

Kentucky County Employees Retirement System

GASB Statements No. 75 Accounting and Financial
Reporting for Postemployment Benefits Other Than
Pensions as of June 30, 2020





February 18, 2021

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

Subject: GASB 75 Reporting Information for Measurement Period Ending June 30, 2020

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. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." This information can be used by participating employers in financial reporting for fiscal years ending between (and including) June 30, 2020 and June 30, 2021. 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. 75.

The liability calculations presented in this report were performed for the purpose of satisfying the requirements of GASB No. 75 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 OPEB liability, net OPEB liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of June 30, 2019. The total OPEB liability was rolled forward from the valuation date to the measurement date at June 30, 2020, using generally accepted actuarial principles.

The discount rate used to calculate the total OPEB liability decreased from 5.68% to 5.34% for the Non-Hazardous Fund and from 5.69% to 5.30% for the Hazardous Fund (see information regarding the calculation of the single discount rate in the discussion section of this report). The assumed increase in future health care costs, or trend assumption, was reviewed during the June 30, 2019 valuation process and was updated to better reflect more current expectations relating to anticipated future increases in the medical costs. Also, the June 30, 2020 GASB No. 75 actuarial information reflects the anticipated savings from the repeal of the "Cadillac Tax" and "Health Insurer Fee", which occurred in December of 2019. The assumed load on pre-Medicare premiums to reflect the cost of the Cadillac Tax was removed and the Medicare premiums were reduced by 11% to reflect the repeal of the Health Insurer Fee. There were no other material assumption changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB No. 75.

Senate Bill 249 passed during the 2020 legislative session and changed the funding period for the amortization of the unfunded liability to 30 years as of June 30, 2019. Gains and losses incurring in future years will be amortized over separate 20-year amortization bases. This change does not impact the calculation of the Total OPEB Liability and only impacts the calculation of the contribution rates that would be payable starting July 1, 2020. There were no other material plan provision changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB No. 75.

This report provides the Collective OPEB Amounts under GASB Statement No. 75, which will be allocated to employers participating in the CERS Non-Hazardous and Hazardous Retirement Systems. The proportionate share of the Collective OPEB Amounts for employers that participate in these cost-sharing multiple employer systems maintained by KRS are provided in an appendix to this report.

The fully-insured premiums KRS pays for the Kentucky Employees' Health Plan are blended rates based on the combined experience of active and retired members. Because the average cost of providing health care benefits to retirees under age 65 is higher than the average cost of providing health care benefits to active employees, there is an implicit employer subsidy for the non-Medicare eligible retirees. GASB No. 75 requires that the liability associated with this implicit subsidy be included in the calculation of the Total OPEB Liability.

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 74 accounting valuation report as of June 30, 2020, which was provided to KRS for plan accounting purposes, and the "Actuarial Valuation Report as of June 30, 2019", which was provided for plan funding purposes and 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, 2020. Please see the GASB 74 accounting valuation report as of June 30, 2020 for additional discussion of accounting information and the actuarial valuation report for information regarding the nature of actuarial calculations, participant data, economic and demographic assumptions, and benefit provisions.

Based on guidance issued by GASB in connection with GASB Statement No. 74, the 1% of pay contributions Tier 2 and Tier 3 members contribute to a 401(h) subaccount are considered an OPEB asset. As a result, the reported fiduciary net position includes these 401(h) assets. Additionally, these member contributions and associated investment income are included in the reconciliation of the fiduciary net position.

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.


This report was prepared using our proprietary valuation model and related software which, in our professional judgment, has the capability to provide results that are consistent with the purposes of the valuation. We performed tests to ensure that the model reasonably represents that which is intended to be modeled.

To the best of our knowledge, this report is complete and accurate and is in accordance with generally recognized actuarial practices and methods. All of the undersigned are Enrolled Actuaries, 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.

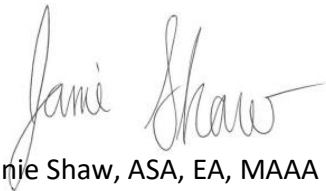
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SECTION 1

DISCUSSION

Discussion

Report Purpose and Scope

GASB Statement No. 75 replaces the requirements of Statements No. 45, Accounting and Financial Reporting by Employers for Postemployments Benefits Other Than OPEBs, as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB.

The following discussion provides a summary of the information that is required to be disclosed under GASB Statement No. 75. 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 2020 Comprehensive Annual Financial Report.

Financial Reporting Overview

GASB 75 requires employers to recognize the net OPEB liability and the OPEB expense on their financial statements. The net OPEB liability is the total OPEB 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 OPEB liability and OPEB 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 OPEB liability, net OPEB liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of June 30, 2019. The total OPEB liability was rolled forward from the valuation date to the measurement date at June 30, 2020, using generally accepted actuarial principles.

The discount rate used to calculate the total OPEB liability decreased from 5.68% to 5.34% for the Non-Hazardous Fund and from 5.69% to 5.30% for the Hazardous Fund (see information regarding the calculation of the single discount rate later in this section of the report). The assumed increase in future health care costs, or trend assumption, was reviewed during the June 30, 2019 valuation process and was updated to better reflect more current expectations relating to anticipated future increases in the medical costs. Also, the June 30, 2020 GASB No. 75 actuarial information reflects the anticipated savings from the repeal of the "Cadillac Tax" and "Health Insurer Fee", which occurred in December of 2019. The assumed load on pre-Medicare premiums to reflect the cost of the Cadillac Tax was removed and the Medicare premiums were reduced by 11% to reflect the repeal of the Health Insurer Fee. There were no other material assumption changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB No. 75.



Senate Bill 249 passed during the 2020 legislative session and changed the funding period for the amortization of the unfunded liability to 30 years as of June 30, 2019. Gains and losses incurring in future years will be amortized over separate 20-year amortization bases. This change does not impact the calculation of the Total OPEB Liability and only impacts the calculation of the contribution rates that would be payable starting July 1, 2020. There were no other material plan provision changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB No. 75.

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

GASB No. 75 indicates that employer contributions made subsequent to the measurement date of the Net OPEB Liability and prior to the end of the employer's reporting period should be reported by the employer as a deferred outflow of resources. The information contained in this report does not incorporate any contributions made to the plan subsequent to June 30, 2020.

Single Discount Rate

Single discount rates of 5.34% for the non-hazardous system and 5.30% for hazardous system were used to measure the total OPEB liability as of June 30, 2020. The single discount rates are based on the expected rate of return on OPEB plan investments of 6.25% and a municipal bond rate of 2.45%, as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2020. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, the plan's fiduciary net position and future contributions were projected to be sufficient to finance the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on insurance plan investments was applied to all periods of the projected benefit payments paid from the retirement system. However, the cost associated with the implicit employer subsidy is not currently being included in the calculation of the System's actuarial determined contributions, and it is our understanding that any cost associated with the implicit subsidy will not be paid out of the System's trust. Therefore, the municipal bond rate was applied to future expected benefit payments associated with the implicit subsidy.

The projection of cash flows used to determine the single discount rate must include an assumption regarding actual employer contributions made each future year. Except where noted below, the future contributions are projected assuming that each participating employer in the System contribute the actuarially determined employer contribution rate each future year calculated in accordance with the current funding policy, as most recently revised by Senate Bill 249, passed during the 2020 legislative session. This includes the phase-in provisions from House Bill 362 (passed in 2018) that applies to the CERS Funds as well as the provisions from Senate Bill 249 (passed in 2020) which kept CERS contributions level for fiscal year ending 2021.

If there is future legislation that has a resulting effect of employers making contributions less than the actuarially determined rate, we may be required to project contributions that are reflective of recent actual contribution efforts regardless of the stated funding policy (as required by paragraph 50 of GASB Statement No. 74).



Methodology for Proportionate Shares

The proportionate share of the Collective OPEB 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 OPEB Liability and OPEB Expense was determined using the employers' actual contributions for the fiscal year ending June 30, 2020. This method is expected to be reflective of the employers' long-term contribution effort as well as be transparent to individual employers and their external auditors.

Non-Employer Contributions

Non-employer contributions will be allocated according to each employer's proportionate share, as described previously. There were no non-employer contributions during fiscal year ending June 30, 2020 for either the non-hazardous or hazardous funds.

Summary of Population Statistics

The total OPEB liability described in this report is based on the plan membership as of June 30, 2019:

Membership Status	<u>Non-Hazardous</u> (1)	<u>Hazardous</u> (2)
Inactive plan members currently receiving benefits:	36,371	6,853
Inactive plan members entitled to but no yet receiving benefits:	29,362	856
Active plan members:	81,147	9,470
Total plan members:	146,880	17,179

Note, the membership counts for the health insurance funds are different than the membership counts for the retirement funds due to differences in vesting provisions and the coordination of the delivery of health insurance benefits to members that have earned service in more than one system maintained by KRS.



Recognition of Deferred Outflows and Inflows of Resources

According to paragraph 86 of GASB Statement No. 75, *differences between expected and actual experience and changes in assumptions* are recognized in OPEB 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 OPEB through the OPEB plan (active employees and inactive members) determined as of the beginning of the measurement period.

At the beginning of the 2020 measurement period, the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the 2020 measurement period was the following for each retirement system.

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):	725,088	101,660
Total plan members:	146,880	17,179
Average expected remaining service life (years):	4.94	5.92

Differences between projected and actual earnings on OPEB plan investments should be recognized in OPEB 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 OPEB expense as a level dollar amount over the closed period identified above.

Implicit Subsidy

GASB Statements No. 75 and No. 68 are conceptually very similar in terms of the liability which is recognized on the balance sheet, the expense calculation, and the corresponding deferred outflows and inflows of resources. The main differences between the standards are related to the differences between pension and health care benefits. In particular, there is a concept referred to as the “implicit subsidy” that applies to health plans which utilize a blended premium, which has no counterpart in GASB Statement No. 68. The “implicit” or “hidden” subsidy refers to the difference between the underlying retiree claims costs and the overall health care premiums paid on behalf of retirees. By “overall”, we mean the combined employer and retiree portions of the premiums. GASB defines the employer provided OPEB benefit as the difference between the underlying claims costs (or age-adjusted premiums) and the premium contributions made by retirees. If the overall premiums for retirees were developed solely on the claims experience of the retirees, there would be no implicit subsidy and the employer portion of the overall retiree premiums would coincide with GASB’s definition of the OPEB benefit. However, the fully-insured premiums KRS pays for the Kentucky Employees’ Health Plan are blended rates based on the combined experience of active and retired members. Because the average cost of providing health care benefits to retirees under age 65 is higher than the average cost of providing health care benefits to all participants, there is an implicit employer subsidy for the non-Medicare eligible retirees.

This is important because the retiree health insurance trust is used to pay the employers’ portion of the blended premiums, not the employers’ portion of the underlying retiree claims costs. In order to account for the employer provided OPEB benefit, as it’s defined by GASB, the payments made by the retiree health insurance trust need to be adjusted to reflect the implicit subsidy (the difference between the retiree claims and the overall premiums). Similarly, the employer contributions need to be adjusted to reflect the cost of the implicit subsidy. It’s important to keep in mind that the implicit subsidy is an employer contribution. Because the implicit subsidy does not pass through the trust, it is considered a benefit payment that was paid “as it came due”. For plans that use a blended premium structure, Illustrations B1-1 and B1-2 of Implementation Guide No. 2017-3 describe how a portion of the payments made on behalf of the active employees should be reclassified as benefit payments for retiree healthcare to reflect the retirees’ underlying claims costs. Adjusting the explicit health care costs for active employees and retirees by the implicit subsidy estimates provided in this report is equivalent to the reclassification described in the Implementation Guide.

To summarize, the distributions from the retiree health insurance trust pay the employers’ portion of the blended premiums, not the employers’ portion of the underlying retiree claims costs. As a result, the benefit payments and contribution amounts disclosed for GASB Statement No. 74 and 75 purposes need to include an adjustment related to the implicit subsidy. Participating employers should adjust their contributions by the implicit subsidy in order to determine the total employer contribution for GASB Statement No. 75 purposes. This adjustment is needed for contributions made during the measurement period and also for the purpose of the deferred outflow related to contributions made after the measurement date. The appendices in this report provide each employer’s implicit subsidy for the measurement period and each employer’s implicit subsidy for the year ending June 30, 2021.



SECTION 2

ACCOUNTING EXHIBITS

Exhibit 1

Schedule of the Employers' Net OPEB Liability as of June 30, 2020 (\$ in thousands)

System (1)	Total OPEB Liability (2)	Plan Fiduciary Net Position (3)	Employers' Net OPEB Liability (Asset) (4)	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (5)	Covered Payroll ¹ (6)	Net OPEB Liability as a Percentage of Covered Payroll (7)
CERS Non-Hazardous System	\$ 4,996,309	\$ 2,581,613	\$ 2,414,696	51.67%	\$ 2,620,585	92.14%
CERS Hazardous System	\$ 2,245,222	\$ 1,321,117	\$ 924,105	58.84%	\$ 596,001	155.05%

Note:

¹ Based on derived compensation using the provided employer contribution information.

Exhibit 2

Development of Single Discount Rate at June 30, 2020

	<u>CERS Non-Hazardous</u>	<u>CERS Hazardous</u>
Single Discount Rate	5.34%	5.30%
Long-Term Expected Rate of Return	6.25%	6.25%
Long-Term Municipal Bond Rate ¹	2.45%	2.45%

¹ Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2020.

Exhibit 3

Schedule of Changes in the Employers' Net OPEB Liability for the Measurement Period Ending June 30, 2020 (\$ in thousands)

Change in the Net OPEB Liability	CERS Non-Hazardous	CERS Hazardous
(1)	(2)	(3)
Total OPEB liability		
Service Cost	\$ 131,289	\$ 47,443
Interest	236,126	115,998
Benefit Changes	0	0
Difference between actual and expected experience	505,843	38,156
Assumption Changes	60,225	46,925
Benefit Payments ¹	(188,640)	(83,874)
Net Change in Total OPEB Liability	744,843	164,648
Total OPEB Liability - Beginning	4,251,466	2,080,574
Total OPEB Liability - Ending (a)	\$ 4,996,309	\$ 2,245,222
Plan Fiduciary Net Position		
Contributions - Employer ²	\$ 179,521	\$ 59,662
Contributions - Member	12,964	2,762
Benefit Payments ¹	(188,640)	(83,874)
Net Investment Income	9,160	2,315
Administrative Expense	(903)	(462)
Other	0	0
Net Change in Plan Fiduciary Net Position	12,102	(19,597)
Plan Fiduciary Net Position - Beginning	2,569,511	1,340,714
Plan Fiduciary Net Position - Ending (b)	\$ 2,581,613	\$ 1,321,117
Net OPEB Liability - Ending (a) - (b)	2,414,696	924,105
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	51.67%	58.84%
Covered Payroll³	\$ 2,620,585	\$ 596,001
Net OPEB Liability as a Percentage of Covered Payroll	92.14%	155.05%

¹ Benefit payments include expected benefits due to the implicit subsidy for members under age 65. They are also offset by insurance premiums received from retirees and Medicare Drug Reimbursements.

² Includes expected benefits due to the implicit subsidy for members under age 65.

³ Based on derived compensation using the provided employer contribution information.



Exhibit 4

Schedule of the Employers' Contributions for the Measurement Period Ending June 30, 2020 (\$ in thousands)

System (1)	Actuarially Determined Contribution ¹ (2)	Total Employer Contributions ² (3)	Contribution Deficiency (Excess) (4)	Covered Employee Payroll ³ (5)	Actual Contributions as a Percentage of Covered Payroll (6)
CERS Non-Hazardous System	\$ 124,740	\$ 129,268	\$ (4,528)	\$ 2,620,585	4.93%
CERS Hazardous System	\$ 56,739	\$ 57,897	\$ (1,158)	\$ 596,001	9.71%

Note:

¹ Actuarially determined contribution for fiscal year ending 2020 is based on the contribution rate calculated with the June 30, 2018 actuarial valuation.

² Employer contributions do not include the expected implicit subsidy included in exhibit 3.

³ Based on derived compensation using the provided employer contribution information.

Notes to Schedule of Employers' Contributions

The actuarially determined contribution rates effective for fiscal year ending 2020 that are documented in the schedule on the previous page are calculated as of June 30, 2018. Based on the June 30, 2018 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, 2018	June 30, 2018
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:	25 Years, Closed	25 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)
Healthcare Trend Rates (Pre-65)	Initial trend starting at 7.00% at January 1, 2020 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 12 years. The 2019 premiums were known at the time of the valuation and were incorporated into the liability measurement.	Initial trend starting at 7.00% at January 1, 2020 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 12 years. The 2019 premiums were known at the time of the valuation and were incorporated into the liability measurement.
Healthcare Trend Rates (Post-65)	Initial trend starting at 5.00% at January 1, 2020 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 10 years. The 2019 premiums were known at the time of the valuation and were incorporated into the liability measurement.	Initial trend starting at 5.00% at January 1, 2020 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 10 years. The 2019 premiums were known at the time of the valuation and were incorporated into the liability measurement.
Phase-in Provision	Board certified rate is phased into the actuarially determined rate in accordance with HB 362 enacted in 2018.	Board certified rate is phased into the actuarially determined rate in accordance with HB 362 enacted in 2018.



Exhibit 5

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Healthcare Trend Rate for the Measurement Period Ending June 30, 2020 (\$ in thousands)

Table 1. Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

System (1)	1.00% Decrease (4.34% for Non-Hazardous) (4.30% for Hazardous) (2)	Current Discount Rate (5.34% for Non-Hazardous) (5.30% for Hazardous) (3)	1.00% Increase (6.34% for Non-Hazardous) (6.30% for Hazardous) (4)
CERS Non-Hazardous System	\$ 3,102,175	\$ 2,414,696	\$ 1,850,046
CERS Hazardous System	\$ 1,254,449	\$ 924,105	\$ 657,916

Table 2. Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate

System (1)	1.00% Decrease (2)	Current Healthcare Cost Trend Rate (3)	1.00% Increase (4)
CERS Non-Hazardous System	\$ 1,869,578	\$ 2,414,696	\$ 3,076,209
CERS Hazardous System	\$ 660,393	\$ 924,105	\$ 1,248,318



Exhibit 6

Components of Aggregate OPEB Expense (Measurement Date of June 30, 2020)

Component	CERS Non-Hazardous	CERS Hazardous
(1)	(2)	(3)
1. Total service cost:	\$ 131,288,999	\$ 47,442,566
2. Interest on total OPEB liability:	236,125,915	115,998,424
3. Current-period benefit changes:	0	0
4. Member contributions:	(12,963,990)	(2,761,596)
5. Projected earnings on plan investments:	(160,686,403)	(83,109,850)
6. Administrative expense:	903,123	461,727
7. Other:	0	0
8. Recognition of deferred outflows/ (inflows) due to liabilities: ¹	135,815,455	80,290,296
9. Recognition of deferred outflows/ (inflows) due to assets: ²	(3,436,806)	(2,763,736)
10. Total Aggregate OPEB Expense:	\$ 327,046,293	\$ 155,557,831

¹ Liability experience and assumption changes.

² Difference between projected and actual investment experience.

Exhibit 7a

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, 2020	Recognition Period (Years)	2019-2020	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					
					2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Thereafter
2016-2017	(6,641,137)	(2,411,113)	6.28	(1,057,506)	(1,057,506)	(1,057,506)	(296,101)	-	-	-
2017-2018	(240,567,903)	(126,011,760)	6.30	(38,185,381)	(38,185,381)	(38,185,381)	(38,185,381)	(11,455,617)	-	-
2018-2019	(404,300,749)	(275,337,193)	6.27	(64,481,778)	(64,481,778)	(64,481,778)	(64,481,778)	(64,481,778)	(17,410,081)	-
2019-2020	505,842,247	<u>403,445,031</u>	4.94	<u>102,397,216</u>	<u>102,397,216</u>	<u>102,397,216</u>	<u>102,397,216</u>	<u>96,253,383</u>	-	-
		(315,035)		(1,327,449)	(1,327,449)	(1,327,449)	(566,044)	20,315,988	(17,410,081)	-

Differences Between Projected and Actual Earnings on OPEB Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2020	Recognition Period (Years)	2019-2020	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on OPEB Plan Investments					
					2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Thereafter
2016-2017	(118,759,618)	(23,751,922)	5.00	(23,751,924)	(23,751,922)	-	-	-	-	-
2017-2018	(63,799,976)	(25,519,991)	5.00	(12,759,995)	(12,759,995)	(12,759,996)	-	-	-	-
2018-2019	13,848,522	8,309,114	5.00	2,769,704	2,769,704	2,769,704	2,769,706	-	-	-
2019-2020	151,527,044	<u>121,221,635</u>	5.00	<u>30,305,409</u>	<u>30,305,409</u>	<u>30,305,409</u>	<u>30,305,409</u>	<u>30,305,408</u>	-	-
		80,258,836		(3,436,806)	(3,436,804)	20,315,117	33,075,115	30,305,408	-	-

Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2020	Recognition Period (Years)	2019-2020	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions					
					2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Thereafter
2016-2017	520,285,809	188,893,573	6.28	82,848,059	82,848,059	82,848,059	23,197,455	-	-	-
2017-2018	(4,876,122)	(2,554,158)	6.30	(773,988)	(773,988)	(773,988)	(773,988)	(232,194)	-	-
2018-2019	268,841,950	183,086,942	6.27	42,877,504	42,877,504	42,877,504	42,877,504	42,877,504	11,576,926	-
2019-2020	60,225,166	<u>48,033,837</u>	4.94	<u>12,191,329</u>	<u>12,191,329</u>	<u>12,191,329</u>	<u>12,191,329</u>	<u>11,459,850</u>	-	-
		417,460,194		137,142,904	137,142,904	137,142,904	77,492,300	54,105,160	11,576,926	-



Exhibit 7b

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, 2020	Recognition Period (Years)	2019-2020	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					
					2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Thereafter
2016-2017	(2,470,531)	(293,851)	4.54	(544,170)	(293,851)	-	-	-	-	-
2017-2018	(100,347,664)	(34,184,368)	4.55	(22,054,432)	(22,054,432)	(12,129,936)	-	-	-	-
2018-2019	(103,318,664)	(57,803,834)	4.54	(22,757,415)	(22,757,415)	(22,757,415)	(12,289,004)	-	-	-
2019-2020	38,157,124	<u>31,711,664</u>	5.92	<u>6,445,460</u>	<u>6,445,460</u>	<u>6,445,460</u>	<u>6,445,460</u>	<u>6,445,460</u>	<u>5,929,824</u>	-
		(60,570,389)		(38,910,557)	(38,660,238)	(28,441,891)	(5,843,544)	6,445,460	5,929,824	-

Differences Between Projected and Actual Earnings on OPEB Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2020	Recognition Period (Years)	2019-2020	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on OPEB Plan Investments					
					2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Thereafter
2016-2017	(64,833,532)	(12,966,708)	5.00	(12,966,706)	(12,966,708)	-	-	-	-	-
2017-2018	(36,099,247)	(14,439,700)	5.00	(7,219,849)	(7,219,849)	(7,219,851)	-	-	-	-
2018-2019	6,319,801	3,791,881	5.00	1,263,960	1,263,960	1,263,960	1,263,961	-	-	-
2019-2020	80,794,294	<u>64,635,435</u>	5.00	<u>16,158,859</u>	<u>16,158,859</u>	<u>16,158,859</u>	<u>16,158,859</u>	<u>16,158,858</u>	-	-
		41,020,908		(2,763,736)	(2,763,738)	10,202,968	17,422,820	16,158,858	-	-

Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2020	Recognition Period (Years)	2019-2020	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions					
					2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Thereafter
2016-2017	391,061,269	46,513,897	4.54	86,136,843	46,513,897	-	-	-	-	-
2017-2018	(2,499,561)	(851,499)	4.55	(549,354)	(549,354)	(302,145)	-	-	-	-
2018-2019	116,618,474	65,244,696	4.54	25,686,889	25,686,889	25,686,889	13,870,918	-	-	-
2019-2020	46,924,731	<u>38,998,256</u>	5.92	<u>7,926,475</u>	<u>7,926,475</u>	<u>7,926,475</u>	<u>7,926,475</u>	<u>7,926,475</u>	<u>7,292,356</u>	-
		149,905,350		119,200,853	79,577,907	33,311,219	21,797,393	7,926,475	7,292,356	-



Exhibit 8

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

Period	CERS Non- Hazardous	CERS Hazardous
(1)	(2)	(3)
1. Fiscal Year + 1	\$ 132,378,651	\$ 38,153,931
2. Fiscal Year + 2	156,130,572	15,072,296
3. Fiscal Year + 3	110,001,371	33,376,669
4. Fiscal Year + 4	104,726,556	30,530,793
5. Fiscal Year + 5	(5,833,155)	13,222,180
6. Thereafter	-	-
7. Total	\$ 497,403,995	\$ 130,355,869

Note: The deferred outflow and inflow of resources that are projected to be recognized in future OPEB 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%	4.50%
Non-US Equity	18.75%	5.25%
Private Equity	10.00%	6.65%
Specialty Credit/High Yield	15.00%	3.90%
Liquidity	14.50%	
Core Bonds	13.50%	-0.25%
Cash	1.00%	-0.75%
Diversifying Strategies	23.00%	
Real Estate	5.00%	5.30%
Opportunistic	3.00%	2.25%
Real Return	15.00%	3.95%
Expected Real Return	100.00%	3.96%
Long Term Inflation Assumption		2.30%
Expected Nominal Return for Portfolio		6.26%

Source: Kentucky Retirement Systems

APPENDIX A

COLLECTIVE OPEB AMOUNTS – CERS NON-HAZARDOUS SYSTEM

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

Participating Employer Code	Participating Employer Name	2020 Proportionate Share	2019 Proportionate Share	Employer Contributions for FYE June 30, 2020			Net OPEB Liability as of June 30, 2020				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.34%	Discount Rate Less 1.00% 4.34%	Discount Rate Plus 1.00% 6.34%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
20025	JUDL ADM OFF OF THE COURT	2.495846%	2.445879%	3,043,992	1,254,256	4,298,248	60,267,091	77,425,520	46,174,303	46,661,792	76,777,442
35628	TRAN DEPT OF INTERGOV PRO	0.000000%	0.000973%	-	-	-	-	-	-	-	-
39931	JEFFERSON CO CLERK	0.355899%	0.350657%	434,062	178,852	612,914	8,593,879	11,040,611	6,584,296	6,653,810	10,948,197
39932	JEFFERSON CO SHERIFF	0.089278%	0.084346%	108,885	44,866	153,751	2,155,792	2,769,560	1,651,684	1,669,122	2,746,378
39933	KENTON CO COURT CLERK	0.044230%	0.045429%	53,944	22,227	76,171	1,068,020	1,372,092	818,275	826,914	1,360,607
39934	KENTON CO SHERIFF	0.019118%	0.019762%	23,317	9,608	32,925	461,642	593,074	353,692	357,426	588,110
39935	CAMPBELL COUNTY CLERK	0.037813%	0.037057%	46,117	19,002	65,119	913,069	1,173,026	699,558	706,944	1,163,207
39936	CAMPBELL CO SHERIFF	0.017577%	0.017050%	21,438	8,833	30,271	424,431	545,269	325,183	328,616	540,705
39937	FAYETTE CO CLERK	0.132652%	0.133105%	161,785	66,663	228,448	3,203,142	4,115,098	2,454,123	2,480,033	4,080,653
39938	FAYETTE CO SHERIFF	0.071556%	0.078286%	87,271	35,960	123,231	1,727,860	2,219,793	1,323,819	1,337,795	2,201,212
39939	DAVISS CO CLERK	0.042291%	0.042906%	51,579	21,253	72,832	1,021,199	1,311,941	782,403	790,663	1,300,960
39940	DAVISS CO SHERIFF	0.009428%	0.008392%	11,498	4,738	16,236	227,658	292,473	174,422	176,264	290,025
39941	PIKE CO CLERK	0.020834%	0.022516%	25,410	10,470	35,880	503,078	646,307	385,439	389,508	640,897
39942	PIKE CO SHERIFF	0.031975%	0.030219%	38,997	16,069	55,066	772,099	991,921	591,552	597,798	983,618
39943	HARDIN COUNTY CLERK OFFIC	0.044633%	0.047043%	54,436	22,430	76,866	1,077,751	1,384,594	825,731	834,449	1,373,004
39944	HARDIN COUNTY SHERIFF	0.020695%	0.018778%	25,240	10,400	35,640	499,721	641,995	382,867	386,909	636,621
39945	WARREN COUNTY CLERKS OFF	0.045680%	0.045224%	55,713	22,956	78,669	1,103,033	1,417,074	845,101	854,023	1,405,212
39946	WARREN COUNTY SHERIFF	0.061951%	0.062251%	75,557	31,133	106,690	1,495,928	1,921,829	1,146,122	1,158,222	1,905,742
39947	BOONE COUNTY CLERK	0.052002%	0.046172%	63,422	26,133	89,555	1,255,690	1,613,193	962,061	972,218	1,599,690
39948	BOONE COUNTY SHERIFF	0.013912%	0.013519%	16,967	6,991	23,958	333,932	431,575	257,378	260,096	427,962
39949	CHRISTIAN COUNTY CLERK	0.021814%	0.022175%	26,605	10,962	37,567	526,742	676,709	403,569	407,830	671,044
39950	CHRISTIAN COUNTY SHERIFF	0.067834%	0.065848%	82,732	34,089	116,821	1,637,985	2,104,330	1,254,960	1,268,210	2,086,716
39951	MADISON COUNTY CLERK	0.039608%	0.03975%	44,009	18,134	62,143	871,319	1,119,389	667,571	674,619	1,110,019
39952	MADISON COUNTY SHERIFF	0.011147%	0.009728%	13,595	5,602	19,197	269,166	345,799	206,225	208,402	342,905
39953	BULLITT COUNTY CLERK	0.039324%	0.037905%	47,961	19,762	67,723	949,555	1,219,899	727,512	735,193	1,209,688
39962	BULLITT CO SHERIFF	0.045029%	0.042723%	54,918	22,629	77,547	1,087,313	1,396,879	833,057	841,852	1,385,186
54527	J&PS DEPT OF CORRECTIONS	0.000000%	0.000000%	-	-	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	0.000468%	0.000552%	570	235	805	11,301	14,518	8,658	8,750	14,397
116A	WAYNE COUNTY ATTORNEY	0.004074%	0.003351%	4,968	2,047	7,015	98,375	126,383	75,371	76,167	125,325
A051	HENDERSON CO TOURIST COMM	0.001925%	0.003340%	2,348	967	3,315	46,483	59,717	35,613	35,989	59,217
A073	HOUSING AUTH OF PADUCAH	0.040941%	0.045576%	49,932	20,574	70,506	988,601	1,270,062	757,427	765,424	1,259,431
A113	MORGANFIELD HOUSING AUTH	0.000000%	0.000948%	-	-	-	-	-	-	-	-
A156	CITY OF ANCHORAGE	0.018295%	0.018341%	22,313	9,194	31,507	441,769	567,543	338,466	342,039	562,792
AB19	BELLEVEUE/DAYTON FIRE	0.001425%	0.001340%	1,738	716	2,454	34,409	44,206	26,363	26,641	43,836
AC19	CAMPBELL CO FIRE DIST 1	0.000000%	0.000085%	-	-	-	-	-	-	-	-
B008	BURLINGTON FIRE PRO DIST	0.001798%	0.001804%	2,193	904	3,097	43,416	55,777	33,264	33,615	55,310
B010	HOUSING AUTHORITY OF CATLETTSBURG	0.008361%	0.009577%	10,197	4,202	14,399	201,893	259,373	154,682	156,315	257,202
B015	CITY OF HILLVIEW	0.018915%	0.017190%	23,069	9,505	32,574	456,740	586,776	349,936	353,631	581,865
B017	PENNYRILE EMER ASST CTR	0.010539%	0.010330%	12,854	5,296	18,150	254,485	326,938	194,976	197,035	324,202
B018	W KY ED COOPERATIVE	0.006935%	0.007025%	8,458	3,485	11,943	167,459	215,136	128,301	129,655	213,335
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	0.008990%	0.008246%	10,964	4,518	15,482	217,081	278,886	166,319	168,075	276,551
B030	OWENSBORO/DAV CO ECO DEV	0.010062%	0.006354%	12,272	5,057	17,329	242,967	312,141	186,152	188,117	309,528
B035	GTR FLEMING CO WATER COMM	0.003957%	0.004018%	4,826	1,989	6,815	95,550	122,753	73,206	73,979	121,726
B038	CITY OF HICKMAN	0.013571%	0.014698%	16,551	6,820	23,371	327,698	420,996	251,070	253,720	417,472
B042	HOUSING AUTH OF MAYFIELD	0.023029%	0.022521%	28,087	11,573	39,660	556,080	714,400	426,047	430,545	708,420
B043	GRAYSON CO CONSERV DIST	0.001080%	0.001088%	1,317	543	1,860	26,079	33,503	19,980	20,191	33,223
B045	CITY OF BELLEFONTE	0.000169%	0.000162%	206	85	291	4,081	5,243	3,127	3,160	5,199
B048	CITY OF HARLAN	0.035073%	0.032326%	42,775	17,625	60,400	846,906	1,088,026	648,867	655,717	1,078,919
B051	HENDERSON CITY/CO PLANNIN	0.013371%	0.012972%	16,308	6,719	23,027	322,869	414,792	247,370	249,981	411,320
B052	HENRY CO WATER DIST #2	0.034370%	0.033536%	41,919	17,272	59,191	829,931	1,066,218	635,861	642,574	1,057,293
B054	CITY OF NORTONVILLE	0.005145%	0.003795%	6,275	2,586	8,861	124,236	159,607	95,185	96,190	158,271
B058	JOHNSON CO FISCAL COURT	0.069143%	0.065001%	84,329	34,747	119,076	1,669,593	2,144,937	1,279,177	1,292,682	2,126,983
B061	KNOX CO UTILITIES COMM	0.014042%	0.013994%	17,126	7,057	24,183	339,072	435,607	259,783	262,526	431,961
B072	LAKE BARKLEY TOUR COMM	0.001698%	0.001724%	2,071	853	2,924	41,002	52,675	31,414	31,745	52,234
B078	MARION CO WATER DISTRICT	0.014005%	0.012416%	17,081	7,038	24,119	338,178	434,460	259,099	261,834	430,823
B084	N MERCER WATER DISTRICT	0.019483%	0.017907%	23,762	9,791	33,553	470,455	604,397	360,444	364,250	599,338
B087	MONTGOMERY CO FIRE DIST	0.097516%	0.100468%	118,932	49,005	167,937	2,354,715	3,025,117	1,804,091	1,823,138	2,999,796
B097	KY RIVER REGIONAL JAIL	0.032698%	0.039215%	39,879	16,432	56,311	789,557	1,014,349	604,928	611,315	1,005,859
B098	PIKE CO SENIOR CITIZEN PR	0.008284%	0.010585%	10,104	4,163	14,267	200,033	256,984	153,258	154,876	254,833
B100	CITY OF SCIENCE HILL	0.004679%	0.004798%	5,706	2,351	8,057	112,984	145,151	86,564	87,478	143,936
B104	RUSSELL CO AMBULANCE SER	0.022054%	0.020988%	26,897	11,083	37,980	532,537	684,154	408,009	412,317	678,427
B106	NORTH SHELBY WATER CO	0.018907%	0.018659%	23,060	9,501	32,561	456,547	586,528	349,788	353,481	581,619
B109	CAMPBELL/TAYLOR CO I D A	0.003319%	0.003365%	4,048	1,668	5,716	80,144	102,961	61,403	62,051	102,099
B113	UNION CO ECONOMIC DEVELOP	0.002981%	0.002685%	3,636	1,498	5,134	71,982	92,476	55,150	55,732	91,702
B116	MONTICELLO/WAYNE TELE BOA	0.008165%	0.007790%	9,958	4,103	14,061	197,160	253,293	151,056	152,651	251,172
B118	WHITLEY CO CONSERV DIST	0.002901%	0.003557%	3,538	1,458	4,996	70,050	89,994	53,670	54,236	89,241
B124	HOPKINS-CHRIST CO PLANNIN	0.036527%	0.036412%	44,549	18,356	62,905	882,016	1,133,132	675,766	682,901	1,123,647



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

Participating Employer Code	Participating Employer Name	2020 Proportionate Share	2019 Proportionate Share	Employer Contributions for FYE June 30, 2020			Net OPEB Liability as of June 30, 2020				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.34%	Discount Rate Less 1.00% 4.34%	Discount Rate Plus 1.00% 6.34%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
B156	LOU POLICE RETIRE FUND	0.004169%	0.004148%	5,085	2,095	7,180	100,669	129,330	77,128	77,943	128,247
B179	HOUSING AUTH OF BENTON	0.007661%	0.007734%	9,344	3,850	13,194	184,990	237,658	141,732	143,228	235,668
B230	RIVERPARK CTR OWENSBORO	0.013988%	0.018301%	17,060	7,029	24,089	337,768	433,932	258,784	261,517	430,300
B256	BUECHEL FIRE PROTECT DIST	0.002120%	0.001189%	2,585	1,065	3,650	51,192	65,766	39,221	39,635	65,216
B259	CITY OF LUDLOW	0.007925%	0.013589%	9,665	3,983	13,648	191,365	245,847	146,616	148,164	242,790
B356	CITY OF DOUGLASS HILLS	0.004620%	0.004900%	5,635	2,322	7,957	111,559	143,321	85,472	86,375	142,121
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	0.016116%	0.004994%	19,656	8,099	27,755	389,152	499,947	298,153	301,301	495,762
B656	LOUISVILLE AIRPORT AUTHOR	0.305031%	0.290352%	372,023	153,289	525,312	7,365,571	9,462,597	5,643,214	5,702,793	9,383,391
B756	LEGAL AID SOCIETY INC	0.089670%	0.077223%	109,363	45,063	154,426	2,165,258	2,781,721	1,658,936	1,676,451	2,758,437
B856	JEFF CO SOIL/CONSER DIST	0.000061%	0.001082%	75	31	106	1,473	1,892	1,129	1,140	1,876
B956	LAKE DREAMLAND FIRE DIST	0.002489%	0.001115%	3,036	1,251	4,287	60,102	77,213	46,048	46,534	76,567
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	0.004104%	0.003979%	5,006	2,062	7,068	99,099	127,313	75,926	76,727	126,248
C079	JONATHAN CREEK WATER DIST	0.010079%	0.012723%	12,293	5,065	17,358	243,377	312,668	186,466	188,435	310,051
C087	CITY OF JEFFERSONVILLE	0.009249%	0.008784%	11,281	4,648	15,929	223,335	286,920	171,111	172,917	284,519
C105	CITY OF SADIEVILLE	0.001336%	0.001211%	1,630	671	2,301	32,260	41,445	24,717	24,978	41,098
C106	CITY OF SIMPSONVILLE	0.015852%	0.015973%	19,333	7,966	27,299	382,778	491,757	293,269	296,366	487,641
C118	HOUSING AUTH OF CORBIN	0.009756%	0.009699%	11,898	4,903	16,801	235,578	302,648	180,491	182,396	300,115
C230	HOUSING AUTH OF OWENSBORO	0.044045%	0.047237%	53,718	22,134	75,852	1,063,553	1,366,353	814,853	823,456	1,354,916
C256	LOUISVILLE/JEFF CO METRO	5.644385%	5.954840%	6,884,024	2,836,514	9,720,538	136,294,732	175,098,721	104,423,729	105,526,190	173,633,086
D017	CALDWELL CO WATER DISTRICT	0.006172%	0.008173%	7,528	3,102	10,630	149,035	191,466	114,185	115,390	189,864
D025	WINCHESTER-CLARK COUNTY TOURISM	0.002915%	0.002829%	3,555	1,465	5,020	70,388	90,428	53,929	54,498	89,671
D052	CITY OF PLEASUREVILLE	0.001060%	0.002175%	1,293	533	1,826	25,596	32,883	19,610	19,818	32,608
D071	CITY OF LEWISBURG	0.007791%	0.008711%	9,502	3,915	13,417	188,129	241,690	144,137	145,659	239,667
D079	NORTH MARSHALL WATER DIST	0.021024%	0.020110%	25,642	10,565	36,207	507,666	652,201	388,954	393,060	646,742
D084	GTR H/MERCER PL&ZONING CO	0.002405%	0.002359%	2,933	1,209	4,142	58,073	74,607	44,494	44,963	73,983
D098	CITY OF COAL RUN VILLAGE	0.004478%	0.004992%	5,461	2,250	7,711	108,130	138,915	82,845	83,720	137,753
D113	UNION CO WATER DISTRICT	0.009584%	0.009493%	11,689	4,816	16,505	231,424	297,312	177,308	179,180	294,824
D118	WHITLEY CO WATER DIST	0.007577%	0.007054%	9,241	3,808	13,049	182,962	235,052	140,178	141,658	233,084
D135	WESTERN FLEMING WATER DIS	0.009245%	0.008870%	11,276	4,646	15,922	223,239	286,796	171,037	172,843	284,396
G015	ZONETON FIRE PROT DIST	0.001189%	0.001059%	1,451	598	2,049	28,711	36,885	21,997	22,229	36,576
G090	NELSON CO. DISPATCH	0.018257%	0.008124%	22,267	9,175	31,442	440,851	566,364	337,763	341,329	561,623
GS06	SHELBY CO SUB FIRE DIST	0.002365%	0.002603%	2,885	1,189	4,074	57,108	73,366	43,754	44,216	72,752
J001	ADAIR CO BD OF EDUCATION	0.134818%	0.132575%	164,428	67,751	232,179	3,255,445	4,182,291	2,494,195	2,520,528	4,147,284
J002	CITY OF SCOTTSVILLE	0.058814%	0.057452%	71,730	29,556	101,286	1,420,179	1,824,513	1,088,086	1,099,574	1,809,242
J003	CITY OF LAWRENCEBURG	0.082622%	0.084271%	100,768	41,521	142,289	1,995,070	2,563,079	1,528,545	1,544,683	2,541,625
J004	BALLARD CO BD OF ED	0.065910%	0.070446%	80,385	33,122	113,507	1,591,526	2,044,644	1,219,365	1,232,239	2,027,529
J005	GLASGOW BD OF EDUCATION	0.102185%	0.100343%	124,627	51,352	175,979	2,467,457	3,169,958	1,890,470	1,910,428	3,143,424
J006	BATH CO BD OF EDUC	0.105805%	0.103456%	129,043	53,171	182,214	2,554,869	3,282,257	1,957,441	1,978,107	3,254,783
J007	CITY OF MIDDLESBORO	0.042921%	0.050509%	52,347	21,569	73,916	1,036,412	1,331,485	794,058	802,442	1,320,340
J008	BOONE CO WATER DISTRICT	0.054922%	0.053455%	66,984	27,600	94,584	1,326,199	1,703,777	1,016,082	1,026,810	1,689,516
J009	BOURBON CO BD OF EDUCATIO	0.166111%	0.154112%	202,593	83,477	286,070	4,011,075	5,153,055	3,073,130	3,105,575	5,109,922
J010	FAIRVIEW BD OF EDUCATION	0.028832%	0.027024%	35,164	14,489	49,653	696,205	894,419	533,405	539,037	886,933
J011	DANVILLE CITY BD OF ED	0.103498%	0.112720%	126,228	52,012	178,240	2,499,162	3,210,689	1,914,761	1,934,976	3,183,815
J012	BRACKEN CO BD OF EDUC	0.052897%	0.051948%	64,514	26,583	91,097	1,277,302	1,640,958	978,619	988,951	1,627,222
J013	BREATHITT CO BD OF ED	0.096214%	0.098748%	117,345	48,351	165,696	2,323,275	2,984,727	1,780,003	1,798,796	2,959,744
J014	BRECKINRIDGE CO BD OF ED	0.150204%	0.150150%	183,193	75,483	258,676	3,626,970	4,659,591	2,778,843	2,808,181	4,620,589
J015	BULLITT CO BD OF ED	0.649367%	0.643261%	791,983	326,331	1,118,314	15,680,238	20,144,503	12,013,589	12,140,424	19,975,887
J016	BUTLER CO BD OF ED	0.099547%	0.097763%	121,410	50,026	171,436	2,403,757	3,088,123	1,841,665	1,861,109	3,062,274
J017	CALDWELL CO BD EDUCATION	0.106336%	0.109688%	129,690	53,438	183,128	2,567,691	3,298,729	1,967,265	1,988,035	3,271,118
J018	CALLOWAY CO BD OF EDUC	0.122778%	0.126753%	149,743	61,701	211,444	2,964,715	3,808,789	2,271,450	2,295,431	3,776,908
J019	SANITATION DISTRICT NO 1	0.526189%	0.517381%	641,753	264,430	906,183	12,705,864	16,323,306	9,734,739	9,837,515	16,186,674
J021	CARROLL CO BD OF ED	0.166481%	0.158622%	203,044	83,663	286,707	4,020,010	5,164,533	3,079,975	3,112,492	5,121,304
J022	CARTER CO BD OF ED	0.230256%	0.238082%	280,826	115,712	396,538	5,559,982	7,142,945	4,259,842	4,304,816	7,083,156
J023	CASEY CO BD OF ED	0.137602%	0.139185%	167,822	69,150	236,972	3,322,670	4,268,655	2,545,701	2,572,577	4,232,925
J024	CITY OF HOPKINSVILLE	0.167513%	0.161399%	204,302	84,182	288,484	4,044,930	5,196,547	3,099,068	3,131,786	5,153,050
J025	CLARK CO BD OF ED	0.276352%	0.268129%	337,045	138,877	475,922	6,673,060	8,572,924	5,112,640	5,166,617	8,501,165
J026	CLAY CO BD OF ED	0.168241%	0.171560%	205,190	84,547	289,737	4,062,509	5,219,131	3,112,536	3,145,397	5,175,445
J027	CLINTON CO BD OF ED	0.095688%	0.104163%	116,703	48,087	164,790	2,310,574	2,968,410	1,770,272	1,788,962	2,943,563
J028	CRITTENDEN CO BD OF ED	0.071793%	0.072288%	87,560	36,079	123,639	1,733,583	2,227,145	1,328,204	1,342,226	2,208,503
J029	CUMBERLAND CO BD OF ED	0.050799%	0.052158%	61,955	25,528	87,483	1,226,641	1,575,874	939,805	949,727	1,562,683
J030	DAVIESS CO LIBRARY DIST	0.065786%	0.063082%	80,234	33,060	113,294	1,588,532	2,040,797	1,217,071	1,229,921	2,023,715
J031	EDMONSON CO BD OF EDUC	0.099561%	0.100609%	121,427	50,033	171,460	2,404,095	3,088,557	1,841,924	1,861,371	3,062,705
J032	ELLIOTT CO BD OF ED	0.045915%	0.045426%	55,999	23,074	79,073	1,108,708	1,424,364	849,449	858,417	1,412,441
J033	ESTILL CO CONSERVATION DI	0.000884%	0.000916%	1,078	444	1,522	21,346	27,423	16,354	16,527	27,194
J034	GREATER LEX CONV&VISITOR	0.060742%	0.065354%	74,083	30,525	104,608	1,466,735	1,884,323	1,123,755	1,135,619	1,868,551
J035	FLEMING CO BD OF ED	0.105015%	0.111226%	128,079	52,774	180,853	2,535,793	3,257,749	1,942,826	1,963,338	3,230,481
J037	CITY OF FRANKFORT	0.275830%	0.267333%	336,408	138,615	475,023	6,660,456	8,556,730	5,102,982	5,156,857	8,485,108



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

Participating Employer Code	Participating Employer Name	2020 Proportionate Share	2019 Proportionate Share	Employer Contributions for FYE June 30, 2020			Net OPEB Liability as of June 30, 2020				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.34%	Discount Rate Less 1.00% 4.34%	Discount Rate Plus 1.00% 6.34%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
J038	FULTON COUNTY BD OF EDUC	0.022802%	0.022213%	27,810	11,459	39,269	550,599	707,358	421,848	426,301	701,437
J039	GALLATIN CO BD OF EDUC	0.094551%	0.100487%	115,317	47,515	162,832	2,283,119	2,933,138	1,749,237	1,767,705	2,908,586
J040	CITY OF LANCASTER	0.034538%	0.031418%	42,124	17,357	59,481	833,988	1,071,429	638,969	645,715	1,062,461
J041	WILLIAMSTOWN INDEPNONT SC	0.056014%	0.059075%	68,316	28,149	96,465	1,352,568	1,737,653	1,036,285	1,047,226	1,723,108
J042	GRAVES CO LIBRARY	0.008506%	0.008126%	10,374	4,275	14,649	205,394	263,871	157,365	159,026	261,662
J043	GRAYSON CO BD OF ED	0.222496%	0.218190%	271,361	111,813	383,174	5,372,602	6,902,216	4,116,279	4,159,737	6,844,442
J044	GREEN CO BD OF EDUCATION	0.091864%	0.092176%	112,040	46,165	158,205	2,218,236	2,849,782	1,699,526	1,717,469	2,825,929
J045	RUSSELL INDPNT BD OF ED	0.100904%	0.105778%	123,065	50,708	173,773	2,436,525	3,130,219	1,866,771	1,886,479	3,104,018
J046	HANCOCK CO BD EDUCATION	0.105588%	0.104555%	128,777	53,062	181,839	2,549,629	3,275,525	1,953,427	1,974,050	3,248,108
J047	HARDIN CO SOIL CN DIST	0.001049%	0.001034%	1,279	527	1,806	25,330	32,542	19,407	19,612	32,269
J048	HARLAN CO BD OF EDUCATION	0.221371%	0.225872%	269,989	111,247	381,236	5,345,436	6,867,317	4,095,466	4,138,704	6,809,835
J049	HARRISON CO BD OF ED	0.150845%	0.148997%	183,974	75,805	259,779	3,642,448	4,679,476	2,790,702	2,820,165	4,640,308
J050	HART CO BD OF ED	0.125540%	0.122631%	153,112	63,089	216,201	3,031,409	3,894,471	2,322,548	2,347,068	3,861,873
J051	HENDERSON PUBLIC LIBRARY	0.042708%	0.040194%	52,088	21,462	73,550	1,031,268	1,324,877	790,118	798,459	1,313,787
J052	EMINENCE INDEP BD OF EDUC	0.050036%	0.048454%	61,025	25,145	86,170	1,208,217	1,552,204	925,689	935,462	1,539,212
J053	HICKMAN CO BD OF ED	0.036946%	0.038883%	45,060	18,567	63,627	892,134	1,146,130	683,518	690,734	1,136,536
J054	HOPKINS CO BD OF ED	0.356477%	0.353950%	434,767	179,143	613,910	8,607,835	11,058,542	6,594,989	6,664,616	10,965,978
J055	JACKSON CO BD OF ED	0.107615%	0.118615%	131,250	54,081	185,331	2,598,575	3,338,406	1,990,927	2,011,947	3,310,462
J056	JEFF CO METRO SEWER DIST	1.818202%	1.804203%	2,217,522	913,714	3,131,236	43,904,049	56,403,815	33,637,577	33,992,708	55,931,696
J057	JESSAMINE CO BD OF ED	0.455303%	0.444956%	555,299	228,807	784,106	10,994,183	14,124,297	8,423,316	8,512,245	14,006,072
J058	PAINTSVILLE GAS/WATER SYS	0.065026%	0.062127%	79,307	32,678	111,985	1,059,180	2,017,221	1,203,011	1,215,712	2,000,336
J059	KENTON COUNTY AIRPORT BD	0.829740%	0.793738%	1,011,971	416,975	1,428,946	20,035,698	25,739,990	15,350,573	15,512,638	25,524,538
J060	KNOTT CO BD OF EDUCATION	0.146241%	0.144072%	178,359	73,492	251,851	3,531,275	4,536,652	2,705,526	2,734,090	4,498,679
J061	KNOX CO BD OF EDUCATION	0.255041%	0.255207%	311,054	128,168	439,222	6,158,465	7,911,819	4,718,376	4,768,191	7,845,595
J062	LARUE CO PUBLIC LIBRARY	0.005722%	0.004914%	6,979	2,876	9,855	138,169	177,506	105,860	106,977	176,021
J063	CITY OF LONDON	0.108552%	0.100081%	132,392	54,551	186,943	2,621,201	3,367,473	2,008,262	2,029,464	3,339,287
J064	LAWRENCE CO BD OF ED	0.141824%	0.123756%	172,972	71,272	244,244	3,424,618	4,399,629	2,623,809	2,651,511	4,362,803
J065	LEE CO BD OF ED	0.047885%	0.050266%	58,401	24,064	82,465	1,156,277	1,485,477	885,895	895,248	1,473,043
J066	LESLIE CO BD OF ED	0.091823%	0.087427%	111,989	46,144	158,133	2,217,246	2,848,510	1,698,768	1,716,703	2,824,668
J067	CITY OF WHITESBURG	0.036064%	0.035389%	43,984	18,124	62,108	870,836	1,118,769	667,201	674,245	1,109,404
J068	ELEC PLT BD OF VANCEBURG	0.037781%	0.039776%	46,079	18,986	65,065	912,296	1,172,033	698,966	706,345	1,162,223
J069	LINCOLN CO BD OF EDUC	0.204917%	0.210103%	249,921	102,978	352,899	4,948,122	6,356,885	3,791,059	3,831,083	6,303,675
J070	LIVINGSTON CO BD OF ED	0.090138%	0.094726%	109,934	45,298	155,232	2,176,559	2,796,239	1,667,595	1,685,200	2,772,833
J071	LOGAN CO BD OF EDUCATION	0.148778%	0.153159%	181,453	74,766	256,219	3,592,536	4,615,354	2,752,462	2,781,521	4,576,722
J072	LYON CO. PUBLIC LIBRARY	0.004706%	0.004359%	5,739	2,365	8,104	113,636	145,988	87,063	87,982	144,766
J073	PADUCAH WATER WORKS	0.121552%	0.120782%	148,248	61,084	209,332	2,935,111	3,770,756	2,248,768	2,272,510	3,739,194
J074	MCCREARY CO BD OF EDUCATN	0.166216%	0.156655%	202,721	83,530	286,251	4,013,611	5,156,312	3,075,073	3,107,538	5,113,152
J075	MCLEAN CO BD OF ED	0.071547%	0.069894%	87,260	35,955	123,215	1,727,642	2,219,513	1,323,653	1,337,627	2,200,935
J076	MADISON CO BD OF ED	0.540172%	0.542325%	658,806	271,457	930,263	13,043,511	16,757,083	9,993,431	10,098,938	16,616,820
J077	MAGOFFIN CO BD OF ED	0.125232%	0.123521%	152,736	62,934	215,670	3,023,972	3,884,916	2,316,850	2,341,310	3,852,398
J078	MARION CO BD OF EDUCATION	0.137716%	0.138547%	167,961	69,207	237,168	3,325,423	4,272,192	2,547,810	2,574,708	4,236,432
J079	MARSHALL COUNTY BD OF ED	0.219147%	0.219205%	267,276	110,130	377,406	5,291,734	6,798,324	4,054,321	4,097,124	6,741,420
J080	MARTIN CO BD OF ED	0.120508%	0.124809%	146,974	60,560	207,534	2,909,902	3,738,369	2,229,454	2,252,991	3,707,078
J081	MASON CO BD OF ED	0.131019%	0.133378%	159,794	65,842	225,636	3,163,710	4,064,439	2,423,912	2,449,503	4,030,418
J082	MEADE CO PUBLIC LIBRARY	0.012265%	0.012907%	14,959	6,164	21,123	296,162	380,482	226,908	229,304	377,297
J083	MENIFEE CO BD OF ED	0.057151%	0.057324%	69,702	28,721	98,423	1,380,023	1,772,924	1,057,320	1,068,483	1,758,084
J084	CITY OF HARRODSBURG	0.104284%	0.106720%	127,188	52,407	179,595	2,518,141	3,235,073	1,929,302	1,949,671	3,207,994
J085	METCALFE CO BD OF ED	0.093030%	0.090941%	113,462	46,751	160,213	2,246,392	2,885,954	1,721,098	1,739,269	2,861,797
J086	MONROE CO BOARD OF ED	0.125573%	0.124650%	153,151	63,105	216,256	3,032,206	3,895,495	2,323,158	2,347,685	3,862,888
J087	MT STERLING WATER WORKS	0.057412%	0.056600%	70,021	28,852	98,873	1,386,325	1,781,021	1,062,149	1,073,362	1,766,113
J088	MORGAN CO BD OF EDUCATION	0.109544%	0.110027%	133,602	55,500	188,652	2,645,154	3,398,247	2,026,615	2,048,011	3,369,803
J089	MUHLENBERG CO LIB BD DIST	0.016953%	0.017105%	20,677	8,520	29,197	409,363	525,912	313,638	316,950	521,510
J090	CITY OF BARDSTOWN	0.167001%	0.181644%	203,678	83,924	287,602	4,032,566	5,180,664	3,089,596	3,122,214	5,137,300
J091	NICHOLAS CO BD OF ED	0.050342%	0.054494%	61,398	25,299	86,697	1,215,606	1,561,697	931,350	941,183	1,548,625
J092	OHIO CO BD OF ED	0.208266%	0.214447%	254,006	104,661	358,667	5,028,991	6,460,777	3,853,017	3,893,696	6,406,698
J093	OLDHAM COUNTY BD OF ED	0.655894%	0.639766%	799,943	329,611	1,129,554	15,837,845	20,346,982	12,134,342	12,262,451	20,176,671
J094	OWEN CO BD OF ED	0.101430%	0.099123%	123,706	50,972	174,678	2,449,226	3,146,536	1,876,502	1,896,313	3,120,199
J095	OWSLEY CO BD OF EDUCATION	0.063431%	0.064261%	77,340	31,867	109,207	1,531,231	1,967,182	1,173,170	1,185,556	1,950,716
J096	PENDELTON CO BD OF ED	0.115316%	0.121531%	140,642	57,951	198,593	2,784,531	3,577,305	2,133,399	2,155,923	3,547,361
J097	HAZARD CITY SCHOOLS	0.045748%	0.041610%	55,796	22,990	78,786	1,104,675	1,419,183	846,359	855,295	1,407,304
J098	PIKE CO BD OF EDUCATION	0.486319%	0.548925%	593,126	244,393	837,519	11,743,125	15,086,468	8,997,126	9,092,114	14,960,189
J099	Powell CO BD OF EDUCATION	0.131776%	0.122485%	160,717	66,222	226,939	3,181,990	4,087,923	2,437,917	2,463,655	4,053,705
J100	CITY OF SOMERSET	0.234266%	0.242903%	285,716	117,727	403,443	5,656,811	7,267,342	4,334,029	4,379,786	7,206,512
J101	ROBERTSON CO BD OF ED	0.025609%	0.021577%	31,233	12,869	44,102	618,379	794,436	473,778	478,780	787,786
J102	ROCKCASTLE CO BD OF ED	0.148359%	0.153707%	180,942	74,556	255,498	3,582,419	4,602,356	2,744,710	2,773,687	4,563,833
J103	ROWAN CO BD OF ED	0.199747%	0.206040%	243,617	100,380	343,997	4,823,283	6,196,502	3,695,412	3,734,426	6,144,635
J104	RUSSELL CO BD OF ED	0.157729%	0.163743%	192,370	79,265	271,635	3,808,676	4,893,030	2,918,059	2,948,867	4,852,074



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

Participating Employer Code	Participating Employer Name	2020 Proportionate Share	2019 Proportionate Share	Employer Contributions for FYE June 30, 2020			Net OPEB Liability as of June 30, 2020				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.34%	Discount Rate Less 1.00% 4.34%	Discount Rate Plus 1.00% 6.34%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
J105	SCOTT CO BOARD OF ED	0.515551%	0.476023%	628,778	259,084	887,862	12,448,989	15,993,296	9,537,932	9,638,629	15,859,427
J106	SHELBY CO LIBRARY	0.013756%	0.012821%	16,777	6,913	23,690	332,166	426,735	254,492	257,179	423,163
J107	SIMPSON CO BD OF ED	0.166328%	0.164483%	202,857	83,586	286,443	4,016,315	5,159,786	3,077,145	3,109,632	5,116,597
J108	SPENCER CO BD OF EDUC	0.168636%	0.169977%	205,672	84,746	290,418	4,072,047	5,231,384	3,119,844	3,152,782	5,187,596
J109	TAYLOR CO BD OF ED	0.156052%	0.148028%	190,324	78,422	268,746	3,768,181	4,841,007	2,887,034	2,917,514	4,800,486
J110	TODD CO BD OF ED	0.117254%	0.117802%	143,006	58,924	201,930	2,831,328	3,637,425	2,169,253	2,192,155	3,606,978
J111	TRIGG CO BD OF ED	0.106461%	0.103899%	129,843	53,501	183,344	2,570,709	3,302,607	1,969,578	1,990,372	3,274,963
J112	TRIMBLE CO BD OF ED	0.062126%	0.067506%	75,771	31,221	106,992	1,500,154	1,927,257	1,149,360	1,161,494	1,911,126
J113	CITY OF MORGANFIELD	0.089425%	0.087031%	109,065	44,939	154,004	2,159,342	2,774,120	1,654,404	1,671,870	2,750,900
J115	SPRINGFIELD WATER & SEWER	0.028626%	0.030998%	34,912	14,386	49,298	691,231	888,029	529,594	535,185	880,596
J117	CITY OF SEBREE	0.009756%	0.011087%	11,899	4,903	16,802	235,578	302,648	180,491	182,396	300,115
J118	CITY OF CORBIN	0.067118%	0.068020%	81,859	33,729	115,588	1,620,696	2,082,118	1,241,714	1,254,823	2,064,690
J119	WOLFE CO BD OF EDUCATION	0.064179%	0.066031%	78,274	32,252	110,526	1,549,728	1,990,945	1,187,341	1,199,877	1,974,280
J120	WOODFORD CO BD OF ED	0.237924%	0.229807%	290,178	119,566	409,744	5,745,141	7,380,820	4,401,704	4,448,175	7,319,040
J124	PENNYRILE NAR TASK FORCE	0.001124%	0.001947%	1,371	565	1,936	27,141	34,868	20,795	21,014	34,577
J134	LEX-FAY CO HUM RIGHTS COM	0.007066%	0.007065%	8,618	3,551	12,169	170,622	219,200	130,724	132,104	217,365
J135	FLEMING CO EMS	0.017472%	0.015682%	21,309	8,780	30,089	421,896	542,012	323,240	326,653	537,475
J154	CITY OF EARLINGTON	0.009264%	0.007536%	11,299	4,656	15,955	223,697	287,386	171,388	173,198	284,980
J156	CITY OF JEFFERSONTOWN	0.130134%	0.126177%	158,715	65,397	224,112	3,142,340	4,036,985	2,407,539	2,432,957	4,003,194
J178	LEBANON HOUSING AUTHORITY	0.010911%	0.010797%	13,307	5,483	18,790	263,467	338,478	201,859	203,990	335,645
J179	MARSHALL CO TOURIST COMM	0.003122%	0.004282%	3,808	1,569	5,377	75,387	96,850	57,758	58,368	96,039
J190	CITY OF BLOOMFIELD	0.010054%	0.009301%	12,262	5,053	17,315	242,774	311,893	186,004	187,967	309,282
J200	SOMERSET-PULASKI CONV & V	0.005051%	0.005728%	6,160	2,538	8,698	121,966	156,691	93,446	94,432	155,379
J203	FRONTIER HOUSING INC	0.010226%	0.011860%	12,472	5,139	17,611	246,927	317,228	189,186	191,183	314,573
J205	GEORGETOWN-SCOTT CO P COM	0.020561%	0.020327%	25,076	10,333	35,409	496,486	637,838	380,388	384,404	632,499
J210	BOYD CO AMBULANCE SERVICE	0.002055%	0.001895%	2,506	1,033	3,539	49,622	63,750	38,018	38,420	63,216
J214	COMM ACTION SOUTHERN KY	0.200518%	0.170350%	244,556	100,768	345,324	4,841,900	6,220,420	3,709,676	3,748,841	6,168,353
J217	CITY OF PROVIDENCE	0.055296%	0.049111%	67,441	27,788	95,229	1,335,230	1,715,379	1,023,002	1,033,802	1,701,021
J219	CAMPBELL CO PUBLIC LIBRAR	0.072831%	0.072297%	88,827	36,600	125,427	1,758,647	2,259,345	1,347,407	1,361,632	2,240,434
J224	HOUSING AUTH OF HOPKINSVL	0.031702%	0.036536%	38,665	15,931	54,596	765,507	983,452	586,502	592,694	975,220
J234	LFUC HOUSING AUTHORITY	0.126705%	0.125119%	154,532	63,674	218,206	3,059,540	3,930,611	2,344,101	2,368,849	3,897,711
J256	CITY OF ST MATTHEWS	0.055775%	0.053896%	68,024	28,029	96,053	1,346,797	1,730,238	1,031,863	1,042,757	1,715,756
J259	CITY OF PARK HILLS	0.004382%	0.004485%	5,344	2,202	7,546	105,812	135,937	81,069	81,925	134,799
J305	SCOTT CO SOIL CONSER DIST	0.000000%	0.000111%	-	-	-	-	-	-	-	-
J310	CANNONSBURG WATER DIST	0.015651%	0.014895%	19,088	7,865	26,953	377,924	485,521	289,551	292,608	481,457
J314	BOWL GRN WARREN AIRPRT BD	0.008618%	0.008542%	10,510	4,331	14,841	208,098	267,345	159,437	161,120	265,108
J317	PROVIDENCE MUN HOUSING AU	0.005610%	0.004414%	6,843	2,819	9,662	135,464	174,032	103,788	104,883	172,575
J319	CITY OF ALEXANDRIA	0.028081%	0.027518%	34,249	14,112	48,361	678,071	871,122	519,511	524,996	863,830
J324	CITY OF OAK GROVE	0.029358%	0.022008%	35,805	14,753	50,558	708,906	910,737	543,137	548,871	903,113
J334	CENTRAL KY ED COOPERATIVE	0.003085%	0.005255%	3,763	1,550	5,313	74,493	95,702	57,074	57,676	94,901
J356	CITY OF WEST BUECHEL	0.007619%	0.008629%	9,292	3,829	13,121	183,976	236,355	140,955	142,443	234,376
J359	CITY OF FORT WRIGHT	0.014143%	0.014778%	17,249	7,107	24,356	341,510	438,741	261,652	264,414	435,068
J405	GEORGETOWN HOUSING AUTHOR	0.015206%	0.019448%	18,546	7,642	26,188	367,179	471,717	281,318	284,288	467,768
J414	WARREN CO PLANNING COMM	0.027993%	0.026790%	34,140	14,068	48,208	675,946	868,392	517,883	523,351	861,123
J417	WEBSTER CO CONSER DIST	0.003139%	0.002898%	3,829	1,577	5,406	75,797	97,377	58,073	58,686	96,562
J419	CITY OF COLD SPRING	0.011736%	0.010149%	14,314	5,898	20,212	283,389	364,071	217,121	219,414	361,024
J424	CITY OF CROFTON	0.001502%	0.001667%	1,832	755	2,587	36,269	46,595	27,788	28,081	46,205
J434	KY LEAGUE OF CITIES	0.226715%	0.223889%	276,507	113,933	390,440	5,474,478	7,033,097	4,194,332	4,238,614	6,974,228
J456	CITY OF SHIVELY	0.031215%	0.029080%	38,071	15,687	53,758	753,747	968,344	577,492	583,589	960,239
J459	N KY AREA PLAN COMMISSION	0.115822%	0.114443%	141,259	58,205	199,464	2,796,749	3,593,002	2,142,760	2,165,383	3,562,927
J510	CITY OF CATLETTSBURG	0.013687%	0.014873%	16,693	6,878	23,571	330,499	424,595	253,216	255,889	421,041
J514	BARREN RIVER AREA DEV	0.052554%	0.050622%	64,097	26,410	90,507	1,269,019	1,630,317	972,273	982,538	1,616,671
J519	NORTHERN KY COOP ED SER	0.049379%	0.048252%	60,224	24,815	85,039	1,192,353	1,531,823	913,534	923,179	1,519,001
J524	HOPKINSVILLE S W AUTHORI	0.097777%	0.097595%	119,252	49,137	168,389	2,361,017	3,033,214	1,808,920	1,828,017	3,007,825
J534	BLUEGRASS AREA DEV DISRIC	0.106060%	0.103715%	129,353	53,299	182,652	2,561,026	3,290,167	1,962,159	1,982,875	3,262,627
J556	LOUISVILLE CONV BUREAU	0.185907%	0.191328%	226,736	93,425	320,161	4,489,089	5,767,161	3,439,365	3,475,677	5,718,888
J559	CITY OF CRESCENT SPRINGS	0.009841%	0.012875%	12,002	4,945	16,947	237,630	305,285	182,063	183,985	302,730
J610	BOYD CO CONSERVATION DIST	0.001559%	0.001517%	1,901	783	2,684	37,645	48,363	28,842	29,147	47,958
J614	BOWL GRN CONV & VISIT BUR	0.013746%	0.014439%	16,765	6,908	23,673	331,924	426,425	254,307	256,992	422,856
J619	CITY OF FORT THOMAS	0.067928%	0.072172%	82,847	34,136	116,983	1,640,255	2,107,246	1,256,699	1,269,967	2,089,607
J656	OHIO VALLEY ED COOP	0.093974%	0.093315%	114,613	47,225	161,838	2,096,186	2,915,238	1,738,562	1,756,917	2,890,837
J710	BIG SANDY WATER DISTRICT	0.011940%	0.009390%	14,563	6,000	20,563	288,315	370,400	220,896	223,228	367,299
J714	BOWLING GR/WARREN COMM ED	0.015581%	0.015419%	19,003	7,830	26,833	376,234	483,350	288,256	291,299	479,304
J719	CITY OF SOUTHGATE	0.009159%	0.009323%	11,171	4,603	15,774	221,162	284,128	169,446	171,235	281,750
J756	CITY OF PROSPECT	0.013751%	0.013046%	16,771	6,910	23,681	332,045	426,580	254,400	257,086	423,010
J759	N KY COMMUNITY ACT COMM	0.134562%	0.134376%	164,115	67,622	231,737	3,249,263	4,174,349	2,489,459	2,515,742	4,139,409
J810	HOUSING AUTH OF ASHLAND	0.023675%	0.023640%	28,875	11,898	40,773	571,679	734,440	437,998	442,623	728,293



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

Participating Employer Code	Participating Employer Name	2020 Proportionate Share	2019 Proportionate Share	Employer Contributions for FYE June 30, 2020			Net OPEB Liability as of June 30, 2020				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.34%	Discount Rate Less 1.00% 4.34%	Discount Rate Plus 1.00% 6.34%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
J814	HOUSING AUTH BOWLING GRN	0.064055%	0.056453%	78,124	32,190	110,314	1,546,733	1,987,098	1,185,047	1,197,558	1,970,466
J819	CITY OF BELLEVUE	0.024992%	0.023592%	30,480	12,559	43,039	603,481	775,296	462,364	467,245	768,806
J834	KY LEGAL SERVICE PROGRAMS	0.018423%	0.016462%	22,236	9,162	31,398	440,247	565,589	337,300	340,861	560,854
J856	LOUISVILLE WATER COMPANY	1.246810%	1.262168%	1,520,638	626,568	2,147,206	30,106,670	38,678,233	23,066,561	23,310,088	38,354,483
J859	CITY OF VILLA HILLS	0.012149%	0.011938%	15,147	6,241	21,388	299,881	385,259	229,757	232,183	382,034
J910	SANITATION DISTRICT #4	0.016515%	0.016644%	20,142	8,299	28,441	398,787	512,324	305,535	308,761	508,036
J914	BOWLING GRN HUM RIGHT COM	0.002880%	0.002785%	3,513	1,447	4,960	69,543	89,343	53,281	53,844	88,595
J919	CITY OF DAYTON	0.015766%	0.015158%	19,229	7,923	27,152	380,701	489,089	291,678	294,758	484,995
J956	OKOLONA FIRE DISTRICT	0.001836%	0.001680%	2,240	923	3,163	44,334	56,956	33,967	34,325	56,479
J959	CITY OF INDEPENDENCE	0.032158%	0.032863%	39,221	16,161	55,382	776,518	997,598	594,938	601,219	989,247
K001	CITY OF COLUMBIA	0.027142%	0.024410%	33,103	13,640	46,743	655,397	841,992	502,140	507,441	834,945
K002	ALLEN CO BD OF ED	0.158704%	0.157029%	193,559	79,755	273,314	3,832,219	4,923,276	2,936,097	2,967,095	4,882,067
K003	ANDERSON CO BD OF ED	0.171980%	0.163430%	209,750	86,426	296,176	4,152,794	5,335,121	3,181,709	3,215,301	5,290,464
K004	CITY OF WICKLIFFE	0.009497%	0.009737%	11,583	4,773	16,356	129,324	294,614	175,699	177,554	292,148
K005	BARREN CO BD OF EDUCATION	0.252580%	0.270378%	308,053	126,931	434,984	6,099,039	7,835,475	4,672,847	4,722,181	7,769,889
K006	CITY OF OWINGSVILLE	0.018737%	0.018375%	22,853	9,416	32,269	452,442	581,255	346,643	350,303	576,389
K007	BELL CO BD OF ED	0.150039%	0.164693%	182,991	75,400	258,391	3,622,986	4,654,473	2,775,791	2,805,096	4,615,513
K009	PARIS BD OF EDUCATION	0.042432%	0.042134%	51,751	21,324	73,075	1,024,604	1,316,315	785,012	793,299	1,305,297
K010	CITY OF ASHLAND	0.308789%	0.307458%	376,606	155,178	531,784	7,456,315	9,579,176	5,712,739	5,773,052	9,498,995
K011	CITY OF DANVILLE	0.128266%	0.124772%	156,436	64,458	220,894	3,097,234	3,979,036	2,372,980	2,398,033	3,945,730
K012	AUGUSTA BD OF ED	0.011104%	0.010553%	13,542	5,580	19,122	268,128	344,466	205,429	207,598	341,582
K013	JACKSON CITY SCHOOLS	0.020033%	0.024297%	24,433	10,067	34,500	483,736	621,459	370,620	374,533	616,257
K014	CLOVERPORT INDEPENDENT SC	0.016902%	0.023072%	20,615	8,494	29,109	408,132	524,330	312,695	315,996	519,941
K015	BULLITT CO PUBLIC LIBRARY	0.068726%	0.066427%	83,819	34,537	118,356	1,659,524	2,132,001	1,271,463	1,284,886	2,114,155
K016	CITY OF MORGANTOWN	0.029259%	0.031431%	35,685	14,704	50,389	706,516	907,665	541,305	547,020	900,068
K017	GEORGE COON PUBLIC LIBRAR	0.005048%	0.005526%	6,156	2,537	8,693	121,894	156,598	93,390	94,376	155,287
K018	CITY OF MURRAY	0.167220%	0.169624%	203,945	84,034	287,979	4,037,854	5,187,458	3,093,647	3,126,309	5,144,037
K019	CITY OF NEWPORT	0.086685%	0.086417%	105,723	43,562	149,285	2,093,179	2,689,121	1,603,713	1,620,644	2,666,612
K020	CARLISLE CO BD OF ED	0.033783%	0.036640%	41,203	16,977	58,180	815,757	1,048,008	625,001	631,600	1,039,236
K021	CARROLL CO PUBLIC LIBRARY	0.016306%	0.016357%	19,887	8,194	28,081	393,740	505,841	301,669	304,853	501,607
K022	CARTER CO EMER AMBUL DIST	0.045588%	0.041746%	55,600	22,910	78,510	1,100,812	1,414,220	843,399	852,303	1,402,382
K023	CASEY CO AMBULANCE SERV	0.019925%	0.017677%	24,301	10,013	34,314	481,128	618,108	368,622	372,513	612,935
K025	CLARK CO LIBRARY BD	0.034031%	0.035553%	41,505	17,102	58,607	821,745	1,055,701	629,589	636,236	1,046,865
K026	CITY OF MANCHESTER	0.032587%	0.039035%	39,744	16,376	56,120	786,877	1,010,906	602,875	609,239	1,002,444
K027	CLINTON CO PUBLIC LIBRARY	0.003068%	0.002967%	3,742	1,542	5,284	74,083	95,175	56,759	57,359	94,378
K028	CITY OF MARION	0.033099%	0.035829%	40,368	16,633	57,001	799,240	1,026,789	612,347	618,812	1,018,194
K029	CITY OF BURKESVILLE	0.024646%	0.025105%	30,058	12,386	42,444	595,126	764,562	455,962	460,776	758,162
K030	OWENSBORO BD OF ED	0.313897%	0.302039%	382,836	157,745	540,581	7,579,658	9,737,635	5,807,239	5,868,550	9,656,128
K032	ELLIOTT CO AMB SERVICE	0.000000%	0.006919%	-	-	-	-	-	-	-	-
K033	ESTILL CO BD OF EDUCATION	0.131709%	0.125932%	160,635	66,189	226,824	3,180,372	4,085,844	2,436,677	2,462,403	4,051,644
K034	LEX/FAYETTE URBAN CO GOVT	3.065898%	3.088562%	3,739,240	1,540,728	5,279,968	74,032,113	95,109,532	56,720,529	57,319,360	94,313,434
K035	LICKING VALLEY COM ACTION	0.063964%	0.072038%	78,012	32,144	110,156	1,544,536	1,984,275	1,183,364	1,195,857	1,967,666
K036	FLOYD CO SCHOOLS	0.370355%	0.344159%	451,693	186,117	637,810	8,942,947	11,489,062	6,851,739	6,924,076	11,392,894
K038	FULTON CITY SCHOOLS	0.015381%	0.017122%	18,759	7,730	26,489	371,404	477,146	284,556	287,560	473,152
K039	GALLATIN CO PUBLIC LIB	0.006767%	0.007031%	8,253	3,401	11,654	163,402	209,924	125,193	126,514	208,167
K040	GARRARD CO BD OF ED	0.125357%	0.125298%	152,889	62,997	215,886	3,026,990	3,888,794	2,319,162	2,343,647	3,856,243
K041	CITY OF WILLIAMSTOWN	0.069652%	0.067812%	84,950	35,003	119,953	1,681,884	2,160,727	1,288,594	1,302,199	2,142,641
K042	GRAVES CO BD OF ED	0.213406%	0.221545%	260,275	107,244	367,519	5,153,106	6,620,228	3,948,110	3,989,792	6,564,815
K043	CITY OF LEITCHFIELD	0.055671%	0.056485%	67,897	27,977	95,874	1,344,285	1,727,012	1,029,939	1,040,813	1,712,556
K044	CITY OF GREENSBURG	0.028808%	0.028968%	35,135	14,477	49,612	695,626	893,675	532,961	538,588	886,194
K045	GREENUP CO BD OF ED	0.158930%	0.155025%	193,835	79,868	273,703	3,837,676	4,930,287	2,940,278	2,971,321	4,889,019
K046	CITY OF HAWESVILLE	0.013823%	0.013182%	16,859	6,947	23,806	333,783	428,814	255,732	258,432	425,224
K047	HARDIN CO BD OF ED	0.821673%	0.807790%	1,002,132	412,921	1,415,053	19,840,904	25,489,737	15,201,330	15,361,819	25,276,380
K048	HARLAN INDEPENDENT SCHOOL	0.024212%	0.023907%	29,529	12,167	41,696	584,646	751,099	447,933	452,662	744,812
K049	CITY OF CYNTHIANA	0.057061%	0.054763%	69,593	28,675	98,268	1,377,850	1,770,132	1,055,655	1,066,800	1,755,316
K050	CAVERNA INDEPENDENT SCH	0.038029%	0.038626%	46,381	19,111	65,492	918,285	1,179,726	703,554	710,982	1,169,852
K052	HENRY CO BD OF EDUCATION	0.111466%	0.113449%	135,946	56,016	191,962	2,691,565	3,457,871	2,062,172	2,083,944	3,428,927
K055	JACKSON CO CONSERV DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K057	JESSAMINE CO PUBLIC LIBRA	0.059735%	0.051559%	72,854	30,019	102,873	1,442,419	1,853,084	1,105,125	1,116,793	1,837,574
K058	JOHNSON CO BD OF ED	0.172061%	0.172708%	209,850	86,467	296,317	4,154,750	5,337,634	3,183,208	3,216,815	5,292,956
K060	LKLP COMM ACTION COUNCIL	0.365864%	0.336080%	446,216	183,860	630,076	8,834,503	11,349,743	6,768,653	6,840,113	11,254,742
K061	BARBOURVILLE CITY SCHOOLS	0.020795%	0.021792%	25,362	10,450	35,812	502,136	645,097	384,717	388,779	639,698
K062	LARUE CO BD OF EDUCATION	0.119988%	0.115658%	146,341	60,298	206,639	2,897,345	3,722,238	2,219,833	2,243,269	3,691,082
K063	LONDON UTILITY COMM	0.053925%	0.052443%	65,768	27,099	92,867	1,302,125	1,672,848	997,637	1,008,170	1,658,846
K064	CITY OF LOUISA	0.021514%	0.020207%	26,239	10,812	37,051	519,498	667,402	398,019	402,221	661,816
K065	CITY OF BEATTYVILLE	0.028075%	0.026532%	34,241	14,109	48,350	677,926	870,936	519,400	524,884	863,646
K066	LESLIE CO PUBLIC LIBRARY	0.009860%	0.009854%	12,025	4,955	16,980	238,089	305,874	182,415	184,340	303,314



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

Participating Employer Code	Participating Employer Name	2020 Proportionate Share	2019 Proportionate Share	Employer Contributions for FYE June 30, 2020			Net OPEB Liability as of June 30, 2020				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.34%	Discount Rate Less 1.00% 4.34%	Discount Rate Plus 1.00% 6.34%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
K067	LETCHER CO BD OF ED	0.179628%	0.187071%	219,079	90,270	309,349	4,337,470	5,572,376	3,323,201	3,358,286	5,525,733
K068	LEWIS CO BD OF ED	0.110483%	0.109481%	134,748	55,522	190,270	2,667,828	3,427,376	2,043,987	2,065,566	3,398,688
K069	LINCOLN CO PUBLIC LIBRARY	0.007292%	0.007897%	8,893	3,665	12,558	176,080	226,211	134,905	136,330	224,317
K070	LIVINGSTON CO CONSERV DIS	0.001779%	0.001599%	2,170	894	3,064	42,957	55,188	32,912	33,260	54,726
K071	CITY OF RUSSELLVILLE	0.076003%	0.073184%	92,695	38,194	130,889	1,835,241	2,357,746	1,406,091	1,420,935	2,338,011
K072	LYON CO BD OF EDUCATION	0.057294%	0.054917%	69,877	28,792	98,669	1,383,476	1,777,360	1,059,965	1,071,156	1,762,483
K073	PADUCAH BOARD OF ED	0.185165%	0.190596%	225,832	93,052	318,884	4,471,172	5,744,143	3,425,638	3,461,804	5,696,063
K074	MCCREARY CO WATER DIST	0.041740%	0.044229%	50,907	20,976	71,883	1,007,894	1,294,848	772,209	780,362	1,284,010
K075	CITY OF CALHOUN	0.008059%	0.007846%	9,829	4,050	13,879	194,600	250,004	149,095	150,669	247,912
K077	MAGOFFIN CO LIBRARY	0.001881%	0.002190%	2,294	945	3,239	45,420	58,352	34,799	35,167	57,863
K078	CITY OF LEBANON	0.057225%	0.059201%	69,793	28,758	98,551	1,381,810	1,775,220	1,058,689	1,069,866	1,760,361
K079	CITY OF BENTON	0.058677%	0.059579%	71,564	29,487	101,051	1,416,871	1,820,263	1,085,552	1,097,012	1,805,027
K080	MARTIN COUNTY LIBRARY	0.007141%	0.007564%	8,709	3,589	12,298	172,433	221,526	132,112	133,507	219,672
K081	MAYSVILLE UTILITY COMM	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K082	CITY OF MULDRAGH	0.011119%	0.012458%	13,561	5,588	19,149	268,490	344,931	205,707	207,878	342,044
K083	CITY OF FRENCHBURG	0.009941%	0.010214%	12,124	4,996	17,120	240,405	308,387	183,913	185,855	305,806
K085	METCALFE HEALTH CARE CTN	0.072851%	0.070813%	88,850	36,610	125,460	1,759,130	2,259,966	1,347,777	1,362,006	2,241,049
K086	MONROE CO CONSERV DIST	0.002054%	0.002264%	2,506	1,032	3,538	49,598	63,719	38,000	38,401	63,185
K087	MONTGOMERY CO BD OF ED	0.225196%	0.230285%	274,655	113,169	387,824	5,437,799	6,985,975	4,166,230	4,210,215	6,927,500
K088	GATEWAY COMM SER ORGANIZ	0.180839%	0.123846%	220,556	90,878	311,434	4,366,712	5,609,943	3,345,605	3,380,926	5,562,986
K089	MUHLENBERG CO BD OF ED	0.293286%	0.304098%	357,698	147,387	505,085	7,081,965	9,098,246	5,425,926	5,483,211	9,022,091
K090	NELSON COUNTY BD OF ED	0.231541%	0.234698%	282,393	116,358	398,751	5,591,011	7,182,808	4,283,615	4,328,840	7,122,685
K091	CITY OF CARLISLE	0.023119%	0.024509%	28,197	11,618	39,815	558,254	717,192	427,712	432,228	711,189
K092	OHIO CO LIBRARY	0.014202%	0.013208%	17,321	7,137	24,458	342,935	440,571	262,744	265,517	436,883
K093	OLDHAM CO LIBRARY BD	0.033159%	0.033591%	40,441	16,664	57,105	800,689	1,028,650	613,457	619,933	1,020,040
K094	OWEN CO PUBLIC LIBRARY	0.007745%	0.007922%	9,446	3,892	13,338	187,018	240,263	143,286	144,799	238,252
K095	OWSLEY CO PUBLIC LIBRARY	0.001681%	0.001533%	2,050	845	2,895	40,591	52,148	31,099	31,428	51,711
K096	PENDELTON CO LIBRARY	0.010021%	0.010194%	12,221	5,036	17,257	241,977	310,869	185,393	187,350	308,267
K097	PERRY CO BD OF EDUCATION	0.241042%	0.239571%	293,981	121,133	415,114	5,820,431	7,477,546	4,459,388	4,506,469	7,414,956
K098	PIKEVILLE INDEPENDENT SCH	0.044930%	0.046221%	54,797	22,579	77,376	1,084,923	1,393,807	831,226	840,001	1,382,141
K099	CITY OF STANTON	0.010431%	0.009641%	12,722	5,242	17,964	251,877	323,588	192,978	195,016	320,879
K100	SOMERSET BD OF EDUCATION	0.069905%	0.071091%	85,257	35,130	120,387	1,687,993	2,168,576	1,293,275	1,306,929	2,150,424
K101	CITY OF MOUNT OLIVET	0.000679%	0.000814%	829	341	1,170	16,396	21,064	12,562	12,694	20,887
K102	ROCKCASTLE CONSERV DIST	0.000989%	0.000956%	1,206	497	1,703	23,881	30,681	18,297	18,490	30,424
K103	CITY OF MOREHEAD	0.057214%	0.057609%	69,780	28,752	98,532	1,381,544	1,774,879	1,058,485	1,069,660	1,760,022
K104	RUSSELL CO CONS DIST	0.001189%	0.001186%	1,450	598	2,048	28,711	36,885	21,997	22,229	36,576
K105	CITY OF GEORGETOWN	0.133830%	0.136796%	163,223	67,255	230,478	3,231,588	4,151,641	2,475,917	2,502,056	4,116,891
K106	CITY OF SHELBYVILLE	0.064644%	0.059816%	78,842	32,486	111,328	1,560,956	2,005,370	1,195,944	1,208,570	1,988,585
K107	FRANKLIN/SIMPSON PARKS BD	0.006209%	0.006329%	7,573	3,120	10,693	149,928	192,614	114,869	116,082	191,002
K108	CITY OF TAYLORSVILLE	0.030474%	0.033434%	37,166	15,314	52,480	735,854	945,357	563,783	569,735	937,444
K109	CAMPBELLSVLE MUN WTR&SEWR	0.066120%	0.062642%	80,642	33,228	113,870	1,596,597	2,051,158	1,223,251	1,236,165	2,033,989
K110	TODD COUNTY WATER DIST	0.012911%	0.012480%	15,747	6,488	22,235	311,761	400,522	238,859	241,381	397,169
K111	CITY OF CADIZ	0.042322%	0.043466%	51,617	21,268	72,885	1,021,948	1,312,903	782,977	791,243	1,301,913
K112	TRIMBLE CO LIBRARY	0.008472%	0.007819%	10,332	4,257	14,589	204,573	262,816	156,736	158,391	260,616
K113	UNION CO BD OF EDUCATION	0.132346%	0.138943%	161,412	66,509	227,921	3,195,753	4,105,605	2,448,462	2,474,312	4,071,240
K114	CITY OF BOWLING GREEN	0.432316%	0.424869%	527,262	217,255	744,517	10,439,117	13,411,200	7,998,046	8,082,486	13,298,944
K115	CITY OF SPRINGFIELD	0.027187%	0.027776%	33,157	13,662	46,819	656,483	843,388	502,972	508,282	836,329
K116	WAYNE CO BD OF ED	0.170935%	0.174840%	208,476	85,901	294,377	4,127,560	5,302,703	3,162,376	3,195,763	5,258,318
K117	WEBSTER CO PUBLIC LIBRARY	0.006068%	0.006114%	7,401	3,049	10,450	146,524	188,240	112,261	113,446	186,664
K118	WHITLEY CO BD OF ED	0.240966%	0.246286%	293,887	121,094	414,981	5,818,596	7,475,188	4,457,982	4,505,048	7,412,618
K119	WOLFE COUNTY LIBRARY	0.002750%	0.003090%	3,353	1,382	4,735	66,404	85,310	50,876	51,413	84,596
K120	CITY OF VERSAILLES	0.084475%	0.091177%	103,027	42,452	145,479	2,039,814	2,620,563	1,562,827	1,579,326	2,598,628
K137	KY MAGISTRATES/COMM ASSOC	0.007630%	0.007544%	9,306	3,834	13,140	184,241	236,696	141,159	142,649	234,715
K141	GRANT CO PLANNING COMM	0.002110%	0.001964%	2,573	1,060	3,633	50,950	65,456	39,036	39,448	64,908
K181	WESTERN LEWIS-RECTORVILLE	0.006795%	0.007272%	8,287	3,415	11,702	164,079	210,793	125,711	127,038	209,028
K200	CITY OF FERGUSON	0.000425%	0.000000%	519	214	733	10,262	13,184	7,863	7,946	13,074
K214	GREEN RIVER EDUC COOP	0.003729%	0.005146%	4,548	1,874	6,422	90,044	115,680	68,988	69,717	114,712
K219	NORTHERN KY WATER SER DIS	0.339610%	0.330768%	414,196	170,667	584,863	8,200,549	10,535,298	6,282,942	6,349,274	10,447,114
K237	KY CO JUDGE/EX ASSOC	0.007638%	0.007540%	9,316	3,838	13,154	184,434	236,944	141,307	142,798	234,961
K256	JEFFERSONTOWN FIRE DIST	0.003425%	0.002171%	4,177	1,721	5,898	82,703	106,250	63,364	64,033	105,360
K314	KY LEGAL AID	0.077346%	0.069207%	94,333	38,869	133,202	1,867,671	2,399,409	1,430,937	1,446,044	2,379,325
K315	MT WASHINGTON FIRE P DIST	0.002314%	0.002306%	2,822	1,163	3,985	55,876	71,784	42,810	43,262	71,183
K319	CITY OF SILVER GROVE	0.003829%	0.003714%	4,670	1,924	6,594	92,459	118,782	70,838	71,586	117,788
K337	KY COUNCIL OF ADD'S	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K356	ST MATTHEWS FIRE DIST.	0.003011%	0.002859%	3,672	1,513	5,185	72,706	93,407	55,705	56,293	92,625
K414	CITY OF SMITHS GROVE	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K419	ALEXANDRIA FIRE DISTRICT	0.000499%	0.002875%	608	251	859	12,049	15,480	9,232	9,329	15,350



