

Kentucky County Employees Retirement System

GASB Statements No. 68 Accounting and Financial
Reporting for Pensions as of June 30, 2019





February 6, 2020

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

Subject: GASB 68 Reporting Information for Measurement Period Ending June 30, 2019

Dear Members of the Board:

This report contains information for the **Kentucky County Employees Retirement System (CERS)** in connection with the Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions." This information can be used by participating employers for financial reporting for fiscal years ending between (and including) June 30, 2019 and June 30, 2020. The information provided herein was prepared for the purpose of assisting the Kentucky Retirement Systems (KRS) and participating employers in compliance with the financial reporting and disclosure requirements of GASB Statement No. 68.

The liability calculations presented in this report were performed for the purpose of satisfying the requirements of GASB No. 68 and are not applicable for other purposes, such as determining the plans' funding requirements. The calculation of the plan's liability for other purposes may produce significantly different results. This report may be provided to parties other than the Board of Trustees of the Kentucky Retirement Systems 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 performed as of June 30, 2018. The total pension liability was rolled-forward from the valuation date to the measurement date at June 30, 2019, using generally accepted actuarial principles.

There have been no changes in plan provisions since June 30, 2018. However, the Board of Trustees has adopted new actuarial assumptions since June 30, 2018. These assumptions are documented in the report titled "Kentucky Retirement Systems 2018 Actuarial Experience Study for the Period Ending June 30, 2018". The Total Pension liability as of June 30, 2019 is determined using these updated assumptions. It is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB No. 68.

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

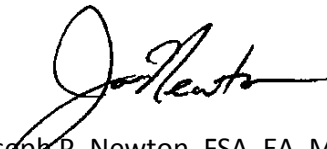
This report is based upon information furnished by the Retirement System, which includes benefit provisions, membership information, and financial data. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy or completeness of the information provided by the Retirement System. This report complements the GASB 67 accounting valuation report as of June 30, 2019, which was provided to KRS for plan accounting purposes, the "Actuarial Valuation Report as of June 30, 2018", which was provided for plan funding purposes, and the "2018 Actuarial Experience Study for the Period Ending June 30, 2018" which documents the assumptions used in this report. Together, these reports should be considered as a complete report for the measurement period that ended June 30, 2019. Please see the GASB 67 accounting valuation report as of June 30, 2019 for additional discussion of accounting information and the actuarial valuation report and experience study report for information regarding the nature of actuarial calculations, participant data, economic and demographic assumptions, and benefit provisions.

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 as an OPEB asset. As a result, the reported fiduciary net positions as of June 30, 2017 and later are net of the 401(h) asset balance.

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. Newton and Mr. White are Enrolled Actuaries. All three of the undersigned are independent actuaries and members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. They are also experienced in performing valuations for large public retirement systems.

Respectfully submitted,
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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 KRS's 2019 Comprehensive Annual Financial 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 performed as of June 30, 2018. The total pension liability was rolled-forward from the valuation date to the measurement date at June 30, 2019, using generally accepted actuarial principles.

There have been no changes in plan provisions since June 30, 2018. However, the Board of Trustees has adopted new actuarial assumptions since June 30, 2018. These assumptions are documented in the report titled "Kentucky Retirement Systems 2018 Actuarial Experience Study for the Period Ending June 30, 2018". The Total Pension liability as of June 30, 2019 is determined using these updated assumptions. It is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB No. 68.

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

Paragraph 57 of GASB No. 68 indicates that employer contributions made subsequent to the measurement date of the Net Pension Liability and prior to the end of the employer's reporting period can 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, 2019.

Single Discount Rate

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

A single discount rate of 6.25% was used for both the non-hazardous and hazardous system to measure the total pension liability for the fiscal year ending June 30, 2019. This single discount rate was based on the expected rate of return on pension plan investments for each system. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, the pension plan's fiduciary net position and future contributions were projected to be sufficient to finance all the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of the projected benefit payments to determine the total pension liability for each system. The projection of cash flows used to determine the single discount rate assumes that the funds receive the required employer contributions each future year, as determined by the current funding policy established in Statute as last amended by House Bill 362 (passed in 2018).

Methodology for Proportionate Shares

The proportionate share of the Collective Pension Amounts for employers that participate in the CERS Non-Hazardous and Hazardous Retirement Systems are provided in an appendix to this report. The allocation of the employers' proportionate share of the Net Pension Liability and Pension Expense was determined using the employers' actual contributions for the fiscal year ending June 30, 2019. This method is expected to be reflective of the employers' long-term contribution effort as well as be transparent to individual employers and their external auditors.

Summary of Population Statistics

The total pension liability described in this report is based on the plan membership as of June 30, 2018:

Membership Status	<u>Non-Hazardous</u>	<u>Hazardous</u>
	(1)	(2)
Inactive plan members currently receiving benefits:	61,938	9,587
Inactive plan members entitled to but no yet receiving benefits:	87,160	3,067
Active plan members:	81,818	9,263
Total plan members:	230,916	21,917

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 2019 measurement period, the expected remaining service lives of all employees was the following for each retirement system and the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the 2019 measurement period.

Development of the Average Expected Remaining Service Life	<u>Non-Hazardous</u>	<u>Hazardous</u>
	(1)	(2)
Total expected remaining service lives of all employees (years):	786,220	74,685
Total plan members:	230,916	21,917
Average expected remaining service life (years):	3.40	3.41

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, 2019 (\$ in thousands)

System (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 System	\$ 14,192,966	\$ 7,159,921	\$ 7,033,045	50.45%	\$ 2,424,796	290.05%
CERS Hazardous System	\$ 5,176,003	\$ 2,413,708	\$ 2,762,295	46.63%	\$ 553,541	499.02%

Note:

¹ Based on derived compensation for fiscal year ending 2019 using the provided employer contribution information.

Exhibit 2

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

Change in the Net Pension Liability (1)	Measurement Period Ending June 30, 2019	
	CERS Non-Hazardous (2)	CERS Hazardous (3)
Total pension liability		
Service Cost	\$ 254,643	\$ 77,426
Interest	794,935	289,741
Benefit Changes	-	-
Difference between actual and expected experience	87,377	27,364
Assumption Changes	727,351	276,541
Benefit Payments	(780,608)	(261,863)
Net Change in Total Pension Liability	\$ 1,083,698	\$ 409,209
Total Pension Liability - Beginning	13,109,268	4,766,794
Total Pension Liability - Ending (a)	\$ 14,192,966	\$ 5,176,003
Plan Fiduciary Net Position¹		
Contributions - Employer	\$ 393,453	\$ 138,053
Contributions - Member ²	159,064	58,661
Refunds of contributions to members	(14,387)	(2,854)
Retirement benefits	(766,221)	(259,009)
Net Investment Income ²	390,664	132,232
Administrative Expense	(21,659)	(1,726)
Other ⁴	44	14
Net Change in Plan Fiduciary Net Position	\$ 140,958	\$ 65,371
Plan Fiduciary Net Position - Beginning²	7,018,963	2,348,337
	-	-
Plan Fiduciary Net Position - Ending (b)	\$ 7,159,921	\$ 2,413,708
Net Pension Liability - Ending (a) - (b)	7,033,045	2,762,295
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	50.45%	46.63%
Covered Payroll³	\$ 2,424,796	\$ 553,541
Net Pension Liability as a Percentage of Covered Payroll	290.05%	499.02%

Notes:

¹ Does not include 401(h) assets for fiscal year 2019

² Does not include 401(h) contributions and investment income on 401(h) contributions for fiscal year 2019

³ Based on derived compensation using the provided employer contributions information for fiscal year 2019

⁴ Northern Trust Settlement

Exhibit 3

Schedule of the Employers' Contributions for the Measurement Period Ending June 30, 2019 (\$ in thousands)

System (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 System	\$ 529,575	\$ 393,453	\$ 136,122	\$ 2,424,796	16.23%
CERS Hazardous System	\$ 197,559	\$ 138,053	\$ 59,506	\$ 553,541	24.94%

Note:

¹ Actuarially determined contribution rate for fiscal year ending 2019 is based on the contribution rate calculated with the June 30, 2017 actuarial valuation.

² Based on derived compensation for fiscal year ending 2019 using the provided employer contribution information.

Notes to Schedule of Employers' Contributions

The actuarially determined contribution rates effective for fiscal year ending 2019 that are documented in the schedule on the previous page are calculated as of June 30, 2017. Based on the June 30, 2017 actuarial valuation report, the actuarial methods and assumptions used to calculate these contribution rates are below:

Item	CERS Non-Hazardous	CERS Hazardous
Determined by the Actuarial Valuation as of:	June 30, 2017	June 30, 2017
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:	26 Years, Closed	26 Years, Closed
Payroll Growth Rate:	2.00%	2.00%
Investment Return:	6.25%	6.25%
Inflation:	2.30%	2.30%
Salary Increases:	3.30% to 11.55%, varies by service	3.05% to 18.55%, varies by service
Mortality:	RP-2000 Combined Mortality Table, projected to 2013 with Scale BB (set back 1 year for females)	RP-2000 Combined Mortality Table, projected to 2013 with Scale BB (set back 1 year for females)

Exhibit 4
Sensitivity of the Net Pension Liability to Changes in the Discount Rate
(\$ in thousands)

System (1)	1.00% Decrease (5.25%) (2)	Current Discount Rate (6.25%) (3)	1.00% Increase (7.25%) (4)
CERS Non-Hazardous System	\$ 8,796,344	\$ 7,033,045	\$ 5,563,352
CERS Hazardous System	\$ 3,453,489	\$ 2,762,295	\$ 2,195,616

Exhibit 5

Components of Aggregate Pension Expense (Measurement Date of June 30, 2019)

Component	CERS Non-Hazardous	CERS Hazardous
(1)	(2)	(3)
1. Total service cost:	\$ 254,643,285	\$ 77,426,274
2. Interest on total pension liability:	794,935,266	289,741,385
3. Current-period benefit changes:	0	0
4. Member contributions:	(159,063,722)	(58,660,533)
5. Projected earnings on plan investments:	(430,881,907)	(144,681,607)
6. Administrative expense:	21,658,759	1,725,610
7. Other:	(44,079)	(13,507)
8. Recognition of deferred outflows/ (inflows) due to liabilities: ¹	657,744,290	368,312,398
9. Recognition of deferred outflows/ (inflows) due to assets: ²	80,567,521	24,263,230
10. Total Aggregate Pension Expense:	\$ 1,219,559,413	\$ 558,113,250

¹ Liability experience and assumption changes.

² Difference between projected and actual investment experience.

Exhibit 6

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

Differences Between Expected and Actual Liability Experience									
Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2019	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					
				2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Thereafter
2014-2015	\$ 49,965,903	\$ -	3.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015-2016	-	-	3.41	-	-	-	-	-	-
2016-2017	(208,014,827)	(29,716,403)	3.50	(59,432,808)	(29,716,403)	-	-	-	-
2017-2018	279,400,217	117,897,201	3.46	80,751,508	80,751,508	37,145,693	-	-	-
2018-2019	87,376,505	<u>61,677,533</u>	3.40	<u>25,698,972</u>	<u>25,698,972</u>	<u>25,698,972</u>	<u>10,279,589</u>	-	-
		\$ 149,858,331		\$ 47,017,672	\$ 76,734,077	\$ 62,844,665	\$ 10,279,589	\$ -	\$ -

Differences Between Projected and Actual Earnings on Pension Plan Investments									
Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2019	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					
				2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Thereafter
2014-2015	\$ 387,694,346	\$ -	5.00	\$ 77,538,870	\$ -	\$ -	\$ -	\$ -	\$ -
2015-2016	514,161,982	102,832,398	5.00	102,832,396	102,832,398	-	-	-	-
2016-2017	(375,797,969)	(150,319,187)	5.00	(75,159,594)	(75,159,594)	(75,159,593)	-	-	-
2017-2018	(163,438,835)	(98,063,301)	5.00	(32,687,767)	(32,687,767)	(32,687,767)	(32,687,767)	-	-
2018-2019	40,218,078	<u>32,174,462</u>	5.00	<u>8,043,616</u>	<u>8,043,616</u>	<u>8,043,616</u>	<u>8,043,616</u>	<u>8,043,614</u>	-
		\$ (113,375,628)		\$ 80,567,521	\$ 3,028,653	\$ (99,803,744)	\$ (24,644,151)	\$ 8,043,614	\$ -

Effects of Changes of Assumptions									
Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2019	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions					
				2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Thereafter
2014-2015	\$ 606,293,209	\$ -	3.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015-2016	-	-	3.41	-	-	-	-	-	-
2016-2017	1,388,799,866	198,399,980	3.50	396,799,962	198,399,980	-	-	-	-
2017-2018	-	-	3.46	-	-	-	-	-	-
2018-2019	727,350,629	<u>513,423,973</u>	3.40	<u>213,926,656</u>	<u>213,926,656</u>	<u>213,926,656</u>	<u>85,570,661</u>	-	-
		\$ 711,823,953		\$ 610,726,618	\$ 412,326,636	\$ 213,926,656	\$ 85,570,661	\$ -	\$ -

Exhibit 7

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

Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2019	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					
				2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Thereafter
2014-2015	\$ 41,934,831	\$ -	4.88	\$ 7,562,019	\$ -	\$ -	\$ -	\$ -	\$ -
2015-2016	-	-	3.23	-	-	-	-	-	-
2016-2017	92,587,983	12,540,735	3.47	26,682,416	12,540,735	-	-	-	-
2017-2018	205,882,851	85,483,523	3.42	60,199,664	60,199,664	25,283,859	-	-	-
2018-2019	27,363,787	<u>19,339,216</u>	3.41	<u>8,024,571</u>	<u>8,024,571</u>	<u>8,024,571</u>	<u>3,290,074</u>	-	-
		\$ 117,363,474		\$ 102,468,670	\$ 80,764,970	\$ 33,308,430	\$ 3,290,074	\$ -	\$ -

Differences Between Projected and Actual Earnings on Pension Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2019	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					
				2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Thereafter
2014-2015	\$ 122,860,242	\$ -	5.00	\$ 24,572,050	\$ -	\$ -	\$ -	\$ -	\$ -
2015-2016	162,671,893	32,534,377	5.00	32,534,379	32,534,377	-	-	-	-
2016-2017	(122,059,142)	(48,823,658)	5.00	(24,411,828)	(24,411,828)	(24,411,830)	-	-	-
2017-2018	(54,605,498)	(32,763,298)	5.00	(10,921,100)	(10,921,100)	(10,921,100)	(10,921,098)	-	-
2018-2019	12,448,644	<u>9,958,915</u>	5.00	<u>2,489,729</u>	<u>2,489,729</u>	<u>2,489,729</u>	<u>2,489,729</u>	<u>2,489,728</u>	-
		\$ (39,093,664)		\$ 24,263,230	\$ (308,822)	\$ (32,843,201)	\$ (8,431,369)	\$ 2,489,728	\$ -

Effects of Changes of Assumptions

Year	Loss/(Gain)	Deferred Outflow/(Inflow) as of June 30, 2019	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions					
				2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Thereafter
2014-2015	\$ 166,848,476	\$ -	4.88	\$ 30,087,432	\$ -	\$ -	\$ -	\$ -	\$ -
2015-2016	-	-	3.23	-	-	-	-	-	-
2016-2017	536,667,585	72,689,847	3.47	154,659,246	72,689,847	-	-	-	-
2017-2018	-	-	3.42	-	-	-	-	-	-
2018-2019	276,540,941	<u>195,443,891</u>	3.41	<u>81,097,050</u>	<u>81,097,050</u>	<u>81,097,050</u>	<u>33,249,791</u>	-	-
		\$ 268,133,738		\$ 265,843,728	\$ 153,786,897	\$ 81,097,050	\$ 33,249,791	\$ -	\$ -

Exhibit 8

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

Period	CERS Non-Hazardous	CERS Hazardous
(1)	(2)	(3)
1. Fiscal Year + 1	\$ 492,089,366	\$ 234,243,045
2. Fiscal Year + 2	176,967,577	81,562,279
3. Fiscal Year + 3	71,206,099	28,108,496
4. Fiscal Year + 4	8,043,614	2,489,728
5. Fiscal Year + 5	-	-
6. Thereafter	-	-
7. Total	\$ 748,306,656	\$ 346,403,548

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 in the System and do not include bases established for individual employers attributable to changes in proportionate shares and differences between employer contributions and the proportionate share of plan contributions.

SECTION 3

DOCUMENTATION OF SUPPORT FOR INVESTMENT RETURN ASSUMPTION

Long-Term Expected Investment Return

The long-term expected rate of return was determined by using a building block method in which best estimate ranges of expected future real rates of returns are developed for each asset class. The ranges are combined by weighting the expected future real rate of return by the target asset allocation percentage. The target allocation and best estimates of arithmetic real rate of return for each major asset class is summarized in the table below. The current long term inflation assumption is 2.30% per annum for both the non-hazardous and hazardous system.

Applicable for the Non-Hazardous and Hazardous System

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Growth	62.50%	
US Equity	18.75%	4.30%
Non-US Equity	18.75%	4.80%
Private Equity	10.00%	6.65%
Specialty Credit/High Yield	15.00%	2.60%
Liquidity	14.50%	
Core Bonds	13.50%	1.35%
Cash	1.00%	0.20%
Diversifying Strategies	23.00%	
Real Estate	5.00%	4.85%
Opportunistic	3.00%	2.97%
Real Return	15.00%	4.10%

