

County Employees Retirement System

GASB Statements No. 75 Accounting and Financial
Reporting for Postemployment Benefits Other Than
Pensions as of June 30, 2023





March 21, 2024

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

Subject: GASB 75 Reporting Information for Measurement Period Ending June 30, 2023 – CERS

Dear Members of the Board:

This report contains information for the **County Employees Retirement System (CERS) Non-Hazardous and Hazardous Plans** in connection with the Governmental Accounting Standards Board (GASB) Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." This information can be used by participating employers for financial reporting for fiscal years ending between (and including) June 30, 2023 and June 30, 2024. The information provided herein was prepared for the purpose of assisting the Kentucky Public Pensions Authority (KPPA) and CERS employers in compliance with the financial reporting and disclosure requirements of GASB Statement No. 75.

The liability calculations presented in this report were performed for the purpose of satisfying the requirements of GASB Statement No. 75 and are not applicable for other purposes, such as determining the plans' funding requirements. The calculation of the plans' liability for other purposes may produce significantly different results. This report may be provided to parties other than the Board of Trustees of the County Employees Retirement System only in its entirety and only with the permission of the Board. GRS is not responsible for unauthorized use of this report.

The total OPEB liability, net OPEB liability, and sensitivity information shown in this report are based on an actuarial valuation date of June 30, 2022. The total OPEB liability was rolled-forward from the valuation date to the plan's fiscal year ending June 30, 2023 using generally accepted actuarial principles. The proportionate share of the Collective OPEB Amounts for employers that participate in each plan are provided in Appendix A and B in this report.

Actuarial Assumptions

The Board of Trustees adopted new actuarial assumptions on May 9, 2023. These assumptions are documented in the report titled "2022 Actuarial Experiences Study for the Period Ending June 30, 2022". Additionally, the single discount rates used to calculate the total OPEB liability within each plan changed since the prior year. Additional information regarding the single discount rates is provided in Section 1 of this report. The Total OPEB Liability as of June 30, 2023 is determined using these updated assumptions. It is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB Statement No. 75.

Plan Provisions

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

There have been no other plan provision changes that would materially impact the total OPEB liability since June 30, 2022. It is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB Statement No. 75.

Implicit Employer Subsidy for non-Medicare retirees

The fully-insured premiums paid 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 Statement No. 75 requires that the liability associated with this implicit subsidy be included in the calculation of the Total OPEB Liability.

401(h) Subaccount

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

Additional Disclosures

This report is based upon information furnished by KPPA, which includes benefit provisions, membership information, and financial data. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy or completeness of the information provided by KPPA. This report complements the GASB 74 accounting valuation report as of June 30, 2022, which was provided for plan accounting purposes, as well as the "Actuarial Valuation Report as of June 30, 2022", which was provided for plan funding purposes and the "2022 Actuarial Experience Study for the Period Ending June 30, 2022", which documents the assumptions used in this report. Together, these reports should be considered as a complete report for the measurement period that ended June 30, 2023. Please see the GASB 74 accounting valuation report as of June 30, 2023 for additional discussion of accounting information and the actuarial valuation report for information regarding the nature of actuarial calculations, participant data, economic and demographic assumptions, and benefit provisions.



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

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

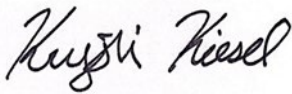
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SECTION 1

DISCUSSION

Discussion

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 KPPA's 2023 Annual 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, 2022. The total OPEB liability was rolled forward from the valuation date to the measurement date at June 30, 2023, using generally accepted actuarial principles.

The Board of Trustees adopted new actuarial assumptions on May 9, 2023. These assumptions are documented in the report titled "2022 Actuarial Experiences Study for the Period Ending June 30, 2022". Additionally, the discount rate used to calculate the total OPEB liability increased from 5.70% to 5.93% for the CERS non-hazardous insurance plan and from 5.61% to 5.97% for the CERS hazardous insurance plan (see information regarding the calculation of the single discount rate later in this section of the report). The total OPEB liability as of June 30, 2023 is determined using these updated assumptions. It is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB Statement No. 75.

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



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

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

There were no other plan provision changes that would materially impact the total OPEB liability since June 30, 2022. It is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB Statement 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, 2023.

Single Discount Rate

Single discount rates of 5.93% for the CERS non-hazardous insurance plan and 5.97% for the CERS hazardous insurance plan were used to measure the total OPEB liability as of June 30, 2023. The single discount rates are based on the expected rate of return on OPEB plan investments of 6.50% and a municipal bond rate of 3.86%, as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2023. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, each plan's fiduciary net position and future contributions were projected separately and were 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 plan. However, the cost associated with the implicit employer subsidy is not currently being included in the calculation of the plan's actuarially determined contributions, and it is our understanding that any cost associated with the implicit subsidy will not be paid out of the plan'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. Future contributions are projected assuming that each participating employer in each insurance plan contributes the actuarially determined employer contribution each future year calculated in accordance with the current funding policy.



Methodology for Proportionate Shares

The proportionate share(s) of the Collective OPEB Amounts for employers that participate in these cost-sharing multiple employer plans is provided in Appendix A and Appendix B of this report and were determined using the employers' actual contributions for the fiscal year ending June 30, 2023. This method is expected to be reflective of the employers' long-term contribution effort as well as be transparent to individual employers and their external auditors.

Non-Employer Contributions

Non-employer contributions will be allocated according to each employer's proportionate share, as described previously. There were no non-employer contributions during fiscal year ending June 30, 2023 for either the non-hazardous or hazardous plans.



Summary of Population Statistics

The total OPEB liability described in this report is based on the plan membership as of June 30, 2022:

Membership Status	Non-Hazardous	Hazardous
	(1)	(2)
Inactive plan members currently receiving benefits:	37,584	7,655
Inactive plan members entitled to but not yet receiving benefits:	28,719	883
Active plan members:	76,946	9,109
Total plan members:	143,249	17,647

Note, the membership counts for the health insurance plans may be different than the membership counts for the pension plans 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 operated by KPPA.

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 2023 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 2023 measurement period was the following for each insurance plan.

Development of the Average Expected Remaining Service Life	Non-Hazardous	Hazardous
	(1)	(2)
Total expected remaining service lives of all employees (years):	695,855	104,442
Total plan members:	143,519	17,869
Average expected remaining service life (years):	4.85	5.84

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 paid to 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 is 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, 2024.



SECTION 2

ACCOUNTING EXHIBITS

Exhibit 1

Development of Single Discount Rate at June 30, 2023

	Non-Hazardous Plan	Hazardous Plan
Single Discount Rate	5.93%	5.97%
Long-Term Expected Rate of Return	6.50%	6.50%
Long-Term Municipal Bond Rate ¹	3.86%	3.86%

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, 2023.

Exhibit 2

Schedule of the Employers' Net OPEB Liability as of June 30, 2023 (\$ in thousands)

Plan (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 Plan	\$ 3,260,308	\$ 3,398,375	\$ (138,067)	104.23%	\$ 2,982,960	-4.63%
CERS Hazardous Plan	\$ 1,771,015	\$ 1,634,192	\$ 136,823	92.27%	\$ 719,666	19.01%

Note:

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



Exhibit 3

Schedule of Changes in the Employers' Net OPEB Liability for the Measurement Period Ending June 30, 2023 (\$ in thousands)

Change in the Net OPEB Liability (1)	Non-Hazardous Plan (2)	Hazardous Plan (3)
Total OPEB liability		
Service Cost	\$ 98,045	\$ 36,330
Interest	283,330	130,614
Benefit Changes	5,153	0
Difference between actual and expected experience	(2,134,260)	(646,006)
Assumption Changes	120,132	(31,947)
Benefit Payments ^{1,2}	(165,590)	(92,433)
Net Change in Total OPEB Liability	(1,793,190)	(603,442)
Total OPEB Liability - Beginning	5,053,498	2,374,457
Total OPEB Liability - Ending (a)	\$ 3,260,308	\$ 1,771,015
Plan Fiduciary Net Position		
Contributions - Employer ²	\$ 151,052	\$ 49,547
Contributions - Member	17,751	4,258
Benefit Payments ^{1,2}	(165,590)	(92,433)
Net Investment Income	316,115	150,671
Administrative Expense	(937)	(522)
Other	0	0
Net Change in Plan Fiduciary Net Position	318,391	111,521
Plan Fiduciary Net Position - Beginning	3,079,984	1,522,671
Plan Fiduciary Net Position - Ending (b)	\$ 3,398,375	\$ 1,634,192
Net OPEB Liability - Ending (a) - (b)	(138,067)	136,823
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	104.23%	92.27%
Covered Payroll³	\$ 2,982,960	\$ 719,666
Net OPEB Liability as a Percentage of Covered Payroll	-4.63%	19.01%

Notes:

¹ Benefit payments are offset by insurance premiums received from retirees, Medicare Drug Reimbursements, and Humana Gain Share Payments (in applicable years).

² Employer contributions and benefit payments include expected benefits due to the implicit subsidy for members under age 65, equal to \$45,007,734 for the non-hazardous plan and -\$856,422 for the hazardous plan.

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, 2023 (\$ in thousands)

Plan (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 Plan	\$ 101,122	\$ 106,044	\$ (4,922)	\$ 2,982,960	3.55%
CERS Hazardous Plan	\$ 48,793	\$ 50,404	\$ (1,611)	\$ 719,666	7.00%

Note:

¹ Actuarially determined contribution for fiscal year ending 2023 is based on the contribution rates calculated with the June 30, 2021 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 for FYE 2023

The actuarially determined contributions effective for fiscal year ending 2023 that are documented in the schedule on the previous page were calculated as of June 30, 2021. Based on the June 30, 2021 actuarial valuation report, the actuarial methods and assumptions used to calculate the required contributions are below:

Item	CERS Non-Hazardous	CERS Hazardous
Determine by the Actuarial Valuation as of:	June 30, 2021	June 30, 2021
Actuarial Cost Method:	Entry Age Normal	Entry Age Normal
Asset Valuation Method:	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Amortization Method:	Level Percent of Pay	Level Percent of Pay
Amortization Period:	30-year closed period at June 30, 2019 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>	30-year closed period at June 30, 2019 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>
Payroll Growth Rate:	2.00%	2.00%
Investment Return:	6.25%	6.25%
Inflation:	2.30%	2.30%
Salary Increases:	3.30% to 10.30%, varies by service	3.55% to 19.05%, varies by service
Mortality:	System-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019.	System-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019.
Healthcare Trend Rates:		
Pre-65	Initial trend starting at 6.30% at January 1, 2023, gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2022 premiums were known at the time of the valuation and were incorporated into the liability measurement.	Initial trend starting at 6.30% at January 1, 2023, gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2022 premiums were known at the time of the valuation and were incorporated into the liability measurement.
Post-65	Initial trend starting at 6.30% at January 1, 2023 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2022 premiums were known at the time of the valuation and were incorporated into the liability measurement.	Initial trend starting at 6.30% at January 1, 2023 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2022 premiums were known at the time of the valuation and were incorporated into the liability measurement.



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, 2023 (\$ in thousands)

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

Plan (1)	1.00% Decrease (4.93% for non-hazardous) (4.97% for hazardous) (2)	Current Discount Rate (5.93% for non-hazardous) (5.97% for hazardous) (3)	1.00% Increase (6.93% for non-hazardous) (6.97% for hazardous) (4)
CERS Non-Hazardous Plan	\$ 259,098	\$ (138,067)	\$ (470,644)
CERS Hazardous Plan	\$ 346,027	\$ 136,823	\$ (37,500)

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

Plan (1)	1.00% Decrease (2)	Current Healthcare Cost Trend Rate (3)	1.00% Increase (4)
CERS Non-Hazardous Plan	\$ (442,528)	\$ (138,067)	\$ 235,935
CERS Hazardous Plan	\$ 1,559	\$ 136,823	\$ 300,182

Exhibit 6

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

	Non-Hazardous Plan	Hazardous Plan
(1)	(2)	(3)
1. Total service cost:	\$ 98,045,145	\$ 36,330,117
2. Interest on total OPEB liability:	283,330,044	130,614,296
3. Current-period benefit changes:	5,152,944	0
4. Member contributions:	(17,750,897)	(4,257,918)
5. Projected earnings on plan investments:	(192,570,096)	(93,943,525)
6. Administrative expense:	937,219	521,985
7. Other:	0	0
8. Recognition of deferred outflows/ (inflows) due to liabilities: ¹	(431,311,516)	(113,041,573)
9. Recognition of deferred outflows/ (inflows) due to assets: ²	(11,403,261)	(6,793,881)
10. Total Aggregate OPEB Expense:	\$ (265,570,418)	\$ (50,570,499)

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 Plan

Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2023	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					Thereafter	
				2022-2023	2023-2024	2024-2025	2025-2026	2026-2027		2027-2028
2016-2017	(6,641,137)	-	6.28	(296,101)	-	-	-	-	-	-
2017-2018	(240,567,903)	(11,455,617)	6.30	(38,185,381)	(11,455,617)	-	-	-	-	-
2018-2019	(404,300,749)	(81,891,859)	6.27	(64,481,778)	(64,481,778)	(17,410,081)	-	-	-	-
2019-2020	505,842,247	96,253,383	4.94	102,397,216	96,253,383	-	-	-	-	-
2020-2021	(340,830,110)	(133,006,871)	4.92	(69,274,413)	(69,274,413)	(63,732,458)	-	-	-	-
2021-2022	(68,111,463)	(39,849,445)	4.82	(14,131,009)	(14,131,009)	(14,131,009)	(11,587,427)	-	-	-
2022-2023	(2,134,258,700)	(1,694,205,360)	4.85	(440,053,340)	(440,053,340)	(440,053,340)	(440,053,340)	(374,045,340)	-	-
		(1,864,155,769)		(524,024,806)	(503,142,774)	(535,326,888)	(451,640,767)	(374,045,340)	-	-

Differences Between Projected and Actual Earnings on OPEB Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2023	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on OPEB Plan Investments					Thereafter	
				2022-2023	2023-2024	2024-2025	2025-2026	2026-2027		2027-2028
2016-2017	(118,759,618)	-	5.00	-	-	-	-	-	-	-
2017-2018	(63,799,976)	-	5.00	-	-	-	-	-	-	-
2018-2019	13,848,522	-	5.00	2,769,706	-	-	-	-	-	-
2019-2020	151,527,044	30,305,408	5.00	30,305,409	30,305,408	-	-	-	-	-
2020-2021	(478,980,942)	(191,592,378)	5.00	(95,796,188)	(95,796,188)	(95,796,190)	-	-	-	-
2021-2022	380,135,006	228,081,004	5.00	76,027,001	76,027,001	76,027,001	76,027,002	-	-	-
2022-2023	(123,545,946)	(98,836,757)	5.00	(24,709,189)	(24,709,189)	(24,709,189)	(24,709,189)	(24,709,190)	-	-
		(32,042,723)		(11,403,261)	(14,172,968)	(44,478,378)	51,317,813	(24,709,190)	-	-

Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2023	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions					Thereafter	
				2022-2023	2023-2024	2024-2025	2025-2026	2026-2027		2027-2028
2016-2017	520,285,809	-	6.28	23,197,455	-	-	-	-	-	-
2017-2018	(4,876,122)	(232,194)	6.30	(773,988)	(232,194)	-	-	-	-	-
2018-2019	268,841,950	54,454,430	6.27	42,877,504	42,877,504	11,576,926	-	-	-	-
2019-2020	60,225,166	11,459,850	4.94	12,191,329	11,459,850	-	-	-	-	-
2020-2021	282,974,818	110,429,197	4.92	57,515,207	57,515,207	52,913,990	-	-	-	-
2021-2022	(323,246,590)	(189,119,374)	4.82	(67,063,608)	(67,063,608)	(67,063,608)	(54,992,158)	-	-	-
2022-2023	120,131,548	95,362,157	4.85	24,769,391	24,769,391	24,769,391	24,769,391	21,053,984	-	-
		82,354,066		92,713,290	69,326,150	22,196,699	(30,222,767)	21,053,984	-	-



Exhibit 7b

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

Differences Between Expected and Actual Liability Experience										
Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2023	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience						Thereafter
				2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	
2016-2017	(2,470,531)	-	4.54	-	-	-	-	-	-	-
2017-2018	(100,347,664)	-	4.55	-	-	-	-	-	-	-
2018-2019	(103,318,664)	-	4.54	(12,289,004)	-	-	-	-	-	-
2019-2020	38,157,124	12,375,284	5.92	6,445,460	6,445,460	5,929,824	-	-	-	-
2020-2021	(47,936,227)	(23,561,875)	5.90	(8,124,784)	(8,124,784)	(8,124,784)	(7,312,307)	-	-	-
2021-2022	(7,814,594)	(5,129,166)	5.82	(1,342,714)	(1,342,714)	(1,342,714)	(1,342,714)	(1,101,024)	-	-
2022-2023	(646,006,788)	(535,389,187)	5.84	(110,617,601)	(110,617,601)	(110,617,601)	(110,617,601)	(110,617,601)	(92,918,783)	-
		(551,704,944)		(125,928,643)	(113,639,639)	(114,155,275)	(119,272,622)	(111,718,625)	(92,918,783)	-

Differences Between Projected and Actual Earnings on OPEB Plan Investments										
Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2023	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on OPEB Plan Investments						Thereafter
				2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	
2016-2017	(64,833,532)	-	5.00	-	-	-	-	-	-	-
2017-2018	(36,099,247)	-	5.00	-	-	-	-	-	-	-
2018-2019	6,319,801	-	5.00	1,263,961	-	-	-	-	-	-
2019-2020	80,794,294	16,158,858	5.00	16,158,859	16,158,858	-	-	-	-	-
2020-2021	(244,967,302)	(97,986,922)	5.00	(48,993,460)	(48,993,460)	(48,993,462)	-	-	-	-
2021-2022	180,610,351	108,366,211	5.00	36,122,070	36,122,070	36,122,070	36,122,071	-	-	-
2022-2023	(56,726,554)	(45,381,243)	5.00	(11,345,311)	(11,345,311)	(11,345,311)	(11,345,311)	(11,345,310)	-	-
		(18,843,096)		(6,793,881)	(8,057,843)	(24,216,703)	24,776,760	(11,345,310)	-	-

Effects of Changes of Assumptions										
Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2023	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions						Thereafter
				2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	
2016-2017	391,061,269	-	4.54	-	-	-	-	-	-	-
2017-2018	(2,499,561)	-	4.55	-	-	-	-	-	-	-
2018-2019	116,618,474	-	4.54	13,870,918	-	-	-	-	-	-
2019-2020	46,924,731	15,218,831	5.92	7,926,475	7,926,475	7,292,356	-	-	-	-
2020-2021	159,105,770	78,204,530	5.90	26,967,080	26,967,080	26,967,080	24,270,370	-	-	-
2021-2022	(176,968,778)	(116,154,764)	5.82	(30,407,007)	(30,407,007)	(30,407,007)	(30,407,007)	(24,933,743)	-	-
2022-2023	(31,947,115)	(26,476,719)	5.84	(5,470,396)	(5,470,396)	(5,470,396)	(5,470,396)	(5,470,396)	(4,595,135)	-
		(49,208,122)		12,887,070	(983,848)	(1,617,967)	(11,607,033)	(30,404,139)	(4,595,135)	-



Exhibit 8

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

	Period		Non-Hazardous Plan		Hazardous Plan
	(1)		(2)		(3)
1.	Fiscal Year + 1	\$	(447,989,592)	\$	(122,681,330)
2.	Fiscal Year + 2		(557,608,567)		(139,989,945)
3.	Fiscal Year + 3		(430,545,721)		(106,102,895)
4.	Fiscal Year + 4		(377,700,546)		(153,468,074)
5.	Fiscal Year + 5		-		(97,513,918)
6.	Thereafter		-		-
7.	Total		\$ (1,813,844,426)	\$	(619,756,162)

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

SECTION 3

DOCUMENTATION OF SUPPORT FOR INVESTMENT RETURN ASSUMPTION

Long-Term Expected Investment Return

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

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

Source: Kentucky Public Pensions Authority

SECTION 4

DEVELOPMENT OF BASELINE CLAIMS COST

Development of Baseline Claims Cost

For non-Medicare retirees, the initial per capita costs were developed using retiree claims experience for calendar years 2020 through 2022. The claims were projected on an incurred claim basis, adjusted for prescription drug rebates, and loaded for administrative expense. The per capita costs shown in the table below also include HRA contributions for retirees on the CDHP plans. An inherent assumption in this methodology is that the projected future retirees will have a similar distribution by plan type as the current retirees. The fully-insured premiums paid to 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.

For Medicare retirees, the initial per capita costs were estimated based on the plan premiums effective January 1, 2023, and are used for both current and future retirees. An inherent assumption in this methodology is that the projected future retirees will have a similar distribution by plan type as the current retirees.

Age graded and sex distinct premiums are utilized by this valuation. These costs are appropriate for the unique age and sex distribution currently existing. Over the future years covered by this valuation, the age and sex distribution will most likely change. Therefore, our process "distributes" the average premium over all age/sex combinations and assigns a unique premium for each combination. The age/sex specific costs more accurately reflect the health care utilization and cost at that age.

FOR THOSE NOT ELIGIBLE FOR MEDICARE (as of January 1, 2023)		
AGE	MALE	FEMALE
40	\$373.36	\$606.68
50	605.22	745.56
60	1,028.58	1,012.80
64	1,250.79	1,180.40

FOR THOSE ELIGIBLE FOR MEDICARE (as of January 1, 2023)		
AGE	MALE	FEMALE
65	\$78.14	\$73.71
75	91.43	89.21
85	96.68	97.82

Blake Orth is a Member of the American Academy of Actuaries (MAAA) and meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.



Blake Orth, FSA, EA, MAAA



APPENDIX A

COLLECTIVE OPEB AMOUNTS – CERS NON-HAZARDOUS INSURANCE PLAN

Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	2023 Proportionate Share	2022 Proportionate Share	Employer Contributions for FYE June 30, 2023			Net OPEB Liability as of June 30, 2023				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate	Discount Rate	Discount Rate	Health Care	Health Care
							5.93%	Less 1.00% 4.93%	Plus 1.00% 6.93%	Trend Rate 1% Decrease	Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
10005	LEGS GENERAL ASSEMBLY	0.001374%	0.005006%	1,352	618	1,970	(1,897)	3,560	(6,467)	(6,080)	3,242
20025	JUDL ADM OFF OF THE COURT	2.324478%	2.157089%	2,287,455	1,046,195	3,333,650	(3,209,330)	6,022,683	(10,940,014)	(10,286,462)	5,484,260
35628	TRAN DEPT OF INTERGOV PRO	0.000000%	0.000000%	-	-	-	-	-	-	-	-
39931	JEFFERSON CO CLERK	0.361143%	0.384210%	355,391	162,542	517,933	(498,618)	935,715	(1,699,698)	(1,598,158)	852,063
39932	JEFFERSON CO SHERIFF	0.105804%	0.099160%	104,119	47,620	151,739	(146,080)	274,136	(497,960)	(468,212)	249,629
39933	KENTON CO COURT CLERK	0.059660%	0.054632%	58,710	26,852	85,562	(82,371)	154,578	(280,786)	(264,012)	140,759
39934	KENTON CO SHERIFF	0.022455%	0.021128%	22,097	10,106	32,203	(31,003)	58,181	(105,683)	(99,370)	52,979
39935	CAMPBELL COUNTY CLERK	0.040295%	0.039550%	39,653	18,136	57,789	(55,634)	104,404	(189,646)	(178,317)	95,070
39936	CAMPBELL CO SHERIFF	0.014482%	0.017910%	14,251	6,518	20,769	(19,995)	37,523	(68,159)	(64,087)	34,168
39937	FAYETTE CO CLERK	0.127649%	0.137666%	125,616	57,452	183,068	(176,241)	330,736	(600,772)	(564,882)	301,169
39938	FAYETTE CO SHERIFF	0.079889%	0.067338%	78,617	35,956	114,573	(110,300)	206,991	(375,993)	(353,531)	188,486
39939	DAVISS CO CLERK	0.038923%	0.040140%	38,303	17,518	55,821	(53,740)	100,849	(183,189)	(172,245)	91,833
39940	DAVISS CO SHERIFF	0.010805%	0.009853%	10,633	4,863	15,496	(14,918)	27,996	(50,853)	(47,815)	25,493
39941	PIKE CO CLERK	0.020843%	0.018407%	20,511	9,381	29,892	(28,777)	54,004	(98,096)	(92,236)	49,176
39942	PIKE CO SHERIFF	0.026599%	0.029475%	26,175	11,972	38,147	(36,724)	68,918	(125,187)	(117,708)	62,756
39943	HARDIN COUNTY CLERK OFFIC	0.044949%	0.047634%	44,234	20,231	64,465	(62,060)	116,462	(211,550)	(198,912)	106,050
39944	HARDIN COUNTY SHERIFF	0.018853%	0.019790%	18,553	8,485	27,038	(26,030)	48,848	(88,730)	(83,430)	44,481
39945	WARREN COUNTY CLERKS OFF	0.051099%	0.046292%	50,285	22,999	73,284	(70,551)	132,397	(240,494)	(226,127)	120,560
39946	WARREN COUNTY SHERIFF	0.072846%	0.064894%	71,686	32,786	104,472	(100,576)	188,743	(342,845)	(322,364)	171,869
39947	BOONE COUNTY CLERK	0.050130%	0.051212%	49,331	22,562	71,893	(69,213)	129,886	(235,934)	(221,839)	118,274
39948	BOONE COUNTY SHERIFF	0.017089%	0.015051%	16,817	7,691	24,508	(23,594)	44,277	(80,428)	(75,624)	40,319
39949	CHRISTIAN COUNTY CLERK	0.021392%	0.021953%	21,052	9,628	30,680	(29,535)	55,426	(100,680)	(94,666)	50,471
39950	CHRISTIAN COUNTY SHERIFF	0.085540%	0.070003%	84,177	38,500	122,677	(118,102)	221,633	(402,589)	(378,538)	201,819
39951	MADISON COUNTY CLERK	0.037016%	0.036851%	36,426	16,660	53,086	(51,107)	95,908	(174,214)	(163,806)	87,334
39952	MADISON COUNTY SHERIFF	0.012835%	0.010438%	12,631	5,777	18,408	(17,721)	33,255	(60,407)	(56,798)	30,282
39961	BULLITT COUNTY CLERK	0.044130%	0.042243%	43,427	19,862	63,289	(60,929)	114,340	(207,695)	(195,288)	104,118
39962	BULLITT CO SHERIFF	0.052884%	0.043413%	52,042	23,802	75,844	(73,015)	137,022	(248,895)	(234,026)	124,772
54527	J&PS DEPT OF CORRECTIONS	0.000000%	0.000000%	-	-	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	0.000000%	0.000214%	-	-	-	-	-	-	-	-
116A	WAYNE COUNTY ATTORNEY	0.003626%	0.004125%	3,569	1,632	5,201	(5,006)	9,395	(17,066)	(16,046)	8,555
A051	HENDERSON CO TOURIST COMM	0.001945%	0.001960%	1,914	875	2,789	(2,685)	5,039	(9,154)	(8,607)	4,589
A073	HOUSING AUTH OF PADUCAH	0.052921%	0.049032%	52,078	23,819	75,897	(73,066)	137,117	(249,069)	(234,190)	124,859
A087	Reid Village Water District	0.000540%	0.000000%	531	243	774	(746)	1,399	(2,541)	(2,390)	1,274
A113	MORGANFIELD HOUSING AUTH	0.000000%	0.000000%	-	-	-	-	-	-	-	-
A156	CITY OF ANCHORAGE	0.019474%	0.018140%	19,164	8,765	27,929	(26,887)	50,457	(91,653)	(86,178)	45,946
AB19	BELLEVUE/DAYTON FIRE	0.001483%	0.001371%	1,459	667	2,126	(2,048)	3,842	(6,980)	(6,563)	3,499
AC19	CAMPBELL CO FIRE DIST 1	0.000000%	0.000000%	-	-	-	-	-	-	-	-
B008	BURLINGTON FIRE PRO DIST	0.001983%	0.001858%	1,951	893	2,844	(2,738)	5,138	(9,333)	(8,775)	4,679
B010	HOUSING AUTHORITY OF CATLETTSBURG	0.009280%	0.008715%	9,132	4,177	13,309	(12,813)	24,044	(43,676)	(41,067)	21,895
B015	CITY OF HILLVIEW	0.023298%	0.021347%	22,927	10,486	33,413	(32,167)	60,365	(109,651)	(103,100)	54,968
B017	PENNYRILE EMER ASST CTR	0.009942%	0.010487%	9,784	4,475	14,259	(13,727)	25,760	(46,791)	(43,996)	23,457
B018	W KY ED COOPERATIVE	0.004640%	0.005216%	4,566	2,088	6,654	(6,406)	12,022	(21,838)	(20,533)	10,947
B023	CITY OF LONDON TOURISM	0.020846%	0.002176%	20,514	9,382	29,896	(28,781)	54,012	(98,110)	(92,249)	49,183
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	0.011465%	0.009409%	11,283	5,160	16,443	(15,829)	29,706	(53,959)	(50,736)	27,050
B030	OWENSBORO/DAV CO ECO DEV	0.004531%	0.007231%	4,459	2,039	6,498	(6,256)	11,740	(21,325)	(20,051)	10,690
B035	GTR FLEMING CO WATER COMM	0.003791%	0.003838%	3,731	1,706	5,437	(5,234)	9,822	(17,842)	(16,776)	8,944
B038	CITY OF HICKMAN	0.021045%	0.017117%	20,710	9,472	30,182	(29,056)	54,527	(99,047)	(93,130)	49,653
B042	HOUSING AUTH OF MAYFIELD	0.020273%	0.021107%	19,950	9,124	29,074	(27,990)	52,527	(95,414)	(89,714)	47,831
B043	GRAYSON CO CONSERV DIST	0.000981%	0.000997%	965	442	1,407	(1,354)	2,542	(4,617)	(4,341)	2,315
B045	CITY OF BELLEFONTE	0.000082%	0.000165%	80	37	117	(113)	212	(386)	(363)	193
B048	CITY OF HARLAN	0.034560%	0.035514%	34,009	15,555	49,564	(47,716)	89,544	(162,655)	(152,938)	81,539
B051	HENDERSON CITY/CO PLANNIN	0.012659%	0.012647%	12,457	5,698	18,155	(17,478)	32,799	(59,579)	(56,020)	29,867
B052	HENRY CO WATER DIST #2	0.035264%	0.034272%	34,702	15,872	50,574	(48,688)	91,368	(165,968)	(156,053)	83,200
B054	CITY OF NORTONVILLE	0.008023%	0.007301%	7,895	3,611	11,506	(11,077)	20,787	(37,760)	(35,504)	18,929
B058	JOHNSON CO FISCAL COURT	0.067750%	0.072377%	66,671	30,493	97,164	(93,540)	175,539	(318,861)	(299,813)	159,846
B061	KNOX CO UTILITIES COMM	0.012840%	0.013799%	12,636	5,779	18,415	(17,728)	33,268	(60,431)	(56,821)	30,294
B072	LAKE BARKLEY TOUR COMM	0.001705%	0.001609%	1,678	767	2,445	(2,354)	4,418	(8,024)	(7,545)	4,023
B078	MARION CO WATER DISTRICT	0.018185%	0.017642%	17,895	8,185	26,080	(25,107)	47,117	(85,587)	(80,474)	42,905
B084	N MERCER WATER DISTRICT	0.021244%	0.020527%	20,905	9,561	30,466	(29,331)	55,043	(99,984)	(94,011)	50,122
B087	MONTGOMERY CO FIRE DIST	0.084655%	0.097126%	83,306	38,101	121,407	(116,880)	219,340	(398,424)	(374,622)	199,731
B097	KY RIVER REGIONAL JAIL	0.038820%	0.031090%	38,202	17,472	55,674	(53,597)	100,582	(182,704)	(171,789)	91,590
B098	PIKE CO SENIOR CITIZEN PR	0.006601%	0.006867%	6,496	2,971	9,467	(9,114)	17,103	(31,067)	(29,211)	15,574
B100	CITY OF SCIENCE HILL	0.003967%	0.004258%	3,904	1,785	5,689	(5,477)	10,278	(18,670)	(17,555)	9,360
B104	RUSSELL CO AMBULANCE SER	0.029148%	0.026826%	28,684	13,119	41,803	(40,244)	75,522	(137,183)	(128,988)	68,770
B106	NORTH SHELBY WATER CO	0.021110%	0.021053%	20,773	9,501	30,274	(29,146)	54,696	(99,353)	(93,418)	49,806
B109	CAMPBELL/TAYLOR CO I D A	0.003403%	0.003435%	3,348	1,532	4,880	(4,698)	8,817	(16,016)	(15,059)	8,029
B113	UNION CO ECONOMIC DEVELOP	0.003194%	0.002984%	3,143	1,438	4,581	(4,410)	8,276	(15,032)	(14,134)	7,536



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	2023		Employer Contributions for FYE June 30, 2023			Net OPEB Liability as of June 30, 2023				
		Proportionate Share	Proportionate Share	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.93%	Discount Rate Less 1.00% 4.93%	Discount Rate Plus 1.00% 6.93%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
B116	MONTICELLO/WAYNE TELE BOA	0.009412%	0.008831%	9,262	4,236	13,498	(12,995)	24,386	(44,297)	(41,651)	22,206
B118	WHITLEY CO CONSERV DIST	0.000582%	0.000422%	573	262	835	(804)	1,508	(2,739)	(2,576)	1,373
B124	HOPKINS-CHRIST CO PLANNIN	0.033162%	0.037171%	32,634	14,925	47,559	(45,786)	85,922	(156,075)	(146,751)	78,241
B156	LOU POLICE RETIRE FUND	0.004039%	0.004084%	3,975	1,818	5,793	(5,577)	10,465	(19,009)	(17,874)	9,529
B179	HOUSING AUTH OF BENTON	0.007833%	0.007671%	7,708	3,525	11,233	(10,815)	20,295	(36,866)	(34,663)	18,481
B230	RIVERPARK CTR OWENSBORO	0.018787%	0.016374%	18,488	8,456	26,944	(25,939)	48,677	(88,420)	(83,138)	44,325
B256	BUECHEL FIRE PROTECT DIST	0.000000%	0.002132%	-	-	-	-	-	-	-	-
B259	CITY OF LUDLOW	0.010376%	0.008653%	10,211	4,670	14,881	(14,326)	26,884	(48,834)	(45,917)	24,481
B356	CITY OF DOUGLASS HILLS	0.008155%	0.008084%	8,025	3,670	11,695	(11,259)	21,129	(38,381)	(36,088)	19,241
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	0.028117%	0.018005%	27,669	12,655	40,324	(38,820)	72,851	(132,331)	(124,426)	66,338
B656	LOUISVILLE AIRPORT AUTHORITY	0.276694%	0.271081%	272,287	124,534	396,821	(382,022)	716,909	(1,302,243)	(1,224,448)	652,818
B756	LEGAL AID SOCIETY INC	0.106131%	0.097205%	104,441	47,767	152,208	(146,532)	274,984	(499,499)	(469,659)	250,400
B856	JEFF CO SOIL/CONSERV DIST	0.000942%	0.000834%	927	424	1,351	(1,301)	2,441	(4,433)	(4,169)	2,223
B956	LAKE DREAMLAND FIRE DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	0.005704%	0.003304%	5,614	2,567	8,181	(7,875)	14,779	(26,846)	(25,242)	13,458
C045	Greenup County Public Library	0.006776%	0.000000%	6,669	3,050	9,719	(9,355)	17,557	(31,891)	(29,986)	15,987
C079	JONATHAN CREEK WATER DIST	0.011171%	0.010995%	10,993	5,028	16,021	(15,423)	28,944	(52,576)	(49,435)	26,356
C087	CITY OF JEFFERSONVILLE	0.007444%	0.007390%	7,325	3,350	10,675	(10,278)	19,287	(35,035)	(32,942)	17,563
C105	CITY OF SADIEVILLE	0.001268%	0.001447%	1,248	571	1,819	(1,751)	3,285	(5,968)	(5,611)	2,992
C106	CITY OF SIMPSONVILLE	0.014308%	0.014956%	14,080	6,440	20,520	(19,755)	37,072	(67,340)	(63,317)	33,758
C118	HOUSING AUTH OF CORBIN	0.010659%	0.010380%	10,489	4,797	15,286	(14,717)	27,617	(50,166)	(47,169)	25,148
C230	HOUSING AUTH OF OWENSBORO	0.045032%	0.041441%	44,315	20,268	64,583	(62,174)	116,677	(211,940)	(199,279)	106,246
C256	LOUISVILLE/JEFF CO METRO	5.850226%	5.701513%	5,757,045	2,633,054	8,390,099	(8,077,214)	15,157,837	(27,533,733)	(25,888,877)	13,802,739
D017	CALDWELL CO WATER DISTRICT	0.007929%	0.009087%	7,803	3,569	11,372	(10,947)	20,544	(37,317)	(35,088)	18,707
D025	WINCHESTER-CLARK COUNTY TOURISM	0.002474%	0.002838%	2,434	1,113	3,547	(3,416)	6,410	(11,644)	(10,948)	5,837
D052	CITY OF PLEASUREVILLE	0.001172%	0.001101%	1,153	527	1,680	(1,618)	3,037	(5,516)	(5,186)	2,765
D054	City of Hanson	0.000725%	0.000000%	713	326	1,039	(1,001)	1,878	(3,412)	(3,208)	1,711
D071	CITY OF LEWISBURG	0.006702%	0.007247%	6,595	3,016	9,611	(9,253)	17,365	(31,543)	(29,658)	15,812
D079	NORTH MARSHALL WATER DIST	0.023842%	0.021606%	23,463	10,731	34,194	(32,918)	61,774	(112,211)	(105,507)	56,252
D084	GTR H/MERCER PL&ZONING CO	0.002554%	0.002421%	2,513	1,149	3,662	(3,526)	6,617	(12,020)	(11,302)	6,026
D098	CITY OF COAL RUN VILLAGE	0.007285%	0.009584%	7,169	3,279	10,448	(10,058)	18,875	(34,286)	(32,238)	17,188
D113	UNION CO WATER DISTRICT	0.009339%	0.008873%	9,190	4,203	13,393	(12,894)	24,197	(43,953)	(41,328)	22,034
D118	WHITLEY CO WATER DIST	0.010570%	0.006111%	10,402	4,757	15,159	(14,594)	27,387	(49,747)	(46,775)	24,938
D135	WESTERN FLEMING WATER DIS	0.011010%	0.008320%	10,835	4,955	15,790	(15,201)	28,527	(51,818)	(48,722)	25,976
G015	ZONETON FIRE PROT DIST	0.003363%	0.001356%	3,310	1,514	4,824	(4,643)	8,713	(15,828)	(14,882)	7,934
G090	NELSON CO. DISPATCH	0.020584%	0.021326%	20,256	9,264	29,520	(28,420)	53,333	(96,877)	(91,090)	48,565
GS06	SHELBY CO SUB FIRE DIST	0.002739%	0.002693%	2,696	1,233	3,929	(3,782)	7,097	(12,891)	(12,121)	6,462
J001	ADAIR CO BD OF EDUCATION	0.155459%	0.140061%	152,983	69,969	222,952	(214,637)	402,792	(731,658)	(687,949)	366,782
J002	CITY OF SCOTTSVILLE	0.070659%	0.067985%	69,534	31,802	101,336	(97,557)	183,076	(332,552)	(312,686)	166,709
J003	CITY OF LAWRENCEBURG	0.083253%	0.085305%	81,927	37,470	119,397	(114,945)	215,707	(391,825)	(368,418)	196,423
J004	BALLARD CO BD OF ED	0.071132%	0.065032%	69,999	32,015	102,014	(98,210)	184,302	(334,778)	(314,779)	167,825
J005	GLASGOW BD OF EDUCATION	0.095129%	0.100020%	93,614	42,815	136,429	(131,341)	246,478	(447,719)	(420,972)	224,443
J006	BATH CO BD OF EDUC	0.098635%	0.103086%	97,064	44,393	141,457	(136,182)	255,562	(464,220)	(436,487)	232,715
J007	CITY OF MIDDLESBORO	0.046198%	0.045481%	45,462	20,793	66,255	(63,784)	119,698	(217,428)	(204,439)	108,997
J008	BOONE CO WATER DISTRICT	0.054455%	0.052186%	53,588	24,509	78,097	(75,184)	141,092	(256,289)	(240,979)	128,478
J009	BOURBON CO BD OF EDUCATIO	0.161182%	0.164672%	158,615	72,544	231,159	(222,539)	417,620	(758,593)	(713,275)	380,285
J010	FAIRVIEW BD OF EDUCATION	0.031138%	0.029122%	30,642	14,015	44,657	(42,991)	80,678	(146,549)	(137,794)	73,465
J011	DANVILLE CITY BD OF ED	0.094744%	0.095869%	93,235	42,642	135,877	(130,810)	245,480	(445,907)	(419,269)	223,534
J012	BRACKEN CO BD OF EDUC	0.058666%	0.052270%	57,732	26,404	84,136	(80,998)	152,003	(276,108)	(259,613)	138,414
J013	BREATHITT CO BD OF ED	0.093648%	0.100539%	92,156	42,149	134,305	(129,297)	242,640	(440,749)	(414,418)	220,949
J014	BRECKINRIDGE CO BD OF ED	0.146024%	0.144924%	143,698	65,722	209,420	(201,611)	378,346	(687,253)	(646,197)	344,522
J015	BULLITT CO BD OF ED	0.576254%	0.645302%	567,075	259,359	826,434	(795,615)	1,493,064	(2,712,104)	(2,550,084)	1,359,586
J016	BUTLER CO BD OF ED	0.102430%	0.098018%	100,799	46,101	146,900	(141,422)	265,394	(482,081)	(453,281)	241,668
J017	CALDWELL CO BD EDUCATION	0.099656%	0.103788%	98,069	44,853	142,922	(137,592)	258,207	(469,025)	(441,006)	235,124
J018	CALLOWAY CO BD OF EDUC	0.135801%	0.127532%	133,638	61,121	194,759	(187,496)	351,858	(639,139)	(600,957)	320,402
J019	SANITATION DISTRICT NO 1	0.473015%	0.491646%	465,481	212,893	678,374	(653,076)	1,225,574	(2,226,216)	(2,093,223)	1,116,009
J021	CARROLL CO BD OF ED	0.157640%	0.163438%	155,129	70,950	226,079	(217,648)	408,443	(741,923)	(697,601)	371,928
J022	CARTER CO BD OF ED	0.218104%	0.218716%	214,630	98,164	312,794	(301,129)	565,104	(1,026,493)	(965,171)	514,584
J023	CASEY CO BD OF ED	0.138295%	0.135698%	136,092	62,243	198,335	(190,939)	358,320	(650,877)	(611,994)	326,287
J024	CITY OF HOPKINSVILLE	0.225792%	0.210414%	222,196	101,624	323,820	(311,744)	585,023	(1,062,676)	(999,192)	532,723
J025	CLARK CO BD OF ED	0.288862%	0.302377%	284,261	130,010	414,271	(398,822)	748,437	(1,359,511)	(1,278,295)	681,527
J026	CLAY CO BD OF ED	0.145809%	0.149555%	143,487	65,625	209,112	(201,314)	377,789	(686,241)	(645,245)	344,015
J027	CLINTON CO BD OF ED	0.087726%	0.097511%	86,328	39,483	125,811	(121,120)	227,297	(412,877)	(388,212)	206,976
J028	CRITTENDEN CO BD OF ED	0.070997%	0.071147%	69,866	31,954	101,820	(98,023)	183,952	(334,143)	(314,181)	167,507
J029	CUMBERLAND CO BD OF ED	0.059225%	0.054955%	58,281	26,656	84,937	(81,770)	153,451	(278,739)	(262,087)	139,733
J030	DAVISS CO LIBRARY DIST	0.063531%	0.062909%	62,519	28,594	91,113	(87,715)	164,608	(299,005)	(281,142)	149,892
J031	EDMONSON CO BD OF EDUC	0.104184%	0.098617%	102,525	46,891	149,416	(143,843)	269,939	(490,336)	(461,043)	245,807