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

Participating Employer Code	Participating Employer Name	2020 Proportionate Share	2019 Proportionate Share	Employer Contributions for FYE June 30, 2020			Net OPEB Liability as of June 30, 2020				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.34%	Discount Rate Less 1.00% 4.34%	Discount Rate Plus 1.00% 6.34%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
K459	CITY OF LAKESIDE PARK	0.001654%	0.001582%	2,017	831	2,848	39,939	51,310	30,600	30,923	50,880
K519	CITY OF MELBOURNE	0.001346%	0.001354%	1,642	676	2,318	32,502	41,755	24,902	25,165	41,406
K559	CITY OF TAYLOR MILL	0.019298%	0.018841%	23,537	9,698	33,235	465,988	598,658	357,022	360,791	593,647
K614	WARREN CO PUBLIC LIBRARY	0.048460%	0.048144%	59,104	24,353	83,457	1,170,162	1,503,314	896,532	905,998	1,490,731
K619	CAMPBELL CO CONS DISPATCH	0.054053%	0.056143%	65,925	27,164	93,089	1,305,216	1,676,819	1,000,005	1,010,563	1,662,783
K659	CITY OF EDGEWOOD	0.033171%	0.032900%	40,456	16,670	57,126	800,979	1,029,023	613,679	620,158	1,020,409
K719	CENTRAL CAMPBELL CO FIRE	0.001141%	0.001189%	1,391	573	1,964	27,552	35,396	21,109	21,332	35,100
K759	LAKESIDE/CRESTVIEWHLS POL	0.002220%	0.002158%	2,708	1,116	3,824	53,606	68,868	41,071	41,505	68,292
K856	HIGHVIEW FIRE DISTRICT	0.002385%	0.002352%	2,909	1,199	4,108	57,590	73,987	44,124	44,589	73,368
K859	CITY OF FORT MITCHELL	0.022854%	0.021450%	27,873	11,485	39,358	551,855	708,971	422,810	427,273	703,037
K959	HOUSING AUTH OF COVINGTON	0.048383%	0.038613%	59,009	24,314	83,323	1,168,302	1,500,926	895,108	904,558	1,488,362
L002	ALLEN CO CONSERVATION DIS	0.001401%	0.001320%	1,709	704	2,413	33,830	43,461	25,919	26,193	43,098
L003	ANDERSON PUBLIC LIBRARY	0.011958%	0.013027%	14,584	6,009	20,593	288,749	370,958	221,229	223,564	367,853
L004	CITY OF BARLOW	0.003946%	0.003926%	4,812	1,983	6,795	95,284	122,412	73,003	73,774	121,387
L005	CITY OF GLASGOW	0.121407%	0.119133%	148,071	61,012	209,083	2,931,610	3,766,258	2,246,086	2,269,799	3,734,733
L006	BATH CO WATER DISTRICT	0.013614%	0.013995%	16,604	6,842	23,446	328,737	422,330	251,865	254,524	418,795
L007	BELL CO COURT CLERK	0.009362%	0.009679%	11,418	4,705	16,123	226,064	290,426	173,201	175,030	287,995
L008	BOONE CO BD OF ED	1.183132%	1.056109%	1,442,975	594,568	2,037,543	28,569,040	36,702,829	21,888,488	22,119,578	36,395,614
L009	CITY OF PARIS	0.167023%	0.167790%	203,705	83,935	287,640	4,033,098	5,181,346	3,090,003	3,122,626	5,137,977
L010	FIVCO AREA DEVELOPMT DIST	0.042688%	0.044981%	52,063	21,452	73,515	1,030,785	1,324,257	789,748	798,086	1,313,172
L011	DANVILLE BOYLE CO REC	0.009749%	0.005331%	11,890	4,899	16,789	235,409	302,431	180,361	182,265	299,900
L012	BRACKEN COUNTY PUB LIBRAR	0.004992%	0.004808%	6,088	2,509	8,597	120,542	154,861	92,354	93,329	153,564
L013	BREATHITT CO PUBLIC LIB	0.006837%	0.006636%	8,339	3,436	11,775	165,093	212,096	126,488	127,823	210,320
L014	BRECKINRIDGE CO CLERK OFF	0.012132%	0.012061%	14,796	6,097	20,893	292,951	376,356	224,448	226,817	373,206
L015	CITY OF MT WASHINGTON	0.092987%	0.074507%	113,410	46,729	160,139	2,245,353	2,884,620	1,720,302	1,738,465	2,860,475
L016	BUTLER CO AMBULANCE SVC	0.025040%	0.021257%	30,539	12,584	43,123	604,640	776,785	463,252	468,142	770,283
L018	MURRAY PUBLIC SCHOOLS	0.157394%	0.146254%	191,962	79,096	271,058	3,800,586	4,882,638	2,911,862	2,942,604	4,841,769
L021	CITY OF CARROLLTON	0.055003%	0.054705%	67,083	27,641	94,724	1,328,155	1,706,290	1,017,581	1,028,324	1,692,007
L022	NORTHEAST KY CAA	0.102300%	0.104846%	124,767	51,410	176,177	2,470,234	3,173,525	1,892,597	1,912,578	3,146,962
L023	CITY OF LIBERTY	0.033902%	0.031909%	41,348	17,037	58,385	818,630	1,051,699	627,203	633,824	1,042,896
L024	HOPKINSVILLE CHRIST LIBRARY	0.013786%	0.012875%	16,814	6,928	23,742	332,890	427,666	255,047	257,740	424,086
L025	CITY OF WINCHESTER	0.084302%	0.084387%	102,816	42,365	145,181	2,035,637	2,615,196	1,559,626	1,576,092	2,593,306
L026	DANIEL BOONE COMM AGENCY	0.128738%	0.133352%	157,011	64,696	221,707	3,108,631	3,993,679	2,381,712	2,406,858	3,960,250
L027	CITY OF ALBANY	0.041486%	0.041926%	50,598	20,848	71,446	1,001,761	1,286,968	767,510	775,613	1,276,196
L028	CRITTENDEN/LIV CO WAT DIS	0.018685%	0.019329%	22,789	9,390	32,179	451,186	579,641	345,681	349,331	574,790
L029	CUMBERLAND CO SOIL & WAT	0.001144%	0.001090%	1,396	575	1,971	27,624	35,489	21,165	21,388	35,192
L031	EDMONSON CO AMBULANCE DIS	0.010273%	0.010840%	12,529	5,163	17,692	248,062	318,686	190,055	192,062	316,019
L032	SANDY HOOK WATER DISTRICT	0.008531%	0.008074%	10,405	4,287	14,692	205,998	264,647	157,827	159,494	262,431
L033	CITY OF IRVINE	0.018295%	0.019431%	22,313	9,194	31,507	441,769	567,543	338,466	342,039	562,792
L035	CITY OF FLEMINGSBURG	0.026090%	0.024642%	31,820	13,111	44,931	629,994	809,358	482,677	487,773	802,583
L036	FLOYD CO LIBRARY	0.018348%	0.019021%	22,377	9,221	31,598	443,048	569,187	339,446	343,030	564,423
L038	FULTON CO LIBRARY	0.004949%	0.005427%	6,036	2,487	8,523	119,503	153,527	91,559	92,525	152,242
L039	CITY OF WARSAW	0.009333%	0.007949%	11,383	4,690	16,073	225,364	289,526	172,665	174,488	287,103
L041	GRANT CO PUBLIC LIBRARY	0.017413%	0.016900%	21,237	8,751	29,988	420,471	540,182	322,149	325,550	535,660
L042	MAYFIELD CITY SCHOOLS	0.127910%	0.125930%	156,002	64,280	220,282	3,088,638	3,967,993	2,366,394	2,391,377	3,934,779
L043	LEITCHFIELD UTILITY COMM	0.052407%	0.050106%	63,917	26,336	90,253	1,265,470	1,625,757	969,554	979,790	1,612,149
L044	GREEN CO AMBULANCE SVC	0.009247%	0.008929%	11,278	4,647	15,925	223,287	286,858	171,074	172,880	284,457
L045	RACELAND BOARD OF EDUC	0.045092%	0.042873%	54,995	22,660	77,655	1,088,835	1,398,833	834,223	843,030	1,387,124
L046	HANCOCK CO PUBLIC LIBRARY	0.009257%	0.008199%	11,290	4,652	15,942	223,528	287,168	171,259	173,067	284,765
L047	WEST POINT INDEPENDENT SC	0.007115%	0.007062%	8,678	3,576	12,254	171,806	220,720	131,631	133,020	218,872
L049	CYNTHIANA/HARRISON LIBRAR	0.008370%	0.009300%	10,208	4,206	14,414	202,110	259,652	154,849	156,484	257,479
L050	CITY OF MUNFORDVILLE	0.009975%	0.011758%	12,166	5,013	17,179	240,866	309,442	184,542	186,490	306,852
L051	HENDERSON CO WATER DIST	0.016944%	0.017490%	20,665	8,515	29,180	409,146	525,633	313,472	316,781	521,233
L052	CITY OF EMINENCE	0.012914%	0.013180%	15,750	6,490	22,240	311,834	400,615	238,915	241,437	397,262
L054	DAWSON SPRINGS PUBLIC SCH	0.030856%	0.032948%	37,633	15,506	53,139	745,079	957,207	570,850	576,877	949,195
L057	CITY OF NICHOLASVILLE	0.205427%	0.208462%	250,544	103,235	353,779	4,960,437	6,372,706	3,800,494	3,840,618	6,319,364
L058	PAINTSVILLE BD OF ED	0.031386%	0.033339%	38,279	15,773	54,052	757,876	973,649	580,655	586,786	965,499
L060	KNOTT CO SOIL CONV DIST	0.001208%	0.001175%	1,474	607	2,081	29,170	37,474	22,349	22,585	37,161
L061	CITY OF BARBOURVILLE	0.024382%	0.022180%	29,737	12,253	41,990	588,751	756,372	451,078	455,841	750,041
L062	CITY OF HODGENVILLE	0.035200%	0.032667%	42,931	17,689	60,620	849,973	1,091,966	651,216	658,092	1,082,826
L063	LAUREL CO PUBLIC LIB DIST	0.031152%	0.032916%	37,993	15,655	53,648	752,226	966,390	576,326	582,411	958,301
L064	LOUISA WATER & SEWER COMM	0.017319%	0.017928%	21,122	8,703	29,825	418,201	537,266	320,409	323,792	532,769
L065	LEE CO PUBLIC LIBRARY	0.003070%	0.003054%	3,744	1,543	5,287	74,131	95,237	56,796	57,396	94,440
L066	CITY OF HYDEN	0.004279%	0.004396%	5,219	2,150	7,369	103,325	132,742	79,163	79,999	131,631
L067	LETCHER COUNTY CONS DIST	0.001269%	0.001236%	1,548	638	2,186	30,642	39,367	23,477	23,725	39,037
L068	HOUSING AUTH OF VANCEBURG	0.003217%	0.003372%	3,923	1,617	5,540	77,681	99,797	59,516	60,144	98,962
L069	STANFORD WATER COMMISSION	0.021084%	0.021393%	25,714	10,595	36,309	509,114	654,063	390,064	394,182	648,588



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

Participating Employer Code	Participating Employer Name	2020 Proportionate Share	2019 Proportionate Share	Employer Contributions for FYE June 30, 2020			Net OPEB Liability as of June 30, 2020				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.34%	Discount Rate Less 1.00% 4.34%	Discount Rate Plus 1.00% 6.34%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
L071	RUSSELLVILLE CITY SCHOOLS	0.063540%	0.059776%	77,495	31,931	109,426	1,534,298	1,971,122	1,175,519	1,187,930	1,954,623
L072	CITY OF EDDYVILLE	0.010634%	0.012929%	12,969	5,344	18,313	256,779	329,885	196,734	198,811	327,124
L073	CITY OF PADUCAH	0.317319%	0.319847%	387,009	159,465	546,474	7,662,289	9,843,792	5,870,548	5,932,527	9,761,396
L074	HOUSING AUTH MCREARY CO	0.005720%	0.005736%	6,976	2,875	9,851	138,121	177,444	105,823	106,940	175,959
L075	CITY OF LIVERMORE	0.007479%	0.007370%	9,121	3,758	12,879	180,595	232,012	138,365	139,826	230,070
L076	BEREA BD OF ED	0.053327%	0.064137%	65,039	26,799	91,838	1,287,685	1,654,297	986,574	996,990	1,640,450
L077	CITY OF SALYERSVILLE	0.028982%	0.029548%	35,347	14,565	49,912	699,827	899,072	536,180	541,841	891,547
L078	MARION FREE PUBLIC LIBRAR	0.010496%	0.011197%	12,801	5,275	18,076	253,446	325,604	194,181	196,231	322,879
L079	MARSHALL CO SOIL & WATER	0.001198%	0.001114%	1,461	602	2,063	28,928	37,164	22,164	22,398	36,853
L080	MARTIN CO CONSERV DIST	0.000893%	0.000907%	1,089	449	1,538	21,563	27,702	16,521	16,695	27,471
L082	MEADE CO BD OF ED	0.244246%	0.254262%	297,888	122,743	420,631	5,897,798	7,576,939	4,518,664	4,566,370	7,513,518
L083	MENIFEE CO PUBLIC LIBRARY	0.001325%	0.002028%	1,616	666	2,282	31,995	41,104	24,513	24,772	40,760
L084	BURGIN INDEPENDENT SCH	0.024361%	0.026034%	29,711	12,242	41,953	588,244	755,721	450,690	455,448	749,395
L085	METCALFE CO PUBLIC LIB	0.005818%	0.005745%	7,096	2,924	10,020	140,487	180,485	107,636	108,772	178,974
L086	CITY OF TOMPKINSVILLE	0.032667%	0.039454%	39,841	16,416	56,257	788,809	1,013,388	604,355	610,735	1,004,905
L087	MONTGOMERY CO SAN DIST #2	0.001840%	0.002302%	2,244	925	3,169	44,430	57,080	34,041	34,400	56,602
L088	MORGAN COUNTY LIBRARY	0.005529%	0.005151%	6,743	2,779	9,522	133,509	171,519	102,289	103,369	170,084
L090	CITY OF NEW HAVEN	0.004486%	0.004259%	5,471	2,254	7,725	108,323	139,164	82,993	83,869	137,999
L091	NICHOLAS COUNTY LIBRARY	0.002073%	0.002036%	2,528	1,042	3,570	50,057	64,308	38,351	38,756	63,770
L092	OHIO CO WATER DIST	0.036756%	0.035665%	44,828	18,471	63,299	887,546	1,140,236	680,003	687,182	1,130,691
L093	LAGRANGE UTILITY COMM	0.022445%	0.021718%	27,375	11,279	38,654	541,978	696,283	415,243	419,627	690,455
L096	PENDELTON COUNTY WATER	0.014544%	0.013864%	17,739	7,309	25,048	351,193	451,180	269,071	271,911	447,404
L099	POWELLS VALLEY WATER DIST	0.009386%	0.009276%	11,447	4,717	16,164	226,643	291,170	173,645	175,479	288,733
L100	SCIENCE HILL BD OF ED	0.021228%	0.023905%	25,890	10,668	36,558	512,592	658,530	392,728	396,874	653,018
L102	CITY OF MOUNT VERNON	0.050561%	0.052065%	61,665	25,409	87,074	1,220,894	1,568,491	935,402	945,277	1,555,362
L103	MOREHEAD UTILITY PLANT BD	0.081418%	0.080275%	99,299	40,916	140,215	1,965,997	2,525,729	1,506,271	1,522,173	2,504,588
L104	LAKE CUMBERLAND ADD	0.110774%	0.111704%	135,102	55,668	190,770	2,674,855	3,436,404	2,049,370	2,071,007	3,407,640
L105	GEORGETOWN/SCOTT CO PARKS	0.028819%	0.031023%	35,148	14,483	49,631	695,891	894,016	533,165	538,794	886,533
L106	TRIPLE S PLANNING & ZONIN	0.006243%	0.006159%	7,615	3,137	10,752	150,749	193,669	115,498	116,718	192,048
L107	CITY OF FRANKLIN	0.086871%	0.086032%	105,950	43,656	149,606	2,097,670	2,694,891	1,607,154	1,624,121	2,672,334
L108	SPENCER CO FIRE DIST	0.001573%	0.001422%	1,918	790	2,708	37,983	48,797	29,101	29,408	48,389
L109	CAMPBELLSVILLE CITY SCHOO	0.055828%	0.055499%	68,089	28,056	96,145	1,348,076	1,731,882	1,032,844	1,043,748	1,717,386
L110	CITY OF ELKTON	0.022127%	0.022873%	26,987	11,120	38,107	534,300	686,418	409,360	413,682	680,673
L111	HOUSING AUTH OF CADIZ	0.004466%	0.004317%	5,447	2,244	7,691	107,840	138,543	82,623	83,495	137,383
L112	CITY OF BEDFORD	0.003198%	0.003761%	3,900	1,607	5,507	77,222	99,208	59,164	59,789	98,377
L113	UNION CO PLANNING COMM	0.005420%	0.004451%	6,610	2,724	9,334	130,877	168,138	100,273	101,331	166,731
L114	WARREN COUNTY BD OF ED	0.734451%	0.734011%	895,753	369,089	1,264,842	17,734,758	22,783,958	13,587,683	13,731,136	22,593,249
L115	WASHINGTON CO SCHOOLS	0.084527%	0.083159%	103,091	42,478	145,569	2,041,070	2,622,176	1,563,789	1,580,298	2,600,227
L118	CORBIN BD OF ED	0.122533%	0.125433%	149,469	61,587	211,056	2,959,282	3,801,809	2,267,287	2,291,224	3,769,987
L119	CITY OF CAMPTON	0.017844%	0.015939%	21,762	8,967	30,729	430,878	553,552	330,122	333,608	548,919
L120	FALLING SPRINGS ARTS	0.018947%	0.019903%	23,108	9,522	32,630	457,512	587,769	350,528	354,229	582,849
L141	CORINTH WATER DISTRICT	0.002577%	0.003586%	3,143	1,295	4,438	62,227	79,943	47,676	48,179	79,274
L156	CITY OF LYNDON	0.007707%	0.007842%	9,400	3,873	13,273	186,101	239,085	142,583	144,088	237,083
L159	ELSMERE FIRE PROTECTION	0.001964%	0.001835%	2,396	987	3,383	47,425	60,927	36,335	36,719	60,417
L256	CITY OF HURSTBOURNE	0.005478%	0.005373%	6,681	2,753	9,434	132,277	169,937	101,346	102,415	168,515
L356	EASTWOOD FIRE PROT DIST	0.000000%	0.001462%	-	-	-	-	-	-	-	-
L456	HARRODS CREEK FIRE DIST	0.000000%	0.000403%	-	-	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	0.002795%	0.002532%	3,409	1,405	4,814	67,491	86,706	51,709	52,255	85,980
L756	PLEASURE RIDGE PARK FIRE	0.009676%	0.007566%	11,801	4,863	16,664	233,646	300,166	179,010	180,900	297,654
L959	NORTHERN KY CONV CTR CORP	0.046525%	0.050022%	56,743	23,381	80,124	1,123,437	1,443,287	860,734	869,821	1,431,206
M001	COLUMBIA/ADAIR UTILITIES	0.035964%	0.039802%	43,863	18,073	61,936	868,421	1,115,666	665,351	672,375	1,106,328
M003	LAWBG-ANDERSON PLAN COMM	0.000649%	0.000659%	791	326	1,117	15,671	20,133	12,007	12,134	19,965
M005	GLASGOW WATER COMPANY	0.093880%	0.089273%	114,498	47,178	161,676	2,266,916	2,912,322	1,736,823	1,755,160	2,887,945
M006	GATEWAY AREA DEV DISTRICT	0.027674%	0.027747%	33,752	13,907	47,659	668,243	858,496	511,982	517,387	851,310
M007	MIDDLESBORO CITY SCHOOL	0.058535%	0.060504%	71,390	29,416	100,806	1,413,442	1,815,858	1,082,925	1,094,358	1,800,659
M008	WALTON/VERONA BD OF ED	0.086044%	0.081831%	104,941	43,240	148,181	2,077,701	2,669,236	1,591,854	1,608,660	2,646,893
M009	PARIS BOURBON CO LIBRARY	0.013474%	0.013174%	16,433	6,771	23,204	325,356	417,987	249,275	251,907	414,488
M010	BOYD CO BD OF ED	0.226875%	0.221513%	276,702	114,013	390,715	5,478,341	7,038,060	4,197,292	4,241,605	6,979,149
M011	BOYLE COUNTY BD OF EDUC	0.114440%	0.118348%	139,574	57,510	197,084	2,763,378	3,550,129	2,117,193	2,139,545	3,520,414
M012	EAST PENDELTON WATER DIST	0.012486%	0.012196%	15,228	6,275	21,503	301,499	387,338	230,997	233,436	384,095
M013	BREATHITT CO SOIL CONSERV	0.000869%	0.000553%	1,060	437	1,497	20,984	26,958	16,077	16,247	26,732
M014	CITY OF HARDINSBURG	0.007701%	0.009847%	9,393	3,870	13,263	185,956	238,899	142,472	143,976	236,899
M015	BULLITT CO FISCAL COURT	0.213509%	0.201104%	260,401	107,296	367,697	5,155,593	6,623,424	3,950,015	3,991,718	6,567,983
M017	CITY OF FREDONIA	0.001743%	0.000822%	2,126	876	3,002	42,088	54,071	32,246	32,587	53,618
M018	CALLOWAY CO PUBLIC LIBRAR	0.013188%	0.013182%	16,085	6,627	22,712	318,450	409,115	243,984	246,560	405,690
M019	CAMPBELL CO COURTHOUSE	0.002692%	0.002608%	3,283	1,353	4,636	65,004	83,511	49,803	50,329	82,812
M020	CITY OF BARDWELL	0.013399%	0.014308%	16,341	6,733	23,074	323,545	415,660	247,888	250,505	412,181



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

Participating Employer Code	Participating Employer Name	2020 Proportionate Share	2019 Proportionate Share	Employer Contributions for FYE June 30, 2020			Net OPEB Liability as of June 30, 2020				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.34%	Discount Rate Less 1.00% 4.34%	Discount Rate Plus 1.00% 6.34%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
M021	CARROLL CO WATER DISTRICT	0.018306%	0.018374%	22,326	9,199	31,525	442,034	567,884	338,669	342,245	563,131
M022	CITY OF OLIVE HILL	0.041094%	0.039799%	50,119	20,651	70,770	992,295	1,274,808	760,258	768,284	1,264,137
M023	E CASEY CO WATER DISTRICT	0.009794%	0.010121%	11,945	4,922	16,867	236,495	303,827	181,194	183,106	301,284
M024	CHRISTIAN CO BD OF ED	0.459835%	0.473226%	560,825	231,084	791,909	11,103,617	14,264,888	8,507,160	8,596,975	14,145,486
M025	WINCHESTER MUNICIPAL UTIL	0.126497%	0.128646%	154,279	63,569	217,848	3,054,518	3,924,159	2,340,253	2,364,960	3,891,312
M026	CLAY COUNTY 911 BOARD	0.008820%	0.008774%	10,757	4,432	15,189	212,976	273,612	163,174	164,897	271,322
M027	HOUSING AUTH OF ALBANY	0.006102%	0.006160%	7,442	3,066	10,508	147,345	189,295	112,890	114,082	187,710
M029	CUMBERLAND CO FISCAL CT	0.039061%	0.038614%	47,640	19,630	67,270	943,204	1,211,741	722,647	730,276	1,201,598
M030	DAVISS CO BD OF EDUC	0.635270%	0.639330%	774,790	319,247	1,094,037	15,339,839	19,707,189	11,752,788	11,876,869	19,542,234
M031	EDMONSON CO CONSERV DIST	0.000858%	0.000612%	1,047	431	1,478	20,718	26,617	15,873	16,041	26,394
M033	IRVINE MUNICIPAL UTILITY	0.026218%	0.025540%	31,975	13,176	45,151	633,085	813,328	485,045	490,166	806,521
M034	FAYETTE CO BD EDUCATION	2.391298%	2.368311%	2,916,483	1,201,716	4,118,199	57,742,574	74,182,257	44,240,117	44,707,185	73,561,327
M035	FLEMING COUNTY LIBRARY	0.006718%	0.006257%	8,194	3,376	11,570	162,219	208,404	124,286	125,598	206,660
M037	FRANKLIN CO BD OF ED	0.381107%	0.389003%	464,807	191,520	656,327	9,202,575	11,822,607	7,050,655	7,125,093	11,723,648
M038	HICKMAN/FULTON RIV PRT AU	0.011772%	0.012286%	14,357	5,916	20,273	284,258	365,188	217,787	220,087	362,131
M039	GALLATIN CO WATER DIS	0.009757%	0.010104%	11,899	4,903	16,802	235,602	302,679	180,509	182,415	300,146
M040	GARRARD CO PUBLIC LIBRARY	0.007506%	0.006851%	9,154	3,772	12,926	181,247	232,849	138,864	140,331	230,900
M041	GRANT CO BD OF ED	0.208115%	0.214957%	253,822	104,586	358,408	5,025,344	6,456,092	3,850,224	3,890,873	6,402,053
M042	CITY OF MAYFIELD	0.037325%	0.037670%	45,523	18,757	64,280	901,285	1,157,887	690,530	697,820	1,148,195
M043	CITY OF CANEYVILLE	0.005931%	0.005267%	7,233	2,981	10,214	143,216	183,990	109,726	110,885	182,450
M044	GREEN/TAYLOR WATER DIST	0.021611%	0.021802%	26,357	10,860	37,217	521,840	670,411	399,813	404,035	664,800
M045	CITY OF FLATWOODS	0.045819%	0.045824%	55,883	23,026	78,909	1,106,390	1,421,386	847,673	856,622	1,409,488
M046	CITY OF LEWISPORT	0.024167%	0.023295%	29,475	12,145	41,620	583,560	749,703	447,101	451,821	743,427
M047	HARDIN CO PUBLIC LIBRARY	0.015915%	0.013874%	19,411	7,998	27,409	384,299	493,711	294,435	297,543	489,579
M048	CITY OF BENHAM	0.008885%	0.007533%	10,836	4,465	15,301	214,546	275,628	164,377	166,112	273,321
M049	HARRISON CO CONSERVA DIST	0.002431%	0.001828%	2,965	1,222	4,187	58,701	75,414	44,975	45,449	74,783
M050	HART CO CONSERVATION DIST	0.001740%	0.001705%	2,122	874	2,996	42,016	53,978	32,191	32,531	53,526
M051	HENDERSON CO BD OF ED	0.394422%	0.391585%	481,046	198,212	679,258	9,524,092	12,235,662	7,296,989	7,374,028	12,133,246
M052	HENRY CO LIBRARY	0.007921%	0.008236%	9,661	3,981	13,642	191,268	245,723	146,542	148,089	243,667
M054	CITY OF DAWSON SPRINGS	0.020608%	0.021000%	25,134	10,356	35,490	497,621	639,296	385,283	381,258	633,945
M056	JEFF CO MED CTR STM & CHL	0.046561%	0.051029%	56,786	23,399	80,185	1,124,307	1,444,404	861,400	870,494	1,432,314
M057	NICH-VLE/JESS CO PK & REC	0.011880%	0.010323%	14,489	5,970	20,459	286,866	368,538	219,785	222,106	365,454
M058	CITY OF PAINTSVILLE	0.103677%	0.104296%	126,447	52,102	178,549	2,503,484	3,216,242	1,918,072	1,938,323	3,189,321
M059	KENTON COUNTY FISCAL CT	0.373428%	0.371600%	455,442	187,661	643,103	9,017,151	11,584,391	6,908,590	6,981,528	11,487,426
M060	CITY OF HINDMAN	0.003874%	0.003931%	4,725	1,947	6,672	93,545	120,178	71,671	72,427	119,172
M061	KNOX CO E M S	0.045293%	0.046985%	55,241	22,761	78,002	1,093,688	1,405,068	837,941	846,788	1,393,307
M062	LARUE CO WATER DIST #1	0.009043%	0.009459%	11,029	4,544	15,573	128,361	280,530	167,300	169,066	278,182
M064	HOUSING AUTH/ LAWRENCE CO	0.006433%	0.006337%	7,846	3,233	11,079	155,337	199,563	119,013	120,270	197,893
M065	LEE CO SOIL CONSERV DIST	0.001323%	0.001641%	1,614	665	2,279	31,946	41,042	24,476	24,735	40,698
M067	JENKINS BD OF ED	0.019863%	0.019748%	24,226	9,982	34,208	479,631	616,185	367,475	371,354	611,027
M068	CITY OF VANCEBURG	0.013890%	0.016221%	16,941	6,980	23,921	335,401	430,892	256,971	259,684	427,285
M069	CITY OF STANFORD	0.006624%	0.005893%	8,078	3,329	11,407	159,949	205,488	122,547	123,841	203,768
M070	LEDBETTER WATER DISTRICT	0.009423%	0.010035%	11,493	4,735	16,228	227,537	292,318	174,330	176,170	289,871
M073	W MCCracken CO WATER DIST	0.003474%	0.003601%	4,237	1,746	5,983	83,887	107,770	64,271	64,949	106,868
M075	CITY OF SACRAMENTO	0.006881%	0.005761%	8,393	3,458	11,851	166,155	213,461	127,302	128,646	211,674
M076	CITY OF RICHMOND	0.185285%	0.180777%	225,977	93,113	319,090	4,474,069	5,747,866	3,427,858	3,464,048	5,699,754
M077	MAGOFFIN CO COURT CLERK	0.009412%	0.008232%	11,479	4,730	16,209	227,271	291,977	174,126	175,965	289,533
M078	LEBANON WATER WORKS	0.027240%	0.027050%	33,223	13,689	46,912	657,763	845,033	503,953	509,273	837,959
M079	MARSHALL CO REF DISP DIST	0.027130%	0.024585%	33,089	13,634	46,723	655,107	841,620	501,918	507,217	834,576
M081	CITY OF MAYSVILLE	0.115427%	0.115172%	140,778	58,006	198,784	2,787,211	3,580,748	2,135,453	2,157,998	3,550,776
M082	CITY OF BRANDENBURG	0.023952%	0.023132%	29,213	12,037	41,250	578,368	743,033	443,123	447,801	736,814
M084	MERCER CO BOARD OF ED	0.137742%	0.139713%	167,994	69,220	237,214	3,326,050	4,272,998	2,548,291	2,575,194	4,237,232
M085	CITY OF EDMONTON	0.029552%	0.028290%	36,043	14,851	50,894	713,591	916,755	546,726	552,498	909,081
M087	MT STERL/MONTGOMERY LIB	0.011718%	0.011836%	14,291	5,889	20,180	282,954	363,513	216,788	219,077	360,470
M088	MORGAN CO CONSERVAT DIST	0.001277%	0.001344%	1,558	642	2,200	30,836	39,615	23,625	23,875	39,283
M090	BARSTOWN BD OF ED	0.178092%	0.179932%	217,206	89,498	306,704	4,300,380	5,524,726	3,294,784	3,329,569	5,478,482
M091	NICHOLAS CO WATER DIST	0.004749%	0.004911%	5,792	2,387	8,179	114,674	147,322	87,859	88,786	146,089
M092	CITY OF BEAVER DAM	0.029359%	0.028989%	35,807	14,754	50,561	708,931	910,768	543,155	548,889	903,144
M093	OLDHAM CO WATER DIST	0.043054%	0.039280%	52,509	21,636	74,145	1,039,623	1,335,611	796,519	804,928	1,324,431
M096	CITY OF FALMOUTH	0.031675%	0.035026%	38,632	15,918	54,550	764,855	982,614	586,002	592,189	974,389
M097	E KY CONCEN EMPLOY PRO	0.085250%	0.082499%	103,973	42,841	146,814	2,058,528	2,644,604	1,577,164	1,593,815	2,622,468
M098	PIKE CO HOUSING AUTHORITY	0.007494%	0.009539%	9,140	3,766	12,906	180,957	232,477	138,642	140,106	230,531
M099	BEECH FORK WATER COMM	0.011797%	0.011702%	14,388	5,928	20,316	284,862	365,964	218,250	220,554	362,900
M100	PULASKI CO BD OF ED	0.464622%	0.483347%	566,664	233,490	800,154	11,219,208	14,413,389	8,595,722	8,686,471	14,292,744
M104	RUSSELL CO PUBLIC LIBRARY	0.008566%	0.007835%	10,448	4,305	14,753	206,843	265,732	158,475	160,148	263,508
M105	SCOTT COUNTY LIBRARY	0.035050%	0.035294%	42,748	17,614	60,362	846,351	1,087,312	648,441	655,287	1,078,211
M106	SHELBY CO BD OF ED	0.395226%	0.321631%	482,027	198,616	680,643	9,543,506	12,260,604	7,311,863	7,389,059	12,157,978



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

Participating Employer Code	Participating Employer Name	2020 Proportionate Share	2019 Proportionate Share	Employer Contributions for FYE June 30, 2020			Net OPEB Liability as of June 30, 2020				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.34%	Discount Rate Less 1.00% 4.34%	Discount Rate Plus 1.00% 6.34%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
M107	FRANKLIN ELECTRIC PLNT BD	0.044543%	0.041330%	54,325	22,385	76,710	1,075,578	1,381,802	824,066	832,766	1,370,236
M108	SPENCER CO PUBLIC LIB	0.009100%	0.008571%	11,098	4,573	15,671	219,737	282,298	168,354	170,132	279,935
M109	CITY OF CAMPBELLSVILLE	0.104679%	0.107365%	127,669	52,605	180,274	2,527,680	3,247,326	1,936,610	1,957,056	3,220,145
M110	CITY OF GUTHRIE	0.016278%	0.014236%	19,854	8,180	28,034	393,064	504,972	301,151	304,330	500,745
M111	TRIGG CO CONS DISTRICT	0.001382%	0.001368%	1,685	695	2,380	33,371	42,872	25,568	25,838	42,513
M112	CITY OF MILTON	0.010448%	0.010917%	12,742	5,251	17,993	252,287	324,115	193,293	195,334	321,402
M113	CITY OF STURGIS	0.018048%	0.017093%	22,012	9,070	31,082	435,804	559,881	333,896	337,421	555,194
M115	WASHINGTON CO LIBRARY BD	0.005317%	0.005202%	6,485	2,672	9,157	128,389	164,943	98,367	99,405	163,562
M116	WAYNE CO PUBLIC LIBRARY	0.009364%	0.009969%	11,420	4,706	16,126	226,112	290,488	173,238	175,067	288,056
M117	WEBSTER CO BD OF ED	0.126319%	0.123209%	154,062	63,480	217,542	3,050,220	3,918,637	2,336,960	2,361,632	3,885,837
M118	WHITLEY CO FISCAL COURT	0.147048%	0.148207%	179,343	73,897	253,240	3,550,762	4,561,687	2,720,456	2,749,177	4,523,504
M119	WOLFE CO FISCAL COURT	0.044624%	0.044102%	54,424	22,425	76,849	1,077,534	1,384,315	825,565	834,281	1,372,728
M120	WOODFORD COUNTY LIBRARY	0.020699%	0.020483%	25,245	10,402	35,647	499,818	642,119	382,941	386,984	636,745
M215	SHEPHER/BULLITT CO TOURIST	0.021526%	0.020407%	26,253	10,818	37,071	519,787	667,774	398,241	402,445	662,185
M315	CITY OF PIONEER VILLAGE	0.001567%	0.001481%	1,911	787	2,698	37,838	48,611	28,990	29,296	48,204
M356	MIDDLETOWN FIRE PROT DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-
M415	BULLITT CO SANITATION DIS	0.019172%	0.013952%	23,382	9,635	33,017	462,945	594,749	354,691	358,436	589,771
N001	ADAIR CO CONSERVATION DIS	0.002727%	0.002506%	3,326	1,370	4,696	65,849	84,596	50,451	50,983	83,888
N006	HOUSING AUTH OWINGSVILLE	0.003575%	0.003434%	4,360	1,797	6,157	86,325	110,903	66,139	66,837	109,974
N007	PINEVILLE BD OF EDUCATION	0.021130%	0.021587%	25,770	10,619	36,389	510,225	655,490	390,915	395,042	650,003
N008	CITY OF FLORENCE	0.178031%	0.183366%	217,131	89,467	306,598	4,298,907	5,522,834	3,293,656	3,328,429	5,476,606
N009	CITY OF MILLERSBURG	0.001193%	0.001185%	1,455	600	2,055	28,807	37,009	22,071	22,304	36,699
N010	BOYD CO PUBLIC LIBRARY	0.031634%	0.029483%	38,581	15,897	54,478	763,865	981,342	585,244	591,422	973,128
N011	CITY OF PERRYVILLE	0.001011%	0.001080%	1,233	508	1,741	24,413	31,363	18,704	18,901	31,100
N012	CITY OF BROOKSVILLE	0.010032%	0.010232%	12,235	5,041	17,276	242,242	311,210	185,597	187,556	308,605
N013	MIDDLE KY COMM ACT PART	0.084737%	0.085240%	103,348	42,583	145,931	2,046,141	2,628,690	1,567,674	1,584,224	2,606,687
N014	CITY OF IRVINGTON	0.006957%	0.013336%	8,485	3,496	11,981	167,990	215,818	128,708	130,067	214,012
N015	BULLITT CO CONSERVAT DIST	0.001427%	0.001419%	1,740	717	2,457	34,458	44,268	26,400	26,679	43,898
N017	PRINCETON ELECTRIC PL BD	0.048499%	0.048383%	59,151	24,373	83,524	1,171,103	1,504,524	897,254	906,727	1,491,931
N018	MURRAY/CALLOWAY CO AIRPRT	0.001682%	0.001687%	2,052	845	2,897	40,615	52,179	31,118	31,446	51,742
N020	CARLISLE CO SANIT DIST 1	0.002963%	0.002988%	3,614	1,489	5,103	71,547	91,917	54,817	55,396	91,148
N021	CARROLLTON UTILITIES COMM	0.060069%	0.065840%	73,262	30,187	103,449	1,450,484	1,863,446	1,111,304	1,123,037	1,847,848
N022	CITY OF GRAYSON	0.035384%	0.036925%	43,155	17,782	60,937	854,416	1,097,674	654,620	661,532	1,088,486
N025	EAST CLARK CO WATER DIST	0.011478%	0.010849%	13,999	5,768	19,767	277,159	356,068	212,348	214,590	353,087
N029	CUMBERLAND CO PUBLIC LIB	0.004437%	0.004503%	5,411	2,230	7,641	107,140	137,644	82,087	82,953	136,491
N033	ESTILL CO WATER DIST NO 1	0.010721%	0.010100%	13,075	5,388	18,463	258,880	332,584	198,343	200,437	329,800
N035	HOUSING AUTH FLEMINGSBURG	0.003214%	0.002127%	3,920	1,615	5,535	77,608	99,704	59,460	60,088	98,869
N036	PRESTONSBURG CITY UTIL	0.100297%	0.107371%	122,325	50,403	172,728	2,421,868	3,111,389	1,855,541	1,875,131	3,085,345
N037	FRANKFORT INDEP SCHOOLS	0.046451%	0.048826%	56,653	23,343	79,996	1,121,650	1,440,991	859,365	868,438	1,428,930
N038	HOUSING AUTH OF HICKMAN	0.006656%	0.007319%	8,118	3,345	11,463	160,722	206,481	123,139	124,439	204,752
N041	BULLOCK PEN WATER DIST	0.030292%	0.029611%	36,945	15,223	52,168	731,460	939,711	560,416	566,333	931,845
N042	PURCHASE AREA DEV DIST	0.069379%	0.070453%	84,617	34,866	119,483	1,675,292	2,152,258	1,283,544	1,297,095	2,134,243
N043	GRAYSON CO LIBRARY	0.010178%	0.010308%	12,414	5,115	17,529	245,768	315,739	188,298	190,286	313,097
N044	HOUSING AUTH OF GREENSBUR	0.000000%	0.000233%	-	-	-	-	-	-	-	-
N045	KENTUCKY ED DEV CORP	0.024274%	0.026393%	29,605	12,199	41,804	586,143	753,022	449,080	453,821	746,719
N047	ELIZABETHTOWN BD OF EDUC	0.119049%	0.116907%	145,195	59,827	205,022	2,874,671	3,693,109	2,202,461	2,225,714	3,662,196
N049	CYNTHIANA HARRISON CO JPC	0.003578%	0.003584%	4,363	1,798	6,161	86,398	110,996	66,195	66,894	110,067
N050	CITY OF HORSE CAVE	0.016999%	0.013530%	20,733	8,543	29,276	410,474	527,339	314,489	317,810	522,925
N051	CITY OF HENDERSON	0.288314%	0.303307%	351,634	144,889	496,523	6,961,906	8,944,006	5,333,942	5,390,256	8,869,142
N052	CITY OF NEW CASTLE	0.005071%	0.005043%	6,185	2,548	8,733	122,449	157,311	93,816	94,806	155,995
N054	CITY OF MADISONVILLE	0.323722%	0.317348%	394,819	162,682	557,501	7,816,902	10,042,424	5,989,006	6,052,236	9,958,366
N057	NICHOLASVILLE HOUSING AUT	0.003287%	0.003466%	4,009	1,652	5,661	79,371	101,969	60,811	61,453	101,115
N058	JOHNSON CO LIBRARY	0.011628%	0.011354%	14,181	5,844	20,025	280,781	360,721	215,123	217,395	357,702
N060	KNOTT CO WATER & SEWER	0.019317%	0.018856%	23,559	9,708	33,267	466,447	599,247	357,373	361,146	594,231
N061	KNOX CO SOIL CONSERV DIS	0.001501%	0.001464%	1,831	754	2,585	36,245	46,564	27,769	28,062	46,174
N063	CUMBERLAND VAL AREA DEV	0.037354%	0.039136%	45,558	18,772	64,330	901,986	1,158,787	691,066	698,362	1,149,087
N065	THREE FORKS REG JAIL	0.050575%	0.047485%	61,682	25,416	87,098	1,221,232	1,568,925	935,661	945,539	1,555,793
N067	HOUSING ORIENTED MINISTRI	0.014983%	0.012048%	18,274	7,530	25,804	361,794	464,799	277,192	280,119	460,908
N068	GAR,QUI,KY-O-HTS WTR DIST	0.009509%	0.009146%	11,597	4,779	16,376	229,613	294,986	175,921	177,778	292,517
N069	CITY OF CRAB ORCHARD	0.001854%	0.003233%	2,262	932	3,194	44,768	57,514	34,300	34,662	57,033
N071	CITY OF AUBURN	0.014834%	0.015056%	18,092	7,455	25,547	358,196	460,177	274,436	277,333	456,325
N072	LYON CO AMBULANCE SERVICE	0.024008%	0.023750%	29,281	12,065	41,346	579,720	744,770	444,159	448,848	738,536
N075	CITY OF ISLAND	0.004496%	0.004601%	5,483	2,259	7,742	108,565	139,474	83,178	84,056	138,306
N076	MADISON CO EMS	0.003090%	0.003076%	3,768	1,553	5,321	74,614	95,857	57,166	57,770	95,055
N077	MAGOFFIN CO WATER DIST	0.013925%	0.013716%	16,983	6,998	23,981	336,246	431,978	257,619	260,339	428,362
N078	CENTRAL KY COMM ACTION	0.235331%	0.213056%	287,015	118,263	405,278	5,682,528	7,300,380	4,353,732	4,399,697	7,239,274
N079	BENTON ELECTRIC SYSTEM	0.029853%	0.030600%	36,410	15,002	51,412	720,859	926,092	552,294	558,125	918,341



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

Participating Employer Code	Participating Employer Name	2020 Proportionate Share	2019 Proportionate Share	Employer Contributions for FYE June 30, 2020			Net OPEB Liability as of June 30, 2020				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.34%	Discount Rate Less 1.00% 4.34%	Discount Rate Plus 1.00% 6.34%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
N080	MARTIN CO WATER DISTRICT	0.014109%	0.024727%	17,207	7,090	24,297	340,689	437,686	261,023	263,779	434,022
N081	BUFFALO TRACE AR DEV DIST	0.053860%	0.052403%	65,689	27,067	92,756	1,300,555	1,670,832	996,435	1,006,955	1,656,846
N082	MEADE CO WATER DISTRICT	0.017973%	0.016551%	21,920	9,032	30,952	433,993	557,554	332,509	336,019	552,887
N084	MERCER CO PUBLIC LIBRARY	0.015740%	0.016090%	19,197	7,910	27,107	380,073	488,282	291,197	294,272	484,195
N085	METCALFE CO CONSERV DIST	0.001341%	0.001316%	1,635	674	2,309	32,381	41,600	24,809	25,071	41,252
N087	CITY OF MT STERLING	0.037395%	0.036331%	45,608	18,792	64,400	902,976	1,160,058	691,825	699,129	1,150,348
N088	MORGAN CO AMBULANCE SERV	0.011663%	0.012326%	14,225	5,861	20,086	281,626	361,807	215,771	218,049	358,778
N089	MUHLBERG CO WATER DIST	0.028081%	0.027541%	34,248	14,112	48,360	678,071	871,122	519,511	524,996	863,830
N090	BARDSTOWN-NELSON CO TOURI	0.008012%	0.008685%	9,771	4,026	13,797	193,465	248,546	148,226	149,791	246,466
N092	CITY OF HARTFORD	0.027739%	0.027843%	33,832	13,940	47,772	669,812	860,512	513,184	518,602	853,310
N093	CITY OF LAGRANGE	0.024189%	0.023526%	29,501	12,156	41,657	584,091	750,385	447,508	452,232	744,104
N094	CITY OF OWENTON	0.004329%	0.003479%	5,280	2,175	7,455	104,532	134,293	80,088	80,934	133,169
N097	KY VALLEY ED COOPERATIVE	0.004488%	0.003431%	5,473	2,255	7,728	108,372	139,226	83,030	83,907	138,060
N098	PIKE CO LIBRARY DISTRICT	0.023588%	0.019202%	28,769	11,854	40,623	569,578	731,741	436,389	440,996	725,616
N099	CITY OF CLAY CITY	0.008524%	0.005905%	10,396	4,284	14,680	205,829	264,429	157,698	159,363	262,216
N100	CITY OF BURNSIDE	0.010245%	0.010059%	12,496	5,148	17,644	247,386	317,818	189,537	191,538	315,158
N103	HOUSING AUTH OF MOREHEAD	0.013534%	0.013915%	16,507	6,801	23,308	326,805	419,848	250,385	253,029	416,334
N104	CITY OF JAMESTOWN	0.037965%	0.037714%	46,303	19,079	65,382	916,739	1,177,741	702,370	709,785	1,167,883
N106	W SHELBY WATER DISTRICT	0.008877%	0.008919%	10,826	4,461	15,287	214,353	275,380	164,229	165,962	273,075
N107	SIMPSON CO CONSER DIST	0.000934%	0.000948%	1,139	469	1,608	22,553	28,974	17,279	17,462	28,732
N110	LOGAN/TODD REG. WATER COM	0.020538%	0.018944%	25,048	10,321	35,369	495,930	637,125	379,962	383,974	631,792
N111	BARKLEY LAKE WATER DIST	0.025835%	0.025007%	31,509	12,983	44,492	623,837	801,447	477,959	483,006	794,739
N112	TRIMBLE CO WATER DIST	0.004444%	0.004706%	5,420	2,233	7,653	107,309	137,861	82,216	83,084	136,707
N113	UNION CO LIBRARY BD	0.011355%	0.012105%	13,849	5,706	19,555	274,189	352,252	210,073	212,291	349,304
N114	BOWLING GRN MUNICIPAL UTI	0.512242%	0.504710%	624,742	257,421	882,163	12,369,086	15,890,645	9,476,714	9,576,765	15,757,635
N115	WASHINGTON CO CONSER DIST	0.001166%	0.001132%	1,361	561	1,922	26,948	34,620	20,647	20,864	34,330
N116	MONTICELLO UTILITY COMM	0.043434%	0.043258%	52,973	21,827	74,800	1,048,799	1,347,399	803,549	812,033	1,336,121
N117	CITY OF DIXON	0.003435%	0.003118%	4,189	1,726	5,915	82,945	106,560	63,549	64,220	105,668
N118	CITY OF WILLIAMSBURG	0.078818%	0.077911%	96,128	39,609	135,737	1,903,215	2,445,073	1,458,169	1,473,564	2,424,607
N119	WOLFE CO CONSER DISTRICT	0.001644%	0.001598%	2,005	826	2,831	39,698	51,000	30,415	30,736	50,573
N120	WOODFORD CO PLAN ZONING	0.010118%	0.009596%	12,341	5,085	17,426	244,319	313,878	187,188	189,164	311,251
N959	N KY CONV & VISITORS BUR	0.039604%	0.048234%	48,302	19,902	68,204	956,316	1,228,586	732,692	740,428	1,218,302
P001	HOUSING AUTH OF COLUMBIA	0.004178%	0.005792%	5,095	2,100	7,195	100,886	129,609	77,295	78,111	128,524
P005	GLASGOW ELECTRIC PLANT BD	0.141938%	0.148360%	173,111	71,329	244,440	3,427,371	4,403,166	2,625,919	2,653,642	4,366,310
P006	BATH COUNTY E.M.S.	0.018164%	0.021336%	22,154	9,128	31,282	438,605	563,479	336,042	339,590	558,763
P007	CITY OF PINEVILLE	0.009448%	0.010251%	11,523	4,748	16,271	228,140	293,094	174,792	176,638	290,640
P008	BOONE CO PLANNING COMM	0.040159%	0.038983%	48,979	20,181	69,160	969,718	1,245,803	742,960	750,804	1,235,375
P009	HOUSING AUTHORITY PARIS	0.007536%	0.009786%	9,192	3,787	12,979	181,971	233,780	139,419	140,891	231,823
P010	REGIONAL PUBLIC SAFETY	0.027417%	0.028593%	33,438	13,778	47,216	662,037	850,523	507,227	512,582	843,404
P011	CITY OF JUNCTION CITY	0.006996%	0.008085%	8,532	3,516	12,048	168,932	217,028	129,429	130,796	215,212
P013	CITY OF JACKSON	0.047248%	0.049831%	57,625	23,744	81,369	1,140,896	1,465,716	874,110	883,338	1,453,447
P014	BRECKINRIDGE CO PUBLIC LI	0.008269%	0.008055%	10,086	4,155	14,241	199,671	256,519	152,980	154,595	254,372
P015	CITY OF LEBANON JUNCTION	0.009836%	0.008054%	11,996	4,943	16,939	237,509	305,130	181,971	183,892	302,576
P017	PRINCETON WATER/WASTEWATE	0.029799%	0.028580%	36,344	14,975	51,319	719,555	924,417	551,295	557,116	916,680
P018	MURRAY/CALLOWAY TRANS AUT	0.013202%	0.014724%	16,101	6,634	22,735	318,788	409,549	244,243	246,822	406,121
P022	RATTLESNAKE RIDGE WATER	0.023997%	0.022317%	29,267	12,059	41,326	579,455	744,429	443,956	448,643	738,198
P025	CLARK CO CONSVATION DIST	0.000917%	0.000900%	1,118	461	1,579	22,143	28,447	16,965	17,144	28,209
P033	ESTILL COUNTY EMS	0.000000%	0.000000%	-	-	-	-	-	-	-	-
P035	FLEMING CO DISPATCH	0.006224%	0.006186%	7,592	3,128	10,720	150,291	193,079	115,147	116,363	191,463
P037	COMMUNITY ACTION KENTUCKY	0.028970%	0.024749%	35,333	14,559	49,892	699,537	898,700	535,958	541,617	891,178
P038	HICKMAN ELECTRIC SYSTEM	0.015836%	0.016501%	19,314	7,958	27,272	382,391	491,260	292,973	296,066	487,148
P041	CITY OF DRY RIDGE	0.011292%	0.012780%	13,772	5,675	19,447	272,667	350,298	208,907	211,113	347,366
P043	CITY OF CLARKSON	0.005996%	0.004916%	7,313	3,013	10,326	144,785	186,006	110,929	112,100	184,449
P045	GREENUP CO ENVIR COMM	0.006340%	0.005476%	7,732	3,186	10,918	153,092	196,678	117,293	118,531	195,032
P047	CITY OF WEST POINT	0.010763%	0.009968%	13,127	5,409	18,536	259,894	333,887	199,120	201,223	331,092
P048	HARLAN COUNTY C A A	0.047291%	0.043862%	57,677	23,765	81,442	1,141,934	1,467,050	874,905	884,142	1,454,770
P049	HOUSING AUTHORITY OF CYNT	0.022378%	0.023727%	27,292	11,246	38,538	540,361	694,205	414,003	418,374	688,394
P050	HART CO SOLID WASTE SVC	0.025505%	0.022562%	31,107	12,817	43,924	615,868	791,210	471,854	476,836	784,587
P051	HENDERSON MUN POWER&LIGHT	0.138638%	0.130580%	169,086	69,671	238,757	3,347,686	4,300,794	2,564,867	2,591,946	4,264,795
P052	LITTLE KY RV WS CONV DIST	0.002405%	0.002632%	2,933	1,209	4,142	58,073	74,607	44,494	44,963	73,983
P054	HOUSING AUTH DAWSON SPG	0.009811%	0.010281%	11,966	4,930	16,896	236,906	304,354	181,508	183,424	301,807
P057	VALLEY VIEW FERRY AUTHORI	0.003866%	0.004586%	4,715	1,943	6,658	93,352	119,930	71,523	72,278	118,926
P061	BARBOURVILLE UTILITY COMM	0.091980%	0.086630%	112,180	46,223	158,403	2,221,037	2,853,381	1,701,672	1,719,638	2,829,497
P063	LAUREL CO WATER DIST #2	0.029872%	0.030536%	36,433	15,012	51,445	721,318	926,682	552,646	558,480	918,925
P068	LEWIS CO PUBLIC LIBRARY	0.003552%	0.003528%	4,332	1,785	6,117	85,770	110,189	65,714	66,407	109,267
P069	LINCOLN CO CLERK	0.013364%	0.013597%	16,299	6,716	23,015	322,700	414,575	247,240	249,850	411,105
P071	LOGAN CO CONS DISTRICT	0.003264%	0.002578%	3,980	1,640	5,620	78,816	101,255	60,386	61,023	100,407



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

Participating Employer Code	Participating Employer Name	2020 Proportionate Share	2019 Proportionate Share	Employer Contributions for FYE June 30, 2020			Net OPEB Liability as of June 30, 2020				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.34%	Discount Rate Less 1.00% 4.34%	Discount Rate Plus 1.00% 6.34%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
P072	LYON CO WATER DISTRICT	0.006200%	0.007364%	7,562	3,116	10,678	149,711	192,335	114,703	115,914	190,725
P075	MCLEAN CO REG WATER COMM	0.007080%	0.006181%	8,635	3,558	12,193	170,960	219,634	130,983	132,366	217,796
P076	MADISON CO PUBLIC LIBRARY	0.041361%	0.040728%	50,445	20,785	71,230	998,742	1,283,091	765,198	773,276	1,272,351
P077	SALYERS/MAG CO JOINT HOUS	0.004804%	0.004467%	5,859	2,414	8,273	116,002	149,029	88,876	89,815	147,781
P078	MARION CO CONSERVAT DIST	0.001180%	0.001154%	1,439	593	2,032	28,493	36,606	21,831	22,061	36,299
P079	CITY OF CALVERT CITY	0.048684%	0.047940%	59,377	24,466	83,843	1,175,571	1,510,263	900,676	910,185	1,497,622
P081	MASON COUNTY LIBRARY	0.007666%	0.009064%	9,350	3,852	13,202	185,111	237,813	141,825	143,322	235,822
P084	ANDERSON-DEAN COMM PARK	0.003413%	0.004096%	4,163	1,715	5,878	82,414	105,877	63,142	63,809	104,991
P087	MONTGOMERY CTY WATER DIST	0.002371%	0.002755%	2,892	1,192	4,084	57,252	73,553	43,865	44,328	72,937
P088	MORGAN CO WATER DIST	0.007898%	0.006914%	9,632	3,969	13,601	190,713	245,010	146,117	147,659	242,959
P089	MUHLNBERG WATER DIST #3	0.009665%	0.009148%	11,788	4,857	16,645	233,380	299,825	178,807	180,695	297,316
P090	NORTH NELSON WATER DIST	0.007971%	0.008190%	9,722	4,006	13,728	192,475	247,274	147,467	149,024	245,205
P092	OHIO CO REG WASTEWATER D	0.008961%	0.008215%	10,929	4,503	15,432	216,381	277,986	165,783	167,533	275,659
P097	KY RIVER AREA DEV DIST	0.053476%	0.053335%	65,220	26,874	92,094	1,291,283	1,658,919	989,331	999,776	1,645,034
P100	LAKE CUMBERLAND CAA, INC	0.122330%	0.118231%	149,196	61,475	210,671	2,953,897	3,794,891	2,263,161	2,287,055	3,763,127
P103	MOREHEAD TOURISM COMMISSI	0.009017%	0.010226%	10,997	4,531	15,528	217,733	279,723	166,819	168,580	277,382
P104	RUSSELL CO TOURIST COMM	0.002725%	0.002140%	3,324	1,369	4,693	65,800	84,534	50,414	50,946	83,827
P105	GEORGETOWN/SCOTT TOURISM	0.005064%	0.005668%	6,176	2,545	8,721	122,280	157,094	93,686	94,675	155,779
P106	MULTI PURPOSE COMM ACTION	0.011911%	0.010086%	14,526	5,986	20,512	287,614	369,500	222,685	222,685	366,407
P107	SIMPSON CO LIBRARY DIST	0.007814%	0.007705%	9,531	3,927	13,458	188,684	242,404	144,563	146,089	240,375
P110	TODD COUNTY CONSERVATION DISTRICT	0.001461%	0.001484%	1,782	734	2,516	35,279	45,323	27,029	27,315	44,943
P111	JOHN L STREET LIBRARY	0.003746%	0.003632%	4,569	1,883	6,452	90,455	116,207	69,303	70,034	115,235
P113	STURGIS HOUSING AUTHORITY	0.002194%	0.002614%	2,676	1,103	3,779	52,978	68,062	40,590	41,019	67,492
P115	HOUSING AUTH SPRINGFIELD	0.002866%	0.003624%	3,495	1,440	4,935	69,205	88,908	53,022	53,582	88,164
P116	CITY OF MONTICELLO	0.013745%	0.014617%	16,764	6,907	23,671	331,900	426,394	254,289	256,974	422,825
P117	CITY OF CLAY	0.009573%	0.009546%	11,676	4,811	16,487	231,159	296,971	177,105	178,975	294,485
P120	WOODFORD CO CONSERV DIST	0.001702%	0.001654%	2,075	855	2,930	41,098	52,799	31,488	31,820	52,357
P959	CITY OF CRESTVIEW HILLS	0.009596%	0.009093%	11,704	4,822	16,526	231,714	297,685	177,530	179,405	295,193
R003	SOUTH ANDERSON WATER DIST	0.009398%	0.008259%	11,462	4,723	16,185	226,933	291,542	173,867	175,703	289,102
R005	BARREN CO SOIL CONS DIS	0.001193%	0.001181%	1,455	600	2,055	28,807	37,009	22,071	22,304	36,699
R008	BOONE CO LIBRARY DIST	0.123324%	0.113489%	150,409	61,975	212,384	2,977,900	3,825,727	2,281,551	2,305,639	3,793,704
R010	ASHLAND BD OF ED	0.197072%	0.204603%	240,353	99,036	339,389	4,758,689	6,113,519	3,645,923	3,684,415	6,062,347
R011	DANVILLE BOYLE PLANNING	0.003458%	0.003650%	4,217	1,738	5,955	83,500	107,273	63,975	64,650	106,375
R013	BREATHITT COUNTY WATER DISTRICT	0.006830%	0.006633%	8,330	3,432	11,762	164,924	211,879	126,358	127,692	210,105
R015	CITY OF SHEPHERDSVILLE	0.048382%	0.048904%	59,008	24,314	83,322	1,168,278	1,500,894	895,089	904,539	1,488,331
R017	CITY OF PRINCETON	0.024438%	0.024334%	29,805	12,281	42,086	590,103	758,110	452,114	456,888	751,764
R018	MURRAY ELECTRIC SYSTEM	0.106666%	0.107801%	130,092	53,604	183,696	2,575,660	3,308,966	1,973,370	1,994,204	3,281,269
R019	FORT THOMAS BOARD OF ED	0.131636%	0.136568%	160,547	66,152	226,699	3,178,609	4,083,580	2,435,327	2,461,038	4,049,399
R021	CARROLLTON/CARR CO REC TR	0.001897%	0.001881%	2,313	953	3,266	45,807	58,848	35,095	35,466	58,356
R024	CHRISTIAN CO WATER DIST	0.022365%	0.021048%	27,277	11,239	38,516	540,047	693,802	413,763	418,131	687,994
R030	DAVIES CO AIRPORT BD	0.013297%	0.012523%	16,218	6,682	22,900	321,082	412,496	246,001	248,598	409,044
R033	CITY OF RAVENNA	0.002493%	0.002918%	3,041	1,253	4,294	60,198	77,337	46,122	46,609	76,690
R034	LEXINGTON PUBLIC LIBRARY	0.205878%	0.213063%	251,093	103,461	354,554	4,971,328	6,386,697	3,808,838	3,849,050	6,333,238
R036	CITY OF PRESTONSBURG	0.102468%	0.094934%	124,972	51,494	176,466	2,474,291	3,178,737	1,895,705	1,915,719	3,152,130
R037	PAUL SAWYIER LIBRARY	0.043331%	0.044872%	52,847	21,775	74,622	1,046,312	1,344,204	801,644	810,107	1,332,952
R038	CITY OF FULTON	0.046733%	0.047403%	56,996	23,485	80,481	1,128,460	1,449,740	864,582	873,710	1,437,605
R041	CITY OF CRITTENDEN	0.004107%	0.004382%	5,009	2,064	7,073	99,172	127,406	75,981	76,784	126,340
R042	MAYFIELD ELEC & WATER SYS	0.133322%	0.127245%	162,603	66,999	229,602	3,219,321	4,135,882	2,466,519	2,492,559	4,101,264
R045	CITY OF RUSSELL	0.038143%	0.039840%	46,520	19,168	65,688	921,037	1,183,263	705,663	713,113	1,173,358
R047	LINCOLN TRAIL AREA DEV DI	0.055355%	0.051555%	67,512	27,818	95,330	1,336,655	1,717,209	1,024,093	1,034,905	1,702,836
R048	HARLAN CO CONSERV DIST	0.001603%	0.001496%	1,955	806	2,761	38,708	49,728	29,656	29,969	49,312
R050	HART CO AMB SERVICE	0.038866%	0.044149%	47,402	19,532	66,934	938,496	1,205,691	719,039	726,630	1,195,599
R051	HENDERSON MUN W & S DEPT	0.156413%	0.154722%	190,765	78,603	269,368	3,776,898	4,852,206	2,893,713	2,924,263	4,811,591
R052	CITY OF CAMPBELLSBURG	0.002072%	0.001969%	2,527	1,041	3,568	50,032	64,277	38,333	38,738	63,739
R054	SOUTH HOPKINS WATER DIST	0.011104%	0.011033%	13,542	5,580	19,122	268,128	344,466	205,429	207,598	341,582
R057	CITY OF WILMORE	0.038880%	0.038338%	47,419	19,539	66,958	938,834	1,206,126	719,298	726,892	1,196,030
R058	HOUSING AUTH OF PAINTSVLE	0.019269%	0.019719%	23,501	9,683	33,184	465,288	597,758	356,485	360,249	592,755
R061	KY COMM ECONOMIC OPPORT	0.258461%	0.228086%	315,224	129,886	445,110	6,241,047	8,017,913	4,781,648	4,832,130	7,950,801
R063	WOODCREEK WATER DISTRICT	0.083573%	0.079168%	101,927	41,999	143,926	2,018,034	2,592,581	1,546,139	1,562,463	2,570,880
R071	LOGAN CO PUBLIC LIBRARY	0.018594%	0.019296%	22,677	9,344	32,021	448,989	576,818	343,998	347,629	571,990
R072	LYON CO HOUSING AUTHORITY	0.009534%	0.009765%	11,628	4,791	16,419	230,217	295,761	176,383	178,246	293,286
R073	MCCRACKEN CO BD OF ED	0.354885%	0.356413%	432,827	178,343	611,170	8,569,393	11,009,155	6,565,536	6,634,852	10,917,005
R076	RICHMOND UTILITIES	0.125254%	0.128660%	152,762	62,945	215,707	3,024,503	3,885,599	2,317,257	2,341,721	3,853,075
R078	CITY OF LORETTO	0.001000%	0.000958%	1,219	503	1,722	24,147	31,022	18,500	18,696	30,762
R079	MARSHALL CO PUB LIBRARY	0.029532%	0.029558%	36,018	14,841	50,859	713,108	916,134	546,356	552,124	908,466
R088	CITY OF WEST LIBERTY	0.048963%	0.049123%	59,717	24,606	84,323	1,182,308	1,518,918	905,838	915,402	1,506,204
R089	CENTRAL CITY MUN WTR&SEWR	0.036909%	0.035814%	45,015	18,548	63,563	891,240	1,144,982	682,834	690,043	1,135,398



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

Participating Employer Code	Participating Employer Name	2020 Proportionate Share	2019 Proportionate Share	Employer Contributions for FYE June 30, 2020			Net OPEB Liability as of June 30, 2020				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.34%	Discount Rate Less 1.00% 4.34%	Discount Rate Plus 1.00% 6.34%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
R090	NELSON CO PUBLIC LIBRARY	0.040894%	0.038076%	49,875	20,551	70,426	987,466	1,268,604	756,558	764,545	1,257,985
R093	TRI CO COMM ACTION AGENCY	0.010649%	0.009235%	12,987	5,352	18,339	257,141	330,351	197,011	199,091	327,586
R097	PERRY COUNTY PUBLIC LIB	0.024521%	0.024823%	29,907	12,323	42,230	592,108	760,684	453,650	458,439	754,317
R103	ROWAN CO PUBLIC LIBRARY	0.014256%	0.013161%	17,387	7,164	24,551	344,239	442,246	263,743	266,527	438,544
R104	CITY OF RUSSELL SPRINGS	0.033245%	0.032233%	40,547	16,707	57,254	802,766	1,031,318	615,048	621,541	1,022,686
R105	CITY OF STAMPING GROUND	0.000839%	0.000000%	1,023	422	1,445	20,259	26,027	15,522	15,686	25,809
R106	SHELBY CO PARK RECREATION	0.016991%	0.016147%	20,722	8,539	29,261	410,281	527,091	314,341	317,660	522,679
R109	TAYLOR CO PUBLIC LIBRARY	0.012700%	0.013760%	15,489	6,382	21,871	306,666	393,976	234,956	237,436	390,679
R114	BOWLING GREEN PUBLIC SCHO	0.254181%	0.254141%	310,006	127,735	437,741	6,137,698	7,885,140	4,702,466	4,752,112	7,819,139
R115	S W E D A	0.002420%	0.002506%	2,951	1,216	4,167	58,436	75,073	44,771	45,244	74,444
R116	WAYNE CO CONSERV DIST	0.002013%	0.001534%	2,455	1,012	3,467	48,608	62,447	37,241	37,635	61,924
R117	WEBSTER COUNTY WATER DIST	0.015951%	0.016315%	19,454	8,016	27,470	385,168	494,828	295,101	298,216	490,686
R118	WILLIAMSBURG IND BD OF ED	0.040802%	0.040542%	49,764	20,505	70,269	985,244	1,265,750	754,856	762,825	1,255,155
R120	CITY OF MIDWAY	0.010500%	0.010244%	12,807	5,277	18,084	253,543	325,728	194,255	196,306	323,002
R959	N KY LEGAL AID SOCIETY	0.090751%	0.084088%	110,683	45,606	156,289	2,191,361	2,815,255	1,678,935	1,696,661	2,791,691
T036	FLOYD COUNTY CONSV DIST	0.003790%	0.003738%	4,623	1,905	6,528	91,517	117,572	70,117	70,857	116,588
V001	ADAIR COUNTY FISCAL COURT	0.068590%	0.070271%	83,654	34,469	118,123	1,656,240	2,127,782	1,268,947	1,282,344	2,109,972
V002	ALLEN COUNTY FISCAL COURT	0.085783%	0.096266%	104,623	43,109	147,732	2,071,399	2,661,139	1,587,025	1,603,780	2,638,864
V003	ANDERSON CO FISCAL COURT	0.097339%	0.094927%	118,716	48,916	167,632	2,350,441	3,019,626	1,800,816	1,819,829	2,994,351
V004	BALLARD COUNTY FISCAL CT	0.093104%	0.082977%	113,552	46,788	160,340	2,248,178	2,888,249	1,722,467	1,740,652	2,864,074
V005	BARREN CO FISCAL CT	0.062288%	0.067007%	75,968	31,302	107,270	1,504,066	1,932,283	1,152,357	1,164,523	1,916,109
V006	BATH CO FISCAL COURT	0.048335%	0.050857%	58,950	24,290	83,240	1,167,143	1,499,436	894,220	903,661	1,486,886
V007	BELL CO FISCAL CT	0.087462%	0.089044%	106,670	43,953	150,623	2,111,941	2,713,225	1,618,087	1,635,170	2,690,514
V008	BOONE CO FISCAL CT	0.398922%	0.382260%	486,535	200,473	687,008	9,632,753	12,375,260	7,380,241	7,458,159	12,271,675
V009	BOURBON CO FISCAL COURT	0.091962%	0.086295%	112,159	46,214	158,373	2,220,603	2,852,823	1,701,339	1,719,301	2,828,943
V010	BOYD COUNTY FISCAL COURT	0.270264%	0.263174%	329,620	135,818	465,438	6,526,054	8,384,063	5,000,009	5,052,797	8,313,886
V011	BOYLE COUNTY FISCAL COURT	0.126537%	0.122803%	154,327	63,590	217,917	3,055,484	3,925,400	2,340,993	2,365,708	3,892,543
V012	BRACKEN CO FISCAL COURT	0.048306%	0.048628%	58,915	24,276	83,191	1,166,443	1,498,537	893,683	903,118	1,485,994
V013	BREATHITT CO FISCAL COURT	0.051256%	0.050758%	62,513	25,578	88,271	1,237,677	1,590,051	948,260	958,271	1,576,742
V014	BRECKINRIDGE CO FISCAL CT	0.098221%	0.091495%	119,793	49,360	169,153	2,371,738	3,046,988	1,817,134	1,836,318	3,021,483
V016	BUTLER COUNTY FISCAL CT	0.081068%	0.082799%	98,873	40,740	139,613	1,957,546	2,514,872	1,499,795	1,515,630	2,493,821
V017	CALDWELL CO FISCAL COURT	0.056164%	0.055595%	68,498	28,225	96,723	1,356,190	1,742,306	1,039,060	1,050,030	1,727,722
V018	CALLOWAY CO FISCAL COURT	0.157316%	0.155040%	191,866	79,057	270,923	3,798,703	4,880,218	2,910,419	2,941,146	4,839,369
V019	CAMPBELL CO FISCAL CT	0.374105%	0.334974%	456,267	188,002	644,269	9,033,498	11,605,393	6,921,115	6,994,185	11,508,252
V020	CARLISLE CO FISCAL COURT	0.035307%	0.039046%	43,061	17,743	60,804	852,557	1,095,285	653,196	660,092	1,086,117
V021	CARROLL CO FISCAL CT	0.102933%	0.101306%	125,539	51,728	177,267	2,485,519	3,193,162	1,904,308	1,924,413	3,166,434
V022	CARTER CO FISCAL CT	0.132175%	0.127543%	161,204	66,423	227,627	3,191,624	4,100,300	2,445,299	2,471,115	4,065,979
V023	CASEY CO FISCAL COURT	0.091990%	0.091132%	112,194	46,228	158,422	2,221,279	2,853,691	1,701,857	1,719,825	2,829,805
V024	CHRISTIAN CO FISCAL COURT	0.138717%	0.137052%	169,183	69,710	238,893	3,349,594	4,303,245	2,566,329	2,593,423	4,267,225
V025	CLARK COUNTY FISCAL COURT	0.123522%	0.130690%	150,650	62,074	212,724	2,982,681	3,831,869	2,285,214	2,309,340	3,799,795
V026	CLAY COUNTY FISCAL CT	0.158059%	0.150155%	192,772	79,431	272,203	3,816,644	4,903,267	2,924,164	2,955,037	4,862,225
V027	CLINTON CO FISCAL COURT	0.079514%	0.086843%	96,977	39,959	136,936	1,920,021	2,466,664	1,471,046	1,486,576	2,446,017
V028	CRITTENDEN CO FIS CT	0.084729%	0.079280%	103,337	42,579	145,916	2,045,948	2,628,442	1,567,526	1,584,075	2,606,441
V030	DAVISS CO FISCAL COURT	0.237985%	0.241416%	290,252	119,596	409,848	5,746,614	7,382,712	4,402,832	4,449,316	7,320,916
V031	EDMONSON CO FISCAL CRT	0.056879%	0.056608%	69,371	28,584	97,955	1,373,455	1,764,486	1,052,288	1,063,397	1,749,717
V032	ELLIOTT CO FISCAL CT	0.029480%	0.030035%	35,954	14,815	50,769	711,852	914,521	545,394	551,152	906,866
V033	ESTILL CO FISCAL COURT	0.076069%	0.066732%	92,775	38,228	131,003	1,836,835	2,359,794	1,407,312	1,422,169	2,340,042
V035	FLEMING CO FISCAL COURT	0.044094%	0.044542%	53,778	22,159	75,937	1,064,736	1,367,873	815,759	824,372	1,356,424
V036	FLOYD CO FISCAL COURT	0.144968%	0.141115%	176,807	72,852	249,659	3,500,536	4,497,162	2,681,975	2,710,290	4,459,519
V037	FRANKLIN CO FISCAL COURT	0.204103%	0.192033%	248,928	102,569	351,497	4,928,467	6,331,633	3,776,000	3,815,865	6,278,635
V038	FULTON COUNTY FIS CT	0.114868%	0.121126%	140,096	57,725	197,821	2,773,713	3,563,407	2,125,111	2,147,547	3,533,580
V039	GALLATIN CO FISCAL COURT	0.079045%	0.076275%	96,405	39,723	136,128	1,908,696	2,452,115	1,462,369	1,477,808	2,431,589
V040	GARRARD CO FISCAL COURT	0.083080%	0.083786%	101,326	41,751	143,077	2,006,129	2,577,287	1,537,018	1,553,246	2,555,715
V041	GRANT COUNTY FISCAL COURT	0.116708%	0.103656%	142,339	58,650	200,989	2,818,143	3,620,487	2,159,152	2,181,947	3,590,182
V042	GRAVES COUNTY FISCAL CT	0.159233%	0.159942%	194,205	80,021	274,226	3,844,993	4,939,687	2,945,884	2,976,985	4,898,340
V043	GRAYSON CO FISCAL COURT	0.158411%	0.150985%	193,202	79,607	272,809	3,825,144	4,914,187	2,930,677	2,961,617	4,873,054
V044	GREEN COUNTY FISCAL COURT	0.033701%	0.030633%	41,103	16,936	58,039	813,777	1,045,464	623,484	630,067	1,036,713
V045	GREENUP CO FISCAL CT	0.166470%	0.171434%	203,031	83,657	286,688	4,019,744	5,164,191	3,079,772	3,112,287	5,120,965
V046	HANCOCK CO FISCAL COURT	0.090621%	0.087304%	110,523	45,540	156,063	2,188,222	2,811,222	1,676,530	1,694,230	2,787,691
V047	HARDIN CO FISCAL COURT	0.131913%	0.124976%	160,884	66,291	227,175	3,185,298	4,092,173	2,440,451	2,466,217	4,057,920
V048	HARLAN CO FIS CT	0.135699%	0.144882%	165,502	68,194	233,696	3,276,718	4,209,621	2,510,494	2,536,999	4,174,385
V049	HARRISON CO FISCAL COURT	0.052062%	0.052881%	63,497	26,163	89,660	1,257,139	1,615,055	963,171	973,340	1,601,536
V050	HART COUNTY FISCAL COURT	0.099764%	0.099015%	121,675	50,135	171,810	2,408,997	3,094,854	1,845,680	1,865,166	3,068,949
V051	HENDERSON CO FISCAL COURT	0.253629%	0.265437%	309,332	127,458	436,790	6,124,369	7,868,016	4,692,254	4,741,792	7,802,158
V052	HENRY CO FISCAL COURT	0.055903%	0.059308%	68,181	28,093	96,274	1,349,887	1,734,209	1,034,231	1,045,150	1,719,693
V053	HICKMAN CO FISCAL COURT	0.042157%	0.042835%	51,416	21,185	72,601	1,017,963	1,307,784	779,924	788,158	1,296,837
V054	HOPKINS CO FISCAL COURT	0.177961%	0.179106%	217,046	89,432	306,478	4,297,217	5,520,662	3,292,361	3,327,120	5,474,453



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

Participating Employer Code	Participating Employer Name	2020 Proportionate Share	2019 Proportionate Share	Employer Contributions for FYE June 30, 2020			Net OPEB Liability as of June 30, 2020				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.34%	Discount Rate Less 1.00% 4.34%	Discount Rate Plus 1.00% 6.34%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
V055	JACKSON CO FISCAL COURT	0.092800%	0.095361%	113,181	46,635	159,816	2,240,838	2,878,819	1,716,843	1,734,969	2,854,722
V057	JESSAMINE CO FISCAL COURT	0.223003%	0.220126%	271,980	112,067	384,047	5,384,844	6,917,944	4,125,658	4,169,215	6,860,039
V060	KNOTT CO FISCAL CT	0.057789%	0.062109%	70,481	29,041	99,522	1,395,429	1,792,716	1,069,123	1,080,411	1,777,710
V061	KNOX CO FISCAL CT	0.127440%	0.113846%	155,428	64,043	219,471	3,077,288	3,953,412	2,357,699	2,382,590	3,920,321
V062	LARUE CO FISCAL COURT	0.084742%	0.081822%	103,353	42,586	145,939	2,046,262	2,628,845	1,567,766	1,584,318	2,606,841
V063	LAUREL COUNTY FISCAL COUR	0.238656%	0.230914%	291,071	119,934	411,005	5,762,817	7,403,528	4,415,246	4,461,860	7,341,558
V064	LAWRENCE CO FISCAL CT	0.079622%	0.081116%	97,109	40,013	137,122	1,922,629	2,470,014	1,473,044	1,488,596	2,449,339
V065	LEE COUNTY FISCAL COURT	0.050937%	0.043391%	62,124	25,598	87,722	1,229,974	1,580,155	942,358	952,307	1,566,929
V066	LESLIE CO FISCAL COURT	0.104427%	0.112101%	127,362	52,478	179,840	2,521,594	3,239,509	1,931,948	1,952,344	3,212,393
V067	LETCHER CO FISCAL COURT	0.085692%	0.085734%	104,512	43,063	147,575	2,069,201	2,658,316	1,585,342	1,602,079	2,636,065
V068	LEWIS COUNTY FISCAL COURT	0.076945%	0.078030%	93,844	38,668	132,512	1,857,988	2,386,969	1,423,518	1,438,547	2,366,989
V069	LINCOLN CO FISCAL COURT	0.079057%	0.077258%	96,420	39,729	136,149	1,908,986	2,452,487	1,462,591	1,478,032	2,431,959
V070	LIVINGSTON CO FISCAL CT	0.081255%	0.083974%	99,100	40,834	139,934	1,962,061	2,520,673	1,503,255	1,519,126	2,499,574
V071	LOGAN COUNTY FISCAL COURT	0.148922%	0.140602%	181,629	74,839	256,468	3,596,013	4,619,822	2,755,126	2,784,213	4,581,152
V072	LYON COUNTY FISCAL COURT	0.038501%	0.038620%	46,956	19,348	66,304	929,682	1,194,369	712,286	719,806	1,184,371
V073	MCCRACKEN CO FISCAL COURT	0.147825%	0.143661%	180,291	74,288	254,579	3,569,524	4,585,791	2,734,831	2,763,704	4,547,406
V074	MCCREARY CO FISCAL CT	0.101596%	0.091880%	123,909	51,056	174,965	2,453,234	3,151,686	1,879,573	1,899,417	3,125,305
V075	MCLEAN COUNTY FISCAL CT	0.078869%	0.081276%	96,191	39,635	135,826	1,904,446	2,446,655	1,459,113	1,474,518	2,426,175
V076	MADISON CO FISCAL COURT	0.230257%	0.206732%	280,827	115,713	396,540	5,260,006	7,142,976	4,259,861	4,304,835	7,083,187
V077	MAGOFFIN CO FISCAL COURT	0.048691%	0.058354%	59,385	24,469	83,854	1,175,740	1,510,480	900,806	910,316	1,497,837
V078	MARION CO FISCAL COURT	0.176073%	0.173506%	214,743	88,483	303,226	4,251,627	5,462,093	3,257,432	3,291,822	5,416,374
V079	MARSHALL CO FISCAL COURT	0.170317%	0.169343%	207,723	85,591	293,314	4,112,638	5,283,532	3,150,943	3,184,209	5,239,307
V080	MARTIN CO FISCAL COURT	0.056560%	0.055896%	68,981	28,424	97,405	1,365,752	1,754,590	1,046,386	1,057,433	1,739,904
V081	MASON CO FIS CT	0.119830%	0.119125%	146,148	60,219	206,367	2,893,530	3,717,337	2,216,910	2,240,316	3,686,221
V082	MEADE COUNTY FISCAL COURT	0.198866%	0.192144%	242,541	99,938	342,479	4,802,009	6,169,172	3,679,113	3,717,955	6,117,534
V083	MENIFEE CO FISCAL COURT	0.034094%	0.031836%	41,582	17,134	58,716	823,266	1,057,656	630,755	637,414	1,048,803
V084	MERCER COUNTY FISCAL COUR	0.067531%	0.070971%	82,363	33,937	116,300	1,630,668	2,094,930	1,249,355	1,262,545	2,077,395
V085	METCALFE CO FISCAL COURT	0.042006%	0.043330%	51,232	21,110	72,342	1,014,317	1,303,100	777,130	785,335	1,292,192
V086	MONROE CO FISCAL COURT	0.039516%	0.036475%	48,195	19,858	68,053	954,191	1,225,856	731,064	738,783	1,215,595
V087	MONTGOMERY CO FISCAL CT	0.125656%	0.125871%	153,253	63,147	216,400	3,034,210	3,898,069	2,324,694	2,349,237	3,865,441
V088	MORGAN CO FISCAL CT	0.046728%	0.043310%	56,991	23,483	80,474	1,128,339	1,449,585	864,490	873,616	1,437,451
V089	MUHLENBERG CO FISCAL CT	0.178696%	0.184786%	217,942	89,801	307,743	4,314,965	5,543,463	3,305,959	3,340,861	5,497,063
V090	NELSON CO FISCAL CT	0.239880%	0.231200%	292,564	120,549	413,113	5,792,372	7,441,498	4,437,891	4,484,744	7,379,210
V091	NICHOLAS CO FISCAL COURT	0.044809%	0.043479%	54,650	22,518	77,168	1,082,001	1,390,054	828,987	837,739	1,378,419
V092	OHIO COUNTY FISCAL CRT	0.107515%	0.108477%	131,128	54,030	185,158	2,596,160	3,335,304	1,989,077	2,010,077	3,307,386
V093	OLDHAM CO FISCAL COURT	0.161830%	0.159427%	197,371	81,326	278,697	3,907,702	5,020,250	2,993,930	3,025,538	4,978,229
V094	OWEN COUNTY FISCAL COURT	0.063379%	0.065183%	77,299	31,850	109,149	1,530,410	1,966,128	1,172,541	1,184,920	1,949,671
V095	OWSLEY CO FISCAL COURT	0.030008%	0.031607%	36,598	15,080	51,678	724,602	930,901	555,162	561,023	923,109
V096	PENDLETON CO FISCAL COURT	0.055220%	0.058479%	67,348	27,750	95,098	1,333,395	1,713,021	1,021,595	1,032,381	1,698,683
V097	PERRY COUNTY FISCAL COURT	0.146128%	0.162243%	178,221	73,435	251,656	3,528,547	4,533,147	2,703,435	2,731,977	4,495,203
V098	PIKE COUNTY FISCAL COURT	0.301238%	0.302322%	367,396	151,383	518,779	7,273,982	9,344,931	5,573,042	5,631,880	9,266,711
V099	POWELL CO FISCAL CT	0.126558%	0.121820%	154,353	63,600	217,953	3,055,991	3,926,051	2,341,381	2,366,101	3,893,189
V100	PULASKI CO FISCAL CT	0.230519%	0.240668%	281,146	115,844	396,990	5,566,333	7,151,104	4,264,708	4,309,733	7,091,247
V101	ROBERTSON CO FISCAL CT	0.019692%	0.020812%	24,017	9,896	33,913	475,502	610,880	364,311	368,157	605,767
V102	ROCKCASTLE CO FISCAL CT	0.101789%	0.100630%	124,144	51,153	175,297	2,457,895	3,157,673	1,883,144	1,903,025	3,131,243
V103	ROWAN CO FISCAL COURT	0.150087%	0.143682%	183,050	75,424	258,474	3,624,145	4,655,962	2,776,679	2,805,994	4,616,990
V104	RUSSELL CO FISCAL COURT	0.091271%	0.093269%	111,316	45,867	157,183	2,203,917	2,831,386	1,688,556	1,706,383	2,807,687
V105	SCOTT CO FISCAL CT	0.141336%	0.135350%	172,377	71,027	243,404	3,412,835	4,384,491	2,614,781	2,642,387	4,347,791
V106	SHELBY CO FISCAL COURT	0.128199%	0.124691%	156,354	64,425	220,779	3,095,616	3,976,958	2,371,741	2,396,781	3,943,669
V107	SIMPSON CO FISCAL COURT	0.114640%	0.113373%	139,818	57,611	197,429	2,768,207	3,556,334	2,120,893	2,143,284	3,526,566
V108	SPENCER CO TREASURER	0.053269%	0.051029%	64,969	26,770	91,739	1,286,284	1,652,498	985,501	995,906	1,638,666
V109	TAYLOR COUNTY FISCAL COUR	0.110209%	0.110068%	134,413	55,384	189,797	2,661,212	3,418,876	2,038,917	2,060,443	3,390,259
V110	TODD COUNTY FISCAL COURT	0.076211%	0.073670%	92,948	38,299	131,247	1,840,264	2,364,199	1,409,939	1,424,824	2,344,410
V111	TRIGG COUNTY FISCAL COURT	0.089870%	0.083056%	109,607	45,163	154,770	2,170,087	2,787,925	1,662,636	1,680,190	2,764,589
V112	TRIMBLE CO FISCAL COURT	0.062077%	0.037708%	75,710	31,196	106,906	1,498,971	1,925,737	1,148,453	1,160,578	1,909,618
V113	UNION COUNTY FISCAL COURT	0.100488%	0.102802%	122,558	50,499	173,057	2,426,480	3,117,314	1,859,074	1,878,702	3,091,221
V114	WARREN COUNTY FISCAL COUR	0.320345%	0.334607%	390,700	160,985	551,685	7,735,358	9,937,664	5,926,530	5,989,100	9,854,482
V115	WASHINGTON CO FIS COURT	0.063286%	0.060960%	77,185	31,804	108,989	1,528,164	1,963,243	1,170,820	1,183,181	1,946,810
V116	WAYNE COUNTY FISCAL COURT	0.147492%	0.146317%	179,885	74,120	254,005	3,561,483	4,575,460	2,728,670	2,757,478	4,537,162
V117	WEBSTER CO FISCAL COURT	0.111304%	0.112424%	135,749	55,934	191,683	2,687,653	3,452,845	2,059,175	2,080,915	3,423,944
V119	CITY OF HIGHLAND HEIGHTS	0.012869%	0.011611%	15,696	6,467	22,163	310,747	399,219	238,082	240,596	395,877
V120	WOODFORD CO FISCAL COURT	0.119817%	0.120739%	146,132	60,213	206,345	2,893,216	3,716,933	2,216,670	2,240,072	3,685,821
V122	FAMILY HEALTH CENTER	0.667944%	0.666533%	814,640	335,667	1,150,307	16,128,816	20,720,794	12,357,272	12,487,735	20,547,354
V125	LOUISVILLE MEM COMM	0.005732%	0.005821%	6,991	2,881	9,872	138,410	177,817	106,045	107,164	176,328
V126	LOU & JEFF CO RIVERPORT	0.005703%	0.005549%	6,956	2,866	9,822	137,710	176,917	105,508	106,622	175,436
V127	LOU LABOR MANAGER COM	0.002560%	0.002551%	3,123	1,286	4,409	61,816	79,416	47,361	47,861	78,751
V129	T A R C	1.250611%	1.320171%	1,525,275	628,479	2,153,754	30,198,452	38,796,146	23,136,881	23,381,150	38,471,410