Source: Kentucky Retirement Systems

APPENDIX A

COLLECTIVE PENSION AMOUNTS – CERS NON-HAZARDOUS RETIREMENT SYSTEM

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

Participating Employer Code	Participating Employer Name	Actual Contributions	2019			2018			Net Pension Liability as of June 30, 2019					Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,				
			Proportionate Share	Proportionate Share	Proportionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% (5.25%)	Discount Rate Plus 1.00% (7.25%)	Proportionate Share of Aggregate Plan Pension Expense	Proportionate Share of Changes in Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate Share of Employer Contrib.	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate Share of Employer Contrib.	Total Deferred Inflow of Resources	2020	2021	2022	2023	2024	Thereafter				
20025	JUDD ADM OFF OF THE COURT	10,018,001	2.448567%	2.345880%	172,208,808	215,384,374	136,222,392	29,861,729	(638,354)	29,223,375	-	29,223,375	4,397,008	17,429,486	3,305,733	4,227,772	29,359,999	727,626	-	6,081,812	2,373,943	9,183,381	11,998,966	5,532,543	2,448,158	196,952	-	-					
35628	TRAN DEPT OF INTERGOV PRO	3,983	0.000974%	0.000000%	68,502	85,676	54,187	11,879	15,682	27,561	-	27,561	1,749	6,933	1,315	37,636	47,633	289	-	2,419	2,708	20,475	17,406	6,967	788	-	-						
39931	JEFFERSON CO CLERK	1,433,500	0.350372%	0.345377%	24,641,819	30,819,926	19,492,426	4,272,995	634,344	3,637,651	-	3,637,651	625,180	2,494,032	473,026	231,254	3,827,492	104,118	-	870,263	728,583	1,702,964	1,125,463	682,854	288,028	28,178	-						
39932	JEFFERSON CO SHERIFF	345,182	0.084368%	0.080006%	5,933,639	7,421,299	4,693,688	1,028,918	63,698	1,092,616	-	1,092,616	151,504	113,903	184,731	1,050,690	25,071	-	-	209,555	35,444	472,128	217,060	69,644	6,788	-	-						
39933	KENTON CO COURT CLERK	185,596	0.045363%	0.047439%	3,190,400	3,990,285	2,523,703	553,229	(110,676)	442,553	-	442,553	81,460	322,905	61,243	465,608	13,480	-	-	112,674	165,232	291,386	128,593	22,174	19,806	3,649	-						
39934	KENTON CO SHERIFF	80,873	0.019767%	0.020146%	1,390,222	1,738,773	1,099,708	241,209	(20,244)	270,204	-	270,204	35,497	140,706	26,687	414,447	244,337	-	-	49,098	122,526	40,826	12,006	1,591	-	-	-						
39935	CAMPBELL COUNTY CLERK	151,588	0.037051%	0.036456%	2,605,813	3,259,133	2,061,277	451,859	(25,632)	426,227	-	426,227	66,534	263,738	50,021	270,228	407,321	11,010	-	92,028	31,437	134,475	170,791	68,187	30,888	2,980	-						
39936	CAMPBELL CO SHERIFF	69,770	0.017053%	0.015229%	1,199,345	1,500,041	948,718	207,971	(2,296)	208,267	-	208,267	30,623	121,387	23,023	89,531	264,564	5,068	-	42,357	6,557	53,982	119,321	65,719	24,171	1,371	-						
39943	BULLITT CO SHERIFF	192,520	0.047055%	0.046725%	3,046,399	3,959,978	2,617,835	573,864	(84,499)	588,245	-	588,245	84,499	332,407	58,245	581,141	1,424,687	39,564	-	177,996	58,254	624,541	300,694	176,047	65,137	10,709	-						
39938	FAYETTE CO SHERIFF	320,348	0.078298%	0.078475%	5,506,733	6,887,361	4,355,993	954,891	(77,386)	877,505	-	877,505	140,603	557,344	105,708	1,849	805,504	23,267	-	194,479	64,575	282,503	329,131	131,511	56,661	6,298	-						
39939	DAVEISS CO CLERK	175,591	0.042917%	0.043562%	3,018,372	3,775,127	2,387,624	523,398	(20,587)	502,811	-	502,811	77,068	305,493	57,941	15,443	455,945	52,753	-	106,598	29,619	148,970	203,874	72,439	27,210	3,452	-						
39940	DAVEISS CO SHERIFF	34,342	0.008394%	0.006690%	590,354	738,365	466,988	102,370	(9,510)	197,880	-	197,880	15,074	59,751	11,332	145,499	231,656	2,494	-	20,849	-	23,343	147,414	43,148	17,075	676	-						
39941	PIKE CO CLERK	92,147	0.022522%	0.022230%	1,583,982	1,981,113	1,252,978	274,669	(55,365)	219,304	-	219,304	40,444	160,317	30,406	48,602	279,769	6,693	-	55,941	39,001	101,635	101,429	56,566	18,328	1,811	-						
39942	PIKE CO SHERIFF	123,651	0.030222%	0.028226%	2,125,527	2,658,431	1,681,356	388,753	(22,884)	345,911	-	345,911	54,271	215,127	40,802	108,188	438,388	8,981	-	75,066	8,495	92,542	192,795	95,723	34,896	2,431	-						
39943	HARDIN COUNTY CLERK OFFIC	76,849	0.018783%	0.017067%	1,321,017	1,652,217	1,044,964	229,070	(24,037)	253,107	-	253,107	33,730	137,702	25,358	78,009	270,799	5,582	-	46,554	3,737	55,973	123,827	64,747	24,742	1,510	-						
39945	WARREN COUNTY CLERKS OFF	185,044	0.045228%	0.042851%	3,180,905	3,978,410	2,516,193	551,582	(11,111)	562,693	-	562,693	81,218	321,944	61,061	110,035	574,258	13,440	-	112,338	4,209	129,987	267,806	124,522	48,304	3,639	-						
39946	WARREN COUNTY SHERIFF	254,731	0.062260%	0.073637%	4,378,774	5,476,604	493,708	(265,590)	493,708	(265,590)	-	493,708	111,803	443,182	84,055	70,936	646,636	18,500	-	154,643	573,560	746,704	36,873	(114,368)	(27,580)	5,008	-						
39947	BOONE COUNTY CLERK	188,957	0.046184%	0.045262%	3,248,141	4,062,503	2,569,378	563,241	(48,271)	611,512	-	611,512	82,935	328,749	62,352	68,964	543,000	13,724	-	114,713	128,437	266,755	104,433	39,659	3,715	-	-						
39948	BOONE COUNTY SHERIFF	55,325	0.013522%	0.013993%	951,008	1,189,442	752,276	164,909	(66,793)	98,116	-	98,116	24,282	96,253	18,256	11,555	139,946	4,018	-	33,586	110,403	148,007	(3,457)	6,853	1,089	-	-						
39949	CHRISTIAN COUNTY CLERK	90,738	0.021173%	0.020992%	1,559,978	1,950,499	1,233,673	270,437	(24,690)	295,127	-	295,127	39,821	159,652	29,938	129,988	281,035	6,590	-	55,079	62,368	132,130	60,957	23,997	1,783	-	-						
39950	CHRISTIAN COUNTY SHERIFF	269,478	0.065865%	0.067729%	4,632,315	5,793,712	3,564,302	803,263	(17,078)	786,185	-	786,185	118,277	468,843	88,922	4,753	680,795	19,573	-	163,597	79,117	262,287	291,989	85,076	36,145	5,297	-						
39951	MADISON COUNTY CLERK	139,042	0.033984%	0.035674%	2,390,110	2,989,530	1,890,649	414,455	(49,146)	340,494	-	340,494	61,027	241,906	45,881	(73,961)	340,494	10,309	-	348,814	109,579	188,083	108,992	24,796	14,211	2,733	-						
39952	MADISON COUNTY SHERIFF	39,610	0.009730%	0.010324%	684,315	855,884	541,314	123,517	(23,216)	95,146	-	95,146	17,473	69,260	13,136	98,669	191,629	2,861	-	24,168	33,993	61,052	29,417	5,324	3,293	783	-						
39961	BULLITT COUNTY CLERK	155,123	0.037915%	0.037644%	2,666,579	3,335,134	2,109,345	462,396	(20,526)	482,632	-	482,632	68,086	269,888	51,188	44,963	434,125	11,291	-	94,174	105,441	213,898	82,298	29,438	3,050	-	-						
39962	BULLITT CO SHERIFF	174,328	0.042609%	0.042609%	2,996,710	3,748,034	2,370,488	519,642	(21,919)	541,561	-	541,561	76,515	303,301	57,255	396,220	833,561	12,662	-	105,833	1,205	119,700	476,014	201,694	32,725	3,428	-						
54527	J&PS DEPT OF CORRECTIONS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
0144	BRECKINRIDGE CO ATTORNEY	2,258	0.000552%	0.000559%	38,822	48,556	30,710	6,732	(1,219)	5,513	-	5,513	991	3,929	745	-	5,665	164	-	1,371	421	1,956	2,455	852	358	44	-						
116A	WAYNE COUNTY ATTORNEY	13,715	0.003352%	0.000000%	235,748	294,853	186,484	40,880	(53,970)	94,850	-	94,850	6,019	23,860	4,525	129,529	163,933	996	-	8,326	-	9,322	70,465	59,902	23,975	268	-						
A051	HENDERSON CO TOURIST COMM	13,668	0.003341%	0.003399%	234,974	293,886	185,872	42,378	(53,970)	94,850	-	94,850	6,019	23,860	4,525	129,529	163,933	996	-	8,326	-	9,322	70,465	59,902	23,975	268	-						
A073	HOUSING AUTH OF PADUCAH	186,515	0.045587%	0.048320%	3,206,154	4,009,989	2,536,165	555,961	(32,136)	588,097	-	588,097	81,863	324,499	61,546	73,133	541,041	13,547	-	113,230	22,010	148,787	239,172	104,766	44,650	3,667	-						
A113	MORGAN COUNTY HOUSING AUTH	3,878	0.000498%	0.000498%	63,873	80,923	51,523	11,523	(1,702)	10,821	-	10,821	1,702	6,821	1,380	-	10,821	34,456	-	10,821	-	10,821	12,130	6,057	2,397	1,783	-						
A156	CITY OF ANCHORAGE	75,060	0.018466%	0.017627%	1,290,282	1,613,777	1,020,652	223,740	(24,642)	248,382	-	248,382	32,945	130,591	24,768	51,984	240,288	5,452	-	45,568	50,380	119,393	50,380	18,019	1,775	-	-						
AB19	BELLEVEUE/DAYTON FIRE	5,482	0.001340%	0.001330%	94,243	117,871	74,549	16,342	(1,724)	18,066	-	18,066	2,406	9,538	1,809	2,327	16,800	398	-	3,328	-	3,726	8,112	3,091	1,043	108	-						
AC19	CAMPBELL CO FIRE DIST 1	350	0.000085%	0.000000%	5,729	7,477	4,729	2,355	(1,037)	3,392	-	3,392	153	605	115	-	3,392	25	-	211	-	236	1,787	1,519	609	8	-						
8008	BURLINGTON FIRE PRO DIST	7,384	0.001805%	0.001793%	126,946	158,774	100,418	598	(22,611)	22,611	-	22,611	3,241	12,848	2,437	1,403	19,929	536	-	4,483	295	5,314	9,371	3,703	1,395	146	-						
8010	HOUSING AUTHORITY OF CATLETTSBURG	39,194	0.009580%	0.008760%	673,766	842,690	532,969	116,834	(34,113)	150,947	-	150,947	17,203	66,193	12,934																		

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

Participating Employer Code	Participating Employer Name	Actual Contributions	2019		Net Pension Liability as of June 30, 2019			Pension Expense				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,								
			Proportionate Share	Proportionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2020	2021	2022	2023	2024	Thereafter	
J023	CASEY CO BD OF ED	569,606	0.139221%	0.139066%	9,791,475	12,246,358	7,745,354	1,697,883	(1,240)	1,696,643	-	1,696,643	250,006	991,008	187,958	93,028	1,522,000	41,371	-	345,801	293,815	680,987	564,401	162,715	102,698	11,198	-	-	
J024	CITY OF HOPKINSVILLE	660,515	0.161441%	0.154914%	11,354,217	14,200,906	8,981,530	1,968,869	2,027,701	2,171,576	-	2,171,576	289,907	1,149,176	217,956	325,342	1,982,381	47,974	-	400,991	44,322	493,287	932,287	383,970	159,851	12,986	-	-	
J025	CLAY CO BD OF ED	1,097,302	0.268195%	0.259361%	18,682,555	23,591,710	14,930,853	3,270,584	251,844	3,522,629	-	3,522,629	481,618	1,909,105	362,087	605,786	3,558,596	79,699	-	666,155	44,350	790,208	1,591,031	703,204	252,680	21,574	-	-	
J026	CLAY CO BD OF ED	702,097	0.171604%	0.181870%	12,068,986	15,094,878	9,546,934	2,092,813	4,227,701	1,670,112	-	1,670,112	308,157	1,221,518	231,677	216,895	2,995,995	462,234	-	509,995	52,302	1,014,431	537,202	120,951	59,432	13,802	-	-	
J027	CLINTON CO BD OF ED	423,100	0.103431%	0.095628%	7,273,082	9,096,563	5,753,229	1,261,183	(4,438)	1,216,805	-	1,216,805	185,704	736,119	139,615	311,416	1,372,854	30,731	-	256,860	193,872	481,463	496,647	260,885	125,539	8,320	-	-	
J028	CRITTENDEN CO BD OF ED	295,835	0.072307%	0.072649%	5,085,384	6,360,372	4,022,693	881,827	(7,439)	877,388	-	877,388	129,845	514,699	97,619	742,163	21,487	-	-	179,598	17,615	218,700	342,286	124,736	50,625	5,816	-	-	
J029	CUMBERLAND CO BD OF ED	213,455	0.052172%	0.048465%	3,669,280	4,589,229	2,902,512	636,269	(31,733)	677,642	-	677,642	93,688	70,436	91,373	231,540	767,037	15,504	-	129,586	11,864	156,954	363,591	180,378	61,919	4,196	-	-	
J030	DAVLESS CO LIBRARY DIST	258,159	0.063098%	0.061500%	4,437,710	5,550,317	3,510,364	769,518	117,745	887,263	-	887,263	113,308	449,147	85,187	119,086	766,728	78,750	-	156,724	24,007	175,474	387,602	142,219	56,357	5,076	-	-	
J031	EDMONSON CO BD OF EDUC	411,737	0.100636%	0.104021%	7,077,775	8,852,289	5,598,735	1,227,316	(83,106)	1,044,210	-	1,044,210	180,717	716,351	135,866	1,032,954	29,905	-	-	249,962	147,847	526,874	345,609	100,577	51,777	8,096	-	-	
J032	ELLIOTT CO BD OF ED	185,901	0.045437%	0.047106%	3,195,604	3,996,795	2,527,820	554,311	(88,391)	465,740	-	465,740	81,593	323,431	61,343	-	466,367	13,502	-	112,858	125,948	252,308	146,787	41,145	22,474	3,653	-	-	
J033	ESTILL CO CONSERVATION DI	3,748	0.000916%	0.010039%	64,423	50,960	5,145	1,171	(6,206)	5,145	-	5,145	1,645	6,520	1,237	147	9,549	272	-	2,275	10,845	13,392	(1,529)	(121)	(74)	-	-	-	
J034	GREATER LEX CONV&VISITOR	267,456	0.065371%	0.058272%	4,597,572	5,750,258	3,636,819	797,238	261,524	1,058,392	-	1,058,392	117,390	463,236	88,255	427,996	1,098,967	19,426	-	162,370	8,569	181,796	549,840	270,656	91,417	5,258	-	-	
J035	FLEMING CO BD OF ED	455,184	0.111255%	0.119965%	7,824,614	6,189,507	4,786,372	1,356,821	(88,941)	1,356,821	-	1,356,821	199,786	791,940	150,202	31,197	1,173,125	13,026	-	276,338	323,508	632,907	443,819	62,112	25,338	8,950	-	-	
J037	CITY OF FRANKFORT	1,093,823	0.267349%	0.286700%	18,802,774	23,516,957	14,873,565	3,260,480	(506,613)	2,751,867	-	2,751,867	480,091	1,903,054	360,939	50,511	2,794,595	79,447	-	664,048	979,542	1,723,037	824,942	115,557	109,756	21,503	-	-	
J038	FULTON COUNTY BD OF EDUC	90,907	0.022129%	0.023059%	1,648,397	8,110,141	5,129,355	1,124,422	(79,887)	1,053,435	-	1,053,435	165,566	656,266	28,997	158,160	2,897,663	6,603	-	27,398	227,079	208,940	361,523	72,661	34,556	7,418	-	-	
J039	GALLATIN CO BD OF EDUC	411,237	0.100513%	0.099708%	7,069,124	8,841,649	5,591,822	1,346,320	1,205,504	1,385,533	-	1,385,533	180,496	715,476	135,699	93,407	1,125,078	29,869	-	264,057	216,929	481,485	561,950	194,752	78,595	8,085	-	-	
J040	CITY OF LANCASTER	128,574	0.031426%	0.024901%	2,210,205	2,764,339	1,748,339	383,259	204,647	587,906	-	587,906	56,433	223,698	42,427	371,672	694,230	9,339	-	78,057	87,596	344,347	195,100	64,860	2,527	-	-	-	
J041	WILLIAMSTOWN INDEPNDNT SC	241,762	0.059091%	0.060650%	4,155,896	5,197,848	3,287,440	694,923	(25,727)	694,923	-	694,923	106,113	420,624	79,777	-	606,514	9,399	-	146,772	223,556	266,567	360,484	31,154	4,753	-	-	-	
J042	GRAVES CO LIBRARY	32,255	0.008128%	0.006530%	571,646	452,189	99,126	30,089	129,215	129,215	-	129,215	14,596	97,857	10,973	64,069	147,495	2,415	-	20,189	-	22,604	67,249	40,789	16,200	653	-	-	-
J043	GRAYSON CO BD OF ED	892,930	0.218247%	0.219444%	15,349,409	19,197,757	12,141,848	2,651,552	(46,162)	2,651,490	-	2,651,490	391,916	1,553,534	294,648	4,828	2,244,926	64,088	-	542,087	41,298	648,240	1,048,788	378,597	151,745	17,555	-	-	
J044	GREEN CO BD OF EDUCATION	372,222	0.092199%	0.097306%	6,484,397	8,110,141	5,129,355	1,124,422	(79,887)	1,053,435	-	1,053,435	165,566	656,266	28,997	158,160	2,897,663	6,603	-	27,398	227,079	208,940	361,523	72,661	34,556	7,418	-	-	
J045	RUSSELL INDPD BD OF EDUC	432,892	0.105806%	0.107539%	7,441,383	9,307,060	5,886,360	1,290,367	(56,870)	1,233,497	-	1,233,497	190,001	753,152	142,845	1,085,998	31,442	-	-	262,804	150,667	444,913	430,455	135,957	66,163	8,510	-	-	
J046	HANCOCK CO BD EDUCATION	427,884	0.104582%	0.104937%	7,355,299	9,199,392	5,818,264	1,307,708	32,668	1,307,708	-	1,307,708	187,803	744,440	141,193	29,698	1,103,134	31,478	-	259,764	2,100	292,941	540,886	186,775	74,119	8,413	-	-	
J047	HARDIN CO SOIL CN DIST	4,230	0.001034%	0.000994%	72,722	90,954	57,525	12,610	776	12,610	-	12,610	1,857	7,360	1,396	4,806	15,149	307	-	2,568	984	3,859	6,951	3,512	1,012	84	-	-	-
J048	HARLAN CO BD OF EDUCATION	924,285	0.225911%	0.227077%	15,888,421	19,871,908	12,568,223	2,755,119	(149,156)	2,605,963	-	2,605,963	405,679	1,608,899	304,995	-	2,318,763	67,133	-	561,123	126,548	754,804	1,021,715	366,530	157,542	18,172	-	-	-
J049	HARRISON CO BD OF EDUC	502,621	0.124883%	0.130987%	8,281,297	10,313,881	6,455,814	1,466,569	(174,530)	1,291,039	-	1,291,039	267,631	1,000,874	201,209	61,318	1,362,093	10,286	-	116,588	370,179	257,052	671,519	163,288	156,394	11,989	-	-	-
J050	HART CO BD OF ED	501,861	0.122663%	0.131936%	8,626,943	10,789,859	6,824,174	1,495,498	(140,415)	1,355,533	-	1,355,533	220,272	873,145	165,603	88,644	1,347,484	36,451	-	304,673	368,162	705,286	496,547	101,729	30,057	9,866	-	-	
J051	HENDERSON PUBLIC LIBRARY	164,490	0.040204%	0.038486%	2,827,565	3,536,482	2,236,690	490,312	540,689	540,689	-	540,689	72,196	286,182	54,377	119,438	532,094	11,947	-	99,860	7,310	119,117	253,384	115,957	40,403	3,233	-	-	-
J052	EMMENEC INDPD BD OF EDUC	198,295	0.048467%	0.047482%	3,408,706	4,263,234	2,696,390	591,084	249,659	840,743	-	840,743	87,034	345,000	65,434	321,939	819,407	14,403	-	120,384	-	134,787	454,357	184,634	41,731	3,898	-	-	-
J053	HICKMAN CO BD OF EDUC	159,128	0.038894%	0.038020%	2,735,432	3,421,250	2,163,810	474,335	(23,397)	450,938	-	450,938	69,844	276,857	52,510	38,285	437,496	11,558	-	96,606	35,597	143,761	183,140	73,440	34,025	3,129	-	-	-
J054	HOFF CO BD OF ED	1,448,518	0.354042%	0.377883%	24,899,532	31,142,752	19,696,601	4,317,753	(999,217)	3,718,536	-	3,718,536	633,770	2,520,156	477,981	6,333,907	105,209	-	879,378	1,209,944	2,194,531	1,137,624	168,390	104,885	28,478	-	-	-	
J055	JEFFERSON CO BD OF EDUC	465,933	0.115646%	0.121585%	8,244,624	10,291,502	6,458,504	1,479,150	(174,530)	1,304,620	-	1,304,620	215,058	846,567	121,789	31,217,894	32,314	-	-	634,053	1,051,947	216,425	1,470,111	1,051,947	216,425	12,584	-	-	-
J056	JEFF CO METRO SEWER DIST	7,380,221	1.803850%	1.716024%	126,865,574	158,672,849	100,354,518	21,999,522	(3,864,926)	25,863,948	-	25,863,948	3,238,259	12,840,236	2,435,321	6,571,505	25,086,321	539,039	-	4,480,448	-	1,500,487	12,593,656	549,337	1,881,747				