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	2023 Proportionate Share	2022 Proportionate Share	Employer Contributions for FYE June 30, 2023			Net OPEB Liability as of June 30, 2023				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate	Discount Rate	Discount Rate	Health Care	Health Care
							5.93%	Less 1.00%	Plus 1.00%	Trend Rate	Trend Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
J032	ELLIOTT CO BD OF ED	0.050345%	0.044787%	49,543	22,659	72,202	(69,510)	130,443	(236,946)	(222,791)	118,782
J033	ESTILL CO CONSERVATION DI	0.002972%	0.003049%	2,924	1,338	4,262	(4,103)	7,700	(13,988)	(13,152)	7,012
J034	GREATER LEX CONV&VISITOR	0.057822%	0.055400%	56,901	26,024	82,925	(79,833)	149,816	(272,136)	(255,878)	136,422
J035	FLEMING CO BD OF ED	0.094436%	0.102854%	92,932	42,504	135,436	(130,385)	244,682	(444,457)	(417,906)	222,808
J037	CITY OF FRANKFORT	0.277798%	0.282805%	273,373	125,031	398,404	(383,547)	719,770	(1,307,439)	(1,229,333)	655,423
J038	FULTON COUNTY BD OF EDUC	0.025888%	0.024223%	25,476	11,652	37,128	(35,743)	67,075	(121,840)	(114,562)	61,079
J039	GALLATIN CO BD OF EDUC	0.085518%	0.093407%	84,156	38,490	122,646	(118,072)	221,576	(402,485)	(378,441)	201,767
J040	CITY OF LANCASTER	0.035389%	0.032558%	34,825	15,928	50,753	(48,860)	91,692	(166,556)	(156,606)	83,495
J041	WILLIAMSTOWN INDEPN DNT SC	0.052502%	0.051516%	51,665	23,630	75,295	(72,488)	136,032	(247,097)	(232,336)	123,871
J042	GRAVES CO LIBRARY	0.008354%	0.008765%	8,221	3,760	11,981	(11,534)	21,645	(39,318)	(36,969)	19,710
J043	GRAYSON CO BD OF ED	0.231184%	0.221051%	227,501	104,051	331,552	(319,188)	598,994	(1,088,053)	(1,023,053)	545,444
J044	GREEN CO BD OF EDUCATION	0.090327%	0.090792%	88,888	40,654	129,542	(124,712)	234,036	(425,119)	(399,722)	213,113
J045	RUSSELL INDPT BD OF ED	0.110708%	0.099306%	108,945	49,827	158,772	(152,851)	286,843	(521,040)	(489,914)	261,199
J046	HANCOCK CO BD EDUCATION	0.109657%	0.103661%	107,911	49,354	157,265	(151,400)	284,119	(516,094)	(485,263)	258,719
J047	HARDIN CO SOIL CN DIST	0.002150%	0.002083%	2,115	968	3,083	(2,968)	5,571	(10,119)	(9,514)	5,073
J048	HARLAN CO BD OF EDUCATION	0.245459%	0.234121%	241,550	110,476	352,026	(338,897)	635,980	(1,155,238)	(1,086,224)	579,124
J049	HARRISON CO BD OF ED	0.147915%	0.144659%	145,559	66,573	212,132	(204,221)	383,245	(696,153)	(654,565)	348,983
J050	HART CO BD OF ED	0.132135%	0.122792%	130,031	59,471	189,502	(182,434)	342,360	(621,885)	(584,734)	311,753
J051	HENDERSON PUBLIC LIBRARY	0.043056%	0.042284%	42,370	19,379	61,749	(59,446)	111,557	(202,640)	(190,535)	101,584
J052	EMINENCE INDEP BD OF EDUC	0.046653%	0.047634%	45,910	20,997	66,907	(64,412)	120,877	(219,570)	(206,453)	110,071
J053	HICKMAN CO BD OF ED	0.034143%	0.031636%	33,599	15,367	48,966	(47,140)	88,464	(160,692)	(151,092)	80,555
J054	HOPKINS CO BD OF ED	0.328689%	0.339958%	323,454	147,935	471,389	(453,810)	851,628	(1,546,955)	(1,454,540)	775,493
J055	JACKSON CO BD OF ED	0.099790%	0.100898%	98,201	44,913	143,114	(137,777)	258,554	(469,656)	(441,599)	235,440
J056	JEFF CO METRO SEWER DIST	1.869644%	1.831507%	1,839,864	841,484	2,681,348	(2,581,356)	4,844,216	(8,799,366)	(8,273,695)	4,411,147
J057	JESSAMINE CO BD OF ED	0.468803%	0.460343%	461,336	210,998	672,334	(647,261)	1,214,661	(2,206,393)	(2,074,584)	1,106,071
J058	PAINTSVILLE GAS/WATER SYS	0.067166%	0.067096%	66,096	30,230	96,326	(92,734)	174,026	(316,113)	(297,228)	158,468
J059	KENTON COUNTY AIRPORT BD	0.961717%	0.789345%	946,399	432,847	1,379,246	(1,327,811)	2,491,792	(4,526,263)	(4,255,865)	2,269,028
J060	KNOTT CO BD OF EDUCATION	0.126797%	0.134331%	124,777	57,068	181,845	(175,064)	328,529	(596,762)	(561,112)	299,159
J061	KNOX CO BD OF EDUCATION	0.241140%	0.258802%	237,300	108,532	345,832	(332,934)	624,790	(1,134,911)	(1,067,112)	568,934
J062	LARUE CO PUBLIC LIBRARY	0.005175%	0.005698%	5,092	2,329	7,421	(7,145)	13,408	(24,356)	(22,901)	12,210
J063	CITY OF LONDON	0.078646%	0.097485%	77,394	35,397	112,791	(108,584)	203,770	(370,143)	(348,030)	185,554
J064	LAWRENCE CO BD OF ED	0.128416%	0.136846%	126,370	57,797	184,167	(177,300)	332,724	(604,382)	(568,277)	302,978
J065	LEE CO BD OF ED	0.056011%	0.058661%	55,119	25,209	80,328	(77,333)	145,124	(263,612)	(247,864)	132,150
J066	LESLIE CO BD OF ED	0.097213%	0.096725%	95,664	43,753	139,417	(134,219)	251,877	(457,527)	(430,195)	229,360
J067	CITY OF WHITESBURG	0.031246%	0.041964%	30,748	14,063	44,811	(43,140)	80,958	(147,057)	(138,272)	73,720
J068	ELEC PLT BD OF VANCEBURG	0.033275%	0.035993%	32,745	14,976	47,721	(45,942)	86,215	(156,607)	(147,251)	78,507
J069	LINCOLN CO BD OF EDUC	0.192742%	0.192228%	189,672	86,749	276,421	(266,113)	499,391	(907,128)	(852,937)	454,746
J070	LIVINGSTON CO BD OF ED	0.076913%	0.085747%	75,688	34,617	110,305	(106,191)	199,280	(361,986)	(340,361)	181,465
J071	LOGAN CO BD OF EDUCATION	0.142943%	0.148950%	140,666	64,335	205,001	(197,357)	370,363	(672,753)	(632,563)	337,253
J072	LYON CO. PUBLIC LIBRARY	0.004998%	0.004914%	4,918	2,249	7,167	(6,901)	12,950	(23,523)	(22,118)	11,792
J073	PADUCAH WATER WORKS	0.117857%	0.118231%	115,980	53,045	169,025	(162,721)	305,365	(554,687)	(521,550)	278,066
J074	MCCREARY CO BD OF EDUCATN	0.181667%	0.170595%	178,774	81,764	260,538	(250,822)	470,696	(855,005)	(803,927)	428,616
J075	MCLEAN CO BD OF ED	0.071735%	0.072741%	70,593	32,286	102,879	(99,042)	185,864	(337,616)	(317,447)	169,248
J076	MADISON CO BD OF ED	0.554672%	0.564087%	545,837	249,645	795,482	(765,817)	1,437,146	(2,610,530)	(2,454,578)	1,308,666
J077	MAGOFFIN CO BD OF ED	0.120274%	0.116771%	118,358	54,133	172,491	(166,058)	311,628	(566,062)	(532,246)	283,769
J078	MARION CO BD OF EDUCATION	0.148688%	0.148064%	146,320	66,921	213,241	(205,289)	385,248	(699,791)	(657,986)	350,807
J079	MARSHALL COUNTY BD OF ED	0.226570%	0.218562%	222,961	101,974	324,935	(312,818)	587,039	(1,066,338)	(1,002,635)	534,558
J080	MARTIN CO BD OF ED	0.117759%	0.105167%	115,884	53,001	168,885	(162,586)	305,112	(554,226)	(521,116)	277,835
J081	MASON CO BD OF ED	0.134008%	0.124788%	131,873	60,314	192,187	(185,020)	347,212	(630,700)	(593,023)	316,172
J082	MEADE CO PUBLIC LIBRARY	0.014338%	0.012328%	14,110	6,453	20,563	(19,796)	37,150	(67,481)	(63,450)	33,828
J083	MENIFEE CO BD OF ED	0.058013%	0.061090%	57,089	26,110	83,199	(80,097)	150,311	(273,035)	(256,724)	136,873
J084	CITY OF HARRODSBURG	0.099868%	0.096028%	98,278	44,948	143,226	(137,884)	258,756	(470,023)	(441,944)	235,624
J085	METCALFE CO BD OF ED	0.087691%	0.092512%	86,294	39,468	125,762	(121,072)	227,206	(412,712)	(388,057)	206,894
J086	MONROE CO BOARD OF ED	0.133000%	0.128323%	130,882	59,860	190,742	(183,629)	344,601	(625,956)	(588,562)	313,794
J087	MT STERLING WATER WORKS	0.062293%	0.067093%	61,301	28,037	89,338	(86,006)	161,400	(293,178)	(275,664)	146,971
J088	MORGAN CO BD OF EDUCATION	0.108055%	0.107253%	106,334	48,633	154,967	(149,188)	279,969	(508,554)	(478,173)	254,940
J089	MUHLENBERG CO LIB BD DIST	0.018089%	0.015127%	17,801	8,141	25,942	(24,975)	46,868	(85,135)	(80,049)	42,678
J090	CITY OF BARDSTOWN	0.213884%	0.175375%	210,477	96,264	306,741	(295,303)	554,170	(1,006,632)	(946,496)	504,628
J091	NICHOLAS CO BD OF ED	0.057085%	0.055806%	56,176	25,693	81,869	(78,815)	147,906	(268,667)	(252,617)	134,684
J092	OHIO CO BD OF ED	0.190650%	0.235188%	187,614	85,807	273,421	(263,224)	493,971	(897,283)	(843,679)	449,810
J093	OLDHAM COUNTY BD OF ED	0.582941%	0.632266%	573,656	262,369	836,025	(804,847)	1,510,390	(2,743,576)	(2,579,676)	1,375,363
J094	OWEN CO BD OF ED	0.108884%	0.098610%	107,150	49,006	156,156	(150,333)	282,117	(512,456)	(481,842)	256,896
J095	OWSLEY CO BD OF EDUCATION	0.071919%	0.066287%	70,774	32,369	103,143	(99,296)	186,341	(338,482)	(318,262)	169,682
J096	PENDLETON CO BD OF ED	0.113817%	0.105305%	112,004	51,226	163,230	(157,143)	294,898	(535,673)	(503,672)	268,534
J097	HAZARD CITY SCHOOLS	0.062068%	0.052896%	61,080	27,935	89,015	(85,695)	160,817	(292,119)	(274,668)	146,440
J098	PIKE CO BD OF EDUCATION	0.507992%	0.495097%	499,901	228,636	728,537	(701,368)	1,316,199	(2,390,833)	(2,248,006)	1,198,532
J099	POWELL CO BD OF EDUCATION	0.116162%	0.141362%	114,311	52,282	166,593	(160,381)	300,974	(546,709)	(514,049)	274,067



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	2023 Proportionate Share	2022 Proportionate Share	Employer Contributions for FYE June 30, 2023			Net OPEB Liability as of June 30, 2023				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.93%	Discount Rate Less 1.00% 4.93%	Discount Rate Plus 1.00% 6.93%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
J100	CITY OF SOMERSET	0.238352%	0.240431%	234,556	107,277	341,833	(329,085)	617,566	(1,121,789)	(1,054,774)	562,356
J101	ROBERTSON CO BD OF ED	0.027144%	0.033796%	26,711	12,217	38,928	(37,477)	70,330	(127,752)	(120,120)	64,042
J102	ROCKCASTLE CO BD OF ED	0.154017%	0.132514%	151,563	69,320	220,883	(212,646)	399,055	(724,872)	(681,568)	363,380
J103	ROWAN CO BD OF ED	0.182119%	0.184545%	179,218	81,968	261,186	(251,446)	471,867	(857,132)	(805,927)	429,683
J104	RUSSELL CO BD OF ED	0.178526%	0.156236%	175,682	80,351	256,033	(246,485)	462,558	(840,222)	(790,027)	421,206
J105	SCOTT CO BOARD OF ED	0.515136%	0.506024%	506,931	231,851	738,782	(711,231)	1,334,709	(2,424,456)	(2,279,620)	1,215,387
J106	SHELBY CO LIBRARY	0.014733%	0.014245%	14,498	6,631	21,129	(20,341)	38,173	(69,340)	(65,198)	34,760
J107	SIMPSON CO BD OF ED	0.161033%	0.159246%	158,469	72,477	230,946	(222,333)	417,234	(757,892)	(712,616)	379,933
J108	SPENCER CO BD OF EDUC	0.182522%	0.170380%	179,615	82,149	261,764	(252,002)	472,911	(859,029)	(807,711)	430,634
J109	TAYLOR CO BD OF ED	0.186127%	0.188948%	183,163	83,772	266,935	(256,979)	482,252	(875,995)	(823,664)	439,139
J110	TODD CO BD OF ED	0.135566%	0.128298%	133,406	61,015	194,421	(187,171)	351,249	(638,033)	(599,917)	319,848
J111	TRIGG CO BD OF ED	0.103824%	0.111429%	102,171	46,729	148,900	(143,346)	269,006	(488,641)	(459,450)	244,957
J112	TRIMBLE CO BD OF ED	0.066839%	0.062032%	65,775	30,083	95,858	(92,282)	173,179	(314,574)	(295,781)	157,697
J113	CITY OF MORGANFIELD	0.073977%	0.073895%	72,799	33,295	106,094	(102,138)	191,673	(348,168)	(327,369)	174,538
J115	SPRINGFIELD WATER & SEWER	0.032990%	0.030067%	32,464	14,848	47,312	(45,548)	85,477	(155,265)	(145,990)	77,835
J117	CITY OF SEBREE	0.009700%	0.008615%	9,545	4,366	13,911	(13,392)	25,133	(45,652)	(42,925)	22,886
J118	CITY OF CORBIN	0.068888%	0.067745%	67,791	31,005	98,796	(95,111)	178,488	(324,217)	(304,849)	162,531
J119	WOLFE CO BD OF EDUCATION	0.073904%	0.077899%	72,727	33,263	105,990	(102,037)	191,484	(347,825)	(327,046)	174,366
J120	WOODFORD CO BD OF ED	0.224677%	0.222609%	221,099	101,122	322,221	(310,204)	582,134	(1,057,429)	(994,258)	530,092
J124	PENNYRILE NAR TASK FORCE	0.001075%	0.001128%	1,058	484	1,542	(1,484)	2,785	(5,059)	(4,757)	2,536
J134	LEX-FAY CO HUM RIGHTS COM	0.005930%	0.005282%	5,835	2,669	8,504	(8,187)	15,365	(27,909)	(26,242)	13,991
J135	FLEMING CO EMS	0.024245%	0.023637%	23,859	10,912	34,771	(33,474)	62,818	(114,108)	(107,291)	57,202
J154	CITY OF EARLINGTON	0.006891%	0.005971%	6,781	3,101	9,882	(9,514)	17,854	(32,432)	(30,495)	16,258
J156	CITY OF JEFFERSONTOWN	0.146612%	0.146120%	144,277	65,987	210,264	(202,422)	379,869	(690,020)	(648,799)	345,909
J178	LEBANON HOUSING AUTHORITY	0.008080%	0.010228%	7,952	3,637	11,589	(11,156)	20,935	(38,028)	(35,756)	19,064
J179	MARSHALL CO TOURIST COMM	0.002325%	0.002260%	2,288	1,046	3,334	(3,210)	6,024	(10,942)	(10,289)	5,485
J190	CITY OF BLOOMFIELD	0.007765%	0.010824%	7,641	3,495	11,136	(10,721)	20,119	(36,545)	(34,362)	18,320
J200	SOMERSET-PULASKI CONV & V	0.005320%	0.005094%	5,236	2,394	7,630	(7,345)	13,784	(25,038)	(23,542)	12,552
J203	FRONTIER HOUSING INC	0.008537%	0.008637%	8,401	3,842	12,243	(11,787)	22,119	(40,179)	(37,779)	20,142
J205	GEORGETOWN-SCOTT CO P COM	0.018795%	0.018856%	18,495	8,459	26,954	(25,950)	48,698	(88,458)	(83,173)	44,344
J210	BOYD CO AMBULANCE SERVICE	0.002355%	0.002132%	2,318	1,060	3,378	(3,251)	6,102	(11,084)	(10,422)	5,556
J214	COMM ACTION SOUTHERN KY	0.178922%	0.191480%	176,072	80,529	256,601	(247,032)	463,584	(842,086)	(791,780)	422,140
J217	CITY OF PROVIDENCE	0.062001%	0.064194%	61,013	27,905	88,918	(85,603)	160,644	(291,804)	(274,372)	146,282
J219	CAMPBELL CO PUBLIC LIBRAR	0.067094%	0.066895%	66,025	30,197	96,222	(92,634)	173,839	(315,774)	(296,910)	158,298
J224	HOUSING AUTH OF HOPKINSVL	0.018834%	0.019796%	18,534	8,477	27,011	(26,003)	48,799	(88,641)	(83,346)	44,436
J234	LFUC HOUSING AUTHORITY	0.119383%	0.118168%	117,482	53,732	171,214	(164,828)	309,319	(561,869)	(528,303)	281,666
J256	CITY OF ST MATTHEWS	0.054256%	0.056674%	53,392	24,419	77,811	(74,909)	140,576	(255,353)	(240,098)	128,009
J259	CITY OF PARK HILLS	0.004362%	0.004420%	4,293	1,963	6,256	(6,022)	11,302	(20,529)	(19,303)	10,291
J305	SCOTT CO SOIL CONSER DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-
J310	CANNONSBURG WATER DIST	0.017810%	0.017039%	17,526	8,016	25,542	(24,590)	46,145	(83,822)	(78,814)	42,020
J314	BOWL GRN WARREN AIRPRT BD	0.009524%	0.007960%	9,372	4,287	13,659	(13,149)	24,677	(44,824)	(42,146)	22,470
J317	PROVIDENCE MUN HOUSING AU	0.006066%	0.005245%	5,969	2,730	8,699	(8,375)	15,717	(28,549)	(26,844)	14,312
J319	CITY OF ALEXANDRIA	0.021148%	0.025926%	20,811	9,518	30,329	(29,198)	54,794	(99,532)	(93,586)	49,896
J324	CITY OF OAK GROVE	0.039942%	0.033420%	39,306	17,977	57,283	(55,147)	103,489	(187,985)	(176,754)	94,237
J334	CENTRAL KY ED COOPERATIVE	0.004283%	0.003558%	4,215	1,928	6,143	(5,913)	11,097	(20,158)	(18,953)	10,105
J356	CITY OF WEST BUECHEL	0.006753%	0.008015%	6,646	3,039	9,685	(9,324)	17,497	(31,783)	(29,884)	15,933
J359	CITY OF FORT WRIGHT	0.015387%	0.013194%	15,142	6,925	22,067	(21,244)	39,867	(72,418)	(68,092)	36,303
J405	GEORGETOWN HOUSING AUTHOR	0.014186%	0.014675%	13,960	6,385	20,345	(19,586)	36,756	(66,766)	(62,777)	33,470
J414	WARREN CO PLANNING COMM	0.026507%	0.026025%	26,084	11,930	38,014	(36,597)	68,679	(124,754)	(117,301)	62,539
J417	WEBSTER CO CONSER DIST	0.003083%	0.002540%	3,033	1,388	4,421	(4,257)	7,988	(14,510)	(13,643)	7,274
J419	CITY OF COLD SPRING	0.017425%	0.012980%	17,148	7,843	24,991	(24,058)	45,148	(82,010)	(77,110)	41,112
J424	CITY OF CROFTON	0.000346%	0.000684%	341	156	497	(478)	896	(1,628)	(1,531)	816
J434	KY LEAGUE OF CITIES	0.227490%	0.210378%	223,867	102,388	326,255	(314,088)	589,423	(1,070,668)	(1,006,707)	536,729
J456	CITY OF SHIVELY	0.029794%	0.029974%	29,319	13,410	42,729	(41,136)	77,196	(140,224)	(131,847)	70,295
J459	N KY AREA PLAN COMMISSION	0.093919%	0.090734%	92,423	42,271	134,694	(129,671)	243,343	(442,024)	(415,618)	221,588
J510	CITY OF CATLETTSBURG	0.015966%	0.013109%	15,712	7,186	22,898	(22,044)	41,368	(75,143)	(70,654)	37,669
J514	BARREN RIVER AREA DEV	0.067836%	0.065379%	66,756	30,531	97,287	(93,659)	175,762	(319,266)	(300,193)	160,049
J519	NORTHERN KY COOP ED SER	0.039298%	0.043305%	38,672	17,687	56,359	(54,257)	101,820	(184,954)	(173,905)	92,718
J524	HOPKINSVILLE S W AUTHORI	0.090543%	0.093700%	89,101	40,751	129,852	(125,010)	234,595	(426,135)	(400,678)	213,623
J534	BLUEGRASS AREA DEV DISRIC	0.096764%	0.098126%	95,222	43,551	138,773	(133,599)	250,714	(455,414)	(428,208)	228,300
J556	LOUISVILLE CONV BUREAU	0.177659%	0.153625%	174,830	79,960	254,790	(245,288)	460,311	(836,141)	(786,190)	419,160
J559	CITY OF CRESCENT SPRINGS	0.008258%	0.009168%	8,126	3,717	11,843	(11,402)	21,396	(38,866)	(36,544)	19,484
J610	BOYD CO CONSERVATION DIST	0.001591%	0.001566%	1,566	716	2,282	(2,197)	4,122	(7,488)	(7,041)	3,754
J614	BOWL GRN CONV & VISIT BUR	0.014631%	0.011791%	14,398	6,585	20,983	(20,201)	37,909	(68,860)	(64,746)	34,520
J619	CITY OF FORT THOMAS	0.067411%	0.070952%	66,338	30,340	96,678	(93,072)	174,661	(317,266)	(298,312)	159,046
J656	OHIO VALLEY ED COOP	0.151081%	0.123287%	148,675	67,998	216,673	(208,593)	391,448	(711,054)	(668,575)	356,453
J710	BIG SANDY WATER DISTRICT	0.009752%	0.009927%	9,597	4,389	13,986	(13,464)	25,267	(45,897)	(43,155)	23,008



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Participating Employer Code	Participating Employer Name	2023 Proportionate Share	2022 Proportionate Share	Employer Contributions for FYE June 30, 2023			Net OPEB Liability as of June 30, 2023				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.93%	Discount Rate Less 1.00% 4.93%	Discount Rate Plus 1.00% 6.93%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
J714	BOWLING GR/WARREN COMM ED	0.016509%	0.019443%	16,246	7,430	23,676	(22,793)	42,775	(77,699)	(73,057)	38,951
J719	CITY OF SOUTHGATE	0.009947%	0.008507%	9,789	4,477	14,266	(13,733)	25,773	(46,815)	(44,018)	23,468
J756	CITY OF PROSPECT	0.011728%	0.011919%	11,541	5,279	16,820	(16,192)	30,387	(55,197)	(51,900)	27,670
J759	N KY COMMUNITY ACT COMM	0.150980%	0.157720%	148,575	67,953	216,528	(208,453)	391,187	(710,578)	(668,128)	356,215
J810	HOUSING AUTH OF ASHLAND	0.023198%	0.024084%	22,829	10,441	33,270	(32,029)	60,106	(109,180)	(102,658)	54,732
J814	HOUSING AUTH BOWLING GRN	0.058074%	0.055685%	57,149	26,138	83,287	(80,181)	150,469	(273,322)	(256,994)	137,017
J819	CITY OF BELLEVUE	0.022891%	0.022351%	22,526	10,303	32,829	(31,605)	59,310	(107,735)	(101,299)	54,008
J834	KY LEGAL SERVICE PROGRAMS	0.022965%	0.019816%	22,599	10,336	32,935	(31,707)	59,502	(108,083)	(101,627)	54,183
J856	LOUISVILLE WATER COMPANY	1.192173%	1.213494%	1,173,185	536,570	1,709,755	(1,645,994)	3,088,900	(5,610,890)	(5,275,697)	2,812,755
J859	CITY OF VILLA HILLS	0.015301%	0.014685%	15,057	6,887	21,944	(21,126)	39,645	(72,013)	(67,711)	36,100
J910	SANITATION DISTRICT #4	0.019573%	0.017817%	19,261	8,809	28,070	(27,024)	50,713	(92,119)	(86,616)	46,180
J914	BOWLING GRN HUM RIGHT COM	0.002720%	0.002771%	2,676	1,224	3,900	(3,755)	7,047	(12,802)	(12,037)	6,417
J919	CITY OF DAYTON	0.016273%	0.015358%	16,014	7,324	23,338	(22,468)	42,163	(76,588)	(72,013)	38,394
J956	OKOLONA FIRE DISTRICT	0.009288%	0.004962%	9,140	4,180	13,320	(12,824)	24,065	(43,713)	(41,102)	21,914
J959	CITY OF INDEPENDENCE	0.038738%	0.034071%	38,121	17,435	55,556	(53,484)	100,370	(182,318)	(171,426)	91,397
K001	CITY OF COLUMBIA	0.030073%	0.029634%	29,594	13,535	43,129	(41,521)	77,919	(141,537)	(133,081)	70,953
K002	ALLEN CO BD OF ED	0.144070%	0.148347%	141,775	64,843	206,618	(198,913)	373,283	(678,057)	(637,550)	339,912
K003	ANDERSON CO BD OF ED	0.173402%	0.181205%	170,640	78,044	248,684	(239,410)	449,282	(816,106)	(767,352)	409,116
K004	CITY OF WICKLIFFE	0.008144%	0.008875%	8,015	3,665	11,680	(11,244)	21,101	(38,329)	(36,039)	19,215
K005	BARREN CO BD OF EDUCATION	0.267586%	0.265944%	263,324	120,434	383,758	(369,447)	693,311	(1,259,377)	(1,184,142)	631,329
K006	CITY OF OWINGSVILLE	0.019824%	0.018691%	19,508	8,922	28,430	(27,370)	51,364	(93,300)	(87,727)	46,772
K007	BELL CO BD OF ED	0.152639%	0.141377%	150,207	68,699	218,906	(210,744)	395,485	(718,386)	(675,470)	360,129
K009	PARIS BD OF EDUCATION	0.050848%	0.055776%	50,038	22,886	72,924	(70,204)	131,746	(239,313)	(225,017)	119,968
K010	CITY OF ASHLAND	0.355451%	0.315591%	349,789	159,980	509,769	(490,759)	920,968	(1,672,908)	(1,572,970)	838,634
K011	CITY OF DANVILLE	0.180228%	0.160236%	177,358	81,117	258,475	(248,835)	466,968	(848,232)	(797,559)	425,221
K012	AUGUSTA BD OF ED	0.013414%	0.010199%	13,200	6,037	19,237	(18,520)	34,755	(63,132)	(59,361)	31,648
K013	JACKSON CITY SCHOOLS	0.020426%	0.021652%	20,101	9,193	29,294	(28,202)	52,923	(96,134)	(90,391)	48,192
K014	CLOVERPORT INDEPENDENT SC	0.017760%	0.017579%	17,477	7,993	25,470	(24,521)	46,016	(83,586)	(78,593)	41,902
K015	BULLITT CO PUBLIC LIBRARY	0.074908%	0.066691%	73,715	33,714	107,429	(103,423)	194,085	(352,550)	(331,489)	176,734
K016	CITY OF MORGANTOWN	0.033808%	0.029964%	33,269	15,216	48,485	(46,678)	87,596	(159,115)	(149,610)	79,765
K017	GEORGE COON PUBLIC LIBRAR	0.004597%	0.004622%	4,524	2,069	6,593	(6,347)	11,911	(21,636)	(20,343)	10,846
K018	CITY OF MURRAY	0.157457%	0.156353%	154,949	70,868	225,817	(217,396)	407,968	(741,062)	(696,791)	371,496
K019	CITY OF NEWPORT	0.106280%	0.104709%	104,587	47,834	152,421	(146,737)	275,370	(500,200)	(470,319)	250,752
K020	CARLISLE CO BD OF ED	0.034059%	0.032288%	33,517	15,329	48,846	(47,024)	88,246	(160,297)	(150,721)	80,357
K021	CARROLL CO PUBLIC LIBRARY	0.013563%	0.012820%	13,347	6,104	19,451	(18,726)	35,142	(63,833)	(60,020)	32,000
K022	CARTER CO EMER AMBUL DIST	0.056894%	0.053952%	55,988	25,607	81,595	(78,552)	147,411	(267,768)	(251,772)	134,233
K023	CASEY CO AMBULANCE SERV	0.020847%	0.020638%	20,515	9,383	29,898	(28,783)	54,014	(98,115)	(92,254)	49,185
K025	CLARK CO LIBRARY BD	0.028191%	0.030076%	27,742	12,688	40,430	(38,922)	73,042	(132,679)	(124,753)	66,512
K026	CITY OF MANCHESTER	0.034086%	0.036779%	33,544	15,341	48,885	(47,061)	88,316	(160,424)	(150,840)	80,421
K027	CLINTON CO PUBLIC LIBRARY	0.002511%	0.002461%	2,471	1,130	3,601	(3,467)	6,506	(11,818)	(11,112)	5,924
K028	CITY OF MARION	0.030633%	0.033495%	30,145	13,787	43,932	(42,294)	79,370	(144,172)	(135,560)	72,274
K029	CITY OF BURKESVILLE	0.024247%	0.025730%	23,861	10,913	34,774	(33,477)	62,824	(114,117)	(107,300)	57,207
K030	OWENSBORO BD OF ED	0.345804%	0.342730%	340,297	155,639	495,936	(477,440)	895,972	(1,627,505)	(1,530,279)	815,873
K032	ELLIOTT CO AMB SERVICE	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K033	ESTILL CO BD OF EDUCATION	0.112096%	0.117543%	110,310	50,452	160,762	(154,767)	290,439	(527,573)	(496,056)	264,474
K034	LEX/FAYETTE URBAN CO GOVT	3.099888%	3.078280%	3,050,514	1,395,189	4,445,703	(4,279,913)	8,031,757	(14,589,434)	(13,717,867)	7,313,725
K035	LICKING VALLEY COM ACTION	0.068979%	0.063832%	67,880	31,046	98,926	(95,237)	178,723	(324,645)	(305,251)	162,746
K036	FLOYD CO SCHOOLS	0.410148%	0.394152%	403,615	184,598	588,213	(566,278)	1,062,687	(1,930,337)	(1,815,019)	967,683
K038	FULTON CITY SCHOOLS	0.024459%	0.020262%	24,069	11,008	35,077	(33,770)	63,373	(115,115)	(108,238)	57,707
K039	GALLATIN CO PUBLIC LIB	0.007465%	0.006568%	7,346	3,360	10,706	(10,307)	19,342	(35,134)	(33,035)	17,613
K040	GARRARD CO BD OF ED	0.128306%	0.121070%	126,262	57,748	184,010	(177,148)	332,439	(603,864)	(567,790)	302,719
K041	CITY OF WILLIAMSTOWN	0.074923%	0.068691%	73,729	33,721	107,450	(103,444)	194,124	(352,621)	(331,555)	176,770
K042	GRAVES CO BD OF ED	0.200614%	0.202585%	197,418	90,292	287,710	(276,981)	519,787	(944,178)	(887,773)	473,319
K043	CITY OF LEITCHFIELD	0.050752%	0.052809%	49,944	22,842	72,786	(70,072)	131,498	(238,861)	(224,592)	119,742
K044	CITY OF GREENSBURG	0.030522%	0.027858%	30,036	13,737	43,773	(42,141)	79,082	(143,650)	(135,068)	72,012
K045	GREENUP CO BD OF ED	0.146422%	0.159330%	144,090	65,901	209,991	(202,160)	379,377	(689,126)	(647,958)	345,461
K046	CITY OF HAWESVILLE	0.013038%	0.011075%	12,830	5,868	18,698	(18,001)	33,781	(61,363)	(57,697)	30,761
K047	HARDIN CO BD OF ED	0.815723%	0.787562%	802,730	367,138	1,169,868	(1,126,242)	2,113,524	(3,839,151)	(3,609,801)	1,924,577
K048	HARLAN INDEPENDENT SCHOOL	0.031289%	0.027256%	30,791	14,082	44,873	(43,200)	81,069	(147,260)	(138,463)	73,822
K049	CITY OF CYNTHIANA	0.059391%	0.056288%	58,445	26,731	85,176	(81,999)	153,881	(279,520)	(262,822)	140,124
K050	CAVERNA INDEPENDENT SCH	0.047622%	0.044367%	46,863	21,434	68,297	(65,750)	123,388	(224,130)	(210,741)	112,357
K052	HENRY CO BD OF EDUCATION	0.111856%	0.113024%	110,074	50,344	160,418	(154,436)	289,817	(526,443)	(494,994)	263,908
K055	JACKSON CO CONSERV DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K057	JESSAMINE CO PUBLIC LIBRA	0.067928%	0.061087%	66,846	30,573	97,419	(93,786)	176,000	(319,699)	(300,600)	160,266
K058	JOHNSON CO BD OF ED	0.166628%	0.174122%	163,974	74,995	238,969	(230,058)	431,730	(784,225)	(737,375)	393,134
K060	LKLP COMM ACTION COUNCIL	0.353531%	0.341527%	347,900	159,116	507,016	(488,109)	915,993	(1,663,872)	(1,564,473)	834,104
K061	BARBOURVILLE CITY SCHOOLS	0.020461%	0.020357%	20,135	9,209	29,344	(28,250)	53,014	(96,298)	(90,546)	48,275



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	2023		2022		Employer Contributions for FYE June 30, 2023			Net OPEB Liability as of June 30, 2023				
		Proportionate Share	Proportionate Share	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.93%	Discount Rate Less 1.00% 4.93%	Discount Rate Plus 1.00% 6.93%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase		
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
K062	LARUE CO BD OF EDUCATION	0.109987%	0.111714%	108,235	49,503	157,738	(151,855)	284,974	(517,647)	(486,723)	259,498		
K063	LONDON UTILITY COMM	0.056599%	0.053821%	55,698	25,474	81,172	(78,144)	146,647	(266,380)	(250,466)	133,537		
K064	CITY OF LOUISA	0.021318%	0.022905%	20,979	9,595	30,574	(29,433)	55,235	(100,332)	(94,338)	50,297		
K065	CITY OF BEATTYVILLE	0.023914%	0.026634%	23,534	10,763	34,297	(33,017)	61,961	(112,550)	(105,826)	56,422		
K066	LESLIE CO PUBLIC LIBRARY	0.007139%	0.007684%	7,025	3,213	10,238	(9,857)	18,497	(33,599)	(31,592)	16,843		
K067	LETCHER CO BD OF ED	0.150724%	0.166616%	148,323	67,837	216,160	(208,100)	390,523	(709,373)	(666,996)	355,611		
K068	LEWIS CO BD OF ED	0.100531%	0.112457%	98,930	45,247	144,177	(138,800)	260,474	(473,143)	(444,878)	237,188		
K069	LINCOLN CO PUBLIC LIBRARY	0.007685%	0.008088%	7,562	3,459	11,021	(10,610)	19,912	(36,169)	(34,008)	18,132		
K070	LIVINGSTON CO CONSERV DIS	0.001882%	0.001830%	1,852	847	2,699	(2,598)	4,876	(8,858)	(8,328)	4,440		
K071	CITY OF RUSSELLVILLE	0.079665%	0.070909%	78,396	35,855	114,251	(109,991)	206,411	(374,938)	(352,540)	187,958		
K072	LYON CO BD OF EDUCATION	0.052308%	0.050597%	51,475	23,543	75,018	(72,220)	135,529	(246,184)	(231,477)	123,413		
K073	PADUCAH BOARD OF ED	0.172012%	0.173030%	169,272	77,419	246,691	(237,491)	445,680	(809,564)	(761,201)	405,837		
K074	MCCREARY CO WATER DIST	0.051652%	0.046243%	50,829	23,247	74,076	(71,314)	133,829	(243,097)	(228,574)	121,865		
K075	CITY OF CALHOUN	0.007752%	0.007895%	7,629	3,489	11,118	(10,703)	20,085	(36,484)	(34,305)	18,290		
K077	MAGOFFIN CO LIBRARY	0.001553%	0.001555%	1,528	699	2,227	(2,144)	4,024	(7,309)	(6,872)	3,664		
K078	CITY OF LEBANON	0.064715%	0.061499%	63,685	29,127	92,812	(89,350)	167,675	(304,577)	(286,382)	152,685		
K079	CITY OF BENTON	0.055405%	0.060482%	54,523	24,937	79,460	(76,496)	143,553	(260,760)	(245,183)	130,720		
K080	MARTIN COUNTY LIBRARY	0.004813%	0.006971%	4,736	2,166	6,902	(6,645)	12,470	(22,652)	(21,299)	11,356		
K081	MAYSVILLE UTILITY COMM	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
K082	CITY OF MULDRAGH	0.011814%	0.011638%	11,626	5,317	16,943	(16,311)	30,610	(55,602)	(52,280)	27,873		
K083	CITY OF FRENCHBURG	0.010903%	0.010869%	10,729	4,907	15,636	(15,053)	28,249	(51,314)	(48,249)	25,724		
K085	METCALFE HEALTH CARE CTN	0.061696%	0.062516%	60,713	27,768	88,481	(85,182)	159,853	(290,368)	(273,022)	145,563		
K086	MONROE CO CONSERV DIST	0.002327%	0.002420%	2,290	1,047	3,337	(3,213)	6,029	(10,952)	(10,298)	5,490		
K087	MONTGOMERY CO BD OF ED	0.211021%	0.220860%	207,660	94,976	302,636	(291,350)	546,752	(993,157)	(933,827)	497,873		
K088	GATEWAY COMM SER ORGANIZ	0.245215%	0.219181%	241,309	110,366	351,675	(338,560)	635,348	(1,154,089)	(1,085,145)	578,548		
K089	MUHLENBERG CO BD OF ED	0.278902%	0.292509%	274,460	125,527	399,987	(385,071)	722,630	(1,312,635)	(1,234,219)	658,028		
K090	NELSON COUNTY BD OF ED	0.258443%	0.241252%	254,327	116,319	370,646	(356,824)	669,621	(1,216,346)	(1,143,682)	609,758		
K091	CITY OF CARLISLE	0.032664%	0.031443%	32,143	14,701	46,844	(45,098)	84,632	(153,731)	(144,547)	77,066		
K092	OHIO CO LIBRARY	0.013123%	0.014126%	12,914	5,906	18,820	(18,118)	34,001	(61,763)	(58,073)	30,962		
K093	OLDHAM CO LIBRARY BD	0.030083%	0.031177%	29,604	13,540	43,144	(41,535)	77,945	(141,584)	(133,126)	70,976		
K094	OWEN CO PUBLIC LIBRARY	0.007247%	0.008172%	7,132	3,262	10,394	(10,006)	18,777	(34,108)	(32,070)	17,098		
K095	OWSLEY CO PUBLIC LIBRARY	0.002170%	0.002022%	2,136	977	3,113	(2,996)	5,622	(10,213)	(9,603)	5,120		
K096	PENDLETON CO LIBRARY	0.011175%	0.009933%	10,997	5,030	16,027	(15,429)	28,954	(52,594)	(49,452)	26,366		
K097	PERRY CO BD OF EDUCATION	0.227028%	0.221251%	223,412	102,180	325,592	(313,450)	588,226	(1,068,493)	(1,004,662)	535,639		
K098	PIKEVILLE INDEPENDENT SCH	0.042299%	0.043294%	41,626	19,038	60,664	(58,401)	109,596	(199,078)	(187,185)	99,798		
K099	CITY OF STANTON	0.008916%	0.010428%	8,774	4,013	12,787	(12,310)	23,101	(41,963)	(39,456)	21,036		
K100	SOMERSET BD OF EDUCATION	0.070964%	0.073760%	69,833	31,939	101,772	(97,978)	183,867	(333,988)	(314,035)	167,429		
K101	CITY OF MOUNT OLIVET	0.000746%	0.000704%	734	336	1,070	(1,030)	1,933	(3,511)	(3,301)	1,760		
K102	ROCKCASTLE CONSERV DIST	0.001076%	0.001619%	1,059	484	1,543	(1,486)	2,788	(5,064)	(4,762)	2,539		
K103	CITY OF MOREHEAD	0.059552%	0.057102%	58,603	26,803	85,406	(82,221)	154,298	(280,278)	(263,534)	140,504		
K104	RUSSELL CO CONS DIST	0.000314%	0.000752%	309	141	450	(434)	814	(1,478)	(1,390)	741		
K105	CITY OF GEORGETOWN	0.145756%	0.147257%	143,435	65,601	209,036	(201,240)	377,651	(685,992)	(645,011)	343,890		
K106	CITY OF SHELBYVILLE	0.061970%	0.061269%	60,983	27,891	88,874	(85,560)	160,563	(291,658)	(274,234)	146,209		
K107	FRANKLIN/SIMPSON PARKS BD	0.005646%	0.006539%	5,556	2,541	8,097	(7,795)	14,629	(26,573)	(24,985)	13,321		
K108	CITY OF TAYLORSVILLE	0.033058%	0.029948%	32,532	14,879	47,411	(45,642)	85,653	(155,585)	(146,291)	77,995		
K109	CAMPBELLSVLE MUN WTR&SEWR	0.066458%	0.069287%	65,400	29,911	95,311	(91,756)	172,192	(312,781)	(294,095)	156,798		
K110	TODD COUNTY WATER DIST	0.014060%	0.012849%	13,836	6,328	20,164	(19,412)	36,429	(66,173)	(62,219)	33,172		
K111	CITY OF CADIZ	0.034290%	0.038099%	33,744	15,433	49,177	(47,343)	88,845	(161,384)	(151,743)	80,902		
K112	TRIMBLE CO LIBRARY	0.009118%	0.009381%	8,973	4,104	13,077	(12,589)	23,625	(42,913)	(40,350)	21,513		
K113	UNION CO BD OF EDUCATION	0.133099%	0.143937%	130,979	59,905	190,884	(183,765)	344,857	(626,422)	(589,000)	314,027		
K114	CITY OF BOWLING GREEN	0.440885%	0.447982%	433,863	198,432	632,295	(608,715)	1,142,326	(2,074,998)	(1,951,039)	1,040,203		
K115	CITY OF SPRINGFIELD	0.030203%	0.028723%	29,722	13,594	43,316	(41,700)	78,255	(142,149)	(133,657)	71,259		
K116	WAYNE CO BD OF ED	0.188270%	0.187170%	185,272	84,736	270,008	(259,938)	487,804	(886,081)	(833,147)	444,195		
K117	WEBSTER CO PUBLIC LIBRARY	0.005949%	0.005566%	5,855	2,678	8,533	(8,214)	15,414	(27,999)	(26,326)	14,036		
K118	WHITLEY CO BD OF ED	0.248773%	0.239599%	244,810	111,967	356,777	(343,473)	644,567	(1,170,835)	(1,100,890)	586,943		
K119	WOLFE COUNTY LIBRARY	0.002308%	0.002568%	2,271	1,039	3,310	(3,187)	5,980	(10,862)	(10,214)	5,445		
K120	CITY OF VERSAILLES	0.092309%	0.089769%	90,839	41,546	132,385	(127,448)	239,171	(434,447)	(408,493)	217,789		
K137	KY MAGISTRATES/COMM ASSOC	0.008174%	0.007711%	8,044	3,679	11,723	(11,286)	21,179	(38,470)	(36,172)	19,285		
K141	GRANT CO PLANNING COMM	0.001862%	0.001955%	1,832	838	2,670	(2,571)	4,824	(8,763)	(8,240)	4,393		
K181	WESTERN LEWIS-RECTORVILLE	0.008614%	0.007413%	8,477	3,877	12,354	(11,893)	22,319	(40,541)	(38,119)	20,323		
K200	CITY OF FERGUSON	0.000000%	0.000017%	-	-	-	-	-	-	-	-		
K214	GREEN RIVER EDUC COOP	0.007193%	0.004957%	7,079	3,237	10,316	(9,931)	18,637	(33,853)	(31,831)	16,971		
K219	NORTHERN KY WATER SER DIS	0.352650%	0.341156%	347,033	158,720	505,753	(486,892)	913,710	(1,659,726)	(1,560,574)	832,025		
K237	KY CO JUDGE/EX ASSOC	0.007856%	0.008017%	7,730	3,536	11,266	(10,847)	20,355	(36,974)	(34,765)	18,535		
K256	JEFFERSONTOWN FIRE DIST	0.004630%	0.003625%	4,556	2,084	6,640	(6,392)	11,996	(21,791)	(20,489)	10,924		
K314	KY LEGAL AID	0.095749%	0.089750%	94,224	43,094	137,318	(132,197)	248,084	(450,637)	(423,716)	225,906		
K315	MT WASHINGTON FIRE P DIST	0.002323%	0.002438%	2,286	1,046	3,332	(3,207)	6,019	(10,933)	(10,280)	5,481		