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

Participating Employer Code	Participating Employer Name	2020 Proportionate Share	2019 Proportionate Share	Employer Contributions for FYE June 30, 2020			Net OPEB Liability as of June 30, 2020				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.34%	Discount Rate Less 1.00% 4.34%	Discount Rate Plus 1.00% 6.34%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
V130	ANCHORAGE BD OF EDUCATION	0.031195%	0.033741%	38,047	15,677	53,724	753,264	967,724	577,122	583,215	959,623
V136	MOUNTAIN ARTS CENTER	0.000000%	0.002855%	-	-	-	-	-	-	-	-
V137	FRANKLIN CO CONS DIST	0.002406%	0.003288%	2,935	1,209	4,144	58,098	74,638	44,512	44,982	74,014
V145	CITY OF WURLAND	0.002860%	0.002931%	3,489	1,437	4,926	69,060	88,722	52,911	53,470	87,980
V147	HARDIN CO WATER DIST #2	0.150767%	0.144924%	183,879	75,766	259,645	3,640,565	4,677,057	2,789,259	2,818,707	4,637,908
V151	HOUSING AUTH OF HENDERSON	0.043052%	0.042412%	52,507	21,635	74,142	1,039,575	1,335,549	796,482	804,891	1,324,370
V156	JEFF CO BD OF ED	7.305900%	7.595696%	8,910,450	3,671,476	12,581,926	176,415,272	226,641,830	135,162,530	136,589,519	224,744,774
V158	BIG SANDY AREA COMM PRO	0.074788%	0.078803%	91,213	37,584	128,797	1,805,903	2,320,055	1,383,613	1,398,220	2,300,635
V159	CITY OF ERLANGER	0.070985%	0.074043%	86,575	35,673	122,248	1,714,072	2,202,079	1,313,255	1,327,120	2,183,647
V163	EAST BERNSTADT BD OF ED	0.015615%	0.013804%	19,045	7,847	26,892	377,055	484,405	288,885	291,935	480,350
V171	CITY OF ADAIRVILLE	0.006819%	0.006045%	8,317	3,427	11,744	164,658	211,537	126,155	127,487	209,767
V176	MADISON CO CONSERVAT DIST	0.001508%	0.001487%	1,840	758	2,598	36,414	46,781	27,899	28,193	46,389
V179	MARSHALL CO SEN CITIZENS	0.000000%	0.002470%	-	-	-	-	-	-	-	-
V189	CITY OF CENTRAL CITY	0.052746%	0.053634%	64,330	26,507	90,837	1,273,655	1,636,273	975,825	986,128	1,622,577
V196	CITY OF BUTLER	0.001509%	0.001516%	1,841	758	2,599	36,438	46,812	27,917	28,212	46,420
V197	CITY OF HAZARD	0.146897%	0.137640%	179,158	73,821	252,979	3,547,116	4,557,003	2,717,662	2,746,354	4,518,859
V198	MOUNTAIN WATER DISTRICT	0.085002%	0.084416%	103,671	42,717	146,388	2,052,540	2,636,911	1,572,576	1,589,179	2,614,839
V200	PULASKI COUNTY LIBRARY	0.022325%	0.021953%	27,228	11,219	38,447	539,081	692,561	413,023	417,383	686,764
V205	BARREN/METCALFE CO AMB SR	0.003757%	0.003231%	4,582	1,888	6,470	90,720	116,549	69,506	70,240	115,573
V206	SHELBYVILLE MUN WATER&SEWER	0.054959%	0.050317%	67,029	27,619	94,648	1,327,093	1,704,925	1,016,767	1,027,501	1,690,654
V207	BELL CO PUBLIC LIBRARY	0.010456%	0.010309%	12,752	5,255	18,007	252,481	324,363	193,441	195,483	321,648
V208	CITY OF WALTON	0.017204%	0.014726%	20,982	8,646	29,628	415,424	533,698	318,282	321,642	529,231
V218	MURRAY TOURISM COMMISSION	0.003435%	0.003439%	4,189	1,726	5,915	82,945	106,560	63,549	64,220	105,668
V219	BELLEVUE BD OF EDUCATION	0.038677%	0.032126%	47,172	19,437	66,609	933,932	1,199,828	715,542	723,097	1,189,785
V224	PENNYROYAL AREA MUSEUM	0.004609%	0.004760%	5,621	2,316	7,937	111,293	142,979	85,269	86,169	141,782
V230	OWENSBORO RIVERPORT AUTH	0.095977%	0.094894%	117,056	48,232	165,288	2,317,553	2,977,375	1,775,619	1,794,365	2,952,453
V236	BIG SANDY AREA DEV DIST	0.094722%	0.093572%	115,525	47,601	163,126	2,287,248	2,938,443	1,752,401	1,770,902	2,913,847
V237	BLUE GRASS COMM ACTION	0.185039%	0.179103%	225,678	92,989	318,667	4,468,129	5,740,234	3,423,307	3,459,449	5,692,187
V247	HARDIN CO WATER DIST #1	0.152089%	0.154178%	185,491	76,430	261,921	3,672,487	4,718,067	2,813,717	2,843,423	4,678,576
V251	HENDERSON CO RIVER AUTH	0.031258%	0.028656%	38,123	15,708	53,831	754,786	969,678	578,287	584,393	961,561
V259	KENTON CO PUBLIC LIBRARY	0.194881%	0.198460%	237,682	97,935	335,617	4,705,783	6,045,550	3,605,388	3,643,453	5,994,947
V263	LAUREL CO BD OF EDUCATION	0.377386%	0.390300%	460,268	189,651	649,919	9,112,724	11,707,176	6,981,815	7,055,526	11,609,183
V271	RUSSELLVILLE ELEC PL BD	0.047606%	0.045847%	58,061	23,924	81,985	1,149,540	1,476,822	880,733	890,031	1,464,460
V281	HOUSING AUTH OF MAYSVILLE	0.015312%	0.014122%	18,675	7,695	26,370	369,738	475,005	283,279	286,270	471,029
V298	CITY OF PIKEVILLE	0.114659%	0.107566%	139,841	57,620	197,461	2,768,666	3,556,923	2,121,244	2,143,640	3,527,151
V300	HOUSING AUTH OF SOMERSET	0.019086%	0.020671%	23,278	9,591	32,869	460,869	592,081	353,100	356,828	587,125
V305	CITY OF CAVE CITY	0.022973%	0.024624%	28,018	11,545	39,563	554,728	712,663	425,011	429,498	706,698
V306	HOUSING AUTH OF SHELBYVILLE	0.003932%	0.003694%	4,796	1,976	6,772	94,946	121,978	72,744	73,512	120,957
V308	NORTHERN KY AREA DEV.DIST	0.118412%	0.123746%	144,418	59,506	203,924	2,859,290	3,673,348	2,190,677	2,213,805	3,642,601
V319	CAMPBELL CO BD OF ED	0.305968%	0.295071%	373,165	153,760	526,925	7,388,197	9,491,664	5,660,549	5,720,311	9,412,216
V324	CHRISTIAN CO CONS DIST	0.001339%	0.001319%	1,634	673	2,307	32,333	41,538	24,772	25,034	41,190
V330	CITY OF OWENSBORO	0.420553%	0.417089%	512,916	211,344	724,260	10,155,076	13,046,292	7,780,425	7,862,567	12,937,090
V336	SANDY VALLEY TRANS SER IN	0.082456%	0.084861%	100,565	41,437	142,002	1,991,062	2,557,930	1,525,474	1,541,579	2,536,519
V337	FRANKFORT ELEC WATER BD	0.510819%	0.482265%	623,007	256,706	879,713	12,334,725	15,846,501	9,450,387	9,550,160	15,713,861
V347	CITY OF RADCLIFF	0.090533%	0.096383%	110,416	45,496	155,912	2,186,097	2,808,492	1,674,902	1,692,585	2,784,984
V359	CITY OF ELSMERE	0.021011%	0.017463%	25,625	10,559	36,184	507,352	651,798	388,713	392,817	646,342
V363	LONDON LAUREL CO COMM CTR	0.028913%	0.028019%	35,263	14,530	49,793	698,161	896,932	534,904	540,551	889,424
V373	PADUCAH MCCracken CO TOUR	0.012060%	0.011380%	14,708	6,061	20,769	291,212	374,122	223,116	225,471	370,991
V376	CITY OF BEREA	0.266711%	0.259955%	325,287	134,032	459,319	6,440,260	8,273,843	4,934,277	4,986,371	8,204,588
V398	CITY OF ELKHORN CITY	0.007063%	0.007416%	8,615	3,549	12,164	170,550	219,107	130,669	132,048	217,273
V400	PULASKI CO SOIL CONS DIST	0.004085%	0.004111%	4,983	2,053	7,036	98,640	126,724	75,574	76,372	125,663
V405	MARY W WELDON MEM PUB LIB	0.008852%	0.008347%	10,796	4,448	15,244	213,749	274,605	163,766	165,495	272,306
V407	BELLY/WHITLEY COMM ACTION	0.110273%	0.107798%	134,492	55,416	189,908	2,662,758	3,420,862	2,040,101	2,061,640	3,392,228
V419	DAYTON CITY SCHOOLS	0.049841%	0.049696%	60,787	25,047	85,834	1,203,509	1,546,155	922,082	931,816	1,533,213
V424	PENNYRILE ALLIED COMM SER	0.131822%	0.130424%	160,774	66,245	227,019	3,183,100	4,089,350	2,438,768	2,464,515	4,055,120
V430	OWENSBORO MUN UTILITIES	0.724534%	0.744370%	883,659	364,105	1,247,764	17,495,293	22,476,315	13,404,214	13,545,729	22,288,181
V436	APPALACHIAN RES & DEFENSE	0.078492%	0.068519%	95,731	39,445	135,176	1,895,343	2,434,959	1,452,138	1,467,469	2,414,578
V437	FKT/FKLN CO TOUR&CONV COM	0.005074%	0.005628%	6,188	2,550	8,738	122,522	157,404	93,871	94,862	156,087
V447	CITY OF ELIZABETHTOWN	0.312122%	0.302214%	380,781	156,898	537,679	7,538,970	9,685,364	5,776,066	5,837,047	9,604,294
V459	LUDLOW BD OF EDUCATION	0.027255%	0.029509%	33,241	13,697	46,938	658,125	845,498	504,230	509,554	838,421
V463	LONDON LAUREL TOURIST COM	0.005704%	0.004964%	6,957	2,866	9,823	137,734	176,948	105,527	106,641	175,467
V473	PADUCAH POWER SYSTEM	0.224906%	0.228191%	274,300	113,024	387,324	5,430,796	6,976,979	4,160,865	4,204,793	6,918,579
V476	KY RIVER FOOTHILLS DEV CO	0.193825%	0.260309%	236,393	97,404	333,797	4,680,284	6,012,791	3,585,852	3,623,710	5,962,462
V500	WEST PULASKI WATER DISTR	0.015379%	0.014251%	18,757	7,729	26,486	371,356	477,084	284,519	287,522	473,090
V505	CITY OF PARK CITY	0.001096%	0.001072%	1,337	551	1,888	26,465	34,000	20,277	20,491	33,715
V507	BELL CO SOLID WASTE OFFIC	0.007285%	0.007319%	8,885	3,661	12,546	175,911	225,993	134,776	136,199	224,102
V508	CITY OF UNION	0.004494%	0.004134%	5,481	2,258	7,739	108,516	139,412	83,141	84,019	138,245



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

Participating Employer Code	Participating Employer Name	2020 Proportionate Share	2019 Proportionate Share	Employer Contributions for FYE June 30, 2020			Net OPEB Liability as of June 30, 2020				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.34%	Discount Rate Less 1.00% 4.34%	Discount Rate Plus 1.00% 6.34%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
V524	HOPKINSVL WATER ENV ATH	0.146119%	0.130814%	178,210	73,430	251,640	3,528,329	4,532,868	2,703,269	2,731,809	4,494,926
V530	AUDUBON AREA COMM SER INC	0.565781%	0.557625%	690,040	284,326	974,366	13,661,891	17,551,519	10,467,210	10,577,718	17,404,607
V537	CAPITAL COMMUNITY E I D A	0.003594%	0.003792%	4,383	1,806	6,189	86,784	111,492	66,491	67,193	110,559
V547	ELIZABETHTOWN TOUR/CON BU	0.007989%	0.010011%	9,743	4,015	13,758	192,910	247,833	147,800	149,361	245,758
V559	BEECHWOOD BOARD OF EDUC	0.049766%	0.050846%	60,695	25,009	85,704	1,201,698	1,543,829	920,694	930,414	1,530,906
V563	LONDON-LAUREL CO IDA	0.003701%	0.004043%	4,514	1,860	6,374	89,368	114,812	68,470	69,193	113,850
V576	SOUTHERN MADISON WATER DT	0.012934%	0.013287%	15,775	6,500	22,275	312,317	401,235	239,285	241,811	397,877
V607	PINEVILLE UTILITY COMM	0.044611%	0.047209%	54,408	22,419	76,827	1,077,220	1,383,911	825,324	834,038	1,372,328
V619	SOUTHGATE BD OF ED	0.010523%	0.009360%	12,835	5,288	18,123	254,098	326,442	194,680	196,736	323,709
V624	HOPKINSVL ELECTRIC SYSTEM	0.143363%	0.143517%	174,849	72,045	246,894	3,461,780	4,447,372	2,652,282	2,680,283	4,410,146
V630	CITY OF WHITESVILLE	0.005879%	0.006563%	7,170	2,954	10,124	141,960	182,377	108,764	109,913	180,850
V637	FARMDALE WATER DISTRICT	0.004230%	0.003336%	5,159	2,126	7,285	102,142	131,222	78,257	79,083	130,124
V647	CITY OF VINE GROVE	0.024930%	0.023434%	30,405	12,528	42,933	601,984	773,372	461,217	466,086	766,899
V659	KENTON CO BD OF ED	0.745573%	0.756739%	909,318	374,678	1,283,996	18,003,321	23,128,982	13,793,445	13,939,070	22,935,385
V663	LAUREL CO CONSERV DIST	0.002180%	0.002129%	2,659	1,096	3,755	52,640	67,627	40,331	40,757	67,061
V673	PADUCAH-MCCRACKEN CO JOIN	0.058298%	0.055932%	71,101	29,297	100,398	1,407,719	1,808,506	1,078,540	1,089,927	1,793,368
V676	MADISON CO UTILITIES DIST	0.023950%	0.023297%	29,210	12,036	41,246	578,320	742,971	443,086	447,764	736,752
V707	BELL CO CONSERVATION DIST	0.000589%	0.000566%	718	296	1,014	14,223	18,272	10,897	11,012	18,119
V708	HEBRON FIRE PROTECTION DI	0.002783%	0.003055%	3,394	1,399	4,793	67,201	86,334	51,487	52,030	85,611
V719	SILVER GROVE BD OF ED	0.000000%	0.008482%	-	-	-	-	-	-	-	-
V724	PENNYRILE AREA DEVP DIST	0.069094%	0.067152%	84,268	34,722	118,990	1,668,410	2,143,417	1,278,271	1,291,766	2,125,476
V730	GREEN RIV AREA DEL DIST	0.089942%	0.089567%	109,695	45,199	154,894	2,171,826	2,790,159	1,663,969	1,681,536	2,766,804
V737	KY ASSOC OF CO (KACO)	0.140468%	0.148530%	171,318	70,590	241,908	3,391,875	4,357,564	2,598,723	2,626,159	4,321,089
V756	JEFF CO MED CENTER LAUNDR	0.089314%	0.091058%	108,930	44,884	153,814	2,156,661	2,770,677	1,652,350	1,669,795	2,747,485
V759	ERLANGER/ELSMERE BD OF ED	0.138947%	0.133638%	169,463	69,826	239,289	3,355,147	4,310,380	2,570,584	2,597,723	4,274,300
V773	MCCRACKEN CO PUB LIBRARY	0.041346%	0.041205%	50,426	20,778	71,204	998,380	1,282,625	764,920	772,996	1,271,889
V808	POINT PLEASANT FIRE DIST	0.000081%	0.000116%	99	41	140	1,956	2,513	1,499	1,514	2,492
V819	NEWPORT BD OF ED	0.123042%	0.120181%	150,065	61,833	211,898	2,971,090	3,816,979	2,276,334	2,300,366	3,785,029
V830	REGIONAL WTR RESOURCE AGY	0.184442%	0.184399%	224,949	92,689	317,638	4,453,713	5,721,714	3,412,262	3,448,287	5,673,822
V856	KYIANA REG PLANNING DEV	0.152947%	0.155035%	186,538	76,862	263,400	3,693,205	4,744,684	2,829,590	2,859,464	4,704,970
V859	COVINGTON BD OF ED	0.374469%	0.365658%	456,711	188,185	644,896	9,042,288	11,616,685	6,927,849	7,000,991	11,519,450
V873	PADUCAH-MCCRACKEN CO RIV	0.016158%	0.020725%	19,707	8,120	27,827	390,167	501,249	298,930	302,086	497,054
V919	CITY OF WILDER	0.008405%	0.008112%	10,251	4,224	14,475	202,955	260,738	155,496	157,138	258,555
V930	OWENSBORO METRO PLAN COMM	0.022350%	0.022036%	27,259	11,232	38,491	539,685	693,336	413,485	417,851	687,533
V937	HOUSING AUTH OF FRANKFORT	0.024617%	0.025121%	30,023	12,371	42,394	594,426	763,663	455,426	460,234	757,270
V959	CITY OF COVINGTON	0.261611%	0.257878%	319,067	131,469	450,536	6,317,110	8,115,632	4,839,924	4,891,022	8,047,701
W001	ADAIR COUNTY ATTORNEY	0.005048%	0.005414%	6,156	2,537	8,693	121,894	156,598	93,390	94,376	155,287
W003	ANDERSON COUNTY ATTORNEY	0.001695%	0.001889%	2,067	852	2,919	40,929	52,582	31,358	31,689	52,142
W004	BALLARD COUNTY ATTORNEY	0.003192%	0.003192%	3,893	1,604	5,497	77,077	99,021	59,053	59,677	98,193
W010	BOYD COUNTY ATTORNEY	0.008371%	0.009828%	10,210	4,207	14,417	202,134	259,683	154,867	156,502	257,509
W011	BOYLE COUNTY ATTORNEY	0.002922%	0.002558%	3,564	1,468	5,032	70,557	90,646	54,058	54,629	89,887
W013	BREATHITT CO ATTORNEY	0.002430%	0.003109%	2,963	1,221	4,184	58,677	75,383	44,956	45,431	74,752
W015	BULLITT COUNTY ATTORNEY	0.015866%	0.016276%	19,351	7,973	27,324	383,116	492,191	293,528	296,627	488,071
W016	BUTLER COUNTY ATTORNEY	0.000955%	0.001718%	1,164	480	1,644	23,060	29,626	17,668	17,854	29,378
W017	CALDWELL COUNTY ATTORNEY	0.004275%	0.004521%	5,214	2,148	7,362	103,228	132,618	79,089	79,924	131,508
W018	CALLOWAY COUNTY ATTORNEY	0.008733%	0.008406%	10,651	4,389	15,040	210,875	270,913	161,565	163,270	268,645
W019	CAMPBELL COUNTY ATTORNEY	0.019569%	0.019985%	23,867	9,834	33,701	472,532	607,065	362,036	365,858	601,983
W020	CARLISLE COUNTY ATTORNEY	0.000000%	0.000134%	-	-	-	-	-	-	-	-
W021	CARROLL COUNTY ATTORNEY	0.000951%	0.001180%	1,160	478	1,638	22,964	29,502	17,594	17,780	29,255
W022	CHILD SUPPORT ENFORCEMENT	0.002925%	0.002982%	3,567	1,470	5,037	70,630	90,739	54,114	54,685	89,979
W024	CHRISTIAN COUNTY ATTORNEY	0.014448%	0.015566%	17,622	7,261	24,883	348,875	448,202	267,295	270,117	444,451
W026	CLAY COUNTY ATTORNEY	0.005660%	0.005724%	6,904	2,844	9,748	136,672	175,583	104,713	105,818	174,113
W027	CLINTON CO ATTORNEY	0.003216%	0.003290%	3,922	1,616	5,538	77,657	99,766	59,497	60,126	98,931
W029	CUMBERLAND CO ATTORNEY	0.002722%	0.002930%	3,319	1,368	4,687	65,728	84,441	50,358	50,890	83,734
W031	EDMONSON COUNTY ATTORNEY	0.001103%	0.001024%	1,346	554	1,900	26,634	34,217	20,406	20,621	33,931
W032	ELLIOTT COUNTY ATTORNEY	0.002372%	0.002448%	2,893	1,192	4,085	57,277	73,584	43,883	44,346	72,968
W033	ESTLILL COUNTY ATTORNEY	0.004002%	0.004537%	4,881	2,011	6,892	96,636	124,149	74,039	74,821	123,110
W035	FLEMING COUNTY ATTORNEY	0.007648%	0.008197%	9,328	3,843	13,171	184,676	237,254	141,492	142,985	235,268
W036	FLOYD COUNTY ATTORNEY	0.003355%	0.001763%	4,068	1,676	5,744	80,530	103,458	61,699	62,350	102,592
W039	GALLATIN COUNTY ATTORNEY	0.000000%	0.002669%	-	-	-	-	-	-	-	-
W041	GRANT COUNTY CHILD SUPPOR	0.004446%	0.004178%	5,423	2,234	7,657	107,357	137,923	82,253	83,121	136,768
W043	GRAYSON COUNTY ATTORNEY	0.004517%	0.003864%	5,509	2,270	7,779	109,072	140,125	83,567	84,449	138,952
W044	GREEN COUNTY ATTORNEY	0.002029%	0.003249%	2,475	1,020	3,495	48,994	62,943	37,537	37,934	62,416
W045	GREENUP CO ATTY/CHILD SUP	0.005602%	0.005638%	6,833	2,815	9,648	135,271	173,784	103,640	104,734	172,329
W047	HARDIN COUNTY ATTORNEY	0.028256%	0.028813%	34,462	14,200	48,662	682,296	876,551	522,749	528,268	869,214
W048	HARLAN COUNTY ATTORNEY	0.012110%	0.014459%	14,769	6,086	20,855	292,420	375,673	224,041	226,406	372,529
W050	HART COUNTY ATTORNEY	0.006614%	0.007690%	8,066	3,324	11,390	159,708	205,178	122,362	123,654	203,460



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

Participating Employer Code	Participating Employer Name	2020 Proportionate Share	2019 Proportionate Share	Employer Contributions for FYE June 30, 2020			Net OPEB Liability as of June 30, 2020				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.34%	Discount Rate Less 1.00% 4.34%	Discount Rate Plus 1.00% 6.34%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
W051	HENDERSON CO ATTORNEY	0.011770%	0.012190%	14,355	5,915	20,270	284,210	365,126	217,750	220,049	362,070
W052	HENRY COUNTY ATTORNEY	0.001774%	0.001145%	2,164	892	3,056	42,837	55,033	32,820	33,166	54,572
W055	JACKSON COUNTY ATTORNEY	0.002843%	0.002394%	3,468	1,429	4,897	68,650	88,195	52,597	53,152	87,457
W056	JEFFERSON CO ATTORNEY	0.217904%	0.226018%	265,761	109,505	375,266	5,261,719	6,759,764	4,031,325	4,073,886	6,703,183
W058	JOHNSON CO ATTORNEY	0.006265%	0.005758%	7,641	3,148	10,789	151,281	194,351	115,905	117,129	192,725
W060	KNOTT COUNTY ATTORNEY	0.003908%	0.004317%	4,766	1,964	6,730	94,366	121,233	72,300	73,063	120,218
W061	KNOX COUNTY ATTORNEY	0.006978%	0.008056%	8,510	3,507	12,017	168,497	216,470	129,096	130,459	214,658
W063	LAUREL COUNTY ATTORNEY	0.015550%	0.015626%	18,965	7,814	26,779	375,485	482,388	287,682	290,719	478,351
W064	LAWRENCE COUNTY ATTORNEY	0.003839%	0.004446%	4,682	1,929	6,611	92,700	119,093	71,023	71,773	118,096
W066	LESLIE COUNTY ATTORNEY	0.003522%	0.003000%	4,295	1,770	6,065	85,046	109,259	65,159	65,847	108,344
W067	LETCHER COUNTY ATTORNEY	0.005969%	0.005978%	7,280	3,000	10,280	144,133	185,169	110,429	111,595	183,619
W069	LINCOLN COUNTY ATTORNEY	0.004491%	0.005580%	5,477	2,257	7,734	108,444	139,319	83,086	83,963	138,153
W070	LIVINGSTON CO ATTORNEY	0.002631%	0.002451%	3,209	1,322	4,531	63,531	81,618	48,675	49,189	80,935
W071	LOGAN COUNTY ATTORNEY	0.000616%	0.000617%	752	310	1,062	14,875	19,109	11,396	11,517	18,949
W073	MCCRACKEN COUNTY ATTORNEY	0.001531%	0.001443%	1,867	769	2,636	36,969	47,494	28,324	28,623	47,097
W075	MCLEAN COUNTY ATTORNEY	0.000617%	0.000507%	752	310	1,062	14,899	19,140	11,415	11,535	18,980
W076	MADISON COUNTY ATTORNEY	0.002957%	0.001804%	3,607	1,486	5,093	71,403	91,731	54,706	55,283	90,964
W077	MAGOFFIN CO ATTORNEY	0.001200%	0.000708%	1,463	603	2,066	28,976	37,226	22,201	22,435	36,915
W078	MARION COUNTY ATTORNEY	0.002087%	0.000541%	2,545	1,049	3,594	50,395	64,742	38,610	39,018	64,200
W079	MARSHALL COUNTY ATTORNEY	0.001096%	0.001511%	1,337	551	1,888	26,465	34,000	20,277	20,491	33,715
W080	MARTIN COUNTY ATTORNEY	0.004171%	0.004173%	5,086	2,096	7,182	100,717	129,392	77,165	77,980	128,309
W082	MEADE COUNTY ATTORNEY	0.003695%	0.004101%	4,506	1,857	6,363	89,223	114,625	68,359	69,081	113,666
W083	MEMIFEE COUNTY ATTORNEY	0.001695%	0.001742%	2,068	852	2,920	40,929	52,582	31,358	31,689	52,142
W084	MERCER COUNTY ATTORNEY	0.004262%	0.004913%	5,198	2,142	7,340	102,914	132,215	78,849	79,681	131,108
W085	METCALFE COUNTY ATTORNEY	0.003548%	0.003638%	4,328	1,783	6,111	85,673	110,065	65,640	66,333	109,144
W087	MONTGOMERY CO ATTORNEY	0.000390%	0.000396%	476	196	672	9,417	12,098	7,215	7,291	11,997
W090	NELSON COUNTY ATTORNEY	0.009719%	0.010248%	11,854	4,884	16,738	234,684	301,500	179,806	181,704	298,977
W091	NICHOLAS COUNTY ATTORNEY	0.001583%	0.001677%	1,930	796	2,726	38,225	49,107	29,286	29,595	48,696
W092	OHIO COUNTY ATTORNEY	0.003913%	0.003858%	4,772	1,966	6,738	94,487	121,388	72,392	73,157	120,372
W095	OWSLEY COUNTY ATTORNEY	0.002316%	0.002150%	2,825	1,164	3,989	55,924	71,846	42,847	43,299	71,245
W096	PENDLETON COUNTY ATTORNEY	0.003360%	0.003338%	4,098	1,689	5,787	81,134	104,233	62,162	62,818	103,361
W097	PERRY COUNTY ATTORNEY	0.009358%	0.010834%	11,413	4,703	16,116	225,967	290,302	173,127	174,955	287,872
W098	PIKE COUNTY ATTORNEY	0.023523%	0.026464%	28,689	11,821	40,510	568,009	729,725	435,186	439,781	723,617
W099	POWELL COUNTY ATTORNEY	0.003982%	0.004797%	4,856	2,001	6,857	96,153	123,529	73,669	74,447	122,495
W103	ROWAN COUNTY ATTORNEY	0.000689%	0.000095%	841	346	1,187	16,637	21,374	12,747	12,881	21,195
W104	RUSSELL COUNTY ATTORNEY	0.005435%	0.005215%	6,628	2,731	9,359	131,239	168,603	100,550	101,612	167,192
W105	SCOTT COUNTY ATTORNEY	0.003669%	0.002998%	4,475	1,844	6,319	88,595	113,819	67,878	68,595	112,866
W106	SHELBY COUNTY ATTORNEY	0.001993%	0.002069%	2,430	1,002	3,432	48,125	61,826	36,871	37,261	61,309
W107	SIMPSON COUNTY ATTORNEY	0.000343%	0.000419%	418	172	590	8,282	10,640	6,346	6,413	10,551
W109	TAYLOR COUNTY ATTORNEY	0.005205%	0.005214%	6,348	2,616	8,964	125,685	161,468	96,295	97,312	160,117
W110	TODD COUNTY ATTORNEY	0.000000%	0.000190%	-	-	-	-	-	-	-	-
W113	UNION COUNTY ATTORNEY	0.000378%	0.000547%	461	190	651	9,128	11,726	6,993	7,067	11,628
W114	WARREN CO ATTY/CHILD SUPP	0.021131%	0.022591%	25,771	10,619	36,390	510,249	655,521	390,933	395,061	650,034
W115	WASHINGTON CO ATTORNEY	0.002448%	0.002611%	2,986	1,230	4,216	59,112	75,941	45,289	45,767	75,306
W118	WHITLEY COUNTY ATTORNEY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W119	WOLFE COUNTY ATTORNEY	0.001361%	0.003025%	1,660	684	2,344	32,864	42,221	25,179	25,445	41,867
W120	WOODFORD COUNTY ATTORNEY	0.006297%	0.006598%	7,680	3,164	10,844	152,053	195,344	116,497	117,727	193,709
X030	OWENSBORO DAVIESS CO TOUR	0.012133%	0.012703%	14,798	6,097	20,895	292,975	376,387	224,466	226,836	373,236
X034	FAYETTE CO ATTORNEY OFF	0.060585%	0.066896%	73,890	30,446	104,336	1,462,944	1,879,453	1,120,850	1,132,684	1,863,721
X059	KENTON COUNTY ATTORNEY	0.034242%	0.039775%	41,763	17,208	58,971	826,840	1,062,247	633,493	640,181	1,053,356
X105	GEORGETOWN WATER & SEWER	0.124937%	0.122863%	152,376	62,785	215,161	3,016,849	3,875,765	2,311,392	2,335,795	3,843,323
X956	LOU FIREFIGHTERS PENS FUN	0.007358%	0.007083%	8,974	3,698	12,672	177,673	228,258	136,126	137,564	226,347
TOTAL		100.000000%	100.000000%	121,962,325	50,253,722	172,216,047	2,414,695,884	3,102,175,364	1,850,046,176	1,869,578,166	3,076,209,120



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2021
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
20025	JUDL ADM OFF OF THE COURT	8,162,572	109,913	8,272,485	-	8,272,485	1,479,081
35628	TRAN DEPT OF INTERGOV PRO	-	(774)	(774)	-	(774)	-
39931	JEFFERSON CO CLERK	1,163,954	2,830	1,166,784	-	1,166,784	210,912
39932	JEFFERSON CO SHERIFF	291,980	21,158	313,138	-	313,138	52,908
39933	KENTON CO COURT CLERK	144,653	(23,253)	121,400	-	121,400	26,211
39934	KENTON CO SHERIFF	62,525	229	62,754	-	62,754	11,330
39935	CAMPBELL COUNTY CLERK	123,666	(967)	122,699	-	122,699	22,409
39936	CAMPBELL CO SHERIFF	57,485	8,461	65,946	-	65,946	10,416
39937	FAYETTE CO CLERK	433,833	(16,171)	417,662	-	417,662	78,612
39938	FAYETTE CO SHERIFF	234,021	(31,544)	202,477	-	202,477	42,405
39939	DAVISS CO CLERK	138,311	(4,092)	134,219	-	134,219	25,062
39940	DAVISS CO SHERIFF	30,834	8,319	39,153	-	39,153	5,587
39941	PIKE CO CLERK	68,137	(1,730)	66,407	-	66,407	12,347
39942	PIKE CO SHERIFF	104,573	14,076	118,649	-	118,649	18,949
39943	HARDIN COUNTY CLERK OFFIC	145,971	(7,717)	138,254	-	138,254	26,450
39944	HARDIN COUNTY SHERIFF	67,682	12,042	79,724	-	79,724	12,264
39945	WARREN COUNTY CLERKS OFF	149,395	7,898	157,293	-	157,293	27,071
39946	WARREN COUNTY SHERIFF	202,608	(54,704)	147,904	-	147,904	36,713
39947	BOONE COUNTY CLERK	170,071	23,535	193,606	-	193,606	30,817
39948	BOONE COUNTY SHERIFF	45,499	(12,815)	32,684	-	32,684	8,244
39949	CHRISTIAN COUNTY CLERK	71,342	1,685	73,027	-	73,027	12,927
39950	CHRISTIAN COUNTY SHERIFF	221,849	(3,286)	218,563	-	218,563	40,200
39951	MADISON COUNTY CLERK	118,011	(3,090)	114,921	-	114,921	21,384
39952	MADISON COUNTY SHERIFF	36,456	1,752	38,208	-	38,208	6,606
39961	BULLITT COUNTY CLERK	128,608	7,745	136,353	-	136,353	23,304
39962	BULLITT CO SHERIFF	147,266	57,014	204,280	-	204,280	26,685
54527	J&PS DEPT OF CORRECTIONS	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	1,531	(362)	1,169	-	1,169	277
116A	WAYNE COUNTY ATTORNEY	13,324	11,868	25,192	-	25,192	2,414
A051	HENDERSON CO TOURIST COMM	6,296	(4,129)	2,167	-	2,167	1,141
A073	HOUSING AUTH OF PADUCAH	133,896	(16,417)	117,479	-	117,479	24,262
A113	MORGANFIELD HOUSING AUTH	-	(5,981)	(5,981)	-	(5,981)	-
A156	CITY OF ANCHORAGE	59,833	3,255	63,088	-	63,088	10,842
AB19	BELLEVUE/DAYTON FIRE	4,660	473	5,133	-	5,133	844
AC19	CAMPBELL CO FIRE DIST 1	-	(68)	(68)	-	(68)	-
B008	BURLINGTON FIRE PRO DIST	5,880	20	5,900	-	5,900	1,066
B010	HOUSING AUTHORITY OF CATLETTSBURG	27,344	(2,912)	24,432	-	24,432	4,955
B015	CITY OF HILLVIEW	61,861	15,620	77,481	-	77,481	11,209
B017	PENNYRILE EMER ASST CTR	34,467	5,563	40,030	-	40,030	6,246
B018	W KY ED COOPERATIVE	22,681	(23,378)	(697)	-	(697)	4,110
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	29,401	24,988	54,389	-	54,389	5,328
B030	OWENSBORO/DAV CO ECO DEV	32,907	(4,008)	28,899	-	28,899	5,963
B035	GTR FLEMING CO WATER COMM	12,941	(1,515)	11,426	-	11,426	2,345
B038	CITY OF HICKMAN	44,383	(18,612)	25,771	-	25,771	8,042
B042	HOUSING AUTH OF MAYFIELD	75,315	7,500	82,815	-	82,815	13,647
B043	GRAYSON CO CONSERV DIST	3,532	82	3,614	-	3,614	640
B045	CITY OF BELLEFONTE	553	55	608	-	608	100
B048	CITY OF HARLAN	114,705	(1,563)	113,142	-	113,142	20,785
B051	HENDERSON CITY/CO PLANNIN	43,729	2,067	45,796	-	45,796	7,924
B052	HENRY CO WATER DIST #2	112,406	(104)	112,302	-	112,302	20,368
B054	CITY OF NORTONVILLE	16,827	8,580	25,407	-	25,407	3,049
B058	JOHNSON CO FISCAL COURT	226,130	11,434	237,564	-	237,564	40,975
B061	KNOX CO UTILITIES COMM	45,924	5,760	51,684	-	51,684	8,322
B072	LAKE BARKLEY TOUR COMM	5,553	255	5,808	-	5,808	1,006
B078	MARION CO WATER DISTRICT	45,803	6,927	52,730	-	52,730	8,300
B084	N MERCER WATER DISTRICT	63,718	9,450	73,168	-	73,168	11,546
B087	MONTGOMERY CO FIRE DIST	318,922	(14,755)	304,167	-	304,167	57,790
B097	KY RIVER REGIONAL JAIL	106,938	(7,122)	99,816	-	99,816	19,377
B098	PIKE CO SENIOR CITIZEN PR	27,093	(19,774)	7,319	-	7,319	4,909
B100	CITY OF SCIENCE HILL	15,302	7,547	22,849	-	22,849	2,773
B104	RUSSELL CO AMBULANCE SER	72,127	2,554	74,681	-	74,681	13,070
B106	NORTH SHELBY WATER CO	61,835	21	61,856	-	61,856	11,205
B109	CAMPBELL/TAYLOR CO I D A	10,855	(481)	10,374	-	10,374	1,967
B113	UNION CO ECONOMIC DEVELOP	9,749	(680)	9,069	-	9,069	1,767
B116	MONTICELLO/WAYNE TELE BOA	26,703	4,097	30,800	-	30,800	4,839
B118	WHITLEY CO CONSERV DIST	9,488	(2,088)	7,400	-	7,400	1,719
B124	HOPKINS-CHRIST CO PLANNIN	119,460	(1,210)	118,250	-	118,250	21,647



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

Participating Employer Code	Participating Employer Name	OPEB Expense				Implicit Subsidy Year Ending 6/30/2021	
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions		Net Employer OPEB Expense
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
B156	LOU POLICE RETIRE FUND	13,635	543	14,178	-	14,178	2,471
B179	HOUSING AUTH OF BENTON	25,055	(447)	24,608	-	24,608	4,540
B230	RIVERPARK CTR OWENSBORO	45,747	(24,249)	21,498	-	21,498	8,290
B256	BUECHEL FIRE PROTECT DIST	6,933	3,147	10,080	-	10,080	1,256
B259	CITY OF LUDLOW	25,918	(30,376)	(4,458)	-	(4,458)	4,696
B356	CITY OF DOUGLASS HILLS	15,110	2,075	17,185	-	17,185	2,738
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	52,707	46,360	99,067	-	99,067	9,551
B656	LOUISVILLE AIRPORT AUTHOR	997,593	47,643	1,045,236	-	1,045,236	180,767
B756	LEGAL AID SOCIETY INC	293,262	36,094	329,356	-	329,356	53,140
B856	JEFF CO SOIL/CONSER DIST	199	(4,921)	(4,722)	-	(4,722)	36
B956	LAKE DREAMLAND FIRE DIST	8,140	4,190	12,330	-	12,330	1,475
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	13,422	359	13,781	-	13,781	2,432
C079	JONATHAN CREEK WATER DIST	32,963	(6,501)	26,462	-	26,462	5,973
C087	CITY OF JEFFERSONVILLE	30,249	3,409	33,658	-	33,658	5,481
C105	CITY OF SADIEVILLE	4,369	3,677	8,046	-	8,046	792
C106	CITY OF SIMPSONVILLE	51,843	(20,507)	31,336	-	31,336	9,394
C118	HOUSING AUTH OF CORBIN	31,907	(8,357)	23,550	-	23,550	5,782
C230	HOUSING AUTH OF OWENSBORO	144,048	(5,806)	138,242	-	138,242	26,102
C256	LOUISVILLE/JEFF CO METRO	18,459,752	(1,193,698)	17,266,054	-	17,266,054	3,344,959
D017	CALDWELL CO WATER DISTRIC	20,185	(19,510)	675	-	675	3,658
D025	WINCHESTER-CLARK COUNTY TOURISM	9,533	427	9,960	-	9,960	1,727
D052	CITY OF PLEASUREVILLE	3,467	(475)	2,992	-	2,992	628
D071	CITY OF LEWISBURG	25,480	(179)	25,301	-	25,301	4,617
D079	NORTH MARSHALL WATER DIST	68,758	6,541	75,299	-	75,299	12,459
D084	GTR H/MERCER PL&ZONING CO	7,865	351	8,216	-	8,216	1,425
D098	CITY OF COAL RUN VILLAGE	14,645	9,165	23,810	-	23,810	2,654
D113	UNION CO WATER DISTRICT	31,344	716	32,060	-	32,060	5,680
D118	WHITLEY CO WATER DIST	24,780	1,675	26,455	-	26,455	4,490
D135	WESTERN FLEMING WATER DIS	30,235	5,262	35,497	-	35,497	5,479
G015	ZONETON FIRE PROT DIST	3,889	2,293	6,182	-	6,182	705
G090	NELSON CO. DISPATCH	59,709	58,671	118,380	-	118,380	10,819
G506	SHELBY CO SUB FIRE DIST	7,735	(185)	7,550	-	7,550	1,402
J001	ADAIR CO BD OF EDUCATION	440,917	11,014	451,931	-	451,931	79,895
J002	CITY OF SCOTTSVILLE	192,349	(44,674)	147,675	-	147,675	34,854
J003	CITY OF LAWRENCEBURG	270,212	(6,848)	263,364	-	263,364	48,963
J004	BALLARD CO BD OF ED	215,556	(41,241)	174,315	-	174,315	39,059
J005	GLASGOW BD OF EDUCATION	334,192	(1,951)	332,241	-	332,241	60,557
J006	BATH CO BD OF EDUC	346,031	(9,127)	336,904	-	336,904	62,702
J007	CITY OF MIDDLESBORO	140,372	(50,785)	89,587	-	89,587	25,436
J008	BOONE CO WATER DISTRICT	179,620	10,047	189,667	-	189,667	32,548
J009	BOURBON CO BD OF EDUCATIO	543,260	25,121	568,381	-	568,381	98,440
J010	FAIRVIEW BD OF EDUCATION	94,294	(23,547)	70,747	-	70,747	17,086
J011	DANVILLE CITY BD OF ED	338,486	(42,171)	296,315	-	296,315	61,335
J012	BRACKEN CO BD OF EDUC	172,998	8,753	181,751	-	181,751	31,348
J013	BREATHITT CO BD OF ED	314,664	(62,057)	252,607	-	252,607	57,018
J014	BRECKINRIDGE CO BD OF ED	491,237	(37,535)	453,702	-	453,702	89,013
J015	BULLITT CO BD OF ED	2,123,731	(22,946)	2,100,785	-	2,100,785	384,826
J016	BUTLER CO BD OF ED	325,565	(6,758)	318,807	-	318,807	58,993
J017	CALDWELL CO BD EDUCATION	347,768	(16,234)	331,534	-	331,534	63,017
J018	CALLOWAY CO BD OF EDUC	401,541	(53,615)	347,926	-	347,926	72,760
J019	SANITATION DISTRICT NO 1	1,720,882	(57,566)	1,663,316	-	1,663,316	311,829
J021	CARROLL CO BD OF ED	544,470	20,182	564,652	-	564,652	98,659
J022	CARTER CO BD OF ED	753,044	(50,904)	702,140	-	702,140	136,454
J023	CASEY CO BD OF ED	450,022	(50,327)	399,695	-	399,695	81,545
J024	CITY OF HOPKINSVILLE	547,845	26,562	574,407	-	574,407	99,271
J025	CLARK CO BD OF ED	903,799	71,901	975,700	-	975,700	163,771
J026	CLAY CO BD OF ED	550,226	(59,855)	490,371	-	490,371	99,703
J027	CLINTON CO BD OF ED	312,944	(32,653)	280,291	-	280,291	56,706
J028	CRITTENDEN CO BD OF ED	234,796	(6,701)	228,095	-	228,095	42,546
J029	CUMBERLAND CO BD OF ED	166,136	13,873	180,009	-	180,009	30,104
J030	DAVISS CO LIBRARY DIST	215,151	11,900	227,051	-	227,051	38,986
J031	EDMONSON CO BD OF EDUC	325,611	(29,711)	295,900	-	295,900	59,002
J032	ELLIOTT CO BD OF ED	150,163	(11,209)	138,954	-	138,954	27,210
J033	ESTILL CO CONSERVATION DI	2,891	(1,315)	1,576	-	1,576	524
J034	GREATER LEX CONV&VISITOR	198,654	17,249	215,903	-	215,903	35,997
J035	FLEMING CO BD OF ED	343,448	(52,177)	291,271	-	291,271	62,234
J037	CITY OF FRANKFORT	902,092	(84,826)	817,266	-	817,266	163,462



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2021
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
J038	FULTON COUNTY BD OF EDUC	74,573	(7,180)	67,393	-	67,393	13,513
J039	GALLATIN CO BD OF EDUC	309,226	(24,094)	285,132	-	285,132	56,033
J040	CITY OF LANCASTER	112,955	41,777	154,732	-	154,732	20,468
J041	WILLIAMSTOWN INDEPNDNT SC	183,192	(18,940)	164,252	-	164,252	33,195
J042	GRAVES CO LIBRARY	27,819	5,621	33,440	-	33,440	5,041
J043	GRAYSON CO BD OF ED	727,665	1,970	729,635	-	729,635	131,855
J044	GREEN CO BD OF EDUCATION	300,438	(25,293)	275,145	-	275,145	54,440
J045	RUSSELL INDPT BD OF ED	330,003	(39,173)	290,830	-	290,830	59,797
J046	HANCOCK CO BD EDUCATION	345,322	(1,351)	343,971	-	343,971	62,573
J047	HARDIN CO SOIL CN DIST	3,431	527	3,958	-	3,958	622
J048	HARLAN CO BD OF EDUCATION	723,986	(40,646)	683,340	-	683,340	131,188
J049	HARRISON CO BD OF ED	493,333	(24,244)	469,089	-	469,089	89,393
J050	HART CO BD OF ED	410,574	(10,216)	400,358	-	400,358	74,397
J051	HENDERSON PUBLIC LIBRARY	139,675	18,218	157,893	-	157,893	25,309
J052	EMINENCE INDEP BD OF EDUC	163,641	39,514	203,155	-	203,155	29,652
J053	HICKMAN CO BD OF ED	120,831	(10,989)	109,842	-	109,842	21,895
J054	HOPKINS CO BD OF ED	1,165,845	(113,076)	1,052,769	-	1,052,769	211,254
J055	JACKSON CO BD OF ED	351,951	(67,484)	284,467	-	284,467	63,774
J056	JEFF CO METRO SEWER DIST	5,946,362	528,249	6,474,611	-	6,474,611	1,077,498
J057	JESSAMINE CO BD OF ED	1,489,052	(10,114)	1,478,938	-	1,478,938	269,820
J058	PAINTSVILLE GAS/WATER SYS	212,665	12,880	225,545	-	225,545	38,536
J059	KENTON COUNTY AIRPORT BD	2,713,634	259,103	2,972,737	-	2,972,737	491,718
J060	KNOTT CO BD OF EDUCATION	478,276	(37,129)	441,147	-	441,147	86,665
J061	KNOX CO BD OF EDUCATION	834,102	(41,394)	792,708	-	792,708	151,142
J062	LARUE CO PUBLIC LIBRARY	18,714	843	19,557	-	19,557	3,391
J063	CITY OF LONDON	355,015	37,678	392,693	-	392,693	64,330
J064	LAWRENCE CO BD OF ED	463,830	54,324	518,154	-	518,154	84,047
J065	LEE CO BD OF ED	156,606	(28,133)	128,473	-	128,473	28,377
J066	LESLIE CO BD OF ED	300,304	(3,915)	296,389	-	296,389	54,416
J067	CITY OF WHITESBURG	117,946	16,899	134,845	-	134,845	21,372
J068	ELEC PLT BD OF VANCEBURG	123,561	3,738	127,299	-	127,299	22,390
J069	LINCOLN CO BD OF EDUC	670,173	(99,827)	570,346	-	570,346	121,437
J070	LIVINGSTON CO BD OF ED	294,793	9,272	304,065	-	304,065	53,417
J071	LOGAN CO BD OF EDUCATION	486,573	(79,403)	407,170	-	407,170	88,168
J072	LYON CO. PUBLIC LIBRARY	15,391	2,046	17,437	-	17,437	2,789
J073	PADUCAH WATER WORKS	397,531	6,385	403,916	-	403,916	72,034
J074	MCCREARY CO BD OF EDUCATN	543,603	17,540	561,143	-	561,143	98,502
J075	MCLEAN CO BD OF ED	233,992	(14,220)	219,772	-	219,772	42,400
J076	MADISON CO BD OF ED	1,766,613	527	1,767,140	-	1,767,140	320,115
J077	MAGOFFIN CO BD OF ED	409,567	(41,481)	368,086	-	368,086	74,215
J078	MARION CO BD OF EDUCATION	450,395	(60,496)	389,899	-	389,899	81,613
J079	MARSHALL COUNTY BD OF ED	716,712	(12,019)	704,693	-	704,693	129,870
J080	MARTIN CO BD OF ED	394,117	(66,085)	328,032	-	328,032	71,415
J081	MASON CO BD OF ED	428,493	(3,686)	424,807	-	424,807	77,644
J082	MEADE CO PUBLIC LIBRARY	40,112	734	40,846	-	40,846	7,268
J083	MENIFEE CO BD OF ED	186,910	(13,592)	173,318	-	173,318	33,869
J084	CITY OF HARRODSBURG	341,057	(10,160)	330,897	-	330,897	61,800
J085	METCALFE CO BD OF ED	304,251	3,897	308,148	-	308,148	55,131
J086	MONROE CO BOARD OF ED	410,682	8,054	418,736	-	418,736	74,417
J087	MT STERLING WATER WORKS	187,764	5,415	193,179	-	193,179	34,023
J088	MORGAN CO BD OF EDUCATION	358,260	(31,616)	326,644	-	326,644	64,918
J089	MUHLNBERG CO LIB BD DIST	55,444	(5,758)	49,686	-	49,686	10,047
J090	CITY OF BARDSTOWN	546,171	(25,432)	520,739	-	520,739	98,968
J091	NICHOLAS CO BD OF ED	164,642	(33,206)	131,436	-	131,436	29,834
J092	OHIO CO BD OF ED	681,126	(54,072)	627,054	-	627,054	123,422
J093	OLDHAM COUNTY BD OF ED	2,145,077	5,074	2,150,151	-	2,150,151	388,694
J094	OWEN CO BD OF ED	331,723	4,473	336,196	-	336,196	60,109
J095	OWSLEY CO BD OF EDUCATION	207,390	(29,385)	178,005	-	178,005	37,580
J096	PENDLETON CO BD OF ED	377,137	(41,933)	335,204	-	335,204	68,338
J097	HAZARD CITY SCHOOLS	149,617	24,575	174,192	-	174,192	27,111
J098	PIKE CO BD OF EDUCATION	1,590,488	(320,696)	1,269,792	-	1,269,792	288,201
J099	POWELL CO BD OF EDUCATION	430,969	9,997	440,966	-	440,966	78,093
J100	CITY OF SOMERSET	766,158	(69,971)	696,187	-	696,187	138,830
J101	ROBERTSON CO BD OF ED	83,753	18,222	101,975	-	101,975	15,176
J102	ROCKCASTLE CO BD OF ED	485,203	(56,874)	428,329	-	428,329	87,920
J103	ROWAN CO BD OF ED	653,265	(8,069)	645,196	-	645,196	118,374
J104	RUSSELL CO BD OF ED	515,847	(39,315)	476,532	-	476,532	93,473



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2021
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
J105	SCOTT CO BOARD OF ED	1,686,090	155,205	1,841,295	-	1,841,295	305,524
J106	SHELBY CO LIBRARY	44,988	4,719	49,707	-	49,707	8,152
J107	SIMPSON CO BD OF ED	543,970	2,549	546,519	-	546,519	98,569
J108	SPENCER CO BD OF EDUC	551,518	(3,080)	548,438	-	548,438	99,937
J109	TAYLOR CO BD OF ED	510,362	38,871	549,233	-	549,233	92,479
J110	TODD CO BD OF ED	383,475	(6,268)	377,207	-	377,207	69,487
J111	TRIGG CO BD OF ED	348,177	(19,896)	328,281	-	328,281	63,091
J112	TRIMBLE CO BD OF ED	203,181	(28,103)	175,078	-	175,078	36,817
J113	CITY OF MORGANFIELD	292,461	15,289	307,750	-	307,750	52,995
J115	SPRINGFIELD WATER & SEWER	93,620	(3,946)	89,674	-	89,674	16,964
J117	CITY OF SEBREE	31,907	(4,964)	26,943	-	26,943	5,782
J118	CITY OF CORBIN	219,507	(6,177)	213,330	-	213,330	39,775
J119	WOLFE CO BD OF EDUCATION	209,895	(39,466)	170,429	-	170,429	38,034
J120	WOODFORD CO BD OF ED	778,122	14,548	792,670	-	792,670	140,998
J124	PENNYRILE NAR TASK FORCE	3,676	(7,916)	(4,240)	-	(4,240)	666
J134	LEX-FAY CO HUM RIGHTS COM	23,109	(1,557)	21,552	-	21,552	4,187
J135	FLEMING CO EMS	57,142	13,378	70,520	-	70,520	10,354
J154	CITY OF EARLINGTON	30,298	307	30,605	-	30,605	5,490
J156	CITY OF JEFFERSONTOWN	425,598	21,399	446,997	-	446,997	77,120
J178	LEBANON HOUSING AUTHORITY	35,684	1,682	37,366	-	37,366	6,466
J179	MARSHALL CO TOURIST COMM	10,210	(3,167)	7,043	-	7,043	1,850
J190	CITY OF BLOOMFIELD	32,881	653	33,534	-	33,534	5,958
J200	SOMERSET-PULASKI CONV & V	16,519	(442)	16,077	-	16,077	2,993
J203	FRONTIER HOUSING INC	33,444	(34,637)	(1,193)	-	(1,193)	6,060
J205	GEORGETOWN-SCOTT CO P COM	67,244	5,312	72,556	-	72,556	12,185
J210	BOYD CO AMBULANCE SERVICE	6,721	200	6,921	-	6,921	1,218
J214	COMM ACTION SOUTHERN KY	655,787	8,623	664,410	-	664,410	118,830
J217	CITY OF PROVIDENCE	180,844	(15,646)	165,198	-	165,198	32,769
J219	CAMPBELL CO PUBLIC LIBRAR	238,191	(1,024)	237,167	-	237,167	43,161
J224	HOUSING AUTH OF HOPKINSVL	103,680	(31,617)	72,063	-	72,063	18,787
J234	LFUC HOUSING AUTHORITY	414,384	20,970	435,354	-	435,354	75,088
J256	CITY OF ST MATTHEWS	182,410	(4,743)	177,667	-	177,667	33,053
J259	CITY OF PARK HILLS	14,331	93	14,424	-	14,424	2,597
J305	SCOTT CO SOIL CONSER DIST	-	(10,680)	(10,680)	-	(10,680)	-
J310	CANNONSBURG WATER DIST	51,186	(1,256)	49,930	-	49,930	9,275
J314	BOWL GRN WARREN AIRPRT BD	28,185	1,503	29,688	-	29,688	5,107
J317	PROVIDENCE MUN HOUSING AU	18,347	2,407	20,754	-	20,754	3,325
J319	CITY OF ALEXANDRIA	91,838	10,611	102,449	-	102,449	16,641
J324	CITY OF OAK GROVE	96,014	(16,525)	79,489	-	79,489	17,398
J334	CENTRAL KY ED COOPERATIVE	10,089	(7,170)	2,919	-	2,919	1,828
J356	CITY OF WEST BUECHEL	24,918	(9,584)	15,334	-	15,334	4,515
J359	CITY OF FORT WRIGHT	46,254	8,592	54,846	-	54,846	8,381
J405	GEORGETOWN HOUSING AUTHOR	49,731	(30,783)	18,948	-	18,948	9,011
J414	WARREN CO PLANNING COMM	91,550	4,321	95,871	-	95,871	16,589
J417	WEBSTER CO CONSER DIST	10,266	3,855	14,121	-	14,121	1,860
J419	CITY OF COLD SPRING	38,382	843	39,225	-	39,225	6,955
J424	CITY OF CROFTON	4,912	(868)	4,044	-	4,044	890
J434	KY LEAGUE OF CITIES	741,463	43,846	785,309	-	785,309	134,355
J456	CITY OF SHIVELY	102,088	15,998	118,086	-	118,086	18,499
J459	N KY AREA PLAN COMMISSION	378,792	10,034	388,826	-	388,826	68,638
J510	CITY OF CATLETTSBURG	44,763	(3,546)	41,217	-	41,217	8,111
J514	BARREN RIVER AREA DEV	171,876	(13,439)	158,437	-	158,437	31,144
J519	NORTHERN KY COOP ED SER	161,492	31,480	192,972	-	192,972	29,263
J524	HOPKINSVILLE S W AUTHORI	319,776	20,947	340,723	-	340,723	57,944
J534	BLUEGRASS AREA DEV DISRIC	346,865	(96,697)	250,168	-	250,168	62,853
J556	LOUISVILLE CONV BUREAU	608,002	(20,026)	587,976	-	587,976	110,172
J559	CITY OF CRESCENT SPRINGS	32,185	(10,797)	21,388	-	21,388	5,832
J610	BOYD CO CONSERVATION DIST	5,099	239	5,338	-	5,338	924
J614	BOWL GRN CONV & VISIT BUR	44,956	(5,950)	39,006	-	39,006	8,146
J619	CITY OF FORT THOMAS	222,156	(11,623)	210,533	-	210,533	40,255
J656	OHIO VALLEY ED COOP	307,338	26,156	333,494	-	333,494	55,691
J710	BIG SANDY WATER DISTRICT	39,049	(2,716)	36,333	-	36,333	7,076
J714	BOWLING GR/WARREN COMM ED	50,957	1,739	52,696	-	52,696	9,234
J719	CITY OF SOUTHGATE	29,954	(13,553)	16,401	-	16,401	5,428
J756	CITY OF PROSPECT	44,972	1,358	46,330	-	46,330	8,149
J759	N KY COMMUNITY ACT COMM	440,080	21,692	461,772	-	461,772	79,744
J810	HOUSING AUTH OF ASHLAND	77,428	3,601	81,029	-	81,029	14,030



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Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2021
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
J814	HOUSING AUTH BOWLING GRN	209,490	5,744	215,234	-	215,234	37,960
J819	CITY OF BELLEVUE	81,735	(1,743)	79,992	-	79,992	14,811
J834	KY LEGAL SERVICE PROGRAMS	59,627	15,265	74,892	-	74,892	10,805
J856	LOUISVILLE WATER COMPANY	4,077,646	(53,394)	4,024,252	-	4,024,252	738,881
J859	CITY OF VILLA HILLS	40,616	1,561	42,177	-	42,177	7,360
J910	SANITATION DISTRICT #4	54,012	1,529	55,541	-	55,541	9,787
J914	BOWLING GRN HUM RIGHT COM	9,419	(91)	9,328	-	9,328	1,707
J919	CITY OF DAYTON	51,562	(410)	51,152	-	51,152	9,343
J956	OKOLONA FIRE DISTRICT	6,005	861	6,866	-	6,866	1,088
J959	CITY OF INDEPENDENCE	105,172	(1,635)	103,537	-	103,537	19,057
K001	CITY OF COLUMBIA	88,767	12,468	101,235	-	101,235	16,085
K002	ALLEN CO BD OF ED	519,036	413	519,449	-	519,449	94,051
K003	ANDERSON CO BD OF ED	562,454	(8,293)	554,161	-	554,161	101,918
K004	CITY OF WICKLIFFE	31,060	763	31,823	-	31,823	5,628
K005	BARREN CO BD OF EDUCATION	826,054	(141,929)	684,125	-	684,125	149,683
K006	CITY OF OWINGSVILLE	61,279	4,235	65,514	-	65,514	11,104
K007	BELL CO BD OF ED	490,697	(58,243)	432,454	-	432,454	88,916
K009	PARIS BD OF EDUCATION	138,772	(8,689)	130,083	-	130,083	25,146
K010	CITY OF ASHLAND	1,009,883	(33,836)	976,047	-	976,047	182,994
K011	CITY OF DANVILLE	419,489	40,690	460,179	-	460,179	76,013
K012	AUGUSTA BD OF ED	36,315	(1,888)	34,427	-	34,427	6,580
K013	JACKSON CITY SCHOOLS	65,517	(17,300)	48,217	-	48,217	11,872
K014	CLOVERPORT INDEPENDENT SC	55,277	(33,311)	21,966	-	21,966	10,016
K015	BULLITT CO PUBLIC LIBRARY	224,766	32,802	257,568	-	257,568	40,728
K016	CITY OF MORGANTOWN	95,690	(11,170)	84,520	-	84,520	17,339
K017	GEORGE COON PUBLIC LIBRAR	16,509	(3,472)	13,037	-	13,037	2,992
K018	CITY OF MURRAY	546,887	35,767	582,654	-	582,654	99,097
K019	CITY OF NEWPORT	283,500	(5,702)	277,798	-	277,798	51,371
K020	CARLISLE CO BD OF ED	110,486	(10,368)	100,118	-	100,118	20,020
K021	CARROLL CO PUBLIC LIBRARY	53,328	2,583	55,911	-	55,911	9,663
K022	CARTER CO EMER AMBUL DIST	149,094	(90,056)	59,038	-	59,038	27,016
K023	CASEY CO AMBULANCE SERV	65,164	14,373	79,537	-	79,537	11,808
K025	CLARK CO LIBRARY BD	111,297	2,898	114,195	-	114,195	20,167
K026	CITY OF MANCHESTER	106,575	(20,714)	85,861	-	85,861	19,312
K027	CLINTON CO PUBLIC LIBRARY	10,034	1,895	11,929	-	11,929	1,818
K028	CITY OF MARION	108,249	(9,994)	98,255	-	98,255	19,615
K029	CITY OF BURKESVILLE	80,604	3,031	83,635	-	83,635	14,606
K030	OWENSBORO BD OF ED	1,026,589	14,553	1,041,142	-	1,041,142	186,021
K032	ELLIOTT CO AMB SERVICE	-	(14,416)	(14,416)	-	(14,416)	-
K033	ESTILL CO BD OF EDUCATION	430,749	3,395	434,144	-	434,144	78,053
K034	LEX/FAYETTE URBAN CO GOVT	10,026,906	(521,106)	9,505,800	-	9,505,800	1,816,904
K035	LICKING VALLEY COM ACTION	209,192	(50,246)	158,946	-	158,946	37,906
K036	FLOYD CO SCHOOLS	1,211,232	63,881	1,275,113	-	1,275,113	219,479
K038	FULTON CITY SCHOOLS	50,303	(30,632)	19,671	-	19,671	9,115
K039	GALLATIN CO PUBLIC LIB	22,131	(1,720)	20,411	-	20,411	4,010
K040	GARRARD CO BD OF ED	409,975	(19,325)	390,650	-	390,650	74,289
K041	CITY OF WILLIAMSTOWN	227,794	(1,820)	225,974	-	225,974	41,277
K042	GRAVES CO BD OF ED	697,936	(100,047)	597,889	-	597,889	126,468
K043	CITY OF LEITCHFIELD	182,070	640	182,710	-	182,710	32,992
K044	CITY OF GREENSBURG	94,215	7,003	101,218	-	101,218	17,072
K045	GREENUP CO BD OF ED	519,775	(29,740)	490,035	-	490,035	94,185
K046	CITY OF HAWESVILLE	45,208	(3,179)	42,029	-	42,029	8,192
K047	HARDIN CO BD OF ED	2,687,251	68,896	2,756,147	-	2,756,147	486,938
K048	HARLAN INDEPENDENT SCHOOL	79,184	(14,737)	64,447	-	64,447	14,348
K049	CITY OF CYNTHIANA	186,616	10,420	197,036	-	197,036	33,815
K050	CAVERNA INDEPENDENT SCH	124,372	(8,335)	116,037	-	116,037	22,537
K052	HENRY CO BD OF EDUCATION	364,545	(3,491)	361,054	-	361,054	66,057
K055	JACKSON CO CONSERV DIST	-	(4,404)	(4,404)	-	(4,404)	-
K057	JESSAMINE CO PUBLIC LIBRA	195,361	39,210	234,571	-	234,571	35,400
K058	JOHNSON CO BD OF ED	562,719	(44,509)	518,210	-	518,210	101,966
K060	LKLP COMM ACTION COUNCIL	1,196,545	29,874	1,226,419	-	1,226,419	216,817
K061	BARBOURVILLE CITY SCHOOLS	68,009	(16,499)	51,510	-	51,510	12,323
K062	LARUE CO BD OF EDUCATION	392,416	(2,289)	390,127	-	390,127	71,107
K063	LONDON UTILITY COMM	176,360	(16,398)	159,962	-	159,962	31,957
K064	CITY OF LOUISA	70,361	3,997	74,358	-	74,358	12,750
K065	CITY OF BEATTYVILLE	91,818	8,297	100,115	-	100,115	16,638
K066	LESLIE CO PUBLIC LIBRARY	32,247	(1,715)	30,532	-	30,532	5,843



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

Participating Employer Code	Participating Employer Name	OPEB Expense				Implicit Subsidy Year Ending 6/30/2021	
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions		Net Employer OPEB Expense
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
K067	LETCHER CO BD OF ED	587,467	(28,216)	559,251	-	559,251	106,451
K068	LEWIS CO BD OF ED	361,331	(5,638)	355,693	-	355,693	65,474
K069	LINCOLN CO PUBLIC LIBRARY	23,848	(624)	23,224	-	23,224	4,321
K070	LIVINGSTON CO CONSERV DIS	5,818	599	6,417	-	6,417	1,054
K071	CITY OF RUSSELLVILLE	248,565	(4,155)	244,410	-	244,410	45,041
K072	LYON CO BD OF EDUCATION	187,378	21,169	208,547	-	208,547	33,953
K073	PADUCAH BOARD OF ED	605,575	(60,380)	545,195	-	545,195	109,732
K074	MCCREARY CO WATER DIST	136,509	(9,834)	126,675	-	126,675	24,736
K075	CITY OF CALHOUN	26,357	(9,309)	17,048	-	17,048	4,776
K077	MAGOFFIN CO LIBRARY	6,152	(1,661)	4,491	-	4,491	1,115
K078	CITY OF LEBANON	187,152	2,748	189,900	-	189,900	33,913
K079	CITY OF BENTON	191,901	(8,105)	183,796	-	183,796	34,773
K080	MARTIN COUNTY LIBRARY	23,354	(2,050)	21,304	-	21,304	4,232
K081	MAYSVILLE UTILITY COMM	-	(84,393)	(84,393)	-	(84,393)	-
K082	CITY OF MULDRAGH	36,364	(3,782)	32,582	-	32,582	6,589
K083	CITY OF FRENCHBURG	32,512	(798)	31,714	-	31,714	5,891
K085	METCALFE HEALTH CARE CTN	238,256	1,425	239,681	-	239,681	43,173
K086	MONROE CO CONSERV DIST	6,718	(602)	6,116	-	6,116	1,217
K087	MONTGOMERY CO BD OF ED	736,495	(43,665)	692,830	-	692,830	133,455
K088	GATEWAY COMM SER ORGANIZ	591,427	264,076	855,503	-	855,503	107,168
K089	MUHLENBERG CO BD OF ED	959,181	(16,924)	942,257	-	942,257	173,806
K090	NELSON COUNTY BD OF ED	757,246	(53,841)	703,405	-	703,405	137,215
K091	CITY OF CARLISLE	75,610	(10,766)	64,844	-	64,844	13,701
K092	OHIO CO LIBRARY	46,447	1,900	48,347	-	48,347	8,416
K093	OLDHAM CO LIBRARY BD	108,445	(3,061)	105,384	-	105,384	19,651
K094	OWEN CO PUBLIC LIBRARY	25,330	(989)	24,341	-	24,341	4,590
K095	OWSLEY CO PUBLIC LIBRARY	5,498	(4,762)	736	-	736	996
K096	PENDELTON CO LIBRARY	32,773	2,715	35,488	-	35,488	5,939
K097	PERRY CO BD OF EDUCATION	788,319	(62,474)	725,845	-	725,845	142,846
K098	PIKEVILLE INDEPENDENT SCH	146,942	(29,197)	117,745	-	117,745	26,626
K099	CITY OF STANTON	34,114	3,934	38,048	-	38,048	6,182
K100	SOMERSET BD OF EDUCATION	228,622	(7,158)	221,464	-	221,464	41,427
K101	CITY OF MOUNT OLIVET	2,221	157	2,378	-	2,378	402
K102	ROCKCASTLE CONSERV DIST	3,234	125	3,359	-	3,359	586
K103	CITY OF MOREHEAD	187,116	1,336	188,452	-	188,452	33,906
K104	RUSSELL CO CONS DIST	3,889	(82)	3,807	-	3,807	705
K105	CITY OF GEORGETOWN	437,686	6,358	444,044	-	444,044	79,310
K106	CITY OF SHELBYVILLE	211,416	21,018	232,434	-	232,434	38,309
K107	FRANKLIN/SIMPSON PARKS BD	20,306	(1,769)	18,537	-	18,537	3,680
K108	CITY OF TAYLORSVILLE	99,664	(7,201)	92,463	-	92,463	18,059
K109	CAMPBELLSVLE MUN WTR&SEWR	216,243	25,032	241,275	-	241,275	39,184
K110	TODD COUNTY WATER DIST	42,225	(2,431)	39,794	-	39,794	7,651
K111	CITY OF CADIZ	138,413	5,240	143,653	-	143,653	25,081
K112	TRIMBLE CO LIBRARY	27,707	4,021	31,728	-	31,728	5,021
K113	UNION CO BD OF EDUCATION	432,833	(44,348)	388,485	-	388,485	78,431
K114	CITY OF BOWLING GREEN	1,413,873	22,973	1,436,846	-	1,436,846	256,198
K115	CITY OF SPRINGFIELD	88,914	6,622	95,536	-	95,536	16,111
K116	WAYNE CO BD OF ED	559,037	(28,511)	530,526	-	530,526	101,299
K117	WEBSTER CO PUBLIC LIBRARY	19,845	(867)	18,978	-	18,978	3,596
K118	WHITLEY CO BD OF ED	788,070	(46,497)	741,573	-	741,573	142,801
K119	WOLFE COUNTY LIBRARY	8,994	577	9,571	-	9,571	1,630
K120	CITY OF VERSAILLES	276,272	(20,466)	255,806	-	255,806	50,061
K137	KY MAGISTRATES/COMM ASSOC	24,954	2,981	27,935	-	27,935	4,522
K141	GRANT CO PLANNING COMM	6,901	128	7,029	-	7,029	1,250
K181	WESTERN LEWIS-RECTORVILLE	22,223	(3,878)	18,345	-	18,345	4,027
K200	CITY OF FERGUSON	1,390	1,516	2,906	-	2,906	252
K214	GREEN RIVER EDUC COOP	12,196	(25,485)	(13,289)	-	(13,289)	2,210
K219	NORTHERN KY WATER SER DIS	1,110,682	45,785	1,156,467	-	1,156,467	201,259
K237	KY CO JUDGE/EX ASSOC	24,980	1,145	26,125	-	26,125	4,526
K256	JEFFERSONTOWN FIRE DIST	11,201	5,837	17,038	-	17,038	2,030
K314	KY LEGAL AID	252,957	30,249	283,206	-	283,206	45,837
K315	MT WASHINGTON FIRE P DIST	7,568	23	7,591	-	7,591	1,371
K319	CITY OF SILVER GROVE	12,523	575	13,098	-	13,098	2,269
K337	KY COUNCIL OF ADD'S	-	(9,750)	(9,750)	-	(9,750)	-
K356	ST MATTHEWS FIRE DIST.	9,847	1,284	11,131	-	11,131	1,784
K414	CITY OF SMITHS GROVE	-	(4,059)	(4,059)	-	(4,059)	-
K419	ALEXANDRIA FIRE DISTRICT	1,632	(1,295)	337	-	337	296



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2021
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
K459	CITY OF LAKESIDE PARK	5,409	321	5,730	-	5,730	980
K519	CITY OF MELBOURNE	4,402	(4)	4,398	-	4,398	798
K559	CITY OF TAYLOR MILL	63,113	(5,217)	57,896	-	57,896	11,436
K614	WARREN CO PUBLIC LIBRARY	158,487	(1,291)	157,196	-	157,196	28,718
K619	CAMPBELL CO CONS DISPATCH	176,778	3,417	180,195	-	180,195	32,033
K659	CITY OF EDGEWOOD	108,485	14,732	123,217	-	123,217	19,658
K719	CENTRAL CAMPBELL CO FIRE	3,732	(308)	3,424	-	3,424	676
K759	LAKESIDE/CRESTVIEWHLS POL	7,260	84	7,344	-	7,344	1,316
K856	HIGHVIEW FIRE DISTRICT	7,800	896	8,696	-	8,696	1,413
K859	CITY OF FORT MITCHELL	74,743	(12,135)	62,608	-	62,608	13,544
K959	HOUSING AUTH OF COVINGTON	158,235	(36,236)	121,999	-	121,999	28,673
L002	ALLEN CO CONSERVATION DIS	4,582	2,534	7,116	-	7,116	830
L003	ANDERSON PUBLIC LIBRARY	39,108	1,005	40,113	-	40,113	7,087
L004	CITY OF BARLOW	12,905	(3,137)	9,768	-	9,768	2,338
L005	CITY OF GLASGOW	397,057	(11,111)	385,946	-	385,946	71,948
L006	BATH CO WATER DISTRICT	44,524	(4,736)	39,788	-	39,788	8,068
L007	BELL CO COURT CLERK	30,618	(1,363)	29,255	-	29,255	5,548
L008	BOONE CO BD OF ED	3,869,389	390,619	4,260,008	-	4,260,008	701,144
L009	CITY OF PARIS	546,243	(1,770)	544,473	-	544,473	98,981
L010	FIVCO AREA DEVELOPMT DIST	139,610	14,168	153,778	-	153,778	25,298
L011	DANVILLE BOYLE CO REC	31,884	13,925	45,809	-	45,809	5,777
L012	BRACKEN COUNTY PUB LIBRAR	16,326	524	16,850	-	16,850	2,958
L013	BREATHITT CO PUBLIC LIB	22,360	(208)	22,152	-	22,152	4,052
L014	BRECKINRIDGE CO CLERK OFF	39,677	(1,444)	38,233	-	38,233	7,190
L015	CITY OF MT WASHINGTON	304,111	65,808	369,919	-	369,919	55,106
L016	BUTLER CO AMBULANCE SVC	81,892	20,667	102,559	-	102,559	14,839
L018	MURRAY PUBLIC SCHOOLS	514,751	78,361	593,112	-	593,112	93,274
L021	CITY OF CARROLLTON	179,885	9,857	189,742	-	189,742	32,596
L022	NORTHEAST KY CAA	334,568	13,123	347,691	-	347,691	60,625
L023	CITY OF LIBERTY	110,875	9,813	120,688	-	120,688	20,091
L024	HOPKINSVLE CHRIST LIBRARY	45,087	12,054	57,141	-	57,141	8,170
L025	CITY OF WINCHESTER	275,707	(13,473)	262,234	-	262,234	49,959
L026	DANIEL BOONE COMM AGENCY	421,033	18,719	439,752	-	439,752	76,292
L027	CITY OF ALBANY	135,678	(23,077)	112,601	-	112,601	24,585
L028	CRITTENDEN/LIV CO WAT DIS	61,109	(2,647)	58,462	-	58,462	11,073
L029	CUMBERLAND CO SOIL & WAT	3,741	100	3,841	-	3,841	678
L031	EDMONSON CO AMBULANCE DIS	33,597	3,547	37,144	-	37,144	6,088
L032	SANDY HOOK WATER DISTRICT	27,900	3,742	31,642	-	31,642	5,056
L033	CITY OF IRVINE	59,833	(4,802)	55,031	-	55,031	10,842
L035	CITY OF FLEMINGSBURG	85,326	(1,366)	83,960	-	83,960	15,461
L036	FLOYD CO LIBRARY	60,006	6,517	66,523	-	66,523	10,873
L038	FULTON CO LIBRARY	16,186	(1,035)	15,151	-	15,151	2,933
L039	CITY OF WARSAW	30,523	6,801	37,324	-	37,324	5,531
L041	GRANT CO PUBLIC LIBRARY	56,949	1,425	58,374	-	58,374	10,319
L042	MAYFIELD CITY SCHOOLS	418,325	16,268	434,593	-	434,593	75,802
L043	LEITCHFIELD UTILITY COMM	171,395	16,732	188,127	-	188,127	31,057
L044	GREEN CO AMBULANCE SVC	30,242	(1,187)	29,055	-	29,055	5,480
L045	RACELAND BOARD OF EDUC	147,472	9,621	157,093	-	157,093	26,722
L046	HANCOCK CO PUBLIC LIBRARY	30,275	4,545	34,820	-	34,820	5,486
L047	WEST POINT INDEPENDENT SC	23,269	787	24,056	-	24,056	4,216
L049	CYNTHIANA/HARRISON LIBRAR	27,374	(5,326)	22,048	-	22,048	4,960
L050	CITY OF MUNFORDVILLE	32,623	(13,654)	18,969	-	18,969	5,911
L051	HENDERSON CO WATER DIST	55,415	(994)	54,421	-	54,421	10,041
L052	CITY OF EMINENCE	42,235	(3,145)	39,090	-	39,090	7,653
L054	DAWSON SPRINGS PUBLIC SCH	100,913	(12,469)	88,444	-	88,444	18,286
L057	CITY OF NICHOLASVILLE	671,841	(2,257)	669,584	-	669,584	121,740
L058	PAINTSVILLE BD OF ED	102,647	(14,640)	88,007	-	88,007	18,600
L060	KNOTT CO SOIL CONV DIST	3,951	188	4,139	-	4,139	716
L061	CITY OF BARBOURVILLE	79,740	9,560	89,300	-	89,300	14,449
L062	CITY OF HODGENVILLE	115,120	(4,564)	110,556	-	110,556	20,860
L063	LAUREL CO PUBLIC LIB DIST	101,881	(6,687)	95,194	-	95,194	18,461
L064	LOUISA WATER & SEWER COMM	56,641	(7,783)	48,858	-	48,858	10,264
L065	LEE CO PUBLIC LIBRARY	10,040	148	10,188	-	10,188	1,819
L066	CITY OF HYDEN	13,994	(1,939)	12,055	-	12,055	2,536
L067	LETCHER COUNTY CONS DIST	4,150	188	4,338	-	4,338	752
L068	HOUSING AUTH OF VANCEBURG	10,521	(862)	9,659	-	9,659	1,906
L069	STANFORD WATER COMMISSION	68,954	(900)	68,054	-	68,054	12,495



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		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
L071	RUSSELLVILLE CITY SCHOOLS	207,805	25,418	233,223	-	233,223	37,655
L072	CITY OF EDDYVILLE	34,778	(17,077)	17,701	-	17,701	6,302
L073	CITY OF PADUCAH	1,037,780	(26,521)	1,011,259	-	1,011,259	188,049
L074	HOUSING AUTH MCREARY CO	18,707	(505)	18,202	-	18,202	3,390
L075	CITY OF LIVERMORE	24,460	439	24,899	-	24,899	4,432
L076	BEREA BD OF ED	174,404	(42,209)	132,195	-	132,195	31,602
L077	CITY OF SALYERSVILLE	94,785	(3,296)	91,489	-	91,489	17,175
L078	MARION FREE PUBLIC LIBRAR	34,327	(2,612)	31,715	-	31,715	6,220
L079	MARSHALL CO SOIL & WATER	3,918	182	4,100	-	4,100	710
L080	MARTIN CO CONSERV DIST	2,921	(183)	2,738	-	2,738	529
L082	MEADE CO BD OF ED	798,797	(68,337)	730,460	-	730,460	144,744
L083	MENIFEE CO PUBLIC LIBRARY	4,333	(2,319)	2,014	-	2,014	785
L084	BURGIN INDEPENDENT SCH	79,672	1,547	81,219	-	81,219	14,437
L085	METCALFE CO PUBLIC LIB	19,028	809	19,837	-	19,837	3,448
L086	CITY OF TOMPKINSVILLE	106,836	6,196	113,032	-	113,032	19,359
L087	MONTGOMERY CO SAN DIST #2	6,018	(1,790)	4,228	-	4,228	1,090
L088	MORGAN COUNTY LIBRARY	18,082	2,237	20,319	-	20,319	3,277
L090	CITY OF NEW HAVEN	14,671	1,067	15,738	-	15,738	2,658
L091	NICHOLAS COUNTY LIBRARY	6,780	(927)	5,853	-	5,853	1,228
L092	OHIO CO WATER DIST	120,209	15,523	135,732	-	135,732	21,782
L093	LAGRANGE UTILITY COMM	73,406	8,989	82,395	-	82,395	13,301
L096	PENDLETON COUNTY WATER	47,566	5,042	52,608	-	52,608	8,619
L099	POWELLS VALLEY WATER DIST	30,697	(1,270)	29,427	-	29,427	5,562
L100	SCIENCE HILL BD OF ED	69,425	(2,678)	66,747	-	66,747	12,580
L102	CITY OF MOUNT VERNON	165,358	1,181	166,539	-	166,539	29,963
L103	MOREHEAD UTILITY PLANT BD	266,275	32,013	298,288	-	298,288	48,250
L104	LAKE CUMBERLAND ADD	362,282	(17,635)	344,647	-	344,647	65,647
L105	GEORGETOWN/SCOTT CO PARKS	94,251	(10,224)	84,027	-	84,027	17,079
L106	TRIPLE S PLANNING & ZONIN	20,418	3,287	23,705	-	23,705	3,700
L107	CITY OF FRANKLIN	284,108	(12,817)	271,291	-	271,291	51,481
L108	SPENCER CO FIRE DIST	5,144	1,178	6,322	-	6,322	932
L109	CAMPBELLSVILLE CITY SCHOO	182,583	(7,241)	175,342	-	175,342	33,085
L110	CITY OF ELKTON	72,366	6,853	79,219	-	79,219	13,113
L111	HOUSING AUTH OF CADIZ	14,606	(5,060)	9,546	-	9,546	2,647
L112	CITY OF BEDFORD	10,459	890	11,349	-	11,349	1,895
L113	UNION CO PLANNING COMM	17,726	3,528	21,254	-	21,254	3,212
L114	WARREN COUNTY BD OF ED	2,401,995	162,453	2,564,448	-	2,564,448	435,248
L115	WASHINGTON CO SCHOOLS	276,442	(7,852)	268,590	-	268,590	50,092
L118	CORBIN BD OF ED	400,805	(7,861)	392,944	-	392,944	72,627
L119	CITY OF CAMPTON	58,358	2,260	60,618	-	60,618	10,575
L120	FALLING SPRINGS ARTS	61,965	(2,907)	59,058	-	59,058	11,228
L141	CORINTH WATER DISTRICT	8,428	(8,612)	(184)	-	(184)	1,527
L156	CITY OF LYNDON	25,205	939	26,144	-	26,144	4,567
L159	ELSMERE FIRE PROTECTION	6,423	442	6,865	-	6,865	1,164
L256	CITY OF HURSTBOURNE	17,916	347	18,263	-	18,263	3,246
L356	EASTWOOD FIRE PROT DIST	-	(5,348)	(5,348)	-	(5,348)	-
L456	HARRODS CREEK FIRE DIST	-	(343)	(343)	-	(343)	-
L656	FERN CREEK FIRE PROT DIST	9,141	1,283	10,424	-	10,424	1,656
L756	PLEASURE RIDGE PARK FIRE	31,645	2,488	34,133	-	34,133	5,734
L959	NORTHERN KY CONV CTR CORP	152,158	(17,243)	134,915	-	134,915	27,572
M001	COLUMBIA/ADAIR UTILITIES	117,619	(10,918)	106,701	-	106,701	21,313
M003	LAWBG-ANDERSON PLAN COMM	2,123	206	2,329	-	2,329	385
M005	GLASGOW WATER COMPANY	307,031	22,055	329,086	-	329,086	55,635
M006	GATEWAY AREA DEV DISTRICT	90,507	5,915	96,422	-	96,422	16,400
M007	MIDDLESBORO CITY SCHOOL	191,437	(6,311)	185,126	-	185,126	34,689
M008	WALTON/VERONA BD OF ED	281,404	3,767	285,171	-	285,171	50,991
M009	PARIS BOURBON CO LIBRARY	44,066	989	45,055	-	45,055	7,985
M010	BOYD CO BD OF ED	741,986	586	742,572	-	742,572	134,450
M011	BOYLE COUNTY BD OF EDUC	374,272	(4,436)	369,836	-	369,836	67,819
M012	EAST PENDLETON WATER DIST	40,835	3,488	44,323	-	44,323	7,399
M013	BREATHITT CO SOIL CONSERV	2,842	(109)	2,733	-	2,733	515
M014	CITY OF HARDINSBURG	25,186	(14,879)	10,307	-	10,307	4,564
M015	BULLITT CO FISCAL COURT	698,273	(1,648)	696,625	-	696,625	126,529
M017	CITY OF FREDONIA	5,700	(280)	5,420	-	5,420	1,033
M018	CALLOWAY CO PUBLIC LIBRAR	43,131	(2,297)	40,834	-	40,834	7,815
M019	CAMPBELL CO COURTHOUSE	8,804	219	9,023	-	9,023	1,595
M020	CITY OF BARDWELL	43,821	(5,790)	38,031	-	38,031	7,940



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2021
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
M021	CARROLL CO WATER DISTRICT	59,869	3,451	63,320	-	63,320	10,848
M022	CITY OF OLIVE HILL	134,396	13,377	147,773	-	147,773	24,353
M023	E CASEY CO WATER DISTRICT	32,031	(1,611)	30,420	-	30,420	5,804
M024	CHRISTIAN CO BD OF ED	1,503,873	(176,223)	1,327,650	-	1,327,650	272,506
M025	WINCHESTER MUNICIPAL UTIL	413,704	6,633	420,337	-	420,337	74,964
M026	CLAY COUNTY 911 BOARD	28,845	(3,462)	25,383	-	25,383	5,227
M027	HOUSING AUTH OF ALBANY	19,956	(795)	19,161	-	19,161	3,616
M029	CUMBERLAND CO FISCAL CT	127,748	(8,374)	119,374	-	119,374	23,148
M030	DAVISS CO BD OF EDUC	2,077,627	(41,738)	2,035,889	-	2,035,889	376,472
M031	EDMONSON CO CONSERV DIST	2,806	831	3,637	-	3,637	508
M033	IRVINE MUNICIPAL UTILITY	85,745	3,134	88,879	-	88,879	15,537
M034	FAYETTE CO BD EDUCATION	7,820,651	362,277	8,182,928	-	8,182,928	1,417,124
M035	FLEMING COUNTY LIBRARY	21,971	119	22,090	-	22,090	3,981
M037	FRANKLIN CO BD OF ED	1,246,396	(17,531)	1,228,865	-	1,228,865	225,851
M038	HICKMAN/FULTON RIV PRT AU	38,500	(5,098)	33,402	-	33,402	6,976
M039	GALLATIN CO WATER DIS	31,910	(1,716)	30,194	-	30,194	5,782
M040	GARRARD CO PUBLIC LIBRARY	24,548	3,913	28,461	-	28,461	4,448
M041	GRANT CO BD OF ED	680,632	(54,032)	626,600	-	626,600	123,333
M042	CITY OF MAYFIELD	122,070	7,597	129,667	-	129,667	22,119
M043	CITY OF CANEVILLE	19,397	593	19,990	-	19,990	3,515
M044	GREEN/TAYLOR WATER DIST	70,678	12,638	83,316	-	83,316	12,807
M045	CITY OF FLATWOODS	149,849	7,091	156,940	-	156,940	27,153
M046	CITY OF LEWISPORT	79,037	368	79,405	-	79,405	14,322
M047	HARDIN CO PUBLIC LIBRARY	52,049	4,481	56,530	-	56,530	9,432
M048	CITY OF BENHAM	29,058	4,341	33,399	-	33,399	5,265
M049	HARRISON CO CONSERVA DIST	7,950	3,621	11,571	-	11,571	1,441
M050	HART CO CONSERVATION DIST	5,691	241	5,932	-	5,932	1,031
M051	HENDERSON CO BD OF ED	1,289,943	(15,836)	1,274,107	-	1,274,107	233,741
M052	HENRY CO LIBRARY	25,905	751	26,656	-	26,656	4,694
M054	CITY OF DAWSON SPRINGS	67,398	623	68,021	-	68,021	12,213
M056	JEFF CO MED CTR STM & CHL	152,276	(33,347)	118,929	-	118,929	27,593
M057	NICH-VLE/JESS CO PK & REC	38,853	4,239	43,092	-	43,092	7,040
M058	CITY OF PAINTSVILLE	339,072	(5,881)	333,191	-	333,191	61,441
M059	KENTON COUNTY FISCAL CT	1,221,282	132,865	1,354,147	-	1,354,147	221,300
M060	CITY OF HINDMAN	12,670	(2,431)	10,239	-	10,239	2,296
M061	KNOX CO E M S	148,129	2,612	150,741	-	150,741	26,841
M062	LARUE CO WATER DIST #1	29,575	(13,860)	15,715	-	15,715	5,359
M064	HOUSING AUTH/ LAWRENCE CO	21,039	1,573	22,612	-	22,612	3,812
M065	LEE CO SOIL CONSERV DIST	4,327	(1,242)	3,085	-	3,085	784
M067	JENKINS BD OF ED	64,961	(10,448)	54,513	-	54,513	11,771
M068	CITY OF VANCEBURG	45,427	(8,294)	37,133	-	37,133	8,231
M069	CITY OF STANFORD	21,664	11,789	33,453	-	33,453	3,925
M070	LEDBETTER WATER DISTRICT	30,818	711	31,529	-	31,529	5,584
M073	W MCCracken CO WATER DIST	11,362	(4,550)	6,812	-	6,812	2,059
M075	CITY OF SACRAMENTO	22,504	1,540	24,044	-	24,044	4,078
M076	CITY OF RICHMOND	605,968	16,684	622,652	-	622,652	109,803
M077	MAGOFFIN CO COURT CLERK	30,782	1,747	32,529	-	32,529	5,578
M078	LEBANON WATER WORKS	89,087	4,713	93,800	-	93,800	16,143
M079	MARSHALL CO REF DISP DIST	88,728	8,428	97,156	-	97,156	16,078
M081	CITY OF MAYSVILLE	377,500	(10,174)	367,326	-	367,326	68,404
M082	CITY OF BRANDENBURG	78,334	752	79,086	-	79,086	14,194
M084	MERCER CO BOARD OF ED	450,480	3,339	453,819	-	453,819	81,628
M085	CITY OF EDMONTON	96,649	10,870	107,519	-	107,519	17,513
M087	MT STERL/MONTGOMERY LIB	38,323	(1,741)	36,582	-	36,582	6,944
M088	MORGAN CO CONSERVAT DIST	4,176	(162)	4,014	-	4,014	757
M090	BARDSTOWN BD OF ED	582,443	1,879	584,322	-	584,322	105,540
M091	NICHOLAS CO WATER DIST	15,531	(1,035)	14,496	-	14,496	2,814
M092	CITY OF BEAVER DAM	96,018	7,314	103,332	-	103,332	17,399
M093	OLDHAM CO WATER DIST	140,807	23,370	164,177	-	164,177	25,515
M096	CITY OF FALMOUTH	103,592	7,418	111,010	-	111,010	18,771
M097	E KY CONCEN EMPLOY PRO	278,807	9,964	288,771	-	288,771	50,521
M098	PIKE CO HOUSING AUTHORITY	24,509	(16,590)	7,919	-	7,919	4,441
M099	BEECH FORK WATER COMM	38,582	89	38,671	-	38,671	6,991
M100	PULASKI CO BD OF ED	1,519,529	19,385	1,538,914	-	1,538,914	275,343
M104	RUSSELL CO PUBLIC LIBRARY	28,015	(1,347)	26,668	-	26,668	5,076
M105	SCOTT COUNTY LIBRARY	114,630	(18)	114,612	-	114,612	20,771
M106	SHELBY CO BD OF ED	1,292,572	147,323	1,439,895	-	1,439,895	234,218