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

Participating Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2019			Pension Expense								Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,								
		2019 Proportionate Share	2018 Proportionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions			Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2020	2021	2022	2023	2024	Thereafter
								Proportionate Share of Changes	Proportion & Differences	Proportionate Share of Plan Contributions																			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	
3559	CITY OF FORT WRIGHT	60,477	0.014782%	0.011037%	1,039,625	1,300,276	822,375	180,275	32,865	213,140	-	213,140	26,545	105,222	19,957	153,741	305,465	4,393	36,716	15,801	56,910	123,093	89,425	34,849	1,189	-	-	-	
3559	GEORGETOWN HOUSING AUTHORITY	79,590	0.019453%	0.012250%	1,368,138	1,711,153	1,082,239	237,241	(89,283)	147,958	-	147,958	34,933	138,471	26,263	187,234	199,667	5,781	48,318	15,674	64,000	2,053	16,794	2,671	1,564	-	-	-	
3559	WATER CO CONSERV DIST	11,860	0.002899%	0.002077%	203,888	255,006	161,282	35,355	-	47,550	-	47,550	2,295	20,536	9,914	38,273	68,029	861	7,201	3,416	11,478	28,482	20,439	7,396	234	-	-	-	
3559	CITY OF CROFTON	4,535	0.001522%	0.000942%	713,995	893,005	564,791	123,810	(8,862)	114,948	-	114,948	18,230	72,264	13,706	39,403	143,603	3,017	25,216	9,652	34,889	38,935	14,702	12,079	815	-	-	-	
3559	KEY LEAGUE OF CITIES	916,251	0.223947%	0.214068%	15,590,292	19,699,148	12,458,959	2,731,167	359,030	3,090,197	-	3,090,197	402,152	1,594,108	302,344	560,574	2,859,178	66,549	556,245	181,481	737,275	1,385,434	605,899	227,038	18,013	-	-	-	
3559	CITY OF SHIVELY	119,009	0.029088%	0.026773%	2,045,772	2,558,681	1,618,268	354,745	89,199	452,944	-	452,944	52,235	207,055	39,271	133,111	433,672	8,644	72,249	27,968	100,217	80,899	214,434	97,889	36,115	2,341	-	-	
3559	N K Y AREA PLAN COMMISSION	468,351	0.114473%	0.110121%	8,050,937	10,069,439	6,388,536	1,396,066	190,663	1,586,729	-	1,586,729	205,565	814,846	154,546	245,416	1,420,373	34,017	284,331	120,661	405,009	695,253	273,931	111,572	9,208	-	-	-	
3559	CITY OF CATTLETSBURG	60,688	0.014877%	0.015381%	1,046,360	1,308,632	827,660	181,434	-	196,254	-	196,254	26,715	105,898	20,085	28,002	180,700	4,421	36,952	14,773	51,146	86,963	25,763	7,631	1,197	-	-	-	
3559	BARREN RIVER AREA DEV	207,166	0.050635%	0.052572%	3,561,182	4,454,029	2,817,003	611,499	(246,115)	371,409	-	371,409	90,928	362,432	68,361	519,721	15,047	125,768	249,486	390,301	69,902	30,894	24,550	4,074	-	-	-	-	
3559	NORTH K Y COOP ED SER	197,467	0.048264%	0.047121%	3,394,429	4,245,467	2,685,096	588,608	199,859	788,467	-	788,467	86,670	343,555	65,160	249,714	745,099	14,342	119,879	45,911	165,434	134,221	40,444	164,749	38,803	3,883	-	-	
3559	HOPKINSVILLE S W AUTHORITY	399,371	0.097613%	0.094074%	6,865,166	8,586,375	5,430,554	1,190,449	301,215	1,491,664	-	1,491,664	175,288	694,833	131,784	333,742	1,137,647	29,007	242,454	84,528	327,000	693,438	270,688	94,208	7,852	-	-	-	
3559	BLUEGRASS AREA DEV DISR	424,397	0.103730%	0.102984%	7,295,377	9,124,448	5,770,865	1,265,049	(853,569)	411,390	-	411,390	38,273	738,375	140,043	1,064,691	30,825	257,647	1,235,235	1,523,077	(219,572)	(212,761)	(35,028)	8,345	-	-	-		
3559	LOUISVILLE CONV BUREAU	782,997	0.191378%	0.185516%	13,858,444	17,428,153	10,647,031	2,333,868	343,667	2,443,691	-	2,443,691	343,667	1,362,274	259,202	2,223,606	56,871	475,349	590,467	1,019,778	45,552	15,992	4,151	11,883	1,368	-	-	-	
3559	CITY OF CRESCENT SPRINGS	52,692	0.012879%	0.013801%	905,786	1,132,881	716,504	157,067	-	166,956	-	166,956	23,127	91,676	17,388	27,558	159,449	3,827	31,989	34,101	69,917	68,555	16,453	9,887	1,036	-	-	-	
3559	BOYL CO CONSERVATION DIST	6,209	0.001517%	0.001490%	106,691	133,441	84,396	18,501	-	19,920	-	19,920	2,724	10,798	2,048	2,021	17,591	451	3,768	4,219	8,572	3,397	1,282	121	-	-	-	-	
3559	BOWL GRN CONV & VISIT BUR	59,090	0.014443%	0.014199%	1,015,783	1,270,456	803,515	176,141	(9,322)	166,819	-	166,819	25,936	102,809	19,499	12,582	160,826	4,292	35,874	26,531	66,697	59,066	21,783	12,117	1,163	-	-	-	
3559	CITY OF FORT THOMAS	295,359	0.072191%	0.076731%	5,072,225	6,350,169	4,016,239	880,412	70,748	951,160	-	951,160	129,637	513,873	97,463	187,548	928,521	21,453	179,310	51,230	251,993	396,894	191,165	82,662	5,807	-	-	-	
3559	OHIO VALLEY ED COOP	381,784	0.093314%	0.095953%	6,562,815	8,208,120	5,191,386	1,138,020	55,154	1,193,174	-	1,193,174	167,568	666,231	125,980	273,917	1,231,696	27,730	331,776	175,550	435,056	524,541	213,375	51,220	7,504	-	-	-	
3559	BIG SANDY WATER DISTRICT	28,427	0.005932%	0.005719%	660,544	826,153	522,510	114,541	-	123,587	-	123,587	16,846	68,865	12,680	26,872	113,379	2,328	23,328	105,457	131,576	136,962	45,562	26,712	1,568	-	-	-	
3559	BOWLING GRN/WARREN COMM ED	63,096	0.015422%	0.014988%	1,084,636	1,356,572	857,980	188,080	-	209,023	-	209,023	27,694	109,777	20,821	40,296	198,588	4,583	38,306	15,419	42,889	103,777	36,629	14,052	1,240	-	-	-	
3559	CITY OF SOUTHGATE	38,153	0.009325%	0.012831%	655,831	820,259	518,783	113,724	(72,574)	41,150	-	41,150	16,745	66,378	12,589	23,881	132,637	2,771	23,162	106,419	182,352	(25,986)	(45,701)	(15,703)	750	-	-	-	
3559	ACCESS TO JUSTICE FNDTION	53,389	0.000000%	0.000000%	917,742	1,147,835	725,562	159,140	(31,379)	11,830	-	11,830	2,433	92,886	17,617	24,263	158,199	3,878	32,411	40,593	76,882	65,392	12,349	2,527	1,050	-	-	-	
3559	CITY OF PROSPECT	15,389	0.013049%	0.014140%	272,742	342,775	215,562	46,256	(1,380)	45,876	-	45,876	24,136	95,563	18,425	34,729	172,503	3,933	33,781	102,567	132,271	877,079	282,271	78,593	10,899	-	-	-	
3559	N K Y COMMUNITY ACT COMM	95,745	0.023646%	0.022945%	1,663,034	2,079,983	1,315,510	288,377	(474)	287,903	-	287,903	42,462	168,318	31,924	49,961	292,665	7,027	58,733	12,508	78,268	130,123	60,597	21,775	1,902	-	-	-	
3559	HOUSING AUTH OF ASHLAND	810	0.000488%	0.000535%	16,621	21,238	13,632	2,834	-	3,149	-	3,149	436	1,825	328	514	2,791	65	537	583	692	2,261	695	120	35	-	-	-	
3559	HOUSING AUTH BOWLING GRN	231,032	0.056468%	0.058635%	3,971,420	4,967,119	3,141,513	688,661	(60,096)	601,996	-	601,996	101,402	401,593	76,236	4,465	564,056	16,780	102,257	173,165	330,202	184,454	37,523	27,335	4,542	-	-	-	
3559	CITY OF BELLEVUE	96,549	0.023588%	0.024608%	1,659,658	2,075,761	1,312,840	287,792	(37,246)	250,546	-	250,546	42,376	167,976	31,859	242,211	7,012	58,613	59,707	125,332	84,208	20,019	10,752	1,899	-	-	-		
3559	KY LEGAL SERVICE PROGRAMS	67,371	0.016466%	0.014562%	1,158,061	1,448,406	916,061	200,813	(52,609)	253,422	-	253,422	29,569	117,209	22,230	108,791	277,799	4,893	40,899	6,572	52,364	128,799	71,055	24,256	1,325	-	-	-	
3559	LOUISVILLE WATER COMPANY	5,165,137	1.262446%	1.265716%	88,798,390	111,049,092	70,234,110	15,396,279	5,887,373	15,955,152	-	15,955,152	2,267,034	8,986,933	1,704,898	843,932	13,800,737	375,154	3,135,695	6,874,176	2,413,933	901,234	101,545	-	-	-	-		
3559	CITY OF WILLIAMS	8,211	0.019411%	0.019411%	148,769	189,507	122,507	27,310	(1,539)	25,771	-	25,771	1,443	5,850	1,035	6,885	27,239	65	1,289	1,789	2,585	5,622	-	-	-	-	-		
3559	SAINTSVILLE DISTRICT #4	68,113	0.016648%	0.015457%	1,170,861	1,464,415	926,187	203,032	(18,080)	188,952	-	188,952	22,112	28,986	118,504	50,281	221,157	4,947	41,351	50,573	101,431	48,004	19,810	1,339	-	-	-		
3559	LOUISVILLE CITY OF DAYTON	11,399	0.002786%	0.002836%	195,941	245,066	154,995	33,977	-	31,006	-	31,006	5,003	19,831	3,761	28,595	828	6,920	3,536	11,284	11,487	3,886	1,714	223	-	-	-		
3559	OKOLONA FIRE DISTRICT	6,874	0.001680%	0.001575%	118,155	147,779	20,489	3,464	-	22,435	-	22,435	3,017	11,959	2,268	4,912	22,156	4,948	4,173	1,464	5,136	10,032	4,951	1,901	136	-	-		
3559	CITY OF INDEPENDENCE	134,488	0.032871%	0.032744%	2,311,852	2,891,446	1,828																						

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

Participating Employer Code	Participating Employer Name	Actual Contributions	Net Pension Liability as of June 30, 2019			Pension Expense							Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
			2019 Proportionate Share	2018 Proportionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2020	2021	2022	2023	2024	Thereafter
K097	PERRY CO BD OF EDUCATION	980,430	0.239634%	0.236364%	16,853,566	21,079,031	13,331,682	2,922,479	(214,494)	2,707,985	-	2,707,985	430,322	1,705,772	323,522	174,572	2,634,188	71,211	-	595,209	500,232	1,166,652	922,187	330,020	196,055	19,275	-	-
K098	PIKEVILLE INDEPENDENT SCH	189,156	0.046233%	0.050286%	3,251,587	4,066,814	2,572,104	563,839	(89,624)	474,215	-	474,215	83,023	329,908	62,418	13,341	487,880	13,739	-	114,835	234,658	363,232	120,646	(7,463)	7,746	3,719	-	-
K099	CITY OF STANTON	39,453	0.009643%	0.009235%	678,196	848,211	536,474	13,679	(13,218)	460,256	-	460,256	17,316	68,641	13,019	13,217	120,717	2,866	-	23,952	-	26,818	58,352	25,107	9,664	775	-	-
K100	SOMERSET BD OF EDUCATION	290,935	0.071109%	0.071879%	5,001,128	6,254,992	3,956,044	897,217	(97,628)	916,845	-	916,845	127,694	506,171	96,002	40,660	707,527	21,131	-	219,548	219,548	374,946	123,311	47,001	5,720	-	-	-
K101	CITY OF MOUNT OLIVET	3,333	0.000815%	0.001259%	57,319	71,690	45,341	9,939	(9,442)	19,381	-	19,381	1,464	5,801	1,100	18,010	26,375	242	-	2,024	17,019	19,285	10,261	(981)	(2,256)	66	-	-
K102	ROCKCASTLE CONSERV DIST	3,913	0.000956%	0.000958%	67,236	84,093	53,186	12,282	(12,282)	12,282	-	12,282	1,717	6,805	1,291	6,222	10,435	284	-	2,375	1,847	2,659	5,166	1,847	686	77	-	-
K103	CITY OF MOREHEAD	235,707	0.057116%	0.057167%	4,051,807	5,067,662	3,205,103	702,600	(14,125)	716,725	-	716,725	103,455	410,089	77,779	56,202	647,525	17,120	-	143,096	10,788	171,004	304,904	122,046	44,937	4,633	-	-
K104	RUSSELL CO CONS DIST	4,853	0.001186%	0.001194%	83,412	104,325	65,981	14,464	(158)	14,306	-	14,306	2,130	8,442	1,601	12,173	352	-	2,946	282	3,580	5,088	1,994	915	95	-	-	-
K105	CITY OF GEORGETOWN	559,830	0.136822%	0.130728%	9,623,456	12,036,213	7,612,445	1,658,748	(227,797)	1,886,545	-	1,886,545	245,716	974,003	184,733	340,764	1,745,216	40,662	-	339,867	380,529	852,600	361,924	139,157	11,006	-	-	-
K106	CITY OF SHELBYVILLE	244,795	0.059832%	0.058953%	4,208,011	5,263,028	3,328,665	729,687	(6,915)	722,772	-	722,772	107,443	425,899	80,777	73,256	687,375	17,880	-	148,612	27,606	193,998	305,948	133,148	49,468	4,813	-	-
K107	FRANKLIN/SIMPSON PARKS BD	25,900	0.006330%	0.006383%	445,192	556,809	352,160	74,750	(2,448)	74,302	-	74,302	11,367	45,058	8,546	14,750	66,484	1,881	-	15,723	8,121	25,725	27,460	8,507	4,284	509	-	-
K108	CITY OF TAYLORSVILLE	136,826	0.033443%	0.032299%	2,352,061	2,941,761	1,860,552	407,857	(38,811)	446,668	-	446,668	60,055	238,055	45,150	66,271	409,531	9,938	-	83,067	-	93,005	198,701	83,359	31,777	2,690	-	-
K109	CAMPBELLVILLE MUN WTR&SEWR	256,357	0.062658%	0.064566%	4,406,765	5,511,613	3,485,885	764,152	(102,587)	866,739	-	866,739	112,518	446,015	84,593	177,352	820,478	18,620	-	155,631	66,196	240,447	407,301	134,105	33,583	5,042	-	-
K110	TODD COUNTY WATER DIST	51,072	0.012483%	0.014053%	877,935	1,098,048	694,473	152,238	(248,889)	1,884,737	-	1,884,737	22,416	88,857	16,853	17,733	145,899	3,709	-	31,006	59,113	93,828	51,952	39	(963)	1,003	-	-
K111	CITY OF CADIZ	17,576	0.004477%	0.003927%	330,971	409,896	240,999	54,576	(12,711)	67,287	-	67,287	10,981	43,528	8,256	6,052	68,817	1,817	-	15,189	16,011	33,017	27,355	6,204	1,744	492	-	-
K112	TRIMBLE CO LIBRARY	32,000	0.007821%	0.007992%	550,054	687,962	435,110	95,382	(106,617)	191,765	-	191,765	14,045	55,672	10,559	20,056	100,332	2,324	-	5,722	27,472	49,988	17,626	4,615	630	-	-	-
K113	UNION CO BD OF EDUCATION	568,139	0.138863%	0.142762%	9,766,297	12,214,867	7,725,437	1,693,517	(145,356)	1,548,161	-	1,548,161	249,363	988,460	187,475	-	1,425,298	41,265	-	344,911	180,681	566,857	589,445	181,423	76,402	11,171	-	-
K114	CITY OF BOWLING GREEN	1,738,739	0.424977%	0.412259%	29,888,822	37,382,438	23,642,965	5,182,847	(345,536)	5,528,384	-	5,528,384	763,151	3,025,688	573,748	673,711	5,035,698	126,288	-	1,325,475	2,353,304	930,610	392,126	34,183	-	-	-	-
K115	CITY OF SPRINGFIELD	113,671	0.027783%	0.024783%	1,953,991	2,443,888	1,545,666	338,830	(60,869)	399,699	-	399,699	49,891	197,766	37,509	131,082	416,248	8,256	-	69,008	57	77,321	194,607	102,524	39,561	2,235	-	-
K116	WAYNE CO BD OF ED	715,521	0.174885%	0.178235%	12,599,740	15,283,486	9,729,467	2,132,826	(248,889)	1,884,737	-	1,884,737	314,049	1,244,873	236,107	26,051	1,821,080	51,970	-	434,384	242,875	729,229	699,559	271,982	106,243	14,066	-	-
K117	WEBSTER CO PUBLIC LIBRARY	25,020	0.006115%	0.006399%	430,971	537,896	340,999	74,576	(12,711)	87,287	-	87,287	12,405	55,672	10,559	20,056	100,332	2,324	-	5,722	27,472	49,988	17,626	4,615	630	-	-	-
K118	WHOLEY CO BD OF ED	1,007,909	0.246350%	0.250261%	17,325,905	21,669,793	13,705,317	3,004,385	(212,130)	2,792,255	-	2,792,255	442,382	1,753,578	332,589	-	2,528,549	73,206	-	611,890	212,227	897,323	1,082,829	373,737	154,845	19,815	-	-
K119	WOLF COUNTY LIBRARY	12,646	0.003091%	0.002695%	217,391	271,895	171,963	37,697	(13,274)	50,971	-	50,971	5,551	22,002	4,173	22,675	54,401	919	-	7,678	8,597	26,792	13,962	4,801	248	-	-	-
K120	CITY OF VERSAILLES	373,135	0.091200%	0.090752%	6,414,137	8,022,266	5,073,777	1,112,238	(29,007)	1,141,245	-	1,141,245	163,772	649,183	123,126	82,084	1,018,165	27,101	-	226,525	-	253,626	498,898	188,806	69,500	7,335	-	-
K127	KY MAGISTRATES/COMM ASSOC	30,872	0.007546%	0.006819%	530,714	663,772	419,811	92,028	(17,869)	109,897	-	109,897	13,551	53,714	10,188	37,624	115,077	2,242	-	18,743	20,985	55,533	27,770	10,181	608	-	-	-
K141	GRANT CO PLANNING COMM	8,837	0.001964%	0.002035%	138,129	172,760	109,264	21,852	(17,769)	22,083	-	22,083	2,527	13,980	2,652	13,327	20,159	584	-	4,878	3,503	8,965	7,866	2,191	978	158	-	-
K181	WESTERN LEWIS-RECOPVILLE	29,760	0.007274%	0.007216%	511,584	639,846	404,678	88,711	(62,723)	85,988	-	85,988	13,062	58,178	9,820	4,853	79,513	2,162	-	18,067	15,216	35,445	28,453	9,346	5,687	583	-	-
K214	GREEN RIVER EDUC COOP	21,062	0.005148%	0.006728%	362,061	452,836	286,401	62,783	(145,185)	(82,402)	-	(82,402)	9,245	36,645	6,950	-	52,840	1,530	-	12,787	205,947	220,264	(107,459)	(53,993)	(6,386)	414	-	-
K219	NORTHERN KY WATER SER DIS	1,353,646	0.330854%	0.312725%	23,629,109	29,103,056	18,406,571	4,034,961	(115,888)	4,023,373	-	4,023,373	594,130	2,355,098	446,676	752,506	4,148,410	98,318	-	821,783	253,192	1,173,293	1,741,617	845,880	361,006	26,614	-	-
K237	KY CO JUDGE/EX ASSOC	30,858	0.007542%	0.007589%	530,432	663,420	419,588	91,979	(15,548)	91,463	-	91,463	13,544	53,686	10,182	9,937	87,349	2,241	-	18,733	5,585	26,559	38,904	16,072	5,207	608	-	-
K256	JEFFERSONTOWN FIRE DIST	8,842	0.002161%	0.002045%	151,984	190,089	120,224	26,355	(6,757)	33,112	-	33,112	3,881	15,383	2,917	13,237	35,418	682	-	5,368	231	6,241	18,206	8,473	2,324	174	-	-
K314	KY STATE POLICE	283,231	0.069224%	0.069224%	4,805,355	6,089,387	3,843,173	844,232	(17,331)	826,901	-	826,901	128,809	492,563	87,012	171,754	870,152	20,721	-	59,024	43,370	186,492	363,425	125,958	173,880	5,688	-	-
K315	MT WASHINGTON FIRE P DIST	9,438	0.002307%	0.002288%	162,252	202,932	128,324	31,318	(11,433)	31,318	-	31,318	4,143	15,283	3,115	2,494	26,174	686	-	5,368	646	1,616	3,140	4,626	1,808	185	-	-
K319	CITY OF SILVER GROVE	15,199	0.003715%	0.003678%	261,278	326,784	206,679	45,307	(12,711)	58,018	-	58,018	6,671	26,444	5,016	4,481	42,612	1,104	-	9,227	10,331	21,107	7,923	2,951	300	-	-	
K337	KY COUNCIL OF ADD'S	-	0.000000%	0.002230%	-	-	-	-	(44,692)	(44,692)	-	(44,692)	-	-	-	-	238	-	-	-	-	112,458	112,458	(53,737)	(44,162)	-	-	-
K356	ST MATTHEWS FIRE DIST																											