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	2023 Proportionate Share	2022 Proportionate Share	Employer Contributions for FYE June 30, 2023			Net OPEB Liability as of June 30, 2023				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.93%	Discount Rate Less 1.00% 4.93%	Discount Rate Plus 1.00% 6.93%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
K319	CITY OF SILVER GROVE	0.005680%	0.004010%	5,589	2,556	8,145	(7,842)	14,717	(26,733)	(25,136)	13,401
K337	KY COUNCIL OF ADD'S	0.000821%	0.000000%	808	370	1,178	(1,134)	2,127	(3,864)	(3,633)	1,937
K356	ST MATTHEWS FIRE DIST.	0.002594%	0.002265%	2,552	1,168	3,720	(3,581)	6,721	(12,209)	(11,479)	6,120
K414	CITY OF SMITHS GROVE	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K419	ALEXANDRIA FIRE DISTRICT	0.002348%	0.001705%	2,310	1,057	3,367	(3,242)	6,084	(11,051)	(10,391)	5,540
K459	CITY OF LAKESIDE PARK	0.003023%	0.003043%	2,975	1,361	4,336	(4,174)	7,833	(14,228)	(13,378)	7,132
K519	CITY OF MELBOURNE	0.001308%	0.001322%	1,287	589	1,876	(1,806)	3,389	(6,156)	(5,788)	3,086
K559	CITY OF TAYLOR MILL	0.018434%	0.018524%	18,141	8,297	26,438	(25,451)	47,762	(86,758)	(81,576)	43,492
K614	WARREN CO PUBLIC LIBRARY	0.067428%	0.030456%	66,354	30,348	96,702	(93,096)	174,705	(317,346)	(298,388)	159,086
K619	CAMPBELL CO CONS DISPATCH	0.064221%	0.053224%	63,198	28,904	92,102	(88,668)	166,396	(302,252)	(284,196)	151,520
K659	CITY OF EDGEWOOD	0.035511%	0.035291%	34,945	15,983	50,928	(49,029)	92,008	(167,130)	(157,146)	83,783
K719	CENTRAL CAMPBELL CO FIRE	0.001178%	0.001096%	1,159	530	1,689	(1,626)	3,052	(5,544)	(5,213)	2,779
K759	LAKESIDE/CRESTVIEWHLS POL	0.002345%	0.002208%	2,307	1,055	3,362	(3,238)	6,076	(11,037)	(10,377)	5,533
K856	HIGHVIEW FIRE DISTRICT	0.004294%	0.003575%	4,226	1,933	6,159	(5,929)	11,126	(20,209)	(19,002)	10,131
K859	CITY OF FORT MITCHELL	0.026606%	0.023329%	26,182	11,975	38,157	(36,734)	68,936	(125,220)	(117,739)	62,773
K959	HOUSING AUTH OF COVINGTON	0.056052%	0.054714%	55,160	25,228	80,388	(77,389)	145,230	(263,805)	(248,046)	132,246
L002	ALLEN CO CONSERVATION DIS	0.002578%	0.001488%	2,537	1,160	3,697	(3,559)	6,680	(12,133)	(11,408)	6,082
L003	ANDERSON PUBLIC LIBRARY	0.017491%	0.011526%	17,212	7,872	25,084	(24,149)	45,319	(82,320)	(77,403)	41,267
L004	CITY OF BARLOW	0.001344%	0.003359%	1,323	605	1,928	(1,856)	3,482	(6,325)	(5,948)	3,171
L005	CITY OF GLASGOW	0.129265%	0.149838%	127,206	58,179	185,385	(178,472)	334,923	(608,378)	(572,034)	304,982
L006	BATH CO WATER DISTRICT	0.012085%	0.013401%	11,892	5,439	17,331	(16,685)	31,312	(56,877)	(53,479)	28,513
L007	BELL CO COURT CLERK	0.010079%	0.009686%	9,919	4,536	14,455	(13,916)	26,115	(47,436)	(44,602)	23,780
L008	BOONE CO BD OF ED	1.142480%	1.134645%	1,124,283	514,204	1,638,487	(1,577,384)	2,960,146	(5,377,013)	(5,055,792)	2,695,512
L009	CITY OF PARIS	0.188694%	0.179803%	185,688	84,927	270,615	(260,524)	488,903	(888,077)	(835,023)	445,195
L010	FIVCO AREA DEVELOPMT DIST	0.045919%	0.040856%	45,187	20,667	65,854	(63,399)	118,975	(216,115)	(203,204)	108,339
L011	DANVILLE BOYLE CO REC	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L012	BRACKEN COUNTY PUB LIBRAR	0.004441%	0.005068%	4,371	1,999	6,370	(6,132)	11,507	(20,901)	(19,653)	10,478
L013	BREATHITT CO PUBLIC LIB	0.006932%	0.006768%	6,822	3,120	9,942	(9,571)	17,961	(32,625)	(30,676)	16,355
L014	BRECKINRIDGE CO CLERK OFF	0.011633%	0.012190%	11,448	5,236	16,684	(16,061)	30,141	(54,750)	(51,479)	27,446
L015	CITY OF MT WASHINGTON	0.094172%	0.083841%	92,672	42,385	135,057	(130,020)	243,998	(443,215)	(416,737)	222,185
L016	BUTLER CO AMBULANCE SVC	0.025512%	0.021903%	25,106	11,482	36,588	(35,224)	66,101	(120,071)	(112,898)	60,192
L018	MURRAY PUBLIC SCHOOLS	0.167223%	0.168927%	164,560	75,263	239,823	(230,879)	433,272	(787,025)	(740,008)	394,538
L021	CITY OF CARROLLTON	0.053574%	0.053401%	52,721	24,112	76,833	(73,968)	138,809	(252,143)	(237,080)	126,400
L022	NORTHEAST KY CAA	0.116414%	0.112279%	114,560	52,395	166,955	(160,729)	301,627	(547,895)	(515,164)	274,662
L023	CITY OF LIBERTY	0.035191%	0.030735%	34,631	15,839	50,470	(48,587)	91,179	(165,624)	(155,730)	83,028
L024	HOPKINSVILLE CHRIST LIBRARY	0.012758%	0.013257%	12,555	5,742	18,297	(17,615)	33,056	(60,045)	(56,458)	30,101
L025	CITY OF WINCHESTER	0.097624%	0.092519%	96,069	43,938	140,007	(134,786)	252,942	(459,461)	(432,013)	230,329
L026	DANIEL BOONE COMM AGENCY	0.140820%	0.138211%	138,577	63,380	201,957	(194,426)	364,862	(662,761)	(623,168)	332,244
L027	CITY OF ALBANY	0.043277%	0.044459%	42,587	19,478	62,065	(59,751)	112,130	(203,681)	(191,513)	102,106
L028	CRITTENDEN/LIV CO WAT DIS	0.017669%	0.018122%	17,388	7,952	25,340	(24,395)	45,780	(83,158)	(78,190)	41,687
L029	CUMBERLAND CO SOIL & WAT	0.001268%	0.001245%	1,248	571	1,819	(1,751)	3,285	(5,968)	(5,611)	2,992
L031	EDMONSON CO AMBULANCE DIS	0.012879%	0.012143%	12,674	5,797	18,471	(17,782)	33,369	(60,614)	(56,993)	30,386
L032	SANDY HOOK WATER DISTRICT	0.008004%	0.007937%	7,877	3,602	11,479	(11,051)	20,738	(37,670)	(35,420)	18,884
L033	CITY OF IRVINE	0.021792%	0.021926%	21,445	9,808	31,253	(30,087)	56,463	(102,563)	(96,436)	51,415
L035	CITY OF FLEMINGSBURG	0.023212%	0.023486%	22,843	10,447	33,290	(32,048)	60,142	(109,246)	(102,720)	54,765
L036	FLOYD CO LIBRARY	0.016776%	0.017178%	16,509	7,550	24,059	(23,162)	43,466	(78,955)	(74,238)	39,580
L038	FULTON CO LIBRARY	0.004901%	0.004704%	4,823	2,206	7,029	(6,767)	12,698	(23,066)	(21,688)	11,563
L039	CITY OF WARSAW	0.011558%	0.010786%	11,373	5,202	16,575	(15,958)	29,947	(54,397)	(51,147)	27,269
L041	GRANT CO PUBLIC LIBRARY	0.012675%	0.012064%	12,473	5,705	18,178	(17,500)	32,841	(59,654)	(56,090)	29,905
L042	MAYFIELD CITY SCHOOLS	0.140197%	0.137277%	137,964	63,099	201,063	(193,565)	363,248	(659,829)	(620,411)	330,774
L043	LEITCHFIELD UTILITY COMM	0.052159%	0.053029%	51,328	23,476	74,804	(72,014)	135,143	(245,483)	(230,818)	123,061
L044	GREEN CO AMBULANCE SVC	0.013505%	0.010952%	13,290	6,078	19,368	(18,646)	34,991	(63,560)	(59,763)	31,863
L045	RACELAND BOARD OF EDUC	0.044935%	0.042127%	44,220	20,224	64,444	(62,040)	116,426	(211,484)	(198,850)	106,017
L046	HANCOCK CO PUBLIC LIBRARY	0.009964%	0.010276%	9,806	4,485	14,291	(13,757)	25,817	(46,895)	(44,093)	23,509
L047	WEST POINT INDEPENDENT SC	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L049	CYNTHIANA/HARRISON LIBRAR	0.007564%	0.007624%	7,443	3,404	10,847	(10,443)	19,598	(35,600)	(33,473)	17,846
L050	CITY OF MUNFORDVILLE	0.006802%	0.009801%	6,694	3,061	9,755	(9,391)	17,624	(32,013)	(30,101)	16,048
L051	HENDERSON CO WATER DIST	0.016364%	0.016145%	16,103	7,365	23,468	(22,593)	42,399	(77,016)	(72,415)	38,608
L052	CITY OF EMINENCE	0.012137%	0.014658%	11,944	5,463	17,407	(16,757)	31,447	(57,122)	(53,710)	28,635
L054	DAWSON SPRINGS PUBLIC SCH	0.027853%	0.029363%	27,410	12,536	39,946	(38,456)	72,167	(131,088)	(123,257)	65,715
L057	CITY OF NICHOLASVILLE	0.234841%	0.238557%	231,101	105,697	336,798	(324,237)	608,469	(1,105,265)	(1,039,237)	554,072
L058	PAINTSVILLE BD OF ED	0.032101%	0.033073%	31,589	14,448	46,037	(44,321)	83,173	(151,081)	(142,056)	75,738
L060	KNOTT CO SOIL CONV DIST	0.001236%	0.001211%	1,216	556	1,772	(1,707)	3,202	(5,817)	(5,470)	2,916
L061	CITY OF BARBOURVILLE	0.027990%	0.028169%	27,544	12,598	40,142	(38,645)	72,522	(131,733)	(123,864)	66,038
L062	CITY OF HODGENVILLE	0.042352%	0.039859%	41,677	19,062	60,739	(58,474)	109,733	(199,327)	(187,419)	99,923
L063	LAUREL CO PUBLIC LIB DIST	0.032345%	0.031009%	31,830	14,558	46,388	(44,658)	83,805	(152,230)	(143,136)	76,313
L064	LOUISA WATER & SEWER COMM	0.019333%	0.018225%	19,025	8,701	27,726	(26,692)	50,091	(90,990)	(85,554)	45,613



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	2023 Proportionate Share	2022 Proportionate Share	Employer Contributions for FYE June 30, 2023			Net OPEB Liability as of June 30, 2023				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.93%	Discount Rate Less 1.00% 4.93%	Discount Rate Plus 1.00% 6.93%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
L065	LEE CO PUBLIC LIBRARY	0.004451%	0.003944%	4,381	2,003	6,384	(6,145)	11,532	(20,948)	(19,697)	10,501
L066	CITY OF HYDEN	0.004503%	0.004777%	4,431	2,027	6,458	(6,217)	11,667	(21,193)	(19,927)	10,624
L067	LETCHER COUNTY CONS DIST	0.001834%	0.001293%	1,805	825	2,630	(2,532)	4,752	(8,632)	(8,116)	4,327
L068	HOUSING AUTH OF VANCEBURG	0.003019%	0.003109%	2,971	1,359	4,330	(4,168)	7,822	(14,209)	(13,360)	7,123
L069	STANFORD WATER COMMISSION	0.021810%	0.020117%	21,462	9,816	31,278	(30,112)	56,509	(102,647)	(96,515)	51,457
L071	RUSSELLVILLE CITY SCHOOLS	0.054323%	0.054174%	53,458	24,450	77,908	(75,002)	140,750	(255,668)	(240,394)	128,167
L072	CITY OF EDDYVILLE	0.014663%	0.012681%	14,430	6,599	21,029	(20,245)	37,992	(69,011)	(64,888)	34,595
L073	CITY OF PADUCAH	0.318583%	0.315934%	313,509	143,387	456,896	(439,857)	825,443	(1,499,392)	(1,409,818)	751,649
L074	HOUSING AUTH MCREARY CO	0.005254%	0.005955%	5,170	2,365	7,535	(7,254)	13,613	(24,728)	(23,250)	12,396
L075	CITY OF LIVERMORE	0.008657%	0.008596%	8,519	3,896	12,415	(11,952)	22,430	(40,744)	(38,310)	20,425
L076	BEREA BD OF ED	0.051784%	0.050781%	50,960	23,307	74,267	(71,496)	134,171	(243,718)	(229,159)	122,177
L077	CITY OF SALYERSVILLE	0.027141%	0.029307%	26,709	12,216	38,925	(37,473)	70,322	(127,737)	(120,106)	64,035
L078	MARION FREE PUBLIC LIBRAR	0.008737%	0.008673%	8,598	3,932	12,530	(12,063)	22,637	(41,120)	(38,664)	20,614
L079	MARSHALL CO SOIL & WATER	0.001321%	0.001270%	1,300	595	1,895	(1,824)	3,423	(6,217)	(5,846)	3,117
L080	MARTIN CO CONSERV DIST	0.000623%	0.000859%	613	280	893	(860)	1,614	(2,932)	(2,757)	1,470
L082	MEADE CO BD OF ED	0.246578%	0.228002%	242,651	110,979	353,630	(340,442)	638,879	(1,160,504)	(1,091,176)	581,764
L083	MENIFEE CO PUBLIC LIBRARY	0.001902%	0.001511%	1,872	856	2,728	(2,626)	4,928	(8,952)	(8,417)	4,487
L084	BURGIN INDEPENDENT SCH	0.019201%	0.018750%	18,895	8,642	27,537	(26,510)	49,749	(90,368)	(84,970)	45,302
L085	METCALFE CO PUBLIC LIB	0.005308%	0.005171%	5,224	2,389	7,613	(7,329)	13,753	(24,982)	(23,489)	12,523
L086	CITY OF TOMPKINSVILLE	0.030480%	0.028256%	29,995	13,718	43,713	(42,083)	78,973	(143,452)	(134,882)	71,913
L087	MONTGOMERY CO SAN DIST #2	0.003458%	0.003535%	3,403	1,556	4,959	(4,774)	8,960	(16,275)	(15,303)	8,159
L088	MORGAN COUNTY LIBRARY	0.005280%	0.004926%	5,196	2,376	7,572	(7,290)	13,680	(24,850)	(23,365)	12,457
L090	CITY OF NEW HAVEN	0.003542%	0.003434%	3,485	1,594	5,079	(4,890)	9,177	(16,670)	(15,674)	8,357
L091	NICHOLAS COUNTY LIBRARY	0.000792%	0.000832%	780	356	1,136	(1,093)	2,052	(3,727)	(3,505)	1,869
L092	OHIO CO WATER DIST	0.036745%	0.033352%	36,159	16,538	52,697	(50,733)	95,206	(172,938)	(162,607)	86,694
L093	LAGRANGE UTILITY COMM	0.027106%	0.020852%	26,674	12,200	38,874	(37,424)	70,231	(127,573)	(119,952)	63,953
L096	PENDLETON COUNTY WATER	0.010308%	0.011263%	10,144	4,639	14,783	(14,232)	26,708	(48,514)	(45,616)	24,320
L099	POWELLS VALLEY WATER DIST	0.008901%	0.009964%	8,759	4,006	12,765	(12,289)	23,062	(41,892)	(39,389)	21,001
L100	SCIENCE HILL BD OF ED	0.021601%	0.021865%	21,257	9,722	30,979	(29,824)	55,968	(101,664)	(95,590)	50,964
L102	CITY OF MOUNT VERNON	0.046501%	0.041165%	45,760	20,929	66,689	(64,202)	120,483	(218,854)	(205,780)	109,712
L103	MOREHEAD UTILITY PLANT BD	0.107449%	0.076491%	105,738	48,360	154,098	(148,351)	278,399	(505,702)	(475,492)	253,510
L104	LAKE CUMBERLAND ADD	0.090442%	0.094924%	89,001	40,706	129,707	(124,870)	234,334	(425,660)	(400,231)	213,384
L105	GEORGETOWN/SCOTT CO PARKS	0.031610%	0.031057%	31,106	14,227	45,333	(43,643)	81,901	(148,771)	(139,883)	74,579
L106	TRIPLE S PLANNING & ZONIN	0.006308%	0.006254%	6,208	2,839	9,047	(8,709)	16,344	(29,688)	(27,915)	14,883
L107	CITY OF FRANKLIN	0.089143%	0.080060%	87,723	40,121	127,844	(123,077)	230,968	(419,546)	(394,483)	210,320
L108	SPENCER CO FIRE DIST	0.002838%	0.001655%	2,793	1,277	4,070	(3,918)	7,353	(13,357)	(12,559)	6,696
L109	CAMPBELLSVILLE CITY SCHOO	0.061745%	0.062828%	60,762	27,790	88,552	(85,249)	159,980	(290,599)	(273,239)	145,678
L110	CITY OF ELKTON	0.026158%	0.024128%	25,742	11,773	37,515	(36,115)	67,775	(123,111)	(115,756)	61,716
L111	HOUSING AUTH OF CADIZ	0.004395%	0.004437%	4,325	1,978	6,303	(6,068)	11,387	(20,685)	(19,449)	10,369
L112	CITY OF BEDFORD	0.004099%	0.004459%	4,033	1,845	5,878	(5,659)	10,620	(19,292)	(18,139)	9,671
L113	UNION CO PLANNING COMM	0.002286%	0.002242%	2,249	1,029	3,278	(3,156)	5,923	(10,759)	(10,116)	5,393
L114	WARREN COUNTY BD OF ED	0.720369%	0.750923%	708,896	324,222	1,033,118	(994,590)	1,866,464	(3,390,373)	(3,187,833)	1,699,604
L115	WASHINGTON CO SCHOOLS	0.101354%	0.091084%	99,740	45,617	145,357	(139,936)	262,606	(477,016)	(448,520)	239,130
L118	CORBIN BD OF ED	0.115973%	0.107710%	114,125	52,197	166,322	(160,120)	300,484	(545,820)	(513,213)	273,621
L119	CITY OF CAMPTON	0.014010%	0.012272%	13,787	6,306	20,093	(19,343)	36,300	(65,937)	(61,998)	33,055
L120	FALLING SPRINGS ARTS	0.018366%	0.019631%	18,073	8,266	26,339	(25,357)	47,586	(86,438)	(81,275)	43,332
L141	CORINTH WATER DISTRICT	0.003320%	0.003313%	3,267	1,494	4,761	(4,584)	8,602	(15,625)	(14,692)	7,833
L156	CITY OF LYNDON	0.008739%	0.007714%	8,600	3,933	12,533	(12,066)	22,643	(41,130)	(38,673)	20,618
L159	ELSMERE FIRE PROTECTION	0.001758%	0.002207%	1,730	791	2,521	(2,427)	4,555	(8,274)	(7,780)	4,148
L256	CITY OF HURSTBOURNE	0.005345%	0.005302%	5,260	2,406	7,666	(7,380)	13,849	(25,156)	(23,653)	12,611
L356	EASTWOOD FIRE PROT DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L456	HARRODS CREEK FIRE DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	0.008943%	0.004617%	8,801	4,025	12,826	(12,347)	23,171	(42,090)	(39,575)	21,100
L756	PLEASURE RIDGE PARK FIRE	0.011564%	0.009185%	11,380	5,205	16,585	(15,966)	29,962	(54,425)	(51,174)	27,284
L959	NORTHERN KY CONV CTR CORP	0.048310%	0.045689%	47,541	21,743	69,284	(66,700)	125,170	(227,368)	(213,785)	113,980
M001	COLUMBIA/ADAIR UTILITIES	0.036210%	0.033810%	35,634	16,297	51,931	(49,994)	93,819	(170,420)	(160,239)	85,432
M003	LAWBG-ANDERSON PLAN COMM	0.000689%	0.000654%	678	310	988	(951)	1,785	(3,243)	(3,049)	1,626
M005	GLASGOW WATER COMPANY	0.091906%	0.093350%	90,442	41,365	131,807	(126,892)	238,127	(432,550)	(406,710)	216,839
M006	GATEWAY AREA DEV DISTRICT	0.037285%	0.031017%	36,691	16,781	53,472	(51,478)	96,605	(175,480)	(164,996)	87,968
M007	MIDDLESBORO CITY SCHOOL	0.055797%	0.055659%	54,908	25,113	80,021	(77,037)	144,569	(262,605)	(246,917)	131,645
M008	WALTON/VERONA BD OF ED	0.090206%	0.087606%	88,769	40,600	129,369	(124,544)	233,722	(424,549)	(399,187)	212,828
M009	PARIS BOURBON CO LIBRARY	0.013391%	0.013351%	13,178	6,027	19,205	(18,489)	34,696	(63,024)	(59,259)	31,594
M010	BOYD CO BD OF ED	0.250055%	0.243464%	246,073	112,544	358,617	(345,243)	647,888	(1,176,869)	(1,106,563)	589,968
M011	BOYLE COUNTY BD OF EDUC	0.106673%	0.107449%	104,974	48,011	152,985	(147,280)	276,388	(502,050)	(472,058)	251,679
M012	EAST PENDLETON WATER DIST	0.012142%	0.011620%	11,949	5,465	17,414	(16,764)	31,460	(57,146)	(53,732)	28,647
M013	BREATHITT CO SOIL CONSERV	0.000925%	0.000920%	910	416	1,326	(1,277)	2,397	(4,353)	(4,093)	2,182
M014	CITY OF HARDINSBURG	0.009075%	0.007279%	8,931	4,084	13,015	(12,530)	23,513	(42,711)	(40,159)	21,411



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	2023		2022		Employer Contributions for FYE June 30, 2023			Net OPEB Liability as of June 30, 2023				
		Proportionate Share	Proportionate Share	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.93%	Discount Rate Less 1.00% 4.93%	Discount Rate Plus 1.00% 6.93%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase		
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
M015	BULLITT CO FISCAL COURT	0.242033%	0.247479%	238,178	108,934	347,112	(334,167)	627,103	(1,139,114)	(1,071,063)	571,041		
M017	CITY OF FREDONIA	0.001096%	0.000981%	1,079	493	1,572	(1,513)	2,840	(5,158)	(4,850)	2,586		
M018	CALLOWAY CO PUBLIC LIBRAR	0.011990%	0.011960%	11,799	5,396	17,195	(16,554)	31,066	(56,430)	(53,059)	28,289		
M019	CAMPBELL CO COURTHOUSE	0.002959%	0.002844%	2,912	1,332	4,244	(4,085)	7,667	(13,926)	(13,094)	6,981		
M020	CITY OF BARDWELL	0.015894%	0.017131%	15,641	7,154	22,795	(21,944)	41,181	(74,804)	(70,335)	37,500		
M021	CARROLL CO WATER DISTRICT	0.020777%	0.018681%	20,447	9,351	29,798	(28,686)	53,833	(97,786)	(91,944)	49,020		
M022	CITY OF OLIVE HILL	0.027829%	0.032242%	27,386	12,525	39,911	(38,423)	72,104	(130,975)	(123,151)	65,658		
M023	E CASEY CO WATER DISTRICT	0.008990%	0.009352%	8,847	4,046	12,893	(12,412)	23,293	(42,311)	(39,783)	21,211		
M024	CHRISTIAN CO BD OF ED	0.485243%	0.469973%	477,514	218,397	695,911	(669,959)	1,257,256	(2,283,767)	(2,147,335)	1,144,859		
M025	WINCHESTER MUNICIPAL UTIL	0.116485%	0.119097%	114,630	52,427	167,057	(160,827)	301,811	(548,230)	(515,479)	274,829		
M026	CLAY COUNTY 911 BOARD	0.010277%	0.010259%	10,114	4,625	14,739	(14,189)	26,628	(48,368)	(45,479)	24,247		
M027	HOUSING AUTH OF ALBANY	0.005711%	0.005903%	5,620	2,570	8,190	(7,885)	14,797	(26,878)	(25,273)	13,474		
M029	CUMBERLAND CO FISCAL CT	0.040198%	0.040353%	39,558	18,092	57,650	(55,500)	104,152	(189,189)	(177,887)	94,841		
M030	DAVISS CO BD OF EDUC	0.660507%	0.638994%	649,987	297,279	947,266	(911,940)	1,711,362	(3,108,636)	(2,922,927)	1,558,368		
M031	EDMONSON CO CONSERV DIST	0.001002%	0.000984%	986	451	1,437	(1,383)	2,596	(4,716)	(4,434)	2,364		
M033	IRVINE MUNICIPAL UTILITY	0.025615%	0.026927%	25,207	11,529	36,736	(35,366)	66,368	(120,555)	(113,353)	60,435		
M034	FAYETTE CO BD EDUCATION	2.661755%	2.489187%	2,619,360	1,197,996	3,817,356	(3,674,997)	6,896,562	(12,527,388)	(11,779,006)	6,280,015		
M035	FLEMING COUNTY LIBRARY	0.004523%	0.005778%	4,451	2,036	6,487	(6,245)	11,719	(21,287)	(20,016)	10,671		
M037	FRANKLIN CO BD OF ED	0.398606%	0.395922%	392,257	179,404	571,661	(550,342)	1,032,781	(1,876,015)	(1,763,942)	940,452		
M038	HICKMAN/FULTON RIV PRT AU	0.013956%	0.011007%	13,733	6,281	20,014	(19,269)	36,160	(65,683)	(61,759)	32,927		
M039	GALLATIN CO WATER DIS	0.009490%	0.010249%	9,339	4,271	13,610	(13,103)	24,588	(44,664)	(41,996)	22,390		
M040	GARRARD CO PUBLIC LIBRARY	0.006782%	0.006495%	6,673	3,052	9,725	(9,364)	17,572	(31,919)	(30,012)	16,001		
M041	GRANT CO BD OF ED	0.193810%	0.182884%	190,723	87,229	277,952	(267,587)	502,158	(912,155)	(857,663)	457,266		
M042	CITY OF MAYFIELD	0.039894%	0.036022%	39,259	17,955	57,214	(55,080)	103,365	(187,759)	(176,542)	94,124		
M043	CITY OF CANEYVILLE	0.002213%	0.002513%	2,177	996	3,173	(3,055)	5,734	(10,415)	(9,793)	5,221		
M044	GREEN/TAYLOR WATER DIST	0.013943%	0.016970%	13,721	6,275	19,996	(19,251)	36,126	(65,622)	(61,702)	32,896		
M045	CITY OF FLATWOODS	0.042471%	0.045782%	41,795	19,115	60,910	(58,638)	110,042	(199,887)	(187,946)	100,204		
M046	CITY OF LEWISPORT	0.024035%	0.025654%	23,653	10,818	34,471	(33,184)	62,274	(113,119)	(106,362)	56,707		
M047	HARDIN CO PUBLIC LIBRARY	0.012137%	0.011599%	11,944	5,463	17,407	(16,757)	31,447	(57,122)	(53,710)	28,635		
M048	CITY OF BENHAM	0.004965%	0.004920%	4,886	2,235	7,121	(6,855)	12,864	(23,367)	(21,972)	11,714		
M049	HARRISON CO CONSERVA DIST	0.002491%	0.002541%	2,451	1,121	3,572	(3,439)	6,454	(11,724)	(11,023)	5,877		
M050	HART CO CONSERVATION DIST	0.001674%	0.001641%	1,647	753	2,400	(2,311)	4,337	(7,879)	(7,408)	3,950		
M051	HENDERSON CO BD OF ED	0.372881%	0.386991%	366,942	167,825	534,767	(514,824)	966,128	(1,754,942)	(1,650,102)	879,757		
M052	HENRY CO LIBRARY	0.006868%	0.005722%	6,759	3,091	9,850	(9,482)	17,795	(32,324)	(30,393)	16,204		
M054	CITY OF DAWSON SPRINGS	0.021041%	0.019978%	20,706	9,470	30,176	(29,051)	54,517	(99,028)	(93,112)	49,643		
M056	JEFF CO MED CTR STM & CHL	0.044117%	0.042523%	43,415	19,856	63,271	(60,911)	114,306	(207,634)	(195,230)	104,088		
M057	NICH-VLE/JESS CO PK & REC	0.014746%	0.012795%	14,511	6,637	21,148	(20,359)	38,207	(69,401)	(65,255)	34,791		
M058	CITY OF PAINTSVILLE	0.104061%	0.101227%	102,403	46,835	149,238	(143,674)	269,620	(489,757)	(460,499)	245,516		
M059	KENTON COUNTY FISCAL CT	0.390829%	0.364042%	384,604	175,903	560,507	(539,605)	1,012,631	(1,839,413)	(1,729,527)	922,103		
M060	CITY OF HINDMAN	0.002448%	0.002180%	2,409	1,102	3,511	(3,380)	6,343	(11,521)	(10,833)	5,776		
M061	KNOX CO E M S	0.050034%	0.052564%	49,238	22,519	71,757	(69,080)	129,637	(235,482)	(221,414)	118,048		
M062	LARUE CO WATER DIST #1	0.007478%	0.008395%	7,359	3,366	10,725	(10,325)	19,375	(35,195)	(33,092)	17,643		
M064	HOUSING AUTH/ LAWRENCE CO	0.006088%	0.006114%	5,991	2,740	8,731	(8,406)	15,774	(28,653)	(26,941)	14,364		
M065	LEE CO SOIL CONSERV DIST	0.000946%	0.001366%	931	426	1,357	(1,306)	2,451	(4,452)	(4,186)	2,232		
M067	JENKINS BD OF ED	0.021654%	0.018972%	21,310	9,746	31,056	(29,897)	56,105	(101,913)	(95,825)	51,089		
M068	CITY OF VANCEBURG	0.013207%	0.015090%	12,996	5,944	18,940	(18,234)	34,219	(62,158)	(58,445)	31,160		
M069	CITY OF STANFORD	0.006111%	0.006699%	6,014	2,750	8,764	(8,437)	15,833	(28,761)	(27,043)	14,418		
M070	LEDBETTER WATER DISTRICT	0.009977%	0.009242%	9,818	4,490	14,308	(13,775)	25,850	(46,956)	(44,151)	23,539		
M073	W MCCracken CO WATER DIST	0.000000%	0.002284%	-	-	-	-	-	-	-	-		
M075	CITY OF SACRAMENTO	0.006601%	0.007081%	6,496	2,971	9,467	(9,114)	17,103	(31,067)	(29,211)	15,574		
M076	CITY OF RICHMOND	0.225995%	0.196586%	222,396	101,715	324,111	(312,024)	585,549	(1,063,632)	(1,000,091)	533,202		
M077	MAGOFFIN CO COURT CLERK	0.008300%	0.008362%	8,168	3,736	11,904	(11,460)	21,505	(39,063)	(36,730)	19,583		
M078	LEBANON WATER WORKS	0.032624%	0.027109%	32,104	14,683	46,787	(45,043)	84,528	(153,543)	(144,370)	76,971		
M079	MARSHALL CO REF DISP DIST	0.022269%	0.024235%	21,914	10,023	31,937	(30,746)	57,699	(104,808)	(98,547)	52,540		
M081	CITY OF MAYSVILLE	0.119058%	0.128611%	117,161	53,585	170,746	(164,379)	308,477	(560,339)	(526,865)	280,900		
M082	CITY OF BRANDENBURG	0.016996%	0.019146%	16,725	7,650	24,375	(23,466)	44,036	(79,991)	(75,212)	40,100		
M084	MERCER CO BOARD OF ED	0.143398%	0.130327%	141,114	64,540	205,654	(197,985)	371,542	(674,894)	(634,576)	338,326		
M085	CITY OF EDMONTON	0.029905%	0.029583%	29,429	13,460	42,889	(41,289)	77,483	(140,746)	(132,338)	70,556		
M087	MT STERL/MONTGOMERY LIB	0.014130%	0.012604%	13,905	6,360	20,265	(19,509)	36,611	(66,502)	(62,529)	33,338		
M088	MORGAN CO CONSERVAT DIST	0.001328%	0.001185%	1,306	598	1,904	(1,834)	3,441	(6,250)	(5,877)	3,133		
M090	BARDSTOWN BD OF ED	0.191194%	0.186282%	188,148	86,052	274,200	(263,975)	495,380	(899,843)	(846,087)	451,094		
M091	NICHOLAS CO WATER DIST	0.004420%	0.005191%	4,349	1,989	6,338	(6,103)	11,452	(20,802)	(19,560)	10,428		
M092	CITY OF BEAVER DAM	0.031143%	0.030762%	30,647	14,017	44,664	(42,998)	80,691	(146,573)	(137,816)	73,477		
M093	OLDHAM CO WATER DIST	0.054887%	0.044068%	54,012	24,703	78,715	(75,781)	142,211	(258,322)	(242,890)	129,498		
M096	CITY OF FALMOUTH	0.032910%	0.032029%	32,386	14,812	47,198	(45,438)	85,269	(154,889)	(145,636)	77,646		
M097	E KY CONCEN EMPLOY PRO	0.067407%	0.084179%	66,333	30,338	96,671	(93,067)	174,650	(317,247)	(298,295)	159,037		
M098	PIKE CO HOUSING AUTHORITY	0.008776%	0.007270%	8,636	3,950	12,586	(12,117)	22,738	(41,304)	(38,836)	20,706		



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	2023		2022		Employer Contributions for FYE June 30, 2023			Net OPEB Liability as of June 30, 2023				
		Proportionate Share	Proportionate Share	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.93%	Discount Rate Less 1.00% 4.93%	Discount Rate Plus 1.00% 6.93%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase		
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
M099	BEECH FORK WATER COMM	0.012617%	0.012740%	12,416	5,679	18,095	(17,420)	32,690	(59,381)	(55,834)	29,768		
M100	PULASKI CO BD OF ED	0.434854%	0.415860%	427,927	195,718	623,645	(600,389)	1,126,699	(2,046,614)	(1,924,350)	1,025,973		
M104	RUSSELL CO PUBLIC LIBRARY	0.010485%	0.008943%	10,318	4,719	15,037	(14,476)	27,166	(49,347)	(46,399)	24,738		
M105	SCOTT COUNTY LIBRARY	0.036671%	0.034765%	36,087	16,505	52,592	(50,630)	95,014	(172,590)	(162,279)	86,520		
M106	SHELBY CO BD OF ED	0.380587%	0.367996%	374,525	171,294	545,819	(525,464)	986,094	(1,791,210)	(1,684,203)	897,938		
M107	FRANKLIN ELECTRIC PLNT BD	0.055935%	0.050701%	55,044	25,175	80,219	(77,228)	144,927	(263,255)	(247,528)	131,970		
M108	SPENCER CO PUBLIC LIB	0.008454%	0.008919%	8,320	3,805	12,125	(11,672)	21,904	(39,788)	(37,411)	19,946		
M109	CITY OF CAMPBELLSVILLE	0.078547%	0.085421%	77,296	35,352	112,648	(108,447)	203,514	(369,677)	(347,592)	185,320		
M110	CITY OF GUTHRIE	0.023044%	0.017344%	22,677	10,372	33,049	(31,816)	59,707	(108,455)	(101,976)	54,369		
M111	TRIGG CO CONS DISTRICT	0.001502%	0.001386%	1,479	676	2,155	(2,074)	3,892	(7,069)	(6,647)	3,544		
M112	CITY OF MILTON	0.010843%	0.010707%	10,670	4,880	15,550	(14,971)	28,094	(51,032)	(47,983)	25,582		
M113	CITY OF STURGIS	0.025750%	0.021820%	25,340	11,589	36,929	(35,552)	66,718	(121,191)	(113,951)	60,753		
M115	WASHINGTON CO LIBRARY BD	0.005983%	0.005710%	5,888	2,693	8,581	(8,261)	15,502	(28,159)	(26,476)	14,116		
M116	WAYNE CO PUBLIC LIBRARY	0.007518%	0.007174%	7,398	3,384	10,782	(10,380)	19,479	(35,383)	(33,269)	17,738		
M117	WEBSTER CO BD OF ED	0.119780%	0.124579%	117,872	53,910	171,782	(165,376)	310,348	(563,737)	(530,060)	282,603		
M118	WHITLEY CO FISCAL COURT	0.186491%	0.168890%	183,521	83,935	267,456	(257,482)	483,195	(877,709)	(825,275)	439,998		
M119	WOLFE CO FISCAL COURT	0.049465%	0.053281%	48,677	22,263	70,940	(68,295)	128,163	(232,804)	(218,896)	116,705		
M120	WOODFORD COUNTY LIBRARY	0.019447%	0.019088%	19,137	8,753	27,890	(26,850)	50,387	(91,526)	(86,058)	45,882		
M215	SHEPHER/BULLITT CO TOURIST	0.020670%	0.018809%	20,340	9,303	29,643	(28,538)	53,556	(97,282)	(91,470)	48,768		
M315	CITY OF PIONEER VILLAGE	0.001700%	0.001774%	1,673	765	2,438	(2,347)	4,405	(8,001)	(7,523)	4,011		
M356	MIDDLETOWN FIRE PROT DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
M415	BULLITT CO SANITATION DIS	0.000000%	0.012063%	-	-	-	-	-	-	-	-		
N001	ADAIR CO CONSERVATION DIS	0.004079%	0.003625%	4,014	1,836	5,850	(5,632)	10,569	(19,198)	(18,051)	9,624		
N006	HOUSING AUTH OWINGSVILLE	0.001268%	0.003368%	1,247	571	1,818	(1,751)	3,285	(5,968)	(5,611)	2,992		
N007	PINEVILLE BD OF EDUCATION	0.024172%	0.022350%	23,787	10,879	34,666	(33,373)	62,629	(113,764)	(106,968)	57,030		
N008	CITY OF FLORENCE	0.201556%	0.182446%	198,345	90,716	289,061	(278,282)	522,228	(948,611)	(891,941)	475,541		
N009	CITY OF MILLERSBURG	0.002279%	0.001798%	2,242	1,026	3,268	(3,147)	5,905	(10,726)	(10,085)	5,377		
N010	BOYD CO PUBLIC LIBRARY	0.023783%	0.025067%	23,404	10,704	34,108	(32,836)	61,621	(111,933)	(105,246)	56,112		
N011	CITY OF PERRYVILLE	0.000974%	0.000983%	958	438	1,396	(1,345)	2,524	(4,584)	(4,310)	2,298		
N012	CITY OF BROOKSVILLE	0.007900%	0.009782%	7,774	3,556	11,330	(10,907)	20,469	(37,181)	(34,960)	18,639		
N013	MIDDLE KY COMM ACT PART	0.077441%	0.082810%	76,207	34,854	111,061	(106,920)	200,648	(364,471)	(342,698)	182,711		
N014	CITY OF IRVINGTON	0.006212%	0.006842%	6,113	2,796	8,909	(8,577)	16,095	(29,236)	(27,490)	14,656		
N015	BULLITT CO CONSERVAT DIST	0.001226%	0.001195%	1,207	552	1,759	(1,693)	3,177	(5,770)	(5,425)	2,893		
N017	PRINCETON ELECTRIC PL BD	0.053105%	0.050965%	52,259	23,901	76,160	(73,320)	137,594	(249,935)	(235,004)	125,293		
N018	MURRAY/CALLOWAY CO AIRPRT	0.001674%	0.001675%	1,648	753	2,401	(2,311)	4,337	(7,879)	(7,408)	3,950		
N020	CARLISLE CO SANIT DIST 1	0.003059%	0.003133%	3,010	1,377	4,387	(4,223)	7,926	(14,397)	(13,537)	7,217		
N021	CARROLLTON UTILITIES COMM	0.065284%	0.056647%	64,244	29,383	93,627	(90,135)	169,150	(307,255)	(288,900)	154,028		
N022	CITY OF GRAYSON	0.011928%	0.012076%	11,738	5,369	17,107	(16,469)	30,905	(56,138)	(52,785)	28,142		
N025	EAST CLARK CO WATER DIST	0.012416%	0.011793%	12,218	5,588	17,806	(17,142)	32,170	(58,435)	(54,944)	29,294		
N029	CUMBERLAND CO PUBLIC LIB	0.003902%	0.004310%	3,840	1,756	5,596	(5,387)	10,110	(18,365)	(17,267)	9,206		
N033	ESTILL CO WATER DIST NO 1	0.013645%	0.011929%	13,428	6,141	19,569	(18,839)	35,354	(64,219)	(60,383)	32,193		
N035	HOUSING AUTH FLEMINGSBURG	0.001965%	0.001597%	1,934	884	2,818	(2,713)	5,091	(9,248)	(8,696)	4,636		
N036	PRESTONSBURG CITY UTIL	0.093255%	0.095076%	91,770	41,972	133,742	(128,754)	241,622	(438,899)	(412,679)	220,021		
N037	FRANKFORT INDEP SCHOOLS	0.050085%	0.052387%	49,287	22,542	71,829	(69,151)	129,769	(235,722)	(221,640)	118,168		
N038	HOUSING AUTH OF HICKMAN	0.006609%	0.006771%	6,504	2,975	9,479	(9,125)	17,124	(31,105)	(29,247)	15,593		
N041	BULLOCK PEN WATER DIST	0.029105%	0.028729%	28,641	13,100	41,741	(40,184)	75,411	(136,981)	(128,798)	68,669		
N042	PURCHASE AREA DEV DIST	0.081428%	0.075075%	80,131	36,649	116,780	(112,425)	210,979	(383,236)	(360,342)	192,117		
N043	GRAYSON CO LIBRARY	0.011239%	0.008190%	11,060	5,058	16,118	(15,517)	29,120	(52,896)	(49,736)	26,517		
N044	HOUSING AUTH OF GREENSBUR	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
N045	KENTUCKY ED DEV CORP	0.029583%	0.030457%	29,112	13,315	42,427	(40,844)	76,649	(139,231)	(130,913)	69,797		
N047	ELIZABETHTOWN BD OF EDUC	0.109114%	0.104887%	107,376	49,110	156,486	(150,650)	282,713	(513,538)	(482,860)	257,438		
N049	CYNTHIANA HARRISON CO JPC	0.003457%	0.003521%	3,402	1,556	4,958	(4,773)	8,957	(16,270)	(15,298)	8,156		
N050	CITY OF HORSE CAVE	0.013268%	0.015275%	13,056	5,972	19,028	(18,319)	34,377	(62,445)	(58,715)	31,304		
N051	CITY OF HENDERSON	0.285149%	0.273878%	280,608	128,339	408,947	(393,696)	738,816	(1,342,036)	(1,261,864)	672,767		
N052	CITY OF NEW CASTLE	0.005151%	0.005695%	5,069	2,318	7,387	(7,112)	13,346	(24,243)	(22,795)	12,153		
N054	CITY OF MADISONVILLE	0.355146%	0.352140%	349,489	159,843	509,332	(490,338)	920,177	(1,671,473)	(1,571,620)	837,914		
N057	NICHOLASVILLE HOUSING AUT	0.002117%	0.002270%	2,084	953	3,037	(2,923)	5,485	(9,964)	(9,368)	4,995		
N058	JOHNSON CO LIBRARY	0.010686%	0.010617%	10,516	4,810	15,326	(14,754)	27,687	(50,293)	(47,289)	25,212		
N060	KNOTT CO WATER & SEWER	0.024546%	0.022124%	24,155	11,048	35,203	(33,890)	63,598	(115,524)	(108,623)	57,913		
N061	KNOX CO SOIL CONSERV DIS	0.002137%	0.001359%	2,103	962	3,065	(2,950)	5,537	(10,058)	(9,457)	5,042		
N063	CUMBERLAND VAL AREA DEV	0.037474%	0.036589%	36,877	16,866	53,743	(51,739)	97,094	(176,369)	(165,833)	88,414		
N065	THREE FORKS REG JAIL	0.048495%	0.042879%	47,723	21,827	69,550	(66,955)	125,650	(228,239)	(214,604)	114,417		
N067	HOUSING ORIENTED MINISTRI	0.014077%	0.014894%	13,853	6,336	20,189	(19,436)	36,473	(66,253)	(62,295)	33,213		
N068	GAR,QUI,KY-O-HTS WTR DIST	0.007970%	0.008253%	7,843	3,587	11,430	(11,004)	20,650	(37,510)	(35,269)	18,804		
N069	CITY OF CRAB ORCHARD	0.001774%	0.001619%	1,746	798	2,544	(2,449)	4,596	(8,349)	(7,850)	4,185		
N071	CITY OF AUBURN	0.013748%	0.014218%	13,529	6,188	19,717	(18,981)	35,621	(64,704)	(60,839)	32,436		
N072	LYON CO AMBULANCE SERVICE	0.025047%	0.025390%	24,648	11,273	35,921	(34,582)	64,896	(117,882)	(110,840)	59,095		