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2021
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
M107	FRANKLIN ELECTRIC PLNT BD	145,676	16,634	162,310	-	162,310	26,397
M108	SPENCER CO PUBLIC LIB	29,761	6,809	36,570	-	36,570	5,393
M109	CITY OF CAMPBELLSVILLE	342,349	20,731	363,080	-	363,080	62,035
M110	CITY OF GUTHRIE	53,237	17,734	70,971	-	70,971	9,647
M111	TRIGG CO CONS DISTRICT	4,520	524	5,044	-	5,044	819
M112	CITY OF MILTON	34,170	(911)	33,259	-	33,259	6,192
M113	CITY OF STURGIS	59,025	(70)	58,955	-	58,955	10,696
M115	WASHINGTON CO LIBRARY BD	17,389	(149)	17,240	-	17,240	3,151
M116	WAYNE CO PUBLIC LIBRARY	30,625	(973)	29,652	-	29,652	5,549
M117	WEBSTER CO BD OF ED	413,122	14,515	427,637	-	427,637	74,859
M118	WHITLEY CO FISCAL COURT	480,915	(7,036)	473,879	-	473,879	87,143
M119	WOLFE CO FISCAL COURT	145,941	2,154	148,095	-	148,095	26,445
M120	WOODFORD COUNTY LIBRARY	67,695	(753)	66,942	-	66,942	12,267
M215	SHEPHER/BULLITT CO TOURIST	70,400	15,036	85,436	-	85,436	12,757
M315	CITY OF PIONEER VILLAGE	5,125	207	5,332	-	5,332	929
M356	MIDDLETOWN FIRE PROT DIST	-	(7,110)	(7,110)	-	(7,110)	-
M415	BULLITT CO SANITATION DIS	62,701	14,852	77,553	-	77,553	11,362
N001	ADAIR CO CONSERVATION DIS	8,919	1,108	10,027	-	10,027	1,616
N006	HOUSING AUTH OWINGSVILLE	11,692	(1,750)	9,942	-	9,942	2,119
N007	PINEVILLE BD OF EDUCATION	69,105	4,169	73,274	-	73,274	12,522
N008	CITY OF FLORENCE	582,244	13,566	595,810	-	595,810	105,504
N009	CITY OF MILLERSBURG	3,902	7	3,909	-	3,909	707
N010	BOYD CO PUBLIC LIBRARY	103,458	17,357	120,815	-	120,815	18,747
N011	CITY OF PERRYVILLE	3,306	(3,642)	(336)	-	(336)	599
N012	CITY OF BROOKSVILLE	32,809	(774)	32,035	-	32,035	5,945
N013	MIDDLE KY COMM ACT PART	277,129	(19,199)	257,930	-	257,930	50,217
N014	CITY OF IRVINGTON	22,753	(20,991)	1,762	-	1,762	4,123
N015	BULLITT CO CONSERVAT DIST	4,667	(94)	4,573	-	4,573	846
N017	PRINCETON ELECTRIC PL BD	158,614	(4,664)	153,950	-	153,950	28,741
N018	MURRAY/CALLOWAY CO AIRPRT	5,501	(537)	4,964	-	4,964	997
N020	CARLISLE CO SANIT DIST 1	9,690	(461)	9,229	-	9,229	1,756
N021	CARROLLTON UTILITIES COMM	196,453	(8,942)	187,511	-	187,511	35,598
N022	CITY OF GRAYSON	115,722	13,180	128,902	-	128,902	20,969
N025	EAST CLARK CO WATER DIST	37,538	3,857	41,395	-	41,395	6,802
N029	CUMBERLAND CO PUBLIC LIB	14,511	3,228	17,739	-	17,739	2,629
N033	ESTILL CO WATER DIST NO 1	35,063	(2,666)	32,397	-	32,397	6,353
N035	HOUSING AUTH FLEMINGSBURG	10,511	3,624	14,135	-	14,135	1,905
N036	PRESTONSBURG CITY UTIL	328,018	(53,661)	274,357	-	274,357	59,438
N037	FRANKFORT INDEP SCHOOLS	151,916	(28,993)	122,923	-	122,923	27,528
N038	HOUSING AUTH OF HICKMAN	21,768	(4,590)	17,178	-	17,178	3,944
N041	BULLOCK PEN WATER DIST	99,069	428	99,497	-	99,497	17,952
N042	PURCHASE AREA DEV DIST	226,901	(53,931)	172,970	-	172,970	41,115
N043	GRAYSON CO LIBRARY	33,287	(300)	32,987	-	32,987	6,032
N044	HOUSING AUTH OF GREENSBUR	-	(4,411)	(4,411)	-	(4,411)	-
N045	KENTUCKY ED DEV CORP	79,387	(33,330)	46,057	-	46,057	14,385
N047	ELIZABETHTOWN BD OF EDUC	389,345	(4,492)	384,853	-	384,853	70,550
N049	CYNTHIANA HARRISON CO JPC	11,702	(841)	10,861	-	10,861	2,120
N050	CITY OF HORSE CAVE	55,595	12,805	68,400	-	68,400	10,074
N051	CITY OF HENDERSON	942,920	(44,243)	898,677	-	898,677	170,860
N052	CITY OF NEW CASTLE	16,585	(83)	16,502	-	16,502	3,005
N054	CITY OF MADISONVILLE	1,058,721	46,451	1,105,172	-	1,105,172	191,843
N057	NICHOLASVILLE HOUSING AUT	10,750	5,284	16,034	-	16,034	1,948
N058	JOHNSON CO LIBRARY	38,029	5,874	43,903	-	43,903	6,891
N060	KNOTT CO WATER & SEWER	63,176	5,172	68,348	-	68,348	11,448
N061	KNOX CO SOIL CONSERV DIS	4,909	38	4,947	-	4,947	890
N063	CUMBERLAND VAL AREA DEV	122,165	(21,244)	100,921	-	100,921	22,137
N065	THREE FORKS REG JAIL	165,404	41,368	206,772	-	206,772	29,972
N067	HOUSING ORIENTED MINISTRI	49,001	4,266	53,267	-	53,267	8,879
N068	GAR,QUI,KY-O-HTS WTR DIST	31,099	1,224	32,323	-	32,323	5,635
N069	CITY OF CRAB ORCHARD	6,063	(3,775)	2,288	-	2,288	1,099
N071	CITY OF AUBURN	48,514	4,001	52,515	-	52,515	8,791
N072	LYON CO AMBULANCE SERVICE	78,517	2,753	81,270	-	81,270	14,228
N075	CITY OF ISLAND	14,704	(1,040)	13,664	-	13,664	2,664
N076	MADISON CO EMS	10,106	(3,016)	7,090	-	7,090	1,831
N077	MAGOFFIN CO WATER DIST	45,541	4,338	49,879	-	49,879	8,252
N078	CENTRAL KY COMM ACTION	769,641	121,477	891,118	-	891,118	139,461
N079	BENTON ELECTRIC SYSTEM	97,633	(3,853)	93,780	-	93,780	17,691



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		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
N080	MARTIN CO WATER DISTRICT	46,143	(39,722)	6,421	-	6,421	8,361
N081	BUFFALO TRACE AR DEV DIST	176,147	(8,841)	167,306	-	167,306	31,918
N082	MEADE CO WATER DISTRICT	58,780	2,532	61,312	-	61,312	10,651
N084	MERCER CO PUBLIC LIBRARY	51,477	(1,822)	49,655	-	49,655	9,328
N085	METCALFE CO CONSERV DIST	4,386	(481)	3,905	-	3,905	795
N087	CITY OF MT STERLING	122,299	1,778	124,077	-	124,077	22,161
N088	MORGAN CO AMBULANCE SERV	38,143	(8,793)	29,350	-	29,350	6,912
N089	MUHLENBERG CO WATER DIST	91,838	804	92,642	-	92,642	16,641
N090	BARDSTOWN-NELSON CO TOURI	26,203	4,098	30,301	-	30,301	4,748
N092	CITY OF HARTFORD	90,719	(12,385)	78,334	-	78,334	16,439
N093	CITY OF LAGRANGE	79,109	3,145	82,254	-	82,254	14,335
N094	CITY OF OWENTON	14,158	(1,107)	13,051	-	13,051	2,565
N097	KY VALLEY ED COOPERATIVE	14,678	(9,807)	4,871	-	4,871	2,660
N098	PIKE CO LIBRARY DISTRICT	77,144	5,341	82,485	-	82,485	13,979
N099	CITY OF CLAY CITY	27,877	12,033	39,910	-	39,910	5,051
N100	CITY OF BURNSIDE	33,506	6,031	39,537	-	39,537	6,071
N103	HOUSING AUTH OF MOREHEAD	44,262	(2,462)	41,800	-	41,800	8,020
N104	CITY OF JAMESTOWN	124,163	(5,259)	118,904	-	118,904	22,499
N106	W SHELBY WATER DISTRICT	29,032	2,159	31,191	-	31,191	5,261
N107	SIMPSON CO CONSER DIST	3,055	(132)	2,923	-	2,923	554
N110	LOGAN/TODD REG. WATER COM	67,169	8,175	75,344	-	75,344	12,171
N111	BARKLEY LAKE WATER DIST	84,492	(3,650)	80,842	-	80,842	15,310
N112	TRIMBLE CO WATER DIST	14,534	(9,100)	5,434	-	5,434	2,634
N113	UNION CO LIBRARY BD	37,136	(3,502)	33,634	-	33,634	6,729
N114	BOWLING GRN MUNICIPAL UTI	1,675,268	(2,785)	1,672,483	-	1,672,483	303,563
N115	WASHINGTON CO CONSER DIST	3,650	105	3,755	-	3,755	661
N116	MONTICELLO UTILITY COMM	142,049	(4,722)	137,327	-	137,327	25,740
N117	CITY OF DIXON	11,234	1,754	12,988	-	12,988	2,036
N118	CITY OF WILLIAMSBURG	257,771	10,615	268,386	-	268,386	46,709
N119	WOLFE CO CONSER DISTRICT	5,377	332	5,709	-	5,709	974
N120	WOODFORD CO PLAN ZONING	33,091	973	34,064	-	34,064	5,996
N959	N KY CONV & VISITORS BUR	129,523	(28,646)	100,877	-	100,877	23,470
P001	HOUSING AUTH OF COLUMBIA	13,664	(5,766)	7,898	-	7,898	2,476
P005	GLASGOW ELECTRIC PLANT BD	464,203	(41,710)	422,493	-	422,493	84,115
P006	BATH COUNTY E.M.S.	59,405	(20,495)	38,910	-	38,910	10,764
P007	CITY OF PINEVILLE	30,899	(2,416)	28,483	-	28,483	5,599
P008	BOONE CO PLANNING COMM	131,339	(3,688)	127,651	-	127,651	23,799
P009	HOUSING AUTHORITY PARIS	24,646	(12,856)	11,790	-	11,790	4,466
P010	REGIONAL PUBLIC SAFETY	89,666	(5,423)	84,243	-	84,243	16,248
P011	CITY OF JUNCTION CITY	22,880	(4,824)	18,056	-	18,056	4,146
P013	CITY OF JACKSON	154,523	(10,256)	144,267	-	144,267	28,000
P014	BRECKINRIDGE CO PUBLIC LI	27,043	2,463	29,506	-	29,506	4,900
P015	CITY OF LEBANON JUNCTION	32,168	8,199	40,367	-	40,367	5,829
P017	PRINCETON WATER/WASTEWATE	97,457	(995)	96,462	-	96,462	17,659
P018	MURRAY/CALLOWAY TRANS AUT	43,177	(17,465)	25,712	-	25,712	7,824
P022	RATTLESNAKE RIDGE WATER	78,481	5,839	84,320	-	84,320	14,221
P025	CLARK CO CONSVATION DIST	2,999	(490)	2,509	-	2,509	543
P033	ESTILL COUNTY EMS	-	-	-	-	-	-
P035	FLEMING CO DISPATCH	20,355	(932)	19,423	-	19,423	3,688
P037	COMMUNITY ACTION KENTUCKY	94,745	20,295	115,040	-	115,040	17,168
P038	HICKMAN ELECTRIC SYSTEM	51,791	(1,936)	49,855	-	49,855	9,385
P041	CITY OF DRY RIDGE	36,930	(13,589)	23,341	-	23,341	6,692
P043	CITY OF CLARKSON	19,610	6,110	25,720	-	25,720	3,553
P045	GREENUP CO ENVIR COMM	20,735	501	21,236	-	21,236	3,757
P047	CITY OF WEST POINT	35,200	2,002	37,202	-	37,202	6,378
P048	HARLAN COUNTY C A A	154,663	6,986	161,649	-	161,649	28,025
P049	HOUSING AUTHORITY OF CYNT	73,186	(6,429)	66,757	-	66,757	13,262
P050	HART CO SOLID WASTE SVC	83,413	12,028	95,441	-	95,441	15,115
P051	HENDERSON MUN POWER&LIGHT	453,410	78,009	531,419	-	531,419	82,159
P052	LITTLE KY RV WS CONV DIST	7,865	(783)	7,082	-	7,082	1,425
P054	HOUSING AUTH DAWSON SPG	32,087	(1,758)	30,329	-	30,329	5,814
P057	VALLEY VIEW FERRY AUTHORI	12,644	(3,251)	9,393	-	9,393	2,291
P061	BARBOURVILLE UTILITY COMM	300,817	14,118	314,935	-	314,935	54,509
P063	LAUREL CO WATER DIST #2	97,695	10,550	108,245	-	108,245	17,703
P068	LEWIS CO PUBLIC LIBRARY	11,617	(127)	11,490	-	11,490	2,105
P069	LINCOLN CO CLERK	43,706	1,861	45,567	-	45,567	7,920
P071	LOGAN CO CONS DISTRICT	10,675	2,827	13,502	-	13,502	1,934



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2021
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
P072	LYON CO WATER DISTRICT	20,277	(3,399)	16,878	-	16,878	3,674
P075	MCLEAN CO REG WATER COMM	23,155	16,639	39,794	-	39,794	4,196
P076	MADISON CO PUBLIC LIBRARY	135,270	11,383	146,653	-	146,653	24,511
P077	SALYERS/MAG CO JOINT HOUS	15,711	1,344	17,055	-	17,055	2,847
P078	MARION CO CONSERVAT DIST	3,859	152	4,011	-	4,011	699
P079	CITY OF CALVERT CITY	159,219	3,434	162,653	-	162,653	28,851
P081	MASON COUNTY LIBRARY	25,071	(6,549)	18,522	-	18,522	4,543
P084	ANDERSON-DEAN COMM PARK	11,162	(2,698)	8,464	-	8,464	2,023
P087	MONTGOMERY CTY WATER DIST	7,754	(1,076)	6,678	-	6,678	1,405
P088	MORGAN CO WATER DIST	25,830	3,361	29,191	-	29,191	4,680
P089	MUHLBERG WATER DIST #3	31,609	68	31,677	-	31,677	5,728
P090	NORTH NELSON WATER DIST	26,069	(2,225)	23,844	-	23,844	4,724
P092	OHIO CO REG WASTEWATER D	29,307	5,406	34,713	-	34,713	5,310
P097	KY RIVER AREA DEV DIST	174,891	(16,348)	158,543	-	158,543	31,691
P100	LAKE CUMBERLAND CAA, INC	400,076	29,633	429,709	-	429,709	72,495
P103	MOREHEAD TOURISM COMMISSI	29,490	(2,530)	26,960	-	26,960	5,344
P104	RUSSELL CO TOURIST COMM	8,912	(509)	8,403	-	8,403	1,615
P105	GEORGETOWN/SCOTT TOURISM	16,562	2,967	19,529	-	19,529	3,001
P106	MULTI PURPOSE COMM ACTION	38,954	2,232	41,186	-	41,186	7,059
P107	SIMPSON CO LIBRARY DIST	25,555	1,483	27,038	-	27,038	4,631
P110	TODD COUNTY CONSERVATION DISTRICT	4,778	114	4,892	-	4,892	866
P111	JOHN L STREET LIBRARY	12,251	(3,120)	9,131	-	9,131	2,220
P113	STURGIS HOUSING AUTHORITY	7,175	(2,769)	4,406	-	4,406	1,300
P115	HOUSING AUTH SPRINGFIELD	9,373	(5,271)	4,102	-	4,102	1,698
P116	CITY OF MONTICELLO	44,953	(8,701)	36,252	-	36,252	8,146
P117	CITY OF CLAY	31,308	488	31,796	-	31,796	5,673
P120	WOODFORD CO CONSERV DIST	5,566	(71)	5,495	-	5,495	1,009
P959	CITY OF CRESTVIEW HILLS	31,383	4,134	35,517	-	35,517	5,687
R003	SOUTH ANDERSON WATER DIST	30,736	5,480	36,216	-	36,216	5,569
R005	BARREN CO SOIL CONS DIS	3,902	69	3,971	-	3,971	707
R008	BOONE CO LIBRARY DIST	403,327	30,745	434,072	-	434,072	73,084
R010	ASHLAND BD OF ED	644,517	(7,328)	637,189	-	637,189	116,788
R011	DANVILLE BOYLE PLANNING	11,309	(4,834)	6,475	-	6,475	2,049
R013	BREATHITT COUNTY WATER DISTRICT	22,337	2,710	25,047	-	25,047	4,048
R015	CITY OF SHEPHERDSVILLE	158,232	2,062	160,294	-	160,294	28,672
R017	CITY OF PRINCETON	79,924	234	80,158	-	80,158	14,482
R018	MURRAY ELECTRIC SYSTEM	348,847	561	349,408	-	349,408	63,212
R019	FORT THOMAS BOARD OF ED	430,511	(8,065)	422,446	-	422,446	78,010
R021	CARROLLTON/CARR CO REC TR	6,204	62	6,266	-	6,266	1,124
R024	CHRISTIAN CO WATER DIST	73,144	6,214	79,358	-	79,358	13,254
R030	DAVISS CO AIRPORT BD	43,487	15,940	59,427	-	59,427	7,880
R033	CITY OF RAVENNA	8,153	(967)	7,186	-	7,186	1,477
R034	LEXINGTON PUBLIC LIBRARY	673,316	(58,920)	614,396	-	614,396	122,007
R036	CITY OF PRESTONSBURG	335,118	43,402	378,520	-	378,520	60,724
R037	PAUL SAWYER LIBRARY	141,712	(5,822)	135,890	-	135,890	25,679
R038	CITY OF FULTON	152,839	(14,830)	138,009	-	138,009	27,695
R041	CITY OF CRITTENDEN	13,432	(617)	12,815	-	12,815	2,434
R042	MAYFIELD ELEC & WATER SYS	436,025	31,370	467,395	-	467,395	79,009
R045	CITY OF RUSSELL	124,745	(3,919)	120,826	-	120,826	22,604
R047	LINCOLN TRAIL AREA DEV DI	181,036	(24,218)	156,818	-	156,818	32,804
R048	HARLAN CO CONSERV DIST	5,243	533	5,776	-	5,776	950
R050	HART CO AMB SERVICE	127,110	(16,767)	110,343	-	110,343	23,033
R051	HENDERSON MUN W & S DEPT	511,543	(29,104)	482,439	-	482,439	92,693
R052	CITY OF CAMPBELLSBURG	6,776	(1,559)	5,217	-	5,217	1,228
R054	SOUTH HOPKINS WATER DIST	36,315	(5,832)	30,483	-	30,483	6,580
R057	CITY OF WILMORE	127,156	(1,258)	125,898	-	125,898	23,041
R058	HOUSING AUTH OF PAINTSVLE	63,019	(1,592)	61,427	-	61,427	11,419
R061	KY COMM ECONOMIC OPPORT	845,287	104,391	949,678	-	949,678	153,168
R063	WOODCREEK WATER DISTRICT	273,322	26,942	300,264	-	300,264	49,527
R071	LOGAN CO PUBLIC LIBRARY	60,811	3,351	64,162	-	64,162	11,019
R072	LYON CO HOUSING AUTHORITY	31,181	(1,934)	29,247	-	29,247	5,650
R073	MCCRACKEN CO BD OF ED	1,160,638	11,745	1,172,383	-	1,172,383	210,311
R076	RICHMOND UTILITIES	409,639	(11,821)	397,818	-	397,818	74,228
R078	CITY OF LORETTO	3,270	112	3,382	-	3,382	593
R079	MARSHALL CO PUB LIBRARY	96,583	(21,193)	75,390	-	75,390	17,501
R088	CITY OF WEST LIBERTY	160,132	139	160,271	-	160,271	29,016
R089	CENTRAL CITY MUN WTR&SEWR	120,710	505	121,215	-	121,215	21,873



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2021
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
R090	NELSON CO PUBLIC LIBRARY	133,742	12,719	146,461	-	146,461	24,234
R093	TRI CO COMM ACTION AGENCY	34,827	(3,745)	31,082	-	31,082	6,311
R097	PERRY COUNTY PUBLIC LIB	80,195	(5,449)	74,746	-	74,746	14,532
R103	ROWAN CO PUBLIC LIBRARY	46,624	9,964	56,588	-	56,588	8,448
R104	CITY OF RUSSELL SPRINGS	108,727	10,037	118,764	-	118,764	19,702
R105	CITY OF STAMPING GROUND	2,744	994	3,738	-	3,738	497
R106	SHELBY CO PARK RECREATION	55,568	(9,395)	46,173	-	46,173	10,069
R109	TAYLOR CO PUBLIC LIBRARY	41,535	(1,898)	39,637	-	39,637	7,526
R114	BOWLING GREEN PUBLIC SCHO	831,290	(16,242)	815,048	-	815,048	150,632
R115	S W E D A	7,915	810	8,725	-	8,725	1,434
R116	WAYNE CO CONSERV DIST	6,583	406	6,989	-	6,989	1,193
R117	WEBSTER COUNTY WATER DIST	52,167	(10,239)	41,928	-	41,928	9,453
R118	WILLIAMSBURG IND BD OF ED	133,441	2,608	136,049	-	136,049	24,180
R120	CITY OF MIDWAY	34,340	5,539	39,879	-	39,879	6,222
R959	N KY LEGAL AID SOCIETY	296,798	33,398	330,196	-	330,196	53,781
T036	FLOYD COUNTY CONSV DIST	12,395	404	12,799	-	12,799	2,246
V001	ADAIR COUNTY FISCAL COURT	224,321	215	224,536	-	224,536	40,648
V002	ALLEN COUNTY FISCAL COURT	280,550	(55,000)	225,550	-	225,550	50,836
V003	ANDERSON CO FISCAL COURT	318,344	19,515	337,859	-	337,859	57,685
V004	BALLARD COUNTY FISCAL CT	304,493	15,709	320,202	-	320,202	55,175
V005	BARREN CO FISCAL CT	203,711	(10,099)	193,612	-	193,612	36,913
V006	BATH CO FISCAL COURT	158,078	(17,183)	140,895	-	140,895	28,644
V007	BELL CO FISCAL CT	286,041	(47,857)	238,184	-	238,184	51,831
V008	BOONE CO FISCAL CT	1,304,660	62,649	1,367,309	-	1,367,309	236,408
V009	BOURBON CO FISCAL COURT	300,758	7,060	307,818	-	307,818	54,498
V010	BOYD COUNTY FISCAL COURT	883,888	23,546	907,434	-	907,434	160,163
V011	BOYLE COUNTY FISCAL COURT	413,835	(10,549)	403,286	-	403,286	74,988
V012	BRACKEN CO FISCAL COURT	157,983	1,713	159,696	-	159,696	28,627
V013	BREATHITT CO FISCAL COURT	167,631	(26,000)	141,631	-	141,631	30,375
V014	BRECKINRIDGE CO FISCAL CT	321,228	(14,474)	306,754	-	306,754	58,207
V016	BUTLER COUNTY FISCAL CT	265,130	17,098	282,228	-	282,228	48,042
V017	CALDWELL CO FISCAL COURT	183,682	(16,229)	167,453	-	167,453	33,284
V018	CALLOWAY CO FISCAL COURT	514,496	(7,497)	506,999	-	506,999	93,228
V019	CAMPBELL CO FISCAL CT	1,223,497	134,346	1,357,843	-	1,357,843	221,701
V020	CARLISLE CO FISCAL COURT	115,470	(26,155)	89,315	-	89,315	20,924
V021	CARROLL CO FISCAL CT	336,639	11,423	348,062	-	348,062	61,000
V022	CARTER CO FISCAL CT	432,273	17,131	449,404	-	449,404	78,329
V023	CASEY CO FISCAL COURT	300,850	(593)	300,257	-	300,257	54,515
V024	CHRISTIAN CO FISCAL COURT	453,669	(1,064)	452,605	-	452,605	82,206
V025	CLARK COUNTY FISCAL COURT	403,974	26,430	430,404	-	430,404	73,201
V026	CLAY COUNTY FISCAL CT	516,926	20,620	537,546	-	537,546	93,668
V027	CLINTON CO FISCAL COURT	260,048	(7,711)	252,337	-	252,337	47,121
V028	CRITTENDEN CO FIS CT	277,103	32,458	309,561	-	309,561	50,212
V030	DAVISS CO FISCAL COURT	778,321	(27,745)	750,576	-	750,576	141,034
V031	EDMONSON CO FISCAL CRT	186,021	(1,964)	184,057	-	184,057	33,707
V032	ELLIOTT CO FISCAL CT	96,413	(13,970)	82,443	-	82,443	17,470
V033	ESTILL CO FISCAL COURT	248,781	(5,744)	243,037	-	243,037	45,080
V035	FLEMING CO FISCAL COURT	144,208	(4,490)	139,718	-	139,718	26,131
V036	FLOYD CO FISCAL COURT	474,112	(22,335)	451,777	-	451,777	85,911
V037	FRANKLIN CO FISCAL COURT	667,511	72,110	739,621	-	739,621	120,955
V038	FULTON COUNTY FIS CT	375,672	(11,123)	364,549	-	364,549	68,073
V039	GALLATIN CO FISCAL COURT	258,514	(679)	257,835	-	257,835	46,843
V040	GARRARD CO FISCAL COURT	271,710	15,378	287,088	-	287,088	49,235
V041	GRANT COUNTY FISCAL COURT	381,689	65,991	447,680	-	447,680	69,163
V042	GRAVES COUNTY FISCAL CT	520,766	(11,789)	508,977	-	508,977	94,364
V043	GRAYSON CO FISCAL COURT	518,077	19,677	537,754	-	537,754	93,877
V044	GREEN COUNTY FISCAL COURT	110,218	11,496	121,714	-	121,714	19,972
V045	GREENUP CO FISCAL CT	544,434	(10,569)	533,865	-	533,865	98,653
V046	HANCOCK CO FISCAL COURT	296,373	(12,492)	283,881	-	283,881	53,704
V047	HARDIN CO FISCAL COURT	431,417	(13,125)	418,292	-	418,292	78,174
V048	HARLAN CO FIS CT	443,799	(68,910)	374,889	-	374,889	80,418
V049	HARRISON CO FISCAL COURT	170,267	(10,554)	159,713	-	159,713	30,853
V050	HART COUNTY FISCAL COURT	326,274	11,620	337,894	-	337,894	59,122
V051	HENDERSON CO FISCAL COURT	829,484	(109,197)	720,287	-	720,287	150,305
V052	HENRY CO FISCAL COURT	182,829	(22,108)	160,721	-	160,721	33,129
V053	HICKMAN CO FISCAL COURT	137,873	(14,723)	123,150	-	123,150	24,983
V054	HOPKINS CO FISCAL COURT	582,015	(17,346)	564,669	-	564,669	105,463



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Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2021
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
V055	JACKSON CO FISCAL COURT	303,499	(6,954)	296,545	-	296,545	54,995
V057	JESSAMINE CO FISCAL COURT	729,323	3,200	732,523	-	732,523	132,155
V060	KNOTT CO FISCAL CT	188,997	(45,466)	143,531	-	143,531	34,247
V061	KNOX CO FISCAL CT	416,788	49,751	466,539	-	466,539	75,523
V062	LARUE CO FISCAL COURT	277,146	16,786	293,932	-	293,932	50,220
V063	LAUREL COUNTY FISCAL COUR	780,516	35,434	815,950	-	815,950	141,432
V064	LAWRENCE CO FISCAL CT	260,401	(29,036)	231,365	-	231,365	47,185
V065	LEE COUNTY FISCAL COURT	166,588	13,922	180,510	-	180,510	30,186
V066	LESLIE CO FISCAL COURT	341,525	(45,218)	296,307	-	296,307	61,885
V067	LETCHER CO FISCAL COURT	280,253	(48,252)	232,001	-	232,001	50,783
V068	LEWIS COUNTY FISCAL COURT	251,646	5,914	257,560	-	257,560	45,599
V069	LINCOLN CO FISCAL COURT	258,553	(8,303)	250,250	-	250,250	46,851
V070	LIVINGSTON CO FISCAL CT	265,741	(14,241)	251,500	-	251,500	48,153
V071	LOGAN COUNTY FISCAL COURT	487,044	57,547	544,591	-	544,591	88,254
V072	LYON COUNTY FISCAL COURT	125,916	759	126,675	-	126,675	22,816
V073	MCCRACKEN CO FISCAL COURT	483,456	(1,847)	481,609	-	481,609	87,604
V074	MCCREARY CO FISCAL CT	332,266	56,253	388,519	-	388,519	60,208
V075	MCLEAN COUNTY FISCAL CT	257,938	(16,175)	241,763	-	241,763	46,739
V076	MADISON CO FISCAL COURT	753,047	58,520	811,567	-	811,567	136,454
V077	MAGOFFIN CO FISCAL COURT	159,242	(47,296)	111,946	-	111,946	28,855
V078	MARION CO FISCAL COURT	575,840	27,207	603,047	-	603,047	104,344
V079	MARSHALL CO FISCAL COURT	557,015	(31,571)	525,444	-	525,444	100,933
V080	MARTIN CO FISCAL COURT	184,977	(29,102)	155,875	-	155,875	33,518
V081	MASON CO FIS CT	391,900	(13,695)	378,205	-	378,205	71,013
V082	MADE COUNTY FISCAL COURT	650,384	(3,251)	647,133	-	647,133	117,851
V083	MENIFEE CO FISCAL COURT	111,503	6,907	118,410	-	118,410	20,205
V084	MERCER COUNTY FISCAL COUR	220,858	(23,422)	197,436	-	197,436	40,020
V085	METCALFE CO FISCAL COURT	137,379	(16,289)	121,090	-	121,090	24,893
V086	MONROE CO FISCAL COURT	129,236	6,137	135,373	-	135,373	23,418
V087	MONTGOMERY CO FISCAL CT	410,953	(27,725)	383,228	-	383,228	74,466
V088	MORGAN CO FISCAL CT	152,822	12,050	164,872	-	164,872	27,692
V089	MUHLBERG CO FISCAL CT	584,419	(52,850)	531,569	-	531,569	105,898
V090	NELSON CO FISCAL CT	784,519	50,432	834,951	-	834,951	142,157
V091	NICHOLAS CO FISCAL COURT	146,546	(3,713)	142,833	-	142,833	26,555
V092	OHIO COUNTY FISCAL CRT	351,624	(2,781)	348,843	-	348,843	63,715
V093	OLDHAM CO FISCAL COURT	529,259	3,281	532,540	-	532,540	95,903
V094	OWEN COUNTY FISCAL COURT	207,279	(3,328)	203,951	-	203,951	37,559
V095	OWSLEY CO FISCAL COURT	98,140	(10,396)	87,744	-	87,744	17,783
V096	PENDELTON CO FISCAL COURT	180,595	(23,145)	157,450	-	157,450	32,724
V097	PERRY COUNTY FISCAL COURT	477,906	(4,154)	473,752	-	473,752	86,598
V098	PIKE COUNTY FISCAL COURT	985,188	32,890	1,018,078	-	1,018,078	178,519
V099	POWELL CO FISCAL CT	413,903	33,536	447,439	-	447,439	75,000
V100	PULASKI CO FISCAL CT	753,904	(20,712)	733,192	-	733,192	136,610
V101	ROBERTSON CO FISCAL CT	64,402	558	64,960	-	64,960	11,670
V102	ROCKCASTLE CO FISCAL CT	332,897	7,641	340,538	-	340,538	60,322
V103	ROWAN CO FISCAL COURT	490,854	119,623	610,477	-	610,477	88,944
V104	RUSSELL CO FISCAL COURT	298,498	(6,715)	291,783	-	291,783	54,089
V105	SCOTT CO FISCAL CT	462,234	48,000	510,234	-	510,234	83,758
V106	SHELBY CO FISCAL COURT	419,270	27,934	447,204	-	447,204	75,973
V107	SIMPSON CO FISCAL COURT	374,926	17,584	392,510	-	392,510	67,938
V108	SPENCER CO TREASURER	174,214	11,619	185,833	-	185,833	31,568
V109	TAYLOR COUNTY FISCAL COUR	360,434	25,745	386,179	-	386,179	65,312
V110	TODD COUNTY FISCAL COURT	249,245	15,858	265,103	-	265,103	45,164
V111	TRIGG COUNTY FISCAL COURT	293,917	28,061	321,978	-	321,978	53,259
V112	TRIMBLE CO FISCAL COURT	203,021	61,407	264,428	-	264,428	36,788
V113	UNION COUNTY FISCAL COURT	328,642	8,964	337,606	-	337,606	59,551
V114	WARREN COUNTY FISCAL COUR	1,047,676	(1,517)	1,046,159	-	1,046,159	189,842
V115	WASHINGTON CO FIS COURT	206,975	4,787	211,762	-	211,762	37,504
V116	WAYNE COUNTY FISCAL COURT	482,367	7,746	490,113	-	490,113	87,406
V117	WEBSTER CO FISCAL COURT	364,016	(62,714)	301,302	-	301,302	65,961
V119	CITY OF HIGHLAND HEIGHTS	42,088	8,214	50,302	-	50,302	7,626
V120	WOODFORD CO FISCAL COURT	391,857	(19,165)	372,692	-	372,692	71,006
V122	FAMILY HEALTH CENTER	2,184,486	(55,397)	2,129,089	-	2,129,089	395,835
V125	LOUISVILLE MEM COMM	18,746	(1,823)	16,923	-	16,923	3,397
V126	LOU & JEFF CO RIVERPORT	18,651	(18,020)	631	-	631	3,380
V127	LOU LABOR MANAGER COM	8,372	(62)	8,310	-	8,310	1,517
V129	T A R C	4,090,077	(278,907)	3,811,170	-	3,811,170	741,134



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2021
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
V130	ANCHORAGE BD OF EDUCATION	102,022	(10,646)	91,376	-	91,376	18,487
V136	MOUNTAIN ARTS CENTER	-	(17,011)	(17,011)	-	(17,011)	-
V137	FRANKLIN CO CONS DIST	7,869	(1,072)	6,797	-	6,797	1,426
V145	CITY OF WURLAND	9,354	(837)	8,517	-	8,517	1,695
V147	HARDIN CO WATER DIST #2	493,078	57,727	550,805	-	550,805	89,347
V151	HOUSING AUTH OF HENDERSON	140,800	(10,299)	130,501	-	130,501	25,513
V156	JEFF CO BD OF ED	23,893,679	(1,825,994)	22,067,685	-	22,067,685	4,329,603
V158	BIG SANDY AREA COMM PRO	244,591	(31,300)	213,291	-	213,291	44,321
V159	CITY OF ERLANGER	232,154	(67,481)	164,673	-	164,673	42,067
V163	EAST BERNSTADT BD OF ED	51,068	5,429	56,497	-	56,497	9,254
V171	CITY OF ADAIRVILLE	22,301	1,178	23,479	-	23,479	4,041
V176	MADISON CO CONSERVAT DIST	4,932	178	5,110	-	5,110	894
V179	MARSHALL CO SEN CITIZENS	-	(10,481)	(10,481)	-	(10,481)	-
V189	CITY OF CENTRAL CITY	172,504	(10,481)	162,023	-	162,023	31,258
V196	CITY OF BUTLER	4,935	(51)	4,884	-	4,884	894
V197	CITY OF HAZARD	480,421	(44,426)	435,995	-	435,995	87,054
V198	MOUNTAIN WATER DISTRICT	277,996	35,559	313,555	-	313,555	50,374
V200	PULASKI COUNTY LIBRARY	73,013	(581)	72,432	-	72,432	13,230
V205	BARREN/METCALFE CO AMB SR	12,287	(4,959)	7,328	-	7,328	2,226
V206	SHELBYVILLE MUN WATER&SEWER	179,741	23,421	203,162	-	203,162	32,570
V207	BELL CO PUBLIC LIBRARY	34,196	1,722	35,918	-	35,918	6,196
V208	CITY OF WALTON	56,265	15,065	71,330	-	71,330	10,195
V218	MURRAY TOURISM COMMISSION	11,234	404	11,638	-	11,638	2,036
V219	BELLEVUE BD OF EDUCATION	126,492	4,541	131,033	-	131,033	22,921
V224	PENNYROYAL AREA MUSEUM	15,074	357	15,431	-	15,431	2,731
V230	OWENSBORO RIVERPORT AUTH	313,889	(6,898)	306,991	-	306,991	56,878
V236	BIG SANDY AREA DEV DIST	309,785	(26,234)	283,551	-	283,551	56,134
V237	BLUE GRASS COMM ACTION	605,163	(69,211)	535,952	-	535,952	109,657
V247	HARDIN CO WATER DIST #1	497,401	95,466	592,867	-	592,867	90,131
V251	HENDERSON CO RIVER AUTH	102,228	5,512	107,740	-	107,740	18,524
V259	KENTON CO PUBLIC LIBRARY	637,351	(4,391)	632,960	-	632,960	115,490
V263	LAUREL CO BD OF EDUCATION	1,234,227	(148,702)	1,085,525	-	1,085,525	223,645
V271	RUSSELLVILLE ELEC PL BD	155,694	16,416	172,110	-	172,110	28,212
V281	HOUSING AUTH OF MAYSVILLE	50,077	1,409	51,486	-	51,486	9,074
V298	CITY OF PIKEVILLE	374,988	74,995	449,983	-	449,983	67,949
V300	HOUSING AUTH OF SOMERSET	62,420	(6,568)	55,852	-	55,852	11,311
V305	CITY OF CAVE CITY	75,132	8,267	83,399	-	83,399	13,614
V306	HOUSING AUTH OF SHELBYVILLE	12,859	(3,536)	9,323	-	9,323	2,330
V308	NORTHERN KY AREA DEV.DIST	387,262	(33,529)	353,733	-	353,733	70,173
V319	CAMPBELL CO BD OF ED	1,000,657	(10,820)	989,837	-	989,837	181,322
V324	CHRISTIAN CO CONS DIST	4,379	(5,341)	(962)	-	(962)	794
V330	CITY OF OWENSBORO	1,375,403	26,621	1,402,024	-	1,402,024	249,227
V336	SANDY VALLEY TRANS SER IN	269,669	689	270,358	-	270,358	48,865
V337	FRANKFORT ELEC WATER BD	1,670,615	96,869	1,767,484	-	1,767,484	302,720
V347	CITY OF RADCLIFF	296,085	(26,477)	269,608	-	269,608	53,651
V359	CITY OF ELSMERE	68,716	7,303	76,019	-	76,019	12,451
V363	LONDON LAUREL CO COMM CTR	94,559	4,736	99,295	-	99,295	17,134
V373	PADUCAH MCCrackEN CO TOUR	39,442	3,143	42,585	-	42,585	7,147
V376	CITY OF BEREA	872,268	59,788	932,056	-	932,056	158,058
V398	CITY OF ELKHORN CITY	23,099	4,449	27,548	-	27,548	4,186
V400	PULASKI CO SOIL CONS DIST	13,360	368	13,728	-	13,728	2,421
V405	MARY W WELDON MEM PUB LIB	28,950	(1,879)	27,071	-	27,071	5,246
V407	BELL/WHITLEY COMM ACTION	360,644	15,983	376,627	-	376,627	65,350
V419	DAYTON CITY SCHOOLS	163,003	8,270	171,273	-	171,273	29,537
V424	PENNYRILE ALLIED COMM SER	431,119	(15,198)	415,921	-	415,921	78,120
V430	OWENSBORO MUN UTILITIES	2,369,562	(78,473)	2,291,089	-	2,291,089	429,371
V436	APPALACHIAN RES & DEFENSE	256,705	79,430	336,135	-	336,135	46,516
V437	FKT/FKLN CO TOUR&CONV COM	16,594	(2,616)	13,978	-	13,978	3,007
V447	CITY OF ELIZABETHTOWN	1,021,078	33,088	1,054,166	-	1,054,166	185,022
V459	LUDLOW BD OF EDUCATION	89,136	(22,638)	66,498	-	66,498	16,152
V463	LONDON LAUREL TOURIST COM	18,655	(2,001)	16,654	-	16,654	3,380
V473	PADUCAH POWER SYSTEM	735,547	21,062	756,609	-	756,609	133,283
V476	KY RIVER FOOTHILLS DEV CO	633,897	(288,028)	345,869	-	345,869	114,864
V500	WEST PULASKI WATER DISTR	50,296	3,029	53,325	-	53,325	9,114
V505	CITY OF PARK CITY	3,584	478	4,062	-	4,062	650
V507	BELL CO SOLID WASTE OFFIC	23,825	(2,543)	21,282	-	21,282	4,317
V508	CITY OF UNION	14,697	1,579	16,276	-	16,276	2,663



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2021
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
V524	HOPKINSVL WATER ENV ATH	477,877	34,556	512,433	-	512,433	86,593
V530	AUDUBON AREA COMM SER INC	1,850,366	54,737	1,905,103	-	1,905,103	335,292
V537	CAPITAL COMMUNITY E I D A	11,754	(2,972)	8,782	-	8,782	2,130
V547	ELIZABETHTOWN TOUR/CON BU	26,128	(9,506)	16,622	-	16,622	4,734
V559	BEECHWOOD BOARD OF EDUC	162,758	5,418	168,176	-	168,176	29,492
V563	LONDON-LAUREL CO IDA	12,104	1,463	13,567	-	13,567	2,193
V576	SOUTHERN MADISON WATER DT	42,300	(3,194)	39,106	-	39,106	7,665
V607	PINEVILLE UTILITY COMM	145,899	4,985	150,884	-	150,884	26,437
V619	SOUTHGATE BD OF ED	34,415	9,193	43,608	-	43,608	6,236
V624	HOPKINSVL ELECTRIC SYSTEM	468,863	5,942	474,805	-	474,805	84,959
V630	CITY OF WHITESVILLE	19,227	(3,375)	15,852	-	15,852	3,484
V637	FARMDALE WATER DISTRICT	13,834	(3,047)	10,787	-	10,787	2,507
V647	CITY OF VINE GROVE	81,533	12,288	93,821	-	93,821	14,774
V659	KENTON CO BD OF ED	2,438,369	(5,310)	2,433,059	-	2,433,059	441,839
V663	LAUREL CO CONSERV DIST	7,130	146	7,276	-	7,276	1,292
V673	PADUCAH-MCCRACKEN CO JOIN	190,661	(8,476)	182,185	-	182,185	34,548
V676	MADISON CO UTILITIES DIST	78,328	3,911	82,239	-	82,239	14,193
V707	BELL CO CONSERVATION DIST	1,926	193	2,119	-	2,119	349
V708	HEBRON FIRE PROTECTION DI	9,102	(82)	9,020	-	9,020	1,649
V719	SILVER GROVE BD OF ED	-	(28,525)	(28,525)	-	(28,525)	-
V724	PENNYRILE AREA DEVP DIST	225,969	(18,743)	207,226	-	207,226	40,946
V730	GREEN RIV AREA DEL DIST	294,152	(33,556)	260,596	-	260,596	53,301
V737	KY ASSOC OF CO (KACO)	459,395	(29,775)	429,620	-	429,620	83,244
V756	JEFF CO MED CENTER LAUNDR	292,098	(8,615)	283,483	-	283,483	52,929
V759	ERLANGER/ELSMERE BD OF ED	454,421	(17,733)	436,688	-	436,688	82,342
V773	MCCRACKEN CO PUB LIBRARY	135,221	(13,113)	122,108	-	122,108	24,502
V808	POINT PLEASANT FIRE DIST	265	(3,866)	(3,601)	-	(3,601)	48
V819	NEWPORT BD OF ED	402,404	(38,300)	364,104	-	364,104	72,917
V830	REGIONAL WTR RESOURCE AGY	603,211	17,143	620,354	-	620,354	109,303
V856	KYIANA REG PLANNING DEV	500,207	(99,759)	400,448	-	400,448	90,639
V859	COVINGTON BD OF ED	1,224,687	78,324	1,303,011	-	1,303,011	221,917
V873	PADUCAH-MCRACKEN CO RIV	52,844	(36,615)	16,229	-	16,229	9,576
V919	CITY OF WILDER	27,488	(1,670)	25,818	-	25,818	4,981
V930	OWENSBORO METRO PLAN COMM	13,095	(10,739)	2,356	-	2,356	13,245
V937	HOUSING AUTH OF FRANKFORT	80,509	(8,313)	72,196	-	72,196	14,588
V959	CITY OF COVINGTON	855,589	47,070	902,659	-	902,659	155,035
W001	ADAIR COUNTY ATTORNEY	16,509	(2,941)	13,568	-	13,568	2,992
W003	ANDERSON COUNTY ATTORNEY	5,543	(5,633)	(90)	-	(90)	1,004
W004	BALLARD COUNTY ATTORNEY	10,439	(1,091)	9,348	-	9,348	1,892
W010	BOYD COUNTY ATTORNEY	27,377	(1,305)	26,072	-	26,072	4,961
W011	BOYLE COUNTY ATTORNEY	9,556	(4,426)	5,130	-	5,130	1,732
W013	BREATHITT CO ATTORNEY	7,947	(5,316)	2,631	-	2,631	1,440
W015	BULLITT COUNTY ATTORNEY	51,889	(9,399)	42,490	-	42,490	9,402
W016	BUTLER COUNTY ATTORNEY	3,123	(5,390)	(2,267)	-	(2,267)	566
W017	CALDWELL COUNTY ATTORNEY	13,981	(1,925)	12,056	-	12,056	2,533
W018	CALLOWAY COUNTY ATTORNEY	28,561	(3,077)	25,484	-	25,484	5,175
W019	CAMPBELL COUNTY ATTORNEY	64,000	(17,226)	46,774	-	46,774	11,597
W020	CARLISLE COUNTY ATTORNEY	-	(4,168)	(4,168)	-	(4,168)	-
W021	CARROLL COUNTY ATTORNEY	3,110	2,317	5,427	-	5,427	564
W022	CHILD SUPPORT ENFORCEMENT	9,566	(4,352)	5,214	-	5,214	1,733
W024	CHRISTIAN COUNTY ATTORNEY	47,252	(13,645)	33,607	-	33,607	8,562
W026	CLAY COUNTY ATTORNEY	18,511	(2,531)	15,980	-	15,980	3,354
W027	CLINTON CO ATTORNEY	10,518	(654)	9,864	-	9,864	1,906
W029	CUMBERLAND CO ATTORNEY	8,902	(961)	7,941	-	7,941	1,613
W031	EDMONSON COUNTY ATTORNEY	3,607	79	3,686	-	3,686	654
W032	ELLIOTT COUNTY ATTORNEY	7,758	(944)	6,814	-	6,814	1,406
W033	ESTILL COUNTY ATTORNEY	13,088	(3,342)	9,746	-	9,746	2,372
W035	FLEMING COUNTY ATTORNEY	25,013	(5,437)	19,576	-	19,576	4,532
W036	FLOYD COUNTY ATTORNEY	10,907	10,495	21,402	-	21,402	1,976
W039	GALLATIN COUNTY ATTORNEY	-	(10,440)	(10,440)	-	(10,440)	-
W041	GRANT COUNTY CHILD SUPPOR	14,540	(254)	14,286	-	14,286	2,635
W043	GRAYSON COUNTY ATTORNEY	14,773	(3,972)	10,801	-	10,801	2,677
W044	GREEN COUNTY ATTORNEY	6,636	(4,498)	2,138	-	2,138	1,202
W045	GREENUP CO ATTY/CHILD SUP	18,321	(3,217)	15,104	-	15,104	3,320
W047	HARDIN COUNTY ATTORNEY	92,410	1,139	93,549	-	93,549	16,745
W048	HARLAN COUNTY ATTORNEY	39,605	(8,261)	31,344	-	31,344	7,177
W050	HART COUNTY ATTORNEY	21,631	(3,478)	18,153	-	18,153	3,920



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2021
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
W051	HENDERSON CO ATTORNEY	38,493	1,384	39,877	-	39,877	6,975
W052	HENRY COUNTY ATTORNEY	5,802	1,452	7,254	-	7,254	1,051
W055	JACKSON COUNTY ATTORNEY	9,298	(1,265)	8,033	-	8,033	1,685
W056	JEFFERSON CO ATTORNEY	712,647	(113,447)	599,200	-	599,200	129,134
W058	JOHNSON CO ATTORNEY	20,489	962	21,451	-	21,451	3,713
W060	KNOTT COUNTY ATTORNEY	12,781	(3,484)	9,297	-	9,297	2,316
W061	KNOX COUNTY ATTORNEY	22,821	(7,171)	15,650	-	15,650	4,135
W063	LAUREL COUNTY ATTORNEY	50,856	(5,690)	45,166	-	45,166	9,215
W064	LAWRENCE COUNTY ATTORNEY	12,555	(2,248)	10,307	-	10,307	2,275
W066	LESLIE COUNTY ATTORNEY	11,519	(1,586)	9,933	-	9,933	2,087
W067	LETCHER COUNTY ATTORNEY	19,521	(1,577)	17,944	-	17,944	3,537
W069	LINCOLN COUNTY ATTORNEY	14,688	(7,262)	7,426	-	7,426	2,661
W070	LIVINGSTON CO ATTORNEY	8,605	(854)	7,751	-	7,751	1,559
W071	LOGAN COUNTY ATTORNEY	2,015	(1,844)	171	-	171	365
W073	MCCRACKEN COUNTY ATTORNEY	5,007	346	5,353	-	5,353	907
W075	MCLEAN COUNTY ATTORNEY	2,018	1,798	3,816	-	3,816	366
W076	MADISON COUNTY ATTORNEY	9,671	7,110	16,781	-	16,781	1,752
W077	MAGOFFIN CO ATTORNEY	3,925	(18)	3,907	-	3,907	711
W078	MARION COUNTY ATTORNEY	6,825	7,015	13,840	-	13,840	1,237
W079	MARSHALL COUNTY ATTORNEY	3,584	(1,999)	1,585	-	1,585	650
W080	MARTIN COUNTY ATTORNEY	13,641	(3,313)	10,328	-	10,328	2,472
W082	MEADE COUNTY ATTORNEY	12,084	(1,070)	11,014	-	11,014	2,190
W083	MENIFEE COUNTY ATTORNEY	5,543	(370)	5,173	-	5,173	1,004
W084	MERCER COUNTY ATTORNEY	13,939	(3,128)	10,811	-	10,811	2,526
W085	METCALFE COUNTY ATTORNEY	11,604	(471)	11,133	-	11,133	2,103
W087	MONTGOMERY CO ATTORNEY	1,275	(1,656)	(381)	-	(381)	231
W090	NELSON COUNTY ATTORNEY	31,786	(2,606)	29,180	-	29,180	5,760
W091	NICHOLAS COUNTY ATTORNEY	5,177	2,156	7,333	-	7,333	938
W092	OHIO COUNTY ATTORNEY	12,797	(3,648)	9,149	-	9,149	2,319
W095	OWSLEY COUNTY ATTORNEY	7,574	(298)	7,276	-	7,276	1,373
W096	PENDLETON COUNTY ATTORNEY	10,989	2,335	13,324	-	13,324	1,991
W097	PERRY COUNTY ATTORNEY	30,605	678	31,283	-	31,283	5,546
W098	PIKE COUNTY ATTORNEY	76,931	(8,767)	68,164	-	68,164	13,940
W099	POWELL COUNTY ATTORNEY	13,023	(4,179)	8,844	-	8,844	2,360
W103	ROWAN COUNTY ATTORNEY	2,253	2,083	4,336	-	4,336	408
W104	RUSSELL COUNTY ATTORNEY	17,775	(763)	17,012	-	17,012	3,221
W105	SCOTT COUNTY ATTORNEY	11,999	5,900	17,899	-	17,899	2,174
W106	SHELBY COUNTY ATTORNEY	6,518	(973)	5,545	-	5,545	1,181
W107	SIMPSON COUNTY ATTORNEY	1,122	(663)	459	-	459	203
W109	TAYLOR COUNTY ATTORNEY	17,023	(988)	16,035	-	16,035	3,085
W110	TODD COUNTY ATTORNEY	-	(6,731)	(6,731)	-	(6,731)	-
W113	UNION COUNTY ATTORNEY	1,236	12	1,248	-	1,248	224
W114	WARREN CO ATTY/CHILD SUPP	69,108	(8,651)	60,457	-	60,457	12,523
W115	WASHINGTON CO ATTORNEY	8,006	(1,168)	6,838	-	6,838	1,451
W118	WHITLEY COUNTY ATTORNEY	-	(3,833)	(3,833)	-	(3,833)	-
W119	WOLFE COUNTY ATTORNEY	4,451	(8,896)	(4,445)	-	(4,445)	807
W120	WOODFORD COUNTY ATTORNEY	20,594	(2,432)	18,162	-	18,162	3,732
X030	OWENSBORO DAVIESS CO TOUR	39,681	12,978	52,659	-	52,659	7,190
X034	FAYETTE CO ATTORNEY OFF	198,141	(57,771)	140,370	-	140,370	35,904
X059	KENTON COUNTY ATTORNEY	111,987	(36,296)	75,691	-	75,691	20,292
X105	GEORGETOWN WATER & SEWER	408,602	11,001	419,603	-	419,603	74,040
X956	LOU FIREFIGHTERS PENS FUN	24,064	1,969	26,033	-	26,033	4,360
TOTAL		327,046,293	(4,759,018)	322,287,275	-	322,287,275	59,261,717



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
20025	JUDL ADM OFF OF THE COURT	10,069,367	10,482,911	3,232,888	1,636,650	25,421,816	10,077,229	63,748	1,229,751	916,457	12,287,185
35628	TRAN DEPT OF INTERGOV PRO	-	-	-	11,578	11,578	-	-	-	13,734	13,734
39931	JEFFERSON CO CLERK	1,435,857	1,494,827	460,999	98,429	3,490,112	1,436,978	9,090	175,358	67,016	1,688,442
39932	JEFFERSON CO SHERIFF	360,188	374,980	115,642	112,287	963,097	360,469	2,280	43,989	20,392	427,130
39933	KENTON CO COURT CLERK	178,444	185,772	57,291	57,291	421,507	178,583	1,130	21,793	85,385	286,891
39934	KENTON CO SHERIFF	77,131	80,298	24,764	14,263	196,456	77,191	488	9,420	16,300	103,399
39935	CAMPBELL COUNTY CLERK	152,555	158,820	48,979	13,919	374,273	152,674	966	18,631	14,156	186,427
39936	CAMPBELL CO SHERIFF	70,914	73,826	22,768	34,143	201,651	70,969	449	8,661	290	80,369
39937	FAYETTE CO CLERK	535,178	557,157	171,825	13,756	1,277,916	535,596	3,388	65,360	83,279	687,623
39938	FAYETTE CO SHERIFF	288,689	300,545	92,687	681,921	1,277,916	288,915	1,828	35,257	120,825	446,825
39939	DAVISS CO CLERK	170,621	177,628	54,780	4,703	407,732	170,754	1,080	20,838	21,872	214,544
39940	DAVISS CO SHERIFF	38,037	39,599	12,212	34,458	124,306	38,066	241	4,645	133	43,085
39941	PIKE CO CLERK	84,054	87,506	26,986	16,330	214,876	84,119	532	10,265	25,369	120,285
39942	PIKE CO SHERIFF	129,002	134,300	41,417	56,044	360,763	129,102	817	15,755	541	146,215
39943	HARDIN COUNTY CLERK OFFIC	180,070	187,465	57,813	6,903	432,251	180,210	1,140	21,992	37,542	240,884
39944	HARDIN COUNTY SHERIFF	83,493	86,922	26,806	48,865	246,086	83,558	529	10,197	334	94,618
39945	WARREN COUNTY CLERKS OFF	184,294	191,863	59,170	33,861	469,188	184,438	1,167	22,507	850	208,962
39946	WARREN COUNTY SHERIFF	249,938	260,203	80,246	-	590,387	250,133	1,582	30,524	212,630	494,869
39947	BOONE COUNTY CLERK	209,799	218,416	67,359	93,814	589,388	209,963	1,328	25,622	894	237,807
39948	BOONE COUNTY SHERIFF	56,127	58,432	18,020	4,736	137,315	56,171	355	6,855	47,533	110,914
39949	CHRISTIAN COUNTY CLERK	88,007	91,622	28,256	14,473	222,358	88,076	557	10,748	6,784	106,165
39950	CHRISTIAN COUNTY SHERIFF	273,673	284,913	87,866	24,081	670,533	273,887	1,733	33,423	36,201	345,244
39951	MADISON COUNTY CLERK	145,579	151,558	46,740	27,667	371,544	145,693	922	17,779	37,905	202,299
39952	MADISON COUNTY SHERIFF	44,972	46,819	14,439	19,380	125,610	45,007	285	5,492	12,080	62,864
39961	BULLITT COUNTY CLERK	158,651	165,166	50,937	29,799	404,553	158,775	1,004	19,376	730	179,885
39962	BULLITT CO SHERIFF	181,667	189,128	58,326	194,223	623,344	181,809	1,150	22,187	477	205,623
54527	J&PS DEPT OF CORRECTIONS	-	-	-	-	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	1,888	1,966	606	-	4,460	1,890	12	231	1,411	3,544
116A	WAYNE COUNTY ATTORNEY	16,436	17,111	5,277	49,841	88,665	16,449	104	2,007	-	18,560
A051	HENDERSON CO TOURIST COMM	7,766	8,085	2,493	3,949	22,293	7,772	49	948	21,007	29,776
A073	HOUSING AUTH OF PADUCAH	165,174	171,958	53,031	18,847	409,010	165,303	1,046	20,172	79,352	265,873
A113	MORGANFIELD HOUSING AUTH	-	-	-	-	-	-	-	-	24,310	24,310
A156	CITY OF ANCHORAGE	73,810	76,842	23,698	14,407	188,757	73,868	467	9,014	2,053	85,402
AB19	BELLEVUE/DAYTON FIRE	5,749	5,985	1,846	1,791	15,371	5,754	36	702	25	6,517
AC19	CAMPBELL CO FIRE DIST 1	-	-	-	1,012	1,012	-	-	-	1,200	1,200
B008	BURLINGTON FIRE PRO DIST	7,254	7,552	2,329	285	17,420	7,260	46	886	224	8,416
B010	HOUSING AUTHORITY OF CATLETTSBURG	33,732	35,117	10,830	9,308	88,987	33,758	214	4,120	19,589	57,681
B015	CITY OF HILLVIEW	76,312	79,446	24,501	61,739	241,998	76,371	483	9,320	272	86,446
B017	PENNYRILE EMER ASST CTR	42,519	44,265	13,651	20,636	121,071	42,552	269	5,193	168	48,182
B018	W KY ED COOPERATIVE	27,979	29,128	8,983	-	66,090	28,001	177	3,417	97,501	129,096
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	36,270	37,759	11,645	97,160	182,834	36,298	230	4,430	-	40,958
B030	OWENSBORO/DAV CO ECO DEV	40,595	42,262	13,033	51,753	147,643	40,626	257	4,958	63,899	109,740
B035	GTR FLEMING CO WATER COMM	15,964	16,620	5,126	-	37,710	15,977	101	1,950	5,376	23,404
B038	CITY OF HICKMAN	54,752	57,000	17,579	-	129,331	54,794	347	6,687	74,725	136,553
B042	HOUSING AUTH OF MAYFIELD	92,909	96,725	29,830	27,639	247,103	92,982	588	11,347	403	105,320
B043	GRAYSON CO CONSERV DIST	4,357	4,536	1,399	520	10,812	4,361	28	532	196	5,117
B045	CITY OF BELLEFONTE	682	710	219	213	1,824	682	4	83	3	772
B048	CITY OF HARLAN	141,500	147,312	45,430	23,974	358,216	141,611	896	17,281	24,910	184,698
B051	HENDERSON CITY/CO PLANNIN	53,945	56,160	17,320	8,458	135,883	53,987	342	6,588	152	61,169
B052	HENRY CO WATER DIST #2	138,664	144,359	44,520	14,026	341,569	138,772	878	16,935	21,508	168,093
B054	CITY OF NORTONVILLE	20,757	21,610	6,664	32,344	81,375	20,773	131	2,535	1,230	24,669
B058	JOHNSON CO FISCAL COURT	278,954	290,411	89,561	55,341	714,267	279,172	1,766	34,068	7,974	322,980
B061	KNOX CO UTILITIES COMM	56,652	58,978	18,189	22,320	156,139	56,696	359	6,919	376	64,350
B072	LAKE BARKLEY TOUR COMM	6,850	7,132	2,199	1,626	17,807	6,856	43	837	950	8,686
B078	MARION CO WATER DISTRICT	56,502	58,823	18,141	29,759	163,225	56,547	358	6,901	4,179	67,985
B084	N MERCER WATER DISTRICT	78,603	81,831	25,236	39,450	225,120	78,665	498	9,600	5,974	94,737
B087	MONTGOMERY CO FIRE DIST	393,423	409,581	126,313	9,754	939,071	393,731	2,491	48,048	63,019	507,289
B097	KY RIVER REGIONAL JAIL	131,918	137,336	42,354	59,595	371,203	132,021	835	16,111	94,549	243,516
B098	PIKE CO SENIOR CITIZEN PR	33,421	34,794	10,730	-	78,945	33,447	212	4,082	17,250	108,991
B100	CITY OF SCIENCE HILL	18,877	19,652	6,061	26,804	71,394	18,892	120	2,305	1,988	23,305
B104	RUSSELL CO AMBULANCE SER	88,976	92,630	28,567	23,327	233,500	89,045	563	10,866	16,014	116,488
B106	NORTH SHELBY WATER CO	76,279	79,412	24,490	7,765	187,946	76,339	483	9,316	5,917	92,055
B109	CAMPBELL/TAYLOR CO I D A	13,390	13,940	4,299	-	31,629	13,401	85	1,635	1,727	16,848
B113	UNION CO ECONOMIC DEVELOP	12,027	12,521	3,861	4,005	32,414	12,036	76	1,469	7,163	20,744
B116	MONTICELLO/WAYNE TELE BOA	32,941	34,294	10,576	15,693	93,504	32,967	209	4,023	134	37,333
B118	WHITLEY CO CONSERV DIST	11,704	12,185	3,758	1,755	29,402	11,713	74	1,429	9,747	22,963
B124	HOPKINS-CHRIST CO PLANNIN	147,366	153,419	47,314	12,021	360,120	147,481	933	17,998	20,041	186,453



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
B156	LOU POLICE RETIRE FUND	16,820	17,510	5,400	3,262	42,992	16,833	106	2,054	699	19,692
B179	HOUSING AUTH OF BENTON	30,908	32,177	9,923	250	73,258	30,932	196	3,775	1,973	36,876
B230	RIVERPARK CTR OWENSBORO	56,434	58,752	18,119	-	133,305	56,478	357	6,892	95,628	159,355
B256	BUECHEL FIRE PROTECT DIST	8,553	8,904	2,746	13,017	33,220	8,560	54	1,045	576	10,235
B259	CITY OF LUDLOW	31,973	33,286	10,265	-	75,524	31,998	202	3,905	118,437	154,542
B356	CITY OF DOUGLASS HILLS	18,639	19,405	5,984	12,866	56,894	18,654	118	2,276	4,295	25,343
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	65,019	67,690	20,875	182,502	336,086	65,070	412	7,941	50	73,473
B656	LOUISVILLE AIRPORT AUTHOR	1,230,632	1,281,174	395,109	196,460	3,103,375	1,231,593	7,791	150,295	5,912	1,395,591
B756	LEGAL AID SOCIETY INC	361,769	376,627	116,150	170,467	1,025,013	362,052	2,290	44,182	28,451	436,975
B856	JEFF CO SOIL/CONSER DIST	246	256	79	1,537	2,118	246	2	30	19,755	20,033
B956	LAKE DREAMLAND FIRE DIST	10,042	10,454	3,224	19,340	43,060	10,050	64	1,226	2,353	13,693
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	16,557	17,237	5,316	1,827	40,937	16,570	105	2,022	291	18,988
C079	JONATHAN CREEK WATER DIST	40,663	42,333	13,055	21,064	117,115	40,695	257	4,966	51,639	97,557
C087	CITY OF JEFFERSONVILLE	37,315	38,847	11,980	13,137	101,279	37,344	236	4,557	161	42,298
C105	CITY OF SADIEVILLE	5,390	5,611	1,731	13,467	26,199	5,394	34	658	-	6,086
C106	CITY OF SIMPSONVILLE	63,954	66,581	20,533	-	151,068	64,004	405	7,811	82,377	154,597
C118	HOUSING AUTH OF CORBIN	39,360	40,977	12,637	236	93,210	39,391	249	4,807	27,801	72,248
C230	HOUSING AUTH OF OWENSBORO	177,697	184,995	57,052	23,630	443,374	177,836	1,125	21,702	48,515	249,178
C256	LOUISVILLE/JEFF CO METRO	22,771,991	23,707,227	7,311,214	494,782	54,285,214	22,789,773	144,167	2,781,096	5,239,359	30,954,395
D017	CALDWELL CO WATER DISTRIC	24,901	25,923	7,995	-	58,819	24,920	158	3,041	71,570	99,689
D025	WINCHESTER-CLARK COUNTY TOURISM	11,760	12,243	3,776	1,704	29,483	11,770	74	1,436	55	13,335
D052	CITY OF PLEASUREVILLE	4,277	4,452	1,373	14,672	24,774	4,280	27	522	15,818	20,647
D071	CITY OF LEWISBURG	31,432	32,723	10,092	11,587	85,834	31,457	199	3,839	13,590	49,085
D079	NORTH MARSHALL WATER DIST	84,820	88,304	27,233	27,348	227,705	84,887	537	10,359	374	96,157
D084	GTR H/MERCER PL&ZONING CO	9,703	10,101	3,115	1,330	24,249	9,710	61	1,185	73	11,029
D098	CITY OF COAL RUN VILLAGE	18,066	18,808	5,800	40,726	83,400	18,080	114	2,206	7,534	27,934
D113	UNION CO WATER DISTRICT	38,666	40,254	12,414	3,178	94,512	38,696	245	4,722	185	43,848
D118	WHITLEY CO WATER DIST	30,569	31,824	9,815	12,786	84,994	30,593	194	3,733	7,809	42,329
D135	WESTERN FLEMING WATER DIS	37,298	38,830	11,975	19,372	107,475	37,328	236	4,555	146	42,265
G015	ZONETON FIRE PROT DIST	4,797	4,994	1,540	7,903	19,234	4,801	30	586	7	5,424
G090	NELSON CO. DISPATCH	73,657	76,682	23,648	238,634	412,621	73,714	466	8,996	-	83,176
GS06	SHELBY CO SUB FIRE DIST	9,541	9,933	3,063	2,885	25,422	9,549	60	1,165	4,192	14,966
J001	ADAIR CO BD OF EDUCATION	543,917	566,255	174,631	86,582	1,371,385	544,341	3,443	66,427	57,736	671,947
J002	CITY OF SCOTTSVILLE	237,282	247,027	76,182	15,797	576,288	237,467	1,502	28,979	192,345	460,293
J003	CITY OF LAWRENCEBURG	333,334	347,024	107,021	36,580	823,959	333,595	2,110	40,709	72,760	449,174
J004	BALLARD CO BD OF ED	265,911	276,831	85,374	-	628,116	266,118	1,683	32,475	160,844	461,120
J005	GLASGOW BD OF EDUCATION	412,260	429,192	132,361	20,047	993,860	412,582	2,610	50,349	24,282	489,823
J006	BATH CO BD OF EDUC	426,865	444,396	137,050	46,496	1,054,807	427,198	2,702	52,132	66,825	548,857
J007	CITY OF MIDDLESBORO	173,163	180,274	55,596	-	409,033	173,298	1,096	21,148	192,225	387,767
J008	BOONE CO WATER DISTRICT	221,580	230,680	71,141	39,007	562,408	221,753	1,403	27,061	1,022	251,239
J009	BOURBON CO BD OF EDUCATIO	670,167	697,690	215,165	159,690	1,742,712	670,690	4,243	81,846	54,696	811,475
J010	FAIRVIEW BD OF EDUCATION	116,321	121,099	37,346	23,840	298,606	116,412	736	14,206	102,668	234,022
J011	DANVILLE CITY BD OF ED	417,558	434,706	134,062	-	986,326	417,884	2,644	50,995	162,171	633,694
J012	BRACKEN CO BD OF EDUC	213,410	222,175	68,518	35,473	539,576	213,577	1,351	26,063	989	241,980
J013	BREATHITT CO BD OF ED	388,171	404,113	124,627	-	916,911	388,474	2,457	47,406	240,391	678,728
J014	BRECKINRIDGE CO BD OF ED	605,991	630,878	194,560	-	1,431,429	606,464	3,836	74,008	141,721	826,029
J015	BULLITT CO BD OF ED	2,619,839	2,727,435	841,130	93,613	6,282,017	2,621,885	16,586	319,956	145,352	3,103,779
J016	BUTLER CO BD OF ED	401,617	418,112	128,944	20,124	968,797	401,931	2,543	49,049	38,197	491,720
J017	CALDWELL CO BD EDUCATION	429,007	446,626	137,738	13,284	1,026,655	429,342	2,716	52,394	71,544	555,996
J018	CALLOWAY CO BD OF EDUC	495,342	515,685	159,035	-	1,170,062	495,729	3,136	60,495	212,656	772,016
J019	SANITATION DISTRICT NO 1	2,122,883	2,210,069	681,577	93,669	5,108,198	2,124,541	13,440	259,263	297,907	2,695,151
J021	CARROLL CO BD OF ED	671,659	699,244	215,644	126,211	1,712,758	672,184	4,252	82,028	53,066	811,530
J022	CARTER CO BD OF ED	928,956	967,108	298,252	-	2,194,316	929,682	5,881	113,452	188,962	1,237,977
J023	CASEY CO BD OF ED	555,148	577,948	178,237	-	1,311,333	555,582	3,515	67,799	170,787	797,683
J024	CITY OF HOPKINSVILLE	675,823	703,579	216,981	146,455	1,742,838	676,351	4,279	82,537	29,069	792,236
J025	CLARK CO BD OF ED	1,114,928	1,160,718	357,961	281,682	2,915,289	1,115,799	7,058	136,164	4,993	1,264,014
J026	CLAY CO BD OF ED	678,760	706,636	217,924	-	1,603,320	679,290	4,297	82,896	234,850	1,001,333
J027	CLINTON CO BD OF ED	386,048	401,903	123,945	97,075	1,008,971	386,350	2,444	47,147	202,180	638,121
J028	CRITTENDEN CO BD OF ED	289,645	301,541	92,994	-	684,180	289,871	1,834	35,374	25,021	352,100
J029	CUMBERLAND CO BD OF ED	204,946	213,363	65,800	75,034	559,143	205,106	1,297	25,030	23,037	254,470
J030	DAVISS CO LIBRARY DIST	265,410	276,311	85,213	50,275	677,209	265,618	1,680	32,414	1,256	300,968
J031	EDMONSON CO BD OF EDUC	401,674	418,170	128,962	-	948,806	401,988	2,543	49,056	110,743	564,330
J032	ELLIOTT CO BD OF ED	185,242	192,850	59,474	4,227	441,793	185,386	1,173	22,623	45,163	254,345
J033	ESTILL CO CONSERVATION DI	3,566	3,713	1,145	-	8,424	3,569	23	436	4,752	8,780
J034	GREATER LEX CONV&VISITOR	245,061	255,125	78,680	133,636	712,502	245,252	1,551	29,929	69,684	346,416
J035	FLEMING CO BD OF ED	423,678	441,078	136,027	-	1,000,783	424,009	2,682	51,743	211,233	689,667
J037	CITY OF FRANKFORT	1,112,822	1,158,526	357,285	103,865	2,732,498	1,113,691	7,045	135,907	403,251	1,659,894



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
J038	FULTON COUNTY BD OF EDUC	91,994	95,772	29,536	6,986	224,288	92,065	582	11,235	31,849	135,731
J039	GALLATIN CO BD OF EDUC	381,461	397,128	122,473	4,616	905,678	381,759	2,415	46,587	96,681	527,442
J040	CITY OF LANCASTER	139,342	145,065	44,737	162,617	491,761	139,451	882	17,018	397	157,748
J041	WILLIAMSTOWN INDEPNDNT SC	225,986	235,267	72,555	-	533,808	226,162	1,431	27,599	74,406	329,598
J042	GRAVES CO LIBRARY	34,317	35,726	11,018	23,776	104,837	34,344	217	4,191	130	38,882
J043	GRAYSON CO BD OF ED	897,649	934,515	288,201	47,817	2,168,182	898,350	5,683	109,628	37,296	1,050,957
J044	GREEN CO BD OF EDUCATION	370,621	385,842	118,992	-	875,455	370,910	2,346	45,263	99,059	517,578
J045	RUSSELL INDPNT BD OF ED	407,092	423,811	130,702	-	961,605	407,410	2,577	49,717	146,295	605,999
J046	HANCOCK CO BD EDUCATION	425,990	443,485	136,769	8,429	1,014,673	426,322	2,697	52,025	12,726	493,770
J047	HARDIN CO SOIL CN DIST	4,232	4,406	1,359	1,887	11,884	4,235	27	517	17	4,796
J048	HARLAN CO BD OF EDUCATION	893,110	929,790	286,744	-	2,109,644	893,808	5,654	109,074	150,140	1,158,676
J049	HARRISON CO BD OF ED	608,577	633,571	195,391	17,296	1,454,835	609,052	3,853	74,324	190,666	796,895
J050	HART CO BD OF ED	506,485	527,286	162,613	65,835	1,262,219	506,880	3,206	61,856	119,470	691,412
J051	HENDERSON PUBLIC LIBRARY	172,303	179,380	55,320	70,742	477,745	172,438	1,091	21,043	728	195,300
J052	EMINENCE INDEP BD OF EDUC	201,868	210,158	64,812	136,691	613,529	202,025	1,278	24,654	704	228,661
J053	HICKMAN CO BD OF ED	149,057	155,179	47,856	8,496	360,588	149,173	944	18,204	47,262	215,583
J054	HOPKINS CO BD OF ED	1,438,189	1,497,255	461,747	14,899	3,412,090	1,439,312	9,105	175,643	451,082	2,075,142
J055	JACKSON CO BD OF ED	434,167	451,998	139,395	-	1,025,560	434,506	2,749	53,024	267,098	757,377
J056	JEFF CO METRO SEWER DIST	7,335,446	7,636,709	2,355,131	2,024,132	19,351,418	7,341,174	46,440	895,863	32,181	8,315,658
J057	JESSAMINE CO BD OF ED	1,836,897	1,912,338	589,757	144,374	4,483,366	1,838,332	11,629	224,336	148,590	2,222,887
J058	PAINTSVILLE GAS/WATER SYS	262,344	273,119	84,229	59,063	678,755	262,549	1,661	32,040	12,568	308,818
J059	KENTON COUNTY AIRPORT BD	3,347,545	3,485,027	1,074,768	994,795	8,902,135	3,350,159	21,193	408,829	14,737	3,794,918
J060	KNOTT CO BD OF EDUCATION	590,002	614,233	189,427	22,095	1,415,757	590,463	3,735	72,056	155,749	822,003
J061	KNOX CO BD OF EDUCATION	1,028,950	1,071,209	330,357	73,973	2,504,489	1,029,754	6,514	125,664	266,374	1,428,306
J062	LARUE CO PUBLIC LIBRARY	23,085	24,033	7,412	11,072	65,602	23,103	146	2,819	146	33,243
J063	CITY OF LONDON	437,948	455,934	140,608	155,293	1,189,783	438,290	2,773	53,486	14,574	509,123
J064	LAWRENCE CO BD OF ED	572,182	595,681	183,706	247,458	1,599,027	572,629	3,622	69,879	34,166	680,296
J065	LEE CO BD OF ED	193,190	201,124	62,026	-	456,340	193,341	1,223	23,594	102,299	320,457
J066	LESLIE CO BD OF ED	370,455	385,670	118,939	56,700	931,764	370,745	2,345	45,243	69,804	488,137
J067	CITY OF WHITESBURG	145,498	151,474	46,714	59,696	403,382	145,612	921	17,769	591	164,893
J068	ELEC PLT BD OF VANCEBURG	152,426	158,686	48,938	55,366	415,416	152,545	965	18,615	35,067	207,192
J069	LINCOLN CO BD OF EDUC	826,727	860,681	265,431	-	1,952,839	827,373	5,234	100,967	379,810	1,313,384
J070	LIVINGSTON CO BD OF ED	363,657	378,593	116,756	113,030	972,036	363,941	2,302	44,413	71,702	482,358
J071	LOGAN CO BD OF EDUCATION	600,237	624,889	192,713	-	1,417,839	600,706	3,800	73,306	290,654	967,876
J072	LYON CO. PUBLIC LIBRARY	18,986	19,766	6,096	8,143	52,991	19,001	120	2,319	80	21,520
J073	PADUCAH WATER WORKS	490,396	510,536	157,447	30,215	1,188,594	490,778	3,105	59,891	2,364	556,138
J074	MCCREARY CO BD OF EDUCATN	670,590	698,131	215,301	125,271	1,709,293	671,114	4,245	81,898	47,122	804,379
J075	MCLEAN CO BD OF ED	288,653	300,508	92,675	19,164	701,000	288,878	1,827	35,253	77,815	403,773
J076	MADISON CO BD OF ED	2,179,297	2,268,800	699,689	70,799	5,218,585	2,180,999	13,797	266,153	72,532	2,533,481
J077	MAGOFFIN CO BD OF ED	505,242	525,992	162,214	63,322	1,256,770	505,637	3,199	61,704	253,090	823,630
J078	MARION CO BD OF EDUCATION	555,608	578,427	178,385	-	1,312,420	556,042	3,517	67,855	248,621	876,035
J079	MARSHALL COUNTY BD OF ED	884,138	920,449	283,863	60,229	2,148,679	884,828	5,597	107,978	124,260	1,122,663
J080	MARTIN CO BD OF ED	486,184	506,151	156,095	-	1,148,430	486,563	3,078	59,377	266,816	815,834
J081	MASON CO BD OF ED	528,590	550,299	169,710	26,966	1,275,565	529,002	3,346	64,556	43,535	640,439
J082	MEADE CO PUBLIC LIBRARY	49,483	51,515	15,887	21,323	138,208	49,521	313	6,043	15,540	71,417
J083	MENIFEE CO BD OF ED	230,573	240,042	74,028	9,917	554,560	230,753	1,460	28,159	52,905	313,277
J084	CITY OF HARRODSBURG	420,729	438,008	135,080	56,551	1,050,368	421,057	2,664	51,383	82,851	557,955
J085	METCALFE CO BD OF ED	375,325	390,739	120,502	25,329	911,895	375,618	2,376	45,838	9,481	433,313
J086	MONROE CO BOARD OF ED	506,618	527,425	162,656	43,830	1,240,529	507,014	3,207	61,872	19,002	591,095
J087	MT STERLING WATER WORKS	231,626	241,139	74,366	28,402	575,533	231,807	1,466	28,288	4,113	265,674
J088	MORGAN CO BD OF EDUCATION	441,950	460,101	141,893	-	1,043,944	442,295	2,798	53,974	113,105	612,172
J089	MUHLBERG CO LIB BD DIST	68,396	71,205	21,959	-	161,560	68,449	433	8,353	22,324	99,559
J090	CITY OF BARDSTOWN	673,757	701,428	216,318	239,995	1,831,498	674,283	4,265	82,285	303,029	1,063,862
J091	NICHOLAS CO BD OF ED	203,102	211,444	65,208	-	479,754	203,261	1,286	24,804	12,186	355,537
J092	OHIO CO BD OF ED	840,239	874,747	269,769	-	1,984,755	840,895	5,319	102,617	211,882	1,160,713
J093	OLDHAM COUNTY BD OF ED	2,646,172	2,754,849	849,584	189,434	6,440,039	2,648,238	16,753	323,172	164,094	3,152,257
J094	OWEN CO BD OF ED	409,214	426,021	131,383	43,662	1,010,280	409,534	2,591	49,977	19,817	481,919
J095	OWSLEY CO BD OF EDUCATION	255,837	266,344	82,139	-	604,320	256,036	1,620	31,245	115,471	404,372
J096	PENDLETON CO BD OF ED	465,237	484,344	149,370	4,636	1,103,587	465,600	2,945	56,818	156,159	681,522
J097	HAZARD CITY SCHOOLS	184,568	192,148	59,258	102,123	538,097	184,712	1,168	22,541	1,099	209,520
J098	PIKE CO BD OF EDUCATION	1,962,030	2,042,610	629,933	-	4,634,573	1,963,562	12,421	239,619	1,264,162	3,479,764
J099	POWELL CO BD OF EDUCATION	531,644	553,478	170,690	123,466	1,379,278	532,059	3,366	64,929	75,225	675,579
J100	CITY OF SOMERSET	945,135	983,951	303,447	-	2,232,533	945,873	5,984	115,427	272,078	1,339,362
J101	ROBERTSON CO BD OF ED	103,318	107,561	33,172	75,674	319,725	103,399	654	12,618	8,652	125,323
J102	ROCKCASTLE CO BD OF ED	598,547	623,129	192,171	-	1,413,847	599,014	3,789	73,099	219,039	894,941
J103	ROWAN CO BD OF ED	805,869	838,966	258,734	73,785	1,977,354	806,499	5,102	98,419	104,438	1,014,458
J104	RUSSELL CO BD OF ED	636,350	662,484	204,308	-	1,503,142	636,847	4,029	77,716	151,088	869,680



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
J105	SCOTT CO BOARD OF ED	2,079,965	2,165,388	667,797	665,163	5,578,313	2,081,589	13,168	254,022	31,882	2,380,661
J106	SHELBY CO LIBRARY	55,498	57,777	17,818	18,225	149,318	55,541	351	6,778	244	62,914
J107	SIMPSON CO BD OF ED	671,042	698,601	215,446	30,557	1,615,646	671,566	4,248	81,953	14,793	772,560
J108	SPENCER CO BD OF EDUC	680,354	708,295	218,435	19,689	1,626,773	680,885	4,307	83,090	32,105	800,387
J109	TAYLOR CO BD OF ED	629,584	655,441	202,135	170,691	1,657,851	630,076	3,986	76,890	30,502	741,454
J110	TODD CO BD OF ED	473,055	492,484	151,880	23,366	1,140,785	473,425	2,995	57,773	40,050	574,243
J111	TRIGG CO BD OF ED	429,512	447,151	137,900	29,961	1,044,524	429,847	2,719	52,455	108,632	593,653
J112	TRIMBLE CO BD OF ED	250,644	260,938	80,472	-	592,054	250,840	1,587	30,611	111,171	394,209
J113	CITY OF MORGANFIELD	360,781	375,598	115,833	67,784	919,996	361,062	2,284	44,061	3,034	410,441
J115	SPRINGFIELD WATER & SEWER	115,490	120,233	37,079	26,859	299,661	115,580	731	14,105	39,228	169,644
J117	CITY OF SEBREE	39,360	40,977	12,637	998	93,972	39,391	249	4,807	20,674	65,121
J118	CITY OF CORBIN	270,784	281,905	86,938	19,722	659,349	270,996	1,714	33,070	37,718	343,498
J119	WOLFE CO BD OF EDUCATION	258,927	269,561	83,132	-	611,620	259,129	1,639	31,622	147,853	440,243
J120	WOODFORD CO BD OF ED	959,893	999,315	308,185	154,071	2,421,464	960,642	6,077	117,230	75,495	1,159,444
J124	PENNYRILE NAR TASK FORCE	4,535	4,721	1,456	-	10,712	4,538	29	554	29,582	34,703
J134	LEX-FAY CO HUM RIGHTS COM	28,507	29,678	9,153	2,447	69,785	28,530	180	3,482	9,650	41,842
J135	FLEMING CO EMS	70,490	73,385	22,632	50,376	216,883	70,545	446	8,609	258	79,858
J154	CITY OF EARLINGTON	37,375	38,910	12,000	23,852	112,137	37,404	237	4,565	20,054	62,260
J156	CITY OF JEFFERSONTOWN	525,019	546,581	168,564	83,100	1,323,264	525,429	3,324	64,120	3,878	596,751
J178	LEBANON HOUSING AUTHORITY	44,020	45,828	14,133	7,173	111,154	44,054	279	5,376	1,718	51,427
J179	MARSHALL CO TOURIST COMM	12,596	13,113	4,044	5,482	35,235	12,605	80	1,538	19,164	33,387
J190	CITY OF BLOOMFIELD	40,562	42,228	13,023	10,043	105,856	40,594	257	4,954	6,511	52,316
J200	SOMERSET-PULASKI CONV & V	20,378	21,215	6,543	8,074	56,210	20,394	129	2,489	9,950	32,962
J203	FRONTIER HOUSING INC	41,256	42,951	13,246	-	97,453	41,289	261	5,039	131,844	178,433
J205	GEORGETOWN-SCOTT CO P COM	82,952	86,359	26,633	21,400	217,344	83,017	525	10,131	4,244	97,917
J210	BOYD CO AMBULANCE SERVICE	8,291	8,631	2,662	3,040	22,624	8,297	52	1,013	1,809	11,171
J214	COMM ACTION SOUTHERN KY	808,980	842,204	259,732	414,143	2,325,059	809,612	5,122	98,799	399,409	1,312,942
J217	CITY OF PROVIDENCE	223,089	232,251	71,625	84,081	611,046	223,263	1,412	27,245	133,273	385,193
J219	CAMPBELL CO PUBLIC LIBRAR	293,833	305,901	94,339	10,796	704,869	294,062	1,860	35,885	11,285	343,092
J224	HOUSING AUTH OF HOPKINSVL	127,900	133,153	41,064	-	302,117	128,000	810	15,620	117,649	262,079
J234	LFUC HOUSING AUTHORITY	511,185	532,179	164,122	100,190	1,307,676	511,584	3,236	62,430	34,889	612,139
J256	CITY OF ST MATTHEWS	225,021	234,263	72,246	23,273	554,803	225,197	1,425	27,481	44,180	298,283
J259	CITY OF PARK HILLS	17,679	18,405	5,676	2,008	43,768	17,693	112	2,159	1,795	21,759
J305	SCOTT CO SOIL CONSER DIST	-	-	-	-	-	-	-	-	43,850	43,850
J310	CANNONSBURG WATER DIST	63,143	65,736	20,273	9,759	158,911	63,192	400	7,712	14,584	85,888
J314	BOWL GRN WARREN AIRPRT BD	34,769	36,197	11,163	9,167	91,296	34,796	220	4,246	5,187	44,449
J317	PROVIDENCE MUN HOUSING AU	22,633	23,563	7,267	17,170	70,633	22,651	143	2,764	6,352	31,910
J319	CITY OF ALEXANDRIA	113,291	117,944	36,374	42,551	310,160	113,380	717	13,836	482	128,415
J324	CITY OF OAK GROVE	118,443	123,308	38,028	102,035	381,814	118,536	750	14,465	165,401	299,152
J334	CENTRAL KY ED COOPERATIVE	12,446	12,957	3,996	5,733	35,132	12,456	79	1,520	34,718	48,773
J356	CITY OF WEST BUECHEL	30,738	32,001	9,869	6,495	79,103	30,762	195	3,754	47,911	82,622
J359	CITY OF FORT WRIGHT	57,059	59,403	18,320	46,855	181,637	57,104	361	6,969	10,002	74,436
J405	GEORGETOWN HOUSING AUTHOUR	61,348	63,867	19,696	-	144,911	61,396	388	7,492	116,326	185,602
J414	WARREN CO PLANNING COMM	112,936	117,575	36,260	26,926	293,697	113,025	715	13,793	7,306	134,839
J417	WEBSTER CO CONSER DIST	12,664	13,184	4,066	15,493	45,407	12,674	80	1,547	36	14,337
J419	CITY OF COLD SPRING	47,348	49,293	15,202	29,875	141,718	47,385	300	5,783	21,608	75,076
J424	CITY OF CROFTON	6,060	6,309	1,946	-	14,315	6,064	38	740	3,406	10,248
J434	KY LEAGUE OF CITIES	914,670	952,236	293,666	179,357	2,339,929	915,385	5,791	111,707	4,186	1,037,069
J456	CITY OF SHIVELY	125,935	131,107	40,433	64,088	361,563	126,034	797	15,380	515	142,726
J459	N KY AREA PLAN COMMISSION	467,278	486,469	150,025	58,999	1,162,771	467,643	2,958	57,068	12,308	539,977
J510	CITY OF CATLETTSBURG	55,220	57,487	17,729	8,637	139,073	55,263	350	6,744	24,598	86,955
J514	BARREN RIVER AREA DEV	212,027	220,734	68,074	24,209	525,044	212,192	1,342	25,894	69,399	309,367
J519	NORTHERN KY COOP ED SER	199,217	207,399	63,961	108,031	578,608	199,373	1,261	24,330	748	225,712
J524	HOPKINSVILLE S W AUTHORI	394,476	410,677	126,651	82,912	1,014,716	394,784	2,497	48,177	4,909	450,367
J534	BLUEGRASS AREA DEV DISRIC	427,894	445,467	137,380	26,920	1,037,661	428,228	2,709	52,258	388,372	871,567
J556	LOUISVILLE CONV BUREAU	750,033	780,836	240,807	59,289	1,830,965	750,618	4,748	91,600	124,397	971,363
J559	CITY OF CRESCENT SPRINGS	39,703	41,334	12,747	10,107	103,891	39,734	251	4,849	55,323	100,157
J610	BOYD CO CONSERVATION DIST	6,290	6,548	2,019	970	15,827	6,295	40	768	29	7,132
J614	BOWL GRN CONV & VISIT BUR	55,458	57,735	17,805	2,196	133,194	55,501	351	6,712	22,912	85,537
J619	CITY OF FORT THOMAS	274,052	285,307	87,988	52,044	699,391	274,266	1,735	33,469	88,322	397,792
J656	OHIO VALLEY ED COOP	379,133	394,704	121,725	117,119	1,012,681	379,429	2,400	46,303	37,600	465,732
J710	BIG SANDY WATER DISTRICT	48,171	50,150	15,466	42,727	156,514	48,209	305	5,883	44,144	98,541
J714	BOWLING GR/WARREN COMM ED	62,861	65,442	20,182	7,400	155,885	62,910	398	7,677	297	71,282
J719	CITY OF SOUTHGATE	36,952	38,469	11,864	-	87,285	36,980	234	4,513	54,682	96,409
J756	CITY OF PROSPECT	55,478	57,756	17,812	16,927	147,973	55,521	351	6,775	13,952	76,599
J759	N KY COMMUNITY ACT COMM	542,884	565,180	174,299	112,622	1,394,985	543,308	3,437	66,301	50,487	663,533
J810	HOUSING AUTH OF ASHLAND	95,516	99,438	30,666	14,899	240,519	95,590	605	11,665	1,327	109,187