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

Participating Employer Code	Participating Employer Name	Actual Contributions	2019 Proportionate Share	2018 Proportionate Share	Net Pension Liability as of June 30, 2019			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,						
					Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2020	2021	2022	2023	2024	Thereafter
									Proportionate Share of Plan Contributions	Proportionate Share of Plan Contributions																			
L083	MENIFEE CO PUBLIC LIBRARY	8,300	0.002029%	0.002023%	142,700	178,478	112,880	24,745	(949)	23,796	-	23,796	3,644	14,443	2,739	2,547	23,273	603	-	5,040	1,146	6,789	10,460	4,440	1,521	163	-	-	
L084	BURGIN INDEPENDENT SCH	106,544	0.026041%	0.025938%	1,831,475	2,290,656	1,448,752	317,385	35,404	352,889	-	352,889	46,763	185,366	35,157	81,120	348,406	7,738	-	64,681	5,437	77,856	170,850	74,453	23,153	2,095	-	-	
L085	METCALFE CO PUBLIC LIB	23,511	0.005746%	0.005828%	404,119	505,438	319,670	70,676	(6,580)	64,096	-	64,096	10,318	40,901	7,757	10,279	69,255	1,708	-	8,943	3,029	3,091	30,991	10,751	3,029	460	-	-	
L086	CITY OF TOMPKINSVILLE	161,462	0.039464%	0.031705%	2,775,521	3,471,389	2,195,521	194,149	481,287	675,436	-	675,436	70,867	280,914	53,279	383,484	788,544	11,727	-	98,022	11,073	120,822	364,412	221,480	78,657	3,174	-	-	
L087	MONTGOMERY CO SAN DIST #2	9,421	0.002303%	0.002322%	161,971	202,580	128,124	28,086	(28)	28,058	-	28,058	4,136	16,393	3,109	1,92	23,830	684	-	5,720	481	6,885	11,262	3,937	1,560	185	-	-	
L088	MORGAN COUNTY LIBRARY	21,079	0.005152%	0.004745%	362,342	453,188	286,624	57,063	(5,769)	51,294	-	51,294	9,252	62,832	6,956	16,253	69,134	1,531	-	12,797	6,504	20,832	25,641	15,869	6,378	415	-	-	
L090	CITY OF NEW HAVEN	17,428	0.004260%	0.004248%	299,608	374,724	236,999	54,842	67,437	122,339	-	122,339	7,650	30,324	5,751	11,873	55,598	1,266	-	10,581	3,120	13,701	31,250	8,969	3,189	343	-	-	
L091	NICHOLAS COUNTY LIBRARY	8,334	0.002037%	0.004997%	143,263	179,182	113,325	24,842	(7,615)	17,227	-	17,227	3,658	14,520	2,750	56,882	77,790	605	-	5,060	113,924	119,589	1,460	(25,902)	(17,521)	164	-	-	
L092	OHIO CO WATER DIST	145,958	0.035675%	0.034166%	2,509,039	3,138,096	1,984,726	64,439	435,078	1,543,657	-	1,543,657	64,063	253,943	48,164	131,994	498,164	10,601	-	3,888	103,099	245,414	111,029	35,752	2,870	-	-		
L093	LAGRANGE UTILITY COMM	88,880	0.021724%	0.019161%	1,527,859	1,910,918	1,208,583	264,937	(36,562)	301,499	-	301,499	39,011	154,637	29,329	90,144	313,121	6,456	-	53,959	4,301	64,716	145,009	74,168	27,481	1,748	-	-	
L096	PENDLETON COUNTY WATER	56,737	0.013868%	0.012794%	975,343	1,219,877	713,526	129,133	(17,126)	112,007	-	112,007	24,903	98,716	18,723	50,105	192,447	4,121	-	34,446	-	38,567	92,674	43,063	17,028	1,115	-	-	
L099	POWELL VALLEY WATER DIST	37,962	0.009279%	0.009490%	652,596	816,213	516,223	113,163	(5,971)	107,192	-	107,192	16,663	66,500	12,527	309	95,549	2,757	-	23,047	11,810	37,614	39,786	11,978	5,423	747	-	-	
L100	SCIENCE HILL BD OF ED	97,831	0.023912%	0.021891%	1,681,742	2,103,382	1,330,309	291,621	(30,158)	321,779	-	321,779	42,940	170,211	32,883	98,477	343,911	7,106	-	59,393	12,249	78,748	151,269	81,524	30,447	1,924	-	-	
L102	CITY OF MOUNT VERNON	213,073	0.052078%	0.050249%	3,662,669	4,580,960	2,897,282	635,122	(2,832)	647,954	-	647,954	93,539	370,704	70,309	106,357	640,889	15,476	-	129,353	15,914	160,743	292,751	133,417	49,790	4,889	-	-	
L103	MOREHEAD UTILITY PLANT BD	328,356	0.080256%	0.073043%	5,444,440	7,059,594	4,464,923	978,770	(126,820)	1,105,590	-	1,105,590	144,119	571,255	108,351	1,227,557	23,849	11,061	-	42	133,744	291,048	245,652	603,712	223,191	104,949	-	-	
L104	LAKE CUMBERLAND AGEN	457,140	0.111733%	0.110230%	7,868,232	9,828,419	6,126,100	1,362,650	(158,288)	1,204,362	-	1,204,362	200,644	795,342	150,847	327,121	1,217,115	33,203	-	277,525	157,203	467,931	453,562	195,360	91,275	8,187	-	-	
L105	GEORGETOWN/SCOTT CO PARKS	126,958	0.031031%	0.032427%	2,182,424	2,729,593	1,726,364	378,441	(5,910)	384,351	-	384,351	55,724	220,886	41,894	35,382	353,886	9,221	-	77,076	52,090	138,387	158,609	40,980	13,414	2,496	-	-	
L106	TRIPLE S/PLANNING & ZONING	25,207	0.006161%	0.005507%	417,306	541,943	342,758	73,411	(10,572)	83,983	-	83,983	11,064	49,759	8,318	100,797	1,831	-	15,303	-	17,134	49,291	25,176	8,701	495	-	-		
L107	CITY OF FRANKLIN	352,079	0.086054%	0.087888%	6,052,216	7,609,660	4,787,487	1,049,480	(54,414)	995,066	-	995,066	154,531	612,553	116,179	3,044	886,307	25,572	-	213,743	110,508	349,823	367,218	111,259	51,086	6,921	-	-	
L108	SPENCER CO FIRE DIST	5,818	0.001422%	0.001206%	100,010	125,084	79,111	17,342	(7,538)	24,880	-	24,880	2,554	10,122	1,920	10,340	24,936	423	-	3,532	12,151	6,289	4,226	114	114	-	-		
L109	CAMPBELLVILLE CITY SCHOOL	23,121	0.005664%	0.005641%	3,978,771	4,975,564	3,486,854	638,338	(46,754)	685,092	-	685,092	103,575	443,078	76,365	51,892	435,768	6,284	-	133,744	291,048	245,652	650,712	231,991	104,949	4,550	-	-	
L110	CITY OF ELKTON	93,608	0.022879%	0.022228%	1,609,090	2,012,516	1,272,839	279,023	(46,573)	325,596	-	325,596	41,085	162,858	30,888	95,044	329,875	6,799	-	56,827	723	64,349	169,551	73,239	20,894	1,841	-	-	
L111	HOUSING AUTH OF CADIZ	17,669	0.004319%	0.004215%	303,757	379,914	240,281	56,734	(32,006)	24,728	-	24,728	7,756	30,744	5,526	4,484	48,815	1,283	-	10,728	45,589	57,600	67,609	(8,767)	(4,189)	3,822	349	-	-
L112	CITY OF BEDFORD	15,391	0.003762%	0.003595%	264,583	330,918	209,293	46,535	(10,150)	56,685	-	56,685	6,756	28,879	5,079	26,867	65,481	1,118	-	9,344	8,873	19,335	26,204	15,819	3,821	303	-	-	
L113	UNION CO PLANNING COMM	18,215	0.004452%	0.004400%	313,111	391,613	247,680	54,295	(9,105)	53,385	-	53,385	7,995	31,690	6,011	3,574	49,270	1,323	-	11,058	20	12,401	23,666	9,259	3,586	358	-	-	
L114	WARREN COUNTY BD OF ED	28,563	0.007571%	0.007323%	482,623	612,233	392,536	84,958	(8,124)	93,082	-	93,082	12,627	50,223	9,259	1,097,670	839,689	1,752,215	-	19,995	198,885	3,996,745	1,676,031	631,281	56,752	-	-		
L115	WASHINGTON CO SCHOOLS	340,323	0.083181%	0.087519%	5,850,157	7,316,887	4,527,652	1,014,442	(60,041)	954,401	-	954,401	149,372	592,102	112,300	27,991	881,065	20,817	-	206,607	166,568	397,893	383,582	89,993	32,906	6,091	-	-	
L118	CORBIN BD OF ED	513,325	0.125465%	0.122991%	8,824,009	11,036,333	6,980,059	1,530,120	(1,646,472)	1,883,592	-	1,883,592	225,303	893,090	169,386	37,233	1,425,012	37,248	-	311,633	348,917	687,163	271,300	107,542	10,691	1,691	-	-	
L119	CITY OF CAMPTON	65,231	0.015943%	0.016310%	1,121,278	1,402,401	886,965	194,434	(5,646)	200,080	-	200,080	28,630	143,886	21,524	11,485	175,125	4,738	-	39,600	33,258	77,596	70,480	16,478	9,290	1,282	-	-	
L120	FALLING SPRINGS ARTS	81,453	0.019908%	0.020121%	1,400,139	1,751,176	1,107,552	242,790	(16,952)	225,838	-	225,838	35,750	171,870	26,877	19,896	224,233	5,916	-	6,002	110,348	137,743	13,176	1,601	-	-	-		
L141	ELMSTREE FIRE DISTRICT	14,676	0.003587%	0.003565%	252,275	315,525	199,557	43,746	(31,917)	11,829	-	11,829	6,441	25,533	4,843	7,847	44,664	1,066	-	8,909	80,694	90,669	(11,194)	(24,376)	289	-	-		
L156	CITY OF LONDON	32,959	0.007844%	0.007895%	512,886	648,856	402,662	103,671	(10,894)	92,777	-	92,777	13,086	59,562	10,369	49,668	110,659	2,149	-	3,581	23,446	26,595	61,528	39,078	15,599	3,873	-	-	
L159	CORNHURF FIRE PROTECTION	7,509	0.001835%	0.001629%	129,056	161,413	102,088	22,379	(2,621)	25,000	-	25,000	3,295	13,062	2,477	9,515	28,349	1,045	-	4,558	3,917	9,020	11,112	5,405	2,664	147	-	-	
L256	CITY OF HURSTBOURNE	21,987	0.005374%	0.005295%	377,956	472,716	298,975	65,539	(4,663)	70,202	-	70,202	9,650	38,253	7,255	4,249	59,407	1,597	-	13,348	28,546	11,052	4,433	431	-	-			
L259	KY CRIME PREVENT COALITION	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
L356	EASTWOOD FIRE PROT DIST	5,983	0.001462%	0.001543%	102,823	128,603	81,336	21,029	(132)	21,157	-	21,157	2,625	10,407	1,974	1,273	16,279	434	-	3,631	6,828	2,963	7,028	1,756	548	119	-	-	
L456	HARRODS CREEK FIRE DIST	1,548	0.000378%	0.000444%	26,585	33,250	21,029	4,610	(193)	4,417	-	4,417	679	2,691	510	12,002	15,882	712	-	939	11,236	12,287	(3,588)	5,571	1,779	31	-	-	
L459	FERN CREEK FIRE PROT DIST	103,664	0.002539%	0.002639%	1,781,447	2,228,811	1,440,520	30,891	(3,942)	26,949	-	26,949	4,549	18,391	3,815	10,840	58,185	3,815	-	6,788	6,292	12,945	15,210	6,788	2,576	603	-	-	
L756	PLEASURE RIDGE PARK FIRE	30,961	0.007568%	0.008514%	532,261	665,707	421,034	92,296	(8,723)	83,573	-	83,573	13,590	53,871	10,217	4,897	82,												

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

Participating Employer Code	Participating Employer Name	Actual Contributions	2019			Net Pension Liability as of June 30, 2019					Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,				
			Proportionate Share	Proportionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% (5.25%)	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2020	2021	2022	2023	2024	Thereafter	
									Share of Plan Contributions	Share of Plan Contributions																				Liability Experience
M104	RUSSELL COUNTY LIBRARY	32,064	0.007837%	0.008043%	551,180	689,369	436,000	95,577	(14,451)	81,126	-	81,126	14,073	5,786	10,580	1,348	81,787	2,329	-	19,466	30,006	51,801	21,257	3,697	4,402	630	-	-		
M105	SCOTT COUNTY LIBRARY	144,436	0.035303%	0.034860%	2,482,876	3,105,373	1,964,030	430,541	51,658	482,199	-	482,199	63,950	251,295	47,661	52,962	415,313	10,491	-	87,686	651	98,828	202,763	79,038	31,845	2,839	-	-		
M106	SHELBY CO BD OF ED	1,315,254	0.321714%	0.348065%	22,626,289	28,299,070	17,898,081	3,923,493	(632,401)	3,291,092	-	3,291,092	57,717	2,290,817	484,336	3,325,327	95,602	799,081	-	1,173,251	1,066,586	100,136	2,067,934	100,136	65,974	25,878	-	-		
M107	FLORENCE ELECTRIC PLANT BD	169,142	0.041341%	0.041829%	2,907,531	3,636,497	2,299,945	504,178	(14,238)	639,928	-	639,928	74,238	294,275	55,813	98,003	232,329	12,285	-	102,684	129,195	274,823	87,919	27,066	3,325	-	-			
M108	SPENCER CO PUBLIC LIB	35,078	0.008574%	0.007368%	603,013	754,199	477,002	104,565	(36,790)	139,577	-	139,577	15,397	61,032	11,575	64,365	152,369	2,548	-	21,296	23,844	74,209	39,619	14,008	690	-	-			
M109	CITY OF CAMPBELLVILLE	439,384	0.107393%	0.099584%	7,552,998	9,446,658	5,974,650	1,309,721	177,187	1,486,908	-	1,486,908	192,851	764,449	144,988	416,534	1,518,822	31,913	-	266,745	9,151	30,809	720,708	353,066	128,600	8,639	-	-		
M110	CITY OF GUTHRIE	58,260	0.014240%	0.011738%	1,001,506	1,252,599	792,221	173,665	(69,741)	243,406	-	243,406	25,571	101,364	19,225	129,601	275,761	4,232	-	35,370	-	39,602	132,643	75,901	26,470	1,144	-	-		
M111	TRIGG CO CONS DISTRICT	5,599	0.001369%	0.001257%	96,282	120,422	76,162	16,696	(3,747)	20,443	-	20,443	2,458	9,745	1,848	6,385	20,436	4,007	-	3,400	-	3,807	9,969	4,833	1,719	109	-	-		
M112	CITY OF MILTON	44,678	0.010920%	0.010569%	768,008	960,561	607,518	133,176	(3,862)	137,038	-	137,038	15,610	77,731	14,743	127,010	19,326	12,010	-	1,851	2,245	8,211	104,667	6,668	2,563	201	-	-		
M113	CITY OF STURGIS	69,950	0.017097%	0.017900%	1,202,440	1,503,911	951,166	208,508	(36,790)	171,718	-	171,718	30,702	121,701	23,082	175,485	5,081	12,000	-	42,466	41,975	89,522	60,022	17,233	7,333	1,375	-	-		
M114	WASHINGTON CO LIBRARY BD	21,290	0.005204%	0.004653%	366,000	457,762	289,517	64,551	(9,915)	54,551	-	54,551	9,345	37,043	7,026	21,806	57,220	1,546	-	12,926	17,985	32,457	21,196	13,807	7,340	419	-	-		
M116	WAYNE CO PUBLIC LIBRARY	40,798	0.009972%	0.010148%	701,335	877,171	554,777	121,614	(10,867)	132,481	-	132,481	17,907	70,983	13,463	17,199	119,552	2,963	-	24,769	5,678	33,410	58,665	20,520	6,155	802	-	-		
M117	WEBCO CO BD OF ED	504,097	0.123210%	0.122555%	8,665,414	10,837,975	6,854,606	1,502,619	78,219	1,580,838	-	1,580,838	221,254	877,038	166,342	96,353	1,360,987	36,614	-	306,032	4,099	346,745	657,769	252,350	94,213	9,910	-	-		
M118	WHITLEY CO FISCAL COURT	606,527	0.148245%	0.145567%	10,426,137	13,040,140	8,247,391	1,807,936	(87,553)	1,720,383	-	1,720,383	266,211	1,055,243	200,141	119,601	1,641,196	44,053	-	368,215	70,868	483,136	716,246	304,397	125,492	11,924	-	-		
M119	WOLFINGO FISCAL COURT	180,150	0.044023%	0.042377%	3,096,794	3,873,200	2,459,655	536,996	(73,070)	463,926	-	463,926	59,257	313,400	59,446	310,604	520,589	13,085	-	11,387	13,085	28,130	222,510	151,146	47,844	2,561	-	-		
M120	WOODFORD COUNTY LIBRARY	83,827	0.020489%	0.019600%	1,441,000	1,802,283	1,139,875	249,876	(15,851)	248,291	-	248,291	36,793	154,846	27,662	36,522	290,889	6,089	-	50,891	8,888	98,449	44,160	20,676	1,649	-	-	-		
M215	SHEPHERD/BULLIT CO TOURIST	83,513	0.020412%	0.018988%	1,435,585	1,795,510	1,135,591	248,936	(72,664)	321,600	-	321,600	36,655	145,298	27,558	125,653	335,164	6,066	-	50,700	-	56,766	173,394	79,306	24,056	1,642	-	-		
M315	CITY OF PIONEER VILLAGE	6,061	0.001482%	0.001791%	104,230	130,362	82,449	18,074	(98)	18,172	-	18,172	2,661	10,549	2,001	6,634	21,845	440	-	3,681	-	4,000	6,991	(227)	(902)	119	-	-		
M356	MIDDLETOWN FIRE PROT DIST	-	0.000000%	0.001517%	-	-	-	(40,620)	-	(40,620)	-	(40,620)	-	-	-	-	-	-	-	-	-	81,057	81,057	(40,119)	(31,196)	(9,742)	-	-		
M405	BULLITT CO SANITATION DIS	57,096	0.013955%	0.014330%	981,461	1,227,530	776,366	170,190	(7,070)	177,260	-	177,260	25,060	99,335	18,840	6,104	149,339	4,147	-	34,662	-	28,502	67,311	14,405	7,786	1,122	-	-		
N001	ADAIR CO CONSERVATION DIS	10,255	0.002500%	0.002392%	176,248	220,436	139,418	30,562	(2,873)	32,435	-	32,435	4,500	17,838	3,383	23,200	31,301	745	-	5,380	31,224	284	7,253	6,668	2,563	201	-	-		
N006	HOUSING AUTH OF OWINGSVILLE	14,053	0.003435%	0.003640%	241,585	302,154	191,101	41,892	(26,328)	14,964	-	14,964	6,168	24,451	4,637	19,814	35,256	1,021	-	8,532	25,501	35,054	(572)	(693)	1,193	275	-	-		
N007	PINEVILLE BD OF EDUCATION	88,345	0.021593%	0.020303%	1,518,645	1,899,395	1,201,295	263,339	(20,775)	284,114	-	284,114	38,776	153,704	29,152	76,570	298,382	6,417	-	53,633	6,640	66,690	138,210	6,687	24,059	1,736	-	-		
N008	CITY OF FLORENCE	750,215	0.183365%	0.179588%	12,896,142	16,129,416	10,201,240	2,236,245	(210,296)	2,446,541	-	2,446,541	329,277	1,305,236	247,555	401,646	2,283,714	54,489	-	455,447	2,851	512,787	1,130,081	467,891	158,206	14,748	-	-		
N009	CITY OF MILLERSBURG	4,849	0.001185%	0.001167%	83,342	104,237	65,926	14,452	(2,009)	14,243	-	14,243	2,128	8,435	1,600	826	12,989	352	-	2,943	221	3,516	5,991	2,404	982	96	-	-		
N010	BOYD CO PUBLIC LIBRARY	120,656	0.029498%	0.028665%	2,074,045	2,594,042	1,640,612	359,948	(51,813)	411,661	-	411,661	59,257	313,400	59,446	310,604	457,721	8,763	-	73,248	210,921	104,662	210,921	104,662	38,294	2,345	-	-		
N011	CITY OF PERRYVILLE	4,265	0.001067%	0.001114%	75,043	93,857	59,361	13,013	(17,564)	(4,551)	-	(4,551)	1,916	7,595	1,441	10,952	317	-	-	2,650	26,657	29,624	(12,573)	(6,663)	478	86	-	-		
N012	CITY OF BROOKVILLE	41,873	0.010235%	0.010422%	719,832	900,366	569,409	140,531	(15,529)	144,231	-	144,231	18,379	72,855	13,723	13,723	118,723	3,041	-	25,422	6,074	34,537	59,221	17,588	7,340	823	-	-		
N013	MIDDLE KY COMM ACT PART	348,741	0.085238%	0.085679%	5,994,827	7,497,828	4,742,990	1,039,528	(28,979)	1,010,549	-	1,010,549	153,066	606,745	115,077	116,663	886,551	25,330	-	211,716	100,086	337,132	364,584	118,542	59,436	6,856	-	-		
N014	CITY OF IRVINGTON	54,577	0.013340%	0.012963%	938,208	1,173,432	742,151	162,689	(23,730)	186,419	-	186,419	23,955	94,957	18,010	33,789	170,711	3,964	-	33,134	-	37,098	86,820	33,553	12,166	1,073	-	-		
N015	BULLITT CO CONSERVAT DIST	5,809	0.001420%	0.001346%	99,869	124,908	79,000	17,318	(1,168)	18,486	-	18,486	2,550	10,108	1,917	3,657	18,232	422	-	3,527	1,997	5,946	7,522	3,137	1,512	114	-	-		
N017	NICHOLASVILLE HOUSING AUT	19,580	0.004396%	0.004329%	340,836	426,969	269,369	59,218	(4,808)	64,026	-	64,026	8,507	34,438	6,000	28,438	50,022	14,300	-	14,300	29,531	100,823	40,531	100,823	5,398	3,862	-	-		
N018	MURRAY/CALLOWAY CO AIRPRT	6,904	0.001687%	0.001871%	118,647	148,394	93,854	20,574	(8,029)	18,769	-	18,769	3,029	12,008	2,278	9,730	18,194	502	-	4,190	6,902	11,593	6,110	3,504	51	136	-	-		
N020	CARLSLE CO SANIT DIST 1	12,229	0.002989%	0.002973%	210,218	262,923	166,289	36,453	(2,772)	33,681	-	33,681	5,367	21,276	4,035	947	31,625	888	-	7,424	3,150	11,462	12,606	5,032	2,286	239	-	-		
N021	CARROLLTON UTILITIES COMM	269,294	0.065820%	0.063168%	4,629,150	5,789,754	3,661,798	802,714	(76,875)	879,589	-	879,589	118,19																	