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	2023 Proportionate Share	2022 Proportionate Share	Employer Contributions for FYE June 30, 2023			Net OPEB Liability as of June 30, 2023				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.93%	Discount Rate Less 1.00% 4.93%	Discount Rate Plus 1.00% 6.93%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
N075	CITY OF ISLAND	0.005179%	0.004665%	5,097	2,331	7,428	(7,150)	13,419	(24,375)	(22,919)	12,219
N076	MADISON CO EMS	0.003264%	0.003235%	3,212	1,469	4,681	(4,506)	8,457	(15,362)	(14,444)	7,701
N077	MAGOFFIN CO WATER DIST	0.013411%	0.013290%	13,197	6,036	19,233	(18,516)	34,748	(63,118)	(59,347)	31,641
N078	CENTRAL KY COMM ACTION	0.256153%	0.235872%	252,073	115,289	367,362	(353,662)	663,688	(1,205,569)	(1,133,548)	604,355
N079	BENTON ELECTRIC SYSTEM	0.033075%	0.030176%	32,549	14,886	47,435	(45,666)	85,697	(155,665)	(146,366)	78,036
N080	MARTIN CO WATER DISTRICT	0.000000%	0.000000%	-	-	-	-	-	-	-	-
N081	BUFFALO TRACE AR DEV DIST	0.057369%	0.057310%	56,456	25,820	82,276	(79,207)	148,642	(270,004)	(253,874)	135,354
N082	MEADE CO WATER DISTRICT	0.016564%	0.017196%	16,300	7,455	23,755	(22,869)	42,917	(77,957)	(73,300)	39,080
N084	MERCER CO PUBLIC LIBRARY	0.016294%	0.014977%	16,034	7,334	23,368	(22,497)	42,217	(76,687)	(72,105)	38,443
N085	METCALFE CO CONSERV DIST	0.001248%	0.001138%	1,228	562	1,790	(1,723)	3,234	(5,874)	(5,523)	2,944
N087	CITY OF MT STERLING	0.037304%	0.038457%	36,710	16,790	53,500	(51,504)	96,654	(175,569)	(165,081)	88,013
N088	MORGAN CO AMBULANCE SERV	0.016163%	0.012890%	15,905	7,275	23,180	(22,316)	41,878	(76,070)	(71,526)	38,134
N089	MUHLENBERG CO WATER DIST	0.028793%	0.026871%	28,335	12,959	41,294	(39,754)	74,602	(135,513)	(127,417)	67,933
N090	BARDSTOWN-NELSON CO TOURI	0.009637%	0.008078%	9,483	4,337	13,820	(13,305)	24,969	(45,356)	(42,646)	22,737
N092	CITY OF HARTFORD	0.030782%	0.027574%	30,292	13,854	44,146	(42,500)	79,756	(144,874)	(136,219)	72,626
N093	CITY OF LAGRANGE	0.031219%	0.026179%	30,721	14,051	44,772	(43,103)	80,888	(146,930)	(138,153)	73,657
N094	CITY OF OWENTON	0.002359%	0.002872%	2,321	1,062	3,383	(3,257)	6,112	(11,102)	(10,439)	5,566
N097	KY VALLEY ED COOPERATIVE	0.004545%	0.005090%	4,472	2,046	6,518	(6,275)	11,776	(21,391)	(20,113)	10,723
N098	PIKE CO LIBRARY DISTRICT	0.032154%	0.031779%	31,642	14,472	46,114	(44,394)	83,310	(151,331)	(142,290)	75,863
N099	CITY OF CLAY CITY	0.009589%	0.009157%	9,436	4,316	13,752	(13,239)	24,845	(45,130)	(42,434)	22,624
N100	CITY OF BURNSIDE	0.011732%	0.009697%	11,545	5,280	16,825	(16,198)	30,397	(55,216)	(51,917)	27,680
N103	HOUSING AUTH OF MOREHEAD	0.014852%	0.013376%	14,615	6,685	21,300	(20,506)	38,481	(69,900)	(65,724)	35,041
N104	CITY OF JAMESTOWN	0.041078%	0.041171%	40,424	18,488	58,912	(56,715)	106,432	(193,331)	(181,782)	96,917
N106	W SHELBY WATER DISTRICT	0.008577%	0.008801%	8,441	3,860	12,301	(11,842)	22,223	(40,367)	(37,956)	20,236
N107	SIMPSON CO CONSER DIST	0.001116%	0.001037%	1,098	502	1,600	(1,541)	2,892	(5,252)	(4,939)	2,633
N110	LOGAN/TODD REG. WATER COM	0.022728%	0.022007%	22,366	10,229	32,595	(31,380)	58,888	(106,968)	(100,578)	53,623
N111	BARKLEY LAKE WATER DIST	0.023429%	0.025267%	23,056	10,545	33,601	(32,348)	60,704	(110,267)	(103,680)	55,277
N112	TRIMBLE CO WATER DIST	0.005202%	0.004905%	5,119	2,341	7,460	(7,182)	13,478	(24,483)	(23,020)	12,273
N113	UNION CO LIBRARY BD	0.009836%	0.009423%	9,679	4,427	14,106	(13,580)	25,485	(46,293)	(43,527)	23,207
N114	BOWLING GRN MUNICIPAL UTI	0.523866%	0.517305%	515,522	235,780	751,302	(723,284)	1,357,328	(2,465,543)	(2,318,253)	1,235,984
N115	WASHINGTON CO CONSER DIST	0.001239%	0.001151%	1,219	558	1,777	(1,711)	3,210	(5,831)	(5,483)	2,923
N116	MONTICELLO UTILITY COMM	0.042852%	0.045044%	42,169	19,287	61,456	(59,164)	111,029	(201,680)	(189,632)	101,103
N117	CITY OF DIXON	0.001828%	0.003543%	1,799	823	2,622	(2,524)	4,736	(8,603)	(8,089)	4,313
N118	CITY OF WILLIAMSBURG	0.077633%	0.085714%	76,397	34,941	111,338	(107,185)	201,146	(365,375)	(343,548)	183,164
N119	WOLFE CO CONSER DISTRICT	0.001577%	0.001592%	1,552	710	2,262	(2,177)	4,086	(7,422)	(6,979)	3,721
N120	WOODFORD CO PLAN ZONING	0.009090%	0.009927%	8,946	4,091	13,037	(12,550)	23,552	(42,782)	(40,226)	21,447
N959	N KY CONV & VISITORS BUR	0.032808%	0.023711%	32,285	14,766	47,051	(45,297)	85,005	(154,409)	(145,185)	77,406
P001	HOUSING AUTH OF COLUMBIA	0.003323%	0.003378%	3,270	1,496	4,766	(4,588)	8,610	(15,639)	(14,705)	7,840
P005	GLASGOW ELECTRIC PLANT BD	0.149918%	0.147788%	147,531	67,475	215,006	(206,987)	388,435	(705,580)	(663,429)	353,709
P006	BATH COUNTY E.M.S.	0.011352%	0.017164%	11,171	5,109	16,280	(15,673)	29,413	(53,427)	(50,236)	26,783
P007	CITY OF PINEVILLE	0.012251%	0.012119%	12,056	5,514	17,570	(16,915)	31,742	(57,659)	(54,214)	28,904
P008	BOONE CO PLANNING COMM	0.038358%	0.037441%	37,747	17,264	55,011	(52,960)	99,385	(180,530)	(169,745)	90,500
P009	HOUSING AUTHORITY PARIS	0.006451%	0.007198%	6,348	2,903	9,251	(8,907)	16,714	(30,361)	(28,547)	15,220
P010	REGIONAL PUBLIC SAFETY	0.026744%	0.028795%	26,318	12,037	38,355	(36,925)	69,293	(125,869)	(118,350)	63,098
P011	CITY OF JUNCTION CITY	0.004309%	0.005311%	4,241	1,939	6,180	(5,949)	11,165	(20,280)	(19,069)	10,166
P013	CITY OF JACKSON	0.048531%	0.050910%	47,758	21,843	69,601	(67,005)	125,743	(228,408)	(214,763)	114,502
P014	BRECKINRIDGE CO PUBLIC LI	0.009750%	0.009285%	9,595	4,388	13,983	(13,462)	25,262	(45,888)	(43,146)	23,004
P015	CITY OF LEBANON JUNCTION	0.010183%	0.009839%	10,021	4,583	14,604	(14,059)	26,384	(47,926)	(45,063)	24,025
P017	PRINCETON WATER/WASTEWATE	0.025669%	0.025700%	25,260	11,553	36,813	(35,440)	66,508	(120,810)	(113,592)	60,562
P018	MURRAY/CALLOWAY TRANS AUT	0.021909%	0.014818%	21,560	9,861	31,421	(30,249)	56,766	(103,113)	(96,953)	51,691
P022	RATTLESNAKE RIDGE WATER	0.022235%	0.023763%	21,881	10,007	31,888	(30,699)	57,611	(104,648)	(98,396)	52,460
P023	LIBERTY TOURISM	0.001906%	0.001704%	1,875	858	2,733	(2,632)	4,938	(8,970)	(8,435)	4,497
P025	CLARK CO CONSVATION DIST	0.000828%	0.000869%	815	373	1,188	(1,143)	2,145	(3,897)	(3,664)	1,954
P033	ESTILL COUNTY EMS	0.000000%	0.000000%	-	-	-	-	-	-	-	-
P035	FLEMING CO DISPATCH	0.006265%	0.007058%	6,166	2,820	8,986	(8,650)	16,233	(29,486)	(27,724)	14,781
P037	COMMUNITY ACTION KENTUCKY	0.030178%	0.028482%	29,698	13,582	43,280	(41,666)	78,191	(142,031)	(133,546)	71,201
P038	HICKMAN ELECTRIC SYSTEM	0.015282%	0.014818%	15,038	6,878	21,916	(21,099)	39,595	(71,924)	(67,627)	36,056
P041	CITY OF DRY RIDGE	0.012356%	0.010627%	12,159	5,561	17,720	(17,060)	32,014	(58,153)	(54,679)	29,152
P043	CITY OF CLARKSON	0.006618%	0.006331%	6,512	2,979	9,491	(9,137)	17,147	(31,147)	(29,286)	15,614
P045	GREENUP CO ENVIR COMM	0.005464%	0.005256%	5,377	2,459	7,836	(7,544)	14,157	(25,716)	(24,180)	12,891
P047	CITY OF WEST POINT	0.002111%	0.005513%	2,077	950	3,027	(2,915)	5,470	(9,935)	(9,342)	4,981
P048	HARLAN COUNTY C A A	0.050502%	0.048505%	49,697	22,730	72,427	(69,726)	130,850	(237,685)	(223,485)	119,152
P049	HOUSING AUTHORITY OF CYNT	0.014602%	0.014710%	14,370	6,572	20,942	(20,160)	37,834	(68,723)	(64,618)	34,451
P050	HART CO SOLID WASTE SVC	0.029773%	0.029609%	29,298	13,400	42,698	(41,107)	77,141	(140,125)	(131,754)	70,245
P051	HENDERSON MUN POWER&LIGHT	0.146725%	0.136626%	144,388	66,038	210,426	(202,578)	380,162	(690,552)	(649,299)	346,176
P052	LITTLE KY RV WS CONV DIST	0.002515%	0.002401%	2,475	1,132	3,607	(3,472)	6,516	(11,837)	(11,130)	5,934
P054	HOUSING AUTH DAWSON SPG	0.010044%	0.010246%	9,884	4,521	14,405	(13,867)	26,024	(47,271)	(44,447)	23,697



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	2023 Proportionate Share	2022 Proportionate Share	Employer Contributions for FYE June 30, 2023			Net OPEB Liability as of June 30, 2023				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.93%	Discount Rate Less 1.00% 4.93%	Discount Rate Plus 1.00% 6.93%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
P057	VALLEY VIEW FERRY AUTHORI	0.007166%	0.005936%	7,052	3,225	10,277	(9,894)	18,567	(33,726)	(31,712)	16,907
P061	BARBOURVILLE UTILITY COMM	0.094782%	0.097720%	93,272	42,659	135,931	(130,862)	245,579	(446,086)	(419,437)	223,624
P063	LAUREL CO WATER DIST #2	0.031249%	0.029966%	30,751	14,064	44,815	(43,144)	80,966	(147,072)	(138,286)	73,727
P068	LEWIS CO PUBLIC LIBRARY	0.003677%	0.003578%	3,619	1,655	5,274	(5,077)	9,527	(17,306)	(16,272)	8,675
P069	LINCOLN CO CLERK	0.015802%	0.015844%	15,551	7,112	22,663	(21,817)	40,943	(74,371)	(69,928)	37,282
P071	LOGAN CO CONS DISTRICT	0.004123%	0.003336%	4,057	1,856	5,913	(5,692)	10,683	(19,405)	(18,245)	9,728
P072	LYON CO WATER DISTRICT	0.006255%	0.005288%	6,156	2,815	8,971	(8,636)	16,207	(29,439)	(27,680)	14,758
P075	MCLEAN CO REG WATER COMM	0.007853%	0.008476%	7,728	3,534	11,262	(10,842)	20,347	(36,960)	(34,752)	18,528
P076	MADISON CO PUBLIC LIBRARY	0.044056%	0.041459%	43,355	19,829	63,184	(60,827)	114,148	(207,347)	(194,960)	103,944
P077	SALYERS/MAG CO JOINT HOUS	0.004749%	0.004769%	4,673	2,137	6,810	(6,557)	12,305	(22,351)	(21,016)	11,205
P078	MARION CO CONSERVAT DIST	0.001199%	0.001132%	1,180	540	1,720	(1,655)	3,107	(5,643)	(5,306)	2,829
P079	CITY OF CALVERT CITY	0.046903%	0.047735%	46,156	21,110	67,266	(64,757)	121,525	(220,746)	(207,559)	110,661
P081	MASON COUNTY LIBRARY	0.005750%	0.005776%	5,659	2,588	8,247	(7,939)	14,898	(27,062)	(25,445)	13,566
P084	ANDERSON-DEAN COMM PARK	0.003433%	0.001945%	3,379	1,545	4,924	(4,740)	8,895	(16,157)	(15,192)	8,100
P087	MONTGOMERY CTY WATER DIST	0.002086%	0.002063%	2,052	939	2,991	(2,880)	5,405	(9,818)	(9,231)	4,922
P088	MORGAN CO WATER DIST	0.015573%	0.010997%	15,325	7,009	22,334	(21,501)	40,349	(73,293)	(68,915)	36,742
P089	MUHLENBERG WATER DIST #3	0.010061%	0.010007%	9,901	4,528	14,429	(13,891)	26,068	(47,351)	(44,523)	23,737
P090	NORTH NELSON WATER DIST	0.008024%	0.007940%	7,896	3,611	11,507	(11,078)	20,790	(37,764)	(35,508)	18,931
P092	OHIO CO REG WASTEWATER D	0.009290%	0.009418%	9,142	4,181	13,323	(12,826)	24,070	(43,723)	(41,111)	21,918
P097	KY RIVER AREA DEV DIST	0.060007%	0.057176%	59,051	27,008	86,059	(82,850)	155,477	(282,419)	(265,548)	141,578
P100	LAKE CUMBERLAND CAA, INC	0.116649%	0.149747%	114,791	52,501	167,292	(161,053)	302,236	(549,001)	(516,204)	275,216
P103	MOREHEAD TOURISM COMMISSI	0.010115%	0.009242%	9,954	4,553	14,507	(13,965)	26,208	(47,606)	(44,762)	23,865
P104	RUSSELL CO TOURIST COMM	0.002440%	0.002444%	2,401	1,098	3,499	(3,369)	6,322	(11,484)	(10,798)	5,757
P105	GEORGETOWN/SCOTT TOURISM	0.005874%	0.004760%	5,780	2,644	8,424	(8,110)	15,219	(27,646)	(25,994)	13,859
P106	MULTI PURPOSE COMM ACTION	0.015039%	0.014631%	14,800	6,769	21,569	(20,764)	38,966	(70,780)	(66,552)	35,482
P107	SIMPSON CO LIBRARY DIST	0.007937%	0.007759%	7,810	3,572	11,382	(10,958)	20,565	(37,355)	(35,123)	18,726
P110	TODD COUNTY CONSERVATION DISTRICT	0.001603%	0.001655%	1,578	721	2,299	(2,213)	4,153	(7,544)	(7,094)	3,782
P111	JOHN L STREET LIBRARY	0.006664%	0.004023%	6,558	2,999	9,557	(9,201)	17,266	(31,364)	(29,490)	15,723
P113	STURGIS HOUSING AUTHORITY	0.001233%	0.002261%	1,214	555	1,769	(1,702)	3,195	(5,803)	(5,456)	2,909
P115	HOUSING AUTH SPRINGFIELD	0.003935%	0.003203%	3,873	1,771	5,644	(5,433)	10,196	(18,520)	(17,413)	9,284
P116	CITY OF MONTICELLO	0.013949%	0.015408%	13,727	6,278	20,005	(19,259)	36,142	(65,650)	(61,728)	32,911
P117	CITY OF CLAY	0.011294%	0.012389%	11,114	5,083	16,197	(15,593)	29,263	(53,155)	(49,979)	26,647
P120	WOODFORD CO CONSERV DIST	0.002778%	0.002666%	2,734	1,250	3,984	(3,835)	7,198	(13,074)	(12,293)	6,554
P959	CITY OF CRESTVIEW HILLS	0.009605%	0.009124%	9,452	4,323	13,775	(13,261)	24,886	(45,205)	(42,505)	22,662
R003	SOUTH ANDERSON WATER DIST	0.009858%	0.009174%	9,701	4,437	14,138	(13,611)	25,542	(46,396)	(43,624)	23,258
R005	BARREN CO SOIL CONS DIS	0.001053%	0.001166%	1,037	474	1,511	(1,454)	2,728	(4,956)	(4,660)	2,484
R008	BOONE CO LIBRARY DIST	0.117877%	0.116705%	116,000	53,054	169,054	(162,749)	305,417	(554,781)	(521,639)	278,113
R010	ASHLAND BD OF ED	0.204565%	0.170536%	201,306	92,070	293,376	(282,436)	530,024	(962,773)	(905,257)	482,641
R011	DANVILLE BOYLE PLANNING	0.003043%	0.003290%	2,995	1,370	4,365	(4,201)	7,884	(14,322)	(13,466)	7,180
R013	BREATHITT COUNTY WATER DISTRICT	0.007762%	0.007198%	7,638	3,494	11,132	(10,717)	20,111	(36,531)	(34,349)	18,313
R015	CITY OF SHEPHERDSVILLE	0.052782%	0.052015%	51,942	23,756	75,698	(72,874)	136,757	(248,415)	(233,575)	124,531
R017	CITY OF PRINCETON	0.021969%	0.020185%	21,619	9,888	31,507	(30,332)	56,921	(103,396)	(97,219)	51,833
R018	MURRAY ELECTRIC SYSTEM	0.102920%	0.103090%	101,280	46,322	147,602	(142,098)	266,664	(484,387)	(455,450)	242,824
R019	FORT THOMAS BOARD OF ED	0.115798%	0.125462%	113,953	52,118	166,071	(159,878)	300,031	(544,996)	(512,438)	273,208
R021	CARROLLTON/CARR CO REC TR	0.002003%	0.001965%	1,971	902	2,873	(2,765)	5,190	(9,427)	(8,864)	4,726
R024	CHRISTIAN CO WATER DIST	0.021378%	0.021885%	21,038	9,622	30,660	(29,516)	55,390	(100,614)	(94,604)	50,438
R030	DAVIESS CO AIRPORT BD	0.010317%	0.008709%	10,152	4,643	14,795	(14,244)	26,731	(48,556)	(45,656)	24,341
R033	CITY OF RAVENNA	0.002243%	0.002344%	2,207	1,010	3,217	(3,097)	5,812	(10,557)	(9,926)	5,292
R034	LEXINGTON PUBLIC LIBRARY	0.217561%	0.190142%	214,095	97,919	312,014	(300,379)	563,697	(1,023,938)	(962,768)	513,303
R036	CITY OF PRESTONSBURG	0.108106%	0.100767%	106,385	48,656	155,041	(149,258)	280,101	(508,794)	(478,399)	255,060
R037	PAUL SAWYIER LIBRARY	0.041779%	0.041330%	41,114	18,804	59,918	(57,683)	108,249	(196,630)	(184,884)	98,571
R038	CITY OF FULTON	0.044263%	0.047311%	43,558	19,922	63,480	(61,112)	114,685	(208,321)	(195,876)	104,432
R041	CITY OF CRITTENDEN	0.004042%	0.003794%	3,978	1,819	5,797	(5,581)	10,473	(19,023)	(17,887)	9,536
R042	MAYFIELD ELEC & WATER SYS	0.132977%	0.150044%	130,859	59,850	190,709	(183,597)	344,541	(625,848)	(588,460)	313,739
R045	CITY OF RUSSELL	0.034604%	0.036586%	34,053	15,574	49,627	(47,777)	89,658	(162,862)	(153,132)	81,643
R047	LINCOLN TRAIL AREA DEV DI	0.062953%	0.057308%	61,950	28,334	90,284	(86,917)	163,110	(296,284)	(278,585)	148,528
R048	HARLAN CO CONSERV DIST	0.001642%	0.001531%	1,615	739	2,354	(2,267)	4,254	(7,728)	(7,266)	3,874
R050	HART CO AMB SERVICE	0.035414%	0.038462%	34,850	15,939	50,789	(48,895)	91,757	(166,674)	(156,717)	83,554
R051	HENDERSON MUN W & S DEPT	0.146206%	0.141446%	143,878	65,804	209,682	(201,862)	378,817	(688,110)	(647,002)	344,951
R052	CITY OF CAMPBELLSBURG	0.003068%	0.002217%	3,019	1,381	4,400	(4,236)	7,949	(14,439)	(13,577)	7,238
R054	SOUTH HOPKINS WATER DIST	0.010124%	0.010045%	9,962	4,557	14,519	(13,978)	26,231	(47,648)	(44,802)	23,886
R057	CITY OF WILMORE	0.036036%	0.035781%	35,462	16,219	51,681	(49,754)	93,369	(169,601)	(159,469)	85,022
R058	HOUSING AUTH OF PAINTSVLE	0.018736%	0.018639%	18,438	8,433	26,871	(25,868)	48,545	(88,180)	(82,912)	44,205
R061	KY COMM ECONOMIC OPPORT	0.283447%	0.279774%	278,933	127,573	406,506	(391,346)	734,406	(1,334,026)	(1,254,332)	668,751
R063	WOODCREEK WATER DISTRICT	0.083482%	0.085520%	82,152	37,573	119,725	(115,261)	216,300	(392,903)	(369,431)	196,963
R071	LOGAN CO PUBLIC LIBRARY	0.016368%	0.017914%	16,107	7,367	23,474	(22,599)	42,409	(77,035)	(72,433)	38,618
R072	LYON CO HOUSING AUTHORITY	0.008678%	0.009498%	8,540	3,906	12,446	(11,981)	22,485	(40,842)	(38,403)	20,474



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	2023 Proportionate Share	2022 Proportionate Share	Employer Contributions for FYE June 30, 2023			Net OPEB Liability as of June 30, 2023				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.93%	Discount Rate Less 1.00% 4.93%	Discount Rate Plus 1.00% 6.93%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
R073	MCCRACKEN CO BD OF ED	0.355885%	0.356312%	350,216	160,176	510,392	(491,359)	922,092	(1,674,951)	(1,574,890)	839,658
R076	RICHMOND UTILITIES	0.128494%	0.120210%	126,447	57,832	184,279	(177,407)	332,926	(604,749)	(568,622)	303,162
R078	CITY OF LORETTO	0.000893%	0.000920%	879	402	1,281	(1,233)	2,314	(4,203)	(3,952)	2,107
R079	MARSHALL CO PUB LIBRARY	0.028116%	0.027331%	27,668	12,654	40,322	(38,819)	72,848	(132,326)	(124,421)	66,336
R088	CITY OF WEST LIBERTY	0.057528%	0.049509%	56,612	25,892	82,504	(79,427)	149,054	(270,752)	(254,577)	135,729
R089	CENTRAL CITY MUN WTR&SEWR	0.040251%	0.038538%	39,610	18,116	57,726	(55,573)	104,290	(189,439)	(178,122)	94,966
R090	NELSON CO PUBLIC LIBRARY	0.038580%	0.040408%	37,966	17,364	55,330	(53,266)	99,960	(181,574)	(170,727)	91,024
R093	TRI CO COMM ACTION AGENCY	0.012217%	0.009846%	12,022	5,499	17,521	(16,868)	31,654	(57,499)	(54,064)	28,824
R097	PERRY COUNTY PUBLIC LIB	0.020267%	0.021171%	19,944	9,122	29,066	(27,982)	52,511	(95,385)	(89,687)	47,817
R103	ROWAN CO PUBLIC LIBRARY	0.013991%	0.014694%	13,768	6,297	20,065	(19,317)	36,250	(65,848)	(61,914)	33,010
R104	CITY OF RUSSELL SPRINGS	0.040142%	0.037524%	39,503	18,067	57,570	(55,423)	104,007	(188,926)	(177,640)	94,709
R105	CITY OF STAMPING GROUND	0.000894%	0.000843%	880	402	1,282	(1,234)	2,316	(4,208)	(3,956)	2,109
R106	SHELBY CO PARK RECREATION	0.018129%	0.016821%	17,841	8,159	26,000	(25,030)	46,972	(85,323)	(80,226)	42,773
R109	TAYLOR CO PUBLIC LIBRARY	0.010261%	0.010675%	10,097	4,618	14,715	(14,167)	26,586	(48,293)	(45,408)	24,209
R114	BOWLING GREEN PUBLIC SCHO	0.263341%	0.239347%	259,147	118,524	377,671	(363,586)	682,312	(1,239,398)	(1,165,357)	621,314
R115	S W E D A	0.002498%	0.002386%	2,458	1,124	3,582	(3,449)	6,472	(11,757)	(11,054)	5,894
R116	WAYNE CO CONSERV DIST	0.001941%	0.002129%	1,910	874	2,784	(2,680)	5,029	(9,135)	(8,589)	4,580
R117	WEBSTER COUNTY WATER DIST	0.014788%	0.015302%	14,553	6,656	21,209	(20,417)	38,315	(69,599)	(65,441)	34,890
R118	WILLIAMSBURG IND BD OF ED	0.031602%	0.037734%	31,098	14,223	45,321	(43,632)	81,880	(148,733)	(139,848)	74,560
R120	CITY OF MIDWAY	0.011483%	0.011717%	11,300	5,168	16,468	(15,854)	29,752	(54,044)	(50,815)	27,092
R959	N KY LEGAL AID SOCIETY	0.094560%	0.103845%	93,054	42,559	135,613	(130,556)	245,003	(445,041)	(418,454)	223,100
T036	FLOYD COUNTY CONSV DIST	0.003776%	0.003814%	3,715	1,699	5,414	(5,213)	9,784	(17,772)	(16,710)	8,909
V001	ADAIR COUNTY FISCAL COURT	0.069333%	0.080018%	68,229	31,205	99,434	(95,726)	179,641	(326,312)	(306,818)	163,581
V002	ALLEN COUNTY FISCAL COURT	0.090913%	0.087314%	89,465	40,918	130,383	(125,521)	235,554	(427,877)	(402,315)	214,496
V003	ANDERSON CO FISCAL COURT	0.108466%	0.120086%	106,739	48,818	155,557	(149,755)	281,034	(510,489)	(479,992)	255,909
V004	BALLARD COUNTY FISCAL CT	0.087401%	0.093301%	86,009	39,337	125,346	(120,672)	226,455	(411,347)	(386,774)	206,210
V005	BARREN CO FISCAL CT	0.061921%	0.064557%	60,935	27,869	88,804	(85,492)	160,436	(291,427)	(274,018)	146,093
V006	BATH CO FISCAL COURT	0.050783%	0.050925%	49,974	22,856	72,830	(70,114)	131,578	(239,007)	(224,729)	119,815
V007	BELL CO FISCAL CT	0.092210%	0.082688%	90,741	41,502	132,243	(127,311)	238,915	(433,981)	(408,055)	217,556
V008	BOONE CO FISCAL CT	0.440965%	0.395379%	433,942	198,468	632,410	(608,826)	1,142,533	(2,075,375)	(1,951,393)	1,040,391
V009	BOURBON CO FISCAL COURT	0.102646%	0.095872%	101,011	46,199	147,210	(141,720)	265,954	(483,097)	(454,237)	242,178
V010	BOYD COUNTY FISCAL COURT	0.317417%	0.289999%	312,361	142,862	455,223	(438,247)	822,422	(1,493,904)	(1,404,659)	748,898
V011	BOYLE COUNTY FISCAL COURT	0.135108%	0.126109%	132,956	60,809	193,765	(186,539)	350,063	(635,878)	(597,890)	318,767
V012	BRACKEN CO FISCAL COURT	0.053771%	0.051972%	52,915	24,201	77,116	(74,240)	139,320	(253,070)	(237,952)	126,865
V013	BREATHITT CO FISCAL COURT	0.047462%	0.052217%	46,706	21,362	68,068	(65,529)	122,973	(223,377)	(210,033)	111,980
V014	BRECKINRIDGE CO FISCAL CT	0.103951%	0.093595%	102,295	46,786	149,081	(143,522)	269,335	(489,239)	(460,012)	245,257
V016	BUTLER COUNTY FISCAL CT	0.090396%	0.083504%	88,956	40,685	129,641	(124,807)	234,215	(425,443)	(400,027)	213,276
V017	CALDWELL CO FISCAL COURT	0.053901%	0.055293%	53,042	24,260	77,302	(74,419)	139,657	(253,682)	(238,527)	127,171
V018	CALLOWAY CO FISCAL COURT	0.154144%	0.147377%	151,689	69,377	221,066	(212,822)	399,384	(725,469)	(682,130)	363,680
V019	CAMPBELL CO FISCAL CT	0.306397%	0.311699%	301,516	137,902	439,418	(423,032)	793,869	(1,442,039)	(1,355,892)	722,898
V020	CARLISLE CO FISCAL COURT	0.040856%	0.041400%	40,205	18,388	58,593	(56,409)	105,857	(192,286)	(180,799)	96,394
V021	CARROLL CO FISCAL CT	0.126997%	0.106454%	124,974	57,158	182,132	(175,341)	329,047	(597,704)	(561,997)	299,631
V022	CARTER CO FISCAL CT	0.142826%	0.150639%	140,551	64,283	204,834	(197,195)	370,060	(672,202)	(632,045)	336,977
V023	CASEY CO FISCAL COURT	0.079249%	0.083436%	77,987	35,668	113,655	(109,416)	205,333	(372,981)	(350,699)	186,976
V024	CHRISTIAN CO FISCAL COURT	0.120850%	0.127213%	118,925	54,392	173,317	(166,854)	313,120	(568,773)	(534,795)	285,128
V025	CLARK COUNTY FISCAL COURT	0.140754%	0.127523%	138,512	63,350	201,862	(194,334)	364,691	(662,450)	(622,876)	332,088
V026	CLAY COUNTY FISCAL CT	0.139335%	0.183420%	137,116	62,712	199,828	(192,375)	361,015	(655,772)	(616,596)	328,740
V027	CLINTON CO FISCAL COURT	0.064883%	0.064853%	63,850	29,202	93,052	(89,582)	168,111	(305,368)	(287,125)	153,082
V028	CRITTENDEN CO FIS CT	0.083727%	0.084085%	82,394	37,684	120,078	(115,599)	216,935	(394,056)	(370,515)	197,541
V030	DAVISS CO FISCAL COURT	0.249228%	0.244576%	245,258	112,172	357,430	(344,101)	645,746	(1,172,976)	(1,102,903)	588,016
V031	EDMONSON CO FISCAL CRT	0.060721%	0.069358%	59,754	27,329	87,083	(83,835)	157,327	(285,780)	(268,707)	143,262
V032	ELLIOTT CO FISCAL CT	0.035823%	0.031211%	35,253	16,123	51,376	(49,460)	92,817	(168,599)	(158,527)	84,519
V033	ESTILL CO FISCAL COURT	0.074492%	0.078198%	73,305	33,527	106,832	(102,849)	193,008	(350,592)	(329,648)	175,753
V035	FLEMING CO FISCAL COURT	0.042750%	0.047509%	42,069	19,241	61,310	(59,024)	110,765	(201,200)	(189,181)	100,862
V036	FLOYD CO FISCAL COURT	0.138340%	0.149123%	136,137	62,264	198,401	(191,001)	358,437	(651,089)	(612,193)	326,393
V037	FRANKLIN CO FISCAL COURT	0.193531%	0.198715%	190,448	87,104	277,552	(267,202)	501,436	(910,842)	(856,428)	456,608
V038	FULTON COUNTY FIS CT	0.104948%	0.103466%	103,276	47,235	150,511	(144,898)	271,918	(493,931)	(464,424)	247,609
V039	GALLATIN CO FISCAL COURT	0.079871%	0.082184%	78,599	35,948	114,547	(110,275)	206,944	(375,908)	(353,451)	188,444
V040	GARRARD CO FISCAL COURT	0.085765%	0.089109%	84,399	38,601	123,000	(118,413)	222,216	(403,648)	(379,534)	202,350
V041	GRANT COUNTY FISCAL COURT	0.118051%	0.123094%	116,171	53,132	169,303	(162,989)	305,868	(555,600)	(522,409)	278,524
V042	GRAVES COUNTY FISCAL CT	0.145767%	0.155677%	143,446	65,606	209,052	(201,256)	377,680	(686,044)	(645,060)	343,916
V043	GRAYSON CO FISCAL COURT	0.195577%	0.176873%	192,462	88,025	280,487	(270,027)	506,737	(920,471)	(865,483)	461,435
V044	GREEN COUNTY FISCAL COURT	0.029807%	0.030134%	29,332	13,415	42,747	(41,154)	77,229	(140,285)	(131,904)	70,325
V045	GREENUP CO FISCAL CT	0.188202%	0.170698%	185,204	84,705	269,909	(259,844)	487,628	(885,761)	(832,846)	444,035
V046	HANCOCK CO FISCAL COURT	0.086330%	0.087783%	84,955	38,855	123,810	(119,193)	223,680	(406,307)	(382,034)	203,683
V047	HARDIN CO FISCAL COURT	0.144066%	0.132767%	141,772	64,841	206,613	(198,907)	373,273	(678,038)	(637,532)	339,902
V048	HARLAN CO FIS CT	0.131832%	0.134721%	129,732	59,335	189,067	(182,016)	341,574	(620,459)	(583,393)	311,038



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	2023 Proportionate Share	2022 Proportionate Share	Employer Contributions for FYE June 30, 2023			Net OPEB Liability as of June 30, 2023				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.93%	Discount Rate Less 1.00% 4.93%	Discount Rate Plus 1.00% 6.93%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
V049	HARRISON CO FISCAL COURT	0.053294%	0.053579%	52,445	23,986	76,431	(73,581)	138,084	(250,825)	(235,841)	125,739
V050	HART COUNTY FISCAL COURT	0.106819%	0.101639%	105,117	48,077	153,194	(147,481)	276,766	(502,737)	(472,704)	252,024
V051	HENDERSON CO FISCAL COURT	0.231303%	0.239830%	227,619	104,104	331,723	(319,352)	599,302	(1,088,613)	(1,023,580)	545,725
V052	HENRY CO FISCAL COURT	0.043635%	0.045612%	42,940	19,639	62,579	(60,245)	113,058	(205,365)	(193,097)	102,950
V053	HICKMAN CO FISCAL COURT	0.040625%	0.041561%	39,978	18,284	58,262	(56,090)	105,259	(191,199)	(179,777)	95,849
V054	HOPKINS CO FISCAL COURT	0.169318%	0.171522%	166,621	76,206	242,827	(233,772)	438,700	(796,885)	(749,279)	399,481
V055	JACKSON CO FISCAL COURT	0.098611%	0.098688%	97,040	44,383	141,423	(136,149)	255,499	(464,107)	(436,381)	232,658
V057	JESSAMINE CO FISCAL COURT	0.260908%	0.233829%	256,753	117,429	374,182	(360,227)	676,008	(1,227,948)	(1,154,590)	615,574
V060	KNOTT CO FISCAL CT	0.067388%	0.062609%	66,314	30,330	96,644	(93,040)	174,601	(317,158)	(298,211)	158,992
V061	KNOX CO FISCAL CT	0.133563%	0.139844%	131,436	60,114	191,550	(184,406)	346,059	(628,606)	(591,053)	315,122
V062	LARUE CO FISCAL COURT	0.081465%	0.083596%	80,168	36,666	116,834	(112,476)	211,074	(383,410)	(360,505)	192,205
V063	LAUREL COUNTY FISCAL COUR	0.276255%	0.249313%	271,855	124,336	396,191	(381,416)	715,772	(1,300,177)	(1,222,505)	651,783
V064	LAWRENCE CO FISCAL CT	0.091439%	0.096423%	89,983	41,155	131,138	(126,247)	236,917	(430,352)	(404,643)	215,737
V065	LEE COUNTY FISCAL COURT	0.066801%	0.076550%	65,737	30,066	95,803	(92,230)	173,080	(314,395)	(295,613)	157,607
V066	LESLIE CO FISCAL COURT	0.100293%	0.096597%	98,696	45,140	143,836	(138,471)	259,857	(472,023)	(443,824)	236,626
V067	LETCHER CO FISCAL COURT	0.074801%	0.081557%	73,610	33,666	107,276	(103,275)	193,808	(352,046)	(331,015)	176,482
V068	LEWIS COUNTY FISCAL COURT	0.057699%	0.061779%	56,780	25,969	82,749	(79,663)	149,497	(271,557)	(255,334)	136,132
V069	LINCOLN CO FISCAL COURT	0.054601%	0.058181%	53,731	24,575	78,306	(75,386)	141,470	(256,976)	(241,625)	128,823
V070	LIVINGSTON CO FISCAL CT	0.079002%	0.077592%	77,744	35,557	113,301	(109,075)	204,693	(371,818)	(349,606)	186,393
V071	LOGAN COUNTY FISCAL COURT	0.164021%	0.146756%	161,409	73,822	235,231	(226,458)	424,976	(771,955)	(725,839)	386,983
V072	LYON COUNTY FISCAL COURT	0.035109%	0.036304%	34,550	15,802	50,352	(48,474)	90,967	(165,238)	(155,367)	82,834
V073	MCCRACKEN CO FISCAL COURT	0.134923%	0.139120%	132,774	60,726	193,500	(186,284)	349,583	(635,007)	(597,072)	318,331
V074	MCCRARY CO FISCAL CT	0.117026%	0.109053%	115,162	52,671	167,833	(161,574)	303,212	(550,776)	(517,873)	276,105
V075	MCLEAN COUNTY FISCAL CT	0.077178%	0.074277%	75,949	34,736	110,685	(106,557)	199,967	(363,234)	(341,534)	182,090
V076	MADISON CO FISCAL COURT	0.230916%	0.211425%	227,238	103,930	331,168	(318,818)	598,299	(1,086,792)	(1,021,868)	544,812
V077	MAGOFFIN CO FISCAL COURT	0.049296%	0.048089%	48,511	22,187	70,698	(68,061)	127,725	(232,009)	(218,149)	116,307
V078	MARION CO FISCAL COURT	0.195203%	0.183371%	192,093	87,856	279,949	(269,510)	505,768	(918,711)	(863,828)	460,552
V079	MARSHALL CO FISCAL COURT	0.148020%	0.153241%	145,662	66,620	212,282	(204,366)	383,517	(696,647)	(655,030)	349,231
V080	MARTIN CO FISCAL COURT	0.062054%	0.060101%	61,065	27,929	88,994	(85,676)	160,781	(292,053)	(274,606)	146,407
V081	MASON CO FIS CT	0.123295%	0.119607%	121,332	55,492	176,824	(170,229)	319,455	(580,280)	(545,615)	290,896
V082	MEADE COUNTY FISCAL COURT	0.224908%	0.227836%	221,326	101,226	322,552	(310,523)	582,733	(1,058,516)	(995,280)	530,637
V083	MENIFEE CO FISCAL COURT	0.034861%	0.034410%	34,306	15,690	49,996	(48,131)	90,324	(164,071)	(154,270)	82,249
V084	MERCER COUNTY FISCAL COUR	0.066158%	0.075368%	65,104	29,776	94,880	(91,342)	171,414	(311,369)	(292,768)	156,090
V085	METCALFE CO FISCAL COURT	0.046992%	0.040979%	46,244	21,150	67,394	(64,880)	121,755	(221,165)	(207,953)	110,871
V086	MONROE CO FISCAL COURT	0.036684%	0.036561%	36,100	16,511	52,611	(50,648)	95,048	(172,651)	(162,337)	86,550
V087	MONTGOMERY CO FISCAL CT	0.125836%	0.136074%	123,831	56,636	180,467	(173,738)	326,039	(592,239)	(556,859)	296,891
V088	MORGAN CO FISCAL CT	0.053922%	0.058979%	53,063	24,269	77,332	(74,448)	139,711	(253,781)	(238,620)	127,221
V089	MUHLENBERG CO FISCAL CT	0.179546%	0.189410%	176,686	80,810	257,496	(247,893)	465,201	(845,022)	(794,541)	423,612
V090	NELSON CO FISCAL CT	0.247401%	0.247696%	243,460	111,350	354,810	(341,578)	641,012	(1,164,378)	(1,094,818)	583,706
V091	NICHOLAS CO FISCAL COURT	0.053476%	0.056986%	52,624	24,068	76,692	(73,833)	138,555	(251,682)	(236,646)	126,169
V092	OHIO COUNTY FISCAL CRT	0.124422%	0.117405%	122,440	56,000	178,440	(171,785)	322,375	(585,585)	(550,602)	293,555
V093	OLDHAM CO FISCAL COURT	0.169929%	0.168450%	167,222	76,481	243,703	(234,615)	440,283	(799,760)	(751,983)	400,922
V094	OWEN COUNTY FISCAL COURT	0.082169%	0.080780%	80,860	36,982	117,842	(113,448)	212,898	(386,723)	(363,621)	193,866
V095	OWSLEY CO FISCAL COURT	0.032030%	0.029049%	31,520	14,416	45,936	(44,223)	82,989	(150,747)	(141,742)	75,570
V096	PENDLETON CO FISCAL COURT	0.055828%	0.054550%	54,939	25,127	80,066	(77,080)	144,649	(262,751)	(247,054)	131,718
V097	PERRY COUNTY FISCAL COURT	0.172068%	0.151524%	169,327	77,444	246,771	(237,569)	445,825	(809,828)	(761,449)	405,969
V098	PIKE COUNTY FISCAL COURT	0.328109%	0.309708%	322,883	147,674	470,557	(453,009)	850,125	(1,544,225)	(1,451,974)	774,124
V099	POWELL CO FISCAL CT	0.133114%	0.127824%	130,994	59,912	190,906	(183,786)	344,896	(626,493)	(589,066)	314,063
V100	PULASKI CO FISCAL CT	0.221115%	0.274409%	217,593	99,519	317,112	(305,286)	572,905	(1,040,664)	(978,495)	521,688
V101	ROBERTSON CO FISCAL CT	0.016528%	0.017616%	16,265	7,439	23,704	(22,820)	42,824	(77,788)	(73,141)	38,995
V102	ROCKCASTLE CO FISCAL CT	0.100081%	0.098132%	98,487	45,044	143,531	(138,179)	259,308	(471,025)	(442,886)	236,126
V103	ROWAN CO FISCAL COURT	0.167361%	0.157282%	164,695	75,325	240,020	(231,070)	433,630	(787,674)	(740,619)	394,863
V104	RUSSELL CO FISCAL COURT	0.094399%	0.106923%	92,895	42,487	135,382	(130,334)	244,586	(444,283)	(417,742)	222,720
V105	SCOTT CO FISCAL CT	0.162722%	0.159354%	160,130	73,237	233,367	(224,665)	421,610	(765,841)	(720,090)	383,918
V106	SHELBY CO FISCAL COURT	0.132436%	0.133834%	130,327	59,606	189,933	(182,850)	343,139	(623,302)	(586,066)	312,463
V107	SIMPSON CO FISCAL COURT	0.115628%	0.108963%	113,787	52,042	165,829	(159,644)	299,590	(544,196)	(511,686)	272,807
V108	SPENCER CO TREASURER	0.055986%	0.055334%	55,094	25,198	80,292	(77,298)	145,059	(263,495)	(247,754)	132,091
V109	TAYLOR COUNTY FISCAL COUR	0.115765%	0.111859%	113,921	52,103	166,024	(159,833)	299,945	(544,841)	(512,292)	273,130
V110	TODD COUNTY FISCAL COURT	0.072796%	0.073779%	71,636	32,764	104,400	(100,507)	188,613	(342,610)	(322,143)	171,751
V111	TRIGG COUNTY FISCAL COURT	0.083126%	0.084267%	81,802	37,413	119,215	(114,769)	215,378	(391,227)	(367,856)	196,123
V112	TRIMBLE CO FISCAL COURT	0.050070%	0.048497%	49,272	22,535	71,807	(69,130)	129,731	(235,651)	(221,574)	118,133
V113	UNION COUNTY FISCAL COURT	0.113393%	0.109260%	111,587	51,036	162,623	(156,558)	293,799	(533,677)	(501,796)	267,534
V114	WARREN COUNTY FISCAL COUR	0.374467%	0.336492%	368,502	168,539	537,041	(517,014)	970,238	(1,762,406)	(1,657,121)	883,499
V115	WASHINGTON CO FIS COURT	0.065665%	0.067107%	64,619	29,554	94,173	(90,661)	170,137	(309,048)	(290,586)	154,927
V116	WAYNE COUNTY FISCAL COURT	0.145873%	0.164910%	143,550	65,654	209,204	(201,402)	377,954	(686,542)	(645,529)	344,166
V117	WEBSTER CO FISCAL COURT	0.093749%	0.096113%	92,256	42,194	134,450	(129,436)	242,902	(441,224)	(414,865)	221,187
V119	CITY OF HIGHLAND HEIGHTS	0.020589%	0.020273%	20,261	9,267	29,528	(28,427)	53,346	(96,901)	(91,112)	48,577



