCOTT CO FISCAL CT	(469,006)	385,996	(411,417)	(401,836)	-	-
V106	SHELBY CO FISCAL COURT	(489,588)	144,199	(123,387)	(160,042)	-	-
V107	SIMPSON CO FISCAL COURT	104,059	180,354	35,553	(33,604)	-	-
V108	SPENCER CO TREASURER	295,314	392,242	119,491	(43,111)	-	-
V109	TAYLOR COUNTY FISCAL COUR	(164,473)	(93,296)	(69,698)	(21,746)	-	-
V112	TRIMBLE CO FISCAL COURT	(27,292)	(1,577)	(7,650)	(4,366)	-	-
V113	UNION COUNTY FISCAL COURT	(160,928)	(141,612)	(114,772)	(13,884)	-	-
V115	WASHINGTON CO FIS COURT	(89,580)	(75,587)	(38,159)	(13,744)	-	-
V119	CITY OF HIGHLAND HEIGHTS	(187,745)	(23,604)	(44,739)	(28,229)	-	-
V120	WOODFORD CO FISCAL COURT	(83,565)	(12,797)	(28,426)	(41,629)	-	-
V159	CITY OF ERLANGER	(771,397)	201,381	(23,699)	(196,074)	-	-
V171	CITY OF ADAIRVILLE	40,585	58,661	24,529	(727)	-	-
V196	CITY OF BUTLER	(15,392)	(8,834)	(9,238)	(2,517)	-	-
V197	CITY OF HAZARD	(9,148)	2,914	(4,620)	(3,209)	-	-
V205	BARREN/METCALFE CO AMB SR	(407,532)	(122,391)	(121,436)	(87,769)	-	-
V298	CITY OF PIKEVILLE	(696,628)	(346,744)	(240,169)	(43,372)	-	-
V330	CITY OF OWENSBORO	(568,693)	1,194,443	29,293	(531,958)	-	-
V347	CITY OF RADCLIFF	(324,897)	219,427	251,573	(112,439)	-	-
V359	CITY OF ELSMERE	(92,655)	27,825	(65,728)	(41,509)	-	-
V376	CITY OF BERA	2,896,790	1,518,250	(115,520)	(153,667)	-	-
V408	UNION EMERGENCY SERVICES	(70,067)	222,121	(78,961)	(105,055)	-	-
V447	CITY OF ELIZABETHTOWN	(183,605)	780,863	(327,093)	(332,813)	-	-
V608	WALTON FIRE DIST/EMS	(151,856)	21,766	(149,803)	(85,141)	-	-
V647	CITY OF VINE GROVE	(55,277)	(55,736)	150	(9,567)	-	-
V708	HEBRON FIRE PROTECTION DI	(167,825)	211,889	(147,929)	(149,860)	-	-
V808	POINT PLEASANT FIRE DIST	(24,553)	98,241	42,672	(33,039)	-	-
V919	CITY OF WILDER	(322,678)	(166,165)	(80,681)	(53,022)	-	-
V959	CITY OF COVINGTON	(3,293,233)	(1,808,957)	(1,128,590)	(770,398)	-	-
TOTAL		(68,432,310)	5,948,446	(34,824,976)	(28,551,087)	-	-