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
J814	HOUSING AUTH BOWLING GRN	258,427	269,040	82,971	103,572	714,010	258,629	1,636	31,561	73,744	365,570
J819	CITY OF BELLEVUE	100,829	104,970	32,372	18,304	256,475	100,908	638	12,314	23,859	137,179
J834	KY LEGAL SERVICE PROGRAMS	73,556	76,577	23,616	59,618	233,367	73,614	466	8,983	260	83,323
J856	LOUISVILLE WATER COMPANY	5,030,193	5,236,781	1,615,002	180,840	12,062,816	5,034,121	31,845	614,327	415,965	6,096,258
J859	CITY OF VILLA HILLS	50,104	52,162	16,086	11,393	129,745	50,143	317	6,119	6,595	63,174
J910	SANITATION DISTRICT #4	66,629	69,365	21,392	13,405	170,791	66,681	422	8,137	5,625	80,865
J914	BOWLING GRN HUM RIGHT COM	11,619	12,096	3,730	1,173	28,618	11,628	74	1,419	1,424	14,545
J919	CITY OF DAYTON	63,607	66,219	20,422	12,300	162,548	63,657	403	7,768	11,211	83,039
J956	OKOLONA FIRE DISTRICT	7,407	7,711	2,378	3,496	20,992	7,413	47	905	31	8,396
J959	CITY OF INDEPENDENCE	129,740	135,068	41,654	5,532	311,994	129,841	821	15,845	12,589	159,096
K001	CITY OF COLUMBIA	109,503	114,000	35,157	52,266	310,926	109,589	693	13,373	1,436	125,091
K002	ALLEN CO BD OF ED	640,283	666,580	205,570	14,397	1,526,830	640,783	4,054	78,196	10,568	733,601
K003	ANDERSON CO BD OF ED	693,845	722,341	222,767	110,664	1,749,617	694,387	4,393	84,738	131,796	915,314
K004	CITY OF WICKLIFFE	38,315	39,889	12,302	6,537	97,043	38,345	243	4,679	4,713	47,980
K005	BARREN CO BD OF EDUCATION	1,019,021	1,060,872	327,169	-	2,407,062	1,019,817	6,451	124,451	545,897	1,696,616
K006	CITY OF OWINGSVILLE	75,593	78,698	24,270	17,053	195,614	75,653	479	9,232	342	85,706
K007	BELL CO BD OF ED	605,325	630,185	194,347	243,341	1,673,198	605,798	3,832	73,927	413,793	1,097,350
K009	PARIS BD OF EDUCATION	171,190	178,220	54,962	1,734	406,106	171,323	1,084	20,907	35,779	229,093
K010	CITY OF ASHLAND	1,245,794	1,296,958	399,977	796	2,943,525	1,246,767	7,887	152,146	133,222	1,540,022
K011	CITY OF DANVILLE	517,483	538,736	166,144	156,517	1,378,880	517,887	3,276	63,199	2,261	586,623
K012	AUGUSTA BD OF ED	44,799	46,638	14,383	17,252	123,072	44,834	284	5,471	19,918	70,507
K013	JACKSON CITY SCHOOLS	80,822	84,141	25,949	4,231	195,143	80,885	512	9,871	73,774	165,042
K014	CLOVERPORT INDEPENDENT SC	68,190	70,991	21,893	475	161,549	68,244	432	8,328	124,359	201,363
K015	BULLITT CO PUBLIC LIBRARY	277,272	288,659	89,021	119,059	774,011	277,488	1,755	33,863	1,131	314,237
K016	CITY OF MORGANTOWN	118,044	122,892	37,899	-	278,835	118,136	747	14,416	43,079	176,378
K017	GEORGE COON PUBLIC LIBRAR	20,366	21,202	6,539	5,980	54,087	20,382	129	2,487	21,868	44,866
K018	CITY OF MURRAY	674,641	702,348	216,601	267,227	1,860,817	675,168	4,271	82,392	94,223	856,054
K019	CITY OF NEWPORT	349,726	364,089	112,284	-	826,099	349,999	2,214	42,711	19,064	413,988
K020	CARLISLE CO BD OF ED	136,296	141,893	43,759	4,337	326,285	136,402	863	16,646	45,709	199,620
K021	CARROLL CO PUBLIC LIBRARY	65,786	68,488	21,121	11,013	166,408	65,837	416	8,034	1,973	76,260
K022	CARTER CO EMER AMBUL DIST	183,923	191,476	59,050	51,574	486,023	184,066	1,164	22,462	376,846	584,538
K023	CASEY CO AMBULANCE SERV	80,386	83,688	25,809	55,178	245,061	80,449	509	9,817	3,335	94,110
K025	CLARK CO LIBRARY BD	137,296	142,935	44,081	39,893	364,205	137,404	869	16,768	24,792	179,833
K026	CITY OF MANCHESTER	131,471	136,870	42,210	20,224	330,775	131,573	832	16,056	106,180	254,641
K027	CLINTON CO PUBLIC LIBRARY	12,378	12,886	3,974	8,240	37,478	12,387	78	1,512	175	14,152
K028	CITY OF MARION	133,536	139,021	42,873	14,954	330,384	133,641	845	16,309	58,014	208,809
K029	CITY OF BURKESVILLE	99,433	103,517	31,924	20,549	255,423	99,511	629	12,144	8,378	120,662
K030	OWENSBORO BD OF ED	1,266,402	1,318,412	406,593	189,932	3,181,339	1,267,391	8,017	154,663	105,641	1,535,712
K032	ELLIOTT CO AMB SERVICE	-	-	-	63,766	-	-	-	-	-	112,688
K033	ESTILL CO BD OF EDUCATION	531,373	553,197	170,604	73,869	1,329,043	531,788	3,364	64,896	60,775	660,823
K034	LEX/FAYETTE URBAN CO GOVT	12,369,213	12,877,212	3,971,281	-	29,217,706	12,378,872	78,308	1,510,627	1,877,800	15,845,607
K035	LICKING VALLEY COM ACTION	258,060	268,658	82,853	-	609,571	258,261	1,634	31,516	203,156	494,567
K036	FLOYD CO SCHOOLS	1,494,179	1,555,544	479,724	485,400	4,014,847	1,495,346	9,459	182,481	183,712	1,870,998
K038	FULTON CITY SCHOOLS	62,054	64,602	19,923	-	146,579	62,102	393	7,579	123,885	193,959
K039	GALLATIN CO PUBLIC LIB	27,301	28,422	8,765	-	64,488	27,322	173	3,334	6,611	37,440
K040	GARRARD CO BD OF ED	505,747	526,517	162,376	11,722	1,206,362	506,142	3,202	61,766	72,706	643,816
K041	CITY OF WILLIAMSTOWN	281,008	292,548	90,221	21,914	685,691	281,227	1,779	34,319	26,160	343,485
K042	GRAVES CO BD OF ED	860,976	896,336	276,426	-	2,033,738	861,648	5,451	105,149	410,847	1,383,095
K043	CITY OF LEITCHFIELD	224,602	233,826	72,111	21,851	552,390	224,777	1,422	27,430	23,356	276,985
K044	CITY OF GREENSBURG	116,224	120,998	37,315	29,032	303,569	116,315	736	14,194	6,885	138,130
K045	GREENUP CO BD OF ED	641,195	667,529	205,863	45,860	1,560,447	641,696	4,059	78,308	167,074	891,137
K046	CITY OF HAWESVILLE	55,768	58,059	17,905	8,243	139,975	55,812	353	6,811	17,609	80,585
K047	HARDIN CO BD OF ED	3,314,999	3,451,145	1,064,319	426,875	8,257,338	3,317,587	20,987	404,854	105,033	3,848,461
K048	HARLAN INDEPENDENT SCHOOL	97,682	101,694	31,362	2,894	233,632	97,758	618	11,930	54,871	165,177
K049	CITY OF CYNTHIANA	230,210	239,664	73,912	41,084	584,870	230,390	1,457	28,115	1,067	261,029
K050	CAVERNA INDEPENDENT SCH	153,426	159,727	49,259	-	362,412	153,546	971	18,738	31,693	204,948
K052	HENRY CO BD OF EDUCATION	449,704	468,173	144,383	29,628	1,091,888	450,055	2,847	54,921	39,025	546,848
K055	JACKSON CO CONSERV DIST	-	-	-	-	-	-	-	-	14,871	14,871
K057	JESSAMINE CO PUBLIC LIBRA	240,998	250,896	77,375	150,685	719,954	241,186	1,526	29,433	945	273,090
K058	JOHNSON CO BD OF ED	694,172	722,681	222,872	-	1,639,725	694,714	4,395	84,778	155,721	939,608
K060	LKLP COMM ACTION COUNCIL	1,476,060	1,536,681	473,906	415,385	3,902,032	1,477,213	9,345	180,268	245,037	1,911,863
K061	BARBOURVILLE CITY SCHOOLS	83,896	87,342	26,936	-	198,174	83,962	531	10,246	61,137	155,876
K062	LARUE CO BD OF EDUCATION	484,086	503,967	155,421	54,128	1,197,602	484,464	3,065	59,120	63,119	609,768
K063	LONDON UTILITY COMM	217,558	226,493	69,849	17,776	531,676	217,728	1,377	26,570	83,566	329,241
K064	CITY OF LOUISA	86,797	90,362	27,867	19,725	224,751	86,865	550	10,600	4,489	102,504
K065	CITY OF BEATTYVILLE	113,267	117,919	36,366	34,111	301,663	113,356	717	13,833	505	128,411
K066	LESLIE CO PUBLIC LIBRARY	39,780	41,413	12,772	-	93,965	39,811	252	4,858	5,688	50,609



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
K067	LETCHER CO BD OF ED	724,700	754,463	232,673	16,292	1,728,128	725,266	4,588	88,506	122,808	941,168
K068	LEWIS CO BD OF ED	445,738	464,044	143,109	33,746	1,086,637	446,086	2,822	54,437	44,182	547,527
K069	LINCOLN CO PUBLIC LIBRARY	29,419	30,627	9,445	6,506	75,997	29,442	186	3,593	9,109	42,330
K070	LIVINGSTON CO CONSERV DIS	7,177	7,472	2,304	2,828	19,781	7,183	45	877	352	8,457
K071	CITY OF RUSSELLVILLE	306,630	319,224	98,447	35,362	759,663	306,870	1,941	37,448	51,667	397,926
K072	LYON CO BD OF EDUCATION	231,150	240,643	74,213	89,798	635,804	231,330	1,463	28,230	1,052	262,075
K073	PADUCAH BOARD OF ED	747,039	777,720	239,846	-	1,764,605	747,622	4,729	91,234	232,283	1,075,868
K074	MCCREARY CO WATER DIST	168,398	175,314	54,066	13,580	411,358	168,529	1,066	20,566	55,649	245,810
K075	CITY OF CALHOUN	32,514	33,849	10,439	2,632	79,434	32,539	206	3,971	32,813	69,529
K077	MAGOFFIN CO LIBRARY	7,589	7,900	2,436	-	17,925	7,595	48	927	6,314	14,884
K078	CITY OF LEBANON	230,871	240,353	74,124	64,352	609,700	231,052	1,462	28,196	45,243	305,953
K079	CITY OF BENTON	236,729	246,452	76,005	6,909	566,095	236,914	1,499	28,911	41,134	308,458
K080	MARTIN COUNTY LIBRARY	28,810	29,993	9,250	1,924	69,977	28,833	182	3,519	9,221	41,755
K081	MAYSVILLE UTILITY COMM	-	-	-	-	-	-	-	-	278,211	278,211
K082	CITY OF MULDRAUGH	44,859	46,701	14,403	4,292	110,255	44,894	284	5,479	19,787	70,444
K083	CITY OF FRENCHBURG	40,106	41,754	12,877	1,861	96,598	40,138	254	4,898	5,271	50,561
K085	METCALFE HEALTH CARE CTN	293,914	305,985	94,364	50,038	744,301	294,143	1,861	35,895	52,250	384,149
K086	MONROE CO CONSERV DIST	8,287	8,627	2,661	1,864	21,439	8,293	52	1,012	3,909	13,266
K087	MONTGOMERY CO BD OF ED	908,542	945,856	291,698	-	2,146,096	909,252	5,752	110,958	170,350	1,196,312
K088	GATEWAY COMM SER ORGANIZ	729,586	759,550	234,242	1,010,149	2,733,527	730,156	4,619	89,103	1,995	825,873
K089	MUHLBERG CO BD OF ED	1,183,248	1,231,843	379,896	104,134	2,899,121	1,184,172	7,491	144,508	175,559	1,511,730
K090	NELSON COUNTY BD OF ED	934,141	972,505	299,917	3,367	2,209,930	934,870	5,914	114,085	225,076	1,279,945
K091	CITY OF CARLISLE	93,272	97,103	29,946	-	220,321	93,345	590	11,391	40,421	145,747
K092	OHIO CO LIBRARY	57,297	59,650	18,396	13,725	149,068	57,342	363	6,998	6,632	71,335
K093	OLDHAM CO LIBRARY BD	133,778	139,273	42,951	186	316,188	133,883	847	16,338	12,050	163,118
K094	OWEN CO PUBLIC LIBRARY	31,247	32,530	10,032	1,178	74,987	31,271	198	3,816	4,581	39,866
K095	OWSLEY CO PUBLIC LIBRARY	6,782	7,060	2,177	1,992	18,011	6,787	43	828	20,198	27,856
K096	PENDELTON CO LIBRARY	40,429	42,090	12,980	13,677	109,176	40,461	256	4,938	3,203	48,858
K097	PERRY CO BD OF EDUCATION	972,472	1,012,411	312,224	33,696	2,330,803	973,231	6,157	118,766	230,290	1,328,444
K098	PIKEVILLE INDEPENDENT SCH	181,268	188,712	58,198	-	428,178	181,409	1,148	22,138	110,767	315,462
K099	CITY OF STANTON	42,083	43,812	13,511	15,956	115,362	42,116	266	5,140	183	47,705
K100	SOMERSET BD OF EDUCATION	282,028	293,611	90,548	5,733	671,920	282,248	1,785	34,444	34,992	353,469
K101	CITY OF MOUNT OLIVET	2,739	2,852	880	6,302	12,773	2,742	17	335	7,310	10,404
K102	ROCKCASTLE CONSERV DIST	3,990	4,154	1,281	560	9,985	3,993	25	487	87	4,592
K103	CITY OF MOREHEAD	230,827	240,307	74,110	14,077	559,321	231,007	1,461	28,190	10,028	270,686
K104	RUSSELL CO CONS DIST	4,797	4,994	1,540	-	11,331	4,801	30	586	297	5,714
K105	CITY OF GEORGETOWN	539,930	562,105	173,351	81,328	1,356,714	540,352	3,418	65,941	52,247	661,958
K106	CITY OF SHELBYVILLE	260,803	271,514	83,734	83,247	699,298	261,007	1,651	31,851	1,156	295,665
K107	FRANKLIN/SIMPSON PARKS BD	25,050	26,079	8,043	-	59,172	25,069	159	3,059	6,326	34,613
K108	CITY OF TAYLORSVILLE	122,946	127,995	39,473	16,363	306,777	123,042	778	15,015	44,195	183,030
K109	CAMPBELLSVLE MUN WTR&SEWR	266,758	277,713	85,646	111,577	741,694	266,966	1,689	32,579	6,880	328,214
K110	TODD COUNTY WATER DIST	52,089	54,228	16,724	8,222	131,263	52,129	330	6,361	19,658	78,478
K111	CITY OF CADIZ	170,746	177,758	54,820	43,050	446,374	170,879	1,081	20,853	19,407	212,220
K112	TRIMBLE CO LIBRARY	34,180	35,584	10,974	16,763	97,501	34,207	216	4,174	2,566	41,163
K113	UNION CO BD OF EDUCATION	533,943	555,872	171,429	-	1,261,244	534,360	3,380	65,209	173,272	776,221
K114	CITY OF BOWLING GREEN	1,744,157	1,815,789	559,982	210,547	4,330,475	1,745,519	11,042	213,010	88,301	2,057,872
K115	CITY OF SPRINGFIELD	109,685	114,189	35,216	38,677	297,767	109,770	694	13,396	10,386	134,246
K116	WAYNE CO BD OF ED	689,629	717,952	221,413	3,258	1,632,252	690,167	4,366	84,223	117,396	896,152
K117	WEBSTER CO PUBLIC LIBRARY	24,481	25,486	7,860	2,308	60,135	24,500	155	2,990	6,495	34,140
K118	WHITLEY CO BD OF ED	972,165	1,012,092	312,125	-	2,296,382	972,924	6,155	118,729	179,056	1,276,864
K119	WOLFE COUNTY LIBRARY	11,095	11,550	3,562	7,167	33,374	11,103	70	1,355	5,008	17,536
K120	CITY OF VERSAILLES	340,810	354,807	109,421	18,575	823,613	341,076	2,158	41,622	101,300	486,156
K137	KY MAGISTRATES/COMM ASSOC	30,783	32,047	9,883	12,036	84,749	30,807	195	3,759	130	34,891
K141	GRANT CO PLANNING COMM	8,513	8,862	2,733	1,937	22,045	8,519	54	1,040	1,394	11,007
K181	WESTERN LEWIS-RECTORVILLE	27,414	28,540	8,802	325	65,081	27,435	174	3,348	14,136	45,093
K200	CITY OF FERGUSON	1,715	1,785	551	5,975	10,026	1,716	11	209	-	1,936
K214	GREEN RIVER EDUC COOP	15,044	15,662	4,830	-	35,536	15,056	95	1,837	91,617	108,605
K219	NORTHERN KY WATER SER DIS	1,370,140	1,426,411	439,899	310,333	3,546,783	1,371,210	8,674	167,332	92,655	1,639,871
K237	KY CO JUDGE/EX ASSOC	30,815	32,081	9,894	4,866	77,656	30,839	195	3,763	1,085	35,882
K256	JEFFERSONTOWN FIRE DIST	13,818	14,385	4,436	22,471	55,110	13,829	87	1,688	33	15,637
K314	KY LEGAL AID	312,049	324,864	100,187	154,042	891,142	312,292	1,976	38,110	25,760	378,138
K315	MT WASHINGTON FIRE P DIST	9,336	9,719	2,997	185	22,237	9,343	59	1,140	68	10,610
K319	CITY OF SILVER GROVE	15,448	16,082	4,960	2,287	38,777	15,460	98	1,887	72	17,517
K337	KY COUNCIL OF ADD'S	-	-	-	-	-	-	-	-	38,194	38,194
K356	ST MATTHEWS FIRE DIST.	12,148	12,647	3,900	4,997	33,692	12,157	77	1,484	51	13,769
K414	CITY OF SMITHS GROVE	-	-	-	-	-	-	-	-	16,482	16,482
K419	ALEXANDRIA FIRE DISTRICT	2,013	2,096	646	44,489	49,244	2,015	13	246	60,283	62,557



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Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
K459	CITY OF LAKESIDE PARK	6,673	6,947	2,142	1,291	17,053	6,678	42	815	82	7,617
K519	CITY OF MELBOURNE	5,430	5,653	1,743	232	13,058	5,435	34	663	218	6,350
K559	CITY OF TAYLOR MILL	77,857	81,054	24,997	8,065	191,973	77,918	493	9,508	31,226	119,145
K614	WARREN CO PUBLIC LIBRARY	195,509	203,539	62,771	1,864	463,683	195,662	1,238	23,877	6,735	227,512
K619	CAMPBELL CO CONS DISPATCH	218,074	227,030	70,015	41,493	556,612	218,244	1,381	26,633	33,679	279,937
K659	CITY OF EDGEWOOD	133,827	139,323	42,967	50,876	366,993	133,931	847	16,344	547	151,669
K719	CENTRAL CAMPBELL CO FIRE	4,603	4,792	1,478	9	10,882	4,607	29	562	1,243	6,441
K759	LAKESIDE/CRESTVIEWHLS POL	8,956	9,324	2,876	1,075	22,231	8,963	57	1,094	581	10,695
K856	HIGHVIEW FIRE DISTRICT	9,622	10,017	3,089	3,615	26,343	9,630	61	1,175	41	10,907
K859	CITY OF FORT MITCHELL	92,203	95,990	29,603	18,486	236,282	92,275	584	11,261	55,718	159,838
K959	HOUSING AUTH OF COVINGTON	195,199	203,216	62,671	135,086	596,172	195,351	1,236	23,839	254,824	475,250
L002	ALLEN CO CONSERVATION DIS	5,652	5,884	1,815	8,823	22,174	5,657	36	690	9	6,392
L003	ANDERSON PUBLIC LIBRARY	48,244	50,225	15,489	18,347	132,305	48,282	305	5,892	16,008	70,487
L004	CITY OF BARLOW	15,920	16,574	5,111	1,181	38,786	15,932	101	1,944	11,222	29,199
L005	CITY OF GLASGOW	489,811	509,927	157,259	38,790	1,195,787	490,193	3,101	59,820	90,198	643,312
L006	BATH CO WATER DISTRICT	54,925	57,181	17,634	3,613	133,353	54,968	348	6,708	24,120	86,144
L007	BELL CO COURT CLERK	37,771	39,322	12,127	3,099	92,319	37,800	239	4,613	9,243	51,895
L008	BOONE CO BD OF ED	4,773,287	4,969,324	1,532,520	1,791,654	13,066,785	4,777,015	30,219	582,952	197,641	5,587,827
L009	CITY OF PARIS	673,846	701,521	216,346	78,273	1,669,986	674,372	4,266	82,295	68,187	829,120
L010	FIVCO AREA DEVELOPMT DIST	172,223	179,296	55,294	94,612	501,425	172,357	1,090	21,033	58,378	252,858
L011	DANVILLE BOYLE CO REC	39,332	40,947	12,628	71,995	164,902	39,363	249	4,804	20,607	65,023
L012	BRACKEN COUNTY PUB LIBRAR	20,140	20,967	6,466	2,556	50,129	20,156	128	2,460	503	23,247
L013	BREATHITT CO PUBLIC LIB	27,584	28,716	8,856	4,646	69,802	27,605	175	3,369	4,375	35,524
L014	BRECKINRIDGE CO CLERK OFF	48,946	50,956	15,715	2,748	118,365	48,984	310	5,978	6,794	62,066
L015	CITY OF MT WASHINGTON	375,151	390,559	120,447	306,575	1,192,732	375,444	2,375	45,816	60,722	484,357
L016	BUTLER CO AMBULANCE SVC	101,023	105,172	32,434	77,319	315,948	101,102	640	12,338	366	114,446
L018	MURRAY PUBLIC SCHOOLS	634,998	661,077	203,874	304,434	1,804,383	635,494	4,020	77,551	2,610	719,675
L021	CITY OF CARROLLTON	221,907	231,020	71,246	43,150	567,323	222,080	1,405	27,101	1,020	251,606
L022	NORTHEAST KY CAA	412,724	429,675	132,510	103,404	1,078,313	413,047	2,613	50,405	43,814	509,879
L023	CITY OF LIBERTY	136,776	142,393	43,914	39,094	362,177	136,883	866	16,704	612	155,065
L024	HOPKINSVLE CHRIST LIBRARY	55,619	57,903	17,857	49,329	180,708	55,662	352	6,793	192	62,999
L025	CITY OF WINCHESTER	340,112	354,080	109,197	-	803,389	340,378	2,153	41,537	49,526	433,594
L026	DANIEL BOONE COMM AGENCY	519,387	540,718	166,755	138,546	1,365,406	519,793	3,288	63,432	75,006	661,519
L027	CITY OF ALBANY	167,373	174,247	53,737	-	395,357	167,504	1,060	20,441	94,155	283,160
L028	CRITTENDEN/LIV CO WAT DIS	75,384	78,480	24,203	2,384	180,451	75,443	477	9,206	12,058	97,184
L029	CUMBERLAND CO SOIL & WAT	4,615	4,805	1,482	776	11,678	4,619	29	564	304	5,516
L031	EDMONSON CO AMBULANCE DIS	41,446	43,148	13,307	20,753	118,654	41,478	262	5,062	8,774	55,576
L032	SANDY HOOK WATER DISTRICT	34,418	35,831	11,050	16,981	98,280	34,445	218	4,203	1,096	39,962
L033	CITY OF IRVINE	73,810	76,842	23,698	1,925	176,275	73,868	467	9,014	19,939	103,288
L035	CITY OF FLEMINGSBURG	105,259	109,582	33,795	18,919	267,555	105,341	666	12,855	23,231	142,093
L036	FLOYD CO LIBRARY	74,024	77,064	23,766	35,375	210,229	74,082	469	9,040	10,880	94,471
L038	FULTON CO LIBRARY	19,966	20,787	6,410	4,164	51,327	19,982	126	2,438	7,730	30,276
L039	CITY OF WARSAW	37,654	39,200	12,089	27,397	116,340	37,683	238	4,599	144	42,664
L041	GRANT CO PUBLIC LIBRARY	70,252	73,137	22,555	6,578	172,522	70,307	445	8,580	826	80,158
L042	MAYFIELD CITY SCHOOLS	516,047	537,240	165,683	155,492	1,374,462	516,450	3,267	63,024	125,320	708,061
L043	LEITCHFIELD UTILITY COMM	211,433	220,117	67,883	65,178	564,611	211,599	1,339	25,822	929	239,689
L044	GREEN CO AMBULANCE SVC	37,307	38,839	11,978	18,508	106,632	37,336	236	4,556	18,388	60,516
L045	RACELAND BOARD OF EDUC	181,921	189,393	58,408	55,577	485,299	182,063	1,152	22,218	12,685	218,118
L046	HANCOCK CO PUBLIC LIBRARY	37,347	38,881	11,991	18,482	106,701	37,376	236	4,561	1,577	42,330
L047	WEST POINT INDEPENDENT SC	28,705	29,884	9,216	6,475	74,280	28,728	182	3,506	2,368	34,784
L049	CYNTHIANA/HARRISON LIBRAR	33,768	35,155	10,842	104	79,869	33,795	214	4,124	21,565	59,698
L050	CITY OF MUNFORDVILLE	40,244	41,896	12,921	-	95,061	40,275	255	4,915	54,979	100,424
L051	HENDERSON CO WATER DIST	68,360	71,167	21,948	5,360	166,835	68,413	433	8,349	9,034	86,229
L052	CITY OF EMINENCE	52,101	54,241	16,728	2,679	125,749	52,142	330	6,363	16,278	75,113
L054	DAWSON SPRINGS PUBLIC SCH	124,487	129,600	39,968	6,835	300,890	124,584	788	15,203	58,863	199,438
L057	CITY OF NICHOLASVILLE	828,785	862,823	266,091	67,964	2,025,663	829,432	5,247	101,218	67,057	1,002,954
L058	PAINTSVILLE BD OF ED	126,625	131,826	40,655	-	299,106	126,724	802	15,464	55,899	198,889
L060	KNOTT CO SOIL CONV DIST	4,874	5,074	1,565	761	12,274	4,877	31	595	23	5,526
L061	CITY OF BARBOURVILLE	98,368	102,408	31,582	46,185	278,543	98,445	623	12,013	12,332	123,413
L062	CITY OF HODGENVILLE	142,013	147,845	45,595	33,702	369,155	142,124	899	17,344	54,416	214,783
L063	LAUREL CO PUBLIC LIB DIST	125,681	130,843	40,351	2,753	299,628	125,779	796	15,349	29,307	171,231
L064	LOUISA WATER & SEWER COMM	69,873	72,742	22,433	-	165,048	69,927	442	8,533	29,258	108,160
L065	LEE CO PUBLIC LIBRARY	12,386	12,894	3,977	638	29,895	12,395	78	1,513	60	14,046
L066	CITY OF HYDEN	17,263	17,972	5,543	-	40,778	17,277	109	2,108	7,098	26,592
L067	LETCHER COUNTY CONS DIST	5,120	5,330	1,644	777	12,871	5,124	32	625	24	5,805
L068	HOUSING AUTH OF VANCEBURG	12,979	13,512	4,167	-	30,658	12,989	82	1,585	3,226	17,882
L069	STANFORD WATER COMMISSION	85,062	88,556	27,310	16,673	217,601	85,129	539	10,388	24,584	120,640



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
L071	RUSSELLVILLE CITY SCHOOLS	256,349	266,877	82,304	117,145	722,675	256,549	1,623	31,307	9,362	298,841
L072	CITY OF EDDYVILLE	42,902	44,664	13,774	-	101,340	42,936	272	5,240	68,579	117,027
L073	CITY OF PADUCAH	1,280,208	1,332,785	411,026	42,772	3,066,791	1,281,207	8,105	156,349	126,482	1,572,143
L074	HOUSING AUTH MCREARY CO	23,077	24,025	7,409	2,094	56,605	23,095	146	2,818	3,323	29,382
L075	CITY OF LIVERMORE	30,174	31,413	9,688	2,450	73,725	30,197	191	3,685	453	34,526
L076	BEREA BD OF ED	215,145	223,981	69,075	42,126	550,327	215,313	1,362	26,275	196,553	439,503
L077	CITY OF SALYERSVILLE	116,926	121,729	37,541	3,298	279,494	117,018	740	14,280	14,730	146,768
L078	MARION FREE PUBLIC LIBRAR	42,346	44,085	13,596	4,556	104,583	42,379	268	5,172	15,976	63,795
L079	MARSHALL CO SOIL & WATER	4,833	5,032	1,552	1,116	12,533	4,837	31	590	389	5,847
L080	MARTIN CO CONSERV DIST	3,603	3,751	1,157	-	8,511	3,606	23	440	691	4,760
L082	MEADE CO BD OF ED	985,398	1,025,868	316,374	33,627	2,361,267	986,168	6,238	120,345	274,416	1,387,167
L083	MENIFEE CO PUBLIC LIBRARY	5,346	5,565	1,716	808	13,435	5,350	34	653	10,075	16,112
L084	BURGIN INDEPENDENT SCH	98,283	102,320	31,555	28,186	260,344	98,360	622	12,003	25,494	136,479
L085	METCALFE CO PUBLIC LIB	23,472	24,436	7,536	4,840	60,284	23,491	149	2,867	2,567	29,074
L086	CITY OF TOMPKINSVILLE	131,793	137,206	42,314	123,697	435,010	131,896	834	16,096	98,263	247,089
L087	MONTGOMERY CO SAN DIST #2	7,423	7,728	2,383	-	17,534	7,429	47	907	7,042	15,425
L088	MORGAN COUNTY LIBRARY	22,306	23,223	7,162	9,620	62,311	22,324	141	2,724	333	25,522
L090	CITY OF NEW HAVEN	18,099	18,842	5,811	4,172	46,924	18,113	115	2,210	152	20,590
L091	NICHOLAS COUNTY LIBRARY	8,363	8,707	2,685	26,321	46,076	8,370	53	1,021	37,891	47,335
L092	OHIO CO WATER DIST	148,290	154,380	47,610	57,965	408,245	148,406	939	18,110	620	168,075
L093	LAGRANGE UTILITY COMM	90,553	94,272	29,073	36,330	250,228	90,624	573	11,059	383	102,639
L096	PENDLETON COUNTY WATER	58,677	61,087	18,839	21,188	159,791	58,723	371	7,166	255	66,515
L099	POWELLS VALLEY WATER DIST	37,867	39,423	12,158	1,006	90,454	37,897	240	4,625	5,625	48,387
L100	SCIENCE HILL BD OF ED	85,643	89,161	27,497	29,669	231,970	85,710	542	10,459	39,447	136,158
L102	CITY OF MOUNT VERNON	203,986	212,363	65,492	29,943	511,784	204,145	1,291	24,912	25,158	255,506
L103	MOREHEAD UTILITY PLANT BD	328,477	341,967	105,461	128,267	904,172	328,733	2,080	40,116	1,385	372,314
L104	LAKE CUMBERLAND ADD	446,912	465,267	143,486	12,388	1,068,053	447,261	2,829	54,580	69,913	574,583
L105	GEORGETOWN/SCOTT CO PARKS	116,269	121,044	37,329	9,137	283,779	116,360	736	14,200	52,184	183,480
L106	TRIPLE S PLANNING & ZONIN	25,187	26,221	8,087	12,828	72,323	25,207	159	3,076	100	28,542
L107	CITY OF FRANKLIN	350,477	364,871	112,525	6,781	834,654	350,750	2,219	42,803	53,142	448,914
L108	SPENCER CO FIRE DIST	6,346	6,607	2,038	4,826	19,817	6,351	40	775	24	7,190
L109	CAMPBELLVILLE CITY SCHOO	225,235	234,486	72,314	19,613	551,648	225,411	1,426	27,508	54,168	308,513
L110	CITY OF ELKTON	89,270	92,937	28,661	34,574	245,442	89,340	565	10,902	12,200	113,007
L111	HOUSING AUTH OF CADIZ	18,018	18,758	5,785	2,858	45,419	18,032	114	2,200	18,970	39,316
L112	CITY OF BEDFORD	12,902	13,432	4,142	10,234	40,710	12,912	82	1,576	8,186	22,756
L113	UNION CO PLANNING COMM	21,867	22,765	7,021	14,032	65,685	21,884	138	2,671	88	24,781
L114	WARREN COUNTY BD OF ED	2,963,106	3,084,800	951,340	656,309	7,655,555	2,965,420	18,759	361,878	13,531	3,359,588
L115	WASHINGTON CO SCHOOLS	341,020	355,026	109,488	22,239	827,773	341,286	2,159	41,648	57,766	442,859
L118	CORBIN BD OF ED	494,434	514,740	158,744	23,255	1,191,173	494,820	3,130	60,384	50,575	608,909
L119	CITY OF CAMPTON	71,991	74,947	23,113	25,849	195,900	72,047	456	8,792	15,210	96,505
L120	FALLING SPRINGS ARTS	76,441	79,580	24,542	5,929	186,492	76,500	484	9,336	18,521	104,841
L141	CORINTH WATER DISTRICT	10,397	10,824	3,338	3,116	27,675	10,405	66	1,270	39,505	51,246
L156	CITY OF LYNDON	31,094	32,371	9,983	9,571	83,019	31,118	197	3,797	8,053	43,165
L159	ELSMERE FIRE PROTECTION	7,924	8,249	2,544	4,081	22,798	7,930	50	968	1,789	10,737
L256	CITY OF HURSTBOURNE	22,101	23,008	7,096	1,840	54,045	22,118	140	2,699	305	25,262
L356	EASTWOOD FIRE PROT DIST	-	-	-	478	478	-	-	-	21,702	21,702
L456	HARRODS CREEK FIRE DIST	-	-	-	4,331	4,331	-	-	-	5,688	5,688
L656	FERN CREEK FIRE PROT DIST	11,276	11,739	3,620	5,157	31,792	11,285	71	1,377	48	12,781
L756	PLEASURE RIDGE PARK FIRE	39,037	40,641	12,533	29,219	121,430	39,068	247	4,768	18,829	62,912
L959	NORTHERN KY CONV CTR CORP	187,703	195,412	60,264	9,307	452,686	187,849	1,188	22,924	72,094	284,055
M001	COLUMBIA/ADAIR UTILITIES	145,095	151,054	46,584	12,249	354,982	145,208	919	17,720	52,639	216,486
M003	LAWBG-ANDERSON PLAN COMM	2,618	2,726	841	910	7,095	2,620	17	320	191	3,148
M005	GLASGOW WATER COMPANY	378,754	394,309	121,603	92,405	987,071	379,050	2,398	46,256	1,727	429,431
M006	GATEWAY AREA DEV DISTRICT	111,649	116,235	35,846	47,048	310,778	111,737	707	13,636	17,044	143,124
M007	MIDDLESBORO CITY SCHOOL	236,157	245,855	75,821	8,175	566,008	236,341	1,495	28,841	32,396	299,073
M008	WALTON/VERONA BD OF ED	347,140	361,397	111,453	54,454	874,444	347,411	2,198	42,396	34,982	426,987
M009	PARIS BOURBON CO LIBRARY	54,360	56,593	17,453	5,060	133,466	54,403	344	6,639	753	62,139
M010	BOYD CO BD OF ED	915,316	952,908	293,873	62,466	2,224,563	916,031	5,795	111,786	58,836	1,092,448
M011	BOYLE COUNTY BD OF EDUC	461,702	480,664	148,235	46,343	1,136,944	462,063	2,923	56,387	64,102	585,475
M012	EAST PENDLETON WATER DIST	50,374	52,443	16,173	14,645	133,635	50,413	319	6,152	224	57,108
M013	BREATHITT CO SOIL CONSERV	3,506	3,650	1,126	8,685	16,967	3,509	22	428	7,348	11,307
M014	CITY OF HARDINSBURG	31,069	32,345	9,975	4,487	77,876	31,094	197	3,794	66,549	101,634
M015	BULLITT CO FISCAL COURT	861,391	896,768	276,560	162,659	2,197,378	862,064	5,453	105,200	147,629	1,120,346
M017	CITY OF FREDONIA	7,032	7,321	2,258	12,898	29,509	7,038	45	859	12,706	20,648
M018	CALLOWAY CO PUBLIC LIBRAR	53,206	55,391	17,083	5,087	130,767	53,248	337	6,498	11,497	71,580
M019	CAMPBELL CO COURTHOUSE	10,861	11,307	3,487	1,383	27,038	10,869	69	1,326	389	12,653
M020	CITY OF BARDWELL	54,058	56,278	17,356	10,148	137,840	54,100	342	6,602	36,450	97,494



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
M021	CARROLL CO WATER DISTRICT	73,855	76,888	23,712	14,468	188,923	73,912	468	9,020	2,363	85,763
M022	CITY OF OLIVE HILL	165,792	172,601	53,229	54,196	445,818	165,921	1,050	20,248	724	187,943
M023	E CASEY CO WATER DISTRICT	39,513	41,136	12,686	2,030	95,365	39,544	250	4,826	6,355	52,255
M024	CHRISTIAN CO BD OF ED	1,855,181	1,931,373	595,628	-	4,382,182	1,856,630	11,745	226,570	680,408	2,775,353
M025	WINCHESTER MUNICIPAL UTIL	510,346	531,306	163,853	68,407	1,273,912	510,744	3,231	62,327	40,146	616,448
M026	CLAY COUNTY 911 BOARD	35,584	37,045	11,425	6,769	90,823	35,612	225	4,346	16,574	56,757
M027	HOUSING AUTH OF ALBANY	24,618	25,629	7,904	-	58,151	24,637	156	3,007	2,994	30,794
M029	CUMBERLAND CO FISCAL CT	157,590	164,062	50,596	4,034	376,282	157,713	998	19,246	36,299	214,256
M030	DAVIESS CO BD OF EDUC	2,562,965	2,668,225	822,870	95,529	6,149,589	2,564,967	16,226	313,010	282,724	3,176,927
M031	EDMONSON CO CONSERV DIST	3,462	3,604	1,111	3,477	11,654	3,464	22	423	161	4,070
M033	IRVINE MUNICIPAL UTIL	105,775	110,119	33,960	13,330	263,184	105,858	670	12,918	500	119,946
M034	FAYETTE CO BD EDUCATION	9,647,573	10,043,795	3,097,466	1,553,399	24,342,233	9,655,106	61,078	1,178,238	44,857	10,939,279
M035	FLEMING COUNTY LIBRARY	27,103	28,217	8,702	10,455	74,477	27,125	172	3,310	8,021	38,628
M037	FRANKLIN CO BD OF ED	1,537,557	1,600,704	493,651	80,365	3,712,277	1,538,758	9,734	187,779	141,281	1,877,552
M038	HICKMAN/FULTON RIV PRT AU	47,494	49,444	15,248	-	112,186	47,531	301	5,800	20,263	73,895
M039	GALLATIN CO WATER DIS	39,364	40,981	12,638	108	93,091	39,395	249	4,807	6,545	50,996
M040	GARRARD CO PUBLIC LIBRARY	30,283	31,526	9,723	14,616	86,148	30,306	192	3,698	124	34,320
M041	GRANT CO BD OF ED	839,630	874,113	269,573	-	1,983,316	840,285	5,316	102,542	215,115	1,163,258
M042	CITY OF MAYFIELD	150,586	156,770	48,347	35,722	391,425	150,703	953	18,391	7,725	177,772
M043	CITY OF CANEYVILLE	23,928	24,911	7,682	24,010	80,531	23,947	151	2,922	17,128	44,148
M044	GREEN/TAYLOR WATER DIST	87,189	90,769	27,993	50,611	256,562	87,257	552	10,648	4,289	102,746
M045	CITY OF FLATWOODS	184,854	192,446	59,350	29,453	466,103	184,999	1,170	22,576	3,593	212,338
M046	CITY OF LEWISPORT	97,501	101,505	31,304	17,659	247,969	97,577	617	11,908	18,569	128,671
M047	HARDIN CO PUBLIC LIBRARY	64,208	66,845	20,615	34,772	186,440	64,258	406	7,842	19,742	92,248
M048	CITY OF BENHAM	35,846	37,318	11,509	25,498	110,171	35,874	227	4,378	6,514	46,993
M049	HARRISON CO CONSERVA DIST	9,808	10,211	3,149	14,674	37,842	9,815	62	1,198	25	11,100
M050	HART CO CONSERVATION DIST	7,020	7,308	2,254	1,030	17,612	7,025	44	857	33	7,959
M051	HENDERSON CO BD OF ED	1,591,276	1,656,629	510,898	17,064	3,775,867	1,592,519	10,074	194,339	71,717	1,868,649
M052	HENRY CO LIBRARY	31,957	33,269	10,260	9,247	84,733	31,982	202	3,903	8,217	44,304
M054	CITY OF DAWSON SPRINGS	83,142	86,557	26,694	9,951	206,344	83,207	526	10,154	7,135	101,022
M056	JEFF CO MED CTR STM & CHL	187,848	195,563	60,311	-	443,722	187,995	1,189	22,941	131,925	344,050
M057	NICH-VLE/JESS CO PK & REC	47,929	49,898	15,388	22,805	136,020	47,967	303	5,854	6,747	60,871
M058	CITY OF PAINTSVILLE	418,280	435,458	134,294	25,885	1,013,917	418,606	2,648	51,084	55,544	527,882
M059	KENTON COUNTY FISCAL CT	1,506,577	1,568,451	483,704	522,780	4,081,512	1,507,753	9,538	183,995	6,430	1,707,716
M060	CITY OF HINDMAN	15,629	16,271	5,018	-	36,918	15,642	99	1,909	9,951	27,601
M061	KNOX CO E M S	182,732	190,237	58,668	36,339	467,976	182,875	1,157	22,317	32,892	239,241
M062	LARUE CO WATER DIST #1	36,484	37,982	11,713	-	86,179	36,512	231	4,456	54,244	95,443
M064	HOUSING AUTH/ LAWRENCE CO	25,954	27,020	8,333	6,143	67,450	25,974	164	3,170	116	29,424
M065	LEE CO SOIL CONSERV DIST	5,338	5,557	1,714	3,017	15,626	5,342	34	652	7,156	13,184
M067	JENKINS BD OF ED	80,136	83,427	25,729	466	189,758	80,199	507	9,787	39,348	129,841
M068	CITY OF VANCEBURG	56,039	58,340	17,992	3,355	135,726	56,082	355	6,844	35,296	98,577
M069	CITY OF STANFORD	26,724	27,822	8,580	47,505	110,631	26,745	169	3,264	50	30,228
M070	LEDBETTER WATER DISTRICT	38,017	39,578	12,206	10,670	100,471	38,046	241	4,643	52,294	92,941
M073	W MCCracken CO WATER DIST	14,016	14,591	4,500	-	33,107	14,027	89	1,712	18,513	34,341
M075	CITY OF SACRAMENTO	27,761	28,901	8,913	15,408	80,983	27,783	176	3,390	9,909	41,258
M076	CITY OF RICHMOND	747,523	778,224	240,001	80,093	1,845,841	748,107	4,732	91,293	8,661	852,793
M077	MAGOFFIN CO COURT CLERK	37,972	39,532	12,191	16,710	106,405	38,002	240	4,637	8,111	50,990
M078	LEBANON WATER WORKS	109,898	114,412	35,284	19,263	278,857	109,984	696	13,422	506	124,608
M079	MARSHALL CO REF DISP DIST	109,455	113,950	35,142	36,550	295,097	109,540	693	13,367	2,437	126,037
M081	CITY OF MAYSVILLE	465,684	484,810	149,513	214,544	1,314,551	466,048	2,948	56,873	318,750	844,619
M082	CITY OF BRANDENBURG	96,633	100,602	31,025	10,557	238,817	96,709	612	11,802	7,898	117,021
M084	MERCER CO BOARD OF ED	555,713	578,536	178,418	51,490	1,364,157	556,147	3,518	67,868	38,535	666,068
M085	CITY OF EDMONTON	119,226	124,123	38,279	54,010	335,638	119,319	755	14,561	6,682	141,317
M087	MT STERL/MONTGOMERY LIB	47,276	49,217	15,178	1,507	113,178	47,313	299	5,774	7,183	60,569
M088	MORGAN CO CONSERVAT DIST	5,152	5,364	1,654	964	13,134	5,156	33	629	1,433	7,251
M090	BARDSTOWN BD OF ED	718,503	748,012	230,684	50,709	1,747,908	719,064	4,549	87,749	39,848	851,210
M091	NICHOLAS CO WATER DIST	19,160	19,946	6,151	1,237	46,494	19,175	121	2,340	4,743	26,379
M092	CITY OF BEAVER DAM	118,447	123,312	38,029	31,098	310,886	118,540	750	14,466	531	134,287
M093	OLDHAM CO WATER DIST	173,699	180,833	55,768	94,157	504,457	173,835	1,100	21,214	705	196,854
M096	CITY OF FALMOUTH	127,791	133,040	41,029	81,523	383,413	127,891	809	15,607	49,698	194,005
M097	E KY CONCEN EMPLOY PRO	343,937	358,062	110,425	41,151	853,545	344,205	2,177	42,004	1,631	390,017
M098	PIKE CO HOUSING AUTHORITY	30,234	31,476	9,707	-	71,417	30,258	191	3,692	67,785	101,926
M099	BEECH FORK WATER COMM	47,594	49,549	15,281	3,003	115,427	47,632	301	5,813	1,966	55,712
M100	PULASKI CO BD OF ED	1,874,494	1,951,479	601,828	452,010	4,879,811	1,875,958	11,867	228,928	328,681	2,445,434
M104	RUSSELL CO PUBLIC LIBRARY	34,559	35,978	11,096	9,820	91,453	34,586	219	4,221	13,235	52,261
M105	SCOTT COUNTY LIBRARY	141,407	147,215	45,401	9,512	343,535	141,518	895	17,270	7,992	167,675
M106	SHELBY CO BD OF ED	1,594,520	1,660,006	511,939	1,015,777	4,782,242	1,595,765	10,095	194,735	436,552	2,237,147



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
M107	FRANKLIN ELECTRIC PLNT BD	179,707	187,087	57,697	69,063	493,554	179,847	1,138	21,947	8,669	211,601
M108	SPENCER CO PUBLIC LIB	36,713	38,221	11,787	26,962	113,683	36,742	232	4,484	134	41,592
M109	CITY OF CAMPBELLSVILLE	422,322	439,667	135,591	127,985	1,125,565	422,652	2,674	51,577	45,916	522,819
M110	CITY OF GUTHRIE	65,673	68,370	21,085	69,977	225,105	65,724	416	8,020	206	74,366
M111	TRIGG CO CONS DISTRICT	5,576	5,805	1,790	2,070	15,241	5,580	35	681	23	6,319
M112	CITY OF MILTON	42,152	43,883	13,533	3,834	103,402	42,185	267	5,148	7,439	55,039
M113	CITY OF STURGIS	72,814	75,804	23,378	12,429	184,425	72,871	461	8,893	12,851	95,076
M115	WASHINGTON CO LIBRARY BD	21,451	22,332	6,887	7,627	58,297	21,468	136	2,620	6,424	30,648
M116	WAYNE CO PUBLIC LIBRARY	37,779	39,330	12,129	6,677	95,915	37,808	239	4,614	11,871	54,532
M117	WEBSTER CO BD OF ED	509,628	530,558	163,622	57,792	1,261,600	510,026	3,226	62,240	2,413	577,905
M118	WHITLEY CO FISCAL COURT	593,258	617,623	190,472	24,580	1,425,933	593,721	3,756	72,453	44,940	714,870
M119	WOLFE CO FISCAL COURT	180,033	187,427	57,802	23,302	448,564	180,174	1,140	21,987	10,820	214,121
M120	WOODFORD COUNTY LIBRARY	83,509	86,939	26,812	11,424	208,684	83,574	529	10,199	11,245	105,547
M215	SHEPHER/BULLIT CO TOURIST	86,846	90,412	27,883	56,082	261,223	86,913	550	10,606	322	98,391
M315	CITY OF PIONEER VILLAGE	6,322	6,582	2,030	3,825	18,759	6,327	40	772	3,803	10,942
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-	-	-	27,558	27,558
M415	BULLITT CO SANITATION DIS	77,348	80,525	24,834	72,564	255,271	77,409	490	9,446	12,804	100,149
N001	ADAIR CO CONSERVATION DIS	11,002	11,454	3,532	4,488	30,476	11,011	70	1,344	47	12,472
N006	HOUSING AUTH OWINGSVILLE	14,423	15,016	4,631	1,782	35,852	14,434	91	1,761	7,825	24,111
N007	PINEVILLE BD OF EDUCATION	85,248	88,749	27,370	24,003	225,370	85,315	540	10,411	8,067	104,333
N008	CITY OF FLORENCE	718,257	747,756	230,605	129,731	1,826,349	718,818	4,547	87,719	89,062	900,146
N009	CITY OF MILLERSBURG	4,813	5,011	1,545	203	11,572	4,817	30	588	126	5,561
N010	BOYD CO PUBLIC LIBRARY	127,626	132,867	40,976	69,442	370,911	127,725	808	15,587	513	144,633
N011	CITY OF PERRYVILLE	4,079	4,246	1,310	-	9,635	4,082	26	498	12,270	16,876
N012	CITY OF BROOKSVILLE	40,474	42,136	12,995	2,720	98,325	40,505	256	4,943	6,364	52,068
N013	MIDDLE KY COMM ACT PART	341,867	355,908	109,760	-	807,535	342,134	2,164	41,752	66,604	452,654
N014	CITY OF IRVINGTON	28,068	29,220	9,011	7,712	74,011	28,090	178	3,428	90,697	122,393
N015	BULLITT CO CONSERVAT DIST	5,757	5,994	1,848	835	14,434	5,762	36	703	945	7,446
N017	PRINCETON ELECTRIC PL BD	195,667	203,703	62,821	-	462,191	195,820	1,239	23,896	15,773	236,728
N018	MURRAY/CALLOWAY CO AIRPRT	6,786	7,065	2,179	183	16,213	6,791	43	829	2,484	10,147
N020	CARLISLE CO SANIT DIST 1	11,954	12,445	3,838	38	28,275	11,963	76	1,460	1,608	15,107
N021	CARROLLTON UTILITIES COMM	242,345	252,298	77,808	49,965	622,416	242,535	1,534	29,597	86,175	359,841
N022	CITY OF GRAYSON	142,755	148,618	45,833	68,423	405,629	142,866	904	17,434	24,404	185,608
N025	EAST CLARK CO WATER DIST	46,307	48,209	14,868	15,092	124,476	46,344	293	5,655	1,158	53,450
N029	CUMBERLAND CO PUBLIC LIB	17,901	18,636	5,747	12,497	54,781	17,915	113	2,186	1,253	21,467
N033	ESTILL CO WATER DIST NO 1	43,253	45,030	13,887	8,141	110,311	43,287	274	5,282	17,680	66,523
N035	HOUSING AUTH FLEMINGSBURG	12,967	13,499	4,163	15,156	45,785	12,977	82	1,584	797	15,440
N036	PRESTONSBURG CITY UTIL	404,643	421,262	129,915	-	955,820	404,959	2,562	49,418	207,027	663,966
N037	FRANKFORT INDEP SCHOOLS	187,404	195,101	60,168	-	442,673	187,551	1,186	22,887	106,430	318,054
N038	HOUSING AUTH OF HICKMAN	26,853	27,956	8,622	-	63,431	26,874	170	3,280	16,971	47,295
N041	BULLOCK PEN WATER DIST	122,212	127,231	39,237	8,821	297,501	122,307	774	14,925	7,412	145,418
N042	PURCHASE AREA DEV DIST	279,906	291,402	89,867	-	661,175	280,125	1,772	34,184	203,921	520,002
N043	GRAYSON CO LIBRARY	41,063	42,749	13,184	5,950	102,946	41,095	260	5,015	8,600	54,970
N044	HOUSING AUTH OF GREENSBUR	-	-	-	2,449	2,449	-	-	-	21,704	21,704
N045	KENTUCKY ED DEV CORP	97,932	101,954	31,442	-	231,328	98,009	620	11,960	132,837	243,246
N047	ELIZABETHTOWN BD OF EDUC	480,297	500,023	154,205	26,373	1,160,898	480,672	3,041	58,658	46,312	588,683
N049	CYNTHIANA HARRISON CO JPC	14,435	15,028	4,635	-	34,098	14,447	91	1,763	2,809	19,110
N050	CITY OF HORSE CAVE	68,582	71,398	22,019	66,953	228,952	68,635	434	8,376	21,641	99,086
N051	CITY OF HENDERSON	1,163,189	1,210,960	373,455	55,091	2,802,695	1,164,097	7,364	142,058	234,359	1,547,878
N052	CITY OF NEW CASTLE	20,459	21,299	6,569	157	48,484	20,475	130	2,499	447	23,551
N054	CITY OF MADISONVILLE	1,306,040	1,359,679	419,320	190,795	3,275,834	1,307,060	8,268	159,504	6,108	1,480,940
N057	NICHOLASVILLE HOUSING AUT	13,261	13,806	4,258	21,071	52,396	13,272	84	1,620	2,742	17,718
N058	JOHNSON CO LIBRARY	46,913	48,839	15,062	21,506	132,320	46,949	297	5,729	188	53,163
N060	KNOTT CO WATER & SEWER	77,933	81,134	25,021	21,630	205,718	77,994	493	9,518	348	88,353
N061	KNOX CO SOIL CONSERV DIS	6,056	6,304	1,944	735	15,039	6,060	38	740	459	7,297
N063	CUMBERLAND VAL AREA DEV	150,703	156,892	48,385	-	355,980	150,821	954	18,405	84,818	254,998
N065	THREE FORKS REG JAIL	204,042	212,422	65,510	167,184	649,158	204,202	1,292	24,919	720	231,133
N067	HOUSING ORIENTED MINISTR	60,448	62,931	19,408	40,555	183,342	60,495	383	7,382	23,375	91,635
N068	GAR,QUI,KY-O-HTS WTR DIST	38,364	39,939	12,317	5,114	95,734	38,394	243	4,685	182	43,504
N069	CITY OF CRAB ORCHARD	7,480	7,787	2,402	5,302	22,971	7,486	47	914	20,897	29,344
N071	CITY OF AUBURN	59,847	62,305	19,215	18,134	159,501	59,894	379	7,309	4,260	71,842
N072	LYON CO AMBULANCE SERVICE	96,859	100,837	31,098	13,437	242,231	96,935	613	11,829	1,241	110,618
N075	CITY OF ISLAND	18,139	18,884	5,824	3,379	46,226	18,153	115	2,215	6,284	26,767
N076	MADISON CO EMS	12,466	12,978	4,003	17	29,464	12,476	79	1,523	11,339	25,417
N077	MAGOFFIN CO WATER DIST	56,180	58,487	18,037	19,649	152,353	56,224	356	6,861	897	64,338
N078	CENTRAL KY COMM ACTION	949,431	988,424	304,826	493,084	2,735,765	950,173	6,011	115,952	3,914	1,076,050
N079	BENTON ELECTRIC SYSTEM	120,440	125,387	38,669	1,982	286,478	120,534	762	14,709	17,451	153,456



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		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
N080	MARTIN CO WATER DISTRICT	56,922	59,260	18,275	7,994	142,451	56,967	360	6,952	161,513	225,792
N081	BUFFALO TRACE AR DEV DIST	217,295	226,220	69,765	17,428	530,708	217,465	1,376	26,538	50,526	295,905
N082	MEADE CO WATER DISTRICT	72,511	75,489	23,281	19,024	190,305	72,568	459	8,856	7,691	89,574
N084	MERCER CO PUBLIC LIBRARY	63,502	66,110	20,388	13,575	163,575	63,552	402	7,755	17,308	89,017
N085	METCALFE CO CONSERV DIST	5,410	5,632	1,737	274	13,053	5,414	34	661	2,110	8,219
N087	CITY OF MT STERLING	150,868	157,064	48,438	30,486	386,856	150,986	955	18,425	28,516	198,882
N088	MORGAN CO AMBULANCE SERV	47,054	48,986	15,107	-	111,147	47,091	298	5,747	33,534	86,670
N089	MUHLBERG CO WATER DIST	113,291	117,944	36,374	6,081	273,690	113,380	717	13,836	2,185	130,118
N090	BARDSTOWN-NELSON CO TOURI	32,324	33,652	10,378	35,237	111,591	32,349	205	3,948	15,271	51,773
N092	CITY OF HARTFORD	111,912	116,508	35,931	-	264,351	111,999	708	13,668	49,672	176,047
N093	CITY OF LAGRANGE	97,589	101,597	31,332	13,861	244,379	97,666	618	11,918	2,432	112,634
N094	CITY OF OWENTON	17,465	18,182	5,607	11,746	53,000	17,479	111	2,133	13,851	33,574
N097	KY VALLEY ED COOPERATIVE	18,107	18,850	5,813	14,658	57,428	18,121	115	2,211	50,840	71,287
N098	PIKE CO LIBRARY DISTRICT	95,165	99,073	30,554	60,554	285,327	95,239	602	11,622	41,257	148,720
N099	CITY OF CLAY CITY	34,390	35,802	11,041	47,359	128,592	34,417	218	4,200	97	38,932
N100	CITY OF BURNSIDE	41,333	43,030	13,270	24,466	122,099	41,365	262	5,048	160	46,835
N103	HOUSING AUTH OF MOREHEAD	54,602	56,845	17,531	-	128,978	54,645	346	6,668	9,590	71,249
N104	CITY OF JAMESTOWN	153,168	159,458	49,176	1,331	363,133	153,288	970	18,706	18,595	191,559
N106	W SHELBY WATER DISTRICT	35,814	37,285	11,498	9,321	93,918	35,842	227	4,374	2,611	43,054
N107	SIMPSON CO CONSER DIST	3,768	3,923	1,210	-	8,901	3,771	24	460	520	4,775
N110	LOGAN/TODD REG. WATER COM	82,860	86,263	26,603	33,177	228,903	82,924	525	10,119	357	93,925
N111	BARKLEY LAKE WATER DIST	104,230	108,511	33,644	30,920	277,125	104,311	660	12,729	52,984	170,684
N112	TRIMBLE CO WATER DIST	17,929	18,665	5,756	-	42,350	17,943	114	2,190	32,097	52,344
N113	UNION CO LIBRARY BD	45,811	47,693	14,708	301	108,513	45,847	290	5,595	13,505	65,237
N114	BOWLING GRN MUNICIPAL UTI	2,066,615	2,151,490	663,511	118,305	4,999,921	2,068,229	13,083	252,391	101,002	2,434,705
N115	WASHINGTON CO CONSER DIST	4,502	4,687	1,446	1,177	11,812	4,506	29	550	601	5,686
N116	MONTICELLO UTILITY COMM	175,232	182,429	56,260	-	413,921	175,369	1,109	21,401	18,184	216,063
N117	CITY OF DIXON	13,858	14,427	4,449	6,770	39,504	13,869	88	1,692	323	15,972
N118	CITY OF WILLIAMSBURG	317,987	331,047	102,094	52,145	803,273	318,236	2,013	38,835	18,770	377,854
N119	WOLFE CO CONSER DISTRICT	6,633	6,905	2,129	1,341	17,008	6,638	42	810	31	7,521
N120	WOODFORD CO PLAN ZONING	40,821	42,497	13,106	7,595	104,019	40,852	258	4,985	4,079	50,174
N959	N KY CONV & VISITORS BUR	159,780	166,342	51,299	12,880	390,301	159,905	1,012	19,514	125,060	305,491
P001	HOUSING AUTH OF COLUMBIA	16,856	17,548	5,412	468	40,284	16,869	107	2,059	23,140	42,175
P005	GLASGOW ELECTRIC PLANT BD	572,642	596,160	183,853	-	1,352,655	573,089	3,625	69,936	155,754	802,404
P006	BATH COUNTY E.M.S.	73,282	76,291	23,528	-	173,101	73,339	464	8,950	75,914	158,667
P007	CITY OF PINEVILLE	38,117	39,683	12,238	2,409	92,447	38,147	241	4,655	12,084	55,127
P008	BOONE CO PLANNING COMM	162,019	168,674	52,018	14,260	396,971	162,146	1,026	19,787	27,584	210,543
P009	HOUSING AUTHORITY PARIS	30,404	31,652	9,761	8,217	80,034	30,427	192	3,713	62,634	96,966
P010	REGIONAL PUBLIC SAFETY	110,613	115,155	35,513	10,618	271,899	110,699	700	13,509	28,800	153,708
P011	CITY OF JUNCTION CITY	28,225	29,384	9,062	-	66,671	28,247	179	3,447	18,873	50,746
P013	CITY OF JACKSON	190,620	198,448	61,201	35,515	485,784	190,769	1,207	23,280	67,214	282,470
P014	BRECKINRIDGE CO PUBLIC LI	33,361	34,731	10,711	9,430	88,233	33,387	211	4,074	147	37,819
P015	CITY OF LEBANON JUNCTION	39,683	41,313	12,741	32,850	126,587	39,714	251	4,846	146	44,957
P017	PRINCETON WATER/WASTEWATE	120,223	125,160	38,599	15,470	299,452	120,316	761	14,683	17,769	153,529
P018	MURRAY/CALLOWAY TRANS AUT	53,263	55,450	17,101	-	125,814	53,304	337	6,505	68,542	128,688
P022	RATTLESNAKE RIDGE WATER	96,815	100,791	31,083	30,349	259,038	96,890	613	11,824	9,261	118,588
P025	CLARK CO CONSVATION DIST	3,700	3,852	1,188	430	9,170	3,702	23	452	1,953	6,130
P033	ESTILL COUNTY EMS	-	-	-	-	-	-	-	-	-	-
P035	FLEMING CO DISPATCH	25,110	26,142	8,062	1,112	60,426	25,130	159	3,067	3,886	32,242
P037	COMMUNITY ACTION KENTUCKY	116,878	121,678	37,525	81,877	357,958	116,969	740	14,274	452	132,435
P038	HICKMAN ELECTRIC SYSTEM	63,890	66,513	20,512	4,830	155,745	63,939	404	7,803	13,372	85,518
P041	CITY OF DRY RIDGE	45,557	47,428	14,627	-	107,612	45,593	288	5,564	53,930	105,375
P043	CITY OF CLARKSON	24,191	25,184	7,767	28,353	85,495	24,209	153	2,954	2,678	29,994
P045	GREENUP CO ENVIR COMM	25,578	26,629	8,212	13,013	73,432	25,598	162	3,124	9,113	37,997
P047	CITY OF WEST POINT	43,423	45,206	13,941	12,776	115,346	43,457	275	5,303	3,862	52,897
P048	HARLAN COUNTY C A A	190,793	198,629	61,256	51,660	502,338	190,942	1,208	23,301	19,419	234,870
P049	HOUSING AUTHORITY OF CYNT	90,283	93,991	28,986	5,568	218,828	90,353	572	11,026	28,607	130,558
P050	HART CO SOLID WASTE SVC	102,899	107,125	33,037	52,877	295,938	102,979	651	12,567	8,262	124,459
P051	HENDERSON MUN POWER&LIGHT	559,328	582,299	179,579	308,064	1,629,270	559,765	3,541	68,310	2,225	633,841
P052	LITTLE KY RV WS CONV DIST	9,703	10,101	3,115	535	23,454	9,710	61	1,185	3,712	14,668
P054	HOUSING AUTH DAWSON SPG	39,582	41,208	12,708	618	94,116	39,613	251	4,834	7,410	52,108
P057	VALLEY VIEW FERRY AUTHORI	15,597	16,238	5,008	225	37,068	15,609	99	1,905	2,545	30,158
P061	BARBOURVILLE UTILITY COMM	371,089	386,329	119,142	87,565	964,125	371,379	2,349	45,320	28,842	443,890
P063	LAUREL CO WATER DIST #2	120,517	125,467	38,693	45,154	329,831	120,611	763	14,719	11,619	147,712
P068	LEWIS CO PUBLIC LIBRARY	14,330	14,919	4,601	138	33,988	14,342	91	1,750	632	16,815
P069	LINCOLN CO CLERK	53,916	56,131	17,310	12,701	140,058	53,958	341	6,585	4,317	65,201
P071	LOGAN CO CONS DISTRICT	13,168	13,709	4,228	11,180	42,285	13,179	83	1,608	48	14,918



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		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
P072	LYON CO WATER DISTRICT	25,014	26,041	8,031	9,424	68,510	25,033	158	3,055	21,163	49,409
P075	MCLEAN CO REG WATER COMM	28,564	29,737	9,171	62,751	130,223	28,586	181	3,488	7,551	39,806
P076	MADISON CO PUBLIC LIBRARY	166,869	173,722	53,575	85,689	479,855	166,999	1,056	20,379	60,262	248,696
P077	SALYERS/MAG CO JOINT HOUS	19,381	20,177	6,223	6,344	52,125	19,397	123	2,367	717	22,604
P078	MARION CO CONSERVAT DIST	4,761	4,956	1,528	657	11,902	4,764	30	581	23	5,398
P079	CITY OF CALVERT CITY	196,413	204,480	63,061	33,593	497,547	196,567	1,243	23,988	14,702	236,500
P081	MASON COUNTY LIBRARY	30,928	32,198	9,930	1,029	74,085	30,952	196	3,777	25,599	60,524
P084	ANDERSON-DEAN COMM PARK	13,770	14,335	4,421	-	32,526	13,780	87	1,682	10,503	26,052
P087	MONTGOMERY CTY WATER DIST	9,566	9,959	3,071	1,364	23,960	9,573	61	1,168	5,847	16,649
P088	MORGAN CO WATER DIST	31,864	33,173	10,230	17,160	92,427	31,889	202	3,891	4,909	40,891
P089	MUHLBERG WATER DIST #3	38,993	40,594	12,519	6,735	98,841	39,023	247	4,762	6,047	50,079
P090	NORTH NELSON WATER DIST	32,159	33,479	10,325	-	75,963	32,184	204	3,927	8,938	45,253
P092	OHIO CO REG WASTEWATER D	36,153	37,637	11,607	20,682	106,079	36,181	229	4,415	142	40,967
P097	KY RIVER AREA DEV DIST	215,746	224,607	69,268	17,051	526,672	215,915	1,366	26,349	90,752	334,382
P100	LAKE CUMBERLAND CAA, INC	493,534	513,804	158,455	117,058	1,282,851	493,920	3,125	60,274	2,229	559,548
P103	MOREHEAD TOURISM COMMISSI	36,379	37,873	11,680	7,705	93,637	36,407	230	4,443	19,135	60,215
P104	RUSSELL CO TOURIST COMM	10,994	11,445	3,530	8,098	34,067	11,002	70	1,343	10,145	22,560
P105	GEORGETOWN/SCOTT TOURISM	20,430	21,270	6,559	19,479	67,738	20,446	129	2,495	8,895	31,965
P106	MULTI PURPOSE COMM ACTION	48,054	50,028	15,428	36,440	149,950	48,092	304	5,869	22,316	76,581
P107	SIMPSON CO LIBRARY DIST	31,525	32,820	10,122	5,444	79,911	31,550	200	3,850	144	35,744
P110	TODD COUNTY CONSERVATION DISTRICT	5,894	6,136	1,892	1,110	15,032	5,899	37	720	890	7,546
P111	JOHN L STREET LIBRARY	15,113	15,734	4,852	1,605	37,304	15,125	96	1,846	15,023	32,090
P113	STURGIS HOUSING AUTHORITY	8,852	9,215	2,842	-	20,909	8,858	56	1,081	11,054	21,049
P115	HOUSING AUTH SPRINGFIELD	11,563	12,038	3,712	1,267	28,580	11,572	73	1,412	23,159	36,216
P116	CITY OF MONTICELLO	55,454	57,731	17,804	-	130,989	55,497	351	6,772	34,941	97,561
P117	CITY OF CLAY	38,622	40,208	12,400	2,495	93,725	38,652	245	4,717	969	44,583
P120	WOODFORD CO CONSERV DIST	6,867	7,149	2,205	1,050	17,271	6,872	43	839	1,067	8,821
P959	CITY OF CRESTVIEW HILLS	38,715	40,305	12,430	16,776	108,226	38,745	245	4,728	163	43,881
R003	SOUTH ANDERSON WATER DIST	37,916	39,473	12,173	21,434	110,996	37,945	240	4,631	153	42,969
R005	BARREN CO SOIL CONS DIS	4,813	5,011	1,545	618	11,987	4,817	30	588	247	5,682
R008	BOONE CO LIBRARY DIST	497,545	517,978	159,743	140,845	1,316,111	497,933	3,150	60,764	21,308	583,155
R010	ASHLAND BD OF ED	795,077	827,731	255,269	86,799	1,964,876	795,698	5,034	97,101	121,687	1,019,520
R011	DANVILLE BOYLE PLANNING	13,951	14,524	4,479	-	32,954	13,962	88	1,704	19,220	34,974
R013	BREATHITT COUNTY WATER DISTRICT	27,555	28,687	8,847	9,527	74,616	27,577	174	3,365	155	31,271
R015	CITY OF SHEPHERDSVILLE	195,195	203,211	62,670	19,481	480,557	195,347	1,236	23,839	11,126	231,548
R017	CITY OF PRINCETON	98,594	102,643	31,655	1,738	234,630	98,671	624	12,041	820	112,156
R018	MURRAY ELECTRIC SYSTEM	430,339	448,013	138,165	26,273	1,042,790	430,675	2,724	52,556	24,334	510,289
R019	FORT THOMAS BOARD OF ED	531,079	552,890	170,509	62,188	1,316,666	531,494	3,362	64,860	86,500	685,766
R021	CARROLLTON/CARR CO REC TR	7,653	7,968	2,457	336	18,414	7,659	48	935	46	8,688
R024	CHRISTIAN CO WATER DIST	90,230	93,936	28,970	27,920	241,056	90,301	571	11,020	5,605	107,497
R030	DAVIESS CO AIRPORT BD	53,646	55,849	17,224	63,766	190,485	53,688	340	6,552	152	60,732
R033	CITY OF RAVENNA	10,058	10,471	3,229	2,399	26,157	10,066	64	1,228	6,670	18,028
R034	LEXINGTON PUBLIC LIBRARY	830,605	864,717	266,675	-	1,961,997	831,253	5,258	101,440	233,333	1,171,284
R036	CITY OF PRESTONSBURG	413,402	430,380	132,728	166,367	1,142,877	413,725	2,617	50,488	1,755	468,585
R037	PAUL SAWYIER LIBRARY	174,817	181,996	56,127	16,188	429,128	174,953	1,107	21,350	42,997	240,407
R038	CITY OF FULTON	188,542	196,285	60,534	-	445,361	188,689	1,194	23,026	57,633	270,542
R041	CITY OF CRITTENDEN	16,569	17,250	5,320	3,030	42,169	16,582	105	2,024	2,024	23,723
R042	MAYFIELD ELEC & WATER SYS	537,881	559,972	172,693	125,553	1,396,099	538,301	3,405	65,690	5,447	609,843
R045	CITY OF RUSSELL	153,886	160,206	49,407	13,208	376,707	154,006	974	18,794	30,958	204,732
R047	LINCOLN TRAIL AREA DEV DI	223,327	232,499	71,702	50,412	577,940	223,501	1,414	27,274	148,283	400,472
R048	HARLAN CO CONSERV DIST	6,467	6,733	2,076	2,085	17,361	6,472	41	790	29	7,332
R050	HART CO AMB SERVICE	156,803	163,243	50,343	10,494	380,883	156,925	993	19,150	77,692	254,760
R051	HENDERSON MUN W & S DEPT	631,040	656,957	202,603	14,755	1,505,355	631,533	3,995	77,068	131,553	844,149
R052	CITY OF CAMPBELLSBURG	8,359	8,703	2,684	1,333	21,079	8,366	53	1,021	7,930	17,370
R054	SOUTH HOPKINS WATER DIST	44,799	46,638	14,383	355	106,175	44,834	284	5,471	22,510	73,099
R057	CITY OF WILMORE	156,859	163,302	50,362	5,385	375,908	156,982	993	19,157	8,595	185,727
R058	HOUSING AUTH OF PAINTSVLE	77,740	80,933	24,959	1,967	185,599	77,801	492	9,494	8,379	96,166
R061	KY COMM ECONOMIC OPPORT	1,042,748	1,085,573	334,786	422,474	2,885,581	1,043,562	6,602	127,349	6,757	1,184,270
R063	WOODCREEK WATER DISTRICT	337,171	351,019	108,253	112,262	908,705	337,434	2,135	41,178	1,487	382,234
R071	LOGAN CO PUBLIC LIBRARY	75,017	78,097	24,085	23,810	201,009	75,075	475	9,162	11,332	96,044
R072	LYON CO HOUSING AUTHORITY	38,464	40,044	12,349	-	90,857	38,494	244	4,698	7,164	50,600
R073	MCCRACKEN CO BD OF ED	1,431,766	1,490,568	459,685	100,511	3,482,530	1,432,884	9,064	174,859	49,174	1,665,981
R076	RICHMOND UTILITIES	505,331	526,085	162,242	21,216	1,214,874	505,726	3,199	61,715	63,263	633,903
R078	CITY OF LORETTO	4,034	4,200	1,295	555	10,084	4,038	26	493	112	4,669
R079	MARSHALL CO PUB LIBRARY	119,145	124,039	38,253	-	281,437	119,238	754	14,551	82,508	217,051
R088	CITY OF WEST LIBERTY	197,539	205,652	63,422	14,689	481,302	197,693	1,251	24,125	11,291	234,360
R089	CENTRAL CITY MUN WTR&SEWR	148,908	155,023	47,809	14,016	365,756	149,024	943	18,186	12,544	180,697



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
R090	NELSON CO PUBLIC LIBRARY	164,985	171,761	52,970	51,421	441,137	165,114	1,044	20,149	734	187,041
R093	TRI CO COMM ACTION AGENCY	42,963	44,727	13,794	19,338	120,822	42,996	272	5,247	32,915	81,430
R097	PERRY COUNTY PUBLIC LIB	98,929	102,992	31,762	1,863	235,546	99,006	626	12,082	24,745	136,459
R103	ROWAN CO PUBLIC LIBRARY	57,515	59,877	18,466	39,080	174,938	57,560	364	7,024	216	65,164
R104	CITY OF RUSSELL SPRINGS	134,125	139,634	43,062	41,347	358,168	134,230	849	16,380	591	152,500
R105	CITY OF STAMPING GROUND	3,385	3,524	1,087	11,794	19,790	3,388	21	413	7,069	10,891
R106	SHELBY CO PARK RECREATION	68,549	71,365	22,009	10,923	172,846	68,603	434	8,372	47,520	124,929
R109	TAYLOR CO PUBLIC LIBRARY	51,238	53,342	16,450	8,926	129,956	51,278	324	6,258	15,962	73,822
R114	BOWLING GREEN PUBLIC SCHO	1,025,481	1,067,597	329,243	32,582	2,454,903	1,026,281	6,492	125,240	78,788	1,236,801
R115	S W E D A	9,763	10,164	3,135	4,401	27,463	9,771	62	1,192	1,397	12,422
R116	WAYNE CO CONSERV DIST	8,121	8,455	2,607	6,644	25,827	8,128	51	992	4,396	13,567
R117	WEBSTER COUNTY WATER DIST	64,354	66,996	20,661	1,800	153,811	64,404	407	7,859	45,203	117,873
R118	WILLIAMSBURG IND BD OF ED	164,614	171,374	52,851	26,889	415,728	164,742	1,042	20,104	11,904	197,792
R120	CITY OF MIDWAY	42,362	44,102	13,601	22,637	122,702	42,395	268	5,174	170	48,007
R959	N KY LEGAL AID SOCIETY	366,130	381,167	117,550	138,463	1,003,310	366,416	2,318	44,715	1,828	415,277
T036	FLOYD COUNTY CONSV DIST	15,291	15,919	4,909	2,117	38,236	15,303	97	1,867	304	17,571
V001	ADAIR COUNTY FISCAL COURT	276,723	288,088	88,845	31,396	685,052	276,939	1,752	33,796	29,070	341,557
V002	ALLEN COUNTY FISCAL COURT	346,087	360,301	111,115	8,175	825,678	346,357	2,191	42,267	230,844	621,659
V003	ANDERSON CO FISCAL COURT	392,709	408,838	126,084	72,341	999,972	393,016	2,486	47,961	1,796	445,259
V004	BALLARD COUNTY FISCAL CT	375,623	391,050	120,598	137,519	1,024,790	375,917	2,378	45,874	63,311	487,480
V005	BARREN CO FISCAL CT	251,298	261,619	80,682	48,488	642,087	251,494	1,591	30,690	1,591	365,412
V006	BATH CO FISCAL COURT	195,005	203,014	62,609	1,832	462,460	195,157	1,235	23,816	71,595	291,803
V007	BELL CO FISCAL CT	352,861	367,353	113,290	-	833,504	353,137	2,234	43,094	166,693	565,158
V008	BOONE CO FISCAL CT	1,609,431	1,675,530	516,727	275,265	4,076,953	1,610,688	10,189	196,557	16,337	1,833,771
V009	BOURBON CO FISCAL COURT	371,016	386,254	119,119	74,633	951,022	371,306	2,349	45,311	47,878	466,844
V010	BOYD COUNTY FISCAL COURT	1,090,367	1,135,148	350,075	103,125	2,678,715	1,091,218	6,903	133,164	5,223	1,236,508
V011	BOYLE COUNTY FISCAL COURT	510,507	531,474	163,904	45,334	1,251,219	510,906	3,232	62,347	80,934	657,419
V012	BRACKEN CO FISCAL COURT	194,888	202,892	62,571	16,847	477,198	195,040	1,234	23,801	13,048	233,123
V013	BREATHITT CO FISCAL COURT	206,790	215,283	66,392	4,043	492,508	206,951	1,309	25,255	100,628	334,143
V014	BRECKINRIDGE CO FISCAL CT	396,268	412,542	127,226	89,216	1,025,252	396,577	2,509	48,395	133,590	581,071
V016	BUTLER COUNTY FISCAL CT	327,065	340,497	105,008	103,354	875,924	327,320	2,071	39,944	30,627	399,962
V017	CALDWELL CO FISCAL COURT	226,591	235,897	72,750	4,759	539,997	226,768	1,435	27,673	62,839	318,715
V018	CALLOWAY CO FISCAL COURT	634,684	660,750	203,773	22,960	1,522,167	635,179	4,018	77,513	53,609	770,319
V019	CAMPBELL CO FISCAL CT	1,509,308	1,571,295	484,581	629,143	4,194,327	1,510,487	9,555	184,329	74,235	1,778,606
V020	CARLISLE CO FISCAL COURT	142,444	148,294	45,733	-	336,471	142,556	902	17,396	99,444	260,298
V021	CARROLL CO FISCAL CT	415,278	432,333	133,330	73,650	1,054,591	415,602	2,629	50,717	41,248	510,196
V022	CARTER CO FISCAL CT	533,253	555,154	171,207	89,272	1,348,886	533,670	3,376	65,125	28,043	630,214
V023	CASEY CO FISCAL COURT	371,129	386,371	119,155	18,141	894,796	371,419	2,350	45,325	15,595	434,689
V024	CHRISTIAN CO FISCAL COURT	559,647	582,631	179,681	15,420	1,337,379	560,084	3,543	68,349	16,456	648,432
V025	CLARK COUNTY FISCAL COURT	498,343	518,810	159,999	215,826	1,392,978	498,733	3,155	60,862	110,583	673,333
V026	CLAY COUNTY FISCAL CT	637,681	663,870	204,735	102,357	1,608,643	638,179	4,037	77,879	18,482	738,577
V027	CLINTON CO FISCAL COURT	320,795	333,970	102,995	285,667	1,043,427	321,046	2,031	39,178	263,507	625,312
V028	CRITTENDEN CO FIS CT	341,835	355,874	109,750	142,814	950,273	342,102	2,164	41,748	29,790	415,804
V030	DAVISS CO FISCAL COURT	960,139	999,571	308,264	-	2,267,974	960,888	6,079	117,260	107,118	1,191,345
V031	EDMONSON CO FISCAL CRT	229,475	238,900	73,676	6,939	548,990	229,655	1,453	28,025	11,365	270,498
V032	ELLIOTT CO FISCAL CT	118,936	123,820	38,186	-	280,942	119,028	753	14,525	50,315	184,621
V033	ESTILL CO FISCAL COURT	306,897	319,501	98,533	127,361	852,292	307,136	1,943	37,481	142,564	489,124
V035	FLEMING CO FISCAL COURT	177,895	185,201	57,115	845	421,056	178,034	1,126	21,726	16,511	217,397
V036	FLOYD CO FISCAL COURT	584,866	608,886	187,778	45,940	1,427,470	585,323	3,703	71,429	112,622	773,077
V037	FRANKLIN CO FISCAL COURT	823,443	857,262	264,376	273,956	2,219,037	824,086	5,213	100,565	3,582	933,446
V038	FULTON COUNTY FIS CT	463,429	482,462	148,789	54,534	1,149,214	463,791	2,934	56,598	97,341	620,664
V039	GALLATIN CO FISCAL COURT	318,903	332,000	102,388	34,494	787,785	319,152	2,019	38,947	33,574	393,692
V040	GARRARD CO FISCAL COURT	335,182	348,948	107,614	87,494	879,238	335,444	2,122	40,935	44,980	423,481
V041	GRANT COUNTY FISCAL COURT	470,853	490,190	151,173	271,829	1,384,045	471,220	2,981	57,504	2,939	534,644
V042	GRAVES COUNTY FISCAL CT	642,418	668,801	206,256	14,265	1,531,740	642,919	4,067	78,457	51,612	777,055
V043	GRAYSON CO FISCAL COURT	639,101	665,349	205,191	122,056	1,631,697	639,600	4,046	78,052	51,172	772,870
V044	GREEN COUNTY FISCAL COURT	135,965	141,549	43,653	45,962	367,129	136,071	861	16,605	602	154,139
V045	GREENUP CO FISCAL CT	671,615	699,198	215,630	49,443	1,635,886	672,139	4,252	82,023	99,511	857,295
V046	HANCOCK CO FISCAL COURT	365,606	380,621	117,382	41,539	905,148	365,891	2,315	44,651	76,163	489,020
V047	HARDIN CO FISCAL COURT	532,196	554,055	170,868	90,231	1,347,349	532,612	3,369	64,996	129,357	730,334
V048	HARLAN CO FIS CT	547,471	569,955	175,772	-	1,293,198	547,898	3,466	66,861	272,945	891,170
V049	HARRISON CO FISCAL COURT	210,042	218,668	67,436	-	496,146	210,206	1,330	25,652	41,362	278,550
V050	HART COUNTY FISCAL COURT	402,493	419,023	129,225	48,638	999,379	402,807	2,548	49,156	1,895	456,406
V051	HENDERSON CO FISCAL COURT	1,023,254	1,065,278	328,528	-	2,417,060	1,024,053	6,478	124,968	388,516	1,544,015
V052	HENRY CO FISCAL COURT	225,538	234,801	72,412	11,486	544,237	225,714	1,428	27,544	103,881	358,567
V053	HICKMAN CO FISCAL COURT	170,080	177,065	54,606	-	401,751	170,213	1,077	20,772	53,380	245,442
V054	HOPKINS CO FISCAL COURT	717,975	747,462	230,514	4,312	1,700,263	718,535	4,545	87,685	74,250	885,015



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
V055	JACKSON CO FISCAL COURT	374,397	389,773	120,205	46,460	930,835	374,689	2,370	45,724	84,702	507,485
V057	JESSAMINE CO FISCAL COURT	899,695	936,645	288,857	57,255	2,182,452	900,397	5,696	109,878	33,501	1,049,472
V060	KNOTT CO FISCAL CT	233,147	242,722	74,855	-	550,724	233,329	1,476	28,474	175,525	438,804
V061	KNOX CO FISCAL CT	514,150	535,266	165,074	205,762	1,420,252	514,552	3,255	62,792	5,778	586,377
V062	LARUE CO FISCAL COURT	341,887	355,929	109,767	80,173	887,756	342,154	2,164	41,754	8,210	394,282
V063	LAUREL COUNTY FISCAL COUR	962,846	1,002,389	309,133	148,188	2,422,556	963,598	6,096	117,590	4,514	1,091,798
V064	LAWRENCE CO FISCAL CT	321,231	334,424	103,135	-	758,790	321,482	2,034	39,231	113,442	476,189
V065	LEE COUNTY FISCAL COURT	205,503	213,943	65,979	103,545	588,970	205,663	1,301	25,098	47,013	279,075
V066	LESLIE CO FISCAL COURT	421,306	438,608	135,265	20,397	1,015,576	421,635	2,667	51,453	207,847	683,602
V067	LETCHER CO FISCAL COURT	345,720	359,919	110,997	28,047	844,683	345,990	2,189	42,222	180,892	571,293
V068	LEWIS COUNTY FISCAL COURT	310,431	323,180	99,667	42,539	775,817	310,673	1,965	37,912	21,269	371,819
V069	LINCOLN CO FISCAL COURT	318,952	332,051	102,403	20,787	774,193	319,201	2,019	38,953	48,430	408,603
V070	LIVINGSTON CO FISCAL CT	327,819	341,283	105,250	-	774,352	328,075	2,075	40,036	54,064	424,250
V071	LOGAN COUNTY FISCAL COURT	600,818	625,494	192,900	229,919	1,649,131	601,288	3,804	73,377	2,580	681,049
V072	LYON COUNTY FISCAL COURT	155,330	161,710	49,871	7,575	374,486	155,452	983	18,970	4,679	180,084
V073	MCCRACKEN CO FISCAL COURT	596,393	620,886	191,479	50,163	1,458,921	596,858	3,776	72,836	49,305	722,775
V074	MCCREARY CO FISCAL CT	409,884	426,718	131,598	226,647	1,194,847	410,204	2,595	50,058	1,662	464,519
V075	MCLEAN COUNTY FISCAL CT	318,193	331,261	102,160	7,846	759,460	318,442	2,014	38,860	74,538	433,854
V076	MADISON CO FISCAL COURT	928,960	967,112	298,254	318,643	2,512,969	929,686	5,881	113,452	78,106	1,127,125
V077	MAGOFFIN CO FISCAL COURT	196,441	204,509	63,070	-	464,020	196,595	1,244	23,991	178,314	400,144
V078	MARION CO FISCAL COURT	710,358	739,532	228,069	117,928	1,795,887	710,912	4,497	86,755	3,305	805,469
V079	MARSHALL CO FISCAL COURT	687,135	715,356	220,613	3,825	1,626,929	687,672	4,350	83,918	114,664	890,604
V080	MARTIN CO FISCAL COURT	228,189	237,560	73,263	6,077	545,089	228,367	1,445	27,868	125,045	382,725
V081	MASON CO FIS CT	483,448	503,303	155,217	18,388	1,160,356	483,826	3,061	59,043	58,486	604,416
V082	MEADE COUNTY FISCAL COURT	802,315	835,266	257,593	83,295	1,978,469	802,941	5,079	97,985	80,496	986,501
V083	MENIFEE CO FISCAL COURT	137,551	143,200	44,162	39,826	364,739	137,658	871	16,799	9,633	164,961
V084	MERCER COUNTY FISCAL COURT	272,450	283,640	87,473	-	643,563	272,663	1,725	33,274	86,753	394,415
V085	METCALFE CO FISCAL COURT	169,471	176,431	54,411	1,939	402,252	169,603	1,073	20,697	61,473	260,846
V086	MONROE CO FISCAL COURT	159,425	165,973	51,185	45,731	422,314	159,550	1,009	19,470	17,381	197,410
V087	MONTGOMERY CO FISCAL CT	506,953	527,773	162,763	-	1,197,489	507,349	3,209	61,913	104,877	677,348
V088	MORGAN CO FISCAL CT	188,522	196,264	60,527	55,523	500,836	188,669	1,194	23,024	10,073	222,960
V089	MUHLENBERG CO FISCAL CT	720,940	750,549	231,466	-	1,702,955	721,503	4,564	88,047	197,196	1,011,310
V090	NELSON CO FISCAL CT	967,784	1,007,530	310,718	208,642	2,494,674	968,540	6,127	118,193	4,436	1,097,296
V091	NICHOLAS CO FISCAL COURT	180,780	188,204	58,041	16,162	443,187	180,921	1,144	22,078	31,187	235,330
V092	OHIO COUNTY FISCAL CRT	433,764	451,578	139,265	44,485	1,069,092	434,103	2,746	52,975	45,820	535,644
V093	OLDHAM CO FISCAL COURT	652,895	679,709	209,620	30,478	1,572,702	653,405	4,133	79,737	17,492	754,767
V094	OWEN COUNTY FISCAL COURT	255,699	266,201	82,095	32,117	636,112	255,899	1,619	31,228	52,222	304,968
V095	OWSLEY CO FISCAL COURT	121,066	126,038	38,870	7,238	293,212	121,160	766	14,786	43,554	180,266
V096	PENDLETON CO FISCAL COURT	222,782	231,932	71,527	-	526,241	222,956	1,410	27,208	87,282	338,856
V097	PERRY COUNTY FISCAL COURT	589,546	613,759	189,281	189,670	1,582,256	590,007	3,732	72,000	238,787	904,526
V098	PIKE COUNTY FISCAL COURT	1,215,330	1,265,243	390,196	174,222	3,044,991	1,216,279	7,694	148,426	38,570	1,410,969
V099	POWELL CO FISCAL CT	510,592	531,562	163,932	128,549	1,334,635	510,991	3,232	62,358	2,287	578,868
V100	PULASKI CO FISCAL CT	930,017	968,213	298,593	69,843	2,266,666	930,744	5,888	113,581	161,331	1,211,544
V101	ROBERTSON CO FISCAL CT	79,446	82,709	25,507	21,201	208,863	79,508	503	9,703	17,335	107,049
V102	ROCKCASTLE CO FISCAL CT	410,663	427,528	131,848	31,363	1,001,402	410,983	2,600	50,153	1,965	465,701
V103	ROWAN CO FISCAL COURT	605,519	630,387	194,409	489,514	1,919,829	605,991	3,833	73,951	2,145	685,920
V104	RUSSELL CO FISCAL COURT	368,228	383,351	118,224	19,558	889,361	368,516	2,331	44,971	49,567	465,385
V105	SCOTT CO FISCAL CT	570,213	593,631	183,074	180,683	1,527,601	570,658	3,610	69,639	2,479	646,386
V106	SHELBY CO FISCAL COURT	517,212	538,454	166,057	111,614	1,333,337	517,616	3,274	63,166	2,355	586,411
V107	SIMPSON CO FISCAL COURT	462,509	481,504	148,494	82,406	1,174,913	462,871	2,928	56,485	27,321	549,605
V108	SPENCER CO TREASURER	214,911	223,737	69,000	46,391	554,039	215,079	1,361	26,247	983	243,707
V109	TAYLOR COUNTY FISCAL COUR	444,633	462,894	142,755	104,076	1,154,358	444,980	2,815	54,302	6,424	508,521
V110	TODD COUNTY FISCAL COURT	307,469	320,097	98,717	113,587	839,870	307,710	1,947	37,551	36,854	384,062
V111	TRIGG COUNTY FISCAL COURT	362,576	377,467	116,409	112,770	969,222	362,859	2,295	44,281	1,616	411,051
V112	TRIMBLE CO FISCAL COURT	250,447	260,732	80,409	347,519	939,107	250,642	1,586	30,587	115,114	397,929
V113	UNION COUNTY FISCAL COURT	405,414	422,064	130,163	81,068	1,038,709	405,730	2,567	49,512	40,428	498,237
V114	WARREN COUNTY FISCAL COUR	1,292,416	1,345,495	414,945	284,528	3,337,384	1,293,425	8,182	157,840	257,822	1,717,269
V115	WASHINGTON CO FIS COURT	255,324	265,810	81,975	51,636	654,745	255,524	1,616	31,182	39,174	327,946
V116	WAYNE COUNTY FISCAL COURT	595,049	619,488	191,047	53,318	1,458,902	595,514	3,767	72,672	14,875	686,828
V117	WEBSTER CO FISCAL COURT	449,050	467,493	144,173	-	1,060,716	449,401	2,843	54,842	243,371	750,457
V119	CITY OF HIGHLAND HEIGHTS	51,919	54,052	16,669	32,906	155,546	51,960	329	6,341	206	58,836
V120	WOODFORD CO FISCAL COURT	483,396	503,249	155,200	41,051	1,182,896	483,773	3,060	59,036	131,096	676,965
V122	FAMILY HEALTH CENTER	2,694,787	2,805,461	865,193	-	6,365,441	2,696,891	17,060	329,109	197,621	3,240,681
V125	LOUISVILLE MEM COMM	23,125	24,075	7,425	16,880	71,505	23,144	146	2,824	19,261	45,375
V126	LOU & JEFF CO RIVERPORT	23,008	23,953	7,387	2,571	56,919	23,026	146	2,810	61,459	87,441
V127	LOU LABOR MANAGER COM	10,328	10,752	3,316	-	24,396	10,336	65	1,261	198	11,860
V129	T A R C	5,045,528	5,252,746	1,619,926	97,124	12,015,324	5,049,468	31,943	616,200	1,154,982	6,852,593