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	2023 Proportionate Share	2022 Proportionate Share	Employer Contributions for FYE June 30, 2023			Net OPEB Liability as of June 30, 2023				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.93%	Discount Rate Less 1.00% 4.93%	Discount Rate Plus 1.00% 6.93%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
V120	WOODFORD CO FISCAL COURT	0.123004%	0.107275%	121,045	55,361	176,406	(169,828)	318,701	(578,911)	(544,327)	290,210
V122	FAMILY HEALTH CENTER	0.617203%	0.661318%	607,372	277,789	885,161	(852,152)	1,599,163	(2,904,828)	(2,731,295)	1,456,199
V125	LOUISVILLE MEM COMM	0.004826%	0.005311%	4,749	2,172	6,921	(6,663)	12,504	(22,713)	(21,356)	11,386
V126	LOU & JEFF CO RIVERPORT	0.003100%	0.003254%	3,051	1,395	4,446	(4,280)	8,032	(14,590)	(13,718)	7,314
V127	LOU LABOR MANAGER COM	0.002563%	0.002445%	2,522	1,154	3,676	(3,539)	6,641	(12,063)	(11,342)	6,047
V129	T A R C	1.164679%	1.166945%	1,146,128	524,196	1,670,324	(1,608,034)	3,017,664	(5,481,491)	(5,154,028)	2,747,887
V130	ANCHORAGE BD OF EDUCATION	0.032967%	0.032565%	32,442	14,838	47,280	(45,516)	85,417	(155,157)	(145,888)	77,781
V136	MOUNTAIN ARTS CENTER	0.000000%	0.000000%	-	-	-	-	-	-	-	-
V137	FRANKLIN CO CONS DIST	0.001129%	0.001795%	1,111	508	1,619	(1,559)	2,925	(5,314)	(4,996)	2,664
V145	CITY OF WURLAND	0.002952%	0.003298%	2,905	1,329	4,234	(4,076)	7,649	(13,893)	(13,063)	6,965
V147	HARDIN CO WATER DIST #2	0.158395%	0.147235%	155,872	71,290	227,162	(218,691)	410,399	(745,476)	(700,942)	373,709
V151	HOUSING AUTH OF HENDERSON	0.038030%	0.039590%	37,424	17,116	54,540	(52,507)	98,535	(178,986)	(168,293)	89,726
V156	JEFF CO BD OF ED	6.097824%	7.783140%	6,000,702	2,744,504	8,745,206	(8,419,071)	15,799,376	(28,699,046)	(26,984,546)	14,386,928
V158	BIG SANDY AREA COMM PRO	0.070084%	0.071202%	68,968	31,543	100,511	(96,763)	181,586	(329,846)	(310,141)	165,353
V159	CITY OF ERLANGER	0.065257%	0.067971%	64,217	29,371	93,588	(90,098)	169,080	(307,128)	(288,780)	153,964
V163	EAST BERNSTADT BD OF ED	0.014771%	0.014546%	14,536	6,648	21,184	(20,394)	38,271	(69,519)	(65,366)	34,850
V171	CITY OF ADAIRVILLE	0.007221%	0.006708%	7,106	3,250	10,356	(9,970)	18,709	(33,985)	(31,955)	17,037
V176	MADISON CO CONSERVAT DIST	0.001511%	0.001482%	1,487	680	2,167	(2,086)	3,915	(7,111)	(6,687)	3,565
V179	MARSHALL CO SEN CITIZENS	0.000000%	0.000000%	-	-	-	-	-	-	-	-
V189	CITY OF CENTRAL CITY	0.052206%	0.053775%	51,375	23,497	74,872	(72,079)	135,265	(245,704)	(231,026)	123,172
V196	CITY OF BUTLER	0.001544%	0.001675%	1,519	695	2,214	(2,132)	4,000	(7,267)	(6,833)	3,643
V197	CITY OF HAZARD	0.138575%	0.134832%	136,368	62,369	198,737	(191,326)	359,045	(652,195)	(613,233)	326,947
V198	MOUNTAIN WATER DISTRICT	0.082758%	0.078846%	81,440	37,248	118,688	(114,261)	214,425	(389,495)	(366,227)	195,255
V200	PULASKI COUNTY LIBRARY	0.020753%	0.019129%	20,422	9,340	29,762	(28,653)	53,771	(97,673)	(91,838)	48,964
V205	BARREN/METCALFE CO AMB SR	0.005529%	0.006202%	5,441	2,488	7,929	(7,634)	14,326	(26,022)	(24,467)	13,045
V206	SHELBYVLE MUN WATER&SEWER	0.055430%	0.053218%	54,547	24,948	79,495	(76,530)	143,618	(260,878)	(245,293)	130,779
V207	BELL CO PUBLIC LIBRARY	0.008287%	0.010214%	8,155	3,730	11,885	(11,442)	21,471	(39,002)	(36,672)	19,552
V208	CITY OF WALTON	0.017303%	0.016603%	17,028	7,788	24,816	(23,890)	44,832	(81,436)	(76,571)	40,824
V218	MURRAY TOURISM COMMISSION	0.003598%	0.003460%	3,541	1,619	5,160	(4,968)	9,322	(16,934)	(15,922)	8,489
V219	BELLEVUE BD OF EDUCATION	0.037355%	0.041206%	36,760	16,813	53,573	(51,575)	96,786	(175,809)	(165,306)	88,134
V224	PENNYROYAL AREA MUSEUM	0.002441%	0.001701%	2,403	1,099	3,502	(3,370)	6,325	(11,488)	(10,802)	5,759
V230	OWENSBORO RIVERPORT AUTH	0.105267%	0.097819%	103,590	47,378	150,968	(145,339)	272,745	(495,433)	(465,836)	248,362
V236	BIG SANDY AREA DEV DIST	0.075888%	0.079693%	74,679	34,155	108,834	(104,776)	196,625	(357,162)	(335,826)	179,046
V237	BLUE GRASS COMM ACTION	0.215477%	0.207382%	212,045	96,981	309,026	(297,502)	558,297	(1,014,129)	(953,546)	508,386
V247	HARDIN CO WATER DIST #1	0.143541%	0.141004%	141,255	64,605	205,860	(198,182)	371,912	(675,567)	(635,209)	338,664
V251	HENDERSON CO RIVER AUTH	0.025780%	0.028316%	25,370	11,603	36,973	(35,594)	66,796	(121,332)	(114,084)	60,824
V259	KENTON CO PUBLIC LIBRARY	0.185399%	0.186576%	182,446	83,444	265,890	(255,974)	480,366	(872,569)	(820,442)	437,421
V263	LAUREL CO BD OF EDUCATION	0.380009%	0.352306%	373,956	171,033	544,989	(524,666)	984,597	(1,788,489)	(1,681,646)	896,575
V271	RUSSELLVILLE ELEC PL BD	0.047890%	0.048242%	47,127	21,554	68,681	(66,120)	124,082	(225,391)	(211,927)	112,989
V281	HOUSING AUTH OF MAYSVILLE	0.015356%	0.014989%	15,111	6,911	22,022	(21,202)	39,787	(72,272)	(67,955)	36,230
V298	CITY OF PIKEVILLE	0.137677%	0.127373%	135,484	61,965	197,449	(190,086)	356,719	(647,968)	(609,259)	324,828
V300	HOUSING AUTH OF SOMERSET	0.015691%	0.017331%	15,441	7,062	22,503	(21,664)	40,655	(73,849)	(69,437)	37,021
V305	CITY OF CAVE CITY	0.024182%	0.022538%	23,797	10,884	34,681	(33,387)	62,655	(113,811)	(107,012)	57,054
V306	HOUSING AUTH OF SHELBYVLE	0.003789%	0.003725%	3,728	1,705	5,433	(5,231)	9,817	(17,833)	(16,767)	8,940
V308	NORTHERN KY AREA DEV.DIST	0.111792%	0.114869%	110,012	50,315	160,327	(154,348)	289,651	(526,142)	(494,711)	263,757
V319	CAMPBELL CO BD OF ED	0.323538%	0.315758%	318,385	145,617	464,002	(446,698)	838,281	(1,522,712)	(1,431,746)	763,340
V324	CHRISTIAN CO CONS DIST	0.001822%	0.001717%	1,793	820	2,613	(2,516)	4,721	(8,575)	(8,063)	4,299
V330	CITY OF OWENSBORO	0.428072%	0.416659%	421,254	192,666	613,920	(591,025)	1,109,127	(2,014,695)	(1,894,338)	1,009,972
V336	SANDY VALLEY TRANS SER IN	0.072656%	0.077423%	71,499	32,701	104,200	(100,314)	188,250	(341,951)	(321,523)	171,421
V337	FRANKFORT ELEC WATER BD	0.547805%	0.559894%	539,079	246,555	785,634	(756,336)	1,419,353	(2,578,211)	(2,424,189)	1,292,464
V347	CITY OF RADCLIFF	0.079206%	0.082269%	77,944	35,649	113,593	(109,357)	205,221	(372,778)	(350,509)	186,875
V359	CITY OF ELSMERE	0.021140%	0.020452%	20,804	9,515	30,319	(29,187)	54,773	(99,494)	(93,550)	49,877
V363	LONDON LAUREL CO COMM CTR	0.024000%	0.028189%	23,618	10,802	34,420	(33,136)	62,184	(112,955)	(106,207)	56,624
V373	PADUCAH MCCRACKEN CO TOUR	0.013030%	0.011917%	12,822	5,865	18,687	(17,990)	33,761	(61,325)	(57,661)	30,742
V376	CITY OF BERA	0.154595%	0.170119%	152,132	69,580	221,712	(213,444)	400,553	(727,592)	(684,126)	364,744
V398	CITY OF ELKHORN CITY	0.000000%	0.004091%	-	-	-	-	-	-	-	-
V400	PULASKI CO SOIL CONS DIST	0.002775%	0.003939%	2,731	1,249	3,980	(3,831)	7,190	(13,060)	(12,280)	6,547
V405	MARY W WELDON MEM PUB LIB	0.009508%	0.009104%	9,357	4,279	13,636	(13,127)	24,635	(44,749)	(42,076)	22,433
V407	BELL/WHITLEY COMM ACTION	0.105179%	0.108856%	103,503	47,339	150,842	(145,217)	272,517	(495,019)	(465,446)	248,154
V408	UNION EMERGENCY SERVICES	0.002770%	0.002849%	2,726	1,247	3,973	(3,824)	7,177	(13,037)	(12,258)	6,535
V419	DAYTON CITY SCHOOLS	0.049580%	0.048693%	48,790	22,315	71,105	(68,453)	128,461	(233,345)	(219,405)	116,977
V424	PENNYRILE ALLIED COMM SER	0.169111%	0.159845%	166,417	76,113	242,530	(233,486)	438,164	(795,911)	(748,363)	398,992
V430	OWENSBORO MUN UTILITIES	0.510981%	0.514958%	502,843	229,981	732,824	(705,495)	1,323,943	(2,404,901)	(2,261,233)	1,205,584
V436	APPALACHIAN RES & DEFENSE	0.093194%	0.087095%	91,710	41,945	133,655	(128,670)	241,464	(438,612)	(412,409)	219,877
V437	FKT/FKLN CO TOUR&CONV COM	0.004740%	0.004304%	4,665	2,133	6,798	(6,544)	12,281	(22,309)	(20,976)	11,183
V447	CITY OF ELIZABETHTOWN	0.348726%	0.303794%	343,172	156,954	500,126	(481,474)	903,543	(1,641,258)	(1,543,210)	822,767
V459	LUDLOW BD OF EDUCATION	0.024996%	0.023375%	24,598	11,250	35,848	(34,511)	64,764	(117,642)	(110,614)	58,974



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	2023 Proportionate Share	2022 Proportionate Share	Employer Contributions for FYE June 30, 2023			Net OPEB Liability as of June 30, 2023				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.93%	Discount Rate Less 1.00% 4.93%	Discount Rate Plus 1.00% 6.93%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
V463	LONDON LAUREL TOURIST COM	0.004846%	0.005856%	4,769	2,181	6,950	(6,691)	12,556	(22,807)	(21,445)	11,433
V473	PADUCAH POWER SYSTEM	0.227575%	0.224392%	223,950	102,426	326,376	(314,205)	589,643	(1,071,068)	(1,007,083)	536,929
V476	KY RIVER FOOTHILLS DEV CO	0.188690%	0.210766%	185,685	84,925	270,610	(260,518)	488,893	(888,058)	(835,006)	445,186
V500	WEST PULASKI WATER DISTR	0.023374%	0.020477%	23,002	10,520	33,522	(32,272)	60,562	(110,008)	(103,436)	55,147
V505	CITY OF PARK CITY	0.001055%	0.001427%	1,038	475	1,513	(1,457)	2,733	(4,965)	(4,669)	2,489
V507	BELL CO SOLID WASTE OFFIC	0.006485%	0.005753%	6,382	2,919	9,301	(8,954)	16,803	(30,521)	(28,698)	15,300
V508	CITY OF UNION	0.006274%	0.006062%	6,174	2,824	8,998	(8,662)	16,256	(29,528)	(27,764)	14,803
V524	HOPKINSVL WATER ENV ATH	0.168403%	0.169077%	165,720	75,794	241,514	(232,508)	436,329	(792,578)	(745,230)	397,322
V530	AUDUBON AREA COMM SER INC	0.618028%	0.620181%	608,184	278,160	886,344	(853,291)	1,601,300	(2,908,711)	(2,734,946)	1,458,145
V537	CAPITAL COMMUNITY E I D A	0.003445%	0.003616%	3,390	1,551	4,941	(4,756)	8,926	(16,214)	(15,245)	8,128
V547	ELIZABETH TOWN TOUR/CON BU	0.007869%	0.007798%	7,744	3,542	11,286	(10,864)	20,388	(37,035)	(34,823)	18,566
V559	BEECHWOOD BOARD OF EDUC	0.047134%	0.047391%	46,383	21,214	67,597	(65,076)	122,123	(221,833)	(208,581)	111,206
V563	LONDON-LAUREL CO IDA	0.004656%	0.003887%	4,582	2,096	6,678	(6,428)	12,064	(21,913)	(20,604)	10,985
V576	SOUTHERN MADISON WATER DT	0.007975%	0.010942%	7,848	3,589	11,437	(11,011)	20,663	(37,534)	(35,292)	18,816
V607	PINEVILLE UTILITY COMM	0.041396%	0.041656%	40,737	18,631	59,368	(57,154)	107,256	(194,828)	(183,189)	97,668
V608	WALTON FIRE DIST/EMS	0.005264%	0.000727%	5,180	2,369	7,549	(7,268)	13,639	(24,775)	(23,295)	12,420
V619	SOUTHGATE BD OF ED	0.011866%	0.010623%	11,677	5,341	17,018	(16,383)	30,745	(55,847)	(52,510)	27,996
V624	HOPKINSVL ELECTRIC SYSTEM	0.149132%	0.148422%	146,757	67,121	213,878	(205,902)	386,398	(701,881)	(659,951)	351,855
V630	CITY OF WHITESVILLE	0.006634%	0.005719%	6,529	2,986	9,515	(9,159)	17,189	(31,223)	(29,357)	15,652
V637	FARMDALE WATER DISTRICT	0.004082%	0.004691%	4,017	1,837	5,854	(5,636)	10,576	(19,212)	(18,064)	9,631
V647	CITY OF VINE GROVE	0.026827%	0.024013%	26,400	12,074	38,474	(37,039)	69,508	(126,260)	(118,717)	63,294
V659	KENTON CO BD OF ED	0.678877%	0.688422%	668,064	305,547	973,611	(937,303)	1,758,959	(3,195,093)	(3,004,220)	1,601,709
V663	LAUREL CO CONSERV DIST	0.002121%	0.002143%	2,088	955	3,043	(2,928)	5,495	(9,982)	(9,386)	5,004
V673	PADUCAH-MCCRACKEN CO JOIN	0.056822%	0.055582%	55,917	25,574	81,491	(78,452)	147,225	(267,429)	(251,453)	134,063
V676	MADISON CO UTILITIES DIST	0.025174%	0.022473%	24,773	11,330	36,103	(34,757)	65,225	(118,480)	(111,402)	59,394
V707	BELL CO CONSERVATION DIST	0.000711%	0.000624%	699	320	1,019	(982)	1,842	(3,346)	(3,146)	1,677
V708	HEBRON FIRE PROTECTION DI	0.001531%	0.002790%	1,507	689	2,196	(2,114)	3,967	(7,206)	(6,775)	3,612
V719	SILVER GROVE BD OF ED	0.000000%	0.000000%	-	-	-	-	-	-	-	-
V724	PENNYRILE AREA DEVP DIST	0.067677%	0.063418%	66,599	30,460	97,059	(93,439)	175,350	(318,518)	(299,490)	159,674
V730	GREEN RIV AREA DEL DIST	0.098414%	0.089346%	96,846	44,294	141,140	(135,877)	254,989	(463,180)	(435,509)	232,193
V737	KY ASSOC OF CO (KACO)	0.136583%	0.141618%	134,407	61,473	195,880	(188,576)	353,884	(642,820)	(604,418)	322,247
V756	JEFF CO MED CENTER LAUNDR	0.080337%	0.082083%	79,057	36,158	115,215	(110,919)	208,152	(378,101)	(355,514)	189,543
V759	ERLANGER/ELSMERE BD OF ED	0.139214%	0.131378%	136,997	62,657	199,654	(192,208)	360,701	(655,202)	(616,061)	328,455
V773	MCCRACKEN CO PUB LIBRARY	0.036910%	0.037648%	36,322	16,612	52,934	(50,960)	95,633	(173,715)	(163,337)	87,084
V808	POINT PLEASANT FIRE DIST	0.000000%	0.000005%	-	-	-	-	-	-	-	-
V819	NEWPORT BD OF ED	0.137335%	0.121558%	135,148	61,811	196,959	(189,614)	355,833	(646,359)	(607,746)	324,022
V830	REGIONAL WTR RESOURCE AGY	0.212560%	0.195756%	209,174	95,668	304,842	(293,475)	550,739	(1,000,401)	(940,637)	501,504
V856	KYIANA REG PLANNING DEV	0.157244%	0.150160%	154,739	70,772	225,511	(217,102)	407,417	(740,059)	(695,848)	370,994
V859	COVINGTON BD OF ED	0.339732%	0.330686%	334,321	152,906	487,227	(469,057)	880,240	(1,598,928)	(1,503,409)	801,547
V873	PADUCAH-MCCRACKEN CO RIV	0.017747%	0.017035%	17,464	7,988	25,452	(24,503)	45,982	(83,525)	(78,535)	41,871
V919	CITY OF WILDER	0.008282%	0.009139%	8,150	3,728	11,878	(11,435)	21,459	(38,979)	(36,650)	19,540
V930	OWENSBORO METRO PLAN COMM	0.026620%	0.025827%	26,196	11,981	38,177	(36,753)	68,972	(125,285)	(117,801)	62,806
V937	HOUSING AUTH OF FRANKFORT	0.022610%	0.021931%	22,250	10,176	32,426	(31,217)	58,582	(106,413)	(100,056)	53,345
V959	CITY OF COVINGTON	0.286852%	0.308271%	282,283	129,106	411,389	(396,047)	743,229	(1,350,051)	(1,269,400)	676,785
W001	ADAIR COUNTY ATTORNEY	0.004627%	0.004031%	4,553	2,083	6,636	(6,388)	11,988	(21,777)	(20,476)	10,917
W003	ANDERSON COUNTY ATTORNEY	0.002158%	0.002265%	2,124	971	3,095	(2,979)	5,591	(10,156)	(9,550)	5,091
W004	BALLARD COUNTY ATTORNEY	0.002652%	0.002932%	2,609	1,194	3,803	(3,662)	6,871	(12,481)	(11,736)	6,257
W010	BOYD COUNTY ATTORNEY	0.006845%	0.007552%	6,736	3,081	9,817	(9,451)	17,735	(32,216)	(30,291)	16,150
W011	BOYLE COUNTY ATTORNEY	0.003568%	0.003182%	3,511	1,606	5,117	(4,926)	9,245	(16,793)	(15,789)	8,418
W013	BREATHITT CO ATTORNEY	0.001175%	0.001090%	1,156	529	1,685	(1,622)	3,044	(5,530)	(5,200)	2,772
W015	BULLITT COUNTY ATTORNEY	0.010888%	0.013585%	10,715	4,900	15,615	(15,033)	28,211	(51,244)	(48,182)	25,689
W016	BUTLER COUNTY ATTORNEY	0.002006%	0.002349%	1,974	903	2,877	(2,770)	5,198	(9,441)	(8,877)	4,733
W017	CALDWELL COUNTY ATTORNEY	0.003872%	0.003743%	3,810	1,743	5,553	(5,346)	10,032	(18,223)	(17,135)	9,135
W018	CALLOWAY COUNTY ATTORNEY	0.008956%	0.007715%	8,813	4,031	12,844	(12,365)	23,205	(42,151)	(39,633)	21,130
W019	CAMPBELL COUNTY ATTORNEY	0.020060%	0.018685%	19,740	9,029	28,769	(27,696)	51,975	(94,411)	(88,771)	47,329
W020	CARLISLE COUNTY ATTORNEY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W021	CARROLL COUNTY ATTORNEY	0.000994%	0.001026%	978	447	1,425	(1,372)	2,575	(4,678)	(4,399)	2,345
W022	CHILD SUPPORT ENFORCEMENT	0.004208%	0.002737%	4,141	1,894	6,035	(5,810)	10,903	(19,805)	(18,622)	9,928
W024	CHRISTIAN COUNTY ATTORNEY	0.013538%	0.013242%	13,322	6,093	19,415	(18,691)	35,077	(63,716)	(59,909)	31,941
W026	CLAY COUNTY ATTORNEY	0.004207%	0.005072%	4,140	1,893	6,033	(5,808)	10,900	(19,800)	(18,617)	9,926
W027	CLINTON CO ATTORNEY	0.003086%	0.002955%	3,036	1,389	4,425	(4,261)	7,996	(14,524)	(13,656)	7,281
W029	CUMBERLAND CO ATTORNEY	0.002080%	0.002003%	2,046	936	2,982	(2,872)	5,389	(9,789)	(9,205)	4,907
W031	EDMONSON COUNTY ATTORNEY	0.001033%	0.001085%	1,017	465	1,482	(1,426)	2,676	(4,862)	(4,571)	2,437
W032	ELLIOTT COUNTY ATTORNEY	0.001763%	0.002133%	1,735	793	2,528	(2,434)	4,568	(8,297)	(7,802)	4,160
W033	ESTILL COUNTY ATTORNEY	0.003715%	0.003848%	3,655	1,672	5,327	(5,129)	9,626	(17,484)	(16,440)	8,765
W035	FLEMING COUNTY ATTORNEY	0.007887%	0.006826%	7,761	3,550	11,311	(10,889)	20,435	(37,120)	(34,902)	18,608
W036	FLOYD COUNTY ATTORNEY	0.006076%	0.006639%	5,979	2,735	8,714	(8,389)	15,743	(28,596)	(26,888)	14,335



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	2023 Proportionate Share	2022 Proportionate Share	Employer Contributions for FYE June 30, 2023			Net OPEB Liability as of June 30, 2023				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.93%	Discount Rate Less 1.00% 4.93%	Discount Rate Plus 1.00% 6.93%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
W039	GALLATIN COUNTY ATTORNEY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W041	GRANT COUNTY CHILD SUPPOR	0.003056%	0.002852%	3,008	1,375	4,383	(4,219)	7,918	(14,383)	(13,524)	7,210
W043	GRAYSON COUNTY ATTORNEY	0.004063%	0.003553%	3,998	1,829	5,827	(5,610)	10,527	(19,122)	(17,980)	9,586
W044	GREEN COUNTY ATTORNEY	0.001948%	0.001902%	1,917	877	2,794	(2,690)	5,047	(9,168)	(8,620)	4,596
W045	GREENUP CO ATTY/CHILD SUP	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W047	HARDIN COUNTY ATTORNEY	0.020024%	0.023677%	19,705	9,012	28,717	(27,646)	51,882	(94,242)	(88,612)	47,244
W048	HARLAN COUNTY ATTORNEY	0.009525%	0.009723%	9,374	4,287	13,661	(13,151)	24,679	(44,829)	(42,151)	22,473
W050	HART COUNTY ATTORNEY	0.006264%	0.006450%	6,164	2,819	8,983	(8,648)	16,230	(29,481)	(27,720)	14,779
W051	HENDERSON CO ATTORNEY	0.009867%	0.008748%	9,710	4,441	14,151	(13,623)	25,565	(46,438)	(43,664)	23,280
W052	HENRY COUNTY ATTORNEY	0.000607%	0.001467%	597	273	870	(838)	1,573	(2,857)	(2,686)	1,432
W055	JACKSON COUNTY ATTORNEY	0.003192%	0.003034%	3,141	1,437	4,578	(4,407)	8,270	(15,023)	(14,125)	7,531
W056	JEFFERSON CO ATTORNEY	0.192654%	0.174508%	189,586	86,709	276,295	(265,991)	499,163	(906,714)	(852,548)	454,538
W058	JOHNSON CO ATTORNEY	0.006212%	0.005742%	6,113	2,796	8,909	(8,577)	16,095	(29,236)	(27,490)	14,656
W060	KNOTT COUNTY ATTORNEY	0.003357%	0.003746%	3,303	1,511	4,814	(4,635)	8,698	(15,800)	(14,856)	7,920
W061	KNOX COUNTY ATTORNEY	0.007384%	0.007091%	7,267	3,323	10,590	(10,195)	19,132	(34,752)	(32,676)	17,421
W063	LAUREL COUNTY ATTORNEY	0.015576%	0.013272%	15,328	7,010	22,338	(21,505)	40,357	(73,307)	(68,928)	36,749
W064	LAWRENCE COUNTY ATTORNEY	0.000855%	0.002303%	842	385	1,227	(1,180)	2,215	(4,024)	(3,784)	2,017
W066	LESLIE COUNTY ATTORNEY	0.003148%	0.002929%	3,098	1,417	4,515	(4,346)	8,156	(14,816)	(13,931)	7,427
W067	LETCHER COUNTY ATTORNEY	0.005038%	0.005251%	4,957	2,267	7,224	(6,956)	13,053	(23,711)	(22,295)	11,886
W069	LINCOLN COUNTY ATTORNEY	0.005330%	0.004717%	5,245	2,399	7,644	(7,359)	13,810	(25,085)	(23,587)	12,575
W070	LIVINGSTON CO ATTORNEY	0.002848%	0.002436%	2,802	1,282	4,084	(3,932)	7,379	(13,404)	(12,603)	6,719
W071	LOGAN COUNTY ATTORNEY	0.000000%	0.000095%	-	-	-	-	-	-	-	-
W073	MCCRACKEN COUNTY ATTORNEY	0.001692%	0.001660%	1,665	762	2,427	(2,336)	4,384	(7,963)	(7,488)	3,992
W075	MCLEAN COUNTY ATTORNEY	0.000528%	0.000554%	519	238	757	(729)	1,368	(2,485)	(2,337)	1,246
W076	MADISON COUNTY ATTORNEY	0.002671%	0.002635%	2,628	1,202	3,830	(3,688)	6,921	(12,571)	(11,820)	6,302
W077	MAGOFFIN CO ATTORNEY	0.001261%	0.001249%	1,241	568	1,809	(1,741)	3,267	(5,935)	(5,580)	2,975
W078	MARION COUNTY ATTORNEY	0.001867%	0.001770%	1,837	840	2,677	(2,578)	4,837	(8,787)	(8,262)	4,405
W079	MARSHALL COUNTY ATTORNEY	0.001259%	0.001283%	1,239	567	1,806	(1,738)	3,262	(5,925)	(5,571)	2,970
W080	MARTIN COUNTY ATTORNEY	0.005083%	0.004379%	5,002	2,288	7,290	(7,018)	13,170	(23,923)	(22,494)	11,993
W082	MEADE COUNTY ATTORNEY	0.003422%	0.003122%	3,367	1,540	4,907	(4,725)	8,866	(16,105)	(15,143)	8,074
W083	MENIFEE COUNTY ATTORNEY	0.001651%	0.001599%	1,624	743	2,367	(2,279)	4,278	(7,770)	(7,306)	3,895
W084	MERCER COUNTY ATTORNEY	0.004245%	0.004076%	4,177	1,911	6,088	(5,861)	10,999	(19,979)	(18,785)	10,015
W085	METCALFE COUNTY ATTORNEY	0.002961%	0.003174%	2,913	1,333	4,246	(4,088)	7,672	(13,936)	(13,103)	6,986
W087	MONTGOMERY CO ATTORNEY	0.001123%	0.000362%	1,105	505	1,610	(1,550)	2,910	(5,285)	(4,970)	2,650
W090	NELSON COUNTY ATTORNEY	0.009154%	0.009431%	9,009	4,120	13,129	(12,639)	23,718	(43,083)	(40,509)	21,598
W091	NICHOLAS COUNTY ATTORNEY	0.001675%	0.001592%	1,648	754	2,402	(2,313)	4,340	(7,883)	(7,412)	3,952
W092	OHIO COUNTY ATTORNEY	0.000220%	0.000158%	217	99	316	(304)	570	(1,035)	(974)	519
W095	OWSLEY COUNTY ATTORNEY	0.001701%	0.002120%	1,674	766	2,440	(2,349)	4,407	(8,006)	(7,527)	4,013
W096	PENDLETON COUNTY ATTORNEY	0.000852%	0.003316%	838	383	1,221	(1,176)	2,208	(4,010)	(3,770)	2,010
W097	PERRY COUNTY ATTORNEY	0.009611%	0.009533%	9,458	4,326	13,784	(13,270)	24,902	(45,234)	(42,531)	22,676
W098	PIKE COUNTY ATTORNEY	0.019148%	0.018059%	18,843	8,618	27,461	(26,437)	49,612	(90,119)	(84,735)	45,177
W099	POWELL COUNTY ATTORNEY	0.004430%	0.004508%	4,359	1,994	6,353	(6,116)	11,478	(20,850)	(19,604)	10,452
W103	ROWAN COUNTY ATTORNEY	0.002629%	0.002087%	2,587	1,183	3,770	(3,630)	6,812	(12,373)	(11,634)	6,203
W104	RUSSELL COUNTY ATTORNEY	0.004846%	0.004989%	4,769	2,181	6,950	(6,691)	12,556	(22,807)	(21,445)	11,433
W105	SCOTT COUNTY ATTORNEY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W106	SHELBY COUNTY ATTORNEY	0.000995%	0.001979%	979	448	1,427	(1,374)	2,578	(4,683)	(4,403)	2,348
W107	SIMPSON COUNTY ATTORNEY	0.001426%	0.001624%	1,404	642	2,046	(1,969)	3,695	(6,711)	(6,310)	3,364
W109	TAYLOR COUNTY ATTORNEY	0.006354%	0.005094%	6,253	2,860	9,113	(8,773)	16,463	(29,905)	(28,118)	14,991
W110	TODD COUNTY ATTORNEY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W113	UNION COUNTY ATTORNEY	0.000041%	0.000410%	41	18	59	(57)	106	(193)	(181)	97
W114	WARREN CO ATTY/CHILD SUPP	0.021224%	0.019051%	20,886	9,552	30,438	(29,303)	54,991	(99,889)	(93,922)	50,075
W115	WASHINGTON CO ATTORNEY	0.002255%	0.002067%	2,219	1,015	3,234	(3,113)	5,843	(10,613)	(9,979)	5,320
W118	WHITLEY COUNTY ATTORNEY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W119	WOLFE COUNTY ATTORNEY	0.002208%	0.002327%	2,173	994	3,167	(3,049)	5,721	(10,392)	(9,771)	5,209
W120	WOODFORD COUNTY ATTORNEY	0.004807%	0.004830%	4,731	2,164	6,895	(6,637)	12,455	(22,624)	(21,272)	11,341
X030	OWENSBORO DAVIESS CO TOUR	0.013022%	0.012457%	12,815	5,861	18,676	(17,979)	33,740	(61,287)	(57,626)	30,723
X034	FAYETTE CO ATTORNEY OFF	0.048582%	0.051688%	47,808	21,866	69,674	(67,076)	125,875	(228,648)	(214,989)	114,622
X059	KENTON COUNTY ATTORNEY	0.029925%	0.026855%	29,449	13,469	42,918	(41,316)	77,535	(140,840)	(132,426)	70,604
X105	GEORGETOWN WATER & SEWER	0.134363%	0.128878%	132,223	60,474	192,697	(185,511)	348,132	(632,371)	(594,594)	317,010
X956	LOU FIREFIGHTERS PENS FUN	0.007254%	0.007065%	7,138	3,265	10,403	(10,015)	18,795	(34,141)	(32,101)	17,115
TOTAL		100.000000%	100.000000%	98,407,233	45,007,734	143,414,967	(138,066,692)	259,098,308	(470,643,914)	(442,527,812)	235,935,140



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2024
		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)
10005	LEGS GENERAL ASSEMBLY	(3,649)	4,776	1,127	-	1,127	620
20025	JUDL ADM OFF OF THE COURT	(6,173,126)	(637,300)	(6,810,426)	-	(6,810,426)	1,048,246
35628	TRAN DEPT OF INTERGOV PRO	-	(774)	(774)	-	(774)	-
39931	JEFFERSON CO CLERK	(959,089)	1,127	(957,962)	-	(957,962)	162,861
39932	JEFFERSON CO SHERIFF	(280,984)	84,843	(196,141)	-	(196,141)	47,713
39933	KENTON CO COURT CLERK	(158,439)	37,560	(120,879)	-	(120,879)	26,904
39934	KENTON CO SHERIFF	(59,634)	12,908	(46,726)	-	(46,726)	10,126
39935	CAMPBELL COUNTY CLERK	(107,012)	7,168	(99,844)	-	(99,844)	18,171
39936	CAMPBELL CO SHERIFF	(38,460)	(6,208)	(44,668)	-	(44,668)	6,531
39937	FAYETTE CO CLERK	(338,998)	(46,262)	(385,260)	-	(385,260)	57,565
39938	FAYETTE CO SHERIFF	(212,162)	3,062	(209,100)	-	(209,100)	36,027
39939	DAVISS CO CLERK	(103,368)	(21,741)	(125,109)	-	(125,109)	17,553
39940	DAVISS CO SHERIFF	(28,695)	13,564	(15,131)	-	(15,131)	4,873
39941	PIKE CO CLERK	(55,353)	(1,606)	(56,959)	-	(56,959)	9,399
39942	PIKE CO SHERIFF	(70,639)	(10,150)	(80,789)	-	(80,789)	11,995
39943	HARDIN COUNTY CLERK OFFIC	(119,371)	(9,697)	(129,068)	-	(129,068)	20,270
39944	HARDIN COUNTY SHERIFF	(50,068)	3,303	(46,765)	-	(46,765)	8,502
39945	WARREN COUNTY CLERKS OFF	(135,704)	28,800	(106,904)	-	(106,904)	23,044
39946	WARREN COUNTY SHERIFF	(193,457)	(11,828)	(205,285)	-	(205,285)	32,851
39947	BOONE COUNTY CLERK	(133,130)	13,300	(119,830)	-	(119,830)	22,607
39948	BOONE COUNTY SHERIFF	(45,383)	(122)	(45,505)	-	(45,505)	7,706
39949	CHRISTIAN COUNTY CLERK	(56,811)	(1,132)	(57,943)	-	(57,943)	9,647
39950	CHRISTIAN COUNTY SHERIFF	(227,169)	68,830	(158,339)	-	(158,339)	38,575
39951	MADISON COUNTY CLERK	(98,304)	(1,250)	(99,554)	-	(99,554)	16,693
39952	MADISON COUNTY SHERIFF	(34,086)	8,774	(25,312)	-	(25,312)	5,788
39961	BULLITT COUNTY CLERK	(117,196)	25,447	(91,749)	-	(91,749)	19,901
39962	BULLITT CO SHERIFF	(140,444)	88,544	(51,900)	-	(51,900)	23,849
54527	J&PS DEPT OF CORRECTIONS	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	-	(2,278)	(2,278)	-	(2,278)	-
116A	WAYNE COUNTY ATTORNEY	(9,630)	9,513	(117)	-	(117)	1,635
A051	HENDERSON CO TOURIST COMM	(5,165)	(4,151)	(9,316)	-	(9,316)	877
A073	HOUSING AUTH OF PADUCAH	(140,543)	30,081	(110,462)	-	(110,462)	23,865
A087	Reid Village Water District	(1,434)	2,321	887	-	887	244
A113	MORGANFIELD HOUSING AUTH	-	(5,970)	(5,970)	-	(5,970)	-
A156	CITY OF ANCHORAGE	(51,717)	7,449	(44,268)	-	(44,268)	8,782
AB19	BELLEVUE/DAYTON FIRE	(3,938)	670	(3,268)	-	(3,268)	669
AC19	CAMPBELL CO FIRE DIST 1	-	(68)	(68)	-	(68)	-
B008	BURLINGTON FIRE PRO DIST	(5,266)	704	(4,562)	-	(4,562)	894
B010	HOUSING AUTHORITY OF CATLETTSBURG	(24,645)	347	(24,298)	-	(24,298)	4,185
B015	CITY OF HILLVIEW	(61,873)	32,930	(28,943)	-	(28,943)	10,506
B017	PENNYRILE EMER ASST CTR	(26,403)	2,422	(23,981)	-	(23,981)	4,483
B018	W KY ED COOPERATIVE	(12,322)	(32,753)	(45,075)	-	(45,075)	2,092
B023	CITY OF LONDON TOURISM	(55,361)	89,115	33,754	-	33,754	9,401
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	(30,448)	34,930	4,482	-	4,482	5,170
B030	OWENSBORO/DAV CO ECO DEV	(12,033)	(27,249)	(39,282)	-	(39,282)	2,043
B035	GTR FLEMING CO WATER COMM	(10,068)	(2,385)	(12,453)	-	(12,453)	1,710
B038	CITY OF HICKMAN	(55,889)	11,853	(44,036)	-	(44,036)	9,490
B042	HOUSING AUTH OF MAYFIELD	(53,839)	(4,827)	(58,666)	-	(58,666)	9,142
B043	GRAYSON CO CONSERV DIST	(2,605)	(371)	(2,976)	-	(2,976)	442
B045	CITY OF BELLEFONTE	(218)	(326)	(544)	-	(544)	37
B048	CITY OF HARLAN	(91,781)	(5,228)	(97,009)	-	(97,009)	15,585
B051	HENDERSON CITY/CO PLANNIN	(33,619)	(1,404)	(35,023)	-	(35,023)	5,709
B052	HENRY CO WATER DIST #2	(93,651)	1,970	(91,681)	-	(91,681)	15,903
B054	CITY OF NORTONVILLE	(21,307)	19,728	(1,579)	-	(1,579)	3,618
B058	JOHNSON CO FISCAL COURT	(179,924)	1,508	(178,416)	-	(178,416)	30,553
B061	KNOX CO UTILITIES COMM	(34,099)	315	(33,784)	-	(33,784)	5,790
B072	LAKE BARKLEY TOUR COMM	(4,528)	230	(4,298)	-	(4,298)	769
B078	MARION CO WATER DISTRICT	(48,294)	23,087	(25,207)	-	(25,207)	8,201
B084	N MERCER WATER DISTRICT	(56,418)	15,628	(40,790)	-	(40,790)	9,580
B087	MONTGOMERY CO FIRE DIST	(224,819)	(74,011)	(298,830)	-	(298,830)	38,176
B097	KY RIVER REGIONAL JAIL	(103,094)	19,802	(83,292)	-	(83,292)	17,506
B098	PIKE CO SENIOR CITIZEN PR	(17,530)	(26,951)	(44,481)	-	(44,481)	2,977
B100	CITY OF SCIENCE HILL	(10,535)	4,502	(6,033)	-	(6,033)	1,789
B104	RUSSELL CO AMBULANCE SER	(77,408)	30,291	(47,117)	-	(47,117)	13,145
B106	NORTH SHELBY WATER CO	(56,062)	7,461	(48,601)	-	(48,601)	9,520
B109	CAMPBELL/TAYLOR CO I D A	(9,037)	(335)	(9,372)	-	(9,372)	1,535
B113	UNION CO ECONOMIC DEVELOP	(8,482)	110	(8,372)	-	(8,372)	1,440



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2024
		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)
B116	MONTICELLO/WAYNE TELE BOA	(24,995)	9,790	(15,205)	-	(15,205)	4,244
B118	WHITLEY CO CONSERV DIST	(1,546)	(11,406)	(12,952)	-	(12,952)	262
B124	HOPKINS-CHRIST CO PLANNIN	(88,068)	(17,408)	(105,476)	-	(105,476)	14,955
B156	LOU POLICE RETIRE FUND	(10,726)	(193)	(10,919)	-	(10,919)	1,821
B179	HOUSING AUTH OF BENTON	(20,802)	25	(20,777)	-	(20,777)	3,532
B230	RIVERPARK CTR OWENSBORO	(49,893)	(3,383)	(53,276)	-	(53,276)	8,472
B256	BUECHEL FIRE PROTECT DIST	-	(6,075)	(6,075)	-	(6,075)	-
B259	CITY OF LUDLOW	(27,556)	(20,609)	(48,165)	-	(48,165)	4,679
B356	CITY OF DOUGLASS HILLS	(21,657)	15,918	(5,739)	-	(5,739)	3,678
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	(74,670)	96,216	21,546	-	21,546	12,680
B656	LOUISVILLE AIRPORT AUTHORITY	(734,817)	(74,764)	(809,581)	-	(809,581)	124,778
B756	LEGAL AID SOCIETY INC	(281,853)	100,427	(181,426)	-	(181,426)	47,861
B856	JEFF CO SOIL/CONSERV DIST	(2,502)	(1,288)	(3,790)	-	(3,790)	425
B956	LAKE DREAMLAND FIRE DIST	-	(5,501)	(5,501)	-	(5,501)	-
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	(15,148)	7,237	(7,911)	-	(7,911)	2,572
C045	Greenup County Public Library	(17,995)	29,127	11,132	-	11,132	3,056
C079	JONATHAN CREEK WATER DIST	(29,667)	(2,568)	(32,235)	-	(32,235)	5,038
C087	CITY OF JEFFERSONVILLE	(19,769)	(4,192)	(23,961)	-	(23,961)	3,357
C105	CITY OF SADIEVILLE	(3,367)	3,233	(134)	-	(134)	572
C106	CITY OF SIMPSONVILLE	(37,998)	(27,727)	(65,725)	-	(65,725)	6,452
C118	HOUSING AUTH OF CORBIN	(28,307)	(4,743)	(33,050)	-	(33,050)	4,807
C230	HOUSING AUTH OF OWENSBORO	(119,592)	(1,914)	(121,506)	-	(121,506)	20,308
C256	LOUISVILLE/JEFF CO METRO	(15,536,470)	(533,039)	(16,069,509)	-	(16,069,509)	2,638,216
D017	CALDWELL CO WATER DISTRICT	(21,057)	(13,292)	(34,349)	-	(34,349)	3,576
D025	WINCHESTER-CLARK COUNTY TOURISM	(6,570)	(1,579)	(8,149)	-	(8,149)	1,116
D052	CITY OF PLEASUREVILLE	(3,112)	(71)	(3,183)	-	(3,183)	529
D054	City of Hanson	(1,925)	3,116	1,191	-	1,191	327
D071	CITY OF LEWISBURG	(17,799)	(5,190)	(22,989)	-	(22,989)	3,022
D079	NORTH MARSHALL WATER DIST	(63,317)	17,278	(46,039)	-	(46,039)	10,752
D084	GTR H/MERCER PL&ZONING CO	(6,783)	853	(5,930)	-	(5,930)	1,152
D098	CITY OF COAL RUN VILLAGE	(19,347)	19,420	73	-	73	3,285
D113	UNION CO WATER DISTRICT	(24,802)	(677)	(25,479)	-	(25,479)	4,212
D118	WHITLEY CO WATER DIST	(28,071)	14,532	(13,539)	-	(13,539)	4,767
D135	WESTERN FLEMING WATER DIST	(29,239)	12,780	(16,459)	-	(16,459)	4,965
G015	ZONETON FIRE PROT DIST	(8,931)	11,528	2,597	-	2,597	1,517
G090	NELSON CO. DISPATCH	(54,665)	66,541	11,876	-	11,876	9,283
GS06	SHELBY CO SUB FIRE DIST	(7,274)	1,229	(6,045)	-	(6,045)	1,235
J001	ADAIR CO BD OF EDUCATION	(412,853)	93,040	(319,813)	-	(319,813)	70,106
J002	CITY OF SCOTTSVILLE	(187,649)	(688)	(188,337)	-	(188,337)	31,864
J003	CITY OF LAWRENCEBURG	(221,095)	(8,589)	(229,684)	-	(229,684)	37,544
J004	BALLARD CO BD OF ED	(188,906)	(21,286)	(210,192)	-	(210,192)	32,078
J005	GLASGOW BD OF EDUCATION	(252,634)	(36,089)	(288,723)	-	(288,723)	42,899
J006	BATH CO BD OF EDUC	(261,945)	(42,608)	(304,553)	-	(304,553)	44,480
J007	CITY OF MIDDLESBORO	(122,688)	(38,385)	(161,073)	-	(161,073)	20,833
J008	BOONE CO WATER DISTRICT	(144,616)	5,945	(138,671)	-	(138,671)	24,557
J009	BOURBON CO BD OF EDUCATIO	(428,052)	(826)	(428,878)	-	(428,878)	72,687
J010	FAIRVIEW BD OF EDUCATION	(82,693)	(15,681)	(98,374)	-	(98,374)	14,042
J011	DANVILLE CITY BD OF ED	(251,612)	(79,830)	(331,442)	-	(331,442)	42,726
J012	BRACKEN CO BD OF EDUC	(155,800)	31,365	(124,435)	-	(124,435)	26,456
J013	BREATHITT CO BD OF ED	(248,701)	(77,216)	(325,917)	-	(325,917)	42,231
J014	BRECKINRIDGE CO BD OF ED	(387,797)	(59,864)	(447,661)	-	(447,661)	65,851
J015	BULLITT CO BD OF ED	(1,530,360)	(362,371)	(1,892,731)	-	(1,892,731)	259,867
J016	BUTLER CO BD OF ED	(272,024)	969	(271,055)	-	(271,055)	46,192
J017	CALDWELL CO BD EDUCATION	(264,657)	(47,596)	(312,253)	-	(312,253)	44,941
J018	CALLOWAY CO BD OF EDUC	(360,647)	(3,721)	(364,368)	-	(364,368)	61,241
J019	SANITATION DISTRICT NO 1	(1,256,188)	(299,315)	(1,555,503)	-	(1,555,503)	213,311
J021	CARROLL CO BD OF ED	(418,645)	(23,327)	(441,972)	-	(441,972)	71,089
J022	CARTER CO BD OF ED	(579,220)	(111,471)	(690,691)	-	(690,691)	98,356
J023	CASEY CO BD OF ED	(367,271)	(52,230)	(419,501)	-	(419,501)	62,365
J024	CITY OF HOPKINSVILLE	(599,637)	254,759	(344,878)	-	(344,878)	101,823
J025	CLARK CO BD OF ED	(767,132)	107,007	(660,125)	-	(660,125)	130,265
J026	CLAY CO BD OF ED	(387,226)	(157,427)	(544,653)	-	(544,653)	65,754
J027	CLINTON CO BD OF ED	(232,974)	(72,977)	(305,951)	-	(305,951)	39,561
J028	CRITTENDEN CO BD OF ED	(188,547)	(12,991)	(201,538)	-	(201,538)	32,017
J029	CUMBERLAND CO BD OF ED	(157,284)	46,824	(110,460)	-	(110,460)	26,708
J030	DAVIESS CO LIBRARY DIST	(168,720)	(120)	(168,840)	-	(168,840)	28,650
J031	EDMONSON CO BD OF EDUC	(276,682)	(13,986)	(290,668)	-	(290,668)	46,983