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

Participating Employer Code (1)	Participating Employer Name (2)	Actual Contributions (3)	2019			2018			Net Pension Liability as of June 30, 2019					Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,				
			Proportionate Share (4)	Proportionate Share (5)	Discount Rate (6)	Discount Rate Less 1.00% (7)	Discount Rate Plus 1.00% 7.25% (8)	Proportionate Share of Aggregate Plan Pension Expense (9)	Proportionate Share of Changes in Pension Expense From Changes in Proportionate Share & Proportionate Share of Plan Contributions (10)	Gross Employer Pension Expense (11)	Proportionate Share of Nonemployer Contributions (12)	Net Employer Pension Expense (13)	Liability Experience (14)	Assumption Changes (15)	Investment Experience (16)	Change in Proportionate Share of Plan Contributions & Proportionate Share of Employer Contrib. (17)	Total Deferred Outflow of Resources (18)	Liability Experience (19)	Assumption Changes (20)	Investment Experience (21)	Change in Proportionate Share of Plan Contributions & Proportionate Share of Employer Contrib. (22)	Total Deferred Inflow of Resources (23)	2020 (24)	2021 (25)	2022 (26)	2023 (27)	2024 (28)	Thereafter (29)					
																													2020	2021	2022	2023	2024
P043	CITY OF CLARKSON	20,119	0.004918%	0.003770%	345,885	432,604	273,606	59,978	18,749	78,727	-	78,727	8,831	35,008	6,640	46,947	97,426	1,461	-	12,215	5,666	19,342	41,148	25,575	10,965	397	-	-					
P045	GREENUP CO ENVIR COMM	22,408	0.005477%	0.005355%	385,200	481,776	304,705	66,795	98,537	56,398	-	56,398	9,835	38,987	7,394	6,945	63,161	1,628	-	13,604	20,393	35,625	16,834	5,479	4,785	439	-	-					
P047	CITY OF WEST POINT	40,794	0.009971%	0.009479%	701,265	877,083	554,722	121,602	120,679	120,679	-	120,679	17,905	70,976	13,462	9,334	112,077	2,963	-	10,066	37,795	45,420	19,337	37,795	45,420	19,337	37,795	45,420					
P048	HARLAN COUNTY C A A	179,503	0.043874%	0.043187%	3,085,678	3,859,308	2,440,865	535,069	72,538	607,427	-	607,427	78,787	312,306	59,233	65,280	515,606	13,038	-	108,975	38,663	160,676	236,423	78,515	36,462	3,530	-	-					
P049	HOUSING AUTHORITY OF CYNV	97,099	0.023733%	0.023168%	1,669,152	2,087,636	1,320,350	289,438	(16,669)	272,769	-	272,769	42,618	168,937	32,041	24,327	267,993	7,053	-	58,949	26,315	92,317	105,594	47,209	20,965	1,907	-	-					
P050	HART CO SOLID WASTE SVC	92,334	0.022568%	0.023129%	1,587,217	1,985,159	1,255,537	275,230	23,701	298,931	-	298,931	40,526	160,644	30,468	26,827	268,465	7,066	-	56,055	19,118	81,879	129,744	42,144	12,884	1,814	-	-					
P051	HENDERSON MUN POWER/LIGHT	534,391	0.130614%	0.118919%	9,186,141	11,489,257	7,266,516	1,592,915	164,407	1,757,322	-	1,757,322	234,550	929,742	176,338	638,746	1,979,376	38,814	-	324,422	66,492	429,728	888,977	479,645	170,520	10,507	-	-					
P052	LITTLE RY RW CONV DIST	10,770	0.002632%	0.002648%	185,110	231,520	146,427	32,099	1,799	33,898	-	33,898	4,726	18,735	3,553	2,070	29,084	782	-	6,537	324	7,643	14,407	5,002	1,820	211	-	-					
P054	HOUSING AUTH DAVISON SPG	42,073	0.010283%	0.010209%	723,208	904,528	572,079	125,407	1,237	126,644	-	126,644	18,466	73,197	13,883	5,600	111,146	3,056	-	25,541	1,246	29,843	52,121	20,368	7,987	827	-	-					
P057	VALLEY VIEW FERRY AUTHORITY	18,767	0.004587%	0.004549%	322,606	403,488	255,191	55,941	4,804	60,745	-	60,745	8,237	32,651	6,193	2,654	49,735	1,363	-	11,393	4,335	17,091	21,106	7,574	3,595	669	-	-					
P061	BARBORVILLE UTILITY COMM	354,527	0.086652%	0.084834%	6,094,274	7,622,208	4,820,755	1,056,773	59,660	1,116,433	-	1,116,433	156,605	616,810	116,986	107,614	997,015	25,750	-	215,228	45,008	285,986	456,732	172,351	74,976	3,970	-	-					
P063	LAUREL CO WATER DIST #2	124,965	0.030544%	0.030307%	2,148,173	2,686,755	1,699,270	372,502	99,850	472,352	-	472,352	54,849	217,420	41,236	131,753	445,078	9,077	-	75,866	-	84,943	241,390	92,455	23,834	2,456	-	-					
P068	LEWIS CO PUBLIC LIBRARY	14,439	0.003529%	0.003561%	248,196	310,423	196,331	43,887	849	43,887	-	43,887	6,337	25,120	4,764	868	37,089	1,049	-	8,765	842	10,656	17,763	6,014	2,373	283	-	-					
P069	LINCOLN CO CLERK	55,646	0.015601%	0.015244%	956,564	1,196,391	756,671	165,872	19,961	185,833	-	185,833	24,424	96,815	18,362	45,627	185,228	4,042	-	33,783	-	37,825	86,543	42,851	16,916	1,093	-	-					
P071	LOSAN AV CONS DISTRICT	105,549	0.025789%	0.024808%	1,812,312	2,289,770	1,432,423	314,400	914	314,400	-	314,400	38,113	152,371	3,480	2,764	35,665	766	-	7,169	-	8,935	18,972	7,169	2,513	-	-						
P072	LYON CO PUBLIC LIBRARY	30,135	0.007366%	0.006546%	518,054	647,939	408,796	89,833	8,833	108,398	-	108,398	13,227	52,433	9,945	6,083	111,688	2,189	-	18,296	9,190	29,675	47,129	23,644	10,647	593	-	-					
P075	MCLANE CO REG WATER COMM	25,297	0.006183%	0.006787%	434,853	543,878	343,982	75,405	83,556	158,961	-	158,961	11,103	44,012	8,347	124,302	187,764	1,837	-	15,357	-	22,589	39,783	18,028	38,818	638	497	-	-				
P076	MADISON CO PUBLIC LIBRARY	166,676	0.040738%	0.045396%	2,865,122	3,583,455	2,266,398	496,824	50,919	501,903	-	501,903	73,155	289,983	54,994	120,106	604,194	12,106	-	101,186	-	115,097	228,171	57,810	(153)	3,277	-	-					
P077	SALVERS/MAG CO JOINT HOUS	18,279	0.004468%	0.004293%	314,236	393,021	248,571	54,490	1,935	56,425	-	56,425	8,023	31,804	6,032	7,237	53,096	1,328	-	11,898	1,092	13,518	24,233	10,599	4,387	358	-	-					
P078	MARION CO CONSERVAT DIST	4,723	0.001154%	0.001122%	81,161	101,510	64,201	14,074	19,988	14,074	-	14,074	1,988	2,072	1,558	1,439	3,499	943	-	2,096	-	3,209	6,420	2,669	1,049	-	-						
P079	SOUTH ANDERSON CITY	196,189	0.047952%	0.045824%	3,372,486	4,286,023	2,659,588	602,948	100,748	703,696	-	703,696	82,110	324,728	64,728	192,220	988,811	12,250	-	119,510	35,097	168,615	249,744	116,509	50,250	3,857	-	-					
P081	MASON COUNTY COMM	37,095	0.009067%	0.008934%	637,686	797,565	504,429	110,577	20,047	130,624	-	130,624	16,282	64,541	12,241	18,639	111,703	2,694	-	22,521	-	11,247	36,462	52,182	14,911	7,419	729	-	-				
P084	ANDERSON-DEAN COUNTRY PARK	16,761	0.004097%	0.004094%	288,144	360,386	227,931	48,701	7,357	56,058	-	56,058	7,357	31,264	5,321	1,669	42,620	1,219	-	10,176	1,299	12,692	19,268	7,318	3,012	330	-	-					
P087	MONTGOMERY CITY WATER DIST	11,276	0.002756%	0.002764%	193,831	242,427	153,326	32,635	1,976	34,611	-	34,611	4,949	19,618	3,721	3,463	31,751	819	-	6,375	1,738	9,402	14,198	5,967	1,961	223	-	-					
P088	MORGAN CO WATER DIST	28,262	0.006908%	0.007287%	485,843	607,651	384,316	84,247	326	84,573	-	84,573	12,405	49,173	9,326	10,145	81,049	2,053	-	17,158	-	13,839	33,590	9,441	2,612	555	-	-					
P089	MUHLBERG WATER DIST #3	37,436	0.009150%	0.009176%	643,324	804,865	509,047	103,523	(8,337)	95,186	-	95,186	16,431	65,330	12,363	22,727	132,916	2,732	-	22,727	-	40,285	36,574	11,311	8,232	736	-	-					
P090	NORTH NELSON WATER DIST	33,517	0.008192%	0.008561%	576,147	720,596	455,750	90,006	2,004	92,010	-	92,010	14,711	62,313	11,060	9,093	85,177	3,434	-	20,347	-	13,340	35,838	8,942	3,615	661	-	-					
P092	OHIO CO REG WASTEWARD D	33,619	0.008217%	0.008111%	577,905	722,796	457,141	90,215	2,835	129,046	-	129,046	14,756	58,491	11,094	36,012	120,553	2,442	-	20,410	-	22,852	61,960	26,269	8,610	662	-	-					
P097	KY RIVER AREA DEV DIST	218,269	0.053499%	0.060530%	3,752,059	4,692,762	2,967,992	650,623	(37,652)	612,971	-	612,971	95,801	379,571	72,025	63,522	611,099	15,853	-	132,510	-	270,789	198,722	129,622	(3,923)	(7,144)	4,291	-					
P100	LAKE CUMBERLAND CAA, INC	483,584	0.118196%	0.114876%	8,312,777	10,396,927	6,575,659	1,441,470	70,834	1,512,304	-	1,512,304	212,250	841,347	159,275	227,125	1,440,295	35,124	-	239,578	-	342,646	685,423	295,055	107,665	9,506	-	-					
P103	MOREHEAD TOURISM COMMISS	41,851	0.010229%	0.010300%	719,410	899,778	569,075	124,749	13,702	138,451	-	138,451	18,369	72,812	13,810	21,103	126,094	3,040	-	25,407	-	1,604	30,051	64,772	23,433	7,017	822	-	-				
P108	RUSSELL COUNTY COMM	10,375	0.002414%	0.002403%	183,353	228,926	145,266	31,440	26,711	58,151	-	58,151	7,845	32,784	6,234	3,524	42,724	1,084	-	5,232	-	6,493	9,230	4,161	1,693	210	-	-					
P105	GEORGETOWN/SCOTT TOURISM	23,195	0.005659%	0.004839%	418,765	513,388	318,111	69,137	2,402	71,539	-	71,539	10,180	40,533	7,654	5,642	51,429	1,685	-	14,081	-	13,093	28,859	44,441	31,002	9,472	455	-	-				
P106	MULTI PURPOSE COMM ACTION	41,274	0.010088%	0.009094%	709,494	887,375	561,231	123,029	(52,912)	70,117	-	70,117	18,115	71,809	13,619	39,418	142,961	2,998	-	25,057	-	61,761	20,227	18,354	13,753	811	-	-					
P107	SIMPSON CO LIBRARY DIST	31,530	0.007707%	0.007615%	542,037	677,934	428,768	93,991	10																								