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
V130	ANCHORAGE BD OF EDUCATION	125,855	131,023	40,407	1,738	299,023	125,953	797	15,370	42,304	184,424
V136	MOUNTAIN ARTS CENTER	-	-	-	-	-	-	-	-	68,937	68,937
V137	FRANKLIN CO CONS DIST	9,707	10,106	3,117	9,108	32,038	9,714	61	1,185	15,267	26,227
V145	CITY OF WURLAND	11,539	12,012	3,705	2,023	29,279	11,548	73	1,409	4,487	17,517
V147	HARDIN CO WATER DIST #2	608,262	633,243	195,290	234,998	1,671,793	608,737	3,851	74,286	2,601	689,475
V151	HOUSING AUTH OF HENDERSON	173,691	180,825	55,766	6,525	416,807	173,827	1,100	21,213	40,818	236,958
V156	JEFF CO BD OF ED	29,475,299	30,685,848	9,463,382	-	69,624,529	29,498,306	186,607	3,599,747	7,172,426	40,457,086
V158	BIG SANDY AREA COMM PRO	301,728	314,120	96,873	7,737	720,458	301,964	1,910	36,849	137,086	477,809
V159	CITY OF ERLANGER	286,385	298,147	91,947	-	676,479	286,609	1,813	34,976	278,081	601,479
V163	EAST BERNSTADT BD OF ED	62,998	65,585	20,226	37,429	186,238	63,047	399	7,694	12,480	83,620
V171	CITY OF ADAIRVILLE	27,511	28,641	8,833	10,648	75,633	27,532	174	3,360	4,963	36,029
V176	MADISON CO CONSERVAT DIST	6,084	6,334	1,953	695	15,066	6,089	39	743	29	6,900
V179	MARSHALL CO SEN CITIZENS	-	-	-	3,684	3,684	-	-	-	46,547	46,547
V189	CITY OF CENTRAL CITY	212,801	221,541	68,322	-	502,664	212,967	1,347	25,989	39,212	279,515
V196	CITY OF BUTLER	6,088	6,338	1,955	801	15,182	6,093	39	744	804	7,680
V197	CITY OF HAZARD	592,649	616,988	190,277	122,105	1,522,019	593,111	3,752	72,379	266,826	936,068
V198	MOUNTAIN WATER DISTRICT	342,936	357,021	110,104	126,350	936,411	343,204	2,171	41,882	1,420	388,677
V200	PULASKI COUNTY LIBRARY	90,069	93,768	28,918	5,751	218,506	90,139	570	11,000	8,701	110,410
V205	BARREN/METCALFE CO AMB SR	15,157	15,780	4,866	12,822	48,625	15,169	96	1,851	36,152	53,268
V206	SHELBYVILLE MUN WATER&SEWER	221,729	230,836	71,189	92,796	616,550	221,902	1,404	27,079	6,141	256,526
V207	BELL CO PUBLIC LIBRARY	42,184	43,917	13,544	7,185	106,830	42,217	267	5,152	195	47,831
V208	CITY OF WALTON	69,409	72,259	22,284	63,085	227,037	69,463	439	8,477	1,127	79,506
V218	MURRAY TOURISM COMMISSION	13,858	14,427	4,449	3,851	36,585	13,869	88	1,692	1,655	17,304
V219	BELLEVUE BD OF EDUCATION	156,040	162,449	50,099	88,945	457,533	156,162	988	19,057	74,795	251,002
V224	PENNYROYAL AREA MUSEUM	18,595	19,358	5,970	3,619	47,542	18,609	118	2,271	2,881	23,879
V230	OWENSBORO RIVERPORT AUTH	387,214	403,117	124,320	9,695	924,346	387,517	2,451	47,290	30,062	467,320
V236	BIG SANDY AREA DEV DIST	382,151	397,846	122,694	10,713	913,404	382,450	2,419	46,671	112,023	543,563
V237	BLUE GRASS COMM ACTION	746,531	777,190	239,682	73,006	1,836,409	747,114	4,726	91,172	347,171	1,190,183
V247	HARDIN CO WATER DIST #1	613,596	638,796	197,002	379,748	1,829,142	614,075	3,885	74,937	40,634	733,531
V251	HENDERSON CO RIVER AUTH	126,109	131,288	40,489	38,719	336,605	126,207	798	15,401	18,709	161,115
V259	KENTON CO PUBLIC LIBRARY	786,238	818,528	252,431	43,934	1,901,131	786,852	4,978	96,022	65,736	953,588
V263	LAUREL CO BD OF EDUCATION	1,522,545	1,585,075	488,831	-	3,596,451	1,523,734	9,639	185,956	575,896	2,295,214
V271	RUSSELLVILLE ELEC PL BD	192,064	199,952	61,664	60,597	514,277	192,214	1,216	23,456	831	217,171
V281	HOUSING AUTH OF MAYSVILLE	61,776	64,313	19,834	19,097	165,020	61,824	391	7,545	11,004	80,764
V298	CITY OF PIKEVILLE	462,586	481,584	148,519	294,640	1,387,329	462,947	2,929	56,495	1,766	524,137
V300	HOUSING AUTH OF SOMERSET	77,002	80,164	24,722	1,800	183,688	77,062	487	9,404	28,043	114,996
V305	CITY OF CAVE CITY	92,683	96,490	29,757	50,261	269,191	92,756	587	11,319	25,024	129,686
V306	HOUSING AUTH OF SHELBYVILLE	15,863	16,515	5,093	3,131	40,602	15,876	100	1,937	15,107	33,020
V308	NORTHERN KY AREA DEV.DIST	477,727	497,347	153,380	-	1,128,454	478,100	3,024	58,344	126,963	666,431
V319	CAMPBELL CO BD OF ED	1,234,413	1,285,110	396,323	135,985	3,051,831	1,235,377	7,815	150,756	177,427	1,571,375
V324	CHRISTIAN CO CONS DIST	5,402	5,624	1,734	205	12,965	5,406	34	660	20,420	26,520
V330	CITY OF OWENSBORO	1,696,700	1,766,383	544,745	183,119	4,190,947	1,698,025	10,742	207,215	51,601	1,967,583
V336	SANDY VALLEY TRANS SER IN	332,665	346,327	106,806	37,801	823,599	332,924	2,106	40,628	40,361	416,019
V337	FRANKFORT ELEC WATER BD	2,060,874	2,145,513	661,668	399,518	5,267,573	2,062,483	13,047	251,690	16,501	2,343,721
V347	CITY OF RADCLIFF	365,251	380,252	117,268	1,177	863,948	365,536	2,312	44,607	101,681	514,136
V359	CITY OF ELSMERE	84,768	88,249	27,216	48,856	249,089	84,834	537	10,353	19,058	114,782
V363	LONDON LAUREL CO COMM CTR	116,648	121,439	37,451	19,321	294,859	116,739	738	14,246	543	132,266
V373	PADUCAH MCCRACKEN CO TOUR	48,655	50,654	15,621	15,262	130,192	48,693	308	5,942	4,268	59,211
V376	CITY OF BEREA	1,076,032	1,120,224	345,473	239,306	2,781,035	1,076,873	6,812	131,414	4,886	1,219,985
V398	CITY OF ELKHORN CITY	28,495	29,666	9,149	21,449	88,759	28,518	180	3,480	5,499	37,677
V400	PULASKI CO SOIL CONS DIST	16,481	17,158	5,291	1,941	40,871	16,494	104	2,013	682	19,293
V405	MARY W WELDON MEM PUB LIB	35,713	37,180	11,466	8,161	92,520	35,741	226	4,362	17,025	57,354
V407	BELL/WHITLEY COMM ACTION	444,891	463,162	142,837	61,095	1,111,985	445,238	2,817	54,334	2,079	504,468
V419	DAYTON CITY SCHOOLS	201,081	209,339	64,559	36,655	511,634	201,238	1,273	24,558	1,785	228,854
V424	PENNYRILE ALLIED COMM SER	531,829	553,671	170,750	60,294	1,316,544	532,245	3,367	64,951	138,003	738,566
V430	OWENSBORO MUN UTILITIES	2,923,096	3,043,147	938,494	76,343	6,981,080	2,925,379	18,506	356,992	393,975	3,694,852
V436	APPALACHIAN RES & DEFENSE	316,672	329,678	101,671	316,042	1,064,063	316,919	2,005	38,675	1,037	358,636
V437	FKT/FKLN CO TOUR&CONV COM	20,471	21,312	6,572	-	48,355	20,487	130	2,500	10,215	33,332
V447	CITY OF ELIZABETHTOWN	1,259,604	1,311,335	404,411	157,699	3,133,049	1,260,587	7,974	153,833	31,693	1,454,087
V459	LUDLOW BD OF EDUCATION	109,959	114,475	35,304	-	259,738	110,045	696	13,429	87,016	211,186
V463	LONDON LAUREL TOURIST COM	23,013	23,958	7,388	10,112	64,471	23,030	146	2,810	18,384	44,370
V473	PADUCAH POWER SYSTEM	907,372	944,637	291,322	148,349	2,291,680	908,081	5,744	110,815	63,749	1,088,389
V476	KY RIVER FOOTHILLS DEV CO	781,977	814,093	251,063	191,676	2,038,809	782,588	4,951	1,393,557	2,276,597	2,276,597
V500	WEST PULASKI WATER DISTR	62,046	64,594	19,921	23,253	169,814	62,094	393	7,578	8,816	78,881
V505	CITY OF PARK CITY	4,422	4,603	1,420	1,699	12,144	4,425	28	540	18	5,011
V507	BELL CO SOLID WASTE OFFIC	29,391	30,598	9,436	-	69,425	29,414	186	3,589	9,661	42,850
V508	CITY OF UNION	18,131	18,875	5,821	15,411	58,238	18,145	115	2,214	6,977	27,451



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
V524	HOPKINSVL WATER ENV ATH	589,510	613,721	189,269	208,466	1,600,966	589,970	3,732	71,996	59,282	724,980
V530	AUDUBON AREA COMM SER INC	2,282,615	2,376,361	732,860	248,361	5,640,197	2,284,398	14,451	278,771	60,910	2,638,530
V537	CAPITAL COMMUNITY E I D A	14,500	15,095	4,655	43	34,293	14,511	92	1,771	12,414	28,788
V547	ELIZABETHTOWN TOUR/CON BU	32,231	33,555	10,348	4,791	80,925	32,256	204	3,936	44,173	80,569
V559	BEECHWOOD BOARD OF EDUC	200,778	209,024	64,462	35,846	510,110	200,935	1,271	24,521	19,081	245,808
V563	LONDON-LAUREL CO IDA	14,932	15,545	4,794	11,527	46,798	14,943	95	1,824	5,103	21,965
V576	SOUTHERN MADISON WATER DT	52,182	54,325	16,754	-	123,261	52,222	330	6,373	11,558	70,483
V607	PINEVILLE UTILITY COMM	179,981	187,373	57,785	53,522	478,661	180,121	1,139	21,981	40,098	243,339
V619	SOUTHGATE BD OF ED	42,455	44,198	13,631	42,324	142,608	42,488	269	5,185	3,327	51,269
V624	HOPKINSVL ELECTRIC SYSTEM	578,391	602,145	185,699	99,539	1,465,774	578,843	3,662	70,638	57,776	710,919
V630	CITY OF WHITESVILLE	23,719	24,693	7,615	-	56,207	23,737	150	2,897	13,318	40,102
V637	FARMDALE WATER DISTRICT	17,066	17,767	5,479	18,002	58,314	17,079	108	2,084	33,610	52,881
V647	CITY OF VINE GROVE	100,579	104,710	32,292	58,695	296,276	100,657	637	12,283	5,898	119,475
V659	KENTON CO BD OF ED	3,007,977	3,131,514	965,746	188,918	7,294,155	3,010,326	19,043	367,358	215,770	3,612,497
V663	LAUREL CO CONSERV DIST	8,795	9,156	2,824	1,030	21,805	8,802	56	1,074	332	10,264
V673	PADUCAH-MCCRACKEN CO JOIN	235,200	244,860	75,514	30,000	585,574	235,384	1,489	28,725	59,978	325,576
V676	MADISON CO UTILITIES DIST	96,625	100,593	31,023	20,090	248,331	96,701	612	11,801	7,261	116,375
V707	BELL CO CONSERVATION DIST	2,376	2,474	763	718	6,331	2,378	15	290	10	2,693
V708	HEBRON FIRE PROTECTION DI	11,228	11,689	3,605	3,909	30,431	11,237	71	1,371	4,055	16,734
V719	SILVER GROVE BD OF ED	-	-	-	10,805	10,805	-	-	-	125,619	125,619
V724	PENNYRILE AREA DEVP DIST	278,756	290,205	89,498	23,385	681,844	278,974	1,765	34,044	101,082	415,865
V730	GREEN RIV AREA DEL DIST	362,867	377,769	116,503	53	857,192	363,150	2,297	44,316	122,603	532,366
V737	KY ASSOC OF CO (KACO)	566,711	589,986	181,949	17,445	1,356,091	567,154	3,588	69,211	130,235	770,188
V756	JEFF CO MED CENTER LAUNDR	360,333	373,132	115,689	35,106	886,260	360,614	2,281	44,007	59,590	466,492
V759	ERLANGER/ELSMERE BD OF ED	560,575	585,597	179,979	70,836	1,394,987	561,012	3,549	68,462	150,790	783,813
V773	MCCRACKEN CO PUB LIBRARY	166,808	173,659	53,556	-	394,023	166,939	1,056	20,372	50,743	239,110
V808	POINT PLEASANT FIRE DIST	327	340	105	-	772	327	2	40	16,411	16,780
V819	NEWPORT BD OF ED	496,407	516,794	159,377	35,693	1,208,271	496,794	3,143	60,625	154,897	715,459
V830	REGIONAL WTR RESOURCE AGY	744,122	774,683	238,909	81,237	1,838,951	744,703	4,711	90,878	13,665	853,957
V856	KYIANA REG PLANNING DEV	617,057	642,399	198,113	-	1,457,569	617,539	3,907	75,360	380,011	1,076,817
V859	COVINGTON BD OF ED	1,510,777	1,572,824	485,053	317,985	3,886,639	1,511,956	9,565	184,508	6,895	1,712,924
V873	PADUCAH-MCCRACKEN CO RIV	65,189	67,866	20,930	-	153,985	65,240	413	7,961	138,993	212,607
V919	CITY OF WILDER	33,910	35,302	10,887	3,646	83,745	33,936	215	4,141	10,259	48,551
V930	OWENSBORO METRO PLAN COMM	90,170	93,873	28,950	3,131	216,124	90,240	571	11,012	40,528	142,351
V937	HOUSING AUTH OF FRANKFORT	99,316	103,395	31,887	-	234,598	99,394	629	12,129	28,986	141,138
V959	CITY OF COVINGTON	1,055,457	1,098,804	338,867	250,270	2,743,398	1,056,281	6,682	128,901	38,334	1,230,198
W001	ADAIR COUNTY ATTORNEY	20,366	21,202	6,539	-	48,107	20,382	129	2,487	11,292	34,290
W003	ANDERSON COUNTY ATTORNEY	6,838	7,119	2,196	-	16,153	6,844	43	835	21,795	29,517
W004	BALLARD COUNTY ATTORNEY	12,878	13,407	4,135	-	30,420	12,888	82	1,573	4,456	18,999
W010	BOYD COUNTY ATTORNEY	33,772	35,159	10,843	16,482	96,256	33,799	214	4,125	21,219	59,557
W011	BOYLE COUNTY ATTORNEY	11,789	12,273	3,785	4,967	32,814	11,798	75	1,440	19,978	33,291
W013	BREATHITT CO ATTORNEY	9,804	10,206	3,148	-	23,158	9,811	62	1,197	21,003	32,073
W015	BULLITT COUNTY ATTORNEY	64,011	66,639	20,551	1,285	152,486	64,061	405	7,817	40,904	113,187
W016	BUTLER COUNTY ATTORNEY	3,853	4,011	1,237	-	9,101	3,856	24	471	21,297	25,648
W017	CALDWELL COUNTY ATTORNEY	17,247	17,956	5,537	2,032	42,772	17,261	109	2,106	8,483	27,959
W018	CALLOWAY COUNTY ATTORNEY	35,233	36,680	11,312	4,107	87,332	35,260	223	4,303	14,227	54,013
W019	CAMPBELL COUNTY ATTORNEY	78,950	82,193	25,348	-	186,491	79,012	500	9,642	70,991	160,145
W020	CARLISLE COUNTY ATTORNEY	-	-	-	-	-	-	-	-	17,531	17,531
W021	CARROLL COUNTY ATTORNEY	3,837	3,994	1,232	11,185	20,248	3,840	24	469	3,287	7,620
W022	CHILD SUPPORT ENFORCEMENT	11,801	12,285	3,789	-	27,875	11,810	75	1,441	18,095	31,421
W024	CHRISTIAN COUNTY ATTORNEY	58,290	60,684	18,715	-	137,689	58,335	369	7,119	54,640	120,463
W026	CLAY COUNTY ATTORNEY	22,835	23,773	7,331	40	53,979	22,853	145	2,789	10,641	36,428
W027	CLINTON CO ATTORNEY	12,975	13,508	4,166	-	30,649	12,985	82	1,585	2,538	17,190
W029	CUMBERLAND CO ATTORNEY	10,982	11,433	3,526	380	26,321	10,990	70	1,341	4,284	16,685
W031	EDMONSON COUNTY ATTORNEY	4,450	4,633	1,429	1,051	11,563	4,453	28	543	613	5,637
W032	ELLIOTT COUNTY ATTORNEY	9,570	9,963	3,072	-	22,605	9,577	61	1,169	3,721	14,528
W033	ESTILL COUNTY ATTORNEY	16,146	16,809	5,184	-	38,139	16,158	102	1,972	12,836	31,068
W035	FLEMING COUNTY ATTORNEY	30,855	32,123	9,907	-	72,885	30,880	195	3,768	22,302	57,145
W036	FLOYD COUNTY ATTORNEY	13,455	14,007	4,320	42,973	74,755	13,465	85	1,643	-	15,193
W039	GALLATIN COUNTY ATTORNEY	-	-	-	425	425	-	-	-	41,920	41,920
W041	GRANT COUNTY CHILD SUPPOR	17,937	18,674	5,759	3,524	45,894	17,951	114	2,191	4,514	24,770
W043	GRAYSON COUNTY ATTORNEY	18,224	18,972	5,851	11,716	54,763	18,238	115	2,226	30,135	50,714
W044	GREEN COUNTY ATTORNEY	8,186	8,522	2,628	141	19,477	8,192	52	1,000	17,881	27,125
W045	GREENUP CO ATTY/CHILD SUP	22,601	23,529	7,256	-	53,386	22,619	143	2,760	12,218	37,740
W047	HARDIN COUNTY ATTORNEY	113,997	118,679	36,600	49,459	318,735	114,086	722	13,922	35,763	164,493
W048	HARLAN COUNTY ATTORNEY	48,857	50,864	15,686	3,485	118,892	48,895	309	5,967	35,327	90,498
W050	HART COUNTY ATTORNEY	26,684	27,780	8,567	2,075	65,106	26,705	169	3,259	16,099	46,232



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
W051	HENDERSON CO ATTORNEY	47,485	49,436	15,246	11,745	123,912	47,523	301	5,799	6,834	60,457
W052	HENRY COUNTY ATTORNEY	7,157	7,451	2,298	13,602	30,508	7,163	45	874	9,531	17,613
W055	JACKSON COUNTY ATTORNEY	11,470	11,941	3,683	6,173	33,267	11,479	73	1,401	9,385	22,338
W056	JEFFERSON CO ATTORNEY	879,123	915,228	282,253	-	2,076,604	879,809	5,566	107,365	407,507	1,400,247
W058	JOHNSON CO ATTORNEY	25,276	26,314	8,115	6,791	66,496	25,296	160	3,087	2,804	31,347
W060	KNOTT COUNTY ATTORNEY	15,767	16,414	5,062	-	37,243	15,779	100	1,926	13,998	31,803
W061	KNOX COUNTY ATTORNEY	28,152	29,309	9,039	-	66,500	28,174	178	3,438	28,817	60,607
W063	LAUREL COUNTY ATTORNEY	62,736	65,312	20,142	5,653	153,843	62,785	397	7,662	23,309	94,153
W064	LAWRENCE COUNTY ATTORNEY	15,488	16,124	4,973	2,701	39,286	15,500	98	1,892	12,281	29,771
W066	LESLIE COUNTY ATTORNEY	14,209	14,793	4,562	7,163	40,727	14,220	90	1,735	13,064	29,109
W067	LETCHER COUNTY ATTORNEY	24,082	25,071	7,732	2,790	59,675	24,100	152	2,941	10,192	37,385
W069	LINCOLN COUNTY ATTORNEY	18,119	18,863	5,817	-	42,799	18,133	115	2,213	27,407	47,868
W070	LIVINGSTON CO ATTORNEY	10,615	11,051	3,408	2,388	27,462	10,623	67	1,296	5,228	17,214
W071	LOGAN COUNTY ATTORNEY	2,485	2,587	798	90	5,960	2,487	16	304	6,150	8,957
W073	MCCRACKEN COUNTY ATTORNEY	6,177	6,430	1,983	2,720	17,310	6,182	39	754	1,022	7,997
W075	MCLEAN COUNTY ATTORNEY	2,489	2,591	799	7,550	13,429	2,491	16	304	-	2,811
W076	MADISON COUNTY ATTORNEY	11,930	12,420	3,830	29,517	57,697	11,939	76	1,457	385	13,857
W077	MAGOFFIN CO ATTORNEY	4,841	5,040	1,554	6,875	18,310	4,845	31	591	7,432	12,899
W078	MARION COUNTY ATTORNEY	8,420	8,766	2,703	28,138	48,027	8,426	53	1,028	-	9,507
W079	MARSHALL COUNTY ATTORNEY	4,422	4,603	1,420	-	10,445	4,425	28	540	7,876	12,869
W080	MARTIN COUNTY ATTORNEY	16,828	17,519	5,403	421	40,171	16,841	107	2,055	14,576	33,579
W082	MEADE COUNTY ATTORNEY	14,907	15,520	4,786	2,286	37,499	14,919	94	1,821	6,959	23,793
W083	MENIFEE COUNTY ATTORNEY	6,838	7,119	2,196	3	16,156	6,844	43	835	1,489	9,211
W084	MERCER COUNTY ATTORNEY	17,195	17,901	5,521	-	40,617	17,208	109	2,100	12,123	31,540
W085	METCALFE COUNTY ATTORNEY	14,314	14,902	4,596	999	34,811	14,325	91	1,748	2,533	18,697
W087	MONTGOMERY CO ATTORNEY	1,573	1,638	505	-	3,716	1,575	10	192	6,247	8,024
W090	NELSON COUNTY ATTORNEY	39,211	40,821	12,589	-	92,621	39,241	248	4,789	10,095	54,373
W091	NICHOLAS COUNTY ATTORNEY	6,387	6,649	2,050	41,415	56,501	6,392	40	780	44,252	51,464
W092	OHIO COUNTY ATTORNEY	15,787	16,435	5,069	548	37,839	15,799	100	1,928	13,269	31,096
W095	OWSLEY COUNTY ATTORNEY	9,344	9,728	3,000	2,208	24,280	9,351	59	1,141	3,468	14,019
W096	PENDLETON COUNTY ATTORNEY	13,556	14,112	4,352	10,686	42,706	13,566	86	1,656	539	15,847
W097	PERRY COUNTY ATTORNEY	37,754	39,305	12,121	22,419	111,599	37,784	239	4,611	24,175	66,809
W098	PIKE COUNTY ATTORNEY	94,902	98,800	30,470	14,137	238,309	94,976	601	11,590	51,692	158,859
W099	POWELL COUNTY ATTORNEY	16,065	16,725	5,158	-	37,948	16,078	102	1,962	16,471	34,613
W103	ROWAN COUNTY ATTORNEY	2,780	2,894	892	8,514	15,080	2,782	18	339	365	3,504
W104	RUSSELL COUNTY ATTORNEY	21,927	22,828	7,040	2,788	54,583	21,944	139	2,678	5,785	30,546
W105	SCOTT COUNTY ATTORNEY	14,802	15,410	4,752	26,844	61,808	14,814	94	1,808	1,861	18,577
W106	SHELBY COUNTY ATTORNEY	8,041	8,371	2,582	-	18,994	8,047	51	982	3,553	12,633
W107	SIMPSON COUNTY ATTORNEY	1,384	1,441	444	308	3,577	1,385	9	169	3,130	4,693
W109	TAYLOR COUNTY ATTORNEY	20,999	21,862	6,742	221	49,824	21,016	133	2,565	4,371	28,085
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-	-	-	27,550	27,550
W113	UNION COUNTY ATTORNEY	1,525	1,588	490	2,746	6,349	1,526	10	186	2,471	4,193
W114	WARREN CO ATTY/CHILD SUPP	85,252	88,753	27,371	-	201,376	85,319	540	10,412	32,603	128,874
W115	WASHINGTON CO ATTORNEY	9,876	10,282	3,171	833	24,162	9,884	63	1,206	4,869	16,022
W118	WHITLEY COUNTY ATTORNEY	-	-	-	-	-	-	-	-	12,635	12,635
W119	WOLFE COUNTY ATTORNEY	5,491	5,716	1,763	719	13,689	5,495	35	671	36,872	43,073
W120	WOODFORD COUNTY ATTORNEY	25,405	26,448	8,157	-	60,010	25,425	161	3,103	9,332	38,021
X030	OWENSBORO DAVIESS CO TOUR	48,950	50,960	15,716	51,605	167,231	48,988	310	5,978	8,891	64,167
X034	FAYETTE CO ATTORNEY OFF	244,427	254,466	78,476	-	577,369	244,618	1,547	29,851	229,103	505,119
X059	KENTON COUNTY ATTORNEY	138,148	143,821	44,354	-	326,323	138,256	875	16,872	147,322	303,325
X105	GEORGETOWN WATER & SEWER	504,052	524,753	161,832	51,820	1,242,457	504,446	3,191	61,559	13,360	582,556
X956	LOU FIREFIGHTERS PENS FUN	29,685	30,905	9,531	9,725	79,846	29,709	188	3,625	1,182	34,704
TOTAL		403,445,031	420,014,352	129,530,749	55,686,966	1,008,677,098	403,760,066	2,554,158	49,271,913	72,510,912	528,097,049



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
20025	JUDL ADM OFF OF THE COURT	3,413,880	4,006,692	2,870,857	2,920,702	(77,501)	-
35628	TRAN DEPT OF INTERGOV PRO	(774)	(774)	(774)	(565)	732	-
39931	JEFFERSON CO CLERK	473,964	558,497	396,555	390,556	(17,903)	-
39932	JEFFERSON CO SHERIFF	139,343	160,548	119,885	118,373	(2,181)	-
39933	KENTON CO COURT CLERK	35,298	45,804	25,729	32,022	(4,238)	-
39934	KENTON CO SHERIFF	25,537	30,078	21,376	17,544	(1,477)	-
39935	CAMPBELL COUNTY CLERK	49,089	58,071	40,869	41,679	(1,861)	-
39936	CAMPBELL CO SHERIFF	31,729	35,904	27,887	25,462	300	-
39937	FAYETTE CO CLERK	159,432	190,939	130,612	121,248	(11,938)	-
39938	FAYETTE CO SHERIFF	63,181	80,177	47,676	48,611	(4,549)	-
39939	DAVISS CO CLERK	51,892	61,937	42,701	39,748	(3,091)	-
39940	DAVISS CO SHERIFF	20,800	23,039	18,732	17,940	710	-
39941	PIKE CO CLERK	25,850	30,798	21,319	17,689	(1,065)	-
39942	PIKE CO SHERIFF	56,404	63,999	49,420	45,174	(449)	-
39943	HARDIN COUNTY CLERK OFFIC	51,368	61,969	41,672	38,863	(2,504)	-
39944	HARDIN COUNTY SHERIFF	39,438	44,353	34,912	32,736	29	-
39945	WARREN COUNTY CLERKS OFF	68,369	79,218	58,415	55,230	(1,007)	-
39946	WARREN COUNTY SHERIFF	27,306	42,020	13,956	24,632	(12,397)	-
39947	BOONE COUNTY CLERK	92,375	104,726	81,020	75,941	(2,482)	-
39948	BOONE COUNTY SHERIFF	5,602	8,906	2,607	10,501	(1,215)	-
39949	CHRISTIAN COUNTY CLERK	30,562	35,743	25,813	24,518	(444)	-
39950	CHRISTIAN COUNTY SHERIFF	86,512	102,624	71,767	69,959	(5,573)	-
39951	MADISON COUNTY CLERK	44,678	53,248	36,840	37,942	(3,461)	-
39952	MADISON COUNTY SHERIFF	16,508	19,156	14,082	14,131	(1,130)	-
39961	BULLITT COUNTY CLERK	59,802	69,142	51,232	46,703	(2,210)	-
39962	BULLITT CO SHERIFF	116,623	127,318	106,697	69,565	(2,481)	-
54527	J&PS DEPT OF CORRECTIONS	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	258	369	157	168	(36)	-
116A	WAYNE COUNTY ATTORNEY	17,261	18,229	16,349	15,983	2,283	-
A051	HENDERSON CO TOURIST COMM	(1,581)	(1,123)	(1,992)	(2,619)	(168)	-
A073	HOUSING AUTH OF PADUCAH	37,780	47,504	28,904	30,145	(1,196)	-
A113	MORGANFIELD HOUSING AUTH	(5,981)	(5,981)	(5,970)	(5,706)	(672)	-
A156	CITY OF ANCHORAGE	27,474	31,819	23,486	21,159	(582)	-
AB19	BELLEVUE/DAYTON FIRE	2,359	2,698	2,049	1,828	(79)	-
AC19	CAMPBELL CO FIRE DIST 1	(68)	(68)	(68)	(49)	64	-
B008	BURLINGTON FIRE PRO DIST	2,400	2,827	2,009	1,871	(102)	-
B010	HOUSING AUTHORITY OF CATLETTSBURG	8,156	10,142	6,342	6,565	101	-
B015	CITY OF HILLVIEW	40,659	45,152	36,512	32,654	575	-
B017	PENNYRILE EMER ASST CTR	19,514	22,018	17,209	14,302	(154)	-
B018	W KY ED COOPERATIVE	(14,198)	(12,550)	(15,653)	(14,572)	(6,033)	-
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	36,889	39,024	34,877	27,971	3,116	-
B030	OWENSBORO/DAV CO ECO DEV	9,312	11,702	7,140	12,407	(2,658)	-
B035	GTR FLEMING CO WATER COMM	3,723	4,663	2,866	3,352	(297)	-
B038	CITY OF HICKMAN	(647)	2,576	(3,559)	(1,803)	(3,788)	-
B042	HOUSING AUTH OF MAYFIELD	37,985	43,455	32,959	28,348	(964)	-
B043	GRAYSON CO CONSERV DIST	1,512	1,768	1,276	1,182	(44)	-
B045	CITY OF BELLEFONTE	279	319	242	217	(6)	-
B048	CITY OF HARLAN	44,866	53,197	37,245	40,251	(2,041)	-
B051	HENDERSON CITY/CO PLANNIN	19,767	22,943	16,855	15,793	(645)	-
B052	HENRY CO WATER DIST #2	45,395	53,558	37,920	38,339	(1,736)	-
B054	CITY OF NORTONVILLE	15,391	16,613	14,255	10,821	(375)	-
B058	JOHNSON CO FISCAL COURT	102,965	119,387	87,906	85,005	(3,976)	-
B061	KNOX CO UTILITIES COMM	24,349	27,684	21,281	18,500	(26)	-
B072	LAKE BARKLEY TOUR COMM	2,503	2,906	2,133	1,709	(129)	-
B078	MARION CO WATER DISTRICT	25,467	28,793	22,408	19,641	(1,068)	-
B084	N MERCER WATER DISTRICT	35,241	39,869	30,985	25,785	(1,496)	-
B087	MONTGOMERY CO FIRE DIST	114,335	137,497	93,152	91,872	(5,072)	-
B097	KY RIVER REGIONAL JAIL	36,163	43,930	29,053	19,473	(930)	-
B098	PIKE CO SENIOR CITIZEN PR	(8,808)	(6,840)	(10,567)	(3,131)	(701)	-
B100	CITY OF SCIENCE HILL	13,741	14,852	12,705	7,006	(213)	-
B104	RUSSELL CO AMBULANCE SER	31,749	36,987	26,948	23,597	(2,271)	-
B106	NORTH SHELBY WATER CO	25,050	29,541	20,938	21,126	(766)	-
B109	CAMPBELL/TAYLOR CO I D A	3,913	4,701	3,192	3,180	(204)	-
B113	UNION CO ECONOMIC DEVELOP	3,266	3,974	2,620	2,426	(617)	-
B116	MONTICELLO/WAYNE TELE BOA	14,906	16,845	13,121	11,444	(145)	-
B118	WHITLEY CO CONSERV DIST	1,752	2,441	1,125	1,177	(56)	-
B124	HOPKINS-CHRIST CO PLANNIN	47,144	55,820	39,201	34,821	(3,319)	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
B156	LOU POLICE RETIRE FUND	6,062	7,052	5,153	5,074	(40)	-
B179	HOUSING AUTH OF BENTON	9,695	11,514	8,029	7,613	(470)	-
B230	RIVERPARK CTR OWENSBORO	(5,732)	(2,409)	(8,727)	(6,759)	(2,423)	-
B256	BUECHEL FIRE PROTECT DIST	5,953	6,457	5,487	5,232	(143)	-
B259	CITY OF LUDLOW	(19,885)	(18,003)	(21,550)	(17,646)	(1,935)	-
B356	CITY OF DOUGLASS HILLS	8,191	9,288	7,180	6,499	392	-
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	67,694	71,522	64,104	59,095	198	-
B656	LOUISVILLE AIRPORT AUTHOR	451,439	523,890	385,007	365,249	(17,801)	-
B756	LEGAL AID SOCIETY INC	154,798	176,096	135,233	128,670	(6,759)	-
B856	JEFF CO SOIL/CONSER DIST	(4,840)	(4,826)	(4,844)	(3,498)	93	-
B956	LAKE DREAMLAND FIRE DIST	7,485	8,076	6,937	7,009	(140)	-
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	5,792	6,767	4,898	4,713	(221)	-
C079	JONATHAN CREEK WATER DIST	6,841	9,235	4,658	264	(1,441)	-
C087	CITY OF JEFFERSONVILLE	15,653	17,850	13,634	12,197	(352)	-
C105	CITY OF SADIEVILLE	5,446	5,763	5,147	3,540	217	-
C106	CITY OF SIMPSONVILLE	478	4,243	(2,925)	(369)	(4,956)	-
C118	HOUSING AUTH OF CORBIN	4,558	6,875	2,456	7,681	(608)	-
C230	HOUSING AUTH OF OWENSBORO	52,500	62,962	42,926	37,929	(2,122)	-
C256	LOUISVILLE/JEFF CO METRO	6,278,263	7,618,913	5,052,605	4,736,207	(355,168)	-
D017	CALDWELL CO WATER DISTRIC	(11,340)	(9,874)	(12,641)	(5,918)	(1,098)	-
D025	WINCHESTER-CLARK COUNTY TOURISM	4,286	4,978	3,651	3,391	(158)	-
D052	CITY OF PLEASUREVILLE	928	1,180	696	554	769	-
D071	CITY OF LEWISBURG	10,135	11,985	8,438	6,450	(259)	-
D079	NORTH MARSHALL WATER DIST	34,372	39,366	29,786	28,326	(301)	-
D084	GTR H/MERCER PL&ZONING CO	3,535	4,106	3,012	2,709	(143)	-
D098	CITY OF COAL RUN VILLAGE	15,093	16,157	14,096	9,224	896	-
D113	UNION CO WATER DISTRICT	13,403	15,680	11,317	10,704	(440)	-
D118	WHITLEY CO WATER DIST	11,705	13,505	10,055	8,326	(927)	-
D135	WESTERN FLEMING WATER DIS	17,500	19,696	15,478	12,790	(255)	-
G015	ZONETON FIRE PROT DIST	3,867	4,149	3,603	2,250	(58)	-
G090	NELSON CO. DISPATCH	82,839	87,176	78,754	75,629	5,048	-
G506	SHELBY CO SUB FIRE DIST	2,946	3,507	2,431	1,753	(180)	-
J001	ADAIR CO BD OF EDUCATION	189,484	221,506	160,135	139,663	(11,349)	-
J002	CITY OF SCOTTSVILLE	33,183	47,153	20,495	27,602	(12,439)	-
J003	CITY OF LAWRENCEBURG	102,526	122,150	84,565	73,081	(7,538)	-
J004	BALLARD CO BD OF ED	46,010	61,665	31,759	35,422	(7,861)	-
J005	GLASGOW BD OF EDUCATION	133,320	157,591	111,101	108,534	(6,509)	-
J006	BATH CO BD OF EDUC	130,936	156,067	107,949	115,937	(4,938)	-
J007	CITY OF MIDDLESBORO	6,033	16,228	(3,200)	6,756	(4,552)	-
J008	BOONE CO WATER DISTRICT	82,752	95,797	70,785	64,683	(2,849)	-
J009	BOURBON CO BD OF EDUCATIO	245,017	284,471	208,849	204,055	(11,155)	-
J010	FAIRVIEW BD OF EDUCATION	14,620	21,469	8,409	23,253	(3,167)	-
J011	DANVILLE CITY BD OF ED	94,838	119,421	72,405	72,537	(6,570)	-
J012	BRACKEN CO BD OF EDUC	78,777	91,341	67,252	62,342	(2,114)	-
J013	BREATHITT CO BD OF ED	65,310	88,162	44,520	54,134	(13,942)	-
J014	BRECKINRIDGE CO BD OF ED	161,303	196,979	128,716	132,176	(13,773)	-
J015	BULLITT CO BD OF ED	836,677	990,914	695,494	690,170	(35,017)	-
J016	BUTLER CO BD OF ED	125,021	148,665	103,388	105,762	(5,760)	-
J017	CALDWELL CO BD EDUCATION	124,532	149,789	101,433	100,268	(5,363)	-
J018	CALLOWAY CO BD OF EDUC	108,917	138,079	82,324	83,320	(14,594)	-
J019	SANITATION DISTRICT NO 1	638,996	763,976	524,690	525,643	(40,258)	-
J021	CARROLL CO BD OF ED	240,567	280,110	204,322	189,093	(12,865)	-
J022	CARTER CO BD OF ED	253,906	308,596	203,923	204,194	(14,279)	-
J023	CASEY CO BD OF ED	131,829	164,512	102,013	123,647	(8,350)	-
J024	CITY OF HOPKINSVILLE	248,313	288,101	211,828	207,710	(5,351)	-
J025	CLARK CO BD OF ED	437,732	503,371	377,469	342,993	(10,291)	-
J026	CLAY CO BD OF ED	162,860	202,821	126,395	128,020	(18,110)	-
J027	CLINTON CO BD OF ED	94,017	116,745	73,265	86,267	556	-
J028	CRITTENDEN CO BD OF ED	88,338	105,390	72,735	70,291	(4,675)	-
J029	CUMBERLAND CO BD OF ED	81,120	93,186	70,035	60,676	(344)	-
J030	DAVISS CO LIBRARY DIST	98,987	114,612	84,655	80,818	(2,830)	-
J031	EDMONSON CO BD OF EDUC	102,087	125,734	80,497	84,842	(8,684)	-
J032	ELLIOTT CO BD OF ED	49,573	60,478	39,613	41,874	(4,091)	-
J033	ESTILL CO CONSERVATION DI	(145)	65	(334)	205	(148)	-
J034	GREATER LEX CONVRSIVISOR	97,658	112,086	84,396	70,557	1,388	-
J035	FLEMING CO BD OF ED	86,840	111,784	64,105	61,442	(13,056)	-
J037	CITY OF FRANKFORT	280,314	345,829	220,531	252,898	(26,967)	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
J038	FULTON COUNTY BD OF EDUC	23,005	28,421	18,063	21,101	(2,034)	-
J039	GALLATIN CO BD OF EDUC	101,071	123,529	80,548	78,308	(5,222)	-
J040	CITY OF LANCASTER	87,498	95,701	79,894	68,104	2,816	-
J041	WILLIAMSTOWN INDEPNNT SC	55,211	68,515	43,063	42,054	(4,633)	-
J042	GRAVES CO LIBRARY	16,881	18,901	15,019	14,467	686	-
J043	GRAYSON CO BD OF ED	296,507	349,354	248,113	237,822	(14,571)	-
J044	GREEN CO BD OF EDUCATION	96,315	118,135	76,390	76,543	(9,506)	-
J045	RUSSELL INDPT BD OF ED	94,402	118,369	72,535	77,827	(7,528)	-
J046	HANCOCK CO BD EDUCATION	138,425	163,504	115,462	110,269	(6,756)	-
J047	HARDIN CO SOIL CN DIST	1,916	2,165	1,687	1,354	(35)	-
J048	HARLAN CO BD OF EDUCATION	252,402	304,982	204,334	203,743	(14,492)	-
J049	HARRISON CO BD OF ED	175,443	211,271	142,690	141,954	(13,418)	-
J050	HART CO BD OF ED	155,972	185,790	128,692	115,066	(14,714)	-
J051	HENDERSON PUBLIC LIBRARY	74,754	84,898	65,427	58,685	(1,319)	-
J052	EMINENCE INDEP BD OF EDUC	105,751	117,635	94,776	69,033	(2,327)	-
J053	HICKMAN CO BD OF ED	37,920	46,695	29,905	32,103	(1,618)	-
J054	HOPKINS CO BD OF ED	358,823	443,494	281,548	293,080	(39,996)	-
J055	JACKSON CO BD OF ED	74,975	100,536	51,700	52,623	(11,650)	-
J056	JEFF CO METRO SEWER DIST	2,935,160	3,367,018	2,538,458	2,240,215	(45,091)	-
J057	JESSAMINE CO BD OF ED	592,610	700,753	493,620	498,483	(24,988)	-
J058	PAINTSVILLE GAS/WATER SYS	98,961	114,405	84,790	76,291	(4,510)	-
J059	KENTON COUNTY AIRPORT BD	1,357,502	1,554,581	1,176,481	1,054,881	(36,228)	-
J060	KNOTT CO BD OF EDUCATION	156,463	191,198	124,743	134,375	(13,023)	-
J061	KNOX CO BD OF EDUCATION	296,226	356,803	240,839	212,612	(30,296)	-
J062	LARUE CO PUBLIC LIBRARY	8,418	9,777	7,173	7,529	(537)	-
J063	CITY OF LONDON	181,378	207,161	157,694	141,560	(7,134)	-
J064	LAWRENCE CO BD OF ED	242,069	275,755	211,128	200,053	(10,273)	-
J065	LEE CO BD OF ED	35,257	46,630	24,901	33,018	(3,922)	-
J066	LESLIE CO BD OF ED	117,639	139,449	97,684	97,060	(8,206)	-
J067	CITY OF WHITESBURG	64,640	73,206	56,757	45,470	(1,584)	-
J068	ELEC PLT BD OF VANCEBURG	53,752	62,726	45,522	44,927	1,297	-
J069	LINCOLN CO BD OF EDUC	171,439	220,111	127,087	143,538	(22,720)	-
J070	LIVINGSTON CO BD OF ED	128,595	150,005	108,959	101,435	685	-
J071	LOGAN CO BD OF EDUCATION	117,547	152,885	85,362	107,899	(13,731)	-
J072	LYON CO. PUBLIC LIBRARY	8,276	9,394	7,249	6,681	(129)	-
J073	PADUCAH WATER WORKS	167,294	196,165	140,841	133,825	(5,668)	-
J074	MCCRERY CO BD OF EDUCATN	237,574	277,054	201,398	199,008	(10,119)	-
J075	MCLEAN CO BD OF ED	80,493	97,487	64,966	62,776	(8,495)	-
J076	MADISON CO BD OF ED	715,599	843,901	598,093	558,519	(31,008)	-
J077	MAGOFFIN CO BD OF ED	124,299	154,044	97,154	80,776	(23,133)	-
J078	MARION CO BD OF EDUCATION	121,811	154,521	91,990	89,229	(21,167)	-
J079	MARSHALL COUNTY BD OF ED	278,085	330,136	230,441	206,854	(19,501)	-
J080	MARTIN CO BD OF ED	93,442	122,065	67,371	67,603	(17,885)	-
J081	MASON CO BD OF ED	169,755	200,875	141,259	130,578	(7,342)	-
J082	MEADE CO PUBLIC LIBRARY	16,970	19,883	14,300	15,004	634	-
J083	MENIFEE CO BD OF ED	62,064	75,638	49,664	56,625	(2,707)	-
J084	CITY OF HARRODSBURG	127,890	152,659	105,227	109,144	(2,507)	-
J085	METCALFE CO BD OF ED	127,049	149,145	106,808	101,491	(5,911)	-
J086	MONROE CO BOARD OF ED	174,286	204,112	146,953	132,455	(8,372)	-
J087	MT STERLING WATER WORKS	81,416	95,053	68,917	66,540	(2,066)	-
J088	MORGAN CO BD OF EDUCATION	113,397	139,416	89,642	97,850	(8,534)	-
J089	MUHLENBERG CO LIB BD DIST	16,684	20,711	13,010	13,416	(1,819)	-
J090	CITY OF BARDSTOWN	195,642	235,308	159,349	171,903	5,434	-
J091	NICHOLAS CO BD OF ED	33,436	45,393	22,554	27,761	(4,927)	-
J092	OHIO CO BD OF ED	221,628	271,095	176,437	172,403	(17,522)	-
J093	OLDHAM COUNTY BD OF ED	873,338	1,029,125	730,685	700,690	(46,057)	-
J094	OWEN CO BD OF ED	138,745	162,836	116,676	114,946	(4,842)	-
J095	OWSLEY CO BD OF EDUCATION	54,560	69,622	40,833	43,255	(8,322)	-
J096	PENDLETON CO BD OF ED	110,721	138,111	85,723	93,941	(6,432)	-
J097	HAZARD CITY SCHOOLS	85,136	96,002	75,136	72,040	265	-
J098	PIKE CO BD OF EDUCATION	323,087	438,597	217,915	221,085	(45,874)	-
J099	POWELL CO BD OF EDUCATION	184,440	215,740	155,772	157,094	(9,348)	-
J100	CITY OF SOMERSET	240,147	295,790	189,333	187,531	(19,631)	-
J101	ROBERTSON CO BD OF ED	52,123	58,205	46,517	39,574	(2,015)	-
J102	ROCKCASTLE CO BD OF ED	139,522	174,760	107,371	111,243	(13,990)	-
J103	ROWAN CO BD OF ED	256,353	303,797	212,909	198,561	(8,723)	-
J104	RUSSELL CO BD OF ED	169,485	206,948	135,253	133,086	(11,309)	-



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Participating Employer Code	Participating Employer Name	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
J105	SCOTT CO BOARD OF ED	837,684	960,138	725,263	695,960	(21,394)	-
J106	SHELBY CO LIBRARY	22,929	26,196	19,928	18,074	(722)	-
J107	SIMPSON CO BD OF ED	222,732	262,238	186,550	180,372	(8,805)	-
J108	SPENCER CO BD OF EDUC	220,158	260,212	183,480	172,118	(9,581)	-
J109	TAYLOR CO BD OF ED	245,451	282,516	211,430	187,852	(10,853)	-
J110	TODD CO BD OF ED	148,951	176,801	123,460	122,691	(5,362)	-
J111	TRIGG CO BD OF ED	121,036	146,322	97,929	97,053	(11,470)	-
J112	TRIMBLE CO BD OF ED	54,139	68,895	40,678	39,466	(5,332)	-
J113	CITY OF MORGANFIELD	133,669	154,909	114,187	109,528	(2,737)	-
J115	SPRINGFIELD WATER & SEWER	33,949	40,748	27,727	27,566	27	-
J117	CITY OF SEBREE	7,951	10,268	5,838	5,433	(638)	-
J118	CITY OF CORBIN	82,673	98,615	68,086	69,147	(2,669)	-
J119	WOLFE CO BD OF EDUCATION	45,493	60,737	31,621	41,014	(7,487)	-
J120	WOODFORD CO BD OF ED	329,509	386,020	277,740	279,255	(10,505)	-
J124	PENNYRILE NAR TASK FORCE	(6,428)	(6,161)	(6,656)	(4,236)	(509)	-
J134	LEX-FAY CO HUM RIGHTS COM	7,797	9,475	6,264	5,396	(989)	-
J135	FLEMING CO EMS	36,507	40,657	32,679	27,667	(485)	-
J154	CITY OF EARLINGTON	12,571	14,771	10,559	12,844	(870)	-
J156	CITY OF JEFFERSONTOWN	193,669	224,578	165,319	150,631	(7,683)	-
J178	LEBANON HOUSING AUTHORITY	16,126	18,717	13,748	11,868	(732)	-
J179	MARSHALL CO TOURIST COMM	966	1,707	291	(774)	(341)	-
J190	CITY OF BLOOMFIELD	13,962	16,350	11,775	12,136	(682)	-
J200	SOMERSET-PULASKI CONV & V	6,244	7,444	5,145	4,393	23	-
J203	FRONTIER HOUSING INC	(21,100)	(18,671)	(23,247)	(13,497)	(4,466)	-
J205	GEORGETOWN-SCOTT CO P COM	32,530	37,414	28,045	22,882	(1,444)	-
J210	BOYD CO AMBULANCE SERVICE	2,920	3,408	2,474	2,713	(62)	-
J214	COMM ACTION SOUTHERN KY	274,066	321,693	230,486	220,624	(34,752)	-
J217	CITY OF PROVIDENCE	57,554	70,688	45,575	58,538	(6,504)	-
J219	CAMPBELL CO PUBLIC LIBRAR	95,389	112,687	79,550	77,922	(3,772)	-
J224	HOUSING AUTH OF HOPKINSVL	10,350	17,880	3,518	10,781	(2,490)	-
J234	LFUC HOUSING AUTHORITY	188,700	218,795	161,091	136,399	(9,447)	-
J256	CITY OF ST MATTHEWS	69,091	82,339	56,973	54,027	(5,911)	-
J259	CITY OF PARK HILLS	5,894	6,935	4,940	4,455	(216)	-
J305	SCOTT CO SOIL CONSER DIST	(10,680)	(10,680)	(10,656)	(9,499)	(2,334)	-
J310	CANNONSBURG WATER DIST	19,463	23,180	16,063	15,901	(1,585)	-
J314	BOWL GRN WARREN AIRPRT BD	12,911	14,958	11,033	8,765	(819)	-
J317	PROVIDENCE MUN HOUSING AU	9,833	11,166	8,610	9,401	(287)	-
J319	CITY OF ALEXANDRIA	47,784	54,454	41,653	37,873	(20)	-
J324	CITY OF OAK GROVE	22,339	29,312	16,005	23,883	(8,879)	-
J334	CENTRAL KY ED COOPERATIVE	(3,086)	(2,353)	(3,745)	(4,346)	(111)	-
J356	CITY OF WEST BUECHEL	502	2,312	(1,136)	(2,666)	(2,532)	-
J359	CITY OF FORT WRIGHT	27,314	30,674	24,216	23,039	1,958	-
J405	GEORGETOWN HOUSING AUTHOR	(10,654)	(7,042)	(13,898)	(6,792)	(2,306)	-
J414	WARREN CO PLANNING COMM	41,378	48,027	35,282	35,073	(902)	-
J417	WEBSTER CO CONSER DIST	8,010	8,756	7,319	6,556	429	-
J419	CITY OF COLD SPRING	16,379	19,166	13,828	17,440	(169)	-
J424	CITY OF CROFTON	1,120	1,477	795	806	(131)	-
J434	KY LEAGUE OF CITIES	343,968	397,817	294,558	272,986	(6,469)	-
J456	CITY OF SHIVELY	57,320	64,734	50,497	46,452	(164)	-
J459	N KY AREA PLAN COMMISSION	163,358	190,868	138,145	134,253	(3,831)	-
J510	CITY OF CATLETTSBURG	14,573	17,824	11,601	9,349	(1,228)	-
J514	BARREN RIVER AREA DEV	56,131	68,614	44,735	50,883	(4,687)	-
J519	NORTHERN KY COOP ED SER	96,847	108,576	86,034	64,057	(2,617)	-
J524	HOPKINSVILLE S W AUTHORI	150,383	173,607	129,066	114,607	(3,313)	-
J534	BLUEGRASS AREA DEV DISRIC	43,704	68,895	20,862	52,179	(19,544)	-
J556	LOUISVILLE CONV BUREAU	226,075	270,232	185,673	184,716	(7,094)	-
J559	CITY OF CRESCENT SPRINGS	2,230	4,568	108	(1,863)	(1,311)	-
J610	BOYD CO CONSERVATION DIST	2,303	2,673	1,963	1,831	(76)	-
J614	BOWL GRN CONV & VISIT BUR	12,247	15,512	9,269	11,293	(664)	-
J619	CITY OF FORT THOMAS	78,299	94,433	63,543	65,995	(671)	-
J656	OHIO VALLEY ED COOP	150,558	172,878	130,055	101,212	(7,755)	-
J710	BIG SANDY WATER DISTRICT	13,090	15,926	10,505	18,677	(226)	-
J714	BOWLING GR/WARREN COMM ED	22,365	26,066	18,972	17,828	(629)	-
J719	CITY OF SOUTHGATE	(1,428)	747	(3,390)	(1,842)	(3,212)	-
J756	CITY OF PROSPECT	19,561	22,828	16,567	14,086	(1,666)	-
J759	N KY COMMUNITY ACT COMM	199,823	231,784	170,500	139,898	(10,553)	-
J810	HOUSING AUTH OF ASHLAND	34,942	40,565	29,784	26,969	(927)	-



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(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
J814	HOUSING AUTH BOWLING GRN	90,539	105,753	76,608	81,091	(5,551)	-
J819	CITY OF BELLEVUE	31,341	37,277	25,912	26,521	(2,295)	-
J834	KY LEGAL SERVICE PROGRAMS	39,400	43,731	35,402	31,189	323	-
J856	LOUISVILLE WATER COMPANY	1,597,116	1,893,258	1,325,995	1,229,340	(79,151)	-
J859	CITY OF VILLA HILLS	18,001	20,951	15,297	13,448	(1,126)	-
J910	SANITATION DISTRICT #4	23,391	27,314	19,796	19,542	(116)	-
J914	BOWLING GRN HUM RIGHT COM	3,722	4,406	3,095	3,067	(216)	-
J919	CITY OF DAYTON	20,461	24,206	17,034	18,435	(628)	-
J956	OKOLONA FIRE DISTRICT	3,291	3,728	2,891	2,720	(34)	-
J959	CITY OF INDEPENDENCE	40,935	48,573	33,942	31,332	(1,883)	-
K001	CITY OF COLUMBIA	48,398	54,845	42,471	40,739	(617)	-
K002	ALLEN CO BD OF ED	210,503	248,198	175,985	168,157	(9,614)	-
K003	ANDERSON CO BD OF ED	219,372	260,220	181,999	186,451	(13,739)	-
K004	CITY OF WICKLIFFE	13,335	15,591	11,267	9,462	(591)	-
K005	BARREN CO BD OF EDUCATION	192,433	252,426	137,783	152,832	(25,027)	-
K006	CITY OF OWINGSVILLE	29,039	33,489	24,954	22,984	(558)	-
K007	BELL CO BD OF ED	140,377	176,014	107,853	144,969	6,634	-
K009	PARIS BD OF EDUCATION	47,482	57,560	38,273	37,860	(4,163)	-
K010	CITY OF ASHLAND	374,935	448,278	307,846	297,064	(24,621)	-
K011	CITY OF DANVILLE	210,487	240,952	182,498	162,413	(4,094)	-
K012	AUGUSTA BD OF ED	12,811	15,449	10,403	13,912	(9)	-
K013	JACKSON CITY SCHOOLS	9,219	13,978	4,894	3,934	(1,924)	-
K014	CLOVERPORT INDEPENDENT SC	(10,936)	(6,922)	(14,548)	(6,450)	(957)	-
K015	BULLITT CO PUBLIC LIBRARY	123,781	140,104	108,759	89,871	(2,741)	-
K016	CITY OF MORGANTOWN	27,563	34,512	21,219	21,218	(2,054)	-
K017	GEORGE COON PUBLIC LIBRAR	3,210	4,409	2,119	707	(1,224)	-
K018	CITY OF MURRAY	257,131	296,849	220,673	222,968	7,142	-
K019	CITY OF NEWPORT	109,050	129,640	90,209	88,498	(5,287)	-
K020	CARLISLE CO BD OF ED	34,353	42,378	27,023	25,054	(2,142)	-
K021	CARROLL CO PUBLIC LIBRARY	24,169	28,042	20,616	18,091	(770)	-
K022	CARTER CO EMER AMBUL DIST	(29,707)	(18,879)	(39,406)	2,485	(13,007)	-
K023	CASEY CO AMBULANCE SERV	40,749	45,482	36,387	29,687	(1,354)	-
K025	CLARK CO LIBRARY BD	47,948	56,031	40,536	39,321	536	-
K026	CITY OF MANCHESTER	22,424	30,164	15,370	10,868	(2,690)	-
K027	CLINTON CO PUBLIC LIBRARY	5,956	6,685	5,285	5,137	264	-
K028	CITY OF MARION	33,822	41,684	26,639	22,425	(2,996)	-
K029	CITY OF BURKESVILLE	35,657	41,511	30,288	27,839	(534)	-
K030	OWENSBORO BD OF ED	430,086	504,642	361,799	364,828	(15,728)	-
K032	ELLIOTT CO AMB SERVICE	(14,416)	(14,416)	(14,395)	(9,727)	4,032	-
K033	ESTILL CO BD OF EDUCATION	177,750	209,033	149,103	143,156	(10,823)	-
K034	LEX/FAYETTE URBAN CO GOVT	3,537,488	4,265,698	2,871,760	2,905,490	(208,337)	-
K035	LICKING VALLEY COM ACTION	34,429	49,621	20,613	19,341	(9,000)	-
K036	FLOYD CO SCHOOLS	554,152	642,118	473,502	487,004	(12,926)	-
K038	FULTON CITY SCHOOLS	(10,271)	(6,618)	(13,550)	(10,785)	(6,156)	-
K039	GALLATIN CO PUBLIC LIB	7,238	8,845	5,770	5,682	(487)	-
K040	GARRARD CO BD OF ED	146,621	176,396	119,399	126,701	(6,572)	-
K041	CITY OF WILLIAMSTOWN	90,384	106,928	75,241	74,391	(4,738)	-
K042	GRAVES CO BD OF ED	182,457	233,145	136,248	128,555	(29,762)	-
K043	CITY OF LEITCHFIELD	74,337	87,559	62,223	55,009	(3,723)	-
K044	CITY OF GREENSBURG	45,139	51,981	38,855	31,300	(1,835)	-
K045	GREENUP CO BD OF ED	180,649	218,398	146,154	142,296	(18,187)	-
K046	CITY OF HAWESVILLE	15,120	18,403	12,122	14,648	(904)	-
K047	HARDIN CO BD OF ED	1,156,616	1,351,779	977,758	953,024	(30,302)	-
K048	HARLAN INDEPENDENT SCHOOL	17,315	23,065	12,084	18,538	(2,548)	-
K049	CITY OF CYNTHIANA	85,957	99,510	73,525	68,059	(3,211)	-
K050	CAVERNA INDEPENDENT SCH	42,007	51,040	33,753	33,667	(3,004)	-
K052	HENRY CO BD OF EDUCATION	144,066	170,542	119,825	115,236	(4,629)	-
K055	JACKSON CO CONSERV DIST	(4,404)	(4,404)	(4,394)	(1,571)	(98)	-
K057	JESSAMINE CO PUBLIC LIBRA	118,286	132,475	105,218	93,883	(2,999)	-
K058	JOHNSON CO BD OF ED	183,263	224,131	145,939	158,881	(12,097)	-
K060	LKLP COMM ACTION COUNCIL	514,200	601,100	434,612	460,568	(20,313)	-
K061	BARBOURVILLE CITY SCHOOLS	11,029	15,968	6,542	11,209	(2,450)	-
K062	LARUE CO BD OF EDUCATION	156,549	185,049	130,463	125,919	(10,147)	-
K063	LONDON UTILITY COMM	54,987	67,795	43,297	43,704	(7,348)	-
K064	CITY OF LOUISA	32,477	37,587	27,791	25,907	(1,514)	-
K065	CITY OF BEATTYVILLE	45,462	52,131	39,340	37,198	(879)	-
K066	LESLIE CO PUBLIC LIBRARY	11,338	13,679	9,196	9,730	(586)	-



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Participating Employer Code	Participating Employer Name	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
K067	LETCHER CO BD OF ED	209,573	252,238	170,550	164,047	(9,448)	-
K068	LEWIS CO BD OF ED	140,618	166,860	116,602	119,829	(4,799)	-
K069	LINCOLN CO PUBLIC LIBRARY	9,029	10,761	7,443	6,623	(190)	-
K070	LIVINGSTON CO CONSERV DIS	2,954	3,377	2,566	2,507	(80)	-
K071	CITY OF RUSSELLVILLE	96,457	114,509	79,939	77,780	(6,947)	-
K072	LYON CO BD OF EDUCATION	97,014	110,622	84,507	81,159	427	-
K073	PADUCAH BOARD OF ED	184,739	228,719	144,590	147,236	(16,545)	-
K074	MCCREARY CO WATER DIST	45,421	55,335	36,359	31,957	(3,523)	-
K075	CITY OF CALHOUN	1,359	3,274	(371)	6,106	(464)	-
K077	MAGOFFIN CO LIBRARY	829	1,276	423	658	(147)	-
K078	CITY OF LEBANON	78,502	92,094	66,045	66,377	729	-
K079	CITY OF BENTON	69,571	83,508	56,825	52,658	(4,926)	-
K080	MARTIN COUNTY LIBRARY	7,403	9,099	5,854	6,162	(295)	-
K081	MAYSVILLE UTILITY COMM	(84,393)	(84,393)	(84,191)	(25,234)	-	-
K082	CITY OF MULDRAGH	10,937	13,578	8,525	7,405	(634)	-
K083	CITY OF FRENCHBURG	12,362	14,723	10,200	9,373	(620)	-
K085	METCALFE HEALTH CARE CTN	97,864	115,168	82,017	72,565	(7,462)	-
K086	MONROE CO CONSERV DIST	2,117	2,605	1,670	1,781	(0)	-
K087	MONTGOMERY CO BD OF ED	254,446	307,935	205,551	199,046	(17,193)	-
K088	GATEWAY COMM SER ORGANIZ	503,468	546,421	463,630	402,777	(8,641)	-
K089	MUHLBERG CO BD OF ED	371,324	440,985	307,545	282,038	(14,500)	-
K090	NELSON COUNTY BD OF ED	252,670	307,665	202,420	190,985	(23,754)	-
K091	CITY OF CARLISLE	19,839	25,330	14,832	16,402	(1,829)	-
K092	OHIO CO LIBRARY	20,700	24,074	17,608	16,581	(1,231)	-
K093	OLDHAM CO LIBRARY BD	40,834	48,710	33,627	32,044	(2,144)	-
K094	OWEN CO PUBLIC LIBRARY	9,264	11,103	7,582	7,549	(377)	-
K095	OWSLEY CO PUBLIC LIBRARY	(2,537)	(2,137)	(2,891)	(1,390)	(890)	-
K096	PENDLETON CO LIBRARY	15,981	18,361	13,794	12,231	(50)	-
K097	PERRY CO BD OF EDUCATION	256,614	313,866	204,335	239,898	(12,354)	-
K098	PIKEVILLE INDEPENDENT SCH	30,281	40,952	20,573	26,739	(5,829)	-
K099	CITY OF STANTON	17,742	20,220	15,465	14,561	(330)	-
K100	SOMERSET BD OF EDUCATION	85,381	101,985	70,189	65,778	(4,883)	-
K101	CITY OF MOUNT OLIVET	1,056	1,217	908	(434)	(379)	-
K102	ROCKCASTLE CONSERV DIST	1,434	1,669	1,219	1,131	(61)	-
K103	CITY OF MOREHEAD	77,075	90,665	64,625	59,442	(3,173)	-
K104	RUSSELL CO CONS DIST	1,492	1,774	1,234	1,194	(79)	-
K105	CITY OF GEORGETOWN	183,520	215,308	154,389	145,168	(3,630)	-
K106	CITY OF SHELBYVILLE	106,593	121,947	92,492	85,882	(3,281)	-
K107	FRANKLIN/SIMPSON PARKS BD	6,450	7,925	5,104	5,500	(420)	-
K108	CITY OF TAYLORSVILLE	33,140	40,378	26,523	24,726	(1,020)	-
K109	CAMPBELLSVLE MUN WTR&SEWR	112,561	128,266	98,126	80,018	(5,492)	-
K110	TODD COUNTY WATER DIST	14,660	17,727	11,858	10,517	(1,977)	-
K111	CITY OF CADIZ	61,265	71,318	52,045	49,485	42	-
K112	TRIMBLE CO LIBRARY	15,236	17,248	13,384	11,116	(645)	-
K113	UNION CO BD OF EDUCATION	130,850	162,285	102,150	100,754	(11,015)	-
K114	CITY OF BOWLING GREEN	595,267	697,950	501,195	495,150	(16,959)	-
K115	CITY OF SPRINGFIELD	42,612	49,069	36,682	34,563	594	-
K116	WAYNE CO BD OF ED	197,770	238,371	160,645	152,366	(13,053)	-
K117	WEBSTER CO PUBLIC LIBRARY	7,166	8,607	5,848	5,069	(694)	-
K118	WHITLEY CO BD OF ED	272,491	329,725	220,172	214,920	(17,789)	-
K119	WOLFE COUNTY LIBRARY	4,217	4,871	3,617	3,003	129	-
K120	CITY OF VERSAILLES	91,361	111,425	73,020	66,528	(4,877)	-
K137	KY MAGISTRATES/COMM ASSOC	13,081	14,894	11,415	10,389	80	-
K141	GRANT CO PLANNING COMM	2,921	3,422	2,463	2,414	(183)	-
K181	WESTERN LEWIS-RECTORVILLE	5,117	6,731	3,647	4,869	(375)	-
K200	CITY OF FERGUSON	2,079	2,180	1,984	1,870	(25)	-
K214	GREEN RIVER EDUC COOP	(20,549)	(19,663)	(21,303)	(10,127)	(1,427)	-
K219	NORTHERN KY WATER SER DIS	495,356	576,020	421,400	420,964	(6,828)	-
K237	KY CO JUDGE/EX ASSOC	11,256	13,070	9,592	8,359	(504)	-
K256	JEFFERSONTOWN FIRE DIST	10,371	11,184	9,615	8,415	(112)	-
K314	KY LEGAL AID	132,639	151,010	115,762	115,344	(1,752)	-
K315	MT WASHINGTON FIRE P DIST	3,086	3,636	2,583	2,450	(127)	-
K319	CITY OF SILVER GROVE	5,644	6,553	4,810	4,461	(208)	-
K337	KY COUNCIL OF ADD'S	(9,750)	(9,750)	(9,727)	(7,283)	(1,685)	-
K356	ST MATTHEWS FIRE DIST.	5,270	5,985	4,612	4,129	(73)	-
K414	CITY OF SMITHS GROVE	(4,059)	(4,059)	(4,050)	(3,450)	(863)	-
K419	ALEXANDRIA FIRE DISTRICT	(634)	(516)	(746)	(9,698)	(1,720)	-



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(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
K459	CITY OF LAKESIDE PARK	2,511	2,903	2,149	1,973	(99)	-
K519	CITY OF MELBOURNE	1,778	2,098	1,485	1,415	(68)	-
K559	CITY OF TAYLOR MILL	20,329	24,913	16,144	14,516	(3,073)	-
K614	WARREN CO PUBLIC LIBRARY	62,860	74,370	52,322	49,811	(3,192)	-
K619	CAMPBELL CO CONS DISPATCH	74,972	87,810	63,201	53,462	(2,770)	-
K659	CITY OF EDGEWOOD	58,643	66,522	51,394	40,376	(1,611)	-
K719	CENTRAL CAMPBELL CO FIRE	1,202	1,473	955	907	(96)	-
K759	LAKESIDE/CRESTVIEWHLS POL	3,023	3,550	2,540	2,531	(109)	-
K856	HIGHVIEW FIRE DISTRICT	4,053	4,620	3,533	3,218	11	-
K859	CITY OF FORT MITCHELL	18,119	23,547	13,180	23,052	(1,456)	-
K959	HOUSING AUTH OF COVINGTON	27,813	39,305	17,394	45,544	(9,135)	-
L002	ALLEN CO CONSERVATION DIS	4,389	4,721	4,078	2,598	(6)	-
L003	ANDERSON PUBLIC LIBRARY	16,835	19,675	14,229	11,363	(284)	-
L004	CITY OF BARLOW	2,087	3,024	1,236	3,399	(160)	-
L005	CITY OF GLASGOW	149,606	178,442	123,226	113,827	(12,627)	-
L006	BATH CO WATER DISTRICT	13,286	16,520	10,335	8,980	(1,911)	-
L007	BELL CO COURT CLERK	11,030	13,254	8,995	7,945	(800)	-
L008	BOONE CO BD OF ED	1,956,833	2,237,850	1,698,830	1,650,183	(64,737)	-
L009	CITY OF PARIS	219,333	259,004	183,007	184,315	(4,793)	-
L010	FIVCO AREA DEVELOPMT DIST	70,678	80,817	61,352	39,651	(3,931)	-
L011	DANVILLE BOYLE CO REC	26,831	29,146	24,686	21,081	(1,866)	-
L012	BRACKEN COUNTY PUB LIBRAR	7,132	8,318	6,045	5,706	(318)	-
L013	BREATHITT CO PUBLIC LIB	8,843	10,467	7,356	7,874	(260)	-
L014	BRECKINRIDGE CO CLERK OFF	14,616	17,498	11,981	12,755	(552)	-
L015	CITY OF MT WASHINGTON	188,903	210,989	168,559	149,095	(9,170)	-
L016	BUTLER CO AMBULANCE SVC	53,815	59,762	48,327	41,017	(1,421)	-
L018	MURRAY PUBLIC SCHOOLS	286,717	324,101	252,321	225,736	(4,167)	-
L021	CITY OF CARROLLTON	82,669	95,733	70,683	67,340	(707)	-
L022	NORTHEAST KY CAA	148,546	172,845	126,260	120,562	221	-
L023	CITY OF LIBERTY	54,692	62,744	47,300	43,915	(1,538)	-
L024	HOPKINSVLE CHRIST LIBRARY	30,304	33,578	27,279	25,318	1,232	-
L025	CITY OF WINCHESTER	98,125	118,148	79,818	79,976	(6,272)	-
L026	DANIEL BOONE COMM AGENCY	189,141	219,718	161,084	137,975	(4,031)	-
L027	CITY OF ALBANY	31,842	41,695	22,869	22,955	(7,164)	-
L028	CRITTENDEN/LIV CO WAT DIS	22,088	26,526	18,029	17,562	(938)	-
L029	CUMBERLAND CO SOIL & WAT	1,614	1,886	1,365	1,357	(61)	-
L031	EDMONSON CO AMBULANCE DIS	17,146	19,586	14,902	11,599	(155)	-
L032	SANDY HOOK WATER DISTRICT	15,035	17,061	13,172	12,851	200	-
L033	CITY OF IRVINE	19,417	23,762	15,446	15,309	(945)	-
L035	CITY OF FLEMINGSBURG	33,172	39,368	27,502	27,808	(2,388)	-
L036	FLOYD CO LIBRARY	30,806	35,164	26,798	22,790	200	-
L038	FULTON CO LIBRARY	5,516	6,692	4,442	4,426	(25)	-
L039	CITY OF WARSAW	19,156	21,373	17,113	16,116	(82)	-
L041	GRANT CO PUBLIC LIBRARY	24,476	28,612	20,686	19,639	(1,048)	-
L042	MAYFIELD CITY SCHOOLS	185,594	215,975	157,732	122,334	(15,235)	-
L043	LEITCHFIELD UTILITY COMM	86,108	98,555	74,673	67,576	(1,989)	-
L044	GREEN CO AMBULANCE SVC	11,054	13,250	9,047	12,382	383	-
L045	RACELAND BOARD OF EDUC	69,313	80,023	59,488	59,288	(930)	-
L046	HANCOCK CO PUBLIC LIBRARY	16,799	18,998	14,778	14,080	(283)	-
L047	WEST POINT INDEPENDENT SC	10,206	11,896	8,657	8,766	(29)	-
L049	CYNTHIANA/HARRISON LIBRAR	5,754	7,742	3,943	3,712	(979)	-
L050	CITY OF MUNFORDVILLE	(449)	1,920	(2,591)	(2,028)	(2,215)	-
L051	HENDERSON CO WATER DIST	21,436	25,461	17,753	16,704	(748)	-
L052	CITY OF EMINENCE	13,950	17,018	11,148	10,000	(1,480)	-
L054	DAWSON SPRINGS PUBLIC SCH	28,378	35,707	21,690	19,174	(3,497)	-
L057	CITY OF NICHOLASVILLE	269,684	318,477	225,000	217,234	(7,686)	-
L058	PAINTSVILLE BD OF ED	26,908	34,363	20,112	21,535	(2,701)	-
L060	KNOTT CO SOIL CONV DIST	1,787	2,074	1,524	1,421	(57)	-
L061	CITY OF BARBOURVILLE	41,837	47,628	36,516	31,324	(2,176)	-
L062	CITY OF HODGENVILLE	42,033	50,394	34,391	32,798	(5,243)	-
L063	LAUREL CO PUBLIC LIB DIST	34,552	41,951	27,788	26,047	(1,941)	-
L064	LOUISA WATER & SEWER COMM	15,144	19,257	11,394	12,713	(1,620)	-
L065	LEE CO PUBLIC LIBRARY	4,212	4,941	3,544	3,314	(163)	-
L066	CITY OF HYDEN	3,725	4,742	2,799	3,289	(370)	-
L067	LETCHER COUNTY CONS DIST	1,868	2,169	1,592	1,494	(57)	-
L068	HOUSING AUTH OF VANCEBURG	3,397	4,161	2,699	2,715	(195)	-
L069	STANFORD WATER COMMISSION	27,011	32,019	22,425	17,913	(2,406)	-



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(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
L071	RUSSELLVILLE CITY SCHOOLS	109,531	124,623	95,660	93,443	577	-
L072	CITY OF EDDYVILLE	(3,000)	(474)	(5,278)	(4,362)	(2,573)	-
L073	CITY OF PADUCAH	393,542	468,911	324,576	323,424	(15,804)	-
L074	HOUSING AUTH MCREARY CO	7,067	8,426	5,824	6,107	(201)	-
L075	CITY OF LIVERMORE	10,340	12,116	8,711	8,383	(350)	-
L076	BEREA BD OF ED	28,385	41,051	16,862	24,972	(447)	-
L077	CITY OF SALYERSVILLE	35,070	41,954	28,773	28,410	(1,482)	-
L078	MARION FREE PUBLIC LIBRAR	11,282	13,775	9,004	7,671	(943)	-
L079	MARSHALL CO SOIL & WATER	1,768	2,052	1,508	1,446	(88)	-
L080	MARTIN CO CONSERV DIST	999	1,211	805	803	(66)	-
L082	MEADE CO BD OF ED	254,993	313,006	202,004	216,220	(12,122)	-
L083	MENIFEE CO PUBLIC LIBRARY	(565)	(250)	(848)	(933)	(81)	-
L084	BURGIN INDEPENDENT SCH	33,796	39,582	28,489	23,016	(1,017)	-
L085	METCALFE CO PUBLIC LIB	8,511	9,893	7,244	6,060	(497)	-
L086	CITY OF TOMPKINSVILLE	49,440	57,199	42,307	35,145	3,831	-
L087	MONTGOMERY CO SAN DIST #2	646	1,083	249	262	(131)	-
L088	MORGAN COUNTY LIBRARY	9,556	10,869	8,350	8,043	(30)	-
L090	CITY OF NEW HAVEN	7,006	8,071	6,028	5,495	(266)	-
L091	NICHOLAS COUNTY LIBRARY	1,817	2,310	1,367	(4,240)	(2,514)	-
L092	OHIO CO WATER DIST	64,180	72,910	56,151	48,046	(1,117)	-
L093	LAGRANGE UTILITY COMM	38,701	44,033	33,800	31,068	(14)	-
L096	PENDLETON COUNTY WATER	24,295	27,750	21,122	20,189	(80)	-
L099	POWELLS VALLEY WATER DIST	11,155	13,384	9,117	9,149	(737)	-
L100	SCIENCE HILL BD OF ED	25,423	30,465	20,807	18,904	214	-
L102	CITY OF MOUNT VERNON	68,113	80,122	57,109	52,665	(1,731)	-
L103	MOREHEAD UTILITY PLANT BD	139,793	159,131	122,011	110,447	476	-
L104	LAKE CUMBERLAND ADD	129,006	155,317	104,950	109,875	(5,678)	-
L105	GEORGETOWN/SCOTT CO PARKS	27,926	34,771	21,676	18,794	(2,868)	-
L106	TRIPLE S PLANNING & ZONIN	11,551	13,034	10,185	8,900	111	-
L107	CITY OF FRANKLIN	102,182	122,815	83,317	84,157	(6,731)	-
L108	SPENCER CO FIRE DIST	3,260	3,634	2,916	2,747	69	-
L109	CAMPBELLSVILLE CITY SCHOO	66,663	79,924	54,534	47,775	(5,761)	-
L110	CITY OF ELKTON	36,144	41,400	31,314	24,447	(870)	-
L111	HOUSING AUTH OF CADIZ	852	1,913	(107)	3,641	(196)	-
L112	CITY OF BEDFORD	5,123	5,883	4,424	2,598	(73)	-
L113	UNION CO PLANNING COMM	10,703	11,990	9,518	8,984	(289)	-
L114	WARREN COUNTY BD OF ED	1,134,709	1,309,156	974,632	908,906	(31,435)	-
L115	WASHINGTON CO SCHOOLS	104,044	124,120	85,677	79,546	(8,473)	-
L118	CORBIN BD OF ED	154,373	183,482	127,727	122,361	(5,679)	-
L119	CITY OF CAMPTON	25,882	30,120	22,000	22,762	(1,369)	-
L120	FALLING SPRINGS ARTS	22,175	26,675	18,058	16,072	(1,329)	-
L141	CORINTH WATER DISTRICT	(5,201)	(4,589)	(5,743)	(6,308)	(1,731)	-
L156	CITY OF LYNDON	11,141	12,972	9,462	7,078	(799)	-
L159	ELSMERE FIRE PROTECTION	3,042	3,508	2,614	2,861	36	-
L256	CITY OF HURSTBOURNE	7,599	8,900	6,406	6,155	(277)	-
L356	EASTWOOD FIRE PROT DIST	(5,348)	(5,348)	(5,339)	(5,123)	(66)	-
L456	HARRODS CREEK FIRE DIST	(343)	(343)	(343)	(523)	194	-
L656	FERN CREEK FIRE PROT DIST	4,983	5,647	4,373	4,095	(87)	-
L756	PLEASURE RIDGE PARK FIRE	15,297	17,595	13,191	13,737	(1,303)	-
L959	NORTHERN KY CONV CTR CORP	44,346	55,397	34,259	36,754	(2,124)	-
M001	COLUMBIA/ADAIR UTILITIES	36,691	45,233	28,887	29,009	(1,324)	-
M003	LAWBG-ANDERSON PLAN COMM	1,065	1,219	923	760	(20)	-
M005	GLASGOW WATER COMPANY	146,332	168,630	125,870	120,211	(3,403)	-
M006	GATEWAY AREA DEV DISTRICT	42,549	49,123	36,517	38,107	1,359	-
M007	MIDDLESBORO CITY SCHOOL	71,177	85,080	58,454	55,321	(3,096)	-
M008	WALTON/VERONA BD OF ED	117,671	138,108	98,955	98,458	(5,735)	-
M009	PARIS BOURBON CO LIBRARY	18,826	22,026	15,894	15,266	(685)	-
M010	BOYD CO BD OF ED	300,920	354,807	251,579	240,958	(16,149)	-
M011	BOYLE COUNTY BD OF EDUC	147,058	174,240	122,167	113,037	(5,033)	-
M012	EAST PENDLETON WATER DIST	20,017	22,982	17,293	16,333	(97)	-
M013	BREATHITT CO SOIL CONSERV	1,041	1,248	853	2,297	220	-
M014	CITY OF HARDINSBURG	(4,685)	(2,855)	(6,330)	(7,190)	(2,699)	-
M015	BULLITT CO FISCAL COURT	280,992	331,705	234,580	244,405	(14,651)	-
M017	CITY OF FREDONIA	2,027	2,441	1,651	3,121	(379)	-
M018	CALLOWAY CO PUBLIC LIBRAR	15,161	18,293	12,299	13,882	(447)	-
M019	CAMPBELL CO COURTHOUSE	3,783	4,422	3,197	3,117	(134)	-
M020	CITY OF BARDWELL	11,947	15,130	9,044	6,429	(2,205)	-



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		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
M021	CARROLL CO WATER DISTRICT	27,684	32,032	23,695	20,566	(818)	-
M022	CITY OF OLIVE HILL	67,777	77,537	58,809	54,361	(609)	-
M023	E CASEY CO WATER DISTRICT	11,354	13,680	9,228	9,291	(444)	-
M024	CHRISTIAN CO BD OF ED	432,500	541,720	332,857	345,622	(45,870)	-
M025	WINCHESTER MUNICIPAL UTIL	174,088	204,133	146,553	136,892	(4,202)	-
M026	CLAY COUNTY 911 BOARD	8,214	10,309	6,304	9,334	(96)	-
M027	HOUSING AUTH OF ALBANY	7,283	8,732	5,957	5,806	(422)	-
M029	CUMBERLAND CO FISCAL CT	43,334	52,612	34,858	35,075	(3,854)	-
M030	DAVISS CO BD OF EDUC	799,224	950,113	661,123	610,362	(48,159)	-
M031	EDMONSON CO CONSERV DIST	1,967	2,171	1,779	1,715	(48)	-
M033	IRVINE MUNICIPAL UTILITY	37,841	44,068	32,132	30,460	(1,263)	-
M034	FAYETTE CO BD EDUCATION	3,527,845	4,095,824	3,006,903	2,838,695	(66,313)	-
M035	FLEMING COUNTY LIBRARY	9,012	10,608	7,552	8,794	(119)	-
M037	FRANKLIN CO BD OF ED	486,973	577,494	404,099	384,149	(17,990)	-
M038	HICKMAN/FULTON RIV PRT AU	10,486	13,282	7,935	7,907	(1,318)	-
M039	GALLATIN CO WATER DIS	11,200	13,518	9,081	8,860	(562)	-
M040	GARRARD CO PUBLIC LIBRARY	13,849	15,632	12,209	10,550	(411)	-
M041	GRANT CO BD OF ED	221,468	270,899	176,308	169,410	(18,026)	-
M042	CITY OF MAYFIELD	57,007	65,873	48,870	43,031	(1,129)	-
M043	CITY OF CANEYVILLE	8,444	9,853	7,155	10,327	602	-
M044	GREEN/TAYLOR WATER DIST	41,246	46,379	36,515	29,512	163	-
M045	CITY OF FLATWOODS	67,746	78,628	57,762	51,600	(1,972)	-
M046	CITY OF LEWISPORT	32,360	38,100	27,103	24,288	(2,553)	-
M047	HARDIN CO PUBLIC LIBRARY	25,549	29,329	22,081	19,391	(2,158)	-
M048	CITY OF BENHAM	16,103	18,213	14,163	14,779	(81)	-
M049	HARRISON CO CONSERVA DIST	6,839	7,417	6,303	5,954	229	-
M050	HART CO CONSERVATION DIST	2,544	2,958	2,165	2,051	(66)	-
M051	HENDERSON CO BD OF ED	506,295	599,977	420,542	405,839	(25,435)	-
M052	HENRY CO LIBRARY	11,237	13,118	9,511	7,225	(662)	-
M054	CITY OF DAWSON SPRINGS	27,904	32,798	23,419	21,936	(735)	-
M056	JEFF CO MED CTR STM & CHL	28,290	39,349	18,230	19,778	(5,973)	-
M057	NICH-VLE/JESS CO PK & REC	19,966	22,787	17,375	16,128	(1,107)	-
M058	CITY OF PAINTSVILLE	131,365	155,990	108,825	98,346	(8,492)	-
M059	KENTON COUNTY FISCAL CT	627,204	715,900	545,672	486,103	(1,084)	-
M060	CITY OF HINDMAN	2,697	3,617	1,860	1,871	(728)	-
M061	KNOX CO E M S	62,570	73,328	52,708	43,120	(2,991)	-
M062	LARUE CO WATER DIST #1	(1,889)	259	(3,826)	(1,168)	(2,639)	-
M064	HOUSING AUTH/ LAWRENCE CO	10,089	11,617	8,686	7,834	(200)	-
M065	LEE CO SOIL CONSERV DIST	509	824	224	771	114	-
M067	JENKINS BD OF ED	15,846	20,564	11,551	14,421	(2,464)	-
M068	CITY OF VANCEBURG	10,093	13,393	7,086	7,175	(598)	-
M069	CITY OF STANFORD	20,558	22,131	19,091	17,085	1,539	-
M070	LEDBETTER WATER DISTRICT	13,185	15,423	11,132	8,881	(444)	-
M073	W MCCracken CO WATER DIST	49	874	(697)	(361)	(1,099)	-
M075	CITY OF SACRAMENTO	10,649	12,283	9,151	8,640	(998)	-
M076	CITY OF RICHMOND	261,962	305,971	221,629	212,570	(9,084)	-
M077	MAGOFFIN CO COURT CLERK	14,206	16,442	12,157	13,120	(510)	-
M078	LEBANON WATER WORKS	40,773	47,243	34,837	32,207	(810)	-
M079	MARSHALL CO REF DISP DIST	44,342	50,786	38,426	36,945	(1,440)	-
M081	CITY OF MAYSVILLE	142,627	170,043	117,534	66,271	(26,544)	-
M082	CITY OF BRANDENBURG	32,459	38,148	27,249	25,808	(1,867)	-
M084	MERCER CO BOARD OF ED	185,680	218,396	155,706	144,517	(6,209)	-
M085	CITY OF EDMONTON	49,991	57,010	43,541	43,108	673	-
M087	MT STERL/MONTGOMERY LIB	13,771	16,554	11,226	11,647	(589)	-
M088	MORGAN CO CONSERVAT DIST	1,528	1,832	1,252	1,284	(13)	-
M090	BARDSTOWN BD OF ED	237,635	279,935	198,889	188,123	(7,885)	-
M091	NICHOLAS CO WATER DIST	5,252	6,380	4,221	4,462	(200)	-
M092	CITY OF BEAVER DAM	46,179	53,152	39,777	37,640	(148)	-
M093	OLDHAM CO WATER DIST	80,364	90,590	70,952	66,046	(349)	-
M096	CITY OF FALMOUTH	49,349	56,872	42,436	38,393	2,359	-
M097	E KY CONCEN EMPLOY PRO	122,817	143,065	104,255	98,257	(4,866)	-
M098	PIKE CO HOUSING AUTHORITY	(6,670)	(4,890)	(8,265)	(7,912)	(2,772)	-
M099	BEECH FORK WATER COMM	15,706	18,508	13,140	12,904	(541)	-
M100	PULASKI CO BD OF ED	634,445	744,802	533,305	520,347	1,478	-
M104	RUSSELL CO PUBLIC LIBRARY	9,993	12,027	8,134	9,718	(682)	-
M105	SCOTT COUNTY LIBRARY	46,381	54,706	38,756	37,461	(1,444)	-
M106	SHELBY CO BD OF ED	670,518	764,392	584,351	569,811	(43,976)	-