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2024
		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)
J032	ELLIOTT CO BD OF ED	(133,701)	6,947	(126,754)	-	(126,754)	22,704
J033	ESTILL CO CONSERVATION DI	(7,893)	6,837	(1,056)	-	(1,056)	1,340
J034	GREATER LEX CONV&VISITOR	(153,558)	4,221	(149,337)	-	(149,337)	26,075
J035	FLEMING CO BD OF ED	(250,794)	(100,266)	(351,060)	-	(351,060)	42,587
J037	CITY OF FRANKFORT	(737,749)	(91,851)	(829,600)	-	(829,600)	125,276
J038	FULTON COUNTY BD OF EDUC	(68,751)	4,713	(64,038)	-	(64,038)	11,674
J039	GALLATIN CO BD OF EDUC	(227,111)	(66,595)	(293,706)	-	(293,706)	38,565
J040	CITY OF LANCASTER	(93,983)	44,744	(49,239)	-	(49,239)	15,959
J041	WILLIAMSTOWN INDEPN DNT SC	(139,430)	(35,504)	(174,934)	-	(174,934)	23,676
J042	GRAVES CO LIBRARY	(22,186)	4,347	(17,839)	-	(17,839)	3,767
J043	GRAYSON CO BD OF ED	(613,956)	31,072	(582,884)	-	(582,884)	104,255
J044	GREEN CO BD OF EDUCATION	(239,882)	(36,899)	(276,781)	-	(276,781)	40,734
J045	RUSSELL INDPT BD OF ED	(294,008)	(2,556)	(296,564)	-	(296,564)	49,925
J046	HANCOCK CO BD EDUCATION	(291,217)	12,575	(278,642)	-	(278,642)	49,451
J047	HARDIN CO SOIL CN DIST	(5,710)	4,929	(781)	-	(781)	970
J048	HARLAN CO BD OF EDUCATION	(651,866)	51,646	(600,220)	-	(600,220)	110,692
J049	HARRISON CO BD OF ED	(392,818)	(40,858)	(433,676)	-	(433,676)	66,704
J050	HART CO BD OF ED	(350,911)	14,790	(336,121)	-	(336,121)	59,588
J051	HENDERSON PUBLIC LIBRARY	(114,344)	17,865	(96,479)	-	(96,479)	19,417
J052	EMINENCE INDEP BD OF EDUC	(123,897)	23,916	(99,981)	-	(99,981)	21,039
J053	HICKMAN CO BD OF ED	(90,674)	(23,727)	(114,401)	-	(114,401)	15,397
J054	HOPKINS CO BD OF ED	(872,901)	(240,236)	(1,113,137)	-	(1,113,137)	148,226
J055	JACKSON CO BD OF ED	(265,013)	(104,139)	(369,152)	-	(369,152)	45,001
J056	JEFF CO METRO SEWER DIST	(4,965,221)	636,530	(4,328,691)	-	(4,328,691)	843,134
J057	JESSAMINE CO BD OF ED	(1,245,002)	30,147	(1,214,855)	-	(1,214,855)	211,411
J058	PAINTSVILLE GAS/WATER SYS	(178,373)	18,078	(160,295)	-	(160,295)	30,289
J059	KENTON COUNTY AIRPORT BD	(2,554,036)	803,233	(1,750,803)	-	(1,750,803)	433,696
J060	KNOTT CO BD OF EDUCATION	(336,735)	(122,069)	(458,804)	-	(458,804)	57,180
J061	KNOX CO BD OF EDUCATION	(640,397)	(115,761)	(756,158)	-	(756,158)	108,744
J062	LARUE CO PUBLIC LIBRARY	(13,743)	(1,718)	(15,461)	-	(15,461)	2,334
J063	CITY OF LONDON	(208,861)	(91,244)	(300,105)	-	(300,105)	35,466
J064	LAWRENCE CO BD OF ED	(341,035)	(7,491)	(348,526)	-	(348,526)	57,910
J065	LEE CO BD OF ED	(148,749)	1,092	(147,657)	-	(147,657)	25,259
J066	LESLIE CO BD OF ED	(258,169)	13,036	(245,133)	-	(245,133)	43,839
J067	CITY OF WHITESBURG	(82,980)	(6,039)	(89,019)	-	(89,019)	14,091
J068	ELEC PLT BD OF VANCEBURG	(88,369)	(16,784)	(105,153)	-	(105,153)	15,006
J069	LINCOLN CO BD OF EDUC	(511,866)	(155,657)	(667,523)	-	(667,523)	86,919
J070	LIVINGSTON CO BD OF ED	(204,258)	(49,017)	(253,275)	-	(253,275)	34,685
J071	LOGAN CO BD OF EDUCATION	(379,614)	(110,283)	(489,897)	-	(489,897)	64,462
J072	LYON CO. PUBLIC LIBRARY	(13,273)	2,974	(10,299)	-	(10,299)	2,254
J073	PADUCAH WATER WORKS	(312,993)	(16,213)	(329,206)	-	(329,206)	53,149
J074	MCCREARY CO BD OF EDUCATN	(482,454)	73,058	(409,396)	-	(409,396)	81,925
J075	MCLEAN CO BD OF ED	(190,507)	(16,473)	(206,980)	-	(206,980)	32,350
J076	MADISON CO BD OF ED	(1,473,045)	39,437	(1,433,608)	-	(1,433,608)	250,135
J077	MAGOFFIN CO BD OF ED	(319,412)	(66,056)	(385,468)	-	(385,468)	54,239
J078	MARION CO BD OF EDUCATION	(394,871)	(19,575)	(414,446)	-	(414,446)	67,052
J079	MARSHALL COUNTY BD OF ED	(601,703)	11,759	(589,944)	-	(589,944)	102,174
J080	MARTIN CO BD OF ED	(312,733)	(78,506)	(391,239)	-	(391,239)	53,105
J081	MASON CO BD OF ED	(355,886)	5,326	(350,560)	-	(350,560)	60,432
J082	MEADE CO PUBLIC LIBRARY	(38,077)	9,201	(28,876)	-	(28,876)	6,466
J083	MENIFEE CO BD OF ED	(154,065)	(12,586)	(166,651)	-	(166,651)	26,162
J084	CITY OF HARRODSBURG	(265,220)	(33,516)	(298,736)	-	(298,736)	45,036
J085	METCALFE CO BD OF ED	(232,881)	(23,622)	(256,503)	-	(256,503)	39,545
J086	MONROE CO BOARD OF ED	(353,209)	31,809	(321,400)	-	(321,400)	59,978
J087	MT STERLING WATER WORKS	(165,432)	21,156	(144,276)	-	(144,276)	28,092
J088	MORGAN CO BD OF EDUCATION	(286,962)	(42,262)	(329,224)	-	(329,224)	48,728
J089	MUHLENBERG CO LIB BD DIST	(48,039)	(1,120)	(49,159)	-	(49,159)	8,157
J090	CITY OF BARDSTOWN	(568,013)	164,064	(403,949)	-	(403,949)	96,453
J091	NICHOLAS CO BD OF ED	(151,601)	(6,978)	(158,579)	-	(158,579)	25,743
J092	OHIO CO BD OF ED	(506,310)	(143,437)	(649,747)	-	(649,747)	85,975
J093	OLDHAM COUNTY BD OF ED	(1,548,119)	(316,941)	(1,865,060)	-	(1,865,060)	262,883
J094	OWEN CO BD OF ED	(289,164)	33,478	(255,686)	-	(255,686)	49,102
J095	OWSLEY CO BD OF EDUCATION	(190,996)	4,102	(186,894)	-	(186,894)	32,433
J096	PENDLETON CO BD OF ED	(302,264)	(49,560)	(351,824)	-	(351,824)	51,327
J097	HAZARD CITY SCHOOLS	(164,834)	89,932	(74,902)	-	(74,902)	27,990
J098	PIKE CO BD OF EDUCATION	(1,349,076)	(275,362)	(1,624,438)	-	(1,624,438)	229,084
J099	POWELL CO BD OF EDUCATION	(308,492)	(66,474)	(374,966)	-	(374,966)	52,384



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2024
		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)
J100	CITY OF SOMERSET	(632,992)	(66,535)	(699,527)	-	(699,527)	107,487
J101	ROBERTSON CO BD OF ED	(72,086)	21,342	(50,744)	-	(50,744)	12,241
J102	ROCKCASTLE CO BD OF ED	(409,024)	(34,406)	(443,430)	-	(443,430)	69,455
J103	ROWAN CO BD OF ED	(483,654)	(86,032)	(569,686)	-	(569,686)	82,128
J104	RUSSELL CO BD OF ED	(474,112)	42,863	(431,249)	-	(431,249)	80,508
J105	SCOTT CO BOARD OF ED	(1,368,049)	130,005	(1,238,044)	-	(1,238,044)	232,306
J106	SHELBY CO LIBRARY	(39,126)	8,014	(31,112)	-	(31,112)	6,644
J107	SIMPSON CO BD OF ED	(427,656)	(23,183)	(450,839)	-	(450,839)	72,619
J108	SPENCER CO BD OF EDUC	(484,724)	49,912	(434,812)	-	(434,812)	82,310
J109	TAYLOR CO BD OF ED	(494,298)	152,720	(341,578)	-	(341,578)	83,936
J110	TODD CO BD OF ED	(360,023)	61,253	(298,770)	-	(298,770)	61,135
J111	TRIGG CO BD OF ED	(275,726)	(37,536)	(313,262)	-	(313,262)	46,820
J112	TRIMBLE CO BD OF ED	(177,505)	(10,685)	(188,190)	-	(188,190)	30,142
J113	CITY OF MORGANFIELD	(196,461)	(48,391)	(244,852)	-	(244,852)	33,361
J115	SPRINGFIELD WATER & SEWER	(87,612)	12,774	(74,838)	-	(74,838)	14,877
J117	CITY OF SEBREE	(25,760)	(5,199)	(30,959)	-	(30,959)	4,374
J118	CITY OF CORBIN	(182,946)	(1,887)	(184,833)	-	(184,833)	31,066
J119	WOLFE CO BD OF EDUCATION	(196,267)	(4,349)	(200,616)	-	(200,616)	33,328
J120	WOODFORD CO BD OF ED	(596,676)	(49,786)	(646,462)	-	(646,462)	101,320
J124	PENNYRILE NAR TASK FORCE	(2,855)	(8,179)	(11,034)	-	(11,034)	485
J134	LEX-FAY CO HUM RIGHTS COM	(15,748)	(6,227)	(21,975)	-	(21,975)	2,674
J135	FLEMING CO EMS	(64,388)	39,803	(24,585)	-	(24,585)	10,934
J154	CITY OF EARLINGTON	(18,300)	(9,305)	(27,605)	-	(27,605)	3,108
J156	CITY OF JEFFERSONTOWN	(389,358)	80,070	(309,288)	-	(309,288)	66,116
J178	LEBANON HOUSING AUTHORITY	(21,458)	(10,706)	(32,164)	-	(32,164)	3,644
J179	MARSHALL CO TOURIST COMM	(6,175)	(6,296)	(12,471)	-	(12,471)	1,048
J190	CITY OF BLOOMFIELD	(20,622)	(10,158)	(30,780)	-	(30,780)	3,502
J200	SOMERSET-PULASKI CONV & V	(14,128)	470	(13,658)	-	(13,658)	2,399
J203	FRONTIER HOUSING INC	(22,672)	(41,648)	(64,320)	-	(64,320)	3,850
J205	GEORGETOWN-SCOTT CO P COM	(49,914)	(2,509)	(52,423)	-	(52,423)	8,476
J210	BOYD CO AMBULANCE SERVICE	(6,254)	1,369	(4,885)	-	(4,885)	1,062
J214	COMM ACTION SOUTHERN KY	(475,164)	(92,107)	(567,271)	-	(567,271)	80,687
J217	CITY OF PROVIDENCE	(164,656)	7,664	(156,992)	-	(156,992)	27,960
J219	CAMPBELL CO PUBLIC LIBRAR	(178,182)	(27,408)	(205,590)	-	(205,590)	30,257
J224	HOUSING AUTH OF HOPKINSVL	(50,018)	(84,214)	(134,232)	-	(134,232)	8,493
J234	LFUC HOUSING AUTHORITY	(317,046)	(13,746)	(330,792)	-	(330,792)	53,837
J256	CITY OF ST MATTHEWS	(144,088)	(14,361)	(158,449)	-	(158,449)	24,467
J259	CITY OF PARK HILLS	(11,584)	(247)	(11,831)	-	(11,831)	1,967
J305	SCOTT CO SOIL CONSER DIST	-	(10,656)	(10,656)	-	(10,656)	-
J310	CANNONSBURG WATER DIST	(47,298)	6,842	(40,456)	-	(40,456)	8,032
J314	BOWL GRN WARREN AIRPRT BD	(25,293)	5,080	(20,213)	-	(20,213)	4,295
J317	PROVIDENCE MUN HOUSING AU	(16,110)	4,113	(11,997)	-	(11,997)	2,736
J319	CITY OF ALEXANDRIA	(56,163)	(19,810)	(75,973)	-	(75,973)	9,537
J324	CITY OF OAK GROVE	(106,074)	26,971	(79,103)	-	(79,103)	18,012
J334	CENTRAL KY ED COOPERATIVE	(11,374)	(2,237)	(13,611)	-	(13,611)	1,931
J356	CITY OF WEST BUECHEL	(17,934)	(13,934)	(31,868)	-	(31,868)	3,045
J359	CITY OF FORT WRIGHT	(40,863)	13,152	(27,711)	-	(27,711)	6,939
J405	GEORGETOWN HOUSING AUTHOR	(37,674)	(35,577)	(73,251)	-	(73,251)	6,397
J414	WARREN CO PLANNING COMM	(70,395)	(2,859)	(73,254)	-	(73,254)	11,954
J417	WEBSTER CO CONSER DIST	(8,188)	3,546	(4,642)	-	(4,642)	1,390
J419	CITY OF COLD SPRING	(46,276)	23,870	(22,406)	-	(22,406)	7,858
J424	CITY OF CROFTON	(919)	(5,720)	(6,639)	-	(6,639)	156
J434	KY LEAGUE OF CITIES	(604,146)	42,986	(561,160)	-	(561,160)	102,589
J456	CITY OF SHIVELY	(79,124)	9,083	(70,041)	-	(70,041)	13,436
J459	N KY AREA PLAN COMMISSION	(249,421)	(79,823)	(329,244)	-	(329,244)	42,354
J510	CITY OF CATLETTSBURG	(42,401)	5,623	(36,778)	-	(36,778)	7,200
J514	BARREN RIVER AREA DEV	(180,152)	44,885	(135,267)	-	(135,267)	30,591
J519	NORTHERN KY COOP ED SER	(104,364)	(12,976)	(117,340)	-	(117,340)	17,722
J524	HOPKINSVILLE S W AUTHORI	(240,455)	(13,907)	(254,362)	-	(254,362)	40,831
J534	BLUEGRASS AREA DEV DISRIC	(256,977)	(139,846)	(396,823)	-	(396,823)	43,637
J556	LOUISVILLE CONV BUREAU	(471,810)	(45,221)	(517,031)	-	(517,031)	80,117
J559	CITY OF CRESCENT SPRINGS	(21,931)	(18,203)	(40,134)	-	(40,134)	3,724
J610	BOYD CO CONSERVATION DIST	(4,225)	294	(3,931)	-	(3,931)	717
J614	BOWL GRN CONV & VISIT BUR	(38,856)	(1,885)	(40,741)	-	(40,741)	6,598
J619	CITY OF FORT THOMAS	(179,024)	(17,840)	(196,864)	-	(196,864)	30,400
J656	OHIO VALLEY ED COOP	(401,226)	256,706	(144,520)	-	(144,520)	68,131
J710	BIG SANDY WATER DISTRICT	(25,898)	(11,845)	(37,743)	-	(37,743)	4,398



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2024
		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)
J714	BOWLING GR/WARREN COMM ED	(43,843)	3,808	(40,035)	-	(40,035)	7,445
J719	CITY OF SOUTHGATE	(26,416)	(10,579)	(36,995)	-	(36,995)	4,486
J756	CITY OF PROSPECT	(31,146)	(7,219)	(38,365)	-	(38,365)	5,289
J759	N KY COMMUNITY ACT COMM	(400,958)	68,288	(332,670)	-	(332,670)	68,086
J810	HOUSING AUTH OF ASHLAND	(61,607)	347	(61,260)	-	(61,260)	10,461
J814	HOUSING AUTH BOWLING GRN	(154,227)	(20,387)	(174,614)	-	(174,614)	26,189
J819	CITY OF BELLEVUE	(60,792)	(10,949)	(71,741)	-	(71,741)	10,323
J834	KY LEGAL SERVICE PROGRAMS	(60,988)	34,148	(26,840)	-	(26,840)	10,356
J856	LOUISVILLE WATER COMPANY	(3,166,059)	(341,919)	(3,507,978)	-	(3,507,978)	537,622
J859	CITY OF VILLA HILLS	(40,635)	12,438	(28,197)	-	(28,197)	6,900
J910	SANITATION DISTRICT #4	(51,980)	13,273	(38,707)	-	(38,707)	8,827
J914	BOWLING GRN HUM RIGHT COM	(7,224)	(880)	(8,104)	-	(8,104)	1,227
J919	CITY OF DAYTON	(43,216)	1,105	(42,111)	-	(42,111)	7,338
J956	OKOLONA FIRE DISTRICT	(24,666)	31,414	6,748	-	6,748	4,189
J959	CITY OF INDEPENDENCE	(102,877)	24,364	(78,513)	-	(78,513)	17,469
K001	CITY OF COLUMBIA	(79,865)	22,986	(56,879)	-	(56,879)	13,562
K002	ALLEN CO BD OF ED	(382,607)	(66,391)	(448,998)	-	(448,998)	64,970
K003	ANDERSON CO BD OF ED	(460,504)	(14,357)	(474,861)	-	(474,861)	78,197
K004	CITY OF WICKLIFFE	(21,628)	(5,250)	(26,878)	-	(26,878)	3,673
K005	BARREN CO BD OF EDUCATION	(710,629)	(93,925)	(804,554)	-	(804,554)	120,671
K006	CITY OF OWINGSVILLE	(52,647)	8,002	(44,645)	-	(44,645)	8,940
K007	BELL CO BD OF ED	(405,364)	(53,274)	(458,638)	-	(458,638)	68,834
K009	PARIS BD OF EDUCATION	(135,037)	22,736	(112,301)	-	(112,301)	22,930
K010	CITY OF ASHLAND	(943,973)	149,984	(793,989)	-	(793,989)	160,294
K011	CITY OF DANVILLE	(478,632)	246,981	(231,651)	-	(231,651)	81,276
K012	AUGUSTA BD OF ED	(35,624)	7,716	(27,908)	-	(27,908)	6,049
K013	JACKSON CITY SCHOOLS	(54,245)	(16,162)	(70,407)	-	(70,407)	9,211
K014	CLOVERPORT INDEPENDENT SC	(47,165)	(30,288)	(77,453)	-	(77,453)	8,009
K015	BULLITT CO PUBLIC LIBRARY	(198,933)	56,586	(142,347)	-	(142,347)	33,780
K016	CITY OF MORGANTOWN	(89,784)	6,955	(82,829)	-	(82,829)	15,246
K017	GEORGE COON PUBLIC LIBRAR	(12,208)	(5,566)	(17,774)	-	(17,774)	2,073
K018	CITY OF MURRAY	(418,159)	(9,863)	(428,022)	-	(428,022)	71,007
K019	CITY OF NEWPORT	(282,248)	68,201	(214,047)	-	(214,047)	47,928
K020	CARLISLE CO BD OF ED	(90,451)	(10,306)	(100,757)	-	(100,757)	15,359
K021	CARROLL CO PUBLIC LIBRARY	(36,019)	(8,618)	(44,637)	-	(44,637)	6,116
K022	CARTER CO EMER AMBUL DIST	(151,094)	(46,115)	(197,209)	-	(197,209)	25,657
K023	CASEY CO AMBULANCE SERV	(55,363)	17,081	(38,282)	-	(38,282)	9,401
K025	CLARK CO LIBRARY BD	(74,867)	(22,588)	(97,455)	-	(97,455)	12,713
K026	CITY OF MANCHESTER	(90,522)	(17,139)	(107,661)	-	(107,661)	15,371
K027	CLINTON CO PUBLIC LIBRARY	(6,668)	(489)	(7,157)	-	(7,157)	1,132
K028	CITY OF MARION	(81,352)	(22,524)	(103,876)	-	(103,876)	13,814
K029	CITY OF BURKESVILLE	(64,393)	(96)	(64,489)	-	(64,489)	10,934
K030	OWENSBORO BD OF ED	(918,353)	131,211	(787,142)	-	(787,142)	155,944
K032	ELLIOTT CO AMB SERVICE	-	(14,395)	(14,395)	-	(14,395)	-
K033	ESTILL CO BD OF EDUCATION	(297,694)	(80,835)	(378,529)	-	(378,529)	50,551
K034	LEX/FAYETTE URBAN CO GOVT	(8,232,386)	(485,271)	(8,717,657)	-	(8,717,657)	1,397,925
K035	LICKING VALLEY COM ACTION	(183,188)	(30,656)	(213,844)	-	(213,844)	31,107
K036	FLOYD CO SCHOOLS	(1,089,232)	214,530	(874,702)	-	(874,702)	184,960
K038	FULTON CITY SCHOOLS	(64,956)	6,111	(58,845)	-	(58,845)	11,030
K039	GALLATIN CO PUBLIC LIB	(19,825)	1,003	(18,822)	-	(18,822)	3,366
K040	GARRARD CO BD OF ED	(340,743)	(9,866)	(350,609)	-	(350,609)	57,861
K041	CITY OF WILLIAMSTOWN	(198,973)	17,408	(181,565)	-	(181,565)	33,787
K042	GRAVES CO BD OF ED	(532,771)	(161,400)	(694,171)	-	(694,171)	90,469
K043	CITY OF LEITCHFIELD	(134,782)	(22,646)	(157,428)	-	(157,428)	22,887
K044	CITY OF GREENSBURG	(81,057)	13,319	(67,738)	-	(67,738)	13,764
K045	GREENUP CO BD OF ED	(388,854)	(89,574)	(478,428)	-	(478,428)	66,030
K046	CITY OF HAWESVILLE	(34,625)	(6,384)	(41,009)	-	(41,009)	5,880
K047	HARDIN CO BD OF ED	(2,166,319)	25,862	(2,140,457)	-	(2,140,457)	367,858
K048	HARLAN INDEPENDENT SCHOOL	(83,094)	13,880	(69,214)	-	(69,214)	14,110
K049	CITY OF CYNTHIANA	(157,725)	17,999	(139,726)	-	(139,726)	26,783
K050	CAVERNA INDEPENDENT SCH	(126,470)	29,679	(96,791)	-	(96,791)	21,476
K052	HENRY CO BD OF EDUCATION	(297,056)	(5,874)	(302,930)	-	(302,930)	50,443
K055	JACKSON CO CONSERV DIST	-	(4,394)	(4,394)	-	(4,394)	-
K057	JESSAMINE CO PUBLIC LIBRA	(180,397)	70,894	(109,503)	-	(109,503)	30,633
K058	JOHNSON CO BD OF ED	(442,515)	(74,254)	(516,769)	-	(516,769)	75,143
K060	LKLP COMM ACTION COUNCIL	(938,874)	(31,622)	(970,496)	-	(970,496)	159,428
K061	BARBOURVILLE CITY SCHOOLS	(54,338)	(19,732)	(74,070)	-	(74,070)	9,227



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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)
K062	LARUE CO BD OF EDUCATION	(292,093)	(48,422)	(340,515)	-	(340,515)	49,600
K063	LONDON UTILITY COMM	(150,310)	(7,803)	(158,113)	-	(158,113)	25,524
K064	CITY OF LOUISA	(56,614)	1,873	(54,741)	-	(54,741)	9,614
K065	CITY OF BEATTYVILLE	(63,509)	(10,657)	(74,166)	-	(74,166)	10,784
K066	LESLIE CO PUBLIC LIBRARY	(18,959)	(13,322)	(32,281)	-	(32,281)	3,219
K067	LETCHER CO BD OF ED	(400,278)	(154,577)	(554,855)	-	(554,855)	67,970
K068	LEWIS CO BD OF ED	(266,981)	(54,024)	(321,005)	-	(321,005)	45,335
K069	LINCOLN CO PUBLIC LIBRARY	(20,409)	457	(19,952)	-	(19,952)	3,466
K070	LIVINGSTON CO CONSERV DIS	(4,998)	963	(4,035)	-	(4,035)	849
K071	CITY OF RUSSELLVILLE	(211,567)	9,815	(201,752)	-	(201,752)	35,926
K072	LYON CO BD OF EDUCATION	(138,915)	(414)	(139,329)	-	(139,329)	23,589
K073	PADUCAH BOARD OF ED	(456,813)	(121,281)	(578,094)	-	(578,094)	77,570
K074	MCCREARY CO WATER DIST	(137,172)	29,420	(107,752)	-	(107,752)	23,293
K075	CITY OF CALHOUN	(20,587)	(10,935)	(31,522)	-	(31,522)	3,496
K077	MAGOFFIN CO LIBRARY	(4,124)	(3,045)	(7,169)	-	(7,169)	700
K078	CITY OF LEBANON	(171,864)	30,789	(141,075)	-	(141,075)	29,184
K079	CITY OF BENTON	(147,139)	(25,981)	(173,120)	-	(173,120)	24,985
K080	MARTIN COUNTY LIBRARY	(12,782)	(12,085)	(24,867)	-	(24,867)	2,170
K081	MAYSVILLE UTILITY COMM	-	(84,191)	(84,191)	-	(84,191)	-
K082	CITY OF MULDRUGH	(31,374)	(1,440)	(32,814)	-	(32,814)	5,328
K083	CITY OF FRENCHBURG	(28,955)	2,462	(26,493)	-	(26,493)	4,917
K085	METCALFE HEALTH CARE CTN	(163,846)	(45,089)	(208,935)	-	(208,935)	27,822
K086	MONROE CO CONSERV DIST	(6,180)	314	(5,866)	-	(5,866)	1,049
K087	MONTGOMERY CO BD OF ED	(560,409)	(108,199)	(668,608)	-	(668,608)	95,162
K088	GATEWAY COMM SER ORGANIZ	(651,219)	520,769	(130,450)	-	(130,450)	110,582
K089	MUHLENBERG CO BD OF ED	(740,681)	(88,909)	(829,590)	-	(829,590)	125,774
K090	NELSON COUNTY BD OF ED	(686,348)	47,161	(639,187)	-	(639,187)	116,547
K091	CITY OF CARLISLE	(86,746)	26,848	(59,898)	-	(59,898)	14,730
K092	OHIO CO LIBRARY	(34,851)	(3,595)	(38,446)	-	(38,446)	5,918
K093	OLDHAM CO LIBRARY BD	(79,892)	(17,123)	(97,015)	-	(97,015)	13,566
K094	OWEN CO PUBLIC LIBRARY	(19,246)	(3,566)	(22,812)	-	(22,812)	3,268
K095	OWSLEY CO PUBLIC LIBRARY	(5,763)	(2,823)	(8,586)	-	(8,586)	979
K096	PENDLETON CO LIBRARY	(29,677)	7,180	(22,497)	-	(22,497)	5,039
K097	PERRY CO BD OF EDUCATION	(602,919)	(124,138)	(727,057)	-	(727,057)	102,380
K098	PIKEVILLE INDEPENDENT SCH	(112,334)	(42,529)	(154,863)	-	(154,863)	19,075
K099	CITY OF STANTON	(23,678)	(3,131)	(26,809)	-	(26,809)	4,021
K100	SOMERSET BD OF EDUCATION	(188,459)	(8,565)	(197,024)	-	(197,024)	32,002
K101	CITY OF MOUNT OLIVET	(1,981)	409	(1,572)	-	(1,572)	336
K102	ROCKCASTLE CONSERV DIST	(2,858)	200	(2,658)	-	(2,658)	485
K103	CITY OF MOREHEAD	(158,152)	8,748	(149,404)	-	(149,404)	26,856
K104	RUSSELL CO CONS DIST	(834)	(3,786)	(4,620)	-	(4,620)	142
K105	CITY OF GEORGETOWN	(387,085)	47,641	(339,444)	-	(339,444)	65,730
K106	CITY OF SHELBYVILLE	(164,574)	7,573	(157,001)	-	(157,001)	27,946
K107	FRANKLIN/SIMPSON PARKS BD	(14,994)	(4,503)	(19,497)	-	(19,497)	2,546
K108	CITY OF TAYLORSVILLE	(87,792)	2,816	(84,976)	-	(84,976)	14,908
K109	CAMPBELLSVLE MUN WTR&SEWR	(176,493)	22,115	(154,378)	-	(154,378)	29,970
K110	TODD COUNTY WATER DIST	(37,339)	1,821	(35,518)	-	(35,518)	6,340
K111	CITY OF CADIZ	(91,064)	(30,382)	(121,446)	-	(121,446)	15,463
K112	TRIMBLE CO LIBRARY	(24,215)	6,200	(18,015)	-	(18,015)	4,112
K113	UNION CO BD OF EDUCATION	(353,472)	(50,199)	(403,671)	-	(403,671)	60,022
K114	CITY OF BOWLING GREEN	(1,170,860)	35,376	(1,135,484)	-	(1,135,484)	198,821
K115	CITY OF SPRINGFIELD	(80,210)	17,641	(62,569)	-	(62,569)	13,620
K116	WAYNE CO BD OF ED	(499,989)	35,679	(464,310)	-	(464,310)	84,902
K117	WEBSTER CO PUBLIC LIBRARY	(15,799)	(1,503)	(17,302)	-	(17,302)	2,683
K118	WHITLEY CO BD OF ED	(660,667)	(21,862)	(682,529)	-	(682,529)	112,187
K119	WOLFE COUNTY LIBRARY	(6,129)	(1,541)	(7,670)	-	(7,670)	1,041
K120	CITY OF VERSAILLES	(245,145)	6,774	(238,371)	-	(238,371)	41,628
K137	KY MAGISTRATES/COMM ASSOC	(21,708)	4,901	(16,807)	-	(16,807)	3,686
K141	GRANT CO PLANNING COMM	(4,945)	(995)	(5,940)	-	(5,940)	840
K181	WESTERN LEWIS-RECTORVILLE	(22,876)	3,498	(19,378)	-	(19,378)	3,885
K200	CITY OF FERGUSON	-	(267)	(267)	-	(267)	-
K214	GREEN RIVER EDUC COOP	(19,102)	(10,889)	(29,991)	-	(29,991)	3,244
K219	NORTHERN KY WATER SER DIS	(936,534)	84,105	(852,429)	-	(852,429)	159,031
K237	KY CO JUDGE/EX ASSOC	(20,863)	1,589	(19,274)	-	(19,274)	3,543
K256	JEFFERSONTOWN FIRE DIST	(12,296)	10,727	(1,569)	-	(1,569)	2,088
K314	KY LEGAL AID	(254,281)	101,908	(152,373)	-	(152,373)	43,179
K315	MT WASHINGTON FIRE P DIST	(6,169)	(70)	(6,239)	-	(6,239)	1,048



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2024
		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)
K319	CITY OF SILVER GROVE	(15,084)	8,342	(6,742)	-	(6,742)	2,561
K337	KY COUNCIL OF ADD'S	(2,180)	(6,198)	(8,378)	-	(8,378)	370
K356	ST MATTHEWS FIRE DIST.	(6,889)	(491)	(7,380)	-	(7,380)	1,170
K414	CITY OF SMITHS GROVE	-	(4,050)	(4,050)	-	(4,050)	-
K419	ALEXANDRIA FIRE DISTRICT	(6,236)	6,469	233	-	233	1,059
K459	CITY OF LAKESIDE PARK	(8,028)	5,589	(2,439)	-	(2,439)	1,363
K519	CITY OF MELBOURNE	(3,474)	(229)	(3,703)	-	(3,703)	590
K559	CITY OF TAYLOR MILL	(48,955)	(9,817)	(58,772)	-	(58,772)	8,313
K614	WARREN CO PUBLIC LIBRARY	(179,069)	81,473	(97,596)	-	(97,596)	30,407
K619	CAMPBELL CO CONS DISPATCH	(170,552)	44,699	(125,853)	-	(125,853)	28,961
K659	CITY OF EDGEWOOD	(94,307)	22,554	(71,753)	-	(71,753)	16,014
K719	CENTRAL CAMPBELL CO FIRE	(3,128)	(193)	(3,321)	-	(3,321)	531
K759	LAKESIDE/CRESTVIEWHLS POL	(6,228)	510	(5,718)	-	(5,718)	1,058
K856	HIGHVIEW FIRE DISTRICT	(11,404)	8,706	(2,698)	-	(2,698)	1,936
K859	CITY OF FORT MITCHELL	(70,658)	2,889	(67,769)	-	(67,769)	11,998
K959	HOUSING AUTH OF COVINGTON	(148,858)	(9,281)	(158,139)	-	(158,139)	25,277
L002	ALLEN CO CONSERVATION DIS	(6,846)	7,510	664	-	664	1,163
L003	ANDERSON PUBLIC LIBRARY	(46,451)	24,691	(21,760)	-	(21,760)	7,888
L004	CITY OF BARLOW	(3,569)	(14,406)	(17,975)	-	(17,975)	606
L005	CITY OF GLASGOW	(343,290)	9,479	(333,811)	-	(333,811)	58,293
L006	BATH CO WATER DISTRICT	(32,094)	(12,098)	(44,192)	-	(44,192)	5,450
L007	BELL CO COURT CLERK	(26,767)	1,192	(25,575)	-	(25,575)	4,545
L008	BOONE CO BD OF ED	(3,034,089)	176,991	(2,857,098)	-	(2,857,098)	515,212
L009	CITY OF PARIS	(501,115)	79,055	(422,060)	-	(422,060)	85,093
L010	FIVCO AREA DEVELOPMT DIST	(121,947)	25,760	(96,187)	-	(96,187)	20,708
L011	DANVILLE BOYLE CO REC	-	(24,029)	(24,029)	-	(24,029)	-
L012	BRACKEN COUNTY PUB LIBRAR	(11,794)	(2,141)	(13,935)	-	(13,935)	2,003
L013	BREATHITT CO PUBLIC LIB	(18,409)	(98)	(18,507)	-	(18,507)	3,126
L014	BRECKINRIDGE CO CLERK OFF	(30,894)	(4,515)	(35,409)	-	(35,409)	5,246
L015	CITY OF MT WASHINGTON	(250,093)	69,414	(180,679)	-	(180,679)	42,468
L016	BUTLER CO AMBULANCE SVC	(67,752)	22,743	(45,009)	-	(45,009)	11,505
L018	MURRAY PUBLIC SCHOOLS	(444,095)	108,722	(335,373)	-	(335,373)	75,411
L021	CITY OF CARROLLTON	(142,277)	1,316	(140,961)	-	(140,961)	24,160
L022	NORTHEAST KY CAA	(309,161)	63,353	(245,808)	-	(245,808)	52,498
L023	CITY OF LIBERTY	(93,457)	15,106	(78,351)	-	(78,351)	15,870
L024	HOPKINSVLE CHRIST LIBRARY	(33,881)	7,056	(26,825)	-	(26,825)	5,753
L025	CITY OF WINCHESTER	(259,260)	38,507	(220,753)	-	(220,753)	44,024
L026	DANIEL BOONE COMM AGENCY	(373,976)	62,119	(311,857)	-	(311,857)	63,504
L027	CITY OF ALBANY	(114,931)	(18,592)	(133,523)	-	(133,523)	19,516
L028	CRITTENDEN/LIV CO WAT DIS	(46,924)	(7,733)	(54,657)	-	(54,657)	7,968
L029	CUMBERLAND CO SOIL & WAT	(3,367)	547	(2,820)	-	(2,820)	572
L031	EDMONSON CO AMBULANCE DIS	(34,203)	13,540	(20,663)	-	(20,663)	5,808
L032	SANDY HOOK WATER DISTRICT	(21,256)	1,223	(20,033)	-	(20,033)	3,609
L033	CITY OF IRVINE	(57,873)	8,002	(49,871)	-	(49,871)	9,827
L035	CITY OF FLEMINGSBURG	(61,644)	(14,407)	(76,051)	-	(76,051)	10,468
L036	FLOYD CO LIBRARY	(44,552)	(850)	(45,402)	-	(45,402)	7,565
L038	FULTON CO LIBRARY	(13,016)	(1,326)	(14,342)	-	(14,342)	2,210
L039	CITY OF WARSAW	(30,695)	15,209	(15,486)	-	(15,486)	5,212
L041	GRANT CO PUBLIC LIBRARY	(33,661)	(17,934)	(51,595)	-	(51,595)	5,716
L042	MAYFIELD CITY SCHOOLS	(372,322)	60,549	(311,773)	-	(311,773)	63,223
L043	LEITCHFIELD UTILITY COMM	(138,519)	12,615	(125,904)	-	(125,904)	23,522
L044	GREEN CO AMBULANCE SVC	(35,865)	15,721	(20,144)	-	(20,144)	6,090
L045	RACELAND BOARD OF EDUC	(119,334)	8,236	(111,098)	-	(111,098)	20,264
L046	HANCOCK CO PUBLIC LIBRARY	(26,461)	6,662	(19,799)	-	(19,799)	4,493
L047	WEST POINT INDEPENDENT SC	-	(27,044)	(27,044)	-	(27,044)	-
L049	CYNTHIANA/HARRISON LIBRAR	(20,088)	(9,047)	(29,135)	-	(29,135)	3,411
L050	CITY OF MUNFORDVILLE	(18,064)	(27,753)	(45,817)	-	(45,817)	3,067
L051	HENDERSON CO WATER DIST	(43,458)	(3,755)	(47,213)	-	(47,213)	7,380
L052	CITY OF EMINENCE	(32,232)	(7,459)	(39,691)	-	(39,691)	5,473
L054	DAWSON SPRINGS PUBLIC SCH	(73,969)	(26,511)	(100,480)	-	(100,480)	12,561
L057	CITY OF NICHOLASVILLE	(623,668)	106,655	(517,013)	-	(517,013)	105,904
L058	PAINTSVILLE BD OF ED	(85,251)	(12,809)	(98,060)	-	(98,060)	14,476
L060	KNOTT CO SOIL CONV DIST	(3,282)	244	(3,038)	-	(3,038)	557
L061	CITY OF BARBOURVILLE	(74,333)	22,693	(51,640)	-	(51,640)	12,622
L062	CITY OF HODGENVILLE	(112,474)	22,207	(90,267)	-	(90,267)	19,099
L063	LAUREL CO PUBLIC LIB DIST	(85,899)	(3,302)	(89,201)	-	(89,201)	14,586
L064	LOUISA WATER & SEWER COMM	(51,343)	(409)	(51,752)	-	(51,752)	8,718



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2024
		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)
L065	LEE CO PUBLIC LIBRARY	(11,821)	5,759	(6,062)	-	(6,062)	2,007
L066	CITY OF HYDEN	(11,959)	(1,401)	(13,360)	-	(13,360)	2,031
L067	LETCHER COUNTY CONS DIST	(4,871)	2,544	(2,327)	-	(2,327)	827
L068	HOUSING AUTH OF VANCEBURG	(8,018)	(1,859)	(9,877)	-	(9,877)	1,361
L069	STANFORD WATER COMMISSION	(57,921)	1,642	(56,279)	-	(56,279)	9,835
L071	RUSSELLVILLE CITY SCHOOLS	(144,266)	(13,902)	(158,168)	-	(158,168)	24,497
L072	CITY OF EDDYVILLE	(38,941)	(722)	(39,663)	-	(39,663)	6,612
L073	CITY OF PADUCAH	(846,062)	(36,091)	(882,153)	-	(882,153)	143,668
L074	HOUSING AUTH MCREARY CO	(13,953)	(3,014)	(16,967)	-	(16,967)	2,369
L075	CITY OF LIVERMORE	(22,990)	4,738	(18,252)	-	(18,252)	3,904
L076	BEREA BD OF ED	(137,523)	(48,848)	(186,371)	-	(186,371)	23,352
L077	CITY OF SALYERSVILLE	(72,078)	(13,231)	(85,309)	-	(85,309)	12,239
L078	MARION FREE PUBLIC LIBRAR	(23,203)	(9,970)	(33,173)	-	(33,173)	3,940
L079	MARSHALL CO SOIL & WATER	(3,508)	614	(2,894)	-	(2,894)	596
L080	MARTIN CO CONSERV DIST	(1,655)	(1,375)	(3,030)	-	(3,030)	281
L082	MEADE CO BD OF ED	(654,838)	(61,737)	(716,575)	-	(716,575)	111,197
L083	MENIFEE CO PUBLIC LIBRARY	(5,051)	217	(4,834)	-	(4,834)	858
L084	BURGIN INDEPENDENT SCH	(50,992)	(19,335)	(70,327)	-	(70,327)	8,659
L085	METCALFE CO PUBLIC LIB	(14,096)	(1,464)	(15,560)	-	(15,560)	2,394
L086	CITY OF TOMPKINSVILLE	(80,946)	(2,732)	(83,678)	-	(83,678)	13,745
L087	MONTGOMERY CO SAN DIST #2	(9,183)	4,630	(4,553)	-	(4,553)	1,559
L088	MORGAN COUNTY LIBRARY	(14,022)	1,083	(12,939)	-	(12,939)	2,381
L090	CITY OF NEW HAVEN	(9,407)	(2,937)	(12,344)	-	(12,344)	1,597
L091	NICHOLAS COUNTY LIBRARY	(2,103)	(6,206)	(8,309)	-	(8,309)	357
L092	OHIO CO WATER DIST	(97,584)	15,013	(82,571)	-	(82,571)	16,571
L093	LAGRANGE UTILITY COMM	(71,986)	27,959	(44,027)	-	(44,027)	12,224
L096	PENDLETON COUNTY WATER	(27,375)	(13,043)	(40,418)	-	(40,418)	4,648
L099	POWELLS VALLEY WATER DIST	(23,638)	(3,832)	(27,470)	-	(27,470)	4,014
L100	SCIENCE HILL BD OF ED	(57,366)	(2,890)	(60,256)	-	(60,256)	9,741
L102	CITY OF MOUNT VERNON	(123,493)	(15,972)	(139,465)	-	(139,465)	20,970
L103	MOREHEAD UTILITY PLANT BD	(285,353)	140,635	(144,718)	-	(144,718)	48,455
L104	LAKE CUMBERLAND ADD	(240,187)	(105,480)	(345,667)	-	(345,667)	40,786
L105	GEORGETOWN/SCOTT CO PARKS	(83,947)	1,125	(82,822)	-	(82,822)	14,255
L106	TRIPLE S PLANNING & ZONIN	(16,752)	3,253	(13,499)	-	(13,499)	2,845
L107	CITY OF FRANKLIN	(236,737)	(4,272)	(241,009)	-	(241,009)	40,200
L108	SPENCER CO FIRE DIST	(7,537)	6,530	(1,007)	-	(1,007)	1,280
L109	CAMPBELLSVILLE CITY SCHOO	(163,976)	13,277	(150,699)	-	(150,699)	27,845
L110	CITY OF ELKTON	(69,468)	22,375	(47,093)	-	(47,093)	11,796
L111	HOUSING AUTH OF CADIZ	(11,672)	(5,574)	(17,246)	-	(17,246)	1,982
L112	CITY OF BEDFORD	(10,886)	4,285	(6,601)	-	(6,601)	1,848
L113	UNION CO PLANNING COMM	(6,071)	(9,015)	(15,086)	-	(15,086)	1,031
L114	WARREN COUNTY BD OF ED	(1,913,087)	73,319	(1,839,768)	-	(1,839,768)	324,857
L115	WASHINGTON CO SCHOOLS	(269,166)	60,263	(208,903)	-	(208,903)	45,707
L118	CORBIN BD OF ED	(307,990)	(35,872)	(343,862)	-	(343,862)	52,299
L119	CITY OF CAMPTON	(37,206)	(13,667)	(50,873)	-	(50,873)	6,318
L120	FALLING SPRINGS ARTS	(48,775)	(6,367)	(55,142)	-	(55,142)	8,282
L141	CORINTH WATER DISTRICT	(8,817)	(5,901)	(14,718)	-	(14,718)	1,497
L156	CITY OF LYNDON	(23,208)	5,059	(18,149)	-	(18,149)	3,941
L159	ELSMERE FIRE PROTECTION	(4,669)	(595)	(5,264)	-	(5,264)	793
L256	CITY OF HURSTBOURNE	(14,195)	(390)	(14,585)	-	(14,585)	2,410
L356	EASTWOOD FIRE PROT DIST	-	(5,339)	(5,339)	-	(5,339)	-
L456	HARRODS CREEK FIRE DIST	-	(343)	(343)	-	(343)	-
L656	FERN CREEK FIRE PROT DIST	(23,750)	26,884	3,134	-	3,134	4,033
L756	PLEASURE RIDGE PARK FIRE	(30,711)	10,357	(20,354)	-	(20,354)	5,215
L959	NORTHERN KY CONV CTR CORP	(128,297)	(7,556)	(135,853)	-	(135,853)	21,786
M001	COLUMBIA/ADAIR UTILITIES	(96,163)	(10,757)	(106,920)	-	(106,920)	16,329
M003	LAWBG-ANDERSON PLAN COMM	(1,830)	345	(1,485)	-	(1,485)	311
M005	GLASGOW WATER COMPANY	(244,075)	9,361	(234,714)	-	(234,714)	41,446
M006	GATEWAY AREA DEV DISTRICT	(99,018)	44,479	(54,539)	-	(54,539)	16,814
M007	MIDDLESBORO CITY SCHOOL	(148,180)	(21,429)	(169,609)	-	(169,609)	25,162
M008	WALTON/VERONA BD OF ED	(239,560)	16,830	(222,730)	-	(222,730)	40,679
M009	PARIS BOURBON CO LIBRARY	(35,563)	29	(35,534)	-	(35,534)	6,039
M010	BOYD CO BD OF ED	(664,072)	85,002	(579,070)	-	(579,070)	112,765
M011	BOYLE COUNTY BD OF EDUC	(283,292)	(40,244)	(323,536)	-	(323,536)	48,105
M012	EAST PENDLETON WATER DIST	(32,246)	1,501	(30,745)	-	(30,745)	5,476
M013	BREATHITT CO SOIL CONSERV	(2,457)	141	(2,316)	-	(2,316)	417
M014	CITY OF HARDINBURG	(24,101)	(9,174)	(33,275)	-	(33,275)	4,092