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

Participating Employer Code	Participating Employer Name	Actual Contributions	2019 Proportionate Share	2018 Proportionate Share	Net Pension Liability as of June 30, 2019			Pension Expense				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,							
					Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2020	2021	2022	2023	2024	Thereafter
V026	CLAY COUNTY FISCAL CT	614,327	0.150152%	0.150350%	10,560,257	13,207,886	8,353,484	1,831,193	(40,268)	1,790,925	-	1,790,925	269,635	1,068,818	202,716	10,443	1,551,612	44,620	-	372,951	16,246	433,817	727,377	269,924	108,416	12,079	-	-
V027	CLINTON CO FISCAL COURT	345,694	0.084493%	0.062563%	5,942,430	7,432,295	4,700,643	1,030,442	(97,366)	1,127,808	-	1,127,808	151,728	601,441	114,071	854,351	1,721,591	25,108	-	209,866	375,489	610,463	507,028	394,749	202,556	6,796	-	
V028	CRITTENDEN CO FIS CT	324,441	0.072299%	0.081340%	5,577,134	6,975,413	4,411,682	967,998	(142,401)	564,469	-	564,469	107,059	210,399	1,024,328	1,203,999	1,024,328	23,565	-	196,965	69,864	290,394	516,834	165,902	44,820	6,377	-	
V030	DAVEISS CO FISCAL COURT	987,939	0.241469%	0.243280%	16,982,622	21,240,444	13,433,770	2,944,858	(73,570)	3,018,428	-	3,018,428	433,617	1,718,834	325,570	471,165	2,526,610	71,756	-	599,767	43,048	714,571	1,214,197	112,660	164,766	19,422	-	
V031	EDMONSON CO FISCAL CRT	231,664	0.056622%	0.058849%	3,822,250	4,980,666	3,150,081	690,539	(62,777)	753,316	-	753,316	101,679	403,409	76,444	61,901	643,073	16,826	-	140,639	18,021	175,486	307,156	109,548	46,327	4,555	-	
V032	ELLIOTT CO FISCAL CT	122,916	0.030043%	0.031012%	2,112,938	2,642,686	1,671,398	366,392	(36,998)	329,394	-	329,394	53,950	213,853	40,560	16,905	327,238	8,928	-	74,622	93,744	177,294	111,629	20,175	15,723	2,417	-	
V033	ESTILL CO FISCAL COURT	273,063	0.066741%	0.072977%	4,693,924	5,870,768	3,713,037	893,796	(193,441)	620,505	-	620,505	119,850	475,078	90,105	-	685,033	19,833	-	165,773	372,907	558,513	135,423	(22,980)	8,709	5,368	-	
V035	FLEMING CO FISCAL COURT	182,272	0.044550%	0.044296%	3,133,221	3,918,771	2,478,473	534,314	(70,552)	536,262	-	536,262	80,001	317,118	60,146	14,720	471,985	13,239	-	110,654	15,599	139,492	213,250	181,483	34,175	3,585	-	
V042	GRAVES COUNTY FISCAL CT	654,360	0.159937%	0.158121%	10,582,440	13,028,400	8,309,622	1,807,856	(188,281)	2,196,994	-	2,196,994	287,206	1,135,646	215,691	8,055,771	47,538	-	496,204	864,235	514,297	1,203,698	2,064,235	184,942	102,568	11,353	-	
V037	FRANKLIN CO FISCAL CT	785,797	0.192062%	0.189411%	13,507,806	16,894,434	10,685,084	2,342,310	(323,557)	2,666,267	-	2,666,267	344,895	1,367,143	259,297	415,700	2,387,035	57,074	-	477,408	-	534,122	1,214,230	465,905	157,328	15,449	-	
V038	FULTON COUNTY FIS CT	495,623	0.121138%	0.117593%	8,151,690	10,655,715	6,188,660	1,477,350	(217,533)	1,694,883	-	1,694,883	217,533	862,289	163,845	242,744	1,485,841	35,998	-	300,886	-	336,884	734,017	293,938	111,259	9,743	-	
V039	GALLATIN CO FISCAL COURT	312,150	0.076295%	0.077138%	5,365,861	6,711,171	4,244,559	930,463	(67,119)	863,344	-	863,344	137,007	543,086	103,003	-	783,096	22,672	-	189,503	79,781	291,956	320,458	114,224	50,321	6,137	-	
V040	GARRARD CO FISCAL COURT	344,890	0.083808%	0.085856%	5,894,254	7,372,040	4,662,534	1,022,088	(155,559)	1,177,647	-	1,177,647	150,498	596,565	113,147	238,271	1,098,841	24,905	-	208,164	69,634	302,703	554,611	186,355	48,070	6,742	-	
V041	GRAY COUNTY FISCAL COURT	424,110	0.103660%	0.095489%	7,250,454	9,118,290	5,766,570	1,264,195	(21,716)	1,285,911	-	1,285,911	181,147	737,877	139,948	339,249	1,623,221	30,804	-	257,473	54,026	344,303	599,440	324,037	129,103	8,338	-	
V042	GRAVES COUNTY FISCAL CT	654,360	0.159937%	0.158121%	10,582,440	13,028,400	8,309,622	1,807,856	(188,281)	2,196,994	-	2,196,994	287,206	1,135,646	215,691	8,055,771	47,538	-	496,204	864,235	514,297	1,203,698	2,064,235	184,942	102,568	11,353	-	
V043	GRANT COUNTY FISCAL COURT	617,865	0.151016%	0.154418%	10,621,023	13,283,887	8,401,551	1,841,730	(98,163)	1,939,893	-	1,939,893	271,187	1,074,968	203,882	79,710	1,602,748	44,877	-	375,097	-	542,308	750,745	244,045	88,472	12,147	-	
V044	GREEN COUNTY FISCAL COURT	125,363	0.030641%	0.030515%	2,154,995	2,695,288	1,704,667	373,685	(1,246)	374,931	-	374,931	55,023	218,110	41,367	24,276	338,776	9,105	-	76,107	-	85,212	163,596	63,258	24,246	2,464	-	
V045	GREENUP CO FISCAL CT	701,581	0.171478%	0.172136%	12,060,124	15,083,795	9,539,924	2,091,276	(98,606)	2,189,882	-	2,189,882	307,931	1,220,621	231,507	158,180	1,918,239	50,957	-	425,921	6,369	483,247	957,418	342,739	121,041	13,793	-	
V046	HANCOCK CO FISCAL COURT	357,287	0.087327%	0.087331%	6,141,747	7,681,583	4,858,308	1,065,005	(113,969)	951,036	-	951,036	156,817	621,615	117,897	9,514	905,843	25,950	-	216,905	157,668	400,523	324,461	110,066	63,768	7,025	-	
V047	HARDIN CO FISCAL COURT	511,434	0.125003%	0.128799%	8,791,517	10,995,694	6,954,356	1,524,486	(127,896)	1,396,590	-	1,396,590	224,474	889,880	168,763	1,295,488	31,146	-	-	308,486	294,085	641,717	461,674	115,104	66,339	10,055	-	
V048	HARLAN CO FIS CT	459,210	0.144920%	0.153188%	10,192,288	12,747,862	8,002,409	1,767,386	(159,220)	1,608,166	-	1,608,166	216,640	1,032,260	199,652	1,497,667	165,249	-	-	359,912	350,012	753,023	556,542	114,705	51,530	11,657	-	
V049	HARRISON CO FISCAL COURT	216,410	0.052894%	0.054389%	3,720,659	4,652,738	2,942,679	645,074	(71,109)	573,965	-	573,965	94,984	376,512	71,411	-	542,907	15,718	-	131,379	84,307	231,404	208,188	70,020	29,039	4,255	-	
V050	HART COUNTY FISCAL COURT	405,212	0.099041%	0.096118%	6,965,598	8,711,987	5,509,999	1,207,864	(152,057)	1,359,921	-	1,359,921	177,853	704,998	133,712	197,576	1,214,139	29,431	-	246,000	-	275,431	599,473	240,145	91,122	7,969	-	
V051	HENDERSON CO FISCAL COURT	1,085,892	0.265410%	0.264853%	18,666,404	23,346,376	14,765,692	3,236,833	(462,836)	2,773,997	-	2,773,997	476,609	1,889,252	358,322	50,847	2,775,030	78,770	-	659,232	491,034	1,229,136	971,365	355,717	122,136	21,349	-	
V052	HENRY CO FISCAL COURT	242,712	0.059323%	0.063372%	4,172,213	5,218,255	3,300,347	723,479	(53,660)	670,419	-	670,419	106,529	422,275	80,090	33,352	642,246	17,629	-	147,348	152,774	317,751	249,169	53,221	17,334	4,771	-	
V053	HICKMAN CO FISCAL COURT	373,267	0.042740%	0.043857%	3,005,323	3,759,523	2,427,776	511,240	(79,360)	441,880	-	441,880	74,750	304,234	57,702	21,988	440,884	12,701	-	106,159	94,743	213,693	157,904	41,898	24,949	3,438	-	
V054	HOPKINS CO FISCAL COURT	732,980	0.179152%	0.182070%	12,599,840	15,758,826	9,986,856	2,184,865	(76,950)	2,107,915	-	2,107,915	321,712	1,275,247	241,867	28,434	1,867,260	53,238	-	444,982	-	241,723	739,943	713,357	287,417	112,134	14,410	
V055	JACKSON CO FISCAL COURT	390,257	0.095385%	0.098443%	6,708,470	8,390,393	5,150,942	1,163,277	(347,665)	1,510,942	-	1,510,942	171,287	687,973	128,776	453,685	1,432,721	28,345	-	236,920	-	107,268	372,533	841,034	161,441	50,042	7,671	-
V057	JESSAMINE CO FISCAL COURT	900,715	0.220150%	0.216779%	15,483,248	19,365,151	12,247,719	2,684,860	(20,491)	2,664,369	-	2,664,369	395,334	1,567,080	297,218	154,262	2,413,894	65,421	-	546,814	53,606	665,841	1,108,310	439,565	182,470	17,708	-	
V060	KNOX CO FISCAL CT	254,169	0.062123%	0.067643%	4,369,138	5,464,553	3,456,121	757,627	(207,044)	550,583	-	550,583	111,557	442,206	83,870	-	637,633	18,461	-	154,303	318,263	491,027	135,184	(3,505)	9,932	4,995	-	
V061	KNOX CO FISCAL CT	465,870	0.113866%	0.116168%	8,008,247	10,016,045	6,244,437	1,388,664	(16,671)	1,405,335	-	1,405,335	204,475	810,525	153,727	102,634	1,271,361	33,837	-	282,823	7,738	324,398	596,242	243,922	97,631	9,159	-	
V062	KNOX COUNTY FISCAL COURT	465,870	0.113866%	0.116168%	8,008,247	10,016,045	6,244,437	1,388,664	(16,671)	1,405,335	-	1,405,335	204,475	810,525	153,727	102,634	1,271,361	33,837	-	282,823	7,738	324,398	596,242	243,922	97,631	9,159	-	
V063	LAUREL COUNTY FISCAL COURT	944,997	0.230973%	0.226609%	16,244,434	20,317,179	12,849,740	2,816,853	(170,160)	2,987,013	-	2,987,013	414,769	1,644,121	311,829	2,622,928	68,637	-	-	582,626	-	642,333	1,259,442	505,921	196,754	18,578	-	
V064	LAURENCE CO FISCAL CT	331,640	0.081058%	0.080646%	5,700,845	7,130,140																						

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

Participating Employer Code	Participating Employer Name	Actual Contributions	2019 Proportionate Share			Net Pension Liability as of June 30, 2019			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,						
			(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	
V247	HARDIN CO WATER DIST #1	630,962	0.154218%	0.142783%	10,846,221	13,565,546	8,579,690	1,880,780	728,242	2,609,022	-	2,609,022	276,937	1,097,761	208,205	1,064,587	2,647,490	45,828	-	383,051	-	428,879	1,367,622	652,491	186,093	12,405	-	-		
V251	HENDERSON CO RIVER AUTH	117,273	0.028664%	0.030606%	2,015,952	2,521,384	1,594,679	349,575	7,439	357,014	-	357,014	51,473	204,873	38,698	19,523	313,731	8,518	-	71,196	-	50,617	135,703	33,417	11,975	2,305	-	-		
V259	KENTON CO PUBLIC LIBRARY	812,183	0.198511%	0.197309%	13,961,367	17,461,710	11,043,865	2,420,960	8,506	2,502,466	-	2,502,466	356,476	1,413,049	268,003	180,759	2,218,287	58,990	-	493,667	-	28,307	1,054,232	415,190	152,734	15,567	-	-		
V263	LAUREL CO BD OF EDUCATION	1,597,225	0.390388%	0.409327%	27,556,162	34,339,871	21,786,657	4,761,014	(297,793)	4,463,221	-	4,463,221	701,038	2,778,875	527,051	393,553	4,046,517	116,009	-	969,655	-	198,157	1,515,907	331,828	163,559	31,402	-	-		
V271	RUSSELLVILLE ELEC PLD	187,626	0.045899%	0.045064%	3,225,284	4,033,915	2,551,297	559,278	106,138	665,416	-	665,416	82,351	326,435	61,913	133,408	604,107	13,628	-	113,906	-	127,534	313,762	120,517	38,606	3,688	-	-		
V281	HOUSING AUTH OF MARYSVILLE	57,794	0.014126%	0.013800%	993,488	1,242,572	785,879	179,248	6,973	179,248	-	179,248	25,367	102,552	19,071	17,481	162,471	4,198	-	35,087	-	23,508	62,653	23,477	12,413	1,135	-	-		
V298	CITY OF PIKEVILLE	440,193	0.107591%	0.096301%	7,566,923	9,464,074	5,985,666	1,312,136	415,604	1,727,200	-	1,727,200	193,206	765,859	145,255	664,531	1,768,851	31,972	-	267,237	-	299,209	877,485	432,399	151,100	8,655	-	-		
V300	HOUSING AUTH OF SOMERSET	84,595	0.020677%	0.020936%	1,454,223	1,818,820	1,150,334	252,168	1,122	253,290	-	253,290	37,131	147,184	27,915	7,116	219,346	6,144	-	51,358	-	7,692	103,659	35,388	13,441	1,664	-	-		
V305	CITY OF CAVE CITY	100,774	0.024631%	0.023869%	1,732,309	2,166,627	1,370,309	300,390	11,222	411,612	-	411,612	44,231	175,329	33,254	140,867	393,681	7,319	-	68,498	-	211,444	38,871	22,887	1,981	-	-	-		
V306	HOUSING AUTH OF SHELBYVILLE	15,116	0.003695%	0.003997%	259,871	325,025	205,566	45,063	(26,683)	18,380	-	18,380	6,635	26,302	4,989	-	37,926	1,098	-	9,178	-	38,231	(5,398)	(6,240)	760	297	-	-		
V308	NORTHERN KY AREA DEV DIST	506,422	0.123778%	0.124776%	8,705,362	10,887,939	6,886,205	1,509,546	1,382,675	1,382,675	-	1,382,675	222,274	881,801	167,109	-	1,270,464	36,782	-	307,443	-	102,689	534,486	195,095	84,012	9,957	-	-		
V319	CAMPBELL CO BNS DIST	1,207,558	0.295147%	0.305189%	20,757,820	25,962,145	16,420,065	3,599,493	(76,799)	3,523,814	-	3,523,814	530,009	2,100,927	398,649	36,884	3,066,289	87,707	-	733,093	-	407,794	1,228,594	357,839	151,120	23,741	-	-		
V324	CHRISTIAN CO COONS ED	5,398	0.001319%	0.002288%	92,766	116,024	73,381	16,086	(30,904)	(14,818)	-	(14,818)	2,369	9,389	1,781	-	13,539	392	-	3,276	-	60,720	64,388	(26,216)	(19,481)	(5,259)	107	-	-	
V330	CITY OF OWENSBORO	1,706,880	0.417190%	0.402166%	29,341,159	36,697,467	23,209,747	5,087,880	(99,558)	4,991,322	-	4,991,322	749,188	3,266,658	563,235	625,086	4,907,147	123,974	-	1,036,227	-	233,649	2,098,709	939,966	401,246	33,556	-	-		
V336	LESLY VALLEY TRANS SER INC	347,289	0.084883%	0.084255%	5,961,910	7,466,601	4,722,240	1,035,199	212,777	1,252,777	-	1,252,777	152,428	604,218	114,556	179,958	1,046,202	25,224	-	1,327	-	544,947	544,947	1,393,670	601,264	2,887	-	-		
V337	FRANKFORT ELEC WATER BD	1,973,292	0.482306%	0.480948%	33,920,796	42,425,294	26,832,379	5,882,008	(211,350)	5,670,658	-	5,670,658	866,100	3,631,170	651,146	5,167,591	5,167,007	143,324	-	1,977,964	-	138,244	2,355,122	932,570	361,051	38,795	-	-		
V347	CITY OF RADCLIFF	394,439	0.096408%	0.095907%	6,800,418	8,480,379	5,363,516	1,175,753	(12,599)	1,163,154	-	1,163,154	173,124	686,255	130,157	292,577	1,019,513	28,649	-	239,461	-	30,022	298,132	462,475	177,508	73,644	7,753	-		
V359	CITY OF ELSMERE	71,464	0.017467%	0.018283%	1,228,462	1,536,457	971,751	213,024	(10,666)	202,354	-	202,354	24,354	124,334	20,954	4,657	183,936	5,191	-	43,385	-	46,399	94,975	66,742	13,294	7,520	1,404	-	-	
V363	LONDON LAUREL CO COMM CTR	114,666	0.028026%	0.027493%	1,971,081	2,465,263	1,559,185	341,794	57,375	399,169	-	399,169	50,328	199,496	37,837	53,930	341,051	8,328	-	69,612	-	77,940	174,077	62,853	23,896	2,255	-	-		
V373	PADUCAH MCCRACKEN CO TOUR	465,274	0.011383%	0.011674%	800,571	1,001,288	633,276	138,522	46,817	187,639	-	187,639	20,441	81,027	15,368	35,247	152,083	3,383	-	9,952	-	41,608	82,061	21,052	6,446	916	-	-		
V387	CITY OF BEREA	1,062,297	0.259643%	0.259049%	18,580,808	22,839,921	14,444,859	3,166,501	(48,808)	3,117,693	-	3,117,693	467,253	1,848,839	350,536	618,815	2,823,809	77,157	-	644,908	-	1,627,438	666,874	246,546	20,883	-	-	-		
V398	CITY OF ELKHORN CITY	30,351	0.007418%	0.006614%	521,711	652,513	412,689	90,467	32,603	123,070	-	123,070	13,321	52,803	10,015	62,825	138,964	2,204	-	18,425	-	20,629	71,590	35,565	10,582	598	-	-		
V400	PULASKI CO SOIL CONS DIST	16,824	0.004112%	0.004056%	289,199	361,706	238,765	53,878	3,730	53,878	-	53,878	7,384	29,270	5,551	6,469	48,674	1,222	-	223	-	11,658	23,741	9,581	3,364	330	-	-		
V405	MARY W WELDON MEM PUB LIB	34,161	0.008350%	0.009723%	587,259	740,495	464,540	101,833	(17,292)	84,541	-	84,541	14,994	59,237	11,273	71,263	123,281	2,481	-	20,740	-	51,981	75,202	22,595	(5,428)	(2,717)	671	-		
V407	BELL/WHITLEY COMM ACTION	440,981	0.107783%	0.107115%	7,580,426	9,480,963	5,996,347	1,314,478	40,455	1,354,933	-	1,354,933	193,551	767,225	145,514	117,467	1,223,753	32,029	-	7,704	-	307,447	593,033	231,577	83,027	8,669	-	-		
V408	UNION EMERGENCY SERVICES	0	0.000000%	0.000000%	0	0	0	0	0	0	-	0	0	0	0	0	0	0	-	0	-	0	0	0	0	0	0	0	0	0
V419	DAYTON CITY SCHOOLS	203,377	0.049709%	0.046810%	3,496,056	4,372,575	2,765,486	606,231	68,846	675,077	-	675,077	89,265	353,841	67,111	143,728	653,945	14,772	-	123,468	-	138,240	315,134	141,641	54,930	3,999	-	-		
V424	NWANTON ELEC COMM SER	533,683	0.130441%	0.141235%	9,173,974	11,474,039	7,256,891	1,590,805	164,010	1,654,815	-	1,654,815	234,239	928,510	176,104	186,707	1,525,560	38,762	-	323,993	-	401,468	764,223	621,291	103,584	25,971	10,492	-	-	
V430	OWENSBORO MUN UTILITIES	3,046,211	0.744545%	0.746208%	52,364,182	65,492,739	41,421,656	9,080,169	82,445	9,162,614	-	9,162,614	1,337,015	5,299,850	1,005,187	273,221	7,915,373	221,252	-	1,849,319	-	93,203	2,163,774	3,752,907	1,405,582	533,220	59,890	-	-	
V436	APPALACHIAN RES & DEFENSE	280,411	0.068537%	0.057087%	4,608,238	5,812,954	3,812,954	835,489	243,606	1,079,455	-	1,079,455	123,075	487,863	90,761	570,245	1,273,713	20,367	-	170,234	-	190,601	609,724	344,277	123,599	5,513	-	-		
V437	KY/FK/MLN CO TOUR/COMM COM	23,032	0.005630%	0.005723%	395,960	495,234	313,217	68,661	(4,536)	64,125	-	64,125	10,110	40,076	7,601	46,625	57,688	1,773	-	13,984	-	5,376	24,301	8,484	3,515	453	-	-		
V438	LESLY VALLEY TRANS SER INC	347,289	0.028278%	0.028278%	5,961,910	7,466,601	4,722,240	1,035,199	212,777	1,252,777	-	1,252,777	152,428	604,218	114,556	179,958	1,046,202	25,224	-	1,327	-	544,947	544,947	1,393,670	601,264	2,887	-	-		
V459	FLDWOOD BD OF EDUCATION	120,763	0.029516%	0.032044%	2,107,975	2,596,329	1,596,329	359,965	(78,786)	281,179	-	281,179	53,003	210,102	37,849	3,104	306,658	1,671	-	77,313	-	140,361	222,445	77,465	(1,554)	5,327	2,374	-	-	
V463	LONDON LAUREL TOURIST COM	20,315	0.004965%	0.006186%	349,191	436,738	276,220	60,551	(24,296)	36,255	-	36,255	8,916	35,342	6,703	-	50,961	1,475	-	12,332	-	54,126	67,933	(261)	(12,898)	(4,214)	401	-	-	
V473	PADUCAH POWER SYSTEM	933,816	0.228240%	0.218880%	16,052,221	20,076,775	12,697,794	2,783,522	377,930	3,161,452	-																			