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Participating Employer Code	Participating Employer Name	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
M107	FRANKLIN ELECTRIC PLNT BD	75,599	86,179	65,878	57,392	(3,096)	-
M108	SPENCER CO PUBLIC LIB	18,855	21,017	16,861	15,007	352	-
M109	CITY OF CAMPBELLSVILLE	159,304	184,167	136,481	123,346	(553)	-
M110	CITY OF GUTHRIE	39,283	43,149	35,705	31,706	896	-
M111	TRIGG CO CONS DISTRICT	2,353	2,682	2,052	1,833	1	-
M112	CITY OF MILTON	12,920	15,402	10,648	9,870	(477)	-
M113	CITY OF STURGIS	23,822	28,108	19,897	19,236	(1,713)	-
M115	WASHINGTON CO LIBRARY BD	6,890	8,152	5,734	6,786	88	-
M116	WAYNE CO PUBLIC LIBRARY	11,423	13,647	9,387	7,638	(711)	-
M117	WEBSTER CO BD OF ED	181,734	211,738	154,230	143,233	(7,240)	-
M118	WHITLEY CO FISCAL COURT	187,624	222,551	155,653	152,257	(7,023)	-
M119	WOLFE CO FISCAL COURT	61,227	71,826	51,516	51,307	(1,432)	-
M120	WOODFORD COUNTY LIBRARY	26,648	31,564	22,148	23,376	(600)	-
M215	SHEPHER/BULLITT CO TOURIST	43,532	48,645	38,817	32,081	(243)	-
M315	CITY OF PIONEER VILLAGE	2,281	2,654	1,941	1,271	(330)	-
M356	MIDDLETOWN FIRE PROT DIST	(7,110)	(7,110)	(7,094)	(5,097)	(1,146)	-
M415	BULLITT CO SANITATION DIS	40,232	44,785	36,037	35,512	(1,445)	-
N001	ADAIR CO CONSERVATION DIS	4,718	5,366	4,123	3,879	(82)	-
N006	HOUSING AUTH OWINGSVILLE	2,983	3,832	2,210	3,090	(374)	-
N007	PINEVILLE BD OF EDUCATION	32,141	37,159	27,533	24,532	(327)	-
N008	CITY OF FLORENCE	249,241	291,527	210,472	183,036	(8,074)	-
N009	CITY OF MILLERSBURG	1,586	1,870	1,327	1,287	(59)	-
N010	BOYD CO PUBLIC LIBRARY	59,234	66,747	52,317	47,935	44	-
N011	CITY OF PERRYVILLE	(2,304)	(2,064)	(2,515)	(270)	(87)	-
N012	CITY OF BROOKSVILLE	12,506	14,889	10,325	9,295	(757)	-
N013	MIDDLE KY COMM ACT PART	92,975	113,101	74,587	79,748	(5,529)	-
N014	CITY OF IRVINGTON	(11,781)	(10,129)	(13,259)	(13,047)	(168)	-
N015	BULLITT CO CONSERVAT DIST	1,795	2,134	1,485	1,606	(32)	-
N017	PRINCETON ELECTRIC PL BD	59,538	71,058	49,000	48,873	(3,005)	-
N018	MURRAY/CALLOWAY CO AIRPRT	1,690	2,089	1,324	1,205	(242)	-
N020	CARLISLE CO SANIT DIST 1	3,461	4,165	2,818	2,894	(170)	-
N021	CARROLLTON UTILITIES COMM	70,577	84,844	57,520	51,314	(1,681)	-
N022	CITY OF GRAYSON	60,021	68,425	52,290	40,198	(914)	-
N025	EAST CLARK CO WATER DIST	19,051	21,778	16,547	14,382	(730)	-
N029	CUMBERLAND CO PUBLIC LIB	9,102	10,156	8,129	5,975	(50)	-
N033	ESTILL CO WATER DIST NO 1	11,526	14,073	9,202	10,215	(1,229)	-
N035	HOUSING AUTH FLEMINGSBURG	7,879	8,642	7,173	6,861	(211)	-
N036	PRESTONSBURG CITY UTIL	79,111	102,933	57,404	62,104	(9,698)	-
N037	FRANKFORT INDEP SCHOOLS	32,498	43,531	22,457	30,337	(4,204)	-
N038	HOUSING AUTH OF HICKMAN	4,221	5,802	2,783	3,807	(476)	-
N041	BULLOCK PEN WATER DIST	40,528	47,723	33,940	32,090	(2,198)	-
N042	PURCHASE AREA DEV DIST	37,912	54,391	22,944	36,548	(10,621)	-
N043	GRAYSON CO LIBRARY	13,173	15,591	10,960	9,222	(971)	-
N044	HOUSING AUTH OF GREENSBUR	(4,411)	(4,411)	(4,402)	(4,868)	(1,163)	-
N045	KENTUCKY ED DEV CORP	(1,196)	4,569	(6,404)	(2,619)	(6,449)	-
N047	ELIZABETHTOWN BD OF EDUC	153,103	181,380	127,223	120,231	(9,722)	-
N049	CYNTHIANA HARRISON CO JPC	3,896	4,745	3,119	3,443	(214)	-
N050	CITY OF HORSE CAVE	35,308	39,346	31,587	25,966	(2,343)	-
N051	CITY OF HENDERSON	337,423	405,903	274,779	253,199	(16,487)	-
N052	CITY OF NEW CASTLE	6,630	7,834	5,527	5,259	(318)	-
N054	CITY OF MADISONVILLE	474,990	551,880	404,479	377,665	(14,119)	-
N057	NICHOLASVILLE HOUSING AUT	9,635	10,416	8,908	5,543	176	-
N058	JOHNSON CO LIBRARY	21,267	24,029	18,725	15,443	(308)	-
N060	KNOTT CO WATER & SEWER	30,744	35,332	26,531	24,999	(242)	-
N061	KNOX CO SOIL CONSERV DIS	2,025	2,382	1,698	1,707	(69)	-
N063	CUMBERLAND VAL AREA DEV	28,205	37,077	20,125	20,725	(5,149)	-
N065	THREE FORKS REG JAIL	108,319	120,331	97,228	88,690	3,457	-
N067	HOUSING ORIENTED MINISTRI	24,100	27,659	20,837	20,990	(1,878)	-
N068	GAR,QUI,KY-O-HTS WTR DIST	13,812	16,070	11,741	11,142	(534)	-
N069	CITY OF CRAB ORCHARD	(1,321)	(880)	(1,718)	(2,408)	(46)	-
N071	CITY OF AUBURN	23,638	27,161	20,402	16,989	(530)	-
N072	LYON CO AMBULANCE SERVICE	34,534	40,237	29,306	28,228	(692)	-
N075	CITY OF ISLAND	4,912	5,980	3,936	4,680	(49)	-
N076	MADISON CO EMS	1,075	1,808	409	1,328	(573)	-
N077	MAGOFFIN CO WATER DIST	22,772	26,079	19,734	19,135	294	-
N078	CENTRAL KY COMM ACTION	433,005	488,901	381,580	359,464	(3,234)	-
N079	BENTON ELECTRIC SYSTEM	35,666	42,757	29,180	27,447	(2,029)	-



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(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
N080	MARTIN CO WATER DISTRICT	(21,045)	(17,694)	(24,042)	(20,242)	(317)	-
N081	BUFFALO TRACE AR DEV DIST	62,458	75,251	50,766	51,493	(5,165)	-
N082	MEADE CO WATER DISTRICT	26,324	30,593	22,412	22,525	(1,123)	-
N084	MERCER CO PUBLIC LIBRARY	19,014	22,753	15,595	17,254	(60)	-
N085	METCALFE CO CONSERV DIST	1,294	1,613	1,004	1,087	(164)	-
N087	CITY OF MT STERLING	51,281	60,163	43,144	37,323	(3,938)	-
N088	MORGAN CO AMBULANCE SERV	6,646	9,417	4,128	5,807	(1,521)	-
N089	MUHLENBERG CO WATER DIST	37,977	44,647	31,868	30,710	(1,631)	-
N090	BARDSTOWN-NELSON CO TOURI	14,704	16,607	12,951	13,795	1,761	-
N092	CITY OF HARTFORD	24,336	30,924	18,329	18,723	(4,006)	-
N093	CITY OF LAGRANGE	35,166	40,911	29,899	27,304	(1,536)	-
N094	CITY OF OWENTON	4,624	5,652	3,687	5,830	(368)	-
N097	KY VALLEY ED COOPERATIVE	(3,866)	(2,800)	(4,817)	(368)	(2,009)	-
N098	PIKE CO LIBRARY DISTRICT	36,566	42,169	31,431	30,149	(3,707)	-
N099	CITY OF CLAY CITY	23,317	25,342	21,440	19,619	(57)	-
N100	CITY OF BURNSIDE	19,593	22,027	17,352	15,776	515	-
N103	HOUSING AUTH OF MOREHEAD	15,454	18,669	12,515	12,046	(954)	-
N104	CITY OF JAMESTOWN	44,999	54,016	36,754	38,155	(2,350)	-
N106	W SHELBY WATER DISTRICT	13,910	16,019	11,974	9,565	(604)	-
N107	SIMPSON CO CONSER DIST	1,104	1,326	901	863	(67)	-
N110	LOGAN/TODD REG. WATER COM	35,363	40,241	30,880	29,073	(578)	-
N111	BARKLEY LAKE WATER DIST	30,550	36,686	24,939	19,088	(4,822)	-
N112	TRIMBLE CO WATER DIST	(3,217)	(2,162)	(4,164)	225	(675)	-
N113	UNION CO LIBRARY BD	11,530	14,227	9,067	9,096	(645)	-
N114	BOWLING GRN MUNICIPAL UTI	675,314	796,981	563,913	556,241	(27,233)	-
N115	WASHINGTON CO CONSER DIST	1,582	1,847	1,339	1,349	8	-
N116	MONTICELLO UTILITY COMM	52,775	63,092	43,338	42,020	(3,367)	-
N117	CITY OF DIXON	6,301	7,117	5,551	4,781	(218)	-
N118	CITY OF WILLIAMSBURG	114,953	133,674	97,785	84,698	(5,690)	-
N119	WOLFE CO CONSER DISTRICT	2,508	2,899	2,150	1,995	(65)	-
N120	WOODFORD CO PLAN ZONING	14,367	16,770	12,164	11,378	(834)	-
N959	N KY CONV & VISITORS BUR	23,781	33,188	15,216	14,354	(1,730)	-
P001	HOUSING AUTH OF COLUMBIA	(235)	757	(1,134)	(1,046)	(231)	-
P005	GLASGOW ELECTRIC PLANT BD	146,186	179,899	115,396	118,003	(9,233)	-
P006	BATH COUNTY E.M.S.	3,550	7,865	(359)	4,732	(1,355)	-
P007	CITY OF PINEVILLE	10,091	12,335	8,040	7,366	(512)	-
P008	BOONE CO PLANNING COMM	49,474	59,012	40,749	40,604	(3,411)	-
P009	HOUSING AUTHORITY PARIS	(2,880)	(1,090)	(4,495)	(6,118)	(2,349)	-
P010	REGIONAL PUBLIC SAFETY	30,871	37,383	24,918	25,947	(928)	-
P011	CITY OF JUNCTION CITY	4,437	6,099	2,924	3,004	(538)	-
P013	CITY OF JACKSON	52,290	63,513	42,032	45,988	(510)	-
P014	BRECKINRIDGE CO PUBLIC LI	13,409	15,373	11,605	10,320	(292)	-
P015	CITY OF LEBANON JUNCTION	21,220	23,556	19,065	17,919	(131)	-
P017	PRINCETON WATER/WASTEWATE	38,453	45,530	31,975	32,203	(2,238)	-
P018	MURRAY/CALLOWAY TRANS AUT	12	3,147	(2,824)	(363)	(2,846)	-
P022	RATTLESNAKE RIDGE WATER	37,606	43,306	32,376	29,120	(1,958)	-
P025	CLARK CO CONSVATION DIST	724	942	526	886	(37)	-
P033	ESTILL COUNTY EMS	-	-	-	-	-	-
P035	FLEMING CO DISPATCH	7,307	8,786	5,956	6,438	(304)	-
P037	COMMUNITY ACTION KENTUCKY	58,645	65,526	52,304	49,389	(340)	-
P038	HICKMAN ELECTRIC SYSTEM	19,027	22,789	15,586	13,922	(1,096)	-
P041	CITY OF DRY RIDGE	1,359	4,041	(1,070)	154	(2,246)	-
P043	CITY OF CLARKSON	14,047	15,472	12,731	12,748	503	-
P045	GREENUP CO ENVIR COMM	8,894	10,400	7,515	8,923	(296)	-
P047	CITY OF WEST POINT	16,250	18,806	13,905	13,978	(490)	-
P048	HARLAN COUNTY C A A	69,589	80,822	59,294	60,142	(2,379)	-
P049	HOUSING AUTHORITY OF CYNT	23,195	28,510	18,339	19,179	(954)	-
P050	HART CO SOLID WASTE SVC	45,791	51,849	40,221	35,600	(1,982)	-
P051	HENDERSON MUN POWER&LIGHT	261,536	294,465	231,215	207,881	333	-
P052	LITTLE KY RV WS CONV DIST	2,401	2,972	1,879	1,696	(161)	-
P054	HOUSING AUTH DAWSON SPG	11,230	13,560	9,099	8,667	(549)	-
P057	VALLEY VIEW FERRY AUTHORI	1,867	2,785	1,033	1,436	(212)	-
P061	BARBOURVILLE UTILITY COMM	135,880	157,727	115,850	115,043	(4,264)	-
P063	LAUREL CO WATER DIST #2	50,094	57,189	43,570	32,926	(1,660)	-
P068	LEWIS CO PUBLIC LIBRARY	4,575	5,419	3,802	3,621	(243)	-
P069	LINCOLN CO CLERK	19,552	22,726	16,640	15,942	(3)	-
P071	LOGAN CO CONS DISTRICT	7,148	7,923	6,433	5,986	(124)	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
P072	LYON CO WATER DISTRICT	4,808	6,281	3,466	4,309	236	-
P075	MCLEAN CO REG WATER COMM	26,011	27,693	24,433	13,169	(888)	-
P076	MADISON CO PUBLIC LIBRARY	66,136	75,960	57,112	38,128	(6,176)	-
P077	SALYERS/MAG CO JOINT HOUS	7,703	8,845	6,656	6,479	(163)	-
P078	MARION CO CONSERVAT DIST	1,714	1,994	1,457	1,387	(47)	-
P079	CITY OF CALVERT CITY	67,881	79,445	57,286	57,635	(1,201)	-
P081	MASON COUNTY LIBRARY	3,599	5,420	1,945	2,979	(382)	-
P084	ANDERSON-DEAN COMM PARK	1,820	2,631	1,082	1,149	(209)	-
P087	MONTGOMERY CTY WATER DIST	2,063	2,626	1,549	1,225	(153)	-
P088	MORGAN CO WATER DIST	13,816	15,692	12,093	10,697	(762)	-
P089	MUHLENBERG WATER DIST #3	12,862	15,158	10,761	10,744	(764)	-
P090	NORTH NELSON WATER DIST	8,327	10,220	6,597	6,336	(770)	-
P092	OHIO CO REG WASTEWATER D	17,268	19,397	15,308	13,381	(242)	-
P097	KY RIVER AREA DEV DIST	54,443	67,144	42,846	36,571	(8,713)	-
P100	LAKE CUMBERLAND CAA, INC	191,572	220,628	164,902	151,166	(4,965)	-
P103	MOREHEAD TOURISM COMMISSI	9,407	11,548	7,449	5,629	(611)	-
P104	RUSSELL CO TOURIST COMM	3,098	3,746	2,508	2,792	(635)	-
P105	GEORGETOWN/SCOTT TOURISM	9,671	10,873	8,561	6,352	316	-
P106	MULTI PURPOSE COMM ACTION	18,000	20,829	15,407	19,110	23	-
P107	SIMPSON CO LIBRARY DIST	11,827	13,683	10,125	8,942	(410)	-
P110	TODD COUNTY CONSERVATION DISTRICT	2,048	2,395	1,730	1,427	(115)	-
P111	JOHN L STREET LIBRARY	1,839	2,729	1,031	779	(1,164)	-
P113	STURGIS HOUSING AUTHORITY	135	657	(336)	(202)	(395)	-
P115	HOUSING AUTH SPRINGFIELD	(1,477)	(796)	(2,090)	(2,334)	(939)	-
P116	CITY OF MONTICELLO	9,494	12,759	6,523	6,634	(1,983)	-
P117	CITY OF CLAY	13,161	15,434	11,076	10,068	(596)	-
P120	WOODFORD CO CONSERV DIST	2,182	2,586	1,812	1,936	(67)	-
P959	CITY OF CRESTVIEW HILLS	16,837	19,116	14,742	13,698	(48)	-
R003	SOUTH ANDERSON WATER DIST	17,921	20,153	15,866	14,466	(379)	-
R005	BARREN CO SOIL CONS DIS	1,648	1,932	1,388	1,374	(36)	-
R008	BOONE CO LIBRARY DIST	194,000	223,291	167,122	156,939	(8,396)	-
R010	ASHLAND BD OF ED	253,553	300,362	210,687	190,390	(9,637)	-
R011	DANVILLE BOYLE PLANNING	(256)	565	(998)	(338)	(992)	-
R013	BREATHITT COUNTY WATER DISTRICT	11,751	13,374	10,259	8,362	(400)	-
R015	CITY OF SHEPHERDSVILLE	66,109	77,601	55,579	51,767	(2,047)	-
R017	CITY OF PRINCETON	32,585	38,389	27,268	25,678	(1,446)	-
R018	MURRAY ELECTRIC SYSTEM	141,764	167,099	118,558	110,533	(5,452)	-
R019	FORT THOMAS BOARD OF ED	166,193	197,459	137,568	133,426	(3,747)	-
R021	CARROLLTON/CARR CO REC TR	2,573	3,024	2,161	2,066	(97)	-
R024	CHRISTIAN CO WATER DIST	35,820	41,133	30,944	27,295	(1,634)	-
R030	DAVISS CO AIRPORT BD	33,542	36,701	30,615	27,084	1,812	-
R033	CITY OF RAVENNA	2,333	2,925	1,792	1,253	(175)	-
R034	LEXINGTON PUBLIC LIBRARY	213,619	262,518	168,957	163,883	(18,263)	-
R036	CITY OF PRESTONSBURG	179,048	203,386	156,672	139,968	(4,781)	-
R037	PAUL SAWYER LIBRARY	51,539	61,831	42,124	36,883	(3,656)	-
R038	CITY OF FULTON	47,035	58,135	36,901	37,472	(4,724)	-
R041	CITY OF CRITTENDEN	4,820	5,795	3,927	3,954	(48)	-
R042	MAYFIELD ELEC & WATER SYS	207,860	239,526	178,798	166,228	(6,156)	-
R045	CITY OF RUSSELL	46,574	55,634	38,283	33,963	(2,479)	-
R047	LINCOLN TRAIL AREA DEV DI	49,060	62,208	37,081	39,784	(10,664)	-
R048	HARLAN CO CONSERV DIST	2,655	3,036	2,305	2,112	(79)	-
R050	HART CO AMB SERVICE	34,683	43,915	26,257	23,472	(2,203)	-
R051	HENDERSON MUN W & S DEPT	177,953	215,105	143,999	140,131	(15,981)	-
R052	CITY OF CAMPBELLSBURG	1,184	1,676	737	704	(592)	-
R054	SOUTH HOPKINS WATER DIST	8,867	11,505	6,466	7,746	(1,508)	-
R057	CITY OF WILMORE	50,211	59,446	41,758	41,115	(2,347)	-
R058	HOUSING AUTH OF PAINTSVLE	23,916	28,493	19,727	18,455	(1,157)	-
R061	KY COMM ECONOMIC OPPORT	446,538	507,928	390,137	371,231	(14,522)	-
R063	WOODCREEK WATER DISTRICT	137,575	157,425	119,343	113,692	(1,564)	-
R071	LOGAN CO PUBLIC LIBRARY	27,965	32,382	23,912	20,942	(235)	-
R072	LYON CO HOUSING AUTHORITY	10,687	12,951	8,618	8,630	(628)	-
R073	MCCRACKEN CO BD OF ED	481,537	565,829	404,311	381,025	(16,152)	-
R076	RICHMOND UTILITIES	153,989	183,739	126,763	122,446	(5,965)	-
R078	CITY OF LORETTO	1,436	1,673	1,218	1,155	(66)	-
R079	MARSHALL CO PUB LIBRARY	17,901	24,915	11,526	15,263	(5,219)	-
R088	CITY OF WEST LIBERTY	64,956	76,585	54,305	53,024	(1,927)	-
R089	CENTRAL CITY MUN WTR&SEWR	49,365	58,131	41,336	39,127	(2,900)	-



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Participating Employer Code	Participating Employer Name	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
R090	NELSON CO PUBLIC LIBRARY	66,854	76,567	57,935	54,481	(1,742)	-
R093	TRI CO COMM ACTION AGENCY	10,352	12,881	8,047	9,977	(1,864)	-
R097	PERRY COUNTY PUBLIC LIB	27,012	32,836	21,689	20,152	(2,602)	-
R103	ROWAN CO PUBLIC LIBRARY	28,836	32,222	25,715	22,856	145	-
R104	CITY OF RUSSELL SPRINGS	54,046	61,943	46,794	43,781	(446)	-
R105	CITY OF STAMPING GROUND	2,105	2,304	1,922	2,750	(182)	-
R106	SHELBY CO PARK RECREATION	13,097	17,133	9,425	11,354	(3,092)	-
R109	TAYLOR CO PUBLIC LIBRARY	14,914	17,931	12,154	11,414	(278)	-
R114	BOWLING GREEN PUBLIC SCHO	320,239	380,612	264,989	265,028	(12,765)	-
R115	S W E D A	4,014	4,588	3,485	2,946	7	-
R116	WAYNE CO CONSERV DIST	3,071	3,549	2,632	3,179	(170)	-
R117	WEBSTER COUNTY WATER DIST	10,877	14,665	7,429	6,346	(3,380)	-
R118	WILLIAMSBURG IND BD OF ED	56,621	66,312	47,741	48,024	(762)	-
R120	CITY OF MIDWAY	19,439	21,933	17,143	15,783	397	-
R959	N KY LEGAL AID SOCIETY	153,533	175,088	133,729	127,835	(2,151)	-
T036	FLOYD COUNTY CONSV DIST	5,421	6,321	4,596	4,446	(119)	-
V001	ADAIR COUNTY FISCAL COURT	91,014	107,305	76,090	71,552	(2,466)	-
V002	ALLEN COUNTY FISCAL COURT	58,558	78,933	40,003	36,324	(9,799)	-
V003	ANDERSON CO FISCAL COURT	148,371	171,491	127,156	113,169	(5,474)	-
V004	BALLARD COUNTY FISCAL CT	138,959	161,073	118,693	124,233	(5,649)	-
V005	BARREN CO FISCAL CT	72,357	87,152	58,823	58,910	(567)	-
V006	BATH CO FISCAL COURT	46,802	58,283	36,322	34,101	(4,851)	-
V007	BELL CO FISCAL CT	67,924	88,698	49,009	69,275	(6,561)	-
V008	BOONE CO FISCAL CT	590,737	685,488	503,852	482,372	(19,266)	-
V009	BOURBON CO FISCAL COURT	128,798	150,641	108,788	103,951	(8,001)	-
V010	BOYD COUNTY FISCAL COURT	381,318	445,511	322,490	307,493	(14,605)	-
V011	BOYLE COUNTY FISCAL COURT	156,959	187,014	129,466	130,335	(9,975)	-
V012	BRACKEN CO FISCAL COURT	65,660	77,133	55,147	49,253	(3,117)	-
V013	BREATHITT CO FISCAL COURT	41,852	54,026	30,763	38,049	(6,324)	-
V014	BRECKINRIDGE CO FISCAL CT	115,550	138,879	94,232	104,601	(9,080)	-
V016	BUTLER COUNTY FISCAL CT	124,415	143,670	106,738	100,196	943	-
V017	CALDWELL CO FISCAL COURT	58,120	71,460	45,943	50,664	(4,905)	-
V018	CALLOWAY CO FISCAL COURT	200,756	238,121	166,557	158,669	(12,255)	-
V019	CAMPBELL CO FISCAL CT	629,581	718,438	547,976	535,313	(15,587)	-
V020	CARLISLE CO FISCAL COURT	20,584	28,970	12,956	17,008	(3,345)	-
V021	CARROLL CO FISCAL CT	147,684	172,133	125,269	107,798	(8,488)	-
V022	CARTER CO FISCAL CT	192,102	223,497	163,320	149,077	(9,324)	-
V023	CASEY CO FISCAL COURT	121,182	143,032	101,175	99,365	(4,647)	-
V024	CHRISTIAN CO FISCAL COURT	182,568	215,516	152,400	146,908	(8,447)	-
V025	CLARK COUNTY FISCAL COURT	189,947	219,286	163,004	144,973	2,435	-
V026	CLAY COUNTY FISCAL CT	229,856	267,398	195,443	187,188	(9,819)	-
V027	CLINTON CO FISCAL COURT	97,549	116,435	80,263	110,444	13,424	-
V028	CRITTENDEN CO FIS CT	144,621	164,746	126,124	105,713	(6,734)	-
V030	DAVISS CO FISCAL COURT	287,296	343,822	235,587	225,928	(16,005)	-
V031	EDMONSON CO FISCAL CRT	73,332	86,842	60,965	60,265	(2,913)	-
V032	ELLIOTT CO FISCAL CT	25,055	32,057	18,674	23,078	(2,543)	-
V033	ESTILL CO FISCAL COURT	94,955	113,023	78,441	86,099	(9,351)	-
V035	FLEMING CO FISCAL COURT	53,881	64,354	44,299	43,644	(2,519)	-
V036	FLOYD CO FISCAL COURT	169,572	204,004	138,100	151,678	(8,962)	-
V037	FRANKLIN CO FISCAL COURT	342,299	390,777	297,758	265,252	(10,495)	-
V038	FULTON COUNTY FIS CT	140,938	168,221	115,964	107,817	(4,391)	-
V039	GALLATIN CO FISCAL COURT	103,960	122,734	86,773	86,114	(5,489)	-
V040	GARRARD CO FISCAL COURT	125,358	145,091	107,247	84,718	(6,658)	-
V041	GRANT COUNTY FISCAL COURT	220,487	248,208	194,975	186,569	(837)	-
V042	GRAVES COUNTY FISCAL CT	199,001	236,822	164,391	162,854	(8,384)	-
V043	GRAYSON CO FISCAL COURT	229,379	267,005	194,889	179,836	(12,283)	-
V044	GREEN COUNTY FISCAL COURT	56,109	64,114	48,758	45,854	(1,845)	-
V045	GREENUP CO FISCAL CT	209,802	249,342	173,604	155,960	(10,747)	-
V046	HANCOCK CO FISCAL COURT	107,471	128,995	87,796	97,432	(5,565)	-
V047	HARDIN CO FISCAL COURT	161,500	192,832	132,851	140,784	(10,953)	-
V048	HARLAN CO FIS CT	110,727	142,958	81,350	81,757	(14,765)	-
V049	HARRISON CO FISCAL COURT	58,365	70,731	47,063	45,770	(4,334)	-
V050	HART COUNTY FISCAL COURT	143,686	167,382	121,960	113,878	(3,933)	-
V051	HENDERSON CO FISCAL COURT	226,554	286,795	171,617	203,227	(15,147)	-
V052	HENRY CO FISCAL COURT	51,896	65,174	39,778	35,327	(6,505)	-
V053	HICKMAN CO FISCAL COURT	41,084	51,097	31,947	35,550	(3,369)	-
V054	HOPKINS CO FISCAL COURT	218,236	260,506	179,563	170,111	(13,167)	-

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(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
V055	JACKSON CO FISCAL COURT	115,893	137,935	95,716	81,828	(8,021)	-
V057	JESSAMINE CO FISCAL COURT	298,408	351,376	249,900	244,428	(11,133)	-
V060	KNOTT CO FISCAL CT	31,034	44,760	18,560	25,302	(7,735)	-
V061	KNOX CO FISCAL CT	218,454	248,724	190,646	182,140	(6,088)	-
V062	LARUE CO FISCAL COURT	128,966	149,094	110,501	107,079	(2,165)	-
V063	LAUREL COUNTY FISCAL COUR	351,364	408,049	299,385	283,312	(11,353)	-
V064	LAWRENCE CO FISCAL CT	76,367	95,278	59,110	60,453	(8,608)	-
V065	LEE COUNTY FISCAL COURT	81,352	93,450	70,254	69,663	(4,824)	-
V066	LESLIE CO FISCAL COURT	93,021	117,824	70,393	62,588	(11,851)	-
V067	LETCHER CO FISCAL COURT	65,186	85,539	46,661	79,228	(3,225)	-
V068	LEWIS COUNTY FISCAL COURT	107,773	126,049	91,020	82,445	(3,289)	-
V069	LINCOLN CO FISCAL COURT	96,352	115,129	79,178	80,754	(5,823)	-
V070	LIVINGSTON CO FISCAL CT	93,323	112,623	75,676	73,450	(4,969)	-
V071	LOGAN COUNTY FISCAL COURT	254,688	290,060	222,178	204,664	(3,507)	-
V072	LYON COUNTY FISCAL COURT	51,726	60,871	43,349	40,510	(2,053)	-
V073	MCCRACKEN CO FISCAL COURT	193,842	228,953	161,700	160,976	(9,325)	-
V074	MCCREARY CO FISCAL CT	190,744	214,875	168,535	157,286	(1,112)	-
V075	MCLEAN COUNTY FISCAL CT	88,231	106,964	71,107	66,074	(6,770)	-
V076	MADISON CO FISCAL COURT	363,331	418,022	313,157	306,506	(15,172)	-
V077	MAGOFFIN CO FISCAL COURT	17,160	28,726	6,660	14,221	(2,892)	-
V078	MARION CO FISCAL COURT	260,290	302,111	221,934	211,025	(4,942)	-
V079	MARSHALL CO FISCAL COURT	193,892	234,346	156,920	163,576	(12,409)	-
V080	MARTIN CO FISCAL COURT	45,771	59,205	33,536	33,974	(10,122)	-
V081	MASON CO FIS CT	144,934	173,396	118,904	124,722	(6,016)	-
V082	MEADE COUNTY FISCAL COURT	260,005	307,240	216,769	220,053	(12,099)	-
V083	MENIFEE CO FISCAL COURT	52,040	60,138	44,613	44,345	(1,360)	-
V084	MERCER COUNTY FISCAL COURT	65,975	82,015	51,333	54,211	(4,387)	-
V085	METCALFE CO FISCAL COURT	39,318	49,295	30,215	28,025	(5,446)	-
V086	MONROE CO FISCAL COURT	58,448	67,834	49,844	50,761	(1,983)	-
V087	MONTGOMERY CO FISCAL CT	138,617	168,462	111,347	112,637	(10,921)	-
V088	MORGAN CO FISCAL CT	73,908	85,007	63,722	58,549	(3,310)	-
V089	MUHLENBERG CO FISCAL CT	183,705	226,149	144,946	149,740	(12,893)	-
V090	NELSON CO FISCAL CT	367,982	424,958	315,704	297,671	(8,937)	-
V091	NICHOLAS CO FISCAL COURT	55,605	66,248	45,869	44,367	(4,232)	-
V092	OHIO COUNTY FISCAL CRT	139,546	165,083	116,165	116,114	(3,460)	-
V093	OLDHAM CO FISCAL COURT	217,509	255,947	182,305	172,518	(10,343)	-
V094	OWEN COUNTY FISCAL COURT	80,572	95,626	66,790	57,233	(5,077)	-
V095	OWSLEY CO FISCAL COURT	29,328	36,456	22,822	25,631	(1,291)	-
V096	PENDLETON CO FISCAL COURT	49,954	63,070	37,990	40,555	(4,184)	-
V097	PERRY COUNTY FISCAL COURT	189,288	223,996	157,476	115,029	(8,059)	-
V098	PIKE COUNTY FISCAL COURT	431,665	503,215	366,061	342,332	(9,251)	-
V099	POWELL CO FISCAL CT	201,072	231,132	173,474	156,108	(6,017)	-
V100	PULASKI CO FISCAL CT	284,446	339,199	234,329	210,531	(13,383)	-
V101	ROBERTSON CO FISCAL CT	26,626	31,303	22,338	21,413	134	-
V102	ROCKCASTLE CO FISCAL CT	142,388	166,565	120,231	112,006	(5,489)	-
V103	ROWAN CO FISCAL COURT	318,306	353,955	285,399	263,183	13,065	-
V104	RUSSELL CO FISCAL COURT	114,108	135,787	94,265	86,039	(6,222)	-
V105	SCOTT CO FISCAL CT	235,099	268,669	204,255	179,682	(6,489)	-
V106	SHELBY CO FISCAL COURT	197,642	228,092	169,699	156,412	(4,919)	-
V107	SIMPSON CO FISCAL COURT	169,343	196,572	144,366	123,308	(8,281)	-
V108	SPENCER CO TREASURER	82,136	94,788	70,527	65,472	(2,554)	-
V109	TAYLOR COUNTY FISCAL COUR	171,638	197,815	147,605	131,721	(2,941)	-
V110	TODD COUNTY FISCAL COURT	116,745	134,847	100,138	103,330	748	-
V111	TRIGG COUNTY FISCAL COURT	147,030	168,376	127,429	119,728	(4,392)	-
V112	TRIMBLE CO FISCAL COURT	143,584	158,328	129,986	120,122	(10,842)	-
V113	UNION COUNTY FISCAL COURT	141,989	165,856	120,106	113,800	(1,279)	-
V114	WARREN COUNTY FISCAL COUR	422,551	498,639	352,849	346,769	(694)	-
V115	WASHINGTON CO FIS COURT	88,564	103,596	74,790	66,389	(6,090)	-
V116	WAYNE COUNTY FISCAL COURT	202,994	238,026	170,896	165,893	(5,737)	-
V117	WEBSTER CO FISCAL COURT	84,629	111,066	60,560	69,957	(15,952)	-
V119	CITY OF HIGHLAND HEIGHTS	25,250	28,306	22,435	20,994	(276)	-
V120	WOODFORD CO FISCAL COURT	139,447	167,906	113,424	99,008	(13,854)	-
V122	FAMILY HEALTH CENTER	828,818	987,468	683,658	668,740	(43,924)	-
V125	LOUISVILLE MEM COMM	5,765	7,126	4,523	7,982	733	-
V126	LOU & JEFF CO RIVERPORT	(10,470)	(9,116)	(11,668)	1,019	(288)	-
V127	LOU LABOR MANAGER COM	3,327	3,935	2,770	2,656	(153)	-
V129	T A R C	1,376,635	1,673,679	1,105,108	1,074,117	(66,809)	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
V130	ANCHORAGE BD OF EDUCATION	30,650	38,059	23,884	23,717	(1,710)	-
V136	MOUNTAIN ARTS CENTER	(17,011)	(17,011)	(16,978)	(16,183)	(1,754)	-
V137	FRANKLIN CO CONS DIST	2,113	2,685	1,590	(271)	(305)	-
V145	CITY OF WURLTAND	2,949	3,628	2,329	2,894	(38)	-
V147	HARDIN CO WATER DIST #2	257,310	293,120	224,395	208,280	(788)	-
V151	HOUSING AUTH OF HENDERSON	46,693	56,918	37,354	41,892	(3,009)	-
V156	JEFF CO BD OF ED	7,845,460	9,580,751	6,259,870	6,041,912	(560,550)	-
V158	BIG SANDY AREA COMM PRO	67,703	85,467	51,498	47,048	(9,066)	-
V159	CITY OF ERLANGER	26,488	43,348	11,194	11,624	(17,654)	-
V163	EAST BERNSTADT BD OF ED	26,100	29,809	22,695	24,118	(104)	-
V171	CITY OF ADAIRVILLE	10,205	11,825	8,721	9,242	(389)	-
V176	MADISON CO CONSERVAT DIST	2,174	2,532	1,846	1,694	(79)	-
V179	MARSHALL CO SEN CITIZENS	(10,481)	(10,481)	(10,462)	(10,705)	(735)	-
V189	CITY OF CENTRAL CITY	59,343	71,872	47,893	47,838	(3,797)	-
V196	CITY OF BUTLER	1,947	2,305	1,618	1,670	(38)	-
V197	CITY OF HAZARD	150,034	184,925	118,206	146,761	(13,976)	-
V198	MOUNTAIN WATER DISTRICT	148,084	168,273	129,511	105,040	(3,174)	-
V200	PULASKI COUNTY LIBRARY	28,973	34,275	24,118	22,553	(1,824)	-
V205	BARREN/METCALFE CO AMB SR	14	907	(790)	(2,275)	(2,499)	-
V206	SHELBYVLE MUN WATER&SEWER	96,175	109,229	84,175	73,979	(3,535)	-
V207	BELL CO PUBLIC LIBRARY	15,564	18,047	13,285	12,440	(336)	-
V208	CITY OF WALTON	37,839	41,926	34,068	32,860	837	-
V218	MURRAY TOURISM COMMISSION	4,951	5,767	4,204	4,316	43	-
V219	BELLEVUE BD OF EDUCATION	55,741	64,928	47,329	45,139	(6,606)	-
V224	PENNYROYAL AREA MUSEUM	6,458	7,553	5,455	4,491	(294)	-
V230	OWENSBORO RIVERPORT AUTH	120,155	142,951	99,297	100,236	(5,614)	-
V236	BIG SANDY AREA DEV DIST	99,158	121,656	78,616	80,782	(10,370)	-
V237	BLUE GRASS COMM ACTION	175,741	219,691	135,661	142,490	(27,357)	-
V247	HARDIN CO WATER DIST #1	296,799	332,923	263,487	203,123	(720)	-
V251	HENDERSON CO RIVER AUTH	46,891	54,315	40,084	37,167	(2,966)	-
V259	KENTON CO PUBLIC LIBRARY	253,590	299,878	211,201	193,963	(11,087)	-
V263	LAUREL CO BD OF EDUCATION	350,876	440,513	269,104	278,286	(37,542)	-
V271	RUSSELLVILLE ELEC PL BD	79,436	90,744	69,046	59,655	(2,321)	-
V281	HOUSING AUTH OF MAYSVILLE	21,679	25,316	18,347	19,605	(691)	-
V298	CITY OF PIKEVILLE	226,779	254,013	201,678	179,220	1,502	-
V300	HOUSING AUTH OF SOMERSET	18,698	23,231	14,558	13,578	(1,375)	-
V305	CITY OF CAVE CITY	38,678	44,135	33,659	23,876	(844)	-
V306	HOUSING AUTH OF SHELBYVLE	1,669	2,603	822	2,957	(469)	-
V308	NORTHERN KY AREA DEV.DIST	123,223	151,348	97,533	97,970	(8,051)	-
V319	CAMPBELL CO BD OF ED	394,216	466,890	327,707	318,008	(26,364)	-
V324	CHRISTIAN CO CONS DIST	(3,568)	(3,250)	(3,847)	(2,072)	(817)	-
V330	CITY OF OWENSBORO	583,343	683,233	491,812	479,474	(14,496)	-
V336	SANDY VALLEY TRANS SER IN	109,843	129,428	91,900	81,012	(4,603)	-
V337	FRANKFORT ELEC WATER BD	773,084	894,414	661,802	624,784	(30,234)	-
V347	CITY OF RADCLIFF	93,369	114,873	73,727	73,049	(5,206)	-
V359	CITY OF ELSMERE	35,117	40,108	30,537	30,442	(1,897)	-
V363	LONDON LAUREL CO COMM CTR	43,011	49,878	36,713	34,363	(1,373)	-
V373	PADUCAH MCCRACKEN CO TOUR	19,108	21,972	16,478	14,383	(959)	-
V376	CITY OF BEREA	412,856	476,205	354,717	326,945	(9,673)	-
V398	CITY OF ELKHORN CITY	13,799	15,477	12,251	9,383	172	-
V400	PULASKI CO SOIL CONS DIST	5,776	6,746	4,886	4,378	(209)	-
V405	MARY W WELDON MEM PUB LIB	9,839	11,942	7,919	7,046	(1,580)	-
V407	BELL/WHITLEY COMM ACTION	161,961	188,153	137,942	125,697	(6,237)	-
V419	DAYTON CITY SCHOOLS	74,249	86,087	63,389	59,932	(876)	-
V424	PENNYRILE ALLIED COMM SER	159,306	190,616	130,668	113,632	(16,244)	-
V430	OWENSBORO MUN UTILITIES	880,655	1,052,746	723,192	675,503	(45,868)	-
V436	APPALACHIAN RES & DEFENSE	183,337	201,980	166,100	150,155	3,854	-
V437	FKT/FKLN CO TOUR&CONV COM	4,101	5,306	3,002	2,998	(384)	-
V447	CITY OF ELIZABETHTOWN	446,390	520,546	378,419	353,441	(19,835)	-
V459	LUDLOW BD OF EDUCATION	13,442	19,915	7,561	11,225	(3,591)	-
V463	LONDON LAUREL TOURIST COM	5,550	6,905	4,315	4,602	(1,270)	-
V473	PADUCAH POWER SYSTEM	318,790	372,209	269,812	249,241	(6,762)	-
V476	KY RIVER FOOTHILLS DEV CO	(31,445)	14,592	(73,083)	(108,829)	(39,023)	-
V500	WEST PULASKI WATER DISTR	23,388	27,040	20,038	20,842	(377)	-
V505	CITY OF PARK CITY	1,929	2,189	1,690	1,375	(50)	-
V507	BELL CO SOLID WASTE OFFIC	7,101	8,831	5,523	5,877	(758)	-
V508	CITY OF UNION	7,528	8,596	6,547	7,709	408	-



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		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
V524	HOPKINSVL WATER ENV ATH	227,986	262,692	196,154	197,616	(8,462)	-
V530	AUDUBON AREA COMM SER INC	803,710	938,094	680,526	615,507	(36,170)	-
V537	CAPITAL COMMUNITY E I D A	1,786	2,639	1,010	869	(799)	-
V547	ELIZABETHTOWN TOUR/CON BU	1,070	2,967	(650)	(1,620)	(1,411)	-
V559	BEECHWOOD BOARD OF EDUC	71,298	83,118	60,457	51,939	(2,511)	-
V563	LONDON-LAUREL CO IDA	6,362	7,241	5,553	5,227	450	-
V576	SOUTHERN MADISON WATER DT	13,928	17,000	11,122	11,540	(812)	-
V607	PINEVILLE UTILITY COMM	64,040	74,636	54,320	44,096	(1,771)	-
V619	SOUTHGATE BD OF ED	23,123	25,623	20,816	20,712	1,064	-
V624	HOPKINSVL ELECTRIC SYSTEM	195,724	229,775	164,527	166,898	(2,069)	-
V630	CITY OF WHITESVILLE	4,408	5,804	3,135	3,094	(514)	-
V637	FARMDALE WATER DISTRICT	2,553	3,557	1,640	48	(2,364)	-
V647	CITY OF VINE GROVE	45,290	51,211	39,842	39,442	1,016	-
V659	KENTON CO BD OF ED	981,669	1,158,757	819,479	760,582	(38,830)	-
V663	LAUREL CO CONSERV DIST	3,032	3,550	2,558	2,500	(100)	-
V673	PADUCAH-MCCRACKEN CO JOIN	68,698	82,545	56,042	58,182	(5,470)	-
V676	MADISON CO UTILITIES DIST	35,616	41,304	30,397	26,468	(1,829)	-
V707	BELL CO CONSERVATION DIST	973	1,113	844	738	(29)	-
V708	HEBRON FIRE PROTECTION DI	3,602	4,263	2,996	2,790	47	-
V719	SILVER GROVE BD OF ED	(28,525)	(28,525)	(28,476)	(28,926)	(363)	-
V724	PENNYRILE AREA DEVP DIST	72,723	89,134	57,739	56,071	(9,687)	-
V730	GREEN RIV AREA DEL DIST	85,508	106,871	66,022	75,214	(8,789)	-
V737	KY ASSOC OF CO (KACO)	156,175	189,538	125,673	121,608	(7,091)	-
V756	JEFF CO MED CENTER LAUNDR	109,618	130,831	90,208	92,102	(2,989)	-
V759	ERLANGER/ELSMERE BD OF ED	166,203	199,206	136,029	127,191	(17,456)	-
V773	MCCRACKEN CO PUB LIBRARY	41,620	51,441	32,657	33,782	(4,586)	-
V808	POINT PLEASANT FIRE DIST	(3,759)	(3,740)	(3,767)	(3,740)	(1,002)	-
V819	NEWPORT BD OF ED	124,581	153,806	97,915	123,531	(7,020)	-
V830	REGIONAL WTR RESOURCE AGY	261,305	305,113	221,145	205,109	(7,678)	-
V856	KYIANA REG PLANNING DEV	102,710	139,038	69,668	91,132	(21,796)	-
V859	COVINGTON BD OF ED	574,041	662,985	492,422	456,957	(12,690)	-
V873	PADUCAH-MCRACKEN CO RIV	(15,225)	(11,387)	(18,664)	(10,236)	(3,112)	-
V919	CITY OF WILDER	9,456	11,453	7,633	7,636	(984)	-
V930	OWENSBORO METRO PLAN COMM	18,848	24,156	14,011	18,813	(2,055)	-
V937	HOUSING AUTH OF FRANKFORT	24,275	30,122	18,938	21,676	(1,551)	-
V959	CITY OF COVINGTON	393,387	455,525	336,383	329,709	(1,803)	-
W001	ADAIR COUNTY ATTORNEY	3,741	4,940	2,650	2,990	(504)	-
W003	ANDERSON COUNTY ATTORNEY	(3,389)	(2,987)	(3,744)	(2,372)	(873)	-
W004	BALLARD COUNTY ATTORNEY	3,135	3,893	2,442	2,377	(425)	-
W010	BOYD COUNTY ATTORNEY	9,776	11,765	7,956	7,080	321	-
W011	BOYLE COUNTY ATTORNEY	(558)	136	(1,182)	1,646	(519)	-
W013	BREATHITT CO ATTORNEY	(2,099)	(1,522)	(2,617)	(2,002)	(675)	-
W015	BULLITT COUNTY ATTORNEY	11,604	15,373	8,174	7,213	(3,064)	-
W016	BUTLER COUNTY ATTORNEY	(4,126)	(3,899)	(4,322)	(3,649)	(550)	-
W017	CALDWELL COUNTY ATTORNEY	3,734	4,750	2,809	3,641	(121)	-
W018	CALLOWAY COUNTY ATTORNEY	8,484	10,558	6,591	8,396	(709)	-
W019	CAMPBELL COUNTY ATTORNEY	8,679	13,327	4,460	4,705	(4,824)	-
W020	CARLISLE COUNTY ATTORNEY	(4,168)	(4,168)	(4,159)	(4,066)	(969)	-
W021	CARROLL COUNTY ATTORNEY	3,576	3,802	3,363	1,724	163	-
W022	CHILD SUPPORT ENFORCEMENT	(480)	215	(1,106)	(998)	(1,177)	-
W024	CHRISTIAN COUNTY ATTORNEY	5,481	8,913	2,367	3,278	(2,813)	-
W026	CLAY COUNTY ATTORNEY	4,962	6,306	3,736	3,464	(919)	-
W027	CLINTON CO ATTORNEY	3,603	4,367	2,905	2,830	(245)	-
W029	CUMBERLAND CO ATTORNEY	2,642	3,289	2,052	1,883	(229)	-
W031	EDMONSON COUNTY ATTORNEY	1,539	1,801	1,299	1,350	(63)	-
W032	ELLIOTT COUNTY ATTORNEY	2,196	2,759	1,682	1,698	(259)	-
W033	ESTILL COUNTY ATTORNEY	1,956	2,906	1,092	1,512	(396)	-
W035	FLEMING COUNTY ATTORNEY	4,687	6,504	3,035	2,824	(1,312)	-
W036	FLOYD COUNTY ATTORNEY	14,910	15,702	14,164	13,653	1,131	-
W039	GALLATIN COUNTY ATTORNEY	(10,440)	(10,440)	(10,421)	(9,930)	(265)	-
W041	GRANT COUNTY CHILD SUPPOR	5,632	6,688	4,666	4,611	(474)	-
W043	GRAYSON COUNTY ATTORNEY	2,008	3,080	1,035	89	(2,161)	-
W044	GREEN COUNTY ATTORNEY	(1,812)	(1,330)	(2,246)	(2,110)	(149)	-
W045	GREENUP CO ATTY/CHILD SUP	4,199	5,529	2,987	3,683	(752)	-
W047	HARDIN COUNTY ATTORNEY	38,544	45,255	32,395	36,570	1,478	-
W048	HARLAN COUNTY ATTORNEY	7,770	10,646	5,150	5,312	(485)	-
W050	HART COUNTY ATTORNEY	5,278	6,848	3,845	3,312	(410)	-



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(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
W051	HENDERSON CO ATTORNEY	16,965	19,761	14,400	12,649	(319)	-
W052	HENRY COUNTY ATTORNEY	3,800	4,222	3,412	2,165	(704)	-
W055	JACKSON COUNTY ATTORNEY	2,499	3,174	1,884	3,558	(186)	-
W056	JEFFERSON CO ATTORNEY	175,011	226,768	127,862	163,531	(16,814)	-
W058	JOHNSON CO ATTORNEY	9,256	10,744	7,892	7,720	(463)	-
W060	KNOTT COUNTY ATTORNEY	1,689	2,618	847	952	(666)	-
W061	KNOX COUNTY ATTORNEY	2,066	3,724	563	697	(1,157)	-
W063	LAUREL COUNTY ATTORNEY	14,895	18,588	11,526	15,230	(550)	-
W064	LAWRENCE COUNTY ATTORNEY	2,834	3,746	2,003	1,372	(439)	-
W066	LESLIE COUNTY ATTORNEY	3,076	3,913	2,315	3,038	(724)	-
W067	LETCHER COUNTY ATTORNEY	6,325	7,742	5,030	4,146	(952)	-
W069	LINCOLN COUNTY ATTORNEY	(1,317)	(250)	(2,279)	(693)	(530)	-
W070	LIVINGSTON CO ATTORNEY	2,629	3,254	2,059	2,580	(273)	-
W071	LOGAN COUNTY ATTORNEY	(1,029)	(882)	(1,157)	102	(31)	-
W073	MCCRACKEN COUNTY ATTORNEY	2,373	2,736	2,039	2,155	10	-
W075	MCLEAN COUNTY ATTORNEY	2,615	2,761	2,477	2,421	344	-
W076	MADISON COUNTY ATTORNEY	11,024	11,727	10,367	10,047	675	-
W077	MAGOFFIN CO ATTORNEY	1,571	1,856	1,311	1,197	(525)	-
W078	MARION COUNTY ATTORNEY	9,778	10,273	9,311	8,871	286	-
W079	MARSHALL COUNTY ATTORNEY	(548)	(288)	(783)	(648)	(156)	-
W080	MARTIN COUNTY ATTORNEY	2,209	3,199	1,309	1,016	(1,141)	-
W082	MADE COUNTY ATTORNEY	3,821	4,699	3,020	2,440	(275)	-
W083	MENIFEE COUNTY ATTORNEY	1,874	2,276	1,506	1,432	(143)	-
W084	MERCER COUNTY ATTORNEY	2,514	3,526	1,592	1,779	(334)	-
W085	METCALFE COUNTY ATTORNEY	4,226	5,069	3,455	3,508	(145)	-
W087	MONTGOMERY CO ATTORNEY	(1,140)	(1,047)	(1,221)	(661)	(238)	-
W090	NELSON COUNTY ATTORNEY	10,260	12,568	8,151	7,914	(645)	-
W091	NICHOLAS COUNTY ATTORNEY	4,252	4,628	3,901	(4,944)	(2,801)	-
W092	OHIO COUNTY ATTORNEY	1,532	2,461	689	2,516	(455)	-
W095	OWSLEY COUNTY ATTORNEY	2,768	3,318	2,266	2,226	(317)	-
W096	PENDLETON COUNTY ATTORNEY	6,783	7,581	6,046	5,978	471	-
W097	PERRY COUNTY ATTORNEY	13,066	15,289	11,026	6,122	(713)	-
W098	PIKE COUNTY ATTORNEY	22,372	27,960	17,270	13,745	(1,897)	-
W099	POWELL COUNTY ATTORNEY	1,092	2,038	234	432	(460)	-
W103	ROWAN COUNTY ATTORNEY	2,995	3,159	2,842	2,643	(64)	-
W104	RUSSELL COUNTY ATTORNEY	6,432	7,723	5,252	5,223	(591)	-
W105	SCOTT COUNTY ATTORNEY	10,757	11,628	9,947	10,003	897	-
W106	SHELBY COUNTY ATTORNEY	1,665	2,139	1,234	1,484	(163)	-
W107	SIMPSON COUNTY ATTORNEY	(209)	(127)	(283)	(348)	(148)	-
W109	TAYLOR COUNTY ATTORNEY	5,902	7,139	4,773	4,471	(547)	-
W110	TODD COUNTY ATTORNEY	(6,731)	(6,731)	(6,716)	(6,001)	(1,370)	-
W113	UNION COUNTY ATTORNEY	512	602	430	459	153	-
W114	WARREN CO ATTY/CHILD SUPP	19,322	24,341	14,742	15,532	(1,434)	-
W115	WASHINGTON CO ATTORNEY	2,073	2,654	1,543	1,961	(91)	-
W118	WHITLEY COUNTY ATTORNEY	(3,833)	(3,833)	(3,823)	(1,146)	-	-
W119	WOLFE COUNTY ATTORNEY	(7,094)	(6,771)	(7,373)	(7,229)	(916)	-
W120	WOODFORD COUNTY ATTORNEY	5,904	7,400	4,539	4,687	(541)	-
X030	OWENSBORO DAVIESS CO TOUR	29,040	31,921	26,368	16,094	(360)	-
X034	FAYETTE CO ATTORNEY OFF	22,431	36,821	9,372	13,874	(10,249)	-
X059	KENTON COUNTY ATTORNEY	9,033	17,166	1,657	1,298	(6,157)	-
X105	GEORGETOWN WATER & SEWER	176,391	206,066	149,191	136,235	(7,981)	-
X956	LOU FIREFIGHTERS PENS FUN	11,709	13,457	10,105	9,903	(32)	-
TOTAL		127,619,633	151,371,554	105,878,430	101,842,502	(6,132,071)	-



APPENDIX B

COLLECTIVE OPEB AMOUNTS – CERS HAZARDOUS SYSTEM

Appendix B: Collective OPEB Amounts for CERS Hazardous System

Participating Employer Code (1)	Participating Employer Name (2)	2020		Employer Contributions for FYE June 30, 2020			Net OPEB Liability as of June 30, 2020				
		Proportionate Share (3)	Proportionate Share (4)	Employer Contributions (5)	Implicit Subsidy (6)	Total Contributions (7)	Discount Rate 5.30% (8)	Discount Rate Less 1.00% 4.30% (9)	Discount Rate Plus 1.00% 6.30% (10)	Health Care Trend Rate 1% Decrease (11)	Health Care Trend Rate 1% Increase (12)
39932	JEFFERSON CO SHERIFF	1.123339%	1.180219%	624,996	19,823	644,819	10,380,838	14,091,717	7,390,623	7,418,452	14,022,837
39934	KENTON CO SHERIFF	0.258566%	0.275825%	143,859	4,563	148,422	2,389,423	3,243,579	1,701,146	1,707,552	3,227,725
39936	CAMPBELL CO SHERIFF	0.020687%	0.025497%	11,510	365	11,875	191,170	259,508	136,103	136,615	258,239
39938	FAYETTE CO SHERIFF	0.466183%	0.437359%	259,372	8,227	267,599	4,308,023	5,848,029	3,067,091	3,078,640	5,819,444
39940	DAVISS CO SHERIFF	0.328571%	0.342869%	182,808	5,798	188,606	3,036,343	4,121,756	2,161,720	2,169,860	4,101,609
39944	HARDIN COUNTY SHERIFF	0.218058%	0.201241%	121,322	3,848	125,170	2,015,086	2,735,427	1,434,638	1,440,040	2,722,056
39946	WARREN COUNTY SHERIFF	0.369335%	0.361961%	205,488	6,518	212,006	3,413,045	4,633,120	2,429,913	2,439,062	4,610,473
39948	BOONE COUNTY SHERIFF	1.477630%	1.487342%	822,114	26,075	848,189	13,654,861	18,536,117	9,721,558	9,758,165	18,445,514
39952	MADISON COUNTY SHERIFF	0.163569%	0.167006%	91,006	2,886	93,892	1,511,550	2,051,890	1,076,146	1,080,198	2,041,860
39962	BULLITT CO SHERIFF	0.226602%	0.248531%	126,075	3,999	130,074	2,094,042	2,842,607	1,490,850	1,496,464	2,828,712
A156	CITY OF ANCHORAGE	0.019926%	0.036377%	11,086	352	11,438	184,137	249,962	131,096	131,590	248,740
AB19	BELLEVUE/DAYTON FIRE	0.191624%	0.187440%	106,614	3,382	109,996	1,770,808	2,403,826	1,260,724	1,265,471	2,392,076
AC19	CAMPBELL CO FIRE DIST 1	0.109283%	0.105487%	60,802	1,928	62,730	1,009,890	1,370,900	718,990	721,697	1,364,199
AD19	SOUTHERN CAMPBELL F DIST	0.076845%	0.077194%	42,754	1,356	44,110	710,129	963,981	505,575	507,479	959,270
AS02	ALLEN CO AMBULANCE SVC	0.123215%	0.125770%	68,553	2,174	70,727	1,138,637	1,545,670	810,651	813,703	1,538,114
AS20	WOODFORD CO FIRE DISTRICT	0.035851%	0.030906%	19,947	633	20,580	331,301	449,733	235,869	236,757	447,534
B008	BURLINGTON FIRE PRO DIST	0.256257%	0.248793%	142,575	4,522	147,097	2,368,085	3,214,614	1,685,955	1,692,303	3,198,901
B015	CITY OF HILLVIEW	0.155406%	0.132767%	86,464	2,742	89,206	1,436,115	1,949,489	1,022,440	1,026,290	1,939,960
B045	CITY OF BELLEFONTE	0.028481%	0.029199%	15,846	503	16,349	263,195	357,280	187,381	188,087	355,533
B256	BUECHEL FIRE PROTECT DIST	0.271880%	0.192784%	151,267	4,798	156,065	2,512,458	3,410,596	1,788,741	1,795,476	3,393,926
B259	CITY OF LUDLOW	0.160970%	0.153314%	89,560	2,841	92,401	1,487,533	2,019,287	1,059,047	1,063,035	2,009,417
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	2.386548%	0.923497%	1,327,812	42,115	1,369,927	22,054,223	29,938,032	15,701,472	15,760,596	29,791,697
B656	LOUISVILLE AIRPORT AUTHOR	0.348930%	0.370779%	194,135	6,157	200,292	3,224,482	4,377,150	2,295,665	2,304,309	4,355,754
B956	LAKE DREAMLAND FIRE DIST	0.031882%	0.024424%	17,738	563	18,301	294,623	399,943	209,757	210,546	397,989
C106	CITY OF SIMPSONVILLE	0.053922%	0.039371%	30,001	952	30,953	498,296	676,424	354,761	356,097	673,118
C156	FAIRDALE FIRE DISTRICT	0.149918%	0.150033%	83,410	2,646	86,056	1,385,401	1,880,645	986,334	990,048	1,871,453
C256	LOUISVILLE/JEFF CO METRO	25.912344%	26.801637%	14,416,949	457,261	14,874,210	239,457,402	325,057,188	170,481,346	171,123,305	323,468,331
C356	INDIAN HILLS POLICE DEPT	0.027699%	0.037074%	15,411	489	15,900	255,968	347,470	182,236	182,922	345,771
D024	CITY OF HEMBROKE	0.000000%	0.000224%	-	-	-	-	-	-	-	-
D071	CITY OF LEWISBURG	0.008614%	0.008630%	4,793	152	4,945	79,602	108,058	56,673	56,886	107,530
D098	CITY OF COAL RUN VILLAGE	0.028600%	0.024608%	15,913	505	16,418	264,294	358,772	188,164	188,872	357,019
D106	SIMPSONVILLE RURAL FIRE	0.065828%	0.056956%	36,625	1,162	37,787	608,320	825,779	433,093	434,723	821,742
G015	ZONETON FIRE PROT DIST	0.172212%	0.145197%	95,814	3,039	98,853	1,591,421	2,160,312	1,133,010	1,137,276	2,149,753
G506	SHELBY CO SUB FIRE DIST	0.012778%	0.012774%	7,109	225	7,334	118,082	160,294	84,068	84,385	159,510
J002	CITY OF SCOTTSVILLE	0.102145%	0.102785%	56,831	1,803	58,634	943,928	1,281,357	672,028	674,558	1,275,094
J003	CITY OF LAWRENCEBURG	0.121247%	0.121062%	67,458	2,140	69,598	1,120,450	1,520,982	797,703	800,707	1,513,548
J007	CITY OF MIDDLESBORO	0.353505%	0.363774%	196,681	6,238	202,919	3,266,759	4,434,541	2,325,765	2,334,522	4,412,865
J024	CITY OF HOPKINSVILLE	1.514985%	1.538368%	842,898	26,734	869,632	14,000,061	19,004,717	9,967,323	10,004,855	18,911,823
J037	CITY OF FRANKFORT	1.523399%	1.482318%	847,579	26,883	874,462	14,077,815	19,110,266	10,022,680	10,060,420	19,016,857
J040	CITY OF LANCASTER	0.046706%	0.046332%	25,986	824	26,810	431,613	585,903	307,286	308,443	583,039
J059	KENTON COUNTY AIRPORT BD	1.424489%	1.477464%	792,548	25,137	817,685	13,163,782	17,869,491	9,371,935	9,407,225	17,782,146
J063	CITY OF LONDON	0.359170%	0.378552%	199,832	6,338	206,170	3,319,110	4,505,605	2,363,035	2,371,933	4,483,582
J067	CITY OF WHITESBURG	0.048962%	0.061769%	27,241	864	28,105	452,461	614,203	322,129	323,342	611,201
J084	CITY OF HARRODSBURG	0.064526%	0.070414%	35,900	1,139	37,039	596,288	809,446	424,527	426,125	805,489
J090	CITY OF BARDSTOWN	0.333876%	0.357419%	185,760	5,892	191,652	3,085,367	4,188,305	2,196,622	2,204,894	4,167,833
J100	CITY OF SOMERSET	0.103007%	0.904853%	563,610	17,876	581,486	9,361,254	12,707,658	6,664,731	6,689,827	12,645,544
J113	CITY OF MORGANFIELD	0.029099%	0.029221%	16,190	513	16,703	268,905	365,032	191,447	192,168	363,248
J118	CITY OF CORBIN	0.313541%	0.315698%	174,446	5,533	179,979	2,897,450	3,933,213	2,062,835	2,070,603	3,913,987
J156	CITY OF JEFFERSONTOWN	0.721556%	0.699477%	401,455	12,733	414,188	6,667,939	9,051,553	4,747,230	4,765,105	9,007,310
J210	BOYD CO AMBULANCE SERVICE	0.322908%	0.350243%	179,657	5,698	185,355	2,984,011	4,050,717	2,124,462	2,132,462	4,030,917
J256	CITY OF ST MATTHEWS	0.326227%	0.353812%	181,504	5,757	187,261	3,014,682	4,092,352	2,146,298	2,154,380	4,072,349
J259	CITY OF PARK HILLS	0.039529%	0.039660%	21,993	698	22,691	365,290	495,871	260,067	261,047	493,447
J319	CITY OF ALEXANDRIA	0.161737%	0.156531%	89,986	2,854	92,840	1,494,621	2,028,908	1,064,093	1,068,100	2,018,991
J324	CITY OF OAK GROVE	0.166506%	0.131138%	92,640	2,938	95,578	1,538,691	2,088,733	1,095,469	1,099,594	2,078,524
J356	CITY OF WEST BUECHEL	0.081074%	0.062897%	45,107	1,431	46,538	749,209	1,017,032	533,398	535,407	1,012,061
J359	CITY OF FORT WRIGHT	0.261520%	0.236906%	145,503	4,615	150,118	2,416,721	3,280,636	1,720,581	1,727,060	3,264,600
J410	CANNONSBURG VOL FIRE DEPT	0.012419%	0.011851%	6,909	219	7,128	114,765	155,790	81,707	82,014	155,029
J419	CITY OF COLD SPRING	0.112541%	0.094959%	62,615	1,986	64,601	1,039,998	1,411,770	740,425	743,213	1,404,869
J456	CITY OF SHIVELY	0.716498%	0.709620%	398,641	12,644	411,285	6,621,198	8,988,103	4,713,952	4,731,703	8,944,170
J510	CITY OF CATLETTSBURG	0.095887%	0.090577%	53,349	1,692	55,041	886,097	1,202,854	630,856	633,231	1,196,974
J619	CITY OF FORT THOMAS	0.669309%	0.704919%	372,386	11,811	384,197	6,185,122	8,396,141	4,403,488	4,420,070	8,355,101
J719	CITY OF SOUTHGATE	0.009297%	0.009835%	5,173	164	5,337	85,914	116,626	61,166	61,397	116,056
J756	CITY OF PROSPECT	0.021134%	0.021545%	11,758	373	12,131	195,300	265,115	139,044	139,567	263,819
J819	CITY OF BELLEVUE	0.107110%	0.103132%	59,593	1,890	61,483	989,809	1,343,641	704,693	707,347	1,337,073
J859	CITY OF VILLA HILLS	0.096090%	0.097826%	53,462	1,696	55,158	887,973	1,205,400	632,191	634,572	1,199,508
J919	CITY OF DAYTON	0.110494%	0.108448%	61,476	1,950	63,426	1,021,081	1,386,091	726,957	729,695	1,379,316
J956	OKOLONA FIRE DISTRICT	0.411897%	0.368995%	229,169	7,269	236,438	3,806,363	5,167,039	2,709,935	2,720,139	5,141,782



Appendix B: Collective OPEB Amounts for CERS Hazardous System

Participating Employer Code (1)	Participating Employer Name (2)	2020 Proportionate Share (3)	2019 Proportionate Share (4)	Employer Contributions for FYE June 30, 2020			Net OPEB Liability as of June 30, 2020				
				Employer Contributions (5)	Implicit Subsidy (6)	Total Contributions (7)	Discount Rate 5.30% (8)	Discount Rate Less 1.00% 4.30% (9)	Discount Rate Plus 1.00% 6.30% (10)	Health Care Trend Rate 1% Decrease (11)	Health Care Trend Rate 1% Increase (12)
J959	CITY OF INDEPENDENCE	0.325383%	0.331594%	181,035	5,742	186,777	3,006,882	4,081,764	2,140,746	2,148,807	4,061,813
K001	CITY OF COLUMBIA	0.113188%	0.113231%	62,975	1,997	64,972	1,045,977	1,419,886	744,682	747,486	1,412,946
K010	CITY OF ASHLAND	1.121818%	1.105454%	624,150	19,796	643,946	10,366,782	14,072,637	7,380,616	7,408,407	14,003,851
K011	CITY OF DANVILLE	0.459757%	0.484759%	255,797	8,113	263,910	4,248,640	5,767,418	3,024,813	3,036,203	5,739,227
K016	CITY OF MORGANTOWN	0.043351%	0.044344%	24,120	765	24,885	400,609	543,816	285,213	286,287	541,158
K018	CITY OF MURRAY	0.587769%	0.643692%	327,019	10,372	337,391	5,431,606	7,373,263	3,867,024	3,881,585	7,337,223
K019	CITY OF NEWPORT	0.951711%	0.985812%	529,507	16,794	546,301	8,794,814	11,938,731	6,261,455	6,285,033	11,880,375
K026	CITY OF MANCHESTER	0.067196%	0.071224%	37,386	1,186	38,572	620,962	842,940	442,093	443,758	838,819
K029	CITY OF BURKESVILLE	0.042238%	0.042234%	23,500	745	24,245	390,324	529,854	277,890	278,937	527,264
K034	LEX/FAYETTE URBAN CO GOVT	2.340020%	2.410451%	1,301,925	41,293	1,343,218	21,624,255	29,354,362	15,395,357	15,453,328	29,210,879
K041	CITY OF WILLIAMSTOWN	0.073730%	0.065676%	41,021	1,301	42,322	681,343	924,905	485,081	486,908	920,385
K043	CITY OF LEITCHFIELD	0.163451%	0.164328%	90,940	2,884	93,824	1,510,460	2,050,410	1,075,370	1,079,419	2,040,387
K049	CITY OF CYNTHIANA	0.275047%	0.274810%	153,029	4,854	157,883	2,541,725	3,450,325	1,809,577	1,816,391	3,433,460
K065	CITY OF BEATTYVILLE	0.028083%	0.033696%	15,625	496	16,121	259,517	352,287	184,762	185,458	350,565
K071	CITY OF RUSSELLVILLE	0.255565%	0.262690%	142,189	4,510	146,699	2,361,690	3,205,933	1,681,402	1,687,733	3,190,263
K078	CITY OF LEBANON	0.122133%	0.117104%	67,952	2,155	70,107	1,128,638	1,532,096	803,532	806,558	1,524,608
K079	CITY OF BENTON	0.067558%	0.058182%	37,588	1,192	38,780	624,307	847,481	444,475	446,148	843,338
K090	NELSON COUNTY BD OF ED	0.008522%	0.008360%	4,741	150	4,891	78,752	106,904	56,068	56,279	106,382
K091	CITY OF CARLISLE	0.031238%	0.036401%	17,380	551	17,931	288,672	391,865	205,520	206,294	389,949
K099	CITY OF STANTON	0.070899%	0.058268%	39,447	1,251	40,698	655,182	889,392	466,456	468,212	885,045
K103	CITY OF MOREHEAD	0.169701%	0.172605%	94,417	2,995	97,412	1,568,216	2,128,813	1,116,489	1,120,694	2,118,407
K105	CITY OF GEORGETOWN	0.952836%	1.015403%	530,133	16,814	546,947	8,805,210	11,952,843	6,268,857	6,292,462	11,894,419
K106	CITY OF SHELBYVILLE	0.440741%	0.394143%	245,217	7,778	252,995	4,072,912	5,528,872	2,899,704	2,910,623	5,501,847
K108	CITY OF TAYLORSVILLE	0.020212%	0.024679%	11,245	357	11,602	186,780	253,549	132,978	133,479	252,310
K111	CITY OF CADIZ	0.050801%	0.074853%	28,264	896	29,160	469,455	637,273	334,228	335,486	634,158
K114	CITY OF BOWLING GREEN	2.575642%	2.512595%	1,433,019	45,451	1,478,470	23,801,651	32,310,120	16,945,551	17,009,359	32,152,190
K115	CITY OF SPRINGFIELD	0.049112%	0.063459%	27,325	867	28,192	453,847	616,085	323,116	324,332	613,074
K120	CITY OF VERSAILLES	0.452912%	0.456198%	251,988	7,992	259,980	4,185,385	5,681,551	2,979,779	2,990,999	5,653,780
K256	JEFFERSONTOWN FIRE DIST	0.930594%	0.784037%	517,758	16,422	534,180	8,599,671	11,673,829	6,122,523	6,145,578	11,616,768
K315	MT WASHINGTON FIRE P DIST	0.154391%	0.162275%	85,899	2,724	88,623	1,426,736	1,936,757	1,015,762	1,019,587	1,927,290
K356	ST MATTHEWS FIRE DIST.	1.074637%	1.001856%	597,900	18,964	616,864	9,930,780	13,480,775	7,070,204	7,096,827	13,414,882
K414	CITY OF SMITHS GROVE	0.008876%	0.008057%	4,939	157	5,096	82,024	111,345	58,397	58,616	110,801
K419	ALEXANDRIA FIRE DISTRICT	0.186820%	0.179518%	103,942	3,297	107,239	1,726,414	2,343,562	1,229,118	1,233,746	2,332,107
K456	CAMP TAYLOR FIRE PRO DIST	0.074919%	0.070013%	41,683	1,322	43,005	692,331	939,821	492,904	494,760	935,227
K559	CITY OF TAYLOR MILL	0.156726%	0.164783%	87,198	2,766	89,964	1,448,314	1,966,048	1,031,125	1,035,008	1,956,438
K656	MCMAHAN FIRE PRO DIST 14	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	0.302005%	0.310023%	168,028	5,329	173,357	2,790,845	3,788,499	1,986,938	1,994,420	3,769,981
K719	CENTRAL CAMPBELL CO FIRE	0.270052%	0.266748%	150,250	4,766	155,016	2,495,566	3,387,665	1,776,714	1,783,404	3,371,106
K759	LAKESIDE/CRESTVIEWHLS POL	0.133722%	0.141531%	74,399	2,360	76,759	1,235,732	1,677,475	879,778	883,091	1,669,275
K856	HIGHVIEW FIRE DISTRICT	0.168010%	0.123187%	93,476	2,965	96,441	1,552,590	2,107,600	1,105,364	1,109,526	2,097,298
K859	CITY OF FORT MITCHELL	0.331201%	0.328513%	184,271	5,845	190,116	3,060,647	4,154,748	2,179,023	2,187,228	4,134,440
L001	ADAIR CO AMBULANCE SER	0.104925%	0.099227%	58,377	1,852	60,229	969,618	1,316,231	690,318	692,917	1,309,797
L005	CITY OF GLASGOW	0.545102%	0.551757%	303,280	9,619	312,899	5,037,318	6,838,028	3,586,311	3,599,815	6,804,604
L009	CITY OF PARIS	0.172553%	0.204503%	96,004	3,045	99,049	1,594,572	2,164,590	1,135,253	1,139,528	2,154,009
L015	CITY OF MT WASHINGTON	0.212887%	0.216756%	118,444	3,757	122,201	1,967,301	2,670,559	1,400,617	1,405,891	2,657,506
L025	CITY OF WINCHESTER	0.871692%	0.869514%	484,986	15,382	500,368	8,055,354	10,934,933	5,734,998	5,756,593	10,881,484
L031	EDMONSON CO AMBULANCE DIS	0.048909%	0.048291%	27,212	863	28,075	451,971	613,539	321,780	322,992	610,540
L035	CITY OF FLEMINGSBURG	0.047543%	0.046618%	26,452	839	27,291	439,348	596,403	312,793	313,971	593,488
L039	CITY OF WARSAW	0.015039%	0.000000%	8,367	265	8,632	138,976	188,657	98,944	99,317	187,734
L044	GREEN CO AMBULANCE SVC	0.057599%	0.052497%	32,047	1,016	33,063	532,276	722,550	378,953	380,380	719,018
L050	CITY OF MUNFORDVILLE	0.023339%	0.018909%	12,985	412	13,397	215,677	292,776	153,551	154,129	291,345
L052	CITY OF EMINENCE	0.051086%	0.053537%	28,423	901	29,324	472,089	640,848	336,103	337,368	637,715
L057	CITY OF NICHOLASVILLE	1.035180%	1.022391%	575,947	18,267	594,214	9,566,156	12,985,807	6,810,611	6,836,256	12,922,333
L061	CITY OF BARBOURVILLE	0.039976%	0.044615%	22,242	705	22,947	369,420	501,479	263,008	263,999	499,027
L073	CITY OF EDDYVILLE	0.036580%	0.042273%	20,352	646	20,998	338,038	458,878	240,666	241,572	456,635
L077	CITY OF PADUCAH	1.534045%	1.532405%	853,502	27,071	880,573	14,176,195	19,243,815	10,092,721	10,130,726	19,149,752
L077	CITY OF SALYERSVILLE	0.033173%	0.028791%	18,456	585	19,041	306,554	416,138	218,250	219,072	414,104
L086	CITY OF TOMPKINSVILLE	0.052645%	0.073625%	29,291	929	30,220	486,495	660,405	346,360	347,664	657,177
L090	CITY OF NEW HAVEN	0.007271%	0.008300%	4,046	128	4,174	67,192	91,211	47,837	48,017	90,765
L107	CITY OF FRANKLIN	0.210074%	0.175708%	116,880	3,707	120,587	1,941,306	2,635,272	1,382,110	1,387,314	2,622,391
L108	SPENCER CO FIRE DIST	0.020571%	0.021812%	11,445	363	11,808	190,098	258,053	135,340	135,849	256,791
L110	CITY OF ELKTON	0.011263%	0.019171%	6,266	199	6,465	104,082	141,289	74,101	74,380	140,598
L159	ELSMERE FIRE PROTECTION	0.103067%	0.111110%	57,344	1,819	59,163	952,448	1,292,923	678,094	680,647	1,286,603
L356	EASTWOOD FIRE PROT DIST	0.000000%	0.177046%	-	-	-	-	-	-	-	-
L456	HARRODS CREEK FIRE DIST	0.000000%	0.406881%	-	-	-	-	-	-	-	-
L556	LYNDON FIRE PROTECT DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L656	FERM CREEK FIRE PROT DIST	0.240709%	0.216477%	133,924	4,248	138,172	2,224,405	3,019,572	1,583,662	1,589,625	3,004,813



Appendix B: Collective OPEB Amounts for CERS Hazardous System

Participating Employer Code (1)	Participating Employer Name (2)	2020		Employer Contributions for FYE June 30, 2020			Net OPEB Liability as of June 30, 2020				
		Proportionate Share (3)	Proportionate Share (4)	Employer Contributions (5)	Implicit Subsidy (6)	Total Contributions (7)	Discount Rate 5.30% (8)	Discount Rate Less 1.00% 4.30% (9)	Discount Rate Plus 1.00% 6.30% (10)	Health Care Trend Rate 1% Decrease (11)	Health Care Trend Rate 1% Increase (12)
L756	PLEASURE RIDGE PARK FIRE	0.747979%	0.467766%	416,156	13,199	429,355	6,912,115	9,383,016	4,921,071	4,939,601	9,337,153
L956	WORTHINGTON FIRE DEPT	0.000000%	0.404279%	-	-	-	-	-	-	-	-
M014	CITY OF HARDINSBURG	0.041992%	0.039312%	23,363	741	24,104	388,050	526,768	276,272	277,312	524,193
M015	BULLITT CO FISCAL COURT	0.019181%	0.073799%	10,672	338	11,010	177,253	240,616	126,195	126,670	239,440
M042	CITY OF MAYFIELD	0.558579%	0.553864%	310,779	9,857	320,636	5,161,860	7,007,090	3,674,978	3,688,817	6,972,839
M054	CITY OF DAWSON SPRINGS	0.035412%	0.031641%	19,703	625	20,328	327,244	444,226	232,981	233,858	442,054
M059	KENTON COUNTY FISCAL CT	0.523227%	0.529511%	291,110	9,233	300,343	4,835,170	6,563,617	3,442,392	3,455,354	6,531,534
M069	CITY OF STANFORD	0.086833%	0.068685%	48,312	1,532	49,844	802,429	1,089,276	571,288	573,439	1,083,952
M076	CITY OF RICHMOND	1.178874%	1.120788%	655,895	20,803	676,698	10,894,040	14,788,375	7,755,996	7,785,201	14,716,091
M081	CITY OF MAYSVILLE	0.430723%	0.452876%	239,643	7,601	247,244	3,980,335	5,403,201	2,833,794	2,844,464	5,376,791
M085	CITY OF EDMONTON	0.041346%	0.045254%	23,004	730	23,734	382,081	518,665	272,022	273,046	516,129
M096	CITY OF FALMOUTH	0.014017%	0.009781%	7,799	247	8,046	129,532	175,836	92,220	92,567	174,977
M109	CITY OF CAMPBELLSVILLE	0.245251%	0.261660%	136,451	4,328	140,779	2,266,378	3,076,549	1,613,545	1,619,620	3,061,511
M110	CITY OF GUTHRIE	0.000000%	0.003128%	-	-	-	-	-	-	-	-
M118	WHITLEY CO FISCAL COURT	0.029917%	0.027065%	16,645	528	17,173	276,465	375,294	196,829	197,570	373,459
M315	CITY OF PIONEER VILLAGE	0.041693%	0.040663%	23,197	736	23,933	385,287	523,017	274,305	275,338	520,461
M356	MIDDLETOWN FIRE PROT DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-
N008	CITY OF FLORENCE	1.545548%	1.589426%	859,902	27,274	887,176	14,282,495	19,388,114	10,168,401	10,206,691	19,293,346
N011	CITY OF PERRYVILLE	0.005703%	0.006175%	3,173	101	3,274	52,702	71,541	37,521	37,662	71,192
N012	CITY OF BROOKSVILLE	0.012177%	0.013469%	6,775	215	6,990	112,528	152,754	80,114	80,416	152,008
N014	CITY OF IRVINGTON	0.022925%	0.000000%	12,755	405	13,160	211,851	287,582	150,827	151,395	286,177
N050	CITY OF HORSE CAVE	0.000000%	0.000000%	-	-	-	-	-	-	-	-
N051	CITY OF HENDERSON	1.079049%	1.122545%	600,354	19,042	619,396	9,971,552	13,536,121	7,099,232	7,125,964	13,469,958
N054	CITY OF MADISONVILLE	1.008019%	1.035110%	560,835	17,788	578,623	9,315,160	12,645,086	6,631,914	6,656,887	12,583,278
N076	MADISON CO EMS	0.439431%	0.444767%	244,488	7,754	252,242	4,060,806	5,512,439	2,891,085	2,901,972	5,485,494
N087	CITY OF MT STERLING	0.210215%	0.196695%	116,958	3,710	120,668	1,942,608	2,637,040	1,383,037	1,388,245	2,624,151
N088	MORGAN CO AMBULANCE SERV	0.038298%	0.042826%	21,308	676	21,984	353,914	480,429	251,969	252,917	478,081
N093	CITY OF LAWGRANGE	0.109218%	0.123023%	60,766	1,927	62,693	1,009,290	1,370,084	718,562	721,268	1,363,387
N094	CITY OF OWENTON	0.018498%	0.015767%	10,292	326	10,618	170,941	232,048	121,701	122,159	230,914
N099	CITY OF CLAY CITY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
N100	CITY OF BURNSIDE	0.032289%	0.029425%	17,965	570	18,535	298,384	405,049	212,434	213,234	403,069
N104	CITY OF JAMESTOWN	0.012373%	0.018282%	6,884	218	7,102	114,340	155,213	81,404	81,710	154,454
P007	CITY OF PINEVILLE	0.054887%	0.058336%	30,538	969	31,507	507,214	688,530	361,110	362,470	685,164
P015	CITY OF LEBANON JUNCTION	0.017019%	0.017455%	9,469	300	9,769	157,274	213,495	111,971	112,392	212,451
P033	ESTILL COUNTY EMS	0.070637%	0.093483%	39,301	1,247	40,548	652,760	886,105	464,732	466,482	881,774
P041	CITY OF DRY RIDGE	0.138407%	0.122848%	77,006	2,442	79,448	1,279,027	1,736,245	910,601	914,030	1,727,759
P043	CITY OF CLARKSON	0.006177%	0.007704%	3,437	109	3,546	57,082	77,487	40,639	40,792	77,109
P079	CITY OF CALVERT CITY	0.080826%	0.074670%	44,969	1,426	46,395	746,918	1,013,921	531,767	533,769	1,008,965
P093	SOUTH OLDHAM FIRE DEPT	0.129993%	0.135911%	72,325	2,294	74,619	1,201,273	1,630,696	855,244	858,465	1,622,725
P116	CITY OF MONTICELLO	0.077449%	0.088659%	43,090	1,367	44,457	715,711	971,558	509,549	511,468	966,809
P117	CITY OF CLAY	0.008443%	0.009447%	4,697	149	4,846	78,022	105,913	55,548	55,757	105,395
R015	CITY OF SHEPHERDSVILLE	0.634207%	0.583615%	352,856	11,192	364,048	5,860,742	7,955,805	4,172,547	4,188,259	7,916,917
R017	CITY OF PRINCETON	0.117747%	0.124281%	65,511	2,078	67,589	1,088,107	1,477,076	774,676	777,593	1,469,856
R045	CITY OF RUSSELL	0.167426%	0.162888%	93,151	2,955	96,106	1,547,193	2,100,274	1,101,522	1,105,670	2,090,008
R057	CITY OF WILMORE	0.078058%	0.077522%	43,429	1,377	44,806	721,338	979,198	513,556	515,490	974,412
R104	CITY OF RUSSELL SPRINGS	0.079107%	0.084010%	44,013	1,396	45,409	731,032	992,357	520,457	522,417	987,507
R105	CITY OF STAMPING GROUND	0.010853%	0.008379%	6,038	192	6,230	100,293	136,145	71,404	71,672	135,480
TS59	INDEPENDENCE FIRE DIST	0.411358%	0.447818%	228,869	7,259	236,128	3,801,382	5,160,277	2,706,388	2,716,579	5,135,054
V001	ADAIR COUNTY FISCAL COURT	0.078407%	0.079222%	43,624	1,384	45,008	724,563	983,576	515,852	517,794	978,768
V002	ALLEN COUNTY FISCAL COURT	0.117207%	0.075649%	65,211	2,068	67,279	1,083,116	1,470,302	771,123	774,027	1,463,116
V003	ANDERSON CO FISCAL COURT	0.094449%	0.094793%	52,549	1,667	54,216	872,808	1,184,815	621,395	623,735	1,179,023
V005	BARREN CO FISCAL CT	0.306412%	0.286156%	170,480	5,407	175,887	2,831,570	3,843,783	2,015,932	2,023,523	3,824,995
V007	BELL CO FISCAL CT	0.065333%	0.053899%	36,350	1,153	37,503	603,746	819,569	429,836	431,455	815,563
V008	BOONE CO FISCAL CT	0.401907%	0.420936%	223,611	7,092	230,703	3,714,045	5,041,719	2,644,209	2,654,166	5,017,075
V009	BOURBON CO FISCAL COURT	0.058089%	0.052768%	32,319	1,025	33,344	536,804	728,697	382,177	383,616	725,135
V011	BOYLE COUNTY FISCAL COURT	0.285958%	0.291346%	159,100	5,046	164,146	2,642,554	3,587,198	1,881,362	1,888,447	3,569,664
V012	BRACKEN CO FISCAL COURT	0.025903%	0.027908%	14,412	457	14,869	239,371	324,940	170,420	171,062	323,352
V013	BREATHITT CO FISCAL COURT	0.014839%	0.022876%	8,256	262	8,518	137,128	186,148	97,628	97,996	185,238
V014	BRECKINRIDGE CO FISCAL CT	0.063189%	0.061442%	35,156	1,115	36,271	583,933	792,674	415,730	417,296	788,799
V017	CALDWELL CO FISCAL COURT	0.067594%	0.069244%	37,608	1,193	38,801	624,640	847,932	444,711	446,386	843,788
V019	CAMPBELL CO FISCAL CT	0.381473%	0.366129%	212,242	6,732	218,974	3,525,213	4,785,385	2,509,770	2,519,221	4,761,994
V023	CASEY CO FISCAL COURT	0.052849%	0.046950%	29,404	933	30,337	488,381	662,964	347,702	349,011	659,723
V025	CLARK COUNTY FISCAL COURT	0.321359%	0.328477%	178,796	5,671	184,467	2,969,696	4,031,285	2,114,271	2,122,232	4,011,581
V030	DAVNESS CO FISCAL COURT	0.684693%	0.687222%	380,945	12,083	393,028	6,327,286	8,589,126	4,504,702	4,521,665	8,547,143
V032	ELLIOTT CO FISCAL CT	0.010300%	0.000000%	5,731	182	5,913	95,183	129,208	67,765	68,020	128,577
V035	FLEMING CO FISCAL COURT	0.050501%	0.052002%	28,098	891	28,989	466,683	633,509	332,254	333,505	630,413
V037	FRANKLIN CO FISCAL COURT	0.707117%	0.708209%	393,421	12,478	405,899	6,534,507	8,870,423	4,652,233	4,669,751	8,827,065



Appendix B: Collective OPEB Amounts for CERS Hazardous System

Participating Employer Code (1)	Participating Employer Name (2)	2020		2019		Employer Contributions for FYE June 30, 2020			Net OPEB Liability as of June 30, 2020				
		Proportionate Share (3)	Proportionate Share (4)	Employer Contributions (5)	Implicit Subsidy (6)	Total Contributions (7)	Discount Rate 5.30% (8)	Discount Rate Less 1.00% 4.30% (9)	Discount Rate Plus 1.00% 6.30% (10)	Health Care Trend Rate 1% Decrease (11)	Health Care Trend Rate 1% Increase (12)		
V041	GRANT COUNTY FISCAL COURT	0.130077%	0.133190%	72,371	2,295	74,666	1,202,049	1,631,750	855,797	859,019	1,623,774		
V043	GRAYSON CO FISCAL COURT	0.365985%	0.402450%	203,624	6,458	210,082	3,382,088	4,591,096	2,407,872	2,416,939	4,568,655		
V047	HARDIN CO FISCAL COURT	0.721290%	0.736809%	401,307	12,728	414,035	6,665,481	9,048,217	4,745,479	4,763,349	9,003,989		
V049	HARRISON CO FISCAL COURT	0.073776%	0.080329%	41,047	1,302	42,349	681,768	925,482	485,384	487,212	920,959		
V052	HENRY CO FISCAL COURT	0.042087%	0.051832%	23,416	743	24,159	388,928	527,960	276,897	277,940	525,379		
V054	HOPKINS CO FISCAL COURT	0.275971%	0.279775%	153,543	4,870	158,413	2,550,263	3,461,916	1,815,656	1,822,493	3,444,994		
V057	JESSAMINE CO FISCAL COURT	0.524447%	0.520469%	291,789	9,255	301,044	4,846,444	6,578,921	3,450,419	3,463,411	6,546,764		
V060	KNOTT CO FISCAL CT	0.031424%	0.035861%	17,483	555	18,038	290,391	394,198	206,743	207,522	392,271		
V062	LARUE CO FISCAL COURT	0.043471%	0.042389%	24,186	767	24,953	401,718	545,322	286,002	287,079	542,656		
V063	LAUREL COUNTY FISCAL COURT	0.058128%	0.061198%	32,341	1,026	33,367	537,164	729,186	382,433	383,873	725,622		
V067	LETCHER CO FISCAL COURT	0.063789%	0.073850%	35,490	1,126	36,616	589,478	800,201	419,678	421,258	796,289		
V070	LIVINGSTON CO FISCAL CT	0.055530%	0.049768%	30,895	980	31,875	513,156	696,596	365,341	366,716	693,191		
V072	LYON COUNTY FISCAL COURT	0.020445%	0.032006%	11,375	361	11,736	188,933	256,472	134,511	135,017	255,219		
V073	MCCRACKEN CO FISCAL COURT	0.700360%	0.689160%	389,662	12,359	402,021	6,472,066	8,785,660	4,607,778	4,625,128	8,742,717		
V076	MADISON CO FISCAL COURT	0.151049%	0.133344%	84,039	2,666	86,705	1,395,852	1,894,833	993,775	997,517	1,885,571		
V078	MARION CO FISCAL COURT	0.060570%	0.059802%	33,700	1,069	34,769	559,731	759,820	398,499	400,000	756,106		
V079	MARSHALL CO FISCAL COURT	0.371252%	0.371834%	206,555	6,551	213,106	3,430,760	4,657,168	2,442,525	2,451,722	4,634,404		
V081	MASON CO FIS CT	0.091927%	0.095804%	51,146	1,622	52,768	849,503	1,153,178	604,802	607,079	1,147,541		
V083	MENIFEE CO FISCAL COURT	0.029942%	0.028612%	16,659	528	17,187	276,696	375,607	196,993	197,735	373,771		
V087	MONTGOMERY CO FISCAL CT	0.117449%	0.119984%	65,346	2,073	67,419	1,085,353	1,473,338	772,715	775,625	1,466,136		
V088	MORGAN CO FISCAL CT	0.010437%	0.017206%	5,807	184	5,991	96,449	130,927	68,667	68,925	130,287		
V090	NELSON CO FISCAL CT	0.243192%	0.239339%	135,305	4,292	139,597	2,247,351	3,050,720	1,599,998	1,606,023	3,035,808		
V093	OLDHAM CO FISCAL COURT	0.642964%	0.685350%	357,728	11,346	369,074	5,941,666	8,065,657	4,230,160	4,246,089	8,026,232		
V094	OWEN COUNTY FISCAL COURT	0.031309%	0.028674%	17,420	552	17,972	289,328	392,755	205,987	206,762	390,836		
V096	PENDLETON CO FISCAL COURT	0.043244%	0.053743%	24,060	763	24,823	399,620	542,474	284,509	285,580	539,822		
V100	PULASKI CO FISCAL CT	0.454142%	0.459865%	252,673	8,014	260,687	4,196,751	5,696,981	2,987,871	2,999,122	5,669,134		
V103	ROWAN CO FISCAL COURT	0.096992%	0.119884%	53,964	1,712	55,676	896,308	1,216,715	638,126	640,528	1,210,768		
V105	SCOTT CO FISCAL CT	1.269162%	1.194624%	706,128	22,396	728,524	11,728,397	15,920,992	8,350,015	8,381,457	15,843,172		
V106	SHELBY CO FISCAL COURT	0.587462%	0.588332%	326,848	10,367	337,215	5,428,769	7,369,412	3,865,004	3,879,558	7,333,391		
V107	SIMPSON CO FISCAL COURT	0.100101%	0.104816%	55,693	1,766	57,459	925,039	1,255,716	658,580	661,060	1,249,578		
V108	SPENCER CO TREASURER	0.129395%	0.141401%	71,992	2,283	74,275	1,195,746	1,623,195	851,310	854,516	1,615,260		
V109	TAYLOR COUNTY FISCAL COUR	0.084842%	0.075053%	47,204	1,497	48,701	784,030	1,064,300	558,189	560,291	1,059,098		
V112	TRIMBLE CO FISCAL COURT	0.020697%	0.009241%	11,515	365	11,880	191,262	259,633	136,169	136,682	258,364		
V113	UNION COUNTY FISCAL COURT	0.037127%	0.036693%	20,657	655	21,312	343,093	465,739	244,264	245,184	463,463		
V115	WASHINGTON CO FIS COURT	0.053167%	0.060158%	29,581	938	30,519	491,319	666,953	349,794	351,111	663,693		
V119	CITY OF HIGHLAND HEIGHTS	0.116442%	0.119080%	64,785	2,055	66,840	1,076,047	1,460,706	766,090	768,975	1,453,566		
V120	WOODFORD CO FISCAL COURT	0.145981%	0.149096%	81,220	2,576	83,796	1,349,019	1,831,257	960,432	964,048	1,822,306		
V159	CITY OF ERLANGER	0.742675%	0.712295%	413,205	13,106	426,311	6,863,101	9,316,480	4,886,175	4,904,574	9,270,942		
V171	CITY OF ADAIRVILLE	0.004754%	0.007849%	2,645	84	2,729	43,932	59,637	31,277	31,395	59,345		
V196	CITY OF BUTLER	0.008476%	0.008408%	4,716	150	4,866	78,327	106,327	55,765	55,975	105,807		
V197	CITY OF HAZARD	0.010950%	0.010908%	6,092	193	6,285	101,190	137,362	72,042	72,313	136,691		
V205	BARREN/METCALFE CO AMB SR	0.320714%	0.281138%	178,437	5,660	184,097	2,963,736	4,023,194	2,110,027	2,117,973	4,003,529		
V298	CITY OF PIKEVILLE	0.207438%	0.235213%	115,413	3,661	119,074	1,916,946	2,602,204	1,364,767	1,369,906	2,589,485		
V330	CITY OF OWENSBORO	1.937696%	1.951756%	1,078,083	34,194	1,112,277	17,906,356	24,307,412	12,748,404	12,796,408	24,188,599		
V347	CITY OF RADCLIFF	0.564716%	0.576438%	314,193	9,965	324,158	5,218,572	7,084,075	3,715,355	3,729,345	7,049,449		
V359	CITY OF ELSMERE	0.139927%	0.129965%	77,852	2,469	80,321	1,293,073	1,755,313	920,602	924,068	1,746,733		
V408	UNION EMERGENCY SERVICES	0.335429%	0.294273%	186,624	5,919	192,543	3,099,718	4,207,786	2,206,840	2,215,150	4,187,219		
V447	CITY OF ELIZABETHTOWN	1.034114%	1.006647%	575,354	18,249	593,603	9,556,305	12,972,435	6,803,597	6,829,216	12,909,026		
V608	WALTON FIRE DIST/EMS	0.263329%	0.270022%	146,509	4,647	151,156	2,433,438	3,303,328	1,732,483	1,739,006	3,287,182		
V647	CITY OF VINE GROVE	0.038685%	0.024828%	21,523	683	22,206	357,490	485,284	254,515	255,473	482,912		
V708	HEBRON FIRE PROTECTION DI	0.479738%	0.531603%	266,914	8,466	275,380	4,433,286	6,018,069	3,156,271	3,168,156	5,988,653		
V808	POINT PLEASANT FIRE DIST	0.155022%	0.167261%	86,250	2,736	88,986	1,432,567	1,944,672	1,019,914	1,023,754	1,935,167		
V919	CITY OF WILDER	0.237559%	0.246341%	132,171	4,192	136,363	2,195,296	2,980,057	1,562,938	1,568,823	2,965,491		
V959	CITY OF COVINGTON	3.022475%	3.019503%	1,681,625	53,336	1,734,961	27,930,859	37,915,413	19,885,335	19,960,213	37,730,085		
TOTAL		100.000000%	100.000000%	55,637,366	1,764,663	57,402,029	924,105,555	1,254,449,183	657,915,602	660,392,987	1,248,317,513		