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2024
		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)
M015	BULLITT CO FISCAL COURT	(642,768)	100,768	(542,000)	-	(542,000)	109,147
M017	CITY OF FREDONIA	(2,911)	(2,801)	(5,712)	-	(5,712)	494
M018	CALLOWAY CO PUBLIC LIBRAR	(31,842)	(7,741)	(39,583)	-	(39,583)	5,407
M019	CAMPBELL CO COURTHOUSE	(7,858)	1,208	(6,650)	-	(6,650)	1,334
M020	CITY OF BARDWELL	(42,210)	3,206	(39,004)	-	(39,004)	7,168
M021	CARROLL CO WATER DISTRICT	(55,178)	12,976	(42,202)	-	(42,202)	9,370
M022	CITY OF OLIVE HILL	(73,906)	(42,992)	(116,898)	-	(116,898)	12,550
M023	E CASEY CO WATER DISTRICT	(23,875)	(5,395)	(29,270)	-	(29,270)	4,054
M024	CHRISTIAN CO BD OF ED	(1,288,662)	(88,558)	(1,377,220)	-	(1,377,220)	218,825
M025	WINCHESTER MUNICIPAL UTIL	(309,350)	(40,030)	(349,380)	-	(349,380)	52,530
M026	CLAY COUNTY 911 BOARD	(27,293)	1,808	(25,485)	-	(25,485)	4,635
M027	HOUSING AUTH OF ALBANY	(15,167)	(2,741)	(17,908)	-	(17,908)	2,575
M029	CUMBERLAND CO FISCAL CT	(106,754)	(5,550)	(112,304)	-	(112,304)	18,128
M030	DAVISS CO BD OF EDUC	(1,754,111)	44,831	(1,709,280)	-	(1,709,280)	297,862
M031	EDMONSON CO CONSERV DIST	(2,661)	1,381	(1,280)	-	(1,280)	452
M033	IRVINE MUNICIPAL UTILITY	(68,026)	(698)	(68,724)	-	(68,724)	11,551
M034	FAYETTE CO BD EDUCATION	(7,068,834)	1,394,427	(5,674,407)	-	(5,674,407)	1,200,344
M035	FLEMING COUNTY LIBRARY	(12,012)	(9,372)	(21,384)	-	(21,384)	2,040
M037	FRANKLIN CO BD OF ED	(1,058,580)	43,046	(1,015,534)	-	(1,015,534)	179,755
M038	HICKMAN/FULTON RIV PRT AU	(37,063)	4,324	(32,739)	-	(32,739)	6,294
M039	GALLATIN CO WATER DIS	(25,203)	(3,247)	(28,450)	-	(28,450)	4,280
M040	GARRARD CO PUBLIC LIBRARY	(18,011)	532	(17,479)	-	(17,479)	3,058
M041	GRANT CO BD OF ED	(514,702)	(114,879)	(629,581)	-	(629,581)	87,401
M042	CITY OF MAYFIELD	(105,947)	16,736	(89,211)	-	(89,211)	17,991
M043	CITY OF CANEYVILLE	(5,877)	(14,508)	(20,385)	-	(20,385)	998
M044	GREEN/TAYLOR WATER DIST	(37,028)	(20,161)	(57,189)	-	(57,189)	6,288
M045	CITY OF FLATWOODS	(112,790)	(9,239)	(122,029)	-	(122,029)	19,153
M046	CITY OF LEWISPORT	(63,830)	(1,594)	(65,424)	-	(65,424)	10,839
M047	HARDIN CO PUBLIC LIBRARY	(32,232)	(10,661)	(42,893)	-	(42,893)	5,473
M048	CITY OF BENHAM	(13,186)	(11,608)	(24,794)	-	(24,794)	2,239
M049	HARRISON CO CONSERVA DIST	(6,615)	3,769	(2,846)	-	(2,846)	1,123
M050	HART CO CONSERVATION DIST	(4,446)	(98)	(4,544)	-	(4,544)	755
M051	HENDERSON CO BD OF ED	(990,262)	(128,205)	(1,118,467)	-	(1,118,467)	168,154
M052	HENRY CO LIBRARY	(18,239)	(3,328)	(21,567)	-	(21,567)	3,097
M054	CITY OF DAWSON SPRINGS	(55,879)	1,496	(54,383)	-	(54,383)	9,489
M056	JEFF CO MED CTR STM & CHL	(117,162)	(45,182)	(162,344)	-	(162,344)	19,895
M057	NICH-VLE/JESS CO PK & REC	(39,161)	15,488	(23,673)	-	(23,673)	6,650
M058	CITY OF PAINTSVILLE	(276,355)	(7,257)	(283,612)	-	(283,612)	46,927
M059	KENTON COUNTY FISCAL CT	(1,037,926)	189,448	(848,478)	-	(848,478)	176,248
M060	CITY OF HINDMAN	(6,501)	(8,084)	(14,585)	-	(14,585)	1,104
M061	KNOX CO E M S	(132,876)	19,900	(112,976)	-	(112,976)	22,563
M062	LARUE CO WATER DIST #1	(19,859)	(20,860)	(40,719)	-	(40,719)	3,372
M064	HOUSING AUTH/ LAWRENCE CO	(16,168)	(34)	(16,202)	-	(16,202)	2,745
M065	LEE CO SOIL CONSERV DIST	(2,512)	(3,011)	(5,523)	-	(5,523)	427
M067	JENKINS BD OF ED	(57,507)	(2,770)	(60,277)	-	(60,277)	9,765
M068	CITY OF VANCEBURG	(35,074)	(11,967)	(47,041)	-	(47,041)	5,956
M069	CITY OF STANFORD	(16,229)	9,286	(6,943)	-	(6,943)	2,756
M070	LEDBETTER WATER DISTRICT	(26,496)	2,697	(23,799)	-	(23,799)	4,499
M073	W MCCRACKEN CO WATER DIST	-	(19,457)	(19,457)	-	(19,457)	-
M075	CITY OF SACRAMENTO	(17,530)	17	(17,513)	-	(17,513)	2,977
M076	CITY OF RICHMOND	(600,176)	180,270	(419,906)	-	(419,906)	101,915
M077	MAGOFFIN CO COURT CLERK	(22,042)	(2,828)	(24,870)	-	(24,870)	3,743
M078	LEBANON WATER WORKS	(86,640)	26,733	(59,907)	-	(59,907)	14,712
M079	MARSHALL CO REF DISP DIST	(59,140)	(12,961)	(72,101)	-	(72,101)	10,042
M081	CITY OF MAYSVILLE	(316,183)	(3,598)	(319,781)	-	(319,781)	53,690
M082	CITY OF BRANDENBURG	(45,136)	(29,476)	(74,612)	-	(74,612)	7,665
M084	MERCER CO BOARD OF ED	(380,823)	24,496	(356,327)	-	(356,327)	64,667
M085	CITY OF EDMONTON	(79,419)	11,001	(68,418)	-	(68,418)	13,486
M087	MT STERL/MONTGOMERY LIB	(37,525)	8,045	(29,480)	-	(29,480)	6,372
M088	MORGAN CO CONSERVAT DIST	(3,527)	7	(3,520)	-	(3,520)	599
M090	BARDSTOWN BD OF ED	(507,755)	49,611	(458,144)	-	(458,144)	86,221
M091	NICHOLAS CO WATER DIST	(11,738)	(2,786)	(14,524)	-	(14,524)	1,993
M092	CITY OF BEAVER DAM	(82,707)	13,249	(69,458)	-	(69,458)	14,044
M093	OLDHAM CO WATER DIST	(145,764)	72,357	(73,407)	-	(73,407)	24,752
M096	CITY OF FALMOUTH	(87,399)	10,620	(76,779)	-	(76,779)	14,841
M097	E KY CONCEN EMPLOY PRO	(179,013)	(70,464)	(249,477)	-	(249,477)	30,398
M098	PIKE CO HOUSING AUTHORITY	(23,306)	(11,274)	(34,580)	-	(34,580)	3,958



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2024
		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)
M099	BEECH FORK WATER COMM	(33,507)	2,715	(30,792)	-	(30,792)	5,690
M100	PULASKI CO BD OF ED	(1,154,844)	(109,451)	(1,264,295)	-	(1,264,295)	196,102
M104	RUSSELL CO PUBLIC LIBRARY	(27,845)	6,306	(21,539)	-	(21,539)	4,728
M105	SCOTT COUNTY LIBRARY	(97,387)	5,414	(91,973)	-	(91,973)	16,537
M106	SHELBY CO BD OF ED	(1,010,726)	85,112	(925,614)	-	(925,614)	171,629
M107	FRANKLIN ELECTRIC PLNT BD	(148,547)	61,529	(87,018)	-	(87,018)	25,224
M108	SPENCER CO PUBLIC LIB	(22,451)	3,626	(18,825)	-	(18,825)	3,812
M109	CITY OF CAMPBELLSVILLE	(208,598)	(89,555)	(298,153)	-	(298,153)	35,422
M110	CITY OF GUTHRIE	(61,198)	45,246	(15,952)	-	(15,952)	10,392
M111	TRIGG CO CONS DISTRICT	(3,989)	999	(2,990)	-	(2,990)	677
M112	CITY OF MILTON	(28,796)	152	(28,644)	-	(28,644)	4,890
M113	CITY OF STURGIS	(68,384)	30,961	(37,423)	-	(37,423)	11,612
M115	WASHINGTON CO LIBRARY BD	(15,889)	2,350	(13,539)	-	(13,539)	2,698
M116	WAYNE CO PUBLIC LIBRARY	(19,966)	(8,538)	(28,504)	-	(28,504)	3,390
M117	WEBSTER CO BD OF ED	(318,100)	(18,730)	(336,830)	-	(336,830)	54,016
M118	WHITLEY CO FISCAL COURT	(495,265)	149,385	(345,880)	-	(345,880)	84,100
M119	WOLFE CO FISCAL COURT	(131,364)	18,668	(112,696)	-	(112,696)	22,307
M120	WOODFORD COUNTY LIBRARY	(51,645)	(6,379)	(58,024)	-	(58,024)	8,770
M215	SHEPHER/BULLITT CO TOURIST	(54,893)	11,182	(43,711)	-	(43,711)	9,321
M315	CITY OF PIONEER VILLAGE	(4,515)	640	(3,875)	-	(3,875)	767
M356	MIDDLETOWN FIRE PROT DIST	-	(7,094)	(7,094)	-	(7,094)	-
M415	BULLITT CO SANITATION DIS	-	(67,269)	(67,269)	-	(67,269)	-
N001	ADAIR CO CONSERVATION DIS	(10,833)	6,564	(4,269)	-	(4,269)	1,839
N006	HOUSING AUTH OWINGSVILLE	(3,367)	(11,789)	(15,156)	-	(15,156)	572
N007	PINEVILLE BD OF EDUCATION	(64,194)	16,507	(47,687)	-	(47,687)	10,901
N008	CITY OF FLORENCE	(535,273)	104,806	(430,467)	-	(430,467)	90,894
N009	CITY OF MILLERSBURG	(6,052)	4,346	(1,706)	-	(1,706)	1,028
N010	BOYD CO PUBLIC LIBRARY	(63,161)	(14,640)	(77,801)	-	(77,801)	10,725
N011	CITY OF PERRYVILLE	(2,587)	(3,837)	(6,424)	-	(6,424)	439
N012	CITY OF BROOKSVILLE	(20,980)	(10,703)	(31,683)	-	(31,683)	3,563
N013	MIDDLE KY COMM ACT PART	(205,660)	(53,655)	(259,315)	-	(259,315)	34,923
N014	CITY OF IRVINGTON	(16,497)	(24,212)	(40,709)	-	(40,709)	2,801
N015	BULLITT CO CONSERVAT DIST	(3,256)	(922)	(4,178)	-	(4,178)	553
N017	PRINCETON ELECTRIC PL BD	(141,031)	11,910	(129,121)	-	(129,121)	23,948
N018	MURRAY/CALLOWAY CO AIRPRT	(4,446)	(650)	(5,096)	-	(5,096)	755
N020	CARLISLE CO SANIT DIST 1	(8,124)	(234)	(8,358)	-	(8,358)	1,379
N021	CARROLLTON UTILITIES COMM	(173,375)	10,541	(162,834)	-	(162,834)	29,440
N022	CITY OF GRAYSON	(31,677)	(84,979)	(116,656)	-	(116,656)	5,379
N025	EAST CLARK CO WATER DIST	(32,973)	7,177	(25,796)	-	(25,796)	5,599
N029	CUMBERLAND CO PUBLIC LIB	(10,363)	918	(9,445)	-	(9,445)	1,760
N033	ESTILL CO WATER DIST NO 1	(36,237)	8,872	(27,365)	-	(27,365)	6,153
N035	HOUSING AUTH FLEMINGSBURG	(5,218)	(1,370)	(6,588)	-	(6,588)	886
N036	PRESTONSBURG CITY UTIL	(247,658)	(86,926)	(334,584)	-	(334,584)	42,054
N037	FRANKFORT INDEP SCHOOLS	(133,011)	(16,334)	(149,345)	-	(149,345)	22,586
N038	HOUSING AUTH OF HICKMAN	(17,552)	(5,154)	(22,706)	-	(22,706)	2,980
N041	BULLOCK PEN WATER DIST	(77,294)	(5,663)	(82,957)	-	(82,957)	13,125
N042	PURCHASE AREA DEV DIST	(216,249)	(7,276)	(223,525)	-	(223,525)	36,721
N043	GRAYSON CO LIBRARY	(29,847)	4,663	(25,184)	-	(25,184)	5,068
N044	HOUSING AUTH OF GREENSBUR	-	(4,402)	(4,402)	-	(4,402)	-
N045	KENTUCKY ED DEV CORP	(78,564)	(14,903)	(93,467)	-	(93,467)	13,341
N047	ELIZABETHTOWN BD OF EDUC	(289,775)	(47,661)	(337,436)	-	(337,436)	49,206
N049	CYNTHIANA HARRISON CO JPC	(9,181)	(1,522)	(10,703)	-	(10,703)	1,559
N050	CITY OF HORSE CAVE	(35,236)	(3,876)	(39,112)	-	(39,112)	5,983
N051	CITY OF HENDERSON	(757,271)	(67,040)	(824,311)	-	(824,311)	128,591
N052	CITY OF NEW CASTLE	(13,680)	(176)	(13,856)	-	(13,856)	2,323
N054	CITY OF MADISONVILLE	(943,163)	156,921	(786,242)	-	(786,242)	160,157
N057	NICHOLASVILLE HOUSING AUT	(5,622)	265	(5,357)	-	(5,357)	955
N058	JOHNSON CO LIBRARY	(28,379)	1,525	(26,854)	-	(26,854)	4,819
N060	KNOTT CO WATER & SEWER	(65,187)	25,633	(39,554)	-	(39,554)	11,069
N061	KNOX CO SOIL CONSERV DIS	(5,675)	2,747	(2,928)	-	(2,928)	964
N063	CUMBERLAND VAL AREA DEV	(99,520)	(22,582)	(122,102)	-	(122,102)	16,899
N065	THREE FORKS REG JAIL	(128,788)	32,360	(96,428)	-	(96,428)	21,869
N067	HOUSING ORIENTED MINISTRI	(37,384)	(702)	(38,086)	-	(38,086)	6,348
N068	GAR,QUI,KY-O-HTS WTR DIST	(21,166)	(5,328)	(26,494)	-	(26,494)	3,594
N069	CITY OF CRAB ORCHARD	(4,711)	(4,054)	(8,765)	-	(8,765)	800
N071	CITY OF AUBURN	(36,511)	(968)	(37,479)	-	(37,479)	6,200
N072	LYON CO AMBULANCE SERVICE	(66,517)	5,611	(60,906)	-	(60,906)	11,295



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2024
		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)
N075	CITY OF ISLAND	(13,754)	1,513	(12,241)	-	(12,241)	2,336
N076	MADISON CO EMS	(8,668)	(2,474)	(11,142)	-	(11,142)	1,472
N077	MAGOFFIN CO WATER DIST	(35,616)	1,556	(34,060)	-	(34,060)	6,048
N078	CENTRAL KY COMM ACTION	(680,267)	195,719	(484,548)	-	(484,548)	115,515
N079	BENTON ELECTRIC SYSTEM	(87,837)	8,602	(79,235)	-	(79,235)	14,915
N080	MARTIN CO WATER DISTRICT	-	(94,544)	(94,544)	-	(94,544)	-
N081	BUFFALO TRACE AR DEV DIST	(152,355)	2,338	(150,017)	-	(150,017)	25,871
N082	MEADE CO WATER DISTRICT	(43,989)	(4,223)	(48,212)	-	(48,212)	7,470
N084	MERCER CO PUBLIC LIBRARY	(43,272)	17	(43,255)	-	(43,255)	7,348
N085	METCALFE CO CONSERV DIST	(3,314)	(911)	(4,225)	-	(4,225)	563
N087	CITY OF MT STERLING	(99,068)	(241)	(99,309)	-	(99,309)	16,823
N088	MORGAN CO AMBULANCE SERV	(42,924)	9,835	(33,089)	-	(33,089)	7,289
N089	MUHLENBERG CO WATER DIST	(76,466)	3,036	(73,430)	-	(73,430)	12,984
N090	BARDSTOWN-NELSON CO TOURI	(25,593)	10,522	(15,071)	-	(15,071)	4,346
N092	CITY OF HARTFORD	(81,748)	(812)	(82,560)	-	(82,560)	13,881
N093	CITY OF LAGRANGE	(82,908)	30,999	(51,909)	-	(51,909)	14,079
N094	CITY OF OWENTON	(6,265)	(9,445)	(15,710)	-	(15,710)	1,064
N097	KY VALLEY ED COOPERATIVE	(12,070)	(10,065)	(22,135)	-	(22,135)	2,050
N098	PIKE CO LIBRARY DISTRICT	(85,392)	38,903	(46,489)	-	(46,489)	14,500
N099	CITY OF CLAY CITY	(25,466)	15,782	(9,684)	-	(9,684)	4,324
N100	CITY OF BURNSIDE	(31,157)	12,195	(18,962)	-	(18,962)	5,291
N103	HOUSING AUTH OF MOREHEAD	(39,443)	2,165	(37,278)	-	(37,278)	6,698
N104	CITY OF JAMESTOWN	(109,091)	5,425	(103,666)	-	(103,666)	18,525
N106	W SHELBY WATER DISTRICT	(22,778)	488	(22,290)	-	(22,290)	3,868
N107	SIMPSON CO CONSER DIST	(2,964)	586	(2,378)	-	(2,378)	503
N110	LOGAN/TODD REG. WATER COM	(60,359)	15,593	(44,766)	-	(44,766)	10,249
N111	BARKLEY LAKE WATER DIST	(62,220)	(15,222)	(77,442)	-	(77,442)	10,566
N112	TRIMBLE CO WATER DIST	(13,815)	(6,086)	(19,901)	-	(19,901)	2,346
N113	UNION CO LIBRARY BD	(26,122)	(9,907)	(36,029)	-	(36,029)	4,436
N114	BOWLING GRN MUNICIPAL UTI	(1,391,233)	21,364	(1,369,869)	-	(1,369,869)	236,242
N115	WASHINGTON CO CONSER DIST	(3,290)	575	(2,715)	-	(2,715)	559
N116	MONTICELLO UTILITY COMM	(113,802)	(9,906)	(123,708)	-	(123,708)	19,325
N117	CITY OF DIXON	(4,855)	(5,126)	(9,981)	-	(9,981)	824
N118	CITY OF WILLIAMSBURG	(206,170)	17	(206,153)	-	(206,153)	35,009
N119	WOLFE CO CONSER DISTRICT	(4,188)	(24)	(4,212)	-	(4,212)	711
N120	WOODFORD CO PLAN ZONING	(24,140)	(3,859)	(27,999)	-	(27,999)	4,099
N959	N KY CONV & VISITORS BUR	(87,128)	(51,542)	(138,670)	-	(138,670)	14,795
P001	HOUSING AUTH OF COLUMBIA	(8,825)	(9,263)	(18,088)	-	(18,088)	1,499
P005	GLASGOW ELECTRIC PLANT BD	(398,138)	(16,420)	(414,558)	-	(414,558)	67,607
P006	BATH COUNTY E.M.S.	(30,148)	(50,527)	(80,675)	-	(80,675)	5,119
P007	CITY OF PINEVILLE	(32,535)	8,672	(23,863)	-	(23,863)	5,525
P008	BOONE CO PLANNING COMM	(101,868)	(12,558)	(114,426)	-	(114,426)	17,298
P009	HOUSING AUTHORITY PARIS	(17,132)	(17,855)	(34,987)	-	(34,987)	2,909
P010	REGIONAL PUBLIC SAFETY	(71,024)	(10,272)	(81,296)	-	(81,296)	12,060
P011	CITY OF JUNCTION CITY	(11,443)	(16,365)	(27,808)	-	(27,808)	1,943
P013	CITY OF JACKSON	(128,884)	(7,718)	(136,602)	-	(136,602)	21,886
P014	BRECKINRIDGE CO PUBLIC LI	(25,893)	8,329	(17,564)	-	(17,564)	4,397
P015	CITY OF LEBANON JUNCTION	(27,043)	9,164	(17,879)	-	(17,879)	4,592
P017	PRINCETON WATER/WASTEWATE	(68,169)	(18,850)	(87,019)	-	(87,019)	11,576
P018	MURRAY/CALLOWAY TRANS AUT	(58,184)	18,892	(39,292)	-	(39,292)	9,880
P022	RATTLESNAKE RIDGE WATER	(59,050)	(3,233)	(62,283)	-	(62,283)	10,027
P023	LIBERTY TOURISM	(5,062)	7,727	2,665	-	2,665	860
P025	CLARK CO CONSVATION DIST	(2,199)	(904)	(3,103)	-	(3,103)	373
P033	ESTILL COUNTY EMS	-	-	-	-	-	-
P035	FLEMING CO DISPATCH	(16,638)	(1,266)	(17,904)	-	(17,904)	2,825
P037	COMMUNITY ACTION KENTUCKY	(80,144)	23,147	(56,997)	-	(56,997)	13,609
P038	HICKMAN ELECTRIC SYSTEM	(40,584)	(4,595)	(45,179)	-	(45,179)	6,892
P041	CITY OF DRY RIDGE	(32,814)	(9,275)	(42,089)	-	(42,089)	5,572
P043	CITY OF CLARKSON	(17,575)	8,455	(9,120)	-	(9,120)	2,984
P045	GREENUP CO ENVIR COMM	(14,511)	(3,568)	(18,079)	-	(18,079)	2,464
P047	CITY OF WEST POINT	(5,606)	(33,911)	(39,517)	-	(39,517)	952
P048	HARLAN COUNTY C A A	(134,118)	18,809	(115,309)	-	(115,309)	22,774
P049	HOUSING AUTHORITY OF CYNT	(38,779)	(38,605)	(77,384)	-	(77,384)	6,585
P050	HART CO SOLID WASTE SVC	(79,068)	28,066	(51,002)	-	(51,002)	13,426
P051	HENDERSON MUN POWER&LIGHT	(389,658)	105,442	(284,216)	-	(284,216)	66,167
P052	LITTLE KY RV WS CONV DIST	(6,679)	(513)	(7,192)	-	(7,192)	1,134
P054	HOUSING AUTH DAWSON SPG	(26,674)	(1,450)	(28,124)	-	(28,124)	4,529



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2024
		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)
P057	VALLEY VIEW FERRY AUTHORI	(19,031)	10,007	(9,024)	-	(9,024)	3,232
P061	BARBOURVILLE UTILITY COMM	(251,713)	20,180	(231,533)	-	(231,533)	42,743
P063	LAUREL CO WATER DIST #2	(82,988)	15,293	(67,695)	-	(67,695)	14,092
P068	LEWIS CO PUBLIC LIBRARY	(9,765)	244	(9,521)	-	(9,521)	1,658
P069	LINCOLN CO CLERK	(41,965)	10,709	(31,256)	-	(31,256)	7,126
P071	LOGAN CO CONS DISTRICT	(10,949)	6,223	(4,726)	-	(4,726)	1,859
P072	LYON CO WATER DISTRICT	(16,611)	(2,942)	(19,553)	-	(19,553)	2,821
P075	MCLEAN CO REG WATER COMM	(20,855)	18,954	(1,901)	-	(1,901)	3,541
P076	MADISON CO PUBLIC LIBRARY	(117,000)	21,053	(95,947)	-	(95,947)	19,867
P077	SALYERS/MAG CO JOINT HOUS	(12,612)	866	(11,746)	-	(11,746)	2,142
P078	MARION CO CONSERVAT DIST	(3,184)	189	(2,995)	-	(2,995)	541
P079	CITY OF CALVERT CITY	(124,560)	(7,040)	(131,600)	-	(131,600)	21,151
P081	MASON COUNTY LIBRARY	(15,270)	(14,087)	(29,357)	-	(29,357)	2,593
P084	ANDERSON-DEAN COMM PARK	(9,117)	(1,885)	(11,002)	-	(11,002)	1,548
P087	MONTGOMERY CTY WATER DIST	(5,540)	(2,282)	(7,822)	-	(7,822)	941
P088	MORGAN CO WATER DIST	(41,357)	35,055	(6,302)	-	(6,302)	7,023
P089	MUHLENBERG WATER DIST #3	(26,719)	1,093	(25,626)	-	(25,626)	4,537
P090	NORTH NELSON WATER DIST	(21,309)	(2,410)	(23,719)	-	(23,719)	3,619
P092	OHIO CO REG WASTEWATER D	(24,671)	6,107	(18,564)	-	(18,564)	4,189
P097	KY RIVER AREA DEV DIST	(159,361)	8,270	(151,091)	-	(151,091)	27,061
P100	LAKE CUMBERLAND CAA, INC	(309,785)	(8,505)	(318,290)	-	(318,290)	52,604
P103	MOREHEAD TOURISM COMMISSI	(26,862)	1,639	(25,223)	-	(25,223)	4,561
P104	RUSSELL CO TOURIST COMM	(6,480)	(1,764)	(8,244)	-	(8,244)	1,100
P105	GEORGETOWN/SCOTT TOURISM	(15,600)	6,439	(9,161)	-	(9,161)	2,649
P106	MULTI PURPOSE COMM ACTION	(39,939)	14,129	(25,810)	-	(25,810)	6,782
P107	SIMPSON CO LIBRARY DIST	(21,078)	1,644	(19,434)	-	(19,434)	3,579
P110	TODD COUNTY CONSERVATION DISTRICT	(4,257)	591	(3,666)	-	(3,666)	723
P111	JOHN L STREET LIBRARY	(17,698)	9,178	(8,520)	-	(8,520)	3,005
P113	STURGIS HOUSING AUTHORITY	(3,274)	(7,017)	(10,291)	-	(10,291)	556
P115	HOUSING AUTH SPRINGFIELD	(10,450)	(928)	(11,378)	-	(11,378)	1,775
P116	CITY OF MONTICELLO	(37,044)	(8,896)	(45,940)	-	(45,940)	6,290
P117	CITY OF CLAY	(29,994)	6,243	(23,751)	-	(23,751)	5,093
P120	WOODFORD CO CONSERV DIST	(7,378)	4,235	(3,143)	-	(3,143)	1,253
P959	CITY OF CRESTVIEW HILLS	(25,508)	4,157	(21,351)	-	(21,351)	4,331
R003	SOUTH ANDERSON WATER DIST	(26,180)	7,023	(19,157)	-	(19,157)	4,446
R005	BARREN CO SOIL CONS DIS	(2,796)	(579)	(3,375)	-	(3,375)	475
R008	BOONE CO LIBRARY DIST	(313,046)	2,476	(310,570)	-	(310,570)	53,158
R010	ASHLAND BD OF ED	(543,264)	21,515	(521,749)	-	(521,749)	92,251
R011	DANVILLE BOYLE PLANNING	(8,081)	(6,777)	(14,858)	-	(14,858)	1,372
R013	BREATHITT COUNTY WATER DISTRICT	(20,614)	6,258	(14,356)	-	(14,356)	3,500
R015	CITY OF SHEPHERDSVILLE	(140,173)	18,284	(121,889)	-	(121,889)	23,803
R017	CITY OF PRINCETON	(58,343)	(9,826)	(68,169)	-	(68,169)	9,907
R018	MURRAY ELECTRIC SYSTEM	(273,325)	(20,016)	(293,341)	-	(293,341)	46,413
R019	FORT THOMAS BOARD OF ED	(307,525)	(80,778)	(388,303)	-	(388,303)	52,220
R021	CARROLLTON/CARR CO REC TR	(5,319)	414	(4,905)	-	(4,905)	903
R024	CHRISTIAN CO WATER DIST	(56,774)	817	(55,957)	-	(55,957)	9,641
R030	DAVIESS CO AIRPORT BD	(27,399)	3,977	(23,422)	-	(23,422)	4,653
R033	CITY OF RAVENNA	(5,957)	(1,909)	(7,866)	-	(7,866)	1,012
R034	LEXINGTON PUBLIC LIBRARY	(577,778)	(11,342)	(589,120)	-	(589,120)	98,111
R036	CITY OF PRESTONSBURG	(287,098)	64,468	(222,630)	-	(222,630)	48,751
R037	PAUL SAWYIER LIBRARY	(110,953)	(13,876)	(124,829)	-	(124,829)	18,841
R038	CITY OF FULTON	(117,549)	(28,215)	(145,764)	-	(145,764)	19,961
R041	CITY OF CRITTENDEN	(10,734)	(751)	(11,485)	-	(11,485)	1,823
R042	MAYFIELD ELEC & WATER SYS	(353,148)	19,862	(333,286)	-	(333,286)	59,967
R045	CITY OF RUSSELL	(91,898)	(20,697)	(112,595)	-	(112,595)	15,605
R047	LINCOLN TRAIL AREA DEV DI	(167,185)	4,210	(162,975)	-	(162,975)	28,389
R048	HARLAN CO CONSERV DIST	(4,361)	643	(3,718)	-	(3,718)	740
R050	HART CO AMB SERVICE	(94,049)	(33,354)	(127,403)	-	(127,403)	15,970
R051	HENDERSON MUN W & S DEPT	(388,280)	(76,159)	(464,439)	-	(464,439)	65,933
R052	CITY OF CAMPBELLSBURG	(8,148)	2,585	(5,563)	-	(5,563)	1,384
R054	SOUTH HOPKINS WATER DIST	(26,886)	(10,274)	(37,160)	-	(37,160)	4,566
R057	CITY OF WILMORE	(95,701)	(14,613)	(110,314)	-	(110,314)	16,251
R058	HOUSING AUTH OF PAINTSVLE	(49,757)	(4,702)	(54,459)	-	(54,459)	8,449
R061	KY COMM ECONOMIC OPPORT	(752,751)	193,927	(558,824)	-	(558,824)	127,823
R063	WOODCREEK WATER DISTRICT	(221,703)	21,998	(199,705)	-	(199,705)	37,647
R071	LOGAN CO PUBLIC LIBRARY	(43,469)	(6,782)	(50,251)	-	(50,251)	7,381
R072	LYON CO HOUSING AUTHORITY	(23,046)	(6,013)	(29,059)	-	(29,059)	3,913



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2024
		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)
R073	MCCRACKEN CO BD OF ED	(945,125)	75	(945,050)	-	(945,050)	160,490
R076	RICHMOND UTILITIES	(341,242)	(763)	(342,005)	-	(342,005)	57,946
R078	CITY OF LORETTO	(2,372)	(368)	(2,740)	-	(2,740)	403
R079	MARSHALL CO PUB LIBRARY	(74,668)	(27,880)	(102,548)	-	(102,548)	12,679
R088	CITY OF WEST LIBERTY	(152,777)	34,543	(118,234)	-	(118,234)	25,943
R089	CENTRAL CITY MUN WTR&SEWR	(106,895)	12,443	(94,452)	-	(94,452)	18,152
R090	NELSON CO PUBLIC LIBRARY	(102,457)	1,019	(101,438)	-	(101,438)	17,398
R093	TRI CO COMM ACTION AGENCY	(32,445)	2,879	(29,566)	-	(29,566)	5,509
R097	PERRY COUNTY PUBLIC LIB	(53,823)	(23,817)	(77,640)	-	(77,640)	9,140
R103	ROWAN CO PUBLIC LIBRARY	(37,156)	7,910	(29,246)	-	(29,246)	6,309
R104	CITY OF RUSSELL SPRINGS	(106,605)	36,652	(69,953)	-	(69,953)	18,102
R105	CITY OF STAMPING GROUND	(2,374)	1,161	(1,213)	-	(1,213)	403
R106	SHELBY CO PARK RECREATION	(48,145)	(5,246)	(53,391)	-	(53,391)	8,175
R109	TAYLOR CO PUBLIC LIBRARY	(27,250)	(12,398)	(39,648)	-	(39,648)	4,627
R114	BOWLING GREEN PUBLIC SCHO	(699,356)	14,360	(684,996)	-	(684,996)	118,756
R115	S W E D A	(6,634)	1,045	(5,589)	-	(5,589)	1,126
R116	WAYNE CO CONSERV DIST	(5,155)	132	(5,023)	-	(5,023)	875
R117	WEBSTER COUNTY WATER DIST	(39,273)	(15,763)	(55,036)	-	(55,036)	6,669
R118	WILLIAMSBURG IND BD OF ED	(83,926)	(37,277)	(121,203)	-	(121,203)	14,251
R120	CITY OF MIDWAY	(30,495)	9,254	(21,241)	-	(21,241)	5,178
R959	N KY LEGAL AID SOCIETY	(251,123)	40,749	(210,374)	-	(210,374)	42,643
T036	FLOYD COUNTY CONSV DIST	(10,028)	147	(9,881)	-	(9,881)	1,703
V001	ADAIR COUNTY FISCAL COURT	(184,128)	(2,112)	(186,240)	-	(186,240)	31,266
V002	ALLEN COUNTY FISCAL COURT	(241,438)	(37,199)	(278,637)	-	(278,637)	40,998
V003	ANDERSON CO FISCAL COURT	(288,054)	54,815	(233,239)	-	(233,239)	48,914
V004	BALLARD COUNTY FISCAL CT	(232,111)	(14,197)	(246,308)	-	(246,308)	39,414
V005	BARREN CO FISCAL CT	(164,444)	(14,318)	(178,762)	-	(178,762)	27,924
V006	BATH CO FISCAL COURT	(134,865)	(9,989)	(144,854)	-	(144,854)	22,901
V007	BELL CO FISCAL CT	(244,882)	(30,937)	(275,819)	-	(275,819)	41,583
V008	BOONE CO FISCAL CT	(1,171,073)	227,221	(943,852)	-	(943,852)	198,857
V009	BOURBON CO FISCAL COURT	(272,597)	46,775	(225,822)	-	(225,822)	46,289
V010	BOYD COUNTY FISCAL COURT	(842,966)	209,279	(633,687)	-	(633,687)	143,142
V011	BOYLE COUNTY FISCAL COURT	(358,807)	20,321	(338,486)	-	(338,486)	60,928
V012	BRACKEN CO FISCAL COURT	(142,800)	21,005	(121,795)	-	(121,795)	24,249
V013	BREATHITT CO FISCAL COURT	(126,045)	(44,917)	(170,962)	-	(170,962)	21,403
V014	BRECKINRIDGE CO FISCAL CT	(276,063)	6,181	(269,882)	-	(269,882)	46,878
V016	BUTLER COUNTY FISCAL CT	(240,065)	52,956	(187,109)	-	(187,109)	40,765
V017	CALDWELL CO FISCAL COURT	(143,145)	(28,324)	(171,469)	-	(171,469)	24,307
V018	CALLOWAY CO FISCAL COURT	(409,361)	(24,663)	(434,024)	-	(434,024)	69,513
V019	CAMPBELL CO FISCAL CT	(813,700)	(152,475)	(966,175)	-	(966,175)	138,173
V020	CARLISLE CO FISCAL COURT	(108,501)	(6,227)	(114,728)	-	(114,728)	18,424
V021	CARROLL CO FISCAL CT	(337,266)	108,778	(228,488)	-	(228,488)	57,271
V022	CARTER CO FISCAL CT	(379,304)	51,446	(327,858)	-	(327,858)	64,409
V023	CASEY CO FISCAL COURT	(210,462)	(56,433)	(266,895)	-	(266,895)	35,738
V024	CHRISTIAN CO FISCAL COURT	(320,942)	(81,999)	(402,941)	-	(402,941)	54,498
V025	CLARK COUNTY FISCAL COURT	(373,801)	96,104	(277,697)	-	(277,697)	63,474
V026	CLAY COUNTY FISCAL CT	(370,033)	(72,878)	(442,911)	-	(442,911)	62,834
V027	CLINTON CO FISCAL COURT	(172,310)	(69,614)	(241,924)	-	(241,924)	29,260
V028	CRITTENDEN CO FIS CT	(222,354)	24,198	(198,156)	-	(198,156)	37,758
V030	DAVISS CO FISCAL COURT	(661,876)	6,997	(654,879)	-	(654,879)	112,392
V031	EDMONSON CO FISCAL CRT	(161,257)	7,996	(153,261)	-	(153,261)	27,383
V032	ELLIOTT CO FISCAL CT	(95,135)	11,391	(83,744)	-	(83,744)	16,155
V033	ESTILL CO FISCAL COURT	(197,829)	(16,459)	(214,288)	-	(214,288)	33,593
V035	FLEMING CO FISCAL COURT	(113,531)	(12,883)	(126,414)	-	(126,414)	19,279
V036	FLOYD CO FISCAL COURT	(367,390)	(58,967)	(426,357)	-	(426,357)	62,386
V037	FRANKLIN CO FISCAL COURT	(513,961)	19,966	(493,995)	-	(493,995)	87,275
V038	FULTON COUNTY FIS CT	(278,711)	(53,253)	(331,964)	-	(331,964)	47,327
V039	GALLATIN CO FISCAL COURT	(212,114)	(2,118)	(214,232)	-	(214,232)	36,019
V040	GARRARD CO FISCAL COURT	(227,766)	10,189	(217,577)	-	(217,577)	38,677
V041	GRANT COUNTY FISCAL COURT	(313,509)	63,627	(249,882)	-	(249,882)	53,236
V042	GRAVES COUNTY FISCAL CT	(387,114)	(75,761)	(462,875)	-	(462,875)	65,735
V043	GRAYSON CO FISCAL COURT	(519,395)	166,475	(352,920)	-	(352,920)	88,197
V044	GREEN COUNTY FISCAL COURT	(79,159)	(5,775)	(84,934)	-	(84,934)	13,442
V045	GREENUP CO FISCAL CT	(499,809)	74,047	(425,762)	-	(425,762)	84,872
V046	HANCOCK CO FISCAL COURT	(229,267)	(35,009)	(264,276)	-	(264,276)	38,931
V047	HARDIN CO FISCAL COURT	(382,597)	33,201	(349,396)	-	(349,396)	64,968
V048	HARLAN CO FIS CT	(350,107)	(92,345)	(442,452)	-	(442,452)	59,451



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2024
		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)
V049	HARRISON CO FISCAL COURT	(141,533)	(8,472)	(150,005)	-	(150,005)	24,033
V050	HART COUNTY FISCAL COURT	(283,680)	36,724	(246,956)	-	(246,956)	48,171
V051	HENDERSON CO FISCAL COURT	(614,272)	(211,813)	(826,085)	-	(826,085)	104,308
V052	HENRY CO FISCAL COURT	(115,882)	(73,041)	(188,923)	-	(188,923)	19,678
V053	HICKMAN CO FISCAL COURT	(107,888)	(22,832)	(130,720)	-	(130,720)	18,320
V054	HOPKINS CO FISCAL COURT	(449,659)	(62,716)	(512,375)	-	(512,375)	76,356
V055	JACKSON CO FISCAL COURT	(261,882)	13,035	(248,847)	-	(248,847)	44,470
V057	JESSAMINE CO FISCAL COURT	(692,894)	152,341	(540,553)	-	(540,553)	117,659
V060	KNOTT CO FISCAL CT	(178,963)	(8,500)	(187,463)	-	(187,463)	30,389
V061	KNOX CO FISCAL CT	(354,704)	68,396	(286,308)	-	(286,308)	60,232
V062	LARUE CO FISCAL COURT	(216,347)	(718)	(217,065)	-	(217,065)	36,737
V063	LAUREL COUNTY FISCAL COUR	(733,652)	180,578	(553,074)	-	(553,074)	124,580
V064	LAWRENCE CO FISCAL CT	(242,835)	12,012	(230,823)	-	(230,823)	41,235
V065	LEE COUNTY FISCAL COURT	(177,404)	70,041	(107,363)	-	(107,363)	30,125
V066	LESLIE CO FISCAL COURT	(266,349)	(65,662)	(332,011)	-	(332,011)	45,228
V067	LETCHER CO FISCAL COURT	(198,649)	(98,252)	(296,901)	-	(296,901)	33,732
V068	LEWIS COUNTY FISCAL COURT	(153,231)	(76,932)	(230,163)	-	(230,163)	26,020
V069	LINCOLN CO FISCAL COURT	(145,004)	(111,692)	(256,696)	-	(256,696)	24,623
V070	LIVINGSTON CO FISCAL CT	(209,806)	(27,179)	(236,985)	-	(236,985)	35,627
V071	LOGAN COUNTY FISCAL COURT	(435,591)	115,604	(319,987)	-	(319,987)	73,967
V072	LYON COUNTY FISCAL COURT	(93,239)	(15,029)	(108,268)	-	(108,268)	15,833
V073	MCCRACKEN CO FISCAL COURT	(358,316)	(62,342)	(420,658)	-	(420,658)	60,845
V074	MCCRARY CO FISCAL CT	(310,786)	116,347	(194,439)	-	(194,439)	52,774
V075	MCLEAN COUNTY FISCAL CT	(204,962)	(26,580)	(231,542)	-	(231,542)	34,804
V076	MADISON CO FISCAL COURT	(613,245)	57,452	(555,793)	-	(555,793)	104,134
V077	MAGOFFIN CO FISCAL COURT	(130,916)	(46,663)	(177,579)	-	(177,579)	22,231
V078	MARION CO FISCAL COURT	(518,401)	101,192	(417,209)	-	(417,209)	88,029
V079	MARSHALL CO FISCAL COURT	(393,097)	(129,291)	(522,388)	-	(522,388)	66,751
V080	MARTIN CO FISCAL COURT	(164,797)	(9,012)	(173,809)	-	(173,809)	27,984
V081	MASON CO FIS CT	(327,435)	(5,188)	(332,623)	-	(332,623)	55,601
V082	MEADE COUNTY FISCAL COURT	(597,289)	91,134	(506,155)	-	(506,155)	101,424
V083	MENIFEE CO FISCAL COURT	(92,581)	8,341	(84,240)	-	(84,240)	15,721
V084	MERCER COUNTY FISCAL COUR	(175,696)	(34,419)	(210,115)	-	(210,115)	29,835
V085	METCALFE CO FISCAL COURT	(124,797)	3,415	(121,382)	-	(121,382)	21,191
V086	MONROE CO FISCAL COURT	(97,422)	(7,148)	(104,570)	-	(104,570)	16,543
V087	MONTGOMERY CO FISCAL CT	(334,183)	(33,719)	(367,902)	-	(367,902)	56,747
V088	MORGAN CO FISCAL CT	(143,201)	37,749	(105,452)	-	(105,452)	24,317
V089	MUHLENBERG CO FISCAL CT	(476,821)	(57,696)	(534,517)	-	(534,517)	80,968
V090	NELSON CO FISCAL CT	(657,024)	67,115	(589,909)	-	(589,909)	111,568
V091	NICHOLAS CO FISCAL COURT	(142,016)	28,329	(113,687)	-	(113,687)	24,116
V092	OHIO COUNTY FISCAL CRT	(330,428)	61,061	(269,367)	-	(269,367)	56,109
V093	OLDHAM CO FISCAL COURT	(451,281)	29,300	(421,981)	-	(421,981)	76,631
V094	OWEN COUNTY FISCAL COURT	(218,217)	68,665	(149,552)	-	(149,552)	37,055
V095	OWSLEY CO FISCAL COURT	(85,062)	(2,768)	(87,830)	-	(87,830)	14,444
V096	PENDLETON CO FISCAL COURT	(148,263)	(23,471)	(171,734)	-	(171,734)	25,176
V097	PERRY COUNTY FISCAL COURT	(456,962)	101,539	(355,423)	-	(355,423)	77,596
V098	PIKE COUNTY FISCAL COURT	(871,360)	134,764	(736,596)	-	(736,596)	147,964
V099	POWELL CO FISCAL CT	(353,511)	54,985	(298,526)	-	(298,526)	60,029
V100	PULASKI CO FISCAL CT	(587,216)	(81,040)	(668,256)	-	(668,256)	99,714
V101	ROBERTSON CO FISCAL CT	(43,893)	(13,596)	(57,489)	-	(57,489)	7,453
V102	ROCKCASTLE CO FISCAL CT	(265,786)	(3,907)	(269,693)	-	(269,693)	45,133
V103	ROWAN CO FISCAL COURT	(444,461)	182,766	(261,695)	-	(261,695)	75,473
V104	RUSSELL CO FISCAL COURT	(250,696)	(1,987)	(252,683)	-	(252,683)	42,570
V105	SCOTT CO FISCAL CT	(432,141)	126,339	(305,802)	-	(305,802)	73,381
V106	SHELBY CO FISCAL COURT	(351,711)	38,075	(313,636)	-	(313,636)	59,723
V107	SIMPSON CO FISCAL COURT	(307,074)	18,771	(288,303)	-	(288,303)	52,144
V108	SPENCER CO TREASURER	(148,682)	20,562	(128,120)	-	(128,120)	25,247
V109	TAYLOR COUNTY FISCAL COUR	(307,438)	45,295	(262,143)	-	(262,143)	52,205
V110	TODD COUNTY FISCAL COURT	(193,325)	(1,417)	(194,742)	-	(194,742)	32,828
V111	TRIGG COUNTY FISCAL COURT	(220,758)	(3,286)	(224,044)	-	(224,044)	37,486
V112	TRIMBLE CO FISCAL COURT	(132,971)	12,824	(120,147)	-	(120,147)	22,580
V113	UNION COUNTY FISCAL COURT	(301,138)	56,192	(244,946)	-	(244,946)	51,136
V114	WARREN COUNTY FISCAL COUR	(994,474)	208,939	(785,535)	-	(785,535)	168,870
V115	WASHINGTON CO FIS COURT	(174,387)	10,566	(163,821)	-	(163,821)	29,612
V116	WAYNE COUNTY FISCAL COURT	(387,396)	(9,803)	(397,199)	-	(397,199)	65,783
V117	WEBSTER CO FISCAL COURT	(248,970)	(137,575)	(386,545)	-	(386,545)	42,277
V119	CITY OF HIGHLAND HEIGHTS	(54,678)	38,483	(16,195)	-	(16,195)	9,285