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

Participating Employer Code	Participating Employer Name	Actual Contributions	Net Pension Liability as of June 30, 2019			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,								
			2019 Proportionate Share	2018 Proportionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2020	2021	2022	2023	2024	Thereafter	
																													(4)
W071	LOGAN COUNTY ATTORNEY	2,526	0.000617%	0.000607%	43,394	54,273	34,326	7,525	(15,271)	(7,746)	-	(7,746)	1,108	4,392	833	455	6,788	183	-	1,533	17,073	18,789	(9,407)	(3,160)	515	50	-	-	
W073	MCCRACKEN COUNTY ATTORNEY	5,904	0.001443%	0.001306%	101,487	126,931	80,279	17,598	1,255	18,853	-	18,853	2,591	10,272	1,948	6,456	21,267	429	-	3,584	2,181	6,194	8,891	4,133	1,934	115	-	-	
W075	MCLAREN COUNTY ATTORNEY	2,976	0.000507%	0.000500%	35,658	44,597	28,206	6,183	8,164	14,347	-	14,347	910	3,609	684	19,593	24,796	151	-	1,259	-	6,140	10,659	9,061	3,626	40	-	-	
W076	MADISON COUNTY ATTORNEY	7,384	0.001805%	0.000674%	126,946	158,774	100,418	22,013	23,816	45,829	-	45,829	3,241	12,848	2,437	46,094	64,620	536	-	4,483	794	5,813	28,895	21,185	8,581	146	-	-	
W077	MAGOFFIN CO ATTORNEY	2,899	0.000709%	0.001305%	49,864	62,366	39,444	8,647	(10,211)	(1,564)	-	(1,564)	1,273	5,047	957	-	7,277	211	-	1,761	23,477	25,449	(6,504)	(8,415)	(3,309)	56	-	-	
W078	MARION COUNTY ATTORNEY	2,215	0.000541%	0.000000%	38,049	47,588	30,098	8,711	15,309	23,020	-	23,020	971	3,851	730	20,906	26,458	161	-	1,344	-	1,505	11,373	9,668	3,869	43	-	-	
W079	MARSHALL COUNTY ATTORNEY	6,183	0.001511%	0.001627%	106,269	132,913	84,062	18,428	(5,189)	13,239	-	13,239	2,713	10,756	2,040	-	15,509	449	-	3,753	5,863	10,065	4,369	594	359	122	-	-	
W080	MARTIN COUNTY ATTORNEY	17,079	0.004174%	0.005346%	293,559	367,159	232,214	50,904	(17,331)	33,513	-	33,513	7,495	29,712	5,635	1,552	44,394	1,240	-	10,367	45,482	57,089	2,194	(10,747)	(4,477)	336	-	-	
W082	MEADE COUNTY ATTORNEY	16,781	0.004102%	0.004163%	288,895	360,826	228,209	50,026	231	50,257	-	50,257	7,366	29,199	5,538	5,757	47,860	1,219	-	10,189	2,632	14,040	22,604	8,282	2,605	329	-	-	
W083	MEWEE COUNTY ATTORNEY	7,129	0.001742%	0.001793%	122,516	153,232	96,914	21,245	(1,400)	19,845	-	19,845	3,128	12,400	2,352	191	18,071	518	-	4,327	1,977	6,822	7,759	2,405	945	140	-	-	
W084	MERCER COUNTY ATTORNEY	20,106	0.004914%	0.005009%	345,604	432,252	273,383	59,929	(5,005)	54,924	-	54,924	8,824	34,979	6,634	-	50,437	1,460	-	12,206	6,733	20,399	19,987	6,676	2,980	395	-	-	
W085	METCALFE COUNTY ATTORNEY	14,890	0.003639%	0.003541%	255,932	320,099	202,450	44,380	(386)	43,994	-	43,994	6,535	25,903	4,913	4,180	41,531	1,081	-	9,039	2,048	12,168	18,202	7,580	3,288	293	-	-	
W087	MONTGOMERY CO ATTORNEY	1,622	0.000396%	0.000679%	27,851	34,834	22,031	4,829	(988)	3,841	-	3,841	711	2,819	535	-	6,758	118	-	984	17,130	18,232	(4,177)	(5,799)	(1,528)	31	-	-	
W090	NELSON COUNTY ATTORNEY	41,940	0.010251%	0.010313%	720,957	901,713	570,299	125,017	465	125,482	-	125,482	18,408	72,969	13,840	-	105,217	3,046	-	25,462	2,610	31,118	48,670	17,514	7,090	825	-	-	
W091	NICHOLAS COUNTY ATTORNEY	6,862	0.001677%	0.004923%	117,944	147,515	93,297	20,452	9,051	29,503	-	29,503	3,011	11,537	2,264	-	107,500	498	-	4,165	125,179	129,842	17,765	(20,621)	(19,620)	135	-	-	
W092	OHIO COUNTY ATTORNEY	15,790	0.003859%	0.004144%	271,405	339,451	214,690	47,063	(19,009)	28,054	-	28,054	6,930	27,469	5,210	-	39,609	1,147	-	9,585	32,463	43,195	(4,277)	(4,458)	989	310	-	-	
W095	OWSLEY COUNTY ATTORNEY	8,800	0.002151%	0.002385%	151,281	189,209	119,668	26,233	(4,647)	21,586	-	21,586	3,863	15,311	2,904	-	22,078	639	-	5,343	10,210	16,192	5,796	(151)	69	172	-	-	
W096	PENDLETON COUNTY ATTORNEY	13,662	0.003339%	0.002440%	234,833	293,710	185,760	40,721	55,592	69,282	-	69,282	5,996	23,768	4,508	35,010	69,282	992	-	8,293	924	10,209	30,374	20,216	8,213	269	-	-	
W097	PERRY COUNTY ATTORNEY	44,337	0.010837%	0.011012%	762,171	953,260	602,900	132,164	22,815	154,979	-	154,979	19,461	77,140	14,631	-	53,409	164,641	3,220	-	26,917	10,326	40,463	82,817	33,695	6,793	872	-	-
W098	PIKE COUNTY ATTORNEY	108,302	0.026471%	0.027055%	1,861,717	2,328,480	1,472,675	322,830	14,124	336,954	-	336,954	47,535	188,427	35,738	35,754	307,454	7,866	-	65,749	24,281	97,896	141,886	49,955	15,587	2,130	-	-	
W099	POWELL COUNTY ATTORNEY	19,630	0.004798%	0.005800%	337,445	422,049	266,930	58,514	(9,440)	49,074	-	49,074	8,616	34,153	6,478	-	49,247	1,426	-	11,917	13,814	27,157	16,411	3,599	1,694	387	-	-	
W103	ROWAN COUNTY ATTORNEY	389	0.000095%	0.000125%	6,681	8,357	5,285	1,159	(68)	1,091	-	1,091	171	676	128	-	592	1,567	-	236	1,145	1,409	453	(180)	(123)	8	-	-	
W104	RUSSELL COUNTY ATTORNEY	21,341	0.005216%	0.005566%	366,844	458,817	290,184	63,612	(13,929)	49,683	-	49,683	9,367	37,129	7,042	-	53,538	1,550	-	12,956	18,253	32,759	15,530	3,202	1,627	420	-	-	
W105	SCOTT COUNTY ATTORNEY	12,269	0.002999%	0.003140%	210,921	263,802	166,845	36,575	20,808	57,383	-	57,383	5,385	21,348	4,049	58,304	89,086	891	-	7,449	4,101	12,441	36,682	27,994	11,727	242	-	-	
W106	SHELBY COUNTY ATTORNEY	8,467	0.002069%	0.002124%	145,514	181,996	115,106	25,233	(3,895)	21,338	-	21,338	3,715	14,728	2,793	-	21,236	615	-	5,139	5,575	11,329	6,787	1,795	1,158	167	-	-	
W107	SIMPSON COUNTY ATTORNEY	1,717	0.000420%	0.000587%	23,539	36,945	23,366	5,122	(57)	5,065	-	5,065	754	2,990	567	779	5,090	125	-	1,043	6,741	7,909	(413)	(1,674)	(766)	34	-	-	
W109	TAYLOR COUNTY ATTORNEY	21,338	0.005215%	0.005514%	366,773	458,729	290,129	63,600	(6,004)	57,576	-	57,576	9,365	37,122	7,041	-	1,083	54,611	1,550	-	12,953	11,892	26,395	20,894	5,011	1,889	421	-	-
W110	TODD COUNTY ATTORNEY	667	0.000163%	0.000200%	11,464	14,338	9,068	1,988	(33,969)	(31,981)	-	(31,981)	293	1,160	220	-	1,786	48	-	405	78,023	78,476	(33,511)	(31,496)	(11,697)	14	-	-	
W113	UNION COUNTY ATTORNEY	2,238	0.000547%	0.000315%	38,471	48,116	30,432	6,671	3,570	10,241	-	10,241	982	3,894	738	9,000	14,614	163	-	1,359	140	1,662	6,334	4,686	1,889	43	-	-	
W114	WARREN CO ATTY/CHILD SUPP	92,454	0.022597%	0.022767%	1,589,257	1,987,710	1,257,151	275,584	(27,778)	247,806	-	247,806	40,579	160,851	30,508	-	231,938	6,715	-	56,127	33,826	96,668	84,226	33,809	15,415	1,820	-	-	
W115	WASHINGTON CO ATTORNEY	10,687	0.002612%	0.002531%	183,703	229,761	145,315	31,855	(2,396)	29,459	-	29,459	4,690	18,593	3,526	3,410	30,219	776	-	6,488	6,467	13,731	9,465	4,385	2,428	210	-	-	
W118	WHITLEY COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	(53,217)	(53,217)	-	(53,217)	-	-	-	-	-	-	-	-	-	35,799	35,799	(26,542)	(9,257)	-	-	-	-	
W119	WOLFE COUNTY ATTORNEY	12,379	0.003026%	0.004121%	212,820	266,177	168,347	36,904	(15,590)	21,314	-	21,314	5,434	21,540	4,085	2,725	33,784	899	-	7,516	41,858	50,273	(493)	(11,418)	(4,821)	243	-	-	
W120	WOODFORD COUNTY ATTORNEY	27,000	0.006599%	0.006800%	464,111	580,471	367,126	80,479	(5,213)	75,266	-	75,266	11,850	46,973	8,909	-	67,732	1,961	-	16,391	10,886	29,238	26,817	7,618	3,530	530	-	-	
X030	OWENSBORO DAVIESS CO TOUR	51,987	0.012707%	0.012152%	893,689	1,117,751	706,935	154,969	72,022	226,991	-	226,991	22,819	90,451	17,155	130,695	261,120	3,776	-	31,562	8,065	43,403	137,869	65,980	12,846	1,022	-	-	
X034	FAYETTE CO ATTORNEY OFF	273,766	0.066913%	0.075523%	4,706,021	5,885,898	3,722,605	816,044	(261,787)	554,257	-	554,257	120,159	476,303	90,337	-	686,799	19,884	-	166,200	406,380	592,464	130,722	(35,358)	(6,412)	5,383	-	-	
X059	KENTON COUNTY ATTORNEY	162,776	0.039785%	0.0451																									

APPENDIX B

COLLECTIVE PENSION AMOUNTS – CERS HAZARDOUS RETIREMENT SYSTEM

Appendix B: Collective Pension Amounts for CERS Hazardous System

Participating Employer Code	Participating Employer Name	Actual Contributions	2019		Net Pension Liability as of June 30, 2019			Pension Expense						Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources			Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,									
			2019	2018	Discount Rate	Discount Rate	Discount Rate	Proportionate Share of Aggregate Pension Expense	Proportionate Share of Changes in Net Pension Liabilities	Proportionate Share of Changes in Net Pension Liabilities	Gross Pension Expense	Proportionate Share of Nonemployer Contributions	Net Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Liability Experience	Assumption Changes	Investment Experience	2020	2021	2022	2023	2024	Thereafter				
39932	JEFFERSON CO SHERIFF	1,671,862	1.180374%	1.233436%	32,605,416	40,764,087	25,916,484	6,587,824	(2,061,267)	4,526,557	-	4,526,557	1,385,328	3,164,981	501,580	-	5,051,889	-	-	963,031	1,931,346	2,894,377	1,525,454	393,127	209,542	29,389	-	-	
39934	KENTON CO SHERIFF	390,752	0.275880%	0.275047%	7,620,620	9,527,486	6,057,266	1,539,723	(48,391)	1,491,332	-	1,491,332	323,782	739,727	117,330	-	1,399,480	-	-	225,802	67,397	292,479	596,603	222,497	80,734	6,867	-	-	
39935	CAMPBELL CO SHERIFF	36,121	0.025502%	0.036019%	704,441	880,709	559,926	142,330	-	51,535	-	51,535	29,930	68,379	10,837	-	20,806	-	-	73,113	93,919	30,740	1,793	(7,930)	1,601	-	-		
39938	FAYETTE CO SHERIFF	619,590	0.437445%	0.360637%	12,083,523	15,107,115	9,604,614	2,441,439	-	2,959,351	-	2,959,351	513,401	1,172,938	185,885	-	1,129,234	-	-	356,898	14,777	371,675	1,488,518	821,212	309,160	10,893	-	-	
39940	DAVESS CO SHERIFF	485,730	0.342937%	0.351359%	9,472,933	11,843,292	7,529,581	1,913,977	-	1,632,569	-	1,632,569	402,483	919,530	145,725	-	1,467,738	-	-	279,972	240,976	502,768	628,024	232,745	77,662	8,539	-	-	
39944	HARDIN COUNTY SHERIFF	285,091	0.201281%	0.209425%	5,559,976	6,951,217	4,419,358	1,123,376	-	1,006,905	-	1,006,905	236,230	539,702	85,331	-	2,803	-	-	164,219	132,984	297,203	1,417,378	124,773	37,902	5,011	-	-	
39946	WARREN COUNTY SHERIFF	516,920	0.361886%	0.400679%	9,996,360	12,497,693	7,945,628	2,019,734	-	1,900,318	-	1,900,318	424,722	970,338	153,777	-	45,057	-	-	295,252	538,021	833,273	665,091	76,331	10,190	9,009	-	-	
39948	BOONE COUNTY SHERIFF	2,106,925	1.487538%	1.559199%	41,990,193	51,371,962	32,660,628	8,302,147	-	7,812,732	-	7,812,732	1,745,826	3,988,591	632,104	-	1,213,637	-	-	1,213,637	973,111	2,186,748	3,126,789	826,245	252,755	37,035	-	-	
39952	MAIDSON COUNTY SHERIFF	236,608	0.167051%	0.157917%	4,614,442	5,769,088	3,667,799	922,334	-	1,001,797	-	1,001,797	196,057	447,920	70,985	-	136,292	-	-	136,292	40,890	177,182	426,668	179,373	69,595	4,158	-	-	
39962	BULLITT CO SHERIFF	352,016	0.248531%	0.284977%	6,865,160	8,582,991	5,456,787	1,387,084	-	993,967	-	993,967	291,685	666,395	105,609	-	1,063,689	-	-	202,769	652,163	854,932	263,848	(44,749)	(16,529)	6,187	-	-	
A156	CITY OF ANCHORAGE	51,535	0.036385%	0.058399%	1,050,061	1,256,552	798,875	203,070	-	(15,227)	-	(15,227)	42,703	97,560	15,461	-	1,774	-	-	29,685	324,839	354,524	(57,229)	(98,262)	(42,443)	9,007	-	-	
AB19	BELLEVEU/DAYTON FIRE	265,540	0.187477%	0.185647%	5,178,668	6,474,498	4,116,276	1,046,334	-	1,027,696	-	1,027,696	202,030	502,689	79,665	-	30,564	-	-	152,957	71,922	224,879	398,912	146,594	57,977	4,667	-	-	
AC19	CAMPBELL CO FIRE DIST	149,440	0.105508%	0.081852%	2,914,443	3,643,707	2,316,551	588,854	-	759,063	-	759,063	123,828	282,993	44,834	-	380,869	-	-	86,081	7,725	93,806	410,335	238,787	86,879	2,627	-	-	
AD19	SOUTHERN CAMPBELL F DIST	109,158	0.077289%	0.077000%	2,132,741	2,666,404	1,695,213	430,914	-	473,139	-	473,139	42,225	473,139	10,381	-	17,444	-	-	90,615	20,023	32,809	62,992	33,180	96,172	214,319	64,412	16,057	1,923
AD20	SOMERSET POLICE & FIRE	178,374	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
AS02	ALLEN CO AMBULANCE SVC	109,158	0.125795%	0.126484%	3,474,829	4,344,317	2,761,975	702,079	-	663,472	-	663,472	147,637	337,299	53,454	-	538,390	-	-	62,932	18,744	121,376	280,577	99,057	34,248	3,133	-	-	
AS20	WOODFORD CO FIRE DISTRICT	43,784	0.030912%	0.038003%	853,881	1,067,543	678,709	172,524	-	103,147	-	103,147	36,279	82,886	13,136	-	13,301	-	-	25,220	149,976	175,196	(4,893)	(30,578)	(8,194)	770	-	-	
B008	BURLINGTON FIRE PRO DIST	352,456	0.248842%	0.239845%	6,873,751	8,593,731	5,463,615	1,388,820	-	1,347,458	-	1,347,458	292,050	667,229	105,741	-	133,213	-	-	203,023	113,373	316,396	554,920	228,114	92,609	6,195	-	-	
B015	CITY OF HILLVIEW	188,086	0.132739%	0.112637%	3,668,135	4,585,992	2,915,625	741,135	-	150,311	-	891,446	155,850	356,063	56,428	-	316,440	-	-	108,342	452,799	234,057	86,267	3,306	6,306	-	-		
B045	CITY OF BELLEFONTAINE	41,364	0.029294%	0.029533%	806,701	1,008,557	641,208	174,445	-	162,991	-	162,991	38,043	78,306	12,410	-	38,346	-	-	23,827	10,185	34,012	81,183	30,886	7,545	728	-	-	
B048	CITY OF LANCASTER	205,695	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
B256	BUCHEL FIRE PROTECT DIST	272,986	0.192734%	0.131692%	5,323,882	6,656,048	4,231,699	1,075,674	-	355,419	-	1,431,093	226,199	516,785	81,899	-	892,111	-	-	157,246	11,547	168,793	817,670	524,246	201,487	4,798	-	-	
B259	CITY OF LUDLOW	217,195	0.153444%	0.147748%	4,235,814	5,295,718	3,366,846	855,833	-	1,056,630	-	1,056,630	179,970	411,167	65,161	-	126,109	-	-	125,109	125,109	514,125	192,064	57,193	3,817	-	-		
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	1,307,443	0.923085%	0.411706%	25,498,334	31,878,640	20,267,404	5,151,860	-	4,136,214	-	9,288,074	1,083,365	2,475,102	392,249	-	8,829,048	-	-	753,117	2,288	755,405	6,284,150	4,226,635	1,490,591	22,983	-	-	
B656	LOUISVILLE AIRPORT AUTHOR	525,270	0.370853%	0.368428%	10,244,055	12,807,368	8,142,509	2,069,780	-	1,899,407	-	1,899,407	435,246	994,382	157,588	-	1,219,537	-	-	302,568	327,334	629,902	688,787	223,752	111,659	9,234	-	-	
B956	LAKE DREAMLAND FIRE DIST	34,601	0.024429%	0.027222%	704,801	883,653	536,367	136,341	-	110,213	-	110,213	26,971	60,381	10,381	-	104,564	-	-	19,931	82,166	105,897	110,532	56,137	2,014	-	-		
C106	CITY OF SIMPSONVILLE	55,775	0.039379%	0.016263%	1,087,764	1,359,949	864,612	219,779	-	115,853	-	435,632	46,217	105,588	16,733	-	440,864	-	-	32,128	308,906	201,488	66,710	980	-	-			
C156	FAIRDALE FIRE DISTRICT	212,546	0.150063%	0.149127%	4,145,183	5,182,409	3,294,808	837,521	-	818,038	-	818,038	176,119	402,370	63,767	-	124,432	-	-	234,991	357,425	259,674	59,946	45,073	3,737	-	-		
C256	LOUISVILLE/JEFF CO METRO	37,967,321	26.805756%	27.725095%	740,454,167	925,733,856	588,551,535	149,606,476	-	(5,268,958)	-	144,337,518	31,460,165	71,875,277	11,390,650	-	207,916	-	-	21,870,003	13,010,371	34,880,374	57,391,170	16,550,929	5,444,145	667,390	-	-	
C356	INDIAN HILLS POLICE DIST	52,522	0.037082%	0.040032%	1,024,314	1,280,623	814,178	206,960	-	99,138	-	99,138	43,521	99,429	15,757	-	308,254	-	-	104,743	170,997	170,997	(5,132)	3,504	923	-	-		
D024	CITY OF BROOKVALE	318	0.000224%	0.000493%	6,188	7,736	4,918	1,250	-	(36,381)	-	(36,381)	763	95	304	-	1,265	-	-	183	83,757	83,940	(36,656)	(33,446)	(12,580)	-	-		
D025	CITY OF LEWISBURG	12,225	0.008613%	0.010921%	238,473	299,970	189,594	48,127	-	10,130	-	23,143	1,030	2,343	7,385	-	10,329	-	-	10,329	21,857	28,919	56,155	6,701	215	-	-		
D098	CITY OF COAL RUN VILLAGE	34,862	0.024613%	0.024409%	679,884	850,007	540,407	137,368	-	7,371	-	144,739	28,887	65,996	10,459	-	20,081	-	-	20,081	64,172	23,120	17,514	614	-	-			
D106	SIMPSONVILLE RURAL FIRE	80,687	0.056967%	0.053767%	1,573,597	1,967,349	1,250,777	317,940	-	67,448	-	385,388	66,858	152,748	24,207	-	90,000	-	-	46,478	3,315	49,793	180,831	78,634	23,938	3,417	-	-	
G015	ZIMMERMAN FIRE PRO DIST	205,695	0.145226%	0.148362%	4,011,571	5,015,364	3,188,606	810,526	-	163,480	-	163,480	170,442	389,400	61,711	-	187,158	-	-	118,485	40,554	159,039	460,834	151,301	33,922	1,615	-	-	
G026	SHELBY CO SUB FIRE DIST	18,097	0.012777%	0.013063%	352,398	441,252	280,534	71,310	-	(1,719)	-	69,591	14,996	34,259	5,429	-	4,818	-	-	10,424	4,818	15,242	27,506	8,657	2,960	319	-	-	
J001	CITY OF SCOTTSVILLE	145,611	0.102805%	0.063591%	2,839,778	3,550,359	2,257,203	573,768	-	319,573	-	893,341	120,656	275,655	4														