Appendix B: Collective OPEB Amounts for CERS Hazardous System

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2021
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
39932	JEFFERSON CO SHERIFF	1,747,442	(326,719)	1,420,723	-	1,420,723	48,782
39934	KENTON CO SHERIFF	402,220	(29,783)	372,437	-	372,437	11,228
39936	CAMPBELL CO SHERIFF	32,180	(12,764)	19,416	-	19,416	898
39938	FAYETTE CO SHERIFF	725,184	142,489	867,673	-	867,673	20,244
39940	DAVISS CO SHERIFF	511,118	(35,053)	476,065	-	476,065	14,268
39944	HARDIN COUNTY SHERIFF	339,206	8,699	347,905	-	347,905	9,469
39946	WARREN COUNTY SHERIFF	574,530	(49,452)	525,078	-	525,078	16,039
39948	BOONE COUNTY SHERIFF	2,298,569	(126,866)	2,171,703	-	2,171,703	64,167
39952	MADISON COUNTY SHERIFF	254,444	(1,099)	253,345	-	253,345	7,103
39962	BULLITT CO SHERIFF	352,497	(103,978)	248,519	-	248,519	9,840
A156	CITY OF ANCHORAGE	30,996	(50,933)	(19,937)	-	(19,937)	865
AB19	BELLEVUE/DAYTON FIRE	298,086	(7,065)	291,021	-	291,021	8,321
AC19	CAMPBELL CO FIRE DIST 1	169,998	44,482	214,480	-	214,480	4,746
AD19	SOUTHERN CAMPBELL F DIST	119,538	4,084	123,622	-	123,622	3,337
AS02	ALLEN CO AMBULANCE SVC	191,671	(6,504)	185,167	-	185,167	5,351
AS20	WOODFORD CO FIRE DISTRICT	55,769	(13,692)	42,077	-	42,077	1,557
B008	BURLINGTON FIRE PRO DIST	398,628	(773)	397,855	-	397,855	11,128
B015	CITY OF HILLVIEW	241,746	57,065	298,811	-	298,811	6,749
B045	CITY OF BELLEFONTE	44,304	3,519	47,823	-	47,823	1,237
B256	BUECHEL FIRE PROTECT DIST	422,931	181,610	604,541	-	604,541	11,807
B259	CITY OF LUDLOW	250,401	34,411	284,812	-	284,812	6,990
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	3,712,462	2,720,452	6,432,914	-	6,432,914	103,637
B656	LOUISVILLE AIRPORT AUTHOR	542,788	(87,202)	455,586	-	455,586	15,152
B956	LAKE DREAMLAND FIRE DIST	49,595	(1,958)	47,637	-	47,637	1,384
C106	CITY OF SIMPSONVILLE	83,880	69,907	153,787	-	153,787	2,342
C156	FAIRDALE FIRE DISTRICT	233,209	(43,595)	189,614	-	189,614	6,510
C256	LOUISVILLE/JEFF CO METRO	40,308,675	(2,910,283)	37,398,392	-	37,398,392	1,125,256
C356	INDIAN HILLS POLICE DEPT	43,088	(31,029)	12,059	-	12,059	1,203
D024	CITY OF PEMBROKE	-	(9,471)	(9,471)	-	(9,471)	-
D071	CITY OF LEWISBURG	13,400	131	13,531	-	13,531	374
D098	CITY OF COAL RUN VILLAGE	44,490	5,558	50,048	-	50,048	1,242
D106	SIMPSONVILLE RURAL FIRE	102,401	21,902	124,303	-	124,303	2,859
G015	ZONETON FIRE PROT DIST	267,889	55,255	323,144	-	323,144	7,478
G506	SHELBY CO SUB FIRE DIST	19,877	(744)	19,133	-	19,133	555
J002	CITY OF SCOTTSVILLE	158,895	93,807	252,702	-	252,702	4,436
J003	CITY OF LAWRENCEBURG	188,609	14,070	202,679	-	202,679	5,265
J007	CITY OF MIDDLESBORO	549,905	(56,255)	493,650	-	493,650	15,351
J024	CITY OF HOPKINSVILLE	2,356,678	(257,573)	2,099,105	-	2,099,105	65,789
J037	CITY OF FRANKFORT	2,369,766	(47,198)	2,322,568	-	2,322,568	66,154
J040	CITY OF LANCASTER	72,655	(6,051)	66,604	-	66,604	2,028
J059	KENTON COUNTY AIRPORT BD	2,215,904	(49,554)	2,166,350	-	2,166,350	61,859
J063	CITY OF LONDON	558,717	(22,788)	535,929	-	535,929	15,597
J067	CITY OF WHITESBURG	76,164	(8,687)	67,477	-	67,477	2,126
J084	CITY OF HARRODSBURG	100,375	(49,708)	50,667	-	50,667	2,802
J090	CITY OF BARDSTOWN	519,370	(47,290)	472,080	-	472,080	14,499
J100	CITY OF SOMERSET	1,575,812	105,780	1,681,592	-	1,681,592	43,990
J113	CITY OF MORGANFIELD	45,266	(2,940)	42,326	-	42,326	1,264
J118	CITY OF CORBIN	487,738	521	488,259	-	488,259	13,616
J156	CITY OF JEFFERSONTOWN	1,122,437	(51,887)	1,070,550	-	1,070,550	31,334
J210	BOYD CO AMBULANCE SERVICE	502,309	(42,753)	459,556	-	459,556	14,022
J256	CITY OF ST MATTHEWS	507,472	(86,441)	421,031	-	421,031	14,167
J259	CITY OF PARK HILLS	61,490	(13,061)	48,429	-	48,429	1,717
J319	CITY OF ALEXANDRIA	251,595	(6,968)	244,627	-	244,627	7,024
J324	CITY OF OAK GROVE	259,013	52,814	311,827	-	311,827	7,231
J356	CITY OF WEST BUECHEL	126,117	(38,804)	87,313	-	87,313	3,521
J359	CITY OF FORT WRIGHT	406,815	42,083	448,898	-	448,898	11,357
J410	CANNONSBURG VOL FIRE DEPT	19,319	926	20,245	-	20,245	539
J419	CITY OF COLD SPRING	175,066	(2,768)	172,298	-	172,298	4,887
J456	CITY OF SHIVELY	1,114,569	150,788	1,265,357	-	1,265,357	31,114
J510	CITY OF CATLETTSBURG	149,160	9,811	158,971	-	158,971	4,164
J619	CITY OF FORT THOMAS	1,041,163	752	1,041,915	-	1,041,915	29,065
J719	CITY OF SOUTHGATE	14,462	12,369	26,831	-	26,831	404
J756	CITY OF PROSPECT	32,876	(14,611)	18,265	-	18,265	918
J819	CITY OF BELLEVUE	166,618	(10,277)	156,341	-	156,341	4,651
J859	CITY OF VILLA HILLS	149,476	71,185	220,661	-	220,661	4,173
J919	CITY OF DAYTON	171,882	36,601	208,483	-	208,483	4,798
J956	OKOLONA FIRE DISTRICT	640,738	51,208	691,946	-	691,946	17,887



Appendix B: Collective OPEB Amounts for CERS Hazardous System

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2021
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
J959	CITY OF INDEPENDENCE	506,159	(10,612)	495,547	-	495,547	14,130
K001	CITY OF COLUMBIA	176,073	5,784	181,857	-	181,857	4,915
K010	CITY OF ASHLAND	1,745,076	(25,052)	1,720,024	-	1,720,024	48,715
K011	CITY OF DANVILLE	715,188	(17,743)	697,445	-	697,445	19,965
K016	CITY OF MORGANTOWN	67,436	5,675	73,111	-	73,111	1,883
K018	CITY OF MURRAY	914,321	(14,857)	899,464	-	899,464	25,524
K019	CITY OF NEWPORT	1,480,461	(42,127)	1,438,334	-	1,438,334	41,328
K026	CITY OF MANCHESTER	104,529	(18,618)	85,911	-	85,911	2,918
K029	CITY OF BURKESVILLE	65,705	(639)	65,066	-	65,066	1,834
K034	LEX/FAYETTE URBAN CO GOVT	3,640,084	(166,445)	3,473,639	-	3,473,639	101,616
K041	CITY OF WILLIAMSTOWN	114,693	14,002	128,695	-	128,695	3,202
K043	CITY OF LEITCHFIELD	254,261	40,421	294,682	-	294,682	7,098
K049	CITY OF CYNTHIANA	427,857	(1,362)	426,495	-	426,495	11,944
K065	CITY OF BEATTYVILLE	43,685	(12,168)	31,517	-	31,517	1,220
K071	CITY OF RUSSELLVILLE	397,551	(5,501)	392,050	-	392,050	11,098
K078	CITY OF LEBANON	189,987	41,278	231,265	-	231,265	5,304
K079	CITY OF BENTON	105,092	(4,978)	100,114	-	100,114	2,934
K090	NELSON COUNTY BD OF ED	13,257	11,961	25,218	-	25,218	370
K091	CITY OF CARLISLE	48,593	(22,274)	26,319	-	26,319	1,357
K099	CITY OF STANTON	110,289	30,686	140,975	-	140,975	3,079
K103	CITY OF MOREHEAD	263,983	(1,287)	262,696	-	262,696	7,369
K105	CITY OF GEORGETOWN	1,482,211	(124,059)	1,358,152	-	1,358,152	41,377
K106	CITY OF SHELBYVILLE	685,607	(105,331)	580,276	-	580,276	19,139
K108	CITY OF TAYLORSVILLE	31,441	(2,075)	29,366	-	29,366	878
K111	CITY OF CADIZ	79,025	(33,248)	45,777	-	45,777	2,206
K114	CITY OF BOWLING GREEN	4,006,613	(22,816)	3,983,797	-	3,983,797	111,848
K115	CITY OF SPRINGFIELD	76,398	4,812	81,210	-	81,210	2,133
K120	CITY OF VERSAILLES	704,540	35,778	740,318	-	740,318	19,668
K256	JEFFERSONTOWN FIRE DIST	1,447,612	606,791	2,054,403	-	2,054,403	40,411
K315	MT WASHINGTON FIRE P DIST	240,167	(2,326)	237,841	-	237,841	6,705
K356	ST MATTHEWS FIRE DIST.	1,671,682	905,910	2,577,592	-	2,577,592	46,667
K414	CITY OF SMITHS GROVE	13,807	29	13,836	-	13,836	385
K419	ALEXANDRIA FIRE DISTRICT	290,613	(4,213)	286,400	-	286,400	8,113
K456	CAMP TAYLOR FIRE PRO DIST	116,542	8,684	125,226	-	125,226	3,253
K559	CITY OF TAYLOR MILL	243,800	(77,783)	166,017	-	166,017	6,806
K656	MCMAHAN FIRE PRO DIST 14	-	(132,057)	(132,057)	-	(132,057)	-
K659	CITY OF EDGEWOOD	469,792	(1,130)	468,662	-	468,662	13,115
K719	CENTRAL CAMPBELL CO FIRE	420,087	53,069	473,156	-	473,156	11,727
K759	LAKESIDE/CRESTVIEWHLS POL	208,015	(2,325)	205,690	-	205,690	5,807
K856	HIGHVIEW FIRE DISTRICT	261,353	51,666	313,019	-	313,019	7,296
K859	CITY OF FORT MITCHELL	515,209	(5,156)	510,053	-	510,053	14,383
L001	ADAIR CO AMBULANCE SER	163,219	19,243	182,462	-	182,462	4,556
L005	CITY OF GLASGOW	847,949	(13,153)	834,796	-	834,796	23,671
L009	CITY OF PARIS	268,420	(102,294)	166,126	-	166,126	7,493
L015	CITY OF MT WASHINGTON	331,162	24,658	355,820	-	355,820	9,245
L025	CITY OF WINCHESTER	1,355,985	(48,604)	1,307,381	-	1,307,381	37,854
L031	EDMONSON CO AMBULANCE DIS	76,082	(1,959)	74,123	-	74,123	2,124
L035	CITY OF FLEMINGSBURG	73,957	6,304	80,261	-	80,261	2,065
L039	CITY OF WARSAW	23,394	(6,860)	16,534	-	16,534	653
L044	GREEN CO AMBULANCE SVC	89,600	4,731	94,331	-	94,331	2,501
L050	CITY OF MUNFORDVILLE	36,306	4,741	41,047	-	41,047	1,014
L052	CITY OF EMINENCE	79,468	(2,782)	76,686	-	76,686	2,218
L057	CITY OF NICHOLASVILLE	1,610,304	12,353	1,622,657	-	1,622,657	44,953
L061	CITY OF BARBOURVILLE	62,186	(30,188)	31,998	-	31,998	1,736
L072	CITY OF EDDYVILLE	56,903	(8,607)	48,296	-	48,296	1,589
L073	CITY OF PADUCAH	2,386,327	(172,314)	2,214,013	-	2,214,013	66,617
L077	CITY OF SALYERSVILLE	51,603	5,316	56,919	-	56,919	1,441
L086	CITY OF TOMPKINSVILLE	81,893	(22,360)	59,533	-	59,533	2,286
L090	CITY OF NEW HAVEN	11,311	(1,274)	10,037	-	10,037	316
L107	CITY OF FRANKLIN	326,787	12,014	338,801	-	338,801	9,123
L108	SPENCER CO FIRE DIST	32,000	1,943	33,943	-	33,943	893
L110	CITY OF ELKTON	17,520	(9,010)	8,510	-	8,510	489
L159	ELSMERE FIRE PROTECTION	160,329	(24,649)	135,680	-	135,680	4,476
L356	EASTWOOD FIRE PROT DIST	-	(181,367)	(181,367)	-	(181,367)	-
L456	HARRODS CREEK FIRE DIST	-	(402,458)	(402,458)	-	(402,458)	-
L556	LYNDON FIRE PROTECT DIST	-	(401,026)	(401,026)	-	(401,026)	-
L656	FERN CREEK FIRE PROT DIST	374,442	85,033	459,475	-	459,475	10,453



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Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2021
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
L756	PLEASURE RIDGE PARK FIRE	1,163,540	377,606	1,541,146	-	1,541,146	32,481
L956	WORTHINGTON FIRE DEPT	-	(464,374)	(464,374)	-	(464,374)	-
M014	CITY OF HARDINSBURG	65,322	19,030	84,352	-	84,352	1,824
M015	BULLITT CO FISCAL COURT	29,838	(138,432)	(108,594)	-	(108,594)	833
M042	CITY OF MAYFIELD	868,913	80,069	948,982	-	948,982	24,257
M054	CITY OF DAWSON SPRINGS	55,086	(6,657)	48,429	-	48,429	1,538
M059	KENTON COUNTY FISCAL CT	813,921	(38,444)	775,477	-	775,477	22,721
M069	CITY OF STANFORD	135,076	30,459	165,535	-	165,535	3,771
M076	CITY OF RICHMOND	1,833,831	169,948	2,003,779	-	2,003,779	51,193
M081	CITY OF MAYSVILLE	670,023	269,438	939,461	-	939,461	18,704
M085	CITY OF EDMONTON	64,317	(6,479)	57,838	-	57,838	1,795
M096	CITY OF FALMOUTH	21,805	18,051	39,856	-	39,856	609
M109	CITY OF CAMPBELLSVILLE	381,507	918	382,425	-	382,425	10,650
M110	CITY OF GUTHRIE	-	(22,753)	(22,753)	-	(22,753)	-
M118	WHITLEY CO FISCAL COURT	46,538	12,197	58,735	-	58,735	1,299
M315	CITY OF PIONEER VILLAGE	64,857	8,012	72,869	-	72,869	1,811
M356	MIDDLETOWN FIRE PROT DIST	-	(720,653)	(720,653)	-	(720,653)	-
N008	CITY OF FLORENCE	2,404,221	62,988	2,467,209	-	2,467,209	67,116
N011	CITY OF PERRYVILLE	8,871	220	9,091	-	9,091	248
N012	CITY OF BROOKSVILLE	18,942	(1,889)	17,053	-	17,053	529
N014	CITY OF IRVINGTON	35,662	26,937	62,599	-	62,599	996
N050	CITY OF HORSE CAVE	-	(17,842)	(17,842)	-	(17,842)	-
N051	CITY OF HENDERSON	1,678,545	(59,541)	1,619,004	-	1,619,004	46,858
N054	CITY OF MADISONVILLE	1,568,052	(90,750)	1,477,302	-	1,477,302	43,774
N076	MADISON CO EMS	683,569	(12,536)	671,033	-	671,033	19,082
N087	CITY OF MT STERLING	327,006	22,718	349,724	-	349,724	9,129
N088	MORGAN CO AMBULANCE SERV	59,576	6,778	66,354	-	66,354	1,663
N093	CITY OF LAGRANGE	169,897	(37,300)	132,597	-	132,597	4,743
N094	CITY OF OWENTON	28,775	(8,957)	19,818	-	19,818	803
N099	CITY OF CLAY CITY	-	(16,176)	(16,176)	-	(16,176)	-
N100	CITY OF BURNSIDE	50,228	5,678	55,906	-	55,906	1,402
N104	CITY OF JAMESTOWN	19,247	(21,371)	(2,124)	-	(2,124)	537
P007	CITY OF PINEVILLE	85,381	(7,630)	77,751	-	77,751	2,383
P015	CITY OF LEBANON JUNCTION	26,474	(10,029)	16,445	-	16,445	739
P033	ESTILL COUNTY EMS	109,881	(65,164)	44,717	-	44,717	3,067
P041	CITY OF DRY RIDGE	215,303	38,243	253,546	-	253,546	6,010
P043	CITY OF CLARKSON	9,609	(243)	9,366	-	9,366	268
P079	CITY OF CALVERT CITY	125,731	21,880	147,611	-	147,611	3,510
P093	SOUTH OLDHAM FIRE DEPT	202,214	6,027	208,241	-	208,241	5,645
P116	CITY OF MONTICELLO	120,478	(27,381)	93,097	-	93,097	3,363
P117	CITY OF CLAY	13,134	(1,978)	11,156	-	11,156	367
R015	CITY OF SHEPHERDSVILLE	986,559	156,647	1,143,206	-	1,143,206	27,541
R017	CITY OF PRINCETON	183,165	(254)	182,911	-	182,911	5,113
R045	CITY OF RUSSELL	260,444	(6,491)	253,953	-	253,953	7,271
R057	CITY OF WILMORE	121,425	8,635	130,060	-	130,060	3,390
R104	CITY OF RUSSELL SPRINGS	123,057	211	123,268	-	123,268	3,435
R105	CITY OF STAMPING GROUND	16,883	11,961	28,844	-	28,844	471
TS59	INDEPENDENCE FIRE DIST	639,900	(65,220)	574,680	-	574,680	17,863
V001	ADAIR COUNTY FISCAL COURT	121,968	(12,080)	109,888	-	109,888	3,405
V002	ALLEN COUNTY FISCAL COURT	182,325	70,085	252,410	-	252,410	5,090
V003	ANDERSON CO FISCAL COURT	146,923	(4,781)	142,142	-	142,142	4,101
V005	BARREN CO FISCAL CT	476,648	11,761	488,409	-	488,409	13,306
V007	BELL CO FISCAL CT	101,631	24,250	125,881	-	125,881	2,837
V008	BOONE CO FISCAL CT	625,198	(14,408)	610,790	-	610,790	17,453
V009	BOURBON CO FISCAL COURT	90,362	(12,443)	77,919	-	77,919	2,523
V011	BOYLE COUNTY FISCAL COURT	444,830	(37,425)	407,405	-	407,405	12,418
V012	BRACKEN CO FISCAL COURT	40,294	(2,333)	37,961	-	37,961	1,125
V013	BREATHITT CO FISCAL COURT	23,083	(2,743)	20,340	-	20,340	644
V014	BRECKINRIDGE CO FISCAL CT	98,295	59,460	157,755	-	157,755	2,744
V017	CALDWELL CO FISCAL COURT	105,148	(15,322)	89,826	-	89,826	2,935
V019	CAMPBELL CO FISCAL CT	593,411	8,698	602,109	-	602,109	16,566
V023	CASEY CO FISCAL COURT	82,211	7,075	89,286	-	89,286	2,295
V025	CLARK COUNTY FISCAL COURT	499,899	7,227	507,126	-	507,126	13,955
V030	DAVISS CO FISCAL COURT	1,065,094	48,271	1,113,365	-	1,113,365	29,733
V032	ELLIOTT CO FISCAL CT	16,022	(7,129)	8,893	-	8,893	447
V035	FLEMING CO FISCAL COURT	78,558	451	79,009	-	79,009	2,193
V037	FRANKLIN CO FISCAL COURT	1,099,976	(82,077)	1,017,899	-	1,017,899	30,707



Appendix B: Collective OPEB Amounts for CERS Hazardous System

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2021
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
V041	GRANT COUNTY FISCAL COURT	202,345	(1,599)	200,746	-	200,746	5,649
V043	GRAYSON CO FISCAL COURT	569,318	(117,750)	451,568	-	451,568	15,893
V047	HARDIN CO FISCAL COURT	1,122,023	(22,791)	1,099,232	-	1,099,232	31,322
V049	HARRISON CO FISCAL COURT	114,764	(31,557)	83,207	-	83,207	3,204
V052	HENRY CO FISCAL COURT	65,470	(18,418)	47,052	-	47,052	1,828
V054	HOPKINS CO FISCAL COURT	429,295	(38,437)	390,858	-	390,858	11,984
V057	JESSAMINE CO FISCAL COURT	815,818	12,686	828,504	-	828,504	22,774
V060	KNOTT CO FISCAL CT	48,882	(34,303)	14,579	-	14,579	1,365
V062	LARUE CO FISCAL COURT	67,623	(985)	66,638	-	66,638	1,888
V063	LAUREL COUNTY FISCAL COURT	90,423	(40,821)	49,602	-	49,602	2,524
V067	LETCHER CO FISCAL COURT	99,229	(47,020)	52,209	-	52,209	2,770
V070	LIVINGSTON CO FISCAL CT	86,381	2,862	89,243	-	89,243	2,411
V072	LYON COUNTY FISCAL COURT	31,804	(30,777)	1,027	-	1,027	888
V073	MCCRACKEN CO FISCAL COURT	1,089,465	(108,289)	981,176	-	981,176	30,413
V076	MADISON CO FISCAL COURT	234,969	(3,675)	231,294	-	231,294	6,559
V078	MARION CO FISCAL COURT	94,221	(12,169)	82,052	-	82,052	2,630
V079	MARSHALL CO FISCAL COURT	577,512	6,778	584,290	-	584,290	16,122
V081	MASON CO FIS CT	143,000	(2,950)	140,050	-	140,050	3,992
V083	MENIFEE CO FISCAL COURT	46,577	(11,377)	35,200	-	35,200	1,300
V087	MONTGOMERY CO FISCAL CT	182,701	(14,452)	168,249	-	168,249	5,100
V088	MORGAN CO FISCAL CT	16,236	(25,129)	(8,893)	-	(8,893)	453
V090	NELSON CO FISCAL CT	378,304	8,547	386,851	-	386,851	10,561
V093	OLDHAM CO FISCAL COURT	1,000,181	(16,258)	983,923	-	983,923	27,921
V094	OWEN COUNTY FISCAL COURT	48,704	2,196	50,900	-	50,900	1,360
V096	PENDELTON CO FISCAL COURT	67,269	(29,004)	38,265	-	38,265	1,878
V100	PULASKI CO FISCAL CT	706,453	5,267	711,720	-	711,720	19,721
V103	ROWAN CO FISCAL COURT	150,879	(89,782)	61,097	-	61,097	4,212
V105	SCOTT CO FISCAL CT	1,974,281	166,232	2,140,513	-	2,140,513	55,114
V106	SHELBY CO FISCAL COURT	913,843	(125,361)	788,482	-	788,482	25,511
V107	SIMPSON CO FISCAL COURT	155,715	(5,186)	150,529	-	150,529	4,347
V108	SPENCER CO TREASURER	201,284	(51,739)	149,545	-	149,545	5,619
V109	TAYLOR COUNTY FISCAL COUR	131,978	14,176	146,154	-	146,154	3,684
V112	TRIMBLE CO FISCAL COURT	32,196	4,636	36,832	-	36,832	899
V113	UNION COUNTY FISCAL COURT	57,754	(5,721)	52,033	-	52,033	1,612
V115	WASHINGTON CO FIS COURT	82,705	(30,171)	52,534	-	52,534	2,309
V119	CITY OF HIGHLAND HEIGHTS	181,135	(8,377)	172,758	-	172,758	5,057
V120	WOODFORD CO FISCAL COURT	227,085	(39,225)	187,860	-	187,860	6,339
V159	CITY OF ERLANGER	1,155,289	(40,802)	1,114,487	-	1,114,487	32,251
V171	CITY OF ADAIRVILLE	7,395	(3,684)	3,711	-	3,711	206
V196	CITY OF BUTLER	13,185	(179)	13,006	-	13,006	368
V197	CITY OF HAZARD	17,034	1,027	18,061	-	18,061	476
V205	BARREN/METCALFE CO AMB SR	498,896	132,619	631,515	-	631,515	13,927
V298	CITY OF PIKEVILLE	322,686	(107,116)	215,570	-	215,570	9,008
V330	CITY OF OWENSBORO	3,014,238	121,721	3,135,959	-	3,135,959	84,145
V347	CITY OF RADCLIFF	878,460	(17,947)	860,513	-	860,513	24,523
V359	CITY OF ELSMERE	217,667	12,154	229,821	-	229,821	6,076
V408	UNION EMERGENCY SERVICES	521,786	38,113	559,899	-	559,899	14,566
V447	CITY OF ELIZABETHTOWN	1,608,645	74,274	1,682,919	-	1,682,919	44,907
V608	WALTON FIRE DIST/EMS	409,629	23,203	432,832	-	432,832	11,435
V647	CITY OF VINE GROVE	60,178	9,194	69,372	-	69,372	1,680
V708	HEBRON FIRE PROTECTION DI	746,270	4,436	750,706	-	750,706	20,833
V808	POINT PLEASANT FIRE DIST	241,149	25,992	267,141	-	267,141	6,732
V919	CITY OF WILDER	369,542	(24,996)	344,546	-	344,546	10,316
V959	CITY OF COVINGTON	4,701,697	34,220	4,735,917	-	4,735,917	131,252
TOTAL		155,557,831	(1,869,570)	153,688,261	-	153,688,261	4,342,546



Appendix B: Collective OPEB Amounts for CERS Hazardous System

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
39932	JEFFERSON CO SHERIFF	356,229	1,693,510	768,671	-	2,818,410	1,036,640	9,565	307,867	827,813	2,181,885
39934	KENTON CO SHERIFF	81,996	389,806	176,930	-	648,732	238,610	2,202	70,864	118,436	430,112
39936	CAMPBELL CO SHERIFF	6,560	31,187	14,156	636	52,539	19,090	176	5,670	47,118	72,054
39938	FAYETTE CO SHERIFF	147,834	702,803	318,997	434,754	1,604,388	430,203	3,970	127,764	89	562,026
39940	DAVISS CO SHERIFF	104,195	495,343	224,832	-	824,370	90,050	2,798	303,212	129,115	525,175
39944	HARDIN COUNTY SHERIFF	69,150	328,737	149,211	97,449	644,547	201,228	1,857	59,762	32,522	295,369
39946	WARREN COUNTY SHERIFF	117,122	556,798	252,726	36,554	963,200	340,830	3,145	101,221	144,922	590,118
39948	BOONE COUNTY SHERIFF	468,581	2,227,628	1,011,103	2,454	3,709,766	1,363,587	12,582	404,965	365,495	2,146,629
39952	MADISON COUNTY SHERIFF	51,870	246,591	111,926	30,234	440,621	150,945	1,393	44,828	35,835	233,001
39962	BULLITT CO SHERIFF	71,859	341,618	155,058	-	568,535	209,113	1,930	62,103	303,661	576,807
A156	CITY OF ANCHORAGE	6,319	30,040	13,635	-	49,994	17,388	170	5,461	175,647	199,666
AB19	BELLEVUE/DAYTON FIRE	60,767	288,886	131,123	24,324	505,100	176,835	1,632	52,517	19,601	250,585
AC19	CAMPBELL CO FIRE DIST 1	34,655	164,752	74,779	115,231	389,417	100,849	931	29,951	19	131,750
AD19	SOUTHERN CAMPBELL F DIST	24,369	115,849	52,583	13,684	206,485	70,914	654	21,060	13,660	106,288
AS02	ALLEN CO AMBULANCE SVC	39,074	185,755	84,313	-	309,142	113,705	1,049	33,769	23,490	172,013
AS20	WOODFORD CO FIRE DISTRICT	11,369	54,048	24,532	28,007	117,956	33,084	305	9,825	40,167	83,381
B008	BURLINGTON FIRE PRO DIST	81,263	386,325	175,350	66,981	709,919	236,479	2,182	70,231	30,594	339,486
B015	CITY OF HILLVIEW	49,282	234,285	106,340	203,944	593,851	143,412	1,323	42,591	27	187,353
B045	CITY OF BELLEFONTE	9,032	42,937	19,489	7,952	79,410	26,283	243	7,806	6,341	40,673
B256	BUECHEL FIRE PROTECT DIST	86,218	409,878	186,040	676,925	1,359,061	250,896	2,315	74,513	32	327,756
B259	CITY OF LUDLOW	51,046	242,673	110,147	88,696	492,562	148,546	1,371	44,116	33	194,066
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	756,814	3,597,885	1,633,051	10,711,124	16,698,874	2,202,355	20,321	654,067	46	2,876,789
B656	LOUISVILLE AIRPORT AUTHOR	110,652	526,036	238,763	2,929	878,380	322,000	2,971	95,629	228,042	648,642
B956	LAKE DREAMLAND FIRE DIST	10,110	48,064	21,816	42,656	122,646	29,421	271	8,738	20,528	58,958
C106	CITY OF SIMPSONVILLE	17,100	81,291	36,897	197,670	332,958	49,760	459	14,778	-	64,997
C156	FAIRDALE FIRE DISTRICT	47,541	226,012	102,585	1,024	377,162	138,347	1,277	41,087	70,497	251,208
C256	LOUISVILLE/JEFF CO METRO	8,217,241	39,064,634	17,731,127	-	65,013,002	23,912,448	220,639	7,101,645	9,809,850	41,044,582
C356	INDIAN HILLS POLICE DEPT	8,784	41,758	18,954	-	69,496	25,561	236	7,591	90,036	123,424
D024	CITY OF PEMBROKE	-	-	-	-	-	-	-	-	-	22,963
D071	CITY OF LEWISBURG	2,732	12,986	5,894	1,985	23,597	7,949	73	2,361	3,034	13,417
D098	CITY OF COAL RUN VILLAGE	9,070	43,116	19,570	24,258	96,014	26,393	244	7,838	6	34,481
D106	SIMPSONVILLE RURAL FIRE	20,875	99,240	45,044	72,525	237,684	60,747	561	18,041	12	79,361
G015	ZONETON FIRE PROT DIST	54,611	259,621	117,840	199,115	631,187	158,921	1,466	47,197	13,595	221,179
G506	SHELBY CO SUB FIRE DIST	4,052	19,264	8,744	-	32,060	11,792	109	3,502	1,774	17,177
J002	CITY OF SCOTTSVILLE	32,392	153,991	69,895	201,606	457,884	94,262	870	27,994	5,637	128,763
J003	CITY OF LAWRENCEBURG	38,449	182,788	82,966	34,147	338,350	111,889	1,032	33,229	1,231	147,381
J007	CITY OF MIDDLESBORO	112,102	532,933	241,894	-	886,929	326,222	3,010	96,883	165,899	592,014
J024	CITY OF HOPKINSVILLE	480,427	2,283,944	1,036,664	-	3,801,035	1,398,059	12,900	415,203	608,421	2,434,583
J037	CITY OF FRANKFORT	483,095	2,296,628	1,042,421	209,650	4,031,794	1,405,824	12,972	417,509	184,510	2,020,815
J040	CITY OF LANCASTER	14,811	70,412	31,960	1,292	118,475	43,101	398	12,800	12,810	69,109
J059	KENTON COUNTY AIRPORT BD	451,729	2,147,515	974,740	93,095	3,667,079	1,314,548	12,130	390,401	438,647	2,155,726
J063	CITY OF LONDON	113,899	541,473	245,770	7,107	908,249	331,449	3,058	98,436	121,099	554,042
J067	CITY OF WHITESBURG	15,527	73,814	33,503	52,862	175,706	45,183	417	13,419	97,202	156,221
J084	CITY OF HARRODSBURG	20,462	97,277	44,153	-	161,892	59,546	549	17,684	130,662	208,441
J090	CITY OF BARDSTOWN	105,878	503,341	228,462	84,042	921,723	308,108	2,843	91,503	222,232	624,686
J100	CITY OF SOMERSET	321,241	1,527,177	693,174	608,240	3,149,832	934,824	8,626	277,629	30,681	1,251,760
J113	CITY OF MORGANFIELD	9,228	43,869	19,912	-	73,009	26,853	248	7,975	5,737	40,813
J118	CITY OF CORBIN	99,429	472,685	214,548	23,577	810,239	289,342	2,670	85,930	45,928	423,870
J156	CITY OF JEFFERSONTOWN	228,817	1,087,795	493,741	114,502	1,924,855	665,867	6,144	197,753	175,867	1,045,631
J210	BOYD CO AMBULANCE SERVICE	102,399	486,806	220,957	27,374	837,536	297,986	2,750	88,497	195,549	584,782
J256	CITY OF ST MATTHEWS	103,452	491,810	223,228	-	818,490	301,049	2,778	89,407	259,641	652,875
J259	CITY OF PARK HILLS	12,535	59,593	27,049	13,031	112,208	36,478	337	10,833	55,211	102,859
J319	CITY OF ALEXANDRIA	51,289	243,830	110,672	32,945	438,736	149,254	1,377	44,326	41,053	236,010
J324	CITY OF OAK GROVE	52,802	251,019	113,936	231,071	648,828	153,655	1,418	45,633	30	200,736
J356	CITY OF WEST BUECHEL	25,710	122,225	55,477	103,899	307,311	74,817	690	22,219	144,042	241,768
J359	CITY OF FORT WRIGHT	82,932	394,259	178,951	177,097	833,239	241,336	2,227	71,673	2,046	317,282
J410	CANNONSBURG VOL FIRE DEPT	3,938	18,722	8,498	3,702	34,860	11,461	106	3,404	3	14,974
J419	CITY OF COLD SPRING	35,689	169,663	77,009	114,439	396,800	103,855	958	30,843	44,595	180,251
J456	CITY OF SHIVELY	227,213	1,080,170	490,280	358,196	2,155,859	661,199	6,101	196,366	150	863,816
J510	CITY OF CATLETTSBURG	30,407	144,556	65,613	36,007	276,583	88,486	816	26,279	22	115,603
J619	CITY OF FORT THOMAS	212,249	1,009,029	457,990	101,888	1,781,156	617,652	5,699	183,434	219,264	1,026,049
J719	CITY OF SOUTHGATE	2,948	14,016	6,362	28,839	52,165	8,579	79	2,548	3,295	14,501
J756	CITY OF PROSPECT	6,702	31,861	14,461	-	53,024	19,503	180	5,792	35,846	61,321
J819	CITY OF BELLEVUE	33,966	161,476	73,292	31,272	300,006	98,843	912	29,355	28,742	157,852
J859	CITY OF VILLA HILLS	30,472	144,862	65,752	175,812	416,898	88,674	818	26,335	11,884	127,711
J919	CITY OF DAYTON	35,039	166,577	75,608	81,003	358,227	101,966	941	30,282	20	133,209
J956	OKOLONA FIRE DISTRICT	130,619	620,963	281,850	251,703	1,285,135	380,107	3,507	112,886	11,456	507,956



Appendix B: Collective OPEB Amounts for CERS Hazardous System

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
J959	CITY OF INDEPENDENCE	103,184	490,537	222,651	15,159	831,531	300,270	2,771	89,176	71,871	464,088
K001	CITY OF COLUMBIA	35,894	170,639	77,452	25,535	309,520	104,452	964	31,021	8,194	144,631
K010	CITY OF ASHLAND	355,747	1,691,217	767,630	73,839	2,888,433	1,035,237	9,552	307,450	86,929	1,439,168
K011	CITY OF DANVILLE	145,797	693,115	314,599	22,260	1,175,771	424,273	3,915	126,003	155,430	709,621
K016	CITY OF MORGANTOWN	13,747	65,355	29,664	30,647	139,413	40,005	369	11,881	14,390	66,645
K018	CITY OF MURRAY	186,391	886,102	402,195	165,039	1,639,727	542,405	5,005	161,086	353,179	1,061,675
K019	CITY OF NEWPORT	301,803	1,434,770	651,230	78,555	2,466,358	878,258	8,104	260,830	339,150	1,486,342
K026	CITY OF MANCHESTER	21,309	101,303	45,980	4,899	173,491	62,010	572	18,416	48,674	129,672
K029	CITY OF BURKESVILLE	13,394	63,677	28,902	4,348	110,321	38,978	360	11,576	9,083	59,997
K034	LEX/FAYETTE URBAN CO GOVT	742,059	3,527,740	1,601,213	-	5,871,012	2,159,418	19,925	641,315	581,571	3,402,229
K041	CITY OF WILLIAMSTOWN	23,381	111,153	50,451	55,443	240,428	68,040	628	20,207	15	88,890
K043	CITY OF LEITCHFIELD	51,833	246,414	111,845	96,960	507,052	150,836	1,392	44,796	8,189	205,213
K049	CITY OF CYNTHIANA	87,222	414,652	188,207	55,846	745,927	253,819	2,342	75,381	38,658	370,200
K065	CITY OF BEATTYVILLE	8,906	42,337	19,216	-	70,459	25,916	239	7,697	43,308	77,160
K071	CITY OF RUSSELLVILLE	81,044	385,282	174,876	24,169	665,371	235,841	2,176	70,041	75,652	383,710
K078	CITY OF LEBANON	38,730	184,124	83,572	99,817	406,243	112,707	1,040	33,472	22	147,241
K079	CITY OF BENTON	21,424	101,848	46,228	53,110	222,610	62,344	575	18,515	29,584	111,018
K090	NELSON COUNTY BD OF ED	2,702	12,847	5,831	30,757	52,137	7,864	73	2,336	-	10,273
K091	CITY OF CARLISLE	9,906	47,093	21,375	-	78,374	28,827	266	8,561	67,531	105,185
K099	CITY OF STANTON	22,483	106,885	48,514	103,227	281,109	65,427	604	19,431	11	85,473
K103	CITY OF MOREHEAD	53,815	255,836	116,122	17,870	443,643	156,604	1,445	46,509	42,085	246,643
K105	CITY OF GEORGETOWN	302,160	1,436,466	652,000	-	2,390,626	879,297	8,113	261,138	456,873	1,605,421
K106	CITY OF SHELBYVILLE	139,766	664,447	301,587	261,979	1,367,779	406,725	3,753	120,791	299,669	830,938
K108	CITY OF TAYLORSVILLE	6,410	30,471	13,831	10,640	61,352	18,652	172	5,539	27,705	52,068
K111	CITY OF CADIZ	16,110	76,586	34,762	-	127,458	46,880	433	13,923	152,143	213,379
K114	CITY OF BOWLING GREEN	816,779	3,882,957	1,762,443	429,539	6,891,718	2,376,855	21,932	705,891	202,624	3,307,302
K115	CITY OF SPRINGFIELD	15,574	74,040	33,606	50,988	174,208	45,322	418	13,460	84,142	143,342
K120	CITY OF VERSAILLES	143,626	682,796	309,916	75,352	1,211,690	417,956	3,857	124,127	45,549	591,489
K256	JEFFERSONTOWN FIRE DIST	295,107	1,402,934	636,780	1,936,013	4,270,834	858,771	7,924	255,042	117	1,121,854
K315	MT WASHINGTON FIRE P DIST	48,960	232,755	105,646	14,345	401,706	142,475	1,315	42,313	48,663	234,766
K356	ST MATTHEWS FIRE DIST.	340,785	1,620,089	735,345	2,350,969	5,047,188	991,697	9,151	294,519	100	1,295,467
K414	CITY OF SMITHS GROVE	2,815	13,381	6,074	4,584	26,854	8,191	76	2,433	1,778	12,478
K419	ALEXANDRIA FIRE DISTRICT	59,244	281,644	127,836	67,310	536,034	172,401	1,591	51,201	36,052	261,245
K456	CAMP TAYLOR FIRE PRO DIST	23,758	112,946	51,265	63,527	251,496	69,137	638	20,533	17,290	107,598
K559	CITY OF TAYLOR MILL	49,700	236,275	107,243	-	393,218	144,630	1,335	42,953	179,957	368,875
K656	MCMAHAN FIRE PRO DIST 14	-	-	-	12,049	-	-	-	-	-	355,085
K659	CITY OF EDGEWOOD	95,771	455,293	206,654	46,553	804,271	278,696	2,572	82,769	104,119	468,156
K719	CENTRAL CAMPBELL CO FIRE	85,638	407,122	184,789	113,014	790,563	249,210	2,299	74,012	57	325,578
K759	LAKESIDE/CRESTVIEWHLS POL	42,405	201,595	91,502	15,046	350,548	123,401	1,139	36,648	53,560	214,748
K856	HIGHVIEW FIRE DISTRICT	53,279	253,287	114,965	264,747	686,278	155,043	1,431	46,046	5,610	208,130
K859	CITY OF FORT MITCHELL	105,029	499,308	226,632	15,913	846,882	305,639	2,820	90,770	14,782	414,011
L001	ADAIR CO AMBULANCE SER	33,273	158,182	71,797	63,612	326,864	96,827	893	28,756	22	126,498
L005	CITY OF GLASGOW	172,861	821,779	372,999	4,852	1,372,491	503,031	4,642	149,393	64,475	721,541
L009	CITY OF PARIS	54,719	260,135	118,073	-	432,927	159,235	1,469	47,291	307,466	515,461
L015	CITY OF MT WASHINGTON	67,510	320,942	145,673	53,524	587,649	196,456	1,813	58,345	37,692	294,306
L025	CITY OF WINCHESTER	276,428	1,314,135	596,475	-	2,187,038	804,415	7,422	238,899	117,037	1,167,773
L031	EDMONSON CO AMBULANCE DIS	15,510	73,734	33,467	2,666	125,377	45,134	416	13,404	5,383	64,337
L035	CITY OF FLEMINGSBURG	15,077	71,674	32,532	32,961	152,244	43,874	405	13,030	9,003	66,312
L039	CITY OF WARSAW	4,769	22,672	10,291	86,939	124,671	13,878	128	4,122	50,054	68,182
L044	GREEN CO AMBULANCE SVC	18,266	86,834	39,413	41,806	186,319	53,154	490	15,786	9,738	79,168
L050	CITY OF MUNFORDVILLE	7,401	35,185	15,970	26,272	84,828	21,538	199	6,396	1,219	29,352
L052	CITY OF EMINENCE	16,200	77,016	34,957	803	128,976	47,143	435	14,001	15,188	76,767
L057	CITY OF NICHOLASVILLE	328,273	1,560,605	708,346	131,120	2,728,344	955,285	8,815	283,706	44,235	1,292,041
L061	CITY OF BARBOURVILLE	12,677	60,267	27,355	-	100,299	36,891	340	10,956	72,885	121,072
L072	CITY OF EDDYVILLE	11,600	55,147	25,031	-	91,778	33,757	311	10,025	36,449	80,542
L073	CITY OF PADUCAH	486,471	2,312,678	1,049,706	-	3,848,855	1,415,648	13,062	420,427	367,650	2,216,787
L077	CITY OF SALYERSVILLE	10,520	50,011	22,699	27,765	110,995	30,613	282	9,092	4,143	44,130
L086	CITY OF TOMPKINSVILLE	16,695	79,366	36,024	14,002	146,087	48,582	448	14,428	139,014	202,472
L090	CITY OF NEW HAVEN	2,306	10,962	4,975	459	18,702	6,710	62	1,993	6,934	15,699
L107	CITY OF FRANKLIN	66,618	316,701	143,748	195,369	722,436	193,861	1,789	57,574	66,934	320,158
L108	SPENCER CO FIRE DIST	6,523	31,012	14,076	8,123	59,734	18,983	175	5,638	7,589	32,385
L110	CITY OF ELKTON	3,572	16,980	7,707	673	28,932	10,394	96	3,087	46,080	59,657
L159	ELSMERE FIRE PROTECTION	32,684	155,381	70,526	-	258,591	95,112	878	28,247	77,636	201,873
L356	EASTWOOD FIRE PROT DIST	-	-	-	69,801	69,801	-	-	-	1,026,970	1,026,970
L456	HARRODS CREEK FIRE DIST	-	-	-	196,094	196,094	-	-	-	2,359,887	2,359,887
L556	LYNDON FIRE PROTECT DIST	-	-	-	43,098	43,098	-	-	-	1,088,972	1,088,972
L656	FERN CREEK FIRE PROT DIST	76,333	362,885	164,711	259,440	863,369	222,131	2,050	65,970	43	290,194



Appendix B: Collective OPEB Amounts for CERS Hazardous System

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
L756	PLEASURE RIDGE PARK FIRE	237,197	1,127,630	511,822	1,744,004	3,620,653	690,250	6,369	204,994	3,171	904,784
L956	WORTHINGTON FIRE DEPT	-	-	-	49,643	49,643	-	-	-	2,355,919	2,355,919
M014	CITY OF HARDINSBURG	13,316	63,306	28,734	54,784	160,140	38,751	358	11,508	7	50,624
M015	BULLITT CO FISCAL COURT	6,083	28,917	13,125	-	48,125	17,701	163	5,257	498,603	521,724
M042	CITY OF MAYFIELD	177,135	842,096	382,221	141,868	1,543,320	515,468	4,756	153,086	122	673,432
M054	CITY OF DAWSON SPRINGS	11,230	53,386	24,231	22,889	111,736	32,679	302	9,705	30,580	73,266
M059	KENTON COUNTY FISCAL CT	165,924	788,801	358,030	9,527	1,322,282	482,845	4,455	143,398	135,137	765,835
M069	CITY OF STANFORD	27,536	130,907	59,417	134,052	351,912	80,131	739	23,798	3,975	108,643
M076	CITY OF RICHMOND	373,841	1,777,233	806,672	575,300	3,533,046	1,087,889	10,038	323,087	259	1,421,273
M081	CITY OF MAYSVILLE	136,589	649,344	294,732	635,883	1,716,548	397,480	3,668	118,046	136,627	655,821
M085	CITY OF EDMONTON	13,112	62,332	28,292	22,990	126,726	38,155	352	11,331	40,106	89,944
M096	CITY OF FALMOUTH	4,445	21,132	9,591	52,225	87,393	12,935	119	3,842	-	16,896
M109	CITY OF CAMPBELLSVILLE	77,773	369,733	167,819	69,134	684,459	226,323	2,088	67,214	108,991	404,616
M110	CITY OF GUTHRIE	-	-	-	-	-	-	-	-	57,210	57,210
M118	WHITLEY CO FISCAL COURT	9,487	45,102	20,471	41,508	116,568	27,608	255	8,199	1,698	37,760
M315	CITY OF PIONEER VILLAGE	13,222	62,855	28,529	17,061	121,667	38,475	355	11,427	9	50,266
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-	-	-	1,601,863	1,601,863
N008	CITY OF FLORENCE	490,119	2,330,019	1,057,577	255,097	4,132,812	1,426,263	13,160	423,579	393,816	2,256,816
N011	CITY OF PERRYVILLE	1,809	8,598	3,902	3,506	17,815	5,263	49	1,563	3,744	10,619
N012	CITY OF BROOKSVILLE	3,862	18,358	8,332	4,792	35,344	11,237	104	3,337	11,135	25,813
N014	CITY OF IRVINGTON	7,270	34,561	15,687	132,529	190,047	21,156	195	6,283	-	27,634
N050	CITY OF HORSE CAVE	-	-	-	-	-	-	-	-	40,509	40,509
N051	CITY OF HENDERSON	342,184	1,626,740	738,364	-	2,707,288	995,769	9,188	295,729	281,687	1,582,373
N054	CITY OF MADISONVILLE	319,660	1,519,658	689,760	-	2,529,078	930,221	8,583	276,262	287,149	1,502,215
N076	MADISON CO EMS	139,351	662,472	300,691	-	1,102,514	405,516	3,742	120,432	49,178	578,868
N087	CITY OF MT STERLING	66,663	316,914	143,844	100,529	627,950	193,991	1,790	57,612	23,277	276,670
N088	MORGAN CO AMBULLANCE SERV	12,145	57,737	26,206	25,097	121,185	35,342	326	10,496	26,988	73,152
N093	CITY OF LAGRANGE	34,635	164,654	74,735	3,679	277,703	100,789	930	29,933	140,366	272,018
N094	CITY OF OWENTON	5,866	27,887	12,658	15,491	61,902	17,070	158	5,070	27,704	50,002
N099	CITY OF CLAY CITY	-	-	-	-	-	-	-	-	33,380	33,380
N100	CITY OF BURNSIDE	10,239	48,678	22,094	39,479	120,490	29,797	275	8,849	10,554	49,475
N104	CITY OF JAMESTOWN	3,924	18,653	8,467	-	31,044	11,418	105	3,391	62,975	77,889
P007	CITY OF PINEVILLE	17,406	82,746	37,558	8,827	146,537	50,651	467	15,043	31,591	97,752
P015	CITY OF LEBANON JUNCTION	5,397	25,657	11,646	-	42,700	15,705	145	4,664	26,306	46,820
P033	ESTILL COUNTY EMS	22,400	106,490	48,335	-	177,225	65,185	601	19,359	225,926	311,071
P041	CITY OF DRY RIDGE	43,891	208,658	94,708	148,811	496,068	127,725	1,179	37,932	5,612	172,448
P043	CITY OF CLARKSON	1,959	9,312	4,227	4,107	19,605	5,700	53	1,693	9,026	16,472
P079	CITY OF CALVERT CITY	25,631	121,851	55,307	64,478	267,267	74,588	688	22,152	11,658	109,086
P093	SOUTH OLDHAM FIRE DEPT	41,223	195,973	88,951	31,373	357,520	119,960	1,107	35,626	36,795	193,488
P116	CITY OF MONTICELLO	24,560	116,760	52,996	-	194,316	71,472	659	21,226	95,367	188,774
P117	CITY OF CLAY	2,677	12,728	5,777	361	21,543	-	72	2,314	8,500	18,677
R015	CITY OF SHEPHERDSVILLE	201,118	956,110	433,971	505,174	2,096,373	585,259	5,400	173,813	127	764,599
R017	CITY OF PRINCETON	37,340	177,512	80,571	18,138	313,561	108,659	1,003	32,270	49,660	191,592
R045	CITY OF RUSSELL	53,094	252,406	114,565	29,983	450,048	154,504	1,426	45,885	21,437	223,252
R057	CITY OF WILMORE	24,753	117,678	53,413	20,835	216,679	72,034	665	21,393	11,799	105,891
R104	CITY OF RUSSELL SPRINGS	25,086	119,259	54,131	11,795	210,271	73,002	674	21,680	33,195	128,551
R105	CITY OF STAMPING GROUND	3,442	16,362	7,426	29,648	56,878	10,015	92	2,974	2,324	15,405
TS59	INDEPENDENCE FIRE DIST	130,448	620,150	281,481	-	1,032,079	379,610	3,503	112,738	258,656	754,507
V001	ADAIR COUNTY FISCAL COURT	24,864	118,204	53,652	-	196,720	72,356	668	21,489	30,118	124,631
V002	ALLEN COUNTY FISCAL COURT	37,168	176,698	80,202	300,735	594,803	108,161	998	32,122	4,360	145,641
V003	ANDERSON CO FISCAL COURT	29,951	142,388	64,629	4,034	241,002	87,159	804	25,885	20,488	134,336
V005	BARREN CO FISCAL CT	97,168	461,937	209,670	137,724	906,499	282,763	2,609	83,977	32,696	402,045
V007	BELL CO FISCAL CT	20,718	98,494	44,706	87,826	251,744	60,291	556	17,905	11	78,763
V008	BOONE CO FISCAL CT	127,451	605,902	275,014	49,638	1,058,005	370,888	3,422	110,148	174,599	659,057
V009	BOURBON CO FISCAL COURT	18,421	87,573	39,749	29,769	175,512	53,606	495	15,920	43,108	113,129
V011	BOYLE COUNTY FISCAL COURT	90,682	431,101	195,673	-	717,456	263,888	2,435	78,371	86,666	431,360
V012	BRACKEN CO FISCAL COURT	8,214	39,051	17,725	2,259	67,249	23,904	221	7,099	15,464	46,688
V013	BREATHITT CO FISCAL COURT	4,706	22,371	10,154	52,161	89,392	13,694	126	4,067	68,191	86,078
V014	BRECKINRIDGE CO FISCAL CT	20,038	95,262	43,239	114,083	272,622	58,312	538	17,318	4	76,172
V017	CALDWELL CO FISCAL COURT	21,435	101,903	46,253	-	169,591	62,377	576	18,525	39,987	121,465
V019	CAMPBELL CO FISCAL CT	120,971	575,097	261,032	88,361	1,045,461	352,031	3,248	104,548	16,112	475,939
V023	CASEY CO FISCAL COURT	16,759	79,673	36,163	60,275	192,870	48,770	450	14,484	15,988	79,692
V025	CLARK COUNTY FISCAL COURT	101,908	484,471	219,897	51,995	858,271	296,557	2,736	88,073	52,792	440,158
V030	DAVNESS CO FISCAL COURT	217,128	1,032,222	468,517	131,008	1,848,875	631,849	5,830	187,650	27,686	853,015
V032	ELLIOTT CO FISCAL CT	3,266	15,528	7,048	59,544	85,386	9,505	88	2,823	33,288	45,704
V035	FLEMING CO FISCAL COURT	16,015	76,134	34,556	3,821	130,526	46,603	430	13,841	9,666	70,540
V037	FRANKLIN CO FISCAL COURT	224,239	1,066,027	483,861	-	1,774,127	652,542	6,021	193,795	182,688	1,035,046



Appendix B: Collective OPEB Amounts for CERS Hazardous System

Participating Employer Code (1)	Participating Employer Name (2)	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					
		Liability Experience (19)	Assumption Changes (20)	Investment Experience (21)	Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (22)		Liability Experience (24)	Assumption Changes (25)	Investment Experience (26)	Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (27)		Total Deferred Inflow of Resources (28)
					Total Deferred Outflow of Resources (23)	Total Deferred Inflow of Resources (28)						
V041	GRANT COUNTY FISCAL COURT	41,250	196,100	89,008	70,807	397,165	120,038	1,108	35,649	59,666	216,461	
V043	GRAYSON CO FISCAL COURT	116,060	551,747	250,434	-	918,241	337,738	3,116	100,303	339,675	780,832	
V047	HARDIN CO FISCAL COURT	228,733	1,087,394	493,559	13,969	1,823,655	665,621	6,142	197,680	130,194	999,637	
V049	HARRISON CO FISCAL COURT	23,396	111,222	50,483	-	185,101	68,082	628	20,219	89,856	178,785	
V052	HENRY CO FISCAL COURT	13,346	63,449	28,799	3,749	109,343	38,839	358	11,535	80,597	131,329	
V054	HOPKINS CO FISCAL COURT	87,515	416,045	188,840	-	692,400	254,672	2,350	75,634	94,752	427,408	
V057	JESSAMINE CO FISCAL COURT	166,311	790,640	358,865	83,515	1,399,331	483,970	4,466	143,732	27,158	659,326	
V060	KNOTT CO FISCAL CT	9,965	47,374	21,503	-	78,842	28,999	268	8,612	77,220	115,099	
V062	LARUE CO FISCAL COURT	13,785	65,536	29,746	18,772	127,839	40,116	370	11,914	11,350	63,750	
V063	LAUREL COUNTY FISCAL COURT	18,433	87,632	39,775	-	145,840	53,642	495	15,931	97,940	168,008	
V067	LETCHER CO FISCAL COURT	20,229	96,166	43,649	-	160,044	58,866	543	17,482	127,482	204,373	
V070	LIVINGSTON CO FISCAL CT	17,609	83,715	37,998	32,375	171,697	51,244	473	15,219	6,263	73,199	
V072	LYON COUNTY FISCAL COURT	6,483	30,822	13,990	-	51,295	18,867	174	5,603	107,265	131,909	
V073	MCCRACKEN CO FISCAL COURT	222,096	1,055,841	479,238	51,804	1,808,979	646,307	5,964	191,944	289,209	1,133,424	
V076	MADISON CO FISCAL COURT	47,900	227,717	103,359	110,855	489,831	139,391	1,286	41,397	78,716	260,790	
V078	MARION CO FISCAL COURT	19,208	91,313	41,446	3,317	155,284	16,600	516	16,600	27,764	100,775	
V079	MARSHALL CO FISCAL COURT	117,730	559,688	254,038	44,873	976,329	342,599	3,161	101,747	60,990	508,497	
V081	MASON CO FIS CT	29,152	138,586	62,903	7,508	238,149	84,832	783	25,194	31,422	142,231	
V083	MENIFEE CO FISCAL COURT	9,495	45,140	20,489	7,151	82,275	27,631	255	8,206	32,340	68,432	
V087	MONTGOMERY CO FISCAL CT	37,245	177,062	80,367	3,132	297,806	108,384	1,000	32,189	49,902	191,475	
V088	MORGAN CO FISCAL CT	3,310	15,734	7,142	-	26,186	9,631	89	2,860	79,836	92,416	
V090	NELSON CO FISCAL CT	77,120	366,629	166,410	42,354	652,513	224,423	2,071	66,650	7,241	300,385	
V093	OLDHAM CO FISCAL COURT	203,895	969,312	439,963	107,997	1,721,167	593,340	5,475	176,213	267,449	1,042,477	
V094	OWEN COUNTY FISCAL COURT	9,929	47,200	21,424	19,184	97,737	28,893	267	8,581	9,338	47,079	
V096	PENDELTON CO FISCAL COURT	13,713	65,193	29,591	11,643	120,140	39,906	368	11,852	122,538	174,664	
V100	PULASKI CO FISCAL CT	144,016	684,650	310,757	68,524	1,207,947	419,092	3,867	124,464	118,686	666,109	
V103	ROWAN CO FISCAL COURT	30,758	146,222	66,369	-	243,349	89,506	826	26,582	272,409	389,323	
V105	SCOTT CO FISCAL CT	402,472	1,913,349	868,453	565,762	3,750,036	1,171,209	10,807	347,832	280	1,530,128	
V106	SHELBY CO FISCAL COURT	186,294	885,639	401,984	-	1,473,917	542,122	5,002	161,002	246,095	954,221	
V107	SIMPSON CO FISCAL COURT	31,744	150,909	68,496	2,365	253,514	92,375	852	27,434	31,091	151,752	
V108	SPENCER CO TREASURER	41,033	195,072	88,542	-	324,647	119,408	1,102	35,463	164,707	320,680	
V109	TAYLOR COUNTY FISCAL COUR	26,905	127,905	58,055	60,113	272,978	78,294	722	23,252	497	102,765	
V112	TRIMBLE CO FISCAL COURT	6,563	31,202	14,162	66,053	117,980	19,100	176	5,672	20,654	45,602	
V113	UNION COUNTY FISCAL COURT	11,774	55,971	25,405	4,873	98,023	34,262	316	10,175	11,284	56,037	
V115	WASHINGTON CO FIS COURT	16,860	80,153	36,381	-	133,394	49,064	453	14,571	77,506	141,594	
V119	CITY OF HIGHLAND HEIGHTS	36,926	175,544	79,678	4,915	297,063	107,455	992	31,913	37,680	178,040	
V120	WOODFORD CO FISCAL COURT	46,293	220,076	99,891	10,723	376,983	134,714	1,243	40,008	81,512	257,477	
V159	CITY OF ERLANGER	235,515	1,119,633	508,193	162,249	2,025,590	685,356	6,324	203,541	175,732	1,070,953	
V171	CITY OF ADAIRVILLE	1,508	7,167	3,253	58	11,986	4,387	40	1,303	18,171	23,901	
V196	CITY OF BUTLER	2,688	12,778	5,800	389	21,655	7,822	72	2,323	441	10,658	
V197	CITY OF HAZARD	3,472	16,508	7,493	2,073	29,546	10,105	93	3,001	3	13,202	
V205	BARREN/METCALFE CO AMB SR	101,704	483,498	219,456	402,513	1,207,171	295,961	2,731	87,896	53	386,641	
V298	CITY OF PIKEVILLE	65,782	312,727	141,944	-	520,453	191,428	1,766	56,851	334,408	584,453	
V330	CITY OF OWENSBORO	614,476	2,921,209	1,325,913	311,266	5,172,864	1,788,146	16,499	531,053	118,390	2,454,088	
V347	CITY OF RADCLIFF	179,081	851,348	386,420	2,271	1,419,120	521,132	4,809	154,768	86,794	767,503	
V359	CITY OF ELSMERE	44,373	210,950	95,748	102,924	453,995	129,128	1,191	38,349	27,629	196,297	
V408	UNION EMERGENCY SERVICES	106,370	505,682	229,525	232,602	1,074,179	309,541	2,856	91,929	23,232	427,558	
V447	CITY OF ELIZABETHTOWN	327,935	1,558,998	707,616	242,065	2,836,614	954,302	8,805	283,414	241	1,246,762	
V608	WALTON FIRE DIST/EMS	83,506	396,987	180,189	56,233	716,915	243,005	2,242	72,169	43,823	361,239	
V647	CITY OF VINE GROVE	12,268	58,320	26,471	79,640	176,699	35,699	329	10,602	16,466	63,096	
V708	HEBRON FIRE PROTECTION DI	152,133	723,238	328,272	243,247	1,446,890	442,712	4,085	131,479	353,545	931,821	
V808	POINT PLEASANT FIRE DIST	49,160	233,706	106,077	98,164	487,107	143,057	1,320	42,486	73,928	260,791	
V919	CITY OF WILDER	75,334	358,136	162,555	30,027	626,052	219,224	2,023	65,106	94,891	381,244	
V959	CITY OF COVINGTON	958,477	4,556,588	2,068,199	343,844	7,927,108	2,789,202	25,736	828,352	182,468	3,825,758	
TOTAL		31,711,664	150,756,849	68,427,316	34,152,665	285,048,494	92,282,053	851,499	27,406,408	38,863,930	159,403,890	



Appendix B: Collective OPEB Amounts for CERS Hazardous System

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
39932	JEFFERSON CO SHERIFF	102,170	(79,240)	259,071	271,626	82,899	-
39934	KENTON CO SHERIFF	68,929	12,830	64,689	57,610	14,563	-
39936	CAMPBELL CO SHERIFF	(4,865)	(9,817)	(2,846)	567	(2,554)	-
39938	FAYETTE CO SHERIFF	320,432	211,000	245,139	174,528	91,264	-
39940	DAVISS CO SHERIFF	90,385	15,857	83,964	82,206	26,783	-
39944	HARDIN COUNTY SHERIFF	91,942	40,497	84,868	85,567	46,304	-
39946	WARREN COUNTY SHERIFF	91,549	6,189	99,766	120,044	55,534	-
39948	BOONE COUNTY SHERIFF	437,238	95,853	416,349	434,043	179,653	-
39952	MADISON COUNTY SHERIFF	61,344	27,343	56,346	45,263	17,324	-
39962	BULLITT CO SHERIFF	(17,456)	(58,891)	20,222	42,468	5,384	-
A156	CITY OF ANCHORAGE	(43,318)	(47,901)	(29,791)	(13,385)	(15,277)	-
AB19	BELLEVUE/DAYTON FIRE	66,089	27,584	68,936	62,705	29,201	-
AC19	CAMPBELL CO FIRE DIST 1	86,194	57,579	58,291	37,423	18,181	-
AD19	SOUTHERN CAMPBELL F DIST	33,418	11,727	22,780	22,756	9,515	-
AS02	ALLEN CO AMBULANCE SVC	40,534	12,671	36,697	34,137	13,089	-
AS20	WOODFORD CO FIRE DISTRICT	(4)	(4,164)	12,127	16,638	9,977	-
B008	BURLINGTON FIRE PRO DIST	97,054	46,833	99,410	86,057	41,078	-
B015	CITY OF HILLVIEW	116,381	79,069	92,951	73,541	44,555	-
B045	CITY OF BELLEFONTE	14,392	5,515	8,203	7,740	2,886	-
B256	BUACHEL FIRE PROTECT DIST	285,370	220,851	229,101	175,208	120,774	-
B259	CITY OF LUDLOW	95,855	50,152	65,911	57,556	29,022	-
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	3,631,053	2,952,047	2,900,953	2,444,177	1,893,856	-
B656	LOUISVILLE AIRPORT AUTHOR	46,017	(6,934)	89,996	79,443	21,215	-
B956	LAKE DREAMLAND FIRE DIST	10,213	5,788	17,091	18,404	12,192	-
C106	CITY OF SIMPSONVILLE	90,480	68,839	52,509	33,410	22,722	-
C156	FAIRDALE FIRE DISTRICT	13,644	(1,472)	49,548	45,063	19,171	-
C256	LOUISVILLE/JEFF CO METRO	6,982,228	1,138,575	6,712,829	6,764,036	2,370,752	-
C356	INDIAN HILLS POLICE DEPT	(20,450)	(19,883)	(4,294)	(2,700)	(6,601)	-
D024	CITY OF PEMBROKE	(9,470)	(8,688)	(4,298)	(264)	(243)	-
D071	CITY OF LEWISBURG	3,420	857	2,233	2,578	1,091	-
D098	CITY OF COAL RUN VILLAGE	16,475	9,504	14,216	13,329	8,009	-
D106	SIMPSONVILLE RURAL FIRE	47,028	28,457	34,439	30,305	18,094	-
G015	ZONETON FIRE PROT DIST	120,987	68,009	85,784	83,766	51,462	-
G506	SHELBY CO SUB FIRE DIST	4,134	1,283	3,960	3,857	1,649	-
J002	CITY OF SCOTTSVILLE	132,785	91,214	62,627	30,042	12,452	-
J003	CITY OF LAWRENCEBURG	60,353	31,332	46,704	36,773	15,807	-
J007	CITY OF MIDDLESBORO	78,705	1,138	86,236	94,473	34,363	-
J024	CITY OF HOPKINSVILLE	320,814	27,741	419,071	429,190	169,636	-
J037	CITY OF FRANKFORT	534,366	202,299	525,968	507,718	240,628	-
J040	CITY OF LANCASTER	11,780	2,458	14,189	14,523	6,417	-
J059	KENTON COUNTY AIRPORT BD	494,253	138,792	385,390	367,023	125,894	-
J063	CITY OF LONDON	114,329	32,058	97,171	85,438	25,210	-
J067	CITY OF WHITESBURG	10,007	5,105	12,297	(336)	(7,587)	-
J084	CITY OF HARRODSBURG	(25,067)	(34,205)	(1,709)	12,513	1,919	-
J090	CITY OF BARDSTOWN	80,176	26,235	100,277	72,908	17,440	-
J100	CITY OF SOMERSET	492,477	265,159	459,854	432,905	247,677	-
J113	CITY OF MORGANFIELD	8,169	2,510	9,274	8,629	3,614	-
J118	CITY OF CORBIN	120,214	41,077	95,074	91,988	38,017	-
J156	CITY OF JEFFERSONTOWN	223,575	63,735	231,529	243,570	116,815	-
J210	BOYD CO AMBULANCE SERVICE	80,525	15,041	80,140	65,131	11,916	-
J256	CITY OF ST MATTHEWS	38,111	(18,948)	68,543	65,837	12,072	-
J259	CITY OF PARK HILLS	2,032	(10,864)	1,472	11,764	4,946	-
J319	CITY OF ALEXANDRIA	54,776	15,804	50,782	54,899	26,464	-
J324	CITY OF OAK GROVE	116,369	77,542	102,501	91,892	59,788	-
J356	CITY OF WEST BUECHEL	(7,848)	(22,871)	20,243	45,871	30,148	-
J359	CITY OF FORT WRIGHT	141,911	82,182	123,649	107,861	60,354	-
J410	CANNONSBURG VOL FIRE DEPT	5,667	2,738	4,855	4,414	2,212	-
J419	CITY OF COLD SPRING	40,195	27,186	60,958	54,656	33,554	-
J456	CITY OF SHIVELY	424,287	241,650	302,301	224,126	99,679	-
J510	CITY OF CATLETTSBURG	46,415	22,921	38,376	35,168	18,101	-
J619	CITY OF FORT THOMAS	256,262	95,614	195,890	159,813	47,527	-
J719	CITY OF SOUTHGATE	15,916	11,825	7,140	2,168	615	-
J756	CITY OF PROSPECT	(6,542)	(10,238)	320	5,887	2,275	-
J819	CITY OF BELLEVUE	30,614	14,256	42,202	36,982	18,099	-
J859	CITY OF VILLA HILLS	107,856	80,607	63,316	26,924	10,485	-
J919	CITY OF DAYTON	78,776	45,658	48,418	35,725	16,440	-
J956	OKOLONA FIRE DISTRICT	208,441	110,376	184,062	174,756	99,544	-



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(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
J959	CITY OF INDEPENDENCE	113,604	34,183	93,734	90,778	35,144	-
K001	CITY OF COLUMBIA	48,993	24,575	42,724	34,074	14,523	-
K010	CITY OF ASHLAND	403,206	150,817	375,599	357,508	162,135	-
K011	CITY OF DANVILLE	157,772	45,308	121,869	109,140	32,061	-
K016	CITY OF MORGANTOWN	22,223	14,494	19,649	11,899	4,504	-
K018	CITY OF MURRAY	209,528	79,136	163,099	111,285	15,003	-
K019	CITY OF NEWPORT	321,195	78,962	247,613	246,734	85,512	-
K026	CITY OF MANCHESTER	7,038	(1,475)	18,465	15,510	4,281	-
K029	CITY OF BURKESVILLE	15,485	4,484	12,176	12,739	5,440	-
K034	LEX/FAYETTE URBAN CO GOVT	726,886	213,651	680,974	622,471	224,801	-
K041	CITY OF WILLIAMSTOWN	42,146	24,179	35,267	31,723	18,223	-
K043	CITY OF LEITCHFIELD	102,813	60,538	70,156	48,245	20,087	-
K049	CITY OF CYNTHIANA	103,638	50,324	102,904	83,204	35,657	-
K065	CITY OF BEATTYVILLE	(1,445)	(6,297)	1,664	1,850	(2,474)	-
K071	CITY OF RUSSELLVILLE	92,062	26,121	69,660	68,652	25,166	-
K078	CITY OF LEBANON	87,896	51,485	55,698	42,750	21,173	-
K079	CITY OF BENTON	20,813	9,971	30,524	31,421	18,863	-
K090	NELSON COUNTY BD OF ED	15,212	13,245	9,376	2,760	1,272	-
K091	CITY OF CARLISLE	(10,345)	(15,831)	(2,389)	3,332	(1,579)	-
K099	CITY OF STANTON	57,746	37,047	41,755	36,265	22,822	-
K103	CITY OF MOREHEAD	63,497	19,181	47,890	47,740	18,692	-
K105	CITY OF GEORGETOWN	239,707	38,884	238,309	213,517	54,787	-
K106	CITY OF SHELBYVILLE	62,938	7,994	170,837	187,810	107,262	-
K108	CITY OF TAYLORSVILLE	5,641	1,391	3,665	828	(2,241)	-
K111	CITY OF CADIZ	(13,849)	(25,475)	(14,014)	(13,037)	(19,547)	-
K114	CITY OF BOWLING GREEN	960,439	425,219	948,018	850,853	399,886	-
K115	CITY OF SPRINGFIELD	23,560	10,089	8,560	(2,106)	(9,238)	-
K120	CITY OF VERSAILLES	208,671	82,360	141,763	132,676	54,731	-
K256	JEFFERSONTOWN FIRE DIST	961,949	743,402	711,581	453,328	278,719	-
K315	MT WASHINGTON FIRE P DIST	56,613	18,728	43,022	37,254	11,322	-
K356	ST MATTHEWS FIRE DIST.	1,316,011	1,002,185	806,489	409,788	217,249	-
K414	CITY OF SMITHS GROVE	3,418	1,601	3,686	3,642	2,029	-
K419	ALEXANDRIA FIRE DISTRICT	67,106	34,485	76,301	64,933	31,965	-
K456	CAMP TAYLOR FIRE PRO DIST	37,284	25,022	38,258	28,370	14,963	-
K559	CITY OF TAYLOR MILL	(17,940)	(35,225)	28,320	37,754	11,433	-
K656	MCMAHAN FIRE PRO DIST 14	(132,038)	(135,513)	(75,486)	-	-	-
K659	CITY OF EDGEWOOD	114,161	31,012	79,167	81,601	30,175	-
K719	CENTRAL CAMPBELL CO FIRE	156,152	80,757	104,421	85,313	38,342	-
K759	LAKESIDE/CRESTVIEWHLS POL	48,724	13,524	33,699	31,110	8,743	-
K856	HIGHVIEW FIRE DISTRICT	115,794	78,666	109,961	103,491	70,236	-
K859	CITY OF FORT MITCHELL	121,280	49,185	113,840	103,022	45,544	-
L001	ADAIR CO AMBULANCE SER	59,295	34,916	48,119	38,350	19,685	-
L005	CITY OF GLASGOW	194,942	67,851	168,715	156,498	62,943	-
L009	CITY OF PARIS	(36,404)	(56,472)	8,425	14,360	(12,442)	-
L015	CITY OF MT WASHINGTON	105,923	41,294	63,299	59,623	23,204	-
L025	CITY OF WINCHESTER	284,172	86,557	268,604	265,374	114,558	-
L031	EDMONSON CO AMBULANCE DIS	16,712	5,856	16,032	15,474	6,966	-
L035	CITY OF FLEMINGSBURG	24,453	16,100	22,834	15,424	7,121	-
L039	CITY OF WARSAW	(1,118)	978	16,124	22,263	18,244	-
L044	GREEN CO AMBULANCE SVC	26,719	16,260	27,847	23,379	12,947	-
L050	CITY OF MUNFORDVILLE	13,651	8,621	13,139	12,259	7,806	-
L052	CITY OF EMINENCE	16,721	4,930	14,128	12,513	3,917	-
L057	CITY OF NICHOLASVILLE	407,532	181,617	372,873	327,173	147,108	-
L061	CITY OF BARBOURVILLE	(14,922)	(16,355)	3,805	6,584	116	-
L072	CITY OF EDDYVILLE	5,359	(2,312)	5,336	4,318	(1,464)	-
L073	CITY OF PADUCAH	413,334	95,045	460,028	464,434	199,227	-
L077	CITY OF SALYERSVILLE	17,979	9,466	15,231	15,167	9,022	-
L086	CITY OF TOMPKINSVILLE	(2,259)	(18,458)	(10,833)	(8,859)	(15,976)	-
L090	CITY OF NEW HAVEN	1,501	(308)	1,010	979	(181)	-
L107	CITY OF FRANKLIN	92,206	45,236	96,681	103,846	64,308	-
L108	SPENCER CO FIRE DIST	9,796	4,712	6,802	4,739	1,301	-
L110	CITY OF ELKTON	(4,709)	(7,417)	(5,547)	(5,926)	(7,127)	-
L159	ELSMERE FIRE PROTECTION	14,701	(5,257)	21,138	21,593	4,543	-
L356	EASTWOOD FIRE PROT DIST	(181,333)	(181,262)	(193,863)	(208,703)	(192,007)	-
L456	HARRODS CREEK FIRE DIST	(402,384)	(402,453)	(438,059)	(479,634)	(441,263)	-
L556	LYNDON FIRE PROTECT DIST	(400,966)	(413,409)	(231,499)	-	-	-
L656	FERN CREEK FIRE PROT DIST	176,910	111,145	126,722	101,136	57,261	-



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Participating Employer Code	Participating Employer Name	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
L756	PLEASURE RIDGE PARK FIRE	663,080	491,432	605,364	555,826	400,166	-
L956	WORTHINGTON FIRE DEPT	(464,290)	(460,965)	(466,013)	(476,567)	(438,441)	-
M014	CITY OF HARDINSBURG	35,058	25,044	25,285	15,819	8,311	-
M015	BULLITT CO FISCAL COURT	(131,087)	(132,616)	(94,531)	(58,601)	(56,764)	-
M042	CITY OF MAYFIELD	293,293	132,561	193,060	173,965	77,009	-
M054	CITY OF DAWSON SPRINGS	6,862	(1,791)	9,630	15,122	8,647	-
M059	KENTON COUNTY FISCAL CT	161,305	37,905	146,367	150,340	60,530	-
M069	CITY OF STANFORD	63,602	44,725	56,513	47,573	30,858	-
M076	CITY OF RICHMOND	619,956	343,638	509,560	423,892	214,728	-
M081	CITY OF MAYSVILLE	433,825	280,253	211,493	103,745	31,412	-
M085	CITY OF EDMONTON	9,306	4,610	13,923	7,858	1,085	-
M096	CITY OF FALMOUTH	23,399	17,718	13,763	9,220	6,398	-
M109	CITY OF CAMPBELLSVILLE	94,543	40,655	76,276	54,598	13,771	-
M110	CITY OF GUTHRIE	(22,749)	(18,498)	(8,882)	(3,687)	(3,392)	-
M118	WHITLEY CO FISCAL COURT	23,617	17,207	18,660	12,382	6,943	-
M315	CITY OF PIONEER VILLAGE	23,927	11,657	15,550	13,784	6,483	-
M356	MIDDLETOWN FIRE PROT DIST	(720,541)	(616,724)	(264,599)	-	-	-
N008	CITY OF FLORENCE	652,989	222,561	434,856	414,245	151,343	-
N011	CITY OF PERRYVILLE	2,397	1,343	2,070	1,163	222	-
N012	CITY OF BROOKSVILLE	2,760	942	3,513	2,149	167	-
N014	CITY OF IRVINGTON	35,684	30,392	34,589	33,936	27,813	-
N050	CITY OF HORSE CAVE	(17,839)	(15,655)	(7,015)	-	-	-
N051	CITY OF HENDERSON	352,397	103,770	302,987	274,050	91,711	-
N054	CITY OF MADISONVILLE	294,077	74,190	286,261	271,973	100,362	-
N076	MADISON CO EMS	155,219	54,454	137,006	126,195	50,773	-
N087	CITY OF MT STERLING	102,963	46,922	80,360	79,315	41,720	-
N088	MORGAN CO AMBULANCE SERV	21,397	9,799	10,609	6,209	19	-
N093	CITY OF LAGRANGE	4,401	(21,842)	7,386	16,655	(914)	-
N094	CITY OF OWENTON	(1,894)	(4,784)	4,440	8,797	5,342	-
N099	CITY OF CLAY CITY	(16,174)	(12,672)	(4,534)	-	-	-
N100	CITY OF BURNSIDE	18,004	13,620	19,021	13,111	7,261	-
N104	CITY OF JAMESTOWN	(16,644)	(15,869)	(6,281)	(3,235)	(4,816)	-
P007	CITY OF PINEVILLE	13,325	3,732	15,920	12,482	3,325	-
P015	CITY OF LEBANON JUNCTION	(3,531)	(7,215)	290	4,617	1,719	-
P033	ESTILL COUNTY EMS	(38,187)	(52,545)	(21,795)	(5,635)	(15,684)	-
P041	CITY OF DRY RIDGE	91,074	60,776	77,014	60,070	34,687	-
P043	CITY OF CLARKSON	2,115	706	1,111	62	(862)	-
P079	CITY OF CALVERT CITY	52,731	25,296	31,450	31,625	17,079	-
P093	SOUTH OLDHAM FIRE DEPT	55,651	24,286	41,565	32,216	10,314	-
P116	CITY OF MONTICELLO	2,190	(12,824)	8,280	10,136	(2,189)	-
P117	CITY OF CLAY	1,245	(805)	1,067	1,362	(4)	-
R015	CITY OF SHEPHERDSVILLE	398,730	239,070	306,632	250,846	136,497	-
R017	CITY OF PRINCETON	44,696	12,281	29,123	27,797	8,070	-
R045	CITY OF RUSSELL	57,425	25,034	62,039	55,826	26,472	-
R057	CITY OF WILMORE	38,432	14,473	23,611	23,895	10,378	-
R104	CITY OF RUSSELL SPRINGS	30,410	8,746	19,630	18,070	4,865	-
R105	CITY OF STAMPING GROUND	16,103	9,097	6,003	6,189	4,081	-
TS59	INDEPENDENCE FIRE DIST	91,827	2,723	88,577	81,042	13,404	-
V001	ADAIR COUNTY FISCAL COURT	17,853	1,361	20,989	22,678	9,207	-
V002	ALLEN COUNTY FISCAL COURT	114,817	89,040	100,824	84,325	60,156	-
V003	ANDERSON CO FISCAL COURT	31,275	8,328	27,209	28,070	11,783	-
V005	BARREN CO FISCAL CT	128,732	67,551	130,506	116,258	61,407	-
V007	BELL CO FISCAL CT	49,187	31,693	38,092	33,188	20,821	-
V008	BOONE CO FISCAL CT	139,022	31,947	98,147	98,739	31,093	-
V009	BOURBON CO FISCAL COURT	9,734	(1,928)	17,544	23,786	13,248	-
V011	BOYLE COUNTY FISCAL COURT	71,746	17,555	85,970	79,862	30,963	-
V012	BRACKEN CO FISCAL COURT	7,556	928	5,473	5,446	1,160	-
V013	BREATHITT CO FISCAL COURT	2,923	5,686	6,512	(5,001)	(6,806)	-
V014	BRECKINRIDGE CO FISCAL CT	83,573	50,223	31,516	21,110	10,029	-
V017	CALDWELL CO FISCAL COURT	10,485	(3,233)	15,531	18,434	6,910	-
V019	CAMPBELL CO FISCAL CT	154,323	71,017	145,344	133,099	65,740	-
V023	CASEY CO FISCAL COURT	27,249	19,701	30,143	22,887	13,199	-
V025	CLARK COUNTY FISCAL COURT	129,904	57,374	108,696	88,496	33,643	-
V030	DAVISS CO FISCAL COURT	309,645	148,783	248,600	203,447	85,385	-
V032	ELLIOTT CO FISCAL CT	(3,196)	1,496	13,639	15,247	12,495	-
V035	FLEMING CO FISCAL COURT	19,730	7,010	14,919	13,456	4,872	-
V037	FRANKLIN CO FISCAL COURT	187,878	40,568	208,904	211,902	89,830	-



Appendix B: Collective OPEB Amounts for CERS Hazardous System

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
V041	GRANT COUNTY FISCAL COURT	48,058	29,430	54,302	35,548	13,366	-
V043	GRAYSON CO FISCAL COURT	21,985	(33,005)	73,513	67,356	7,560	-
V047	HARDIN CO FISCAL COURT	252,565	82,207	214,071	199,169	76,006	-
V049	HARRISON CO FISCAL COURT	(3,388)	(16,181)	8,978	14,518	2,390	-
V052	HENRY CO FISCAL COURT	(2,348)	(13,138)	(2,549)	1,201	(5,151)	-
V054	HOPKINS CO FISCAL COURT	66,922	10,470	77,488	78,718	31,394	-
V057	JESSAMINE CO FISCAL COURT	212,892	99,816	192,675	162,806	71,817	-
V060	KNOTT CO FISCAL CT	(22,301)	(19,272)	1,839	4,244	(766)	-
V062	LARUE CO FISCAL COURT	15,610	8,879	18,449	14,382	6,769	-
V063	LAUREL COUNTY FISCAL COURT	(18,624)	(25,290)	3,688	13,906	4,151	-
V067	LETCHER CO FISCAL COURT	(22,661)	(27,968)	1,628	7,372	(2,700)	-
V070	LIVINGSTON CO FISCAL CT	24,060	12,681	24,829	23,534	13,395	-
V072	LYON COUNTY FISCAL COURT	(22,967)	(26,089)	(14,186)	(7,464)	(9,908)	-
V073	MCCRACKEN CO FISCAL COURT	159,090	3,026	186,795	224,354	102,290	-
V076	MADISON CO FISCAL COURT	53,988	15,982	53,994	66,422	38,655	-
V078	MARION CO FISCAL COURT	10,956	(829)	16,587	19,167	8,628	-
V079	MARSHALL CO FISCAL COURT	148,502	49,873	111,061	111,243	47,153	-
V081	MASON CO FIS CT	32,144	8,770	24,233	23,145	7,627	-
V083	MENIFEE CO FISCAL COURT	55	(6,749)	4,646	10,595	5,296	-
V087	MONTGOMERY CO FISCAL CT	30,386	2,399	28,757	32,422	12,367	-
V088	MORGAN CO FISCAL CT	(21,140)	(22,156)	(12,104)	(4,833)	(5,997)	-
V090	NELSON CO FISCAL CT	101,384	47,395	90,007	77,862	35,481	-
V093	OLDHAM CO FISCAL COURT	229,198	83,679	185,141	143,883	36,789	-
V094	OWEN COUNTY FISCAL COURT	14,149	5,625	11,453	12,546	6,886	-
V096	PENDELTON CO FISCAL COURT	(12,491)	(25,836)	(11,038)	662	(5,820)	-
V100	PULASKI CO FISCAL CT	178,634	54,027	126,758	130,173	52,246	-
V103	ROWAN CO FISCAL COURT	(52,741)	(65,727)	(17,421)	2,257	(12,342)	-
V105	SCOTT CO FISCAL CT	650,706	332,872	521,634	470,506	244,190	-
V106	SHELBY CO FISCAL COURT	98,923	(380)	170,394	176,089	74,669	-
V107	SIMPSON CO FISCAL COURT	33,028	9,263	27,079	24,622	7,771	-
V108	SPENCER CO TREASURER	(2,335)	(31,516)	9,325	24,858	3,634	-
V109	TAYLOR COUNTY FISCAL COUR	46,562	25,565	39,431	37,118	21,536	-
V112	TRIMBLE CO FISCAL COURT	12,536	8,516	16,495	19,744	15,086	-
V113	UNION COUNTY FISCAL COURT	8,453	3,167	13,411	11,705	5,249	-
V115	WASHINGTON CO FIS COURT	(9,869)	(13,416)	8,035	7,788	(737)	-
V119	CITY OF HIGHLAND HEIGHTS	36,075	7,802	31,023	31,997	12,126	-
V120	WOODFORD CO FISCAL COURT	16,510	471	46,775	40,340	15,411	-
V159	CITY OF ERLANGER	242,720	76,471	247,187	259,722	128,536	-
V171	CITY OF ADAIRVILLE	(1,868)	(2,980)	(2,107)	(2,216)	(2,744)	-
V196	CITY OF BUTLER	3,057	1,231	2,909	2,636	1,164	-
V197	CITY OF HAZARD	5,208	2,424	3,906	3,351	1,455	-
V205	BARREN/METCALFE CO AMB SR	255,029	161,643	176,313	143,345	84,199	-
V298	CITY OF PIKEVILLE	(27,909)	(67,895)	5,427	29,799	(3,422)	-
V330	CITY OF OWENSBORO	861,417	386,923	668,659	567,624	234,154	-
V347	CITY OF RADCLIFF	197,636	66,775	170,796	156,438	59,972	-
V359	CITY OF ELSMERE	65,570	41,316	68,069	53,930	28,813	-
V408	UNION EMERGENCY SERVICES	166,156	88,748	154,266	149,644	87,807	-
V447	CITY OF ELIZABETHTOWN	469,034	223,589	390,185	344,154	162,889	-
V608	WALTON FIRE DIST/EMS	123,725	51,377	82,435	71,501	26,637	-
V647	CITY OF VINE GROVE	23,961	15,616	26,022	27,998	20,007	-
V708	HEBRON FIRE PROTECTION DI	187,578	89,629	148,865	83,498	5,499	-
V808	POINT PLEASANT FIRE DIST	85,168	46,618	55,539	32,310	6,680	-
V919	CITY OF WILDER	65,696	22,376	74,414	61,270	21,052	-
V959	CITY OF COVINGTON	1,188,046	532,436	1,073,868	914,753	392,247	-
TOTAL		36,305,723	13,636,892	32,681,871	30,149,098	12,871,020	-