Appendix B: Collective Pension Amounts for CERS Hazardous System

Participating Employer Code	Participating Employer Name	Actual Contributions	Net Pension Liability as of June 30, 2019					Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,						
			2019 Proportionate Share	2018 Proportionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Pension Expense	Deferred Amounts From Changes In Proportionate Share Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate Share of Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate Share of Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2020	2021	2022	2023	2024	Thereafter	
L044	GREEN CO AMBULANCE SVC	74,370	0.052507%	0.048587%	1,450,398	1,813,324	1,152,852	293,049	(16,090)	276,959	-	276,959	-	276,959	61,624	140,789	22,312	58,988	283,713	-	-	42,839	33,289	76,128	125,410	56,475	24,392	1,307	-
L050	CITY OF NICHOLSVILLE	26,787	0.018912%	0.018548%	522,405	653,124	415,235	105,550	9,737	115,287	-	115,287	-	115,287	22,196	50,709	8,036	5,614	86,555	-	-	15,430	4,959	20,389	42,796	16,639	6,271	470	-
L052	CITY OF EMINENCE	75,843	0.053547%	0.053104%	1,479,126	1,849,240	1,175,687	298,851	18,685	317,538	-	317,538	-	317,538	62,845	143,578	22,754	43,687	286,162	-	-	43,687	43,687	87,374	147,360	47,360	1,335	-	
L057	CITY OF MICHOLSVILLE	1,448,384	1.022593%	0.996299%	28,247,039	35,315,138	22,452,218	5,707,227	289,423	5,996,650	-	5,996,650	-	5,996,650	1,200,151	2,741,917	434,533	4,596,732	4,836,333	-	-	834,303	126,702	961,005	2,538,903	957,536	353,430	25,459	-
L061	CITY OF BARBOURVILLE	63,205	0.044624%	0.049547%	1,232,647	1,541,085	979,772	249,052	(170,191)	78,861	-	78,861	-	78,861	52,372	119,652	18,962	-	190,986	-	-	36,407	173,669	210,076	(1,278)	(19,845)	922	1,111	-
L072	CITY OF EDYVILLE	59,886	0.042281%	0.042127%	1,167,926	1,460,170	928,329	235,976	94,347	330,323	-	330,323	-	330,323	49,622	113,370	17,967	-	185,397	-	-	34,496	8,099	42,595	110,022	33,436	12,437	1,053	-
L073	CITY OF PADUCAH	2,170,545	1.532455%	1.588834%	42,330,934	52,923,166	33,646,831	8,552,834	(472,655)	8,080,179	-	8,080,179	-	8,080,179	1,798,542	4,109,029	651,191	53,731	6,612,493	-	-	1,250,283	1,143,479	2,393,762	3,056,954	821,556	302,665	38,155	-
L077	CITY OF SALYERSVILLE	40,787	0.028796%	0.029820%	795,431	994,467	632,250	160,714	6,119	166,833	-	166,833	-	166,833	33,796	77,212	12,236	-	134,801	-	-	23,494	14,181	37,675	69,433	21,215	5,761	716	-
L086	CITY OF TOMPKINSVILLE	104,302	0.073640%	0.077854%	2,034,154	2,543,149	1,616,852	410,995	77,402	488,397	-	488,397	-	488,397	86,426	197,454	31,292	-	395,147	-	-	60,081	57,574	117,655	213,058	51,697	10,904	1,833	-
L090	CITY OF NEW HAVEN	11,759	0.008302%	0.008496%	229,326	286,709	182,280	46,335	(1,031)	45,304	-	45,304	-	45,304	9,744	22,260	3,528	-	1,907	-	-	6,773	3,409	10,182	18,859	6,287	1,904	207	-
L107	CITY OF FRANKLIN	248,919	0.175743%	0.192149%	4,854,541	6,069,265	3,858,642	980,845	(88,848)	891,997	-	891,997	-	891,997	206,258	471,226	74,679	8,909	761,072	-	-	143,383	239,146	382,529	317,818	45,561	10,788	4,375	-
L108	SPENCER CO FIRE DIST	30,900	0.021816%	0.019792%	602,622	753,413	478,996	121,758	490	122,248	-	122,248	-	122,248	25,604	58,496	9,270	-	33,916	-	-	17,999	192	17,991	66,376	31,293	11,083	543	-
L110	CITY OF ELKTON	27,159	0.019175%	0.019014%	529,670	662,207	421,009	107,018	(20,955)	86,063	-	86,063	-	86,063	22,504	51,415	8,148	-	47,949	-	-	15,644	11,978	27,622	35,485	17,373	5,859	477	-
L159	ELSMERE FIRE PROTECTION	157,406	0.111326%	0.115074%	3,069,794	3,837,931	2,440,032	620,242	211,344	831,586	-	831,586	-	831,586	130,428	297,982	47,224	-	90,669	-	-	329,903	97,110	187,779	206,866	55,936	22,258	2,766	-
L356	EASTWOOD FIRE PROT DIST	250,815	0.177081%	0.156928%	4,991,500	6,115,473	3,888,010	988,313	(8,330)	1,061,545	-	1,061,545	-	1,061,545	207,828	474,814	29,748	-	293,216	-	-	147,475	177,444	357,675	1,033,421	416,801	152,696	10,068	-
L456	HARRODS CREEK FIRE DIST	576,414	0.406962%	0.350855%	11,241,492	14,054,388	8,935,324	2,271,309	(283,428)	2,554,737	-	2,554,737	-	2,554,737	477,625	1,091,202	172,932	-	1,418,030	-	-	332,028	7,344	339,372	1,287,390	668,182	250,712	10,133	-
L556	LYNDON FIRE PROTECT DIST	-	0.000000%	0.302403%	-	-	-	-	(1,596,982)	(1,596,982)	-	(1,596,982)	-	(1,596,982)	-	-	-	-	200,759	-	-	-	-	4,265,525	4,265,525	(1,617,529)	(3,767,502)	(725,670)	-
L556	FERN CREEK FIRE PROT DIST	306,675	0.216519%	0.191107%	5,980,894	7,477,460	4,753,926	1,208,421	263,008	1,471,429	-	1,471,429	-	1,471,429	254,114	580,560	92,006	-	501,726	-	-	176,651	176,651	356,886	367,702	122,774	5,390	-	
L756	PLEASURE RIDGE PARK FIRE	662,667	0.467858%	0.428921%	12,923,620	16,157,425	10,272,366	2,611,177	(298,730)	2,909,907	-	2,909,907	-	2,909,907	549,094	1,254,485	198,808	-	563,331	-	-	381,711	13,477	395,188	1,316,846	615,075	226,962	11,647	-
L054	WORTHINGTON FIRE DEPT	572,727	0.404358%	0.388178%	11,169,562	13,964,459	8,878,150	2,256,776	(106,765)	2,463,120	-	2,463,120	-	2,463,120	474,569	1,084,220	171,825	-	1,970,662	-	-	329,903	27,772	357,675	1,033,421	416,801	152,696	10,068	-
M014	CITY OF HARDINSBURG	55,691	0.039319%	0.028346%	1,086,107	1,357,877	863,294	219,445	69,608	289,053	-	289,053	-	289,053	46,146	105,428	16,708	-	161,232	-	-	32,079	160,741	98,161	160,741	98,161	37,553	980	-
M015	BULLITT CO FISCAL COURT	104,548	0.073814%	0.121141%	2,038,961	2,549,158	1,620,672	411,966	(355,570)	56,396	-	56,396	-	56,396	86,631	197,920	31,366	-	315,917	-	-	60,223	704,941	765,164	(133,222)	(225,360)	(92,503)	1,838	-
M042	CITY OF MAYFIELD	784,639	0.553973%	0.547389%	15,302,371	19,131,397	12,163,121	3,091,797	(301,492)	3,393,289	-	3,393,289	-	3,393,289	650,162	1,485,389	235,401	-	1,517,887	-	-	451,970	16,826	468,796	1,614,105	617,543	173,901	13,793	-
M054	CITY OF DAWSON SPRINGS	44,825	0.031648%	0.034559%	874,211	1,092,960	694,689	176,632	(52,718)	123,914	-	123,914	-	123,914	37,143	84,859	13,447	-	9,027	-	-	17,007	142,828	32,463	(20,592)	(11,010)	787	-	
M059	KENTON COUNTY FISCAL CT	750,093	0.506899%	0.551957%	14,628,647	18,289,091	11,627,610	2,955,673	(173,004)	2,782,669	-	2,782,669	-	2,782,669	621,537	1,419,991	225,037	-	51,086	-	-	432,071	339,484	771,555	1,113,793	321,667	97,451	13,185	-
M069	CITY OF MANTON	97,304	0.068699%	0.059590%	1,897,629	2,372,512	1,508,366	395,418	(79,738)	475,149	-	475,149	-	475,149	80,528	184,205	23,849	-	126,849	-	-	56,489	12,316	68,865	104,641	35,430	10,541	1,116	-
M076	CITY OF RICHMOND	1,579,053	1.114848%	1.04721%	30,795,935	38,501,154	24,477,784	6,222,114	(750,307)	6,972,421	-	6,972,421	-	6,972,421	1,308,424	2,989,284	473,736	-	1,214,474	-	-	909,571	909,571	3,227,162	1,340,962	480,466	27,757	-	
M081	CITY OF MAYSVILLE	641,574	0.452966%	0.326262%	12,512,259	15,643,131	9,945,395	2,528,063	(1,027,406)	3,555,469	-	3,555,469	-	3,555,469	531,617	1,214,555	192,480	-	2,476,786	-	-	369,561	44,514	414,075	1,216,358	433,324	11,279	-	
M085	CITY OF EDMONTON	64,110	0.045263%	0.038682%	1,250,298	1,563,153	993,802	252,619	(9,144)	261,763	-	261,763	-	261,763	53,122	121,365	19,234	-	97,673	-	-	36,229	58,384	95,313	107,600	58,643	28,711	1,126	-
M096	CITY OF FALMOUTH	13,856	0.009783%	0.004326%	270,235	337,855	164,400	54,600	(38,200)	16,400	-	16,400	-	16,400	11,482	26,232	4,157	-	107,949	-	-	7,982	12,889	20,871	63,388	48,975	15,887	244	-
M109	CITY OF SALYERSVILLE	370,684	0.261711%	0.241376%	7,229,231	9,038,161	5,746,169	1,460,644	(133,906)	1,594,550	-	1,594,550	-	1,594,550	307,153	701,735	111,210	-	307,669	-	-	215,522	25,220	238,842	731,181	327,738	123,489	6,516	-
M111	CITY OF GUTHRIE	4,432	0.031291%	0.008982%	86,432	108,660	68,701	17,463	(12,644)	5,819	-	5,819	-	5,819	3,672	8,590	1,330	-	13,992	-	-	2,553	149,232	151,785	(70,730)	(52,405)	(15,336)	78	-
M113	CITY OF STURGIS	-	0.000000%	0.000000%	-	-	-	-	(12,644)	(12,644)	-	(12,644)	-	(12,644)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
M118	WHITLEY CO FISCAL COURT	38,342	0.027070%	0.019863%	747,753	934,859	594,353	151,081	(27,237)	178,318	-	178,318	-	178,318	31,770	72,584	11,503	-	103,566	-	-	22,086	5,443	27,529	103,265	62,936	25,020	673	-
M315	CITY OF PIONEER VILLAGE																												

Appendix B: Collective Pension Amounts for CERS Hazardous System

Participating Employer Code	Participating Employer Name	Actual Contributions	2019			Net Pension Liability as of June 30, 2019						Pension Expense					Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
			2019 Proportionate Share	2018 Proportionate Share	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2020	2021	2022	2023	2024	Thereafter		
																													(4)	(5)
V113	UNION COUNTY FISCAL COURT	51,982	0.036701%	0.035693%	1,013,790	1,267,465	805,813	204,833	(37,410)	167,423	-	167,423	43,074	98,408	15,595	17,222	174,299	-	-	29,943	39,234	69,177	66,700	24,615	12,893	914	-	-		
V115	WASHINGTON CO FIS COURT	85,223	0.060170%	0.061562%	1,662,073	2,077,964	1,321,102	335,817	(62,125)	273,692	-	273,692	70,618	161,336	25,568	11,776	269,298	-	-	49,091	123,498	172,589	70,989	10,390	13,832	1,498	-	-		
V119	CITY OF HIGHLAND HEIGHTS	168,696	0.119103%	0.124186%	3,289,977	4,113,209	2,615,045	664,730	(24,823)	639,907	-	639,907	159,783	319,355	50,611	21,411	531,160	-	-	97,173	72,477	169,650	261,773	74,978	21,794	2,965	-	-		
V120	WOODFORD CO FISCAL COURT	211,219	0.149125%	0.145499%	4,119,273	5,150,016	3,274,213	832,286	(314,256)	518,030	-	518,030	175,018	399,854	63,368	54,926	693,166	-	-	121,667	294,423	416,090	140,548	81,556	51,261	3,711	-	-		
V159	CITY OF ERLANGER	1,008,176	0.711796%	0.753299%	19,661,908	24,581,797	15,628,309	3,972,628	(195,982)	3,776,646	-	3,776,646	835,389	1,908,565	302,466	15,217	3,061,637	-	-	580,733	605,770	1,186,503	1,420,087	333,775	103,550	17,722	-	-		
V171	CITY OF ADAIRVILLE	11,120	0.007851%	0.007853%	216,868	271,133	172,378	43,817	6,206	50,023	-	50,023	9,214	21,051	3,336	622	34,223	-	-	6,405	470	6,875	18,309	6,607	2,236	196	-	-		
V196	CITY OF BUTLER	11,911	0.008410%	0.008331%	232,309	290,438	184,651	46,937	(762)	46,175	-	46,175	9,870	22,550	3,574	1,676	37,670	-	-	8,861	1,309	8,170	19,678	7,022	2,590	210	-	-		
V197	CITY OF HAZARD	15,453	0.010910%	0.010544%	301,366	376,776	239,542	60,890	(10,804)	50,086	-	50,086	12,804	29,253	4,636	8,940	55,633	-	-	8,901	654	9,555	29,624	12,190	3,992	271	-	-		
V205	BARREN/METCALFE CO AMB SR	398,278	0.281193%	0.248830%	7,767,381	9,710,970	6,173,919	1,569,375	332,773	1,902,148	-	1,902,148	330,018	753,973	119,488	710,511	1,913,990	-	-	229,417	20,046	249,463	1,004,869	494,745	157,912	7,001	-	-		
V298	CITY OF PIKEVILLE	333,218	0.235259%	0.273787%	6,498,548	8,124,644	5,165,385	1,313,012	(342,362)	970,650	-	970,650	276,108	630,809	99,969	-	1,006,886	-	-	191,941	649,904	841,845	241,658	(57,160)	(25,313)	5,856	-	-		
V330	CITY OF OWENSBORO	2,764,947	1.952117%	1.883714%	53,923,238	67,416,147	42,860,998	10,895,024	375,094	11,270,118	-	11,270,118	2,291,072	5,234,284	829,519	1,413,663	9,768,538	-	-	1,592,673	166,979	1,759,652	5,107,825	2,131,187	721,273	48,602	-	-		
V347	CITY OF RADCLIFF	816,618	0.576552%	0.576995%	15,926,069	19,911,160	12,658,869	3,217,813	9,539	3,227,352	-	3,227,352	676,661	1,545,930	244,996	39,195	2,506,782	-	-	470,391	46,560	516,951	1,329,157	482,838	163,483	14,354	-	-		
V359	CITY OF ELSMERE	184,117	0.129991%	0.116159%	3,590,735	4,489,225	2,854,104	725,497	(2,429)	723,068	-	723,068	152,562	348,550	55,237	198,400	754,749	-	-	106,056	100,347	206,403	314,614	160,205	70,292	3,235	-	-		
V408	UNION EMERGENCY SERVICES	416,886	0.294331%	0.299484%	8,130,292	10,164,689	6,462,379	1,642,700	52,669	1,695,369	-	1,695,369	345,437	789,201	125,071	15,899	1,275,608	-	-	240,136	65,226	305,362	675,337	215,946	71,636	7,328	-	-		
V447	CITY OF ELIZABETHTOWN	1,425,980	1.006775%	0.980788%	27,810,059	34,768,865	22,104,916	5,618,945	395,185	6,014,130	-	6,014,130	1,181,586	2,699,503	427,812	576,010	4,884,911	-	-	821,397	-	821,397	2,670,488	1,018,270	349,690	25,066	-	-		
V608	WALTON FIRE DIST/EMS	382,530	0.270075%	0.264400%	7,460,269	9,327,011	5,929,811	1,507,324	163,083	1,670,407	-	1,670,407	316,969	724,162	114,764	244,116	1,400,011	-	-	220,346	-	220,346	781,137	301,107	90,697	6,724	-	-		
V647	CITY OF VINE GROVE	35,172	0.024833%	0.028745%	685,961	857,605	545,237	138,596	(70,266)	68,330	-	68,330	29,145	66,586	10,552	-	106,283	-	-	20,260	85,979	106,239	5,946	(4,220)	(2,301)	619	-	-		
V708	HEBRON FIRE PROTECTION DI	745,786	0.526542%	0.462097%	14,544,645	18,184,070	11,560,842	2,938,701	344,093	3,282,794	-	3,282,794	617,968	1,411,837	223,745	922,368	3,175,918	-	-	429,590	146,007	575,597	1,511,529	770,763	304,920	13,109	-	-		
V808	POINT PLEASANT FIRE DIST	236,952	0.167294%	0.141987%	4,621,154	5,777,480	3,673,134	933,690	218,689	1,152,379	-	1,152,379	196,342	448,572	71,089	400,116	1,116,119	-	-	136,490	10,215	146,705	558,940	297,836	108,474	4,165	-	-		
V919	CITY OF WALKER	348,421	0.245993%	0.236981%	6,795,053	8,495,341	5,401,062	1,372,920	51,510	1,424,430	-	1,424,430	288,706	659,590	104,531	152,134	1,204,961	-	-	200,698	133,773	334,471	556,129	216,403	91,832	6,126	-	-		
V959	CITY OF COVINGTON	4,277,444	3.019975%	2.911493%	83,420,630	104,294,507	66,307,062	16,854,881	1,090,414	17,945,295	-	17,945,295	3,544,348	8,097,572	1,283,287	1,920,384	14,845,591	-	-	2,463,906	419,060	2,882,966	7,759,321	3,005,902	1,122,212	75,190	-	-		
TOTAL		141,638,368	100.000000%	100.000000%	2,762,295,373	3,453,489,073	2,195,616,263	558,113,250	813,946	558,927,196	-	558,927,196	117,363,474	268,133,738	42,493,292	62,794,188	490,784,692	-	-	81,586,956	61,481,157	143,068,113	234,563,919	82,123,294	28,539,634	2,489,732	-	-		