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2024
		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)
V120	WOODFORD CO FISCAL COURT	(326,662)	(7,860)	(334,522)	-	(334,522)	55,470
V122	FAMILY HEALTH CENTER	(1,639,109)	(300,121)	(1,939,230)	-	(1,939,230)	278,334
V125	LOUISVILLE MEM COMM	(12,816)	(5,868)	(18,684)	-	(18,684)	2,176
V126	LOU & JEFF CO RIVERPORT	(8,233)	(28,527)	(36,760)	-	(36,760)	1,398
V127	LOU LABOR MANAGER COM	(6,807)	(135)	(6,942)	-	(6,942)	1,156
V129	T A R C	(3,093,043)	(682,542)	(3,775,585)	-	(3,775,585)	525,223
V130	ANCHORAGE BD OF EDUCATION	(87,551)	(5,047)	(92,598)	-	(92,598)	14,867
V136	MOUNTAIN ARTS CENTER	-	(16,978)	(16,978)	-	(16,978)	-
V137	FRANKLIN CO CONS DIST	(2,998)	(6,406)	(9,404)	-	(9,404)	509
V145	CITY OF WURLAND	(7,840)	(718)	(8,558)	-	(8,558)	1,331
V147	HARDIN CO WATER DIST #2	(420,650)	83,675	(336,975)	-	(336,975)	71,430
V151	HOUSING AUTH OF HENDERSON	(100,996)	(32,886)	(133,882)	-	(133,882)	17,150
V156	JEFF CO BD OF ED	(16,194,019)	(7,357,053)	(23,551,072)	-	(23,551,072)	2,749,873
V158	BIG SANDY AREA COMM PRO	(186,122)	(54,800)	(240,922)	-	(240,922)	31,605
V159	CITY OF ERLANGER	(173,303)	(95,311)	(268,614)	-	(268,614)	29,428
V163	EAST BERNSTADT BD OF ED	(39,227)	1,583	(37,644)	-	(37,644)	6,661
V171	CITY OF ADAIRVILLE	(19,177)	2,688	(16,489)	-	(16,489)	3,256
V176	MADISON CO CONSERVAT DIST	(4,013)	120	(3,893)	-	(3,893)	681
V179	MARSHALL CO SEN CITIZENS	-	(10,462)	(10,462)	-	(10,462)	-
V189	CITY OF CENTRAL CITY	(138,644)	(15,788)	(154,432)	-	(154,432)	23,543
V196	CITY OF BUTLER	(4,100)	(193)	(4,293)	-	(4,293)	696
V197	CITY OF HAZARD	(368,014)	(81,117)	(449,131)	-	(449,131)	62,492
V198	MOUNTAIN WATER DISTRICT	(219,781)	24,002	(195,779)	-	(195,779)	37,321
V200	PULASKI COUNTY LIBRARY	(55,114)	(7,255)	(62,369)	-	(62,369)	9,359
V205	BARREN/METCALFE CO AMB SR	(14,683)	1,652	(13,031)	-	(13,031)	2,493
V206	SHELBYVLE MUN WATER&SEWER	(147,206)	23,117	(124,089)	-	(124,089)	24,997
V207	BELL CO PUBLIC LIBRARY	(22,008)	(8,110)	(30,118)	-	(30,118)	3,737
V208	CITY OF WALTON	(45,952)	14,717	(31,235)	-	(31,235)	7,803
V218	MURRAY TOURISM COMMISSION	(9,555)	966	(8,589)	-	(8,589)	1,623
V219	BELLEVUE BD OF EDUCATION	(99,204)	(3,738)	(102,942)	-	(102,942)	16,846
V224	PENNYROYAL AREA MUSEUM	(6,483)	(8,211)	(14,694)	-	(14,694)	1,101
V230	OWENSBORO RIVERPORT AUTH	(279,558)	27,980	(251,578)	-	(251,578)	47,471
V236	BIG SANDY AREA DEV DIST	(201,536)	(107,892)	(309,428)	-	(309,428)	34,222
V237	BLUE GRASS COMM ACTION	(572,243)	42,532	(529,711)	-	(529,711)	97,171
V247	HARDIN CO WATER DIST #1	(381,202)	53,638	(327,564)	-	(327,564)	64,731
V251	HENDERSON CO RIVER AUTH	(68,464)	(18,660)	(87,124)	-	(87,124)	11,626
V259	KENTON CO PUBLIC LIBRARY	(492,365)	(51,280)	(543,645)	-	(543,645)	83,607
V263	LAUREL CO BD OF EDUCATION	(1,009,191)	(143,422)	(1,152,613)	-	(1,152,613)	171,369
V271	RUSSELLVILLE ELEC PL BD	(127,182)	15,138	(112,044)	-	(112,044)	21,596
V281	HOUSING AUTH OF MAYSVILLE	(40,781)	986	(39,795)	-	(39,795)	6,925
V298	CITY OF PIKEVILLE	(365,629)	163,648	(201,981)	-	(201,981)	62,087
V300	HOUSING AUTH OF SOMERSET	(41,671)	(21,770)	(63,441)	-	(63,441)	7,076
V305	CITY OF CAVE CITY	(64,220)	12,673	(51,547)	-	(51,547)	10,905
V306	HOUSING AUTH OF SHELBYVLE	(10,062)	(4,309)	(14,371)	-	(14,371)	1,709
V308	NORTHERN KY AREA DEV.DIST	(296,886)	(66,940)	(363,826)	-	(363,826)	50,414
V319	CAMPBELL CO BD OF ED	(859,221)	49,266	(809,955)	-	(809,955)	145,903
V324	CHRISTIAN CO CONS DIST	(4,839)	(3,427)	(8,266)	-	(8,266)	822
V330	CITY OF OWENSBORO	(1,136,833)	38,784	(1,098,049)	-	(1,098,049)	193,043
V336	SANDY VALLEY TRANS SER IN	(192,953)	(43,995)	(236,948)	-	(236,948)	32,765
V337	FRANKFORT ELEC WATER BD	(1,454,808)	217,767	(1,237,041)	-	(1,237,041)	247,038
V347	CITY OF RADCLIFF	(210,348)	(76,278)	(286,626)	-	(286,626)	35,719
V359	CITY OF ELSMERE	(56,142)	6,850	(49,292)	-	(49,292)	9,533
V363	LONDON LAUREL CO COMM CTR	(63,737)	(17,624)	(81,361)	-	(81,361)	10,823
V373	PADUCAH MCCracken CO TOUR	(34,604)	6,632	(27,972)	-	(27,972)	5,876
V376	CITY OF BERA	(410,559)	(413,898)	(824,457)	-	(824,457)	69,716
V398	CITY OF ELKHORN CITY	-	(26,196)	(26,196)	-	(26,196)	-
V400	PULASKI CO SOIL CONS DIST	(7,370)	(5,474)	(12,844)	-	(12,844)	1,251
V405	MARY W WELDON MEM PUB LIB	(25,250)	378	(24,872)	-	(24,872)	4,288
V407	BELL/WHITLEY COMM ACTION	(279,324)	(11,327)	(290,651)	-	(290,651)	47,431
V408	UNION EMERGENCY SERVICES	(7,356)	10,814	3,458	-	3,458	1,249
V419	DAYTON CITY SCHOOLS	(131,670)	5,902	(125,768)	-	(125,768)	22,359
V424	PENNYRILE ALLIED COMM SER	(449,109)	129,938	(319,171)	-	(319,171)	76,262
V430	OWENSBORO MUN UTILITIES	(1,357,014)	(956,634)	(2,313,648)	-	(2,313,648)	230,432
V436	APPALACHIAN RES & DEFENSE	(247,496)	135,543	(111,953)	-	(111,953)	42,027
V437	FKT/FKLN CO TOUR&CONV COM	(12,588)	(4,200)	(16,788)	-	(16,788)	2,138
V447	CITY OF ELIZABETHTOWN	(926,113)	180,336	(745,777)	-	(745,777)	157,261
V459	LUDLOW BD OF EDUCATION	(66,382)	(32,506)	(98,888)	-	(98,888)	11,272



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2024
		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)
V463	LONDON LAUREL TOURIST COM	(12,870)	(5,942)	(18,812)	-	(18,812)	2,185
V473	PADUCAH POWER SYSTEM	(604,372)	23,280	(581,092)	-	(581,092)	102,627
V476	KY RIVER FOOTHILLS DEV CO	(501,105)	(328,616)	(829,721)	-	(829,721)	85,092
V500	WEST PULASKI WATER DISTR	(62,074)	34,766	(27,308)	-	(27,308)	10,541
V505	CITY OF PARK CITY	(2,802)	178	(2,624)	-	(2,624)	476
V507	BELL CO SOLID WASTE OFFIC	(17,222)	(5,895)	(23,117)	-	(23,117)	2,924
V508	CITY OF UNION	(16,662)	8,763	(7,899)	-	(7,899)	2,829
V524	HOPKINSVL WATER ENV ATH	(447,229)	113,144	(334,085)	-	(334,085)	75,943
V530	AUDUBON AREA COMM SER INC	(1,641,300)	227,657	(1,413,643)	-	(1,413,643)	278,706
V537	CAPITAL COMMUNITY E I D A	(9,149)	(3,815)	(12,964)	-	(12,964)	1,554
V547	ELIZABETH TOWN TOUR/CON BU	(20,898)	(10,194)	(31,092)	-	(31,092)	3,549
V559	BEECHWOOD BOARD OF EDUC	(125,174)	(7,961)	(133,135)	-	(133,135)	21,256
V563	LONDON-LAUREL CO IDA	(12,365)	5,535	(6,830)	-	(6,830)	2,100
V576	SOUTHERN MADISON WATER DT	(21,179)	(24,562)	(45,741)	-	(45,741)	3,596
V607	PINEVILLE UTILITY COMM	(109,936)	(9,961)	(119,897)	-	(119,897)	18,668
V608	WALTON FIRE DIST/EMS	(13,980)	22,463	8,483	-	8,483	2,374
V619	SOUTHGATE BD OF ED	(31,513)	14,687	(16,826)	-	(16,826)	5,351
V624	HOPKINSVL ELECTRIC SYSTEM	(396,050)	20,933	(375,117)	-	(375,117)	67,253
V630	CITY OF WHITESVILLE	(17,618)	(392)	(18,010)	-	(18,010)	2,992
V637	FARMDALE WATER DISTRICT	(10,841)	(4,124)	(14,965)	-	(14,965)	1,841
V647	CITY OF VINE GROVE	(71,245)	19,193	(52,052)	-	(52,052)	12,098
V659	KENTON CO BD OF ED	(1,802,896)	(304,502)	(2,107,398)	-	(2,107,398)	306,146
V663	LAUREL CO CONSERV DIST	(5,633)	(209)	(5,842)	-	(5,842)	956
V673	PADUCAH-MCCRACKEN CO JOIN	(150,902)	(16,846)	(167,748)	-	(167,748)	25,624
V676	MADISON CO UTILITIES DIST	(66,855)	8,294	(58,561)	-	(58,561)	11,352
V707	BELL CO CONSERVATION DIST	(1,888)	676	(1,212)	-	(1,212)	321
V708	HEBRON FIRE PROTECTION DI	(4,066)	(5,617)	(9,683)	-	(9,683)	690
V719	SILVER GROVE BD OF ED	-	(28,476)	(28,476)	-	(28,476)	-
V724	PENNYRILE AREA DEVP DIST	(179,730)	(26,503)	(206,233)	-	(206,233)	30,520
V730	GREEN RIV AREA DEL DIST	(261,358)	(1,104)	(262,462)	-	(262,462)	44,381
V737	KY ASSOC OF CO (KACO)	(362,724)	(52,587)	(415,311)	-	(415,311)	61,593
V756	JEFF CO MED CENTER LAUNDR	(213,351)	(50,499)	(263,850)	-	(263,850)	36,229
V759	ERLANGER/ELSMERE BD OF ED	(369,711)	(20,443)	(390,154)	-	(390,154)	62,780
V773	MCCRACKEN CO PUB LIBRARY	(98,022)	(32,407)	(130,429)	-	(130,429)	16,645
V808	POINT PLEASANT FIRE DIST	-	(4,197)	(4,197)	-	(4,197)	-
V819	NEWPORT BD OF ED	(364,721)	18,972	(345,749)	-	(345,749)	61,933
V830	REGIONAL WTR RESOURCE AGY	(564,496)	126,069	(438,427)	-	(438,427)	95,856
V856	KYIANA REG PLANNING DEV	(417,594)	(88,506)	(506,100)	-	(506,100)	70,911
V859	COVINGTON BD OF ED	(902,228)	(73,804)	(976,032)	-	(976,032)	153,205
V873	PADUCAH-MCCRACKEN CO RIV	(47,131)	(31,836)	(78,967)	-	(78,967)	8,003
V919	CITY OF WILDER	(21,995)	(2,773)	(24,768)	-	(24,768)	3,735
V930	OWENSBORO METRO PLAN COMM	(70,695)	5,212	(65,483)	-	(65,483)	12,005
V937	HOUSING AUTH OF FRANKFORT	(60,045)	(17,044)	(77,089)	-	(77,089)	10,196
V959	CITY OF COVINGTON	(761,794)	128,716	(633,078)	-	(633,078)	129,359
W001	ADAIR COUNTY ATTORNEY	(12,288)	(4,701)	(16,989)	-	(16,989)	2,087
W003	ANDERSON COUNTY ATTORNEY	(5,731)	(3,914)	(9,645)	-	(9,645)	973
W004	BALLARD COUNTY ATTORNEY	(7,043)	(3,470)	(10,513)	-	(10,513)	1,196
W010	BOYD COUNTY ATTORNEY	(18,178)	(7,965)	(26,143)	-	(26,143)	3,087
W011	BOYLE COUNTY ATTORNEY	(9,476)	(1,851)	(11,327)	-	(11,327)	1,609
W013	BREATHITT CO ATTORNEY	(3,120)	(10,191)	(13,311)	-	(13,311)	530
W015	BULLITT COUNTY ATTORNEY	(28,915)	(30,998)	(59,913)	-	(59,913)	4,910
W016	BUTLER COUNTY ATTORNEY	(5,327)	(1,296)	(6,623)	-	(6,623)	905
W017	CALDWELL COUNTY ATTORNEY	(10,283)	(3,716)	(13,999)	-	(13,999)	1,746
W018	CALLOWAY COUNTY ATTORNEY	(23,784)	(2,127)	(25,911)	-	(25,911)	4,039
W019	CAMPBELL COUNTY ATTORNEY	(53,273)	(15,787)	(69,060)	-	(69,060)	9,046
W020	CARLISLE COUNTY ATTORNEY	-	(4,159)	(4,159)	-	(4,159)	-
W021	CARROLL COUNTY ATTORNEY	(2,640)	2,384	(256)	-	(256)	448
W022	CHILD SUPPORT ENFORCEMENT	(11,175)	1,060	(10,115)	-	(10,115)	1,898
W024	CHRISTIAN COUNTY ATTORNEY	(35,953)	(17,852)	(53,805)	-	(53,805)	6,105
W026	CLAY COUNTY ATTORNEY	(11,173)	(8,877)	(20,050)	-	(20,050)	1,897
W027	CLINTON CO ATTORNEY	(8,196)	(1,295)	(9,491)	-	(9,491)	1,392
W029	CUMBERLAND CO ATTORNEY	(5,524)	(3,603)	(9,127)	-	(9,127)	938
W031	EDMONSON COUNTY ATTORNEY	(2,743)	(281)	(3,024)	-	(3,024)	466
W032	ELLIOTT COUNTY ATTORNEY	(4,682)	(3,606)	(8,288)	-	(8,288)	795
W033	ESTILL COUNTY ATTORNEY	(9,866)	(4,709)	(14,575)	-	(14,575)	1,675
W035	FLEMING COUNTY ATTORNEY	(20,946)	(4,606)	(25,552)	-	(25,552)	3,557
W036	FLOYD COUNTY ATTORNEY	(16,136)	20,588	4,452	-	4,452	2,740



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2024
		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)
W039	GALLATIN COUNTY ATTORNEY	-	(10,421)	(10,421)	-	(10,421)	-
W041	GRANT COUNTY CHILD SUPPOR	(8,116)	(5,774)	(13,890)	-	(13,890)	1,378
W043	GRAYSON COUNTY ATTORNEY	(10,790)	(5,692)	(16,482)	-	(16,482)	1,832
W044	GREEN COUNTY ATTORNEY	(5,173)	(4,895)	(10,068)	-	(10,068)	878
W045	GREENUP CO ATTY/CHILD SUP	-	(26,276)	(26,276)	-	(26,276)	-
W047	HARDIN COUNTY ATTORNEY	(53,178)	(34,141)	(87,319)	-	(87,319)	9,030
W048	HARLAN COUNTY ATTORNEY	(25,296)	(18,897)	(44,193)	-	(44,193)	4,295
W050	HART COUNTY ATTORNEY	(16,635)	(5,178)	(21,813)	-	(21,813)	2,825
W051	HENDERSON CO ATTORNEY	(26,204)	(6,466)	(32,670)	-	(32,670)	4,450
W052	HENRY COUNTY ATTORNEY	(1,612)	(3,458)	(5,070)	-	(5,070)	274
W055	JACKSON COUNTY ATTORNEY	(8,477)	(18)	(8,495)	-	(8,495)	1,439
W056	JEFFERSON CO ATTORNEY	(511,632)	(216,300)	(727,932)	-	(727,932)	86,879
W058	JOHNSON CO ATTORNEY	(16,497)	539	(15,958)	-	(15,958)	2,801
W060	KNOTT COUNTY ATTORNEY	(8,915)	(6,068)	(14,983)	-	(14,983)	1,514
W061	KNOX COUNTY ATTORNEY	(19,610)	(5,661)	(25,271)	-	(25,271)	3,330
W063	LAUREL COUNTY ATTORNEY	(41,365)	(5,486)	(46,851)	-	(46,851)	7,024
W064	LAWRENCE COUNTY ATTORNEY	(2,271)	(14,731)	(17,002)	-	(17,002)	386
W066	LESLIE COUNTY ATTORNEY	(8,360)	(3,189)	(11,549)	-	(11,549)	1,420
W067	LETCHER COUNTY ATTORNEY	(13,379)	(5,717)	(19,096)	-	(19,096)	2,272
W069	LINCOLN COUNTY ATTORNEY	(14,155)	(3,760)	(17,915)	-	(17,915)	2,404
W070	LIVINGSTON CO ATTORNEY	(7,563)	22	(7,541)	-	(7,541)	1,284
W071	LOGAN COUNTY ATTORNEY	-	(4,375)	(4,375)	-	(4,375)	-
W073	MCCRACKEN COUNTY ATTORNEY	(4,493)	882	(3,611)	-	(3,611)	763
W075	MCLEAN COUNTY ATTORNEY	(1,402)	1,403	1	-	1	238
W076	MADISON COUNTY ATTORNEY	(7,093)	5,817	(1,276)	-	(1,276)	1,205
W077	MAGOFFIN CO ATTORNEY	(3,349)	168	(3,181)	-	(3,181)	569
W078	MARION COUNTY ATTORNEY	(4,958)	5,948	990	-	990	842
W079	MARSHALL COUNTY ATTORNEY	(3,344)	(1,402)	(4,746)	-	(4,746)	568
W080	MARTIN COUNTY ATTORNEY	(13,499)	364	(13,135)	-	(13,135)	2,292
W082	MEADE COUNTY ATTORNEY	(9,088)	(2,158)	(11,246)	-	(11,246)	1,543
W083	MENIFEE COUNTY ATTORNEY	(4,385)	(628)	(5,013)	-	(5,013)	745
W084	MERCER COUNTY ATTORNEY	(11,273)	(3,340)	(14,613)	-	(14,613)	1,914
W085	METCALFE COUNTY ATTORNEY	(7,864)	(3,038)	(10,902)	-	(10,902)	1,335
W087	MONTGOMERY CO ATTORNEY	(2,982)	1,488	(1,494)	-	(1,494)	506
W090	NELSON COUNTY ATTORNEY	(24,310)	(5,374)	(29,684)	-	(29,684)	4,128
W091	NICHOLAS COUNTY ATTORNEY	(4,448)	2,459	(1,989)	-	(1,989)	755
W092	OHIO COUNTY ATTORNEY	(584)	(18,013)	(18,597)	-	(18,597)	99
W095	OWSLEY COUNTY ATTORNEY	(4,517)	(2,996)	(7,513)	-	(7,513)	767
W096	PENDLETON COUNTY ATTORNEY	(2,263)	(8,593)	(10,856)	-	(10,856)	384
W097	PERRY COUNTY ATTORNEY	(25,524)	1,140	(24,384)	-	(24,384)	4,334
W098	PIKE COUNTY ATTORNEY	(50,851)	(26,506)	(77,357)	-	(77,357)	8,635
W099	POWELL COUNTY ATTORNEY	(11,765)	(2,622)	(14,387)	-	(14,387)	1,998
W103	ROWAN COUNTY ATTORNEY	(6,982)	9,860	2,878	-	2,878	1,186
W104	RUSSELL COUNTY ATTORNEY	(12,870)	(3,425)	(16,295)	-	(16,295)	2,185
W105	SCOTT COUNTY ATTORNEY	-	(8,639)	(8,639)	-	(8,639)	-
W106	SHELBY COUNTY ATTORNEY	(2,642)	(5,353)	(7,995)	-	(7,995)	449
W107	SIMPSON COUNTY ATTORNEY	(3,787)	3,392	(395)	-	(395)	643
W109	TAYLOR COUNTY ATTORNEY	(16,874)	3,767	(13,107)	-	(13,107)	2,865
W110	TODD COUNTY ATTORNEY	-	(6,716)	(6,716)	-	(6,716)	-
W113	UNION COUNTY ATTORNEY	(109)	(1,460)	(1,569)	-	(1,569)	18
W114	WARREN CO ATTY/CHILD SUPP	(56,365)	(8,480)	(64,845)	-	(64,845)	9,571
W115	WASHINGTON CO ATTORNEY	(5,989)	(2,040)	(8,029)	-	(8,029)	1,017
W118	WHITLEY COUNTY ATTORNEY	-	(3,823)	(3,823)	-	(3,823)	-
W119	WOLFE COUNTY ATTORNEY	(5,864)	(5,563)	(11,427)	-	(11,427)	996
W120	WOODFORD COUNTY ATTORNEY	(12,766)	(8,686)	(21,452)	-	(21,452)	2,168
X030	OWENSBORO DAVIESS CO TOUR	(34,583)	16,546	(18,037)	-	(18,037)	5,872
X034	FAYETTE CO ATTORNEY OFF	(129,019)	(109,639)	(238,658)	-	(238,658)	21,909
X059	KENTON COUNTY ATTORNEY	(79,472)	(53,909)	(133,381)	-	(133,381)	13,495
X105	GEORGETOWN WATER & SEWER	(356,828)	43,800	(313,028)	-	(313,028)	60,592
X956	LOU FIREFIGHTERS PENS FUN	(19,264)	1,249	(18,015)	-	(18,015)	3,271
TOTAL		(265,570,418)	(9,050,264)	(274,620,682)	-	(274,620,682)	45,095,973



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
10005	LEGS GENERAL ASSEMBLY	1,323	3,733	3,550	57,717	66,323	26,936	2,602	3,990	60,410	93,938
20025	JUDL ADM OFF OF THE COURT	2,237,389	6,315,738	6,006,135	3,093,215	17,652,477	45,569,279	4,401,436	6,750,961	3,807,823	60,529,499
35628	TRAN DEPT OF INTERGOV PRO	-	-	-	3,444	3,444	-	-	-	3,277	3,277
39931	JEFFERSON CO CLERK	347,612	981,246	933,144	277,585	2,539,587	7,079,880	683,830	1,048,864	410,481	9,223,055
39932	JEFFERSON CO SHERIFF	101,840	287,475	273,383	217,637	880,335	2,074,191	200,342	307,286	1,704	2,583,523
39933	KENTON CO COURT CLERK	57,425	162,100	154,153	172,238	545,916	1,169,580	112,967	173,270	15,955	1,471,772
39934	KENTON CO SHERIFF	21,614	61,012	58,021	36,543	177,190	440,210	42,519	65,216	4,137	552,082
39935	CAMPBELL COUNTY CLERK	38,785	109,484	104,117	29,528	281,914	789,947	76,299	117,028	9,664	992,938
39936	CAMPBELL CO SHERIFF	13,939	39,348	37,420	24,856	115,563	283,906	27,422	42,060	81,291	434,679
39937	FAYETTE CO CLERK	122,866	346,830	329,828	55,938	855,462	2,502,443	241,705	370,730	237,323	3,352,201
39938	FAYETTE CO SHERIFF	76,896	217,063	206,422	203,626	704,007	1,566,151	151,271	232,021	65,359	2,014,802
39939	DAVISS CO CLERK	37,465	105,756	100,572	60,125	303,918	763,050	73,701	113,044	149,850	1,099,645
39940	DAVISS CO SHERIFF	10,400	29,358	27,919	29,333	97,010	211,822	20,459	31,381	3,554	267,216
39941	PIKE CO CLERK	20,062	56,632	53,855	41,170	171,719	408,608	39,467	60,534	27,646	536,255
39942	PIKE CO SHERIFF	25,602	72,271	68,728	21,233	187,834	521,449	50,366	77,251	93,949	743,015
39943	HARDIN COUNTY CLERK OFFIC	43,265	122,129	116,142	24,455	305,991	881,184	85,112	130,545	62,315	1,159,156
39944	HARDIN COUNTY SHERIFF	18,147	51,225	48,714	15,281	133,367	369,596	35,698	54,755	33,786	493,835
39945	WARREN COUNTY CLERKS OFF	49,185	138,839	132,033	93,279	413,336	1,001,749	96,757	148,406	9,018	1,255,930
39946	WARREN COUNTY SHERIFF	70,117	197,927	188,224	150,534	606,802	1,428,080	137,935	211,566	56,667	1,834,248
39947	BOONE COUNTY CLERK	48,252	136,206	129,529	23,210	337,197	982,753	94,922	145,592	37,011	1,260,278
39948	BOONE COUNTY SHERIFF	16,449	46,432	44,156	43,422	150,459	335,014	32,358	49,631	5,601	422,604
39949	CHRISTIAN COUNTY CLERK	20,591	58,123	55,274	4,253	138,241	419,371	40,506	62,129	13,016	535,022
39950	CHRISTIAN COUNTY SHERIFF	82,335	232,417	221,024	276,142	811,918	1,676,934	161,971	248,433	17,255	2,104,593
39951	MADISON COUNTY CLERK	35,629	100,575	95,644	20,866	252,714	725,665	70,090	107,505	23,869	927,129
39952	MADISON COUNTY SHERIFF	12,354	34,873	33,164	43,660	124,051	251,619	24,303	37,277	10,113	323,312
39961	BULLITT COUNTY CLERK	42,477	119,904	114,026	53,981	330,388	865,129	83,561	128,166	-	1,076,856
39962	BULLITT CO SHERIFF	50,903	143,689	136,645	192,784	524,021	1,036,743	100,137	153,591	48,070	1,338,541
54527	J&PS DEPT OF CORRECTIONS	-	-	-	-	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	-	-	-	13	13	-	-	-	5,806	5,806
116A	WAYNE COUNTY ATTORNEY	3,490	9,852	9,369	21,302	44,013	71,084	6,866	10,531	19,294	107,775
A051	HENDERSON CO TOURIST COMM	1,872	5,285	5,026	1,064	13,247	38,130	3,683	5,649	6,296	53,758
A073	HOUSING AUTH OF PADUCAH	50,938	143,789	136,741	130,639	462,107	1,037,468	100,207	153,698	17,145	1,308,518
A087	Reid Village Water District	520	1,467	1,395	8,936	12,318	10,586	1,022	1,568	-	13,176
A113	MORGANFIELD HOUSING AUTH	-	-	-	-	-	-	-	-	6,378	6,378
A156	CITY OF ANCHORAGE	18,744	52,912	50,318	27,047	149,021	381,770	36,874	56,558	8,914	484,116
AB19	BELLEVUE/DAYTON FIRE	1,427	4,029	3,832	2,137	11,425	29,073	2,808	4,307	805	36,993
AC19	CAMPBELL CO FIRE DIST 1	-	-	-	301	301	-	-	-	286	286
B008	BURLINGTON FIRE PRO DIST	1,909	5,388	5,124	2,604	15,025	38,875	3,755	5,759	480	48,869
B010	HOUSING AUTHORITY OF CATLETTSBURG	8,932	25,214	23,978	19,805	77,929	181,926	17,572	26,952	13,868	240,318
B015	CITY OF HILLVIEW	22,425	63,302	60,199	69,586	215,512	456,736	44,115	67,664	-	568,515
B017	PENNYRILE EMER ASST CTR	9,570	27,013	25,689	7,356	69,628	194,904	18,825	28,874	16,920	259,523
B018	W KY ED COOPERATIVE	4,466	12,607	11,989	-	29,062	90,963	8,786	13,476	51,309	164,534
B023	CITY OF LONDON TOURISM	20,065	56,640	53,863	333,929	464,497	408,667	39,472	60,543	-	508,682
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	11,035	31,151	29,624	60,604	132,414	224,761	21,709	33,298	3,742	283,510
B030	OWENSBORO/DAV CO ECO DEV	4,361	12,311	11,707	12,347	40,726	88,826	8,580	13,159	85,406	195,971
B035	GTR FLEMING CO WATER COMM	3,649	10,300	9,795	393	24,137	74,319	7,178	11,010	4,238	96,745
B038	CITY OF HICKMAN	20,257	57,180	54,377	97,944	229,758	412,568	39,849	61,121	19,013	532,551
B042	HOUSING AUTH OF MAYFIELD	19,513	55,083	52,383	4,609	131,588	397,434	38,387	58,879	37,357	532,057
B043	GRAYSON CO CONSERV DIST	944	2,665	2,535	113	6,257	19,232	1,858	2,849	1,406	25,345
B045	CITY OF BELLEFONTE	79	223	212	75	589	1,608	155	238	1,496	3,497
B048	CITY OF HARLAN	33,265	93,901	89,298	16,361	232,825	677,517	65,440	100,372	25,909	869,238
B051	HENDERSON CITY/CO PLANNIN	12,185	34,395	32,709	1,924	81,213	248,168	23,970	36,765	9,878	318,781
B052	HENRY CO WATER DIST #2	33,943	95,814	91,117	27,231	248,105	691,319	66,773	102,417	19,902	880,411
B054	CITY OF NORTONVILLE	7,722	21,799	20,730	33,536	83,787	157,284	15,192	23,301	1,355	197,132
B058	JOHNSON CO FISCAL COURT	65,212	184,081	175,057	41,102	465,452	1,328,177	128,286	196,766	81,566	1,734,795
B061	KNOX CO UTILITIES COMM	12,359	34,887	33,177	15,746	96,169	251,717	24,313	37,291	26,582	339,903
B072	LAKE BARKLEY TOUR COMM	1,641	4,633	4,405	1,639	12,318	33,425	3,228	4,952	1,428	43,033
B078	MARION CO WATER DISTRICT	17,504	49,410	46,988	47,826	161,728	356,500	34,434	52,815	1,173	444,922
B084	N MERCER WATER DISTRICT	20,448	57,721	54,892	26,587	159,648	416,469	40,226	61,699	5,933	524,327
B087	MONTGOMERY CO FIRE DIST	81,483	230,012	218,737	2,901	533,133	1,659,584	160,296	245,863	235,096	2,300,839
B097	KY RIVER REGIONAL JAIL	37,366	105,476	100,306	199,405	442,553	761,031	73,506	112,745	78,051	1,025,333
B098	PIKE CO SENIOR CITIZEN PR	6,354	17,935	17,056	-	41,345	129,407	12,499	19,171	32,891	193,968
B100	CITY OF SCIENCE HILL	3,818	10,779	10,250	4,804	29,651	77,769	7,512	11,521	10,355	107,157
B104	RUSSELL CO AMBULANCE SER	28,056	79,197	75,314	80,909	263,476	571,420	55,192	84,654	4,637	715,903
B106	NORTH SHELBY WATER CO	20,319	57,357	54,545	25,806	158,027	413,842	39,972	61,310	14,665	529,789
B109	CAMPBELL/TAYLOR CO I D A	3,276	9,246	8,793	1,442	22,757	66,713	6,444	9,883	2,270	85,310
B113	UNION CO ECONOMIC DEVELOP	3,074	8,678	8,253	4,250	24,255	62,615	6,048	9,276	2,281	80,220



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
B116	MONTICELLO/WAYNE TELE BOA	9,059	25,573	24,319	62,955	121,906	184,514	17,822	27,335	28,164	257,835
B118	WHITLEY CO CONSERV DIST	560	1,581	1,504	3,144	6,789	11,410	1,102	1,690	27,202	41,404
B124	HOPKINS-CHRIST CO PLANNIN	31,920	90,103	85,686	5,816	213,525	650,111	62,793	96,312	74,861	884,077
B156	LOU POLICE RETIRE FUND	3,888	10,974	10,436	1,346	26,644	79,181	7,648	11,730	3,023	101,582
B179	HOUSING AUTH OF BENTON	7,540	21,283	20,239	5,292	54,354	153,559	14,832	22,749	2,825	193,965
B230	RIVERPARK CTR OWENSBORO	18,083	51,045	48,543	134,188	251,859	368,302	35,573	54,563	67,482	525,920
B256	BUECHEL FIRE PROTECT DIST	-	-	-	3,380	3,380	-	-	-	36,019	36,019
B259	CITY OF LUDLOW	9,987	28,192	26,810	38,386	103,375	203,412	19,647	30,135	35,951	289,145
B356	CITY OF DOUGLASS HILLS	7,849	22,158	21,071	36,884	87,962	159,871	15,442	23,684	1,007	200,004
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	27,064	76,395	72,651	226,491	402,601	551,208	53,240	81,660	6,021	692,129
B656	LOUISVILLE AIRPORT AUTHORITY	266,327	751,793	714,940	122,289	1,855,349	5,424,334	523,924	803,600	325,107	7,076,965
B756	LEGAL AID SOCIETY INC	102,155	288,364	274,228	247,466	912,213	2,080,602	200,961	308,235	7,437	2,597,235
B856	JEFF CO SOIL/CONSER DIST	907	2,559	2,434	11,809	17,709	18,467	1,784	2,736	4,378	27,365
B956	LAKE DREAMLAND FIRE DIST	-	-	-	4,619	4,619	-	-	-	18,834	18,834
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	5,490	15,498	14,738	39,972	75,698	111,822	10,801	16,566	9,618	148,807
C045	Greenup County Public Library	6,522	18,411	17,508	112,138	154,579	132,837	12,830	19,679	-	165,346
C079	JONATHAN CREEK WATER DIST	10,752	30,352	28,864	11,533	81,501	218,997	21,152	32,444	13,060	285,653
C087	CITY OF JEFFERSONVILLE	7,165	20,226	19,234	3,144	49,769	145,933	14,095	21,620	19,547	201,195
C105	CITY OF SADIEVILLE	1,220	3,445	3,276	4,412	12,353	24,858	2,401	3,683	4,970	35,912
C106	CITY OF SIMPSONVILLE	13,772	38,876	36,970	4,434	94,052	280,495	27,092	41,555	51,394	400,536
C118	HOUSING AUTH OF CORBIN	10,260	28,961	27,541	24,857	91,619	208,960	20,183	30,957	12,006	272,106
C230	HOUSING AUTH OF OWENSBORO	43,345	122,354	116,357	77,264	359,320	882,811	85,269	130,786	44,210	1,143,076
C256	LOUISVILLE/JEFF CO METRO	5,631,040	15,895,394	15,116,189	4,068,894	40,711,517	114,688,366	11,077,495	16,990,761	2,403,570	145,160,192
D017	CALDWELL CO WATER DISTRICT	7,632	21,544	20,487	24,816	74,479	155,441	15,014	23,028	32,835	226,318
D025	WINCHESTER-CLARK COUNTY TOURISM	2,381	6,722	6,392	350	15,845	48,501	4,685	7,185	7,349	67,720
D052	CITY OF PLEASUREVILLE	1,128	3,184	3,028	5,832	13,172	22,976	2,219	3,404	4,458	33,057
D054	City of Hanson	698	1,970	1,873	11,998	16,539	14,213	1,373	2,106	-	17,692
D071	CITY OF LEWISBURG	6,451	18,210	17,317	5,271	47,249	131,387	12,690	19,465	25,255	188,797
D079	NORTH MARSHALL WATER DIST	22,949	64,780	61,604	53,043	202,376	467,401	45,145	69,244	11,053	592,843
D084	GTR H/MERCER PL&ZONING CO	2,458	6,939	6,599	3,200	19,196	50,069	4,836	7,418	1,534	63,857
D098	CITY OF COAL RUN VILLAGE	7,012	19,794	18,823	57,882	103,511	142,816	13,794	21,158	40,421	218,189
D113	UNION CO WATER DISTRICT	8,989	25,375	24,131	10,511	69,006	183,083	17,684	27,123	13,093	240,983
D118	WHITLEY CO WATER DIST	10,174	28,719	27,311	75,714	141,918	207,215	20,014	30,698	20,084	278,011
D135	WESTERN FLEMING WATER DIS	10,597	29,915	28,448	47,406	116,366	215,841	20,848	31,976	8,993	277,658
G015	ZONETON FIRE PROT DIST	3,237	9,137	8,690	35,687	56,751	65,929	6,368	9,767	-	82,064
G090	NELSON CO. DISPATCH	19,813	55,928	53,186	86,652	215,579	403,531	38,976	59,782	13,573	515,862
GS06	SHELBY CO SUB FIRE DIST	2,636	7,442	7,077	4,133	21,288	53,696	5,186	7,955	1,027	67,864
J001	ADAIR CO BD OF EDUCATION	149,635	422,391	401,685	327,691	1,301,402	3,047,632	294,364	451,498	30,969	3,824,463
J002	CITY OF SCOTTSVILLE	68,012	191,984	182,573	122,566	565,135	1,385,206	133,794	205,214	68,997	1,793,211
J003	CITY OF LAWRENCEBURG	80,134	226,203	215,114	22,118	543,569	1,632,099	157,641	241,791	58,621	2,090,152
J004	BALLARD CO BD OF ED	68,467	193,270	183,795	97,008	542,540	1,394,478	134,690	206,588	51,894	1,787,650
J005	GLASGOW BD OF EDUCATION	91,565	258,471	245,800	4,783	600,619	1,864,918	180,128	276,282	122,224	2,443,552
J006	BATH CO BD OF EDUC	94,940	267,997	254,859	40,248	658,044	1,933,650	186,767	286,465	130,609	2,537,491
J007	CITY OF MIDDLESBORO	44,467	125,523	119,369	69,265	358,624	905,670	87,477	134,172	62,646	1,189,965
J008	BOONE CO WATER DISTRICT	52,415	147,957	140,704	51,021	392,097	1,067,541	103,111	158,153	51,053	1,379,858
J009	BOURBON CO BD OF EDUCATIO	155,143	437,941	416,472	121,498	1,131,054	3,159,827	305,201	468,119	151,958	4,085,105
J010	FAIRVIEW BD OF EDUCATION	29,971	84,604	80,456	62,829	257,860	610,432	58,960	90,434	53,270	813,096
J011	DANVILLE CITY BD OF ED	91,194	257,425	244,806	41,984	635,409	1,857,370	179,399	275,164	150,917	2,462,850
J012	BRACKEN CO BD OF EDUC	56,468	159,399	151,585	110,594	478,046	1,150,094	111,085	170,383	12,027	1,443,589
J013	BREATHITT CO BD OF ED	90,139	254,447	241,974	88,951	675,511	1,835,884	177,324	271,981	206,271	2,491,460
J014	BRECKINRIDGE CO BD OF ED	140,553	396,755	377,306	9,419	924,033	2,862,668	276,499	424,096	87,852	3,651,115
J015	BULLITT CO BD OF ED	554,664	1,565,715	1,488,962	40,221	3,649,562	11,296,936	1,091,146	1,673,610	1,274,449	15,336,141
J016	BUTLER CO BD OF ED	98,592	278,308	264,665	93,459	735,024	2,008,047	193,953	297,487	64,078	2,563,565
J017	CALDWELL CO BD EDUCATION	95,922	270,771	257,498	37,483	661,674	1,953,665	188,700	289,430	136,019	2,567,814
J018	CALLOWAY CO BD OF EDUC	130,713	368,979	350,891	186,129	1,036,712	2,662,255	257,141	394,406	61,799	3,375,601
J019	SANITATION DISTRICT NO 1	455,293	1,285,208	1,222,206	22,347	2,985,054	9,273,029	895,661	1,373,773	807,851	12,350,314
J021	CARROLL CO BD OF ED	151,734	428,317	407,320	34,980	1,022,351	3,090,389	298,494	457,832	159,202	4,005,917
J022	CARTER CO BD OF ED	209,932	592,601	563,551	30,051	1,396,135	4,275,731	412,983	633,438	263,333	5,585,485
J023	CASEY CO BD OF ED	133,114	375,755	357,335	34,752	900,956	2,711,148	261,864	401,649	44,623	3,419,284
J024	CITY OF HOPKINSVILLE	217,332	613,490	583,416	663,550	2,077,788	4,426,447	427,541	655,766	2,355	5,512,109
J025	CLARK CO BD OF ED	278,039	784,854	746,380	323,706	2,132,979	5,662,877	546,965	838,939	241,992	7,290,773
J026	CLAY CO BD OF ED	140,346	396,171	376,751	-	913,268	2,858,453	276,092	423,472	324,412	3,882,429
J027	CLINTON CO BD OF ED	84,439	238,356	226,672	79,809	629,276	1,719,789	166,111	254,782	271,969	2,412,651
J028	CRITTENDEN CO BD OF ED	68,337	192,903	183,447	-	444,687	1,391,832	134,434	206,196	24,235	1,756,697
J029	CUMBERLAND CO BD OF ED	57,006	160,918	153,029	124,603	495,556	1,161,052	112,143	172,007	5,283	1,450,485
J030	DAVISS CO LIBRARY DIST	61,151	172,617	164,155	21,382	419,305	1,245,468	120,297	184,513	42,634	1,592,912
J031	EDMONSON CO BD OF EDUC	100,281	283,074	269,197	87,697	740,249	2,042,433	197,274	302,581	45,274	2,587,562



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
J032	ELLIOTT CO BD OF ED	48,459	136,790	130,085	116,577	431,911	986,968	95,329	146,217	36,804	1,265,318
J033	ESTILL CO CONSERVATION DI	2,861	8,075	7,679	19,394	38,009	58,263	5,628	8,632	2,275	74,798
J034	GREATER LEX CONV&VISITOR	55,656	157,106	149,404	64,974	427,140	1,133,548	109,487	167,932	64,808	1,475,775
J035	FLEMING CO BD OF ED	90,898	256,588	244,010	37,395	628,891	1,851,332	178,816	274,270	247,686	2,552,104
J037	CITY OF FRANKFORT	267,390	754,793	717,792	90,612	1,830,587	5,445,977	526,015	806,806	220,354	6,999,152
J038	FULTON COUNTY BD OF EDUC	24,918	70,339	66,891	40,697	202,845	507,511	49,019	75,186	5,151	636,867
J039	GALLATIN CO BD OF EDUC	82,314	232,357	220,967	1,373	537,011	1,676,503	161,930	248,369	177,018	2,263,820
J040	CITY OF LANCASTER	34,063	96,154	91,440	81,640	303,297	693,769	67,010	102,780	17,531	881,090
J041	WILLIAMSTOWN INDEPN DNT SC	50,535	142,651	135,658	15,032	343,876	1,029,254	99,413	152,481	78,139	1,359,287
J042	GRAVES CO LIBRARY	8,041	22,698	21,586	12,560	64,885	163,773	15,818	24,262	14,217	218,070
J043	GRAYSON CO BD OF ED	222,522	628,140	597,348	189,978	1,637,988	4,532,152	437,751	671,426	48,468	5,689,797
J044	GREEN CO BD OF EDUCATION	86,943	245,424	233,393	41,554	607,314	1,770,779	171,036	262,336	122,883	2,327,034
J045	RUSSELL INDPT BD OF ED	106,560	300,800	286,054	233,226	926,640	2,170,330	209,627	321,528	136,288	2,837,773
J046	HANCOCK CO BD EDUCATION	105,549	297,944	283,339	95,442	782,274	2,149,726	207,637	318,476	24,141	2,699,980
J047	HARDIN CO SOIL CN DIST	2,069	5,842	5,555	12,158	25,624	42,149	4,071	6,244	-	52,464
J048	HARLAN CO BD OF EDUCATION	236,263	666,926	634,233	364,852	1,902,274	4,812,001	464,780	712,884	72,109	6,061,774
J049	HARRISON CO BD OF ED	142,373	401,893	382,192	49,241	975,699	2,899,739	280,079	429,588	89,450	3,698,856
J050	HART CO BD OF ED	127,184	359,018	341,419	193,108	1,020,729	2,590,387	250,200	383,759	85,519	3,309,865
J051	HENDERSON PUBLIC LIBRARY	41,443	116,986	111,251	26,270	295,950	844,074	81,527	125,047	10,486	1,061,134
J052	EMINENCE INDEP BD OF EDUC	44,905	126,759	120,545	20,332	312,541	914,590	88,338	135,494	42,077	1,180,499
J053	HICKMAN CO BD OF ED	32,864	92,768	88,221	51,518	265,371	669,342	64,650	99,161	88,035	921,188
J054	HOPKINS CO BD OF ED	316,374	893,067	849,288	3,555	2,062,284	6,443,649	622,378	954,609	462,329	8,482,965
J055	JACKSON CO BD OF ED	96,051	271,135	257,844	-	625,030	1,956,292	188,954	289,819	176,600	2,611,665
J056	JEFF CO METRO SEWER DIST	1,799,926	5,079,928	4,830,906	1,864,715	13,575,145	36,652,672	3,540,200	5,429,991	1,496,003	47,118,866
J057	JESSAMINE CO BD OF ED	451,239	1,273,764	1,211,323	334,337	3,270,663	9,190,457	887,686	1,361,540	123,697	11,563,380
J058	PAINTSVILLE GAS/WATER SYS	64,650	182,494	173,548	32,260	452,952	1,316,728	127,180	195,070	22,015	1,660,993
J059	KENTON COUNTY AIRPORT BD	925,685	2,613,039	2,484,946	3,002,856	9,026,526	18,853,588	1,821,026	2,793,106	459,329	23,927,049
J060	KNOTT CO BD OF EDUCATION	122,046	344,515	327,626	5,271	799,458	2,485,740	240,092	368,255	270,820	3,364,907
J061	KNOX CO BD OF EDUCATION	232,105	655,191	623,073	93,873	1,604,242	4,727,331	456,602	700,341	501,486	6,385,760
J062	LARUE CO PUBLIC LIBRARY	4,981	14,061	13,371	3,705	36,118	101,451	9,799	15,030	11,531	137,811
J063	CITY OF LONDON	75,699	213,686	203,211	30,840	523,436	1,541,783	148,917	228,411	423,333	2,344,444
J064	LAWRENCE CO BD OF ED	123,605	348,914	331,809	58,937	863,265	2,517,479	243,158	372,957	209,609	3,343,203
J065	LEE CO BD OF ED	53,912	152,185	144,725	97,117	447,939	1,098,045	106,058	162,672	65,671	1,432,446
J066	LESLIE CO BD OF ED	93,571	264,133	251,185	51,797	660,686	1,905,773	184,074	282,335	23,928	2,396,110
J067	CITY OF WHITESBURG	30,075	84,897	80,735	110,241	305,948	612,549	59,165	90,747	204,052	966,513
J068	ELEC PLT BD OF VANCEBURG	32,028	90,410	85,978	16,467	224,883	652,326	63,007	96,640	76,902	888,875
J069	LINCOLN CO BD OF EDUC	185,521	523,691	498,019	-	1,207,231	3,778,532	364,960	559,779	206,567	4,909,838
J070	LIVINGSTON CO BD OF ED	74,031	208,977	198,733	50,668	532,409	1,507,809	145,636	223,378	219,824	2,096,647
J071	LOGAN CO BD OF EDUCATION	137,587	388,384	369,345	18,870	914,186	2,802,268	270,665	415,148	181,587	3,669,668
J072	LYON CO. PUBLIC LIBRARY	4,811	13,580	12,914	5,297	36,602	97,981	9,464	14,516	1,644	123,605
J073	PADUCAH WATER WORKS	113,441	320,224	304,526	77,575	815,766	2,310,479	223,164	342,291	171,669	3,047,603
J074	MCCREARY CO BD OF EDUCATN	174,861	493,599	469,403	287,988	1,425,851	3,561,416	343,989	527,614	103,474	4,536,493
J075	MCLEAN CO BD OF ED	69,047	194,908	185,353	27,859	477,167	1,406,300	135,831	208,339	52,711	1,803,181
J076	MADISON CO BD OF ED	533,891	1,507,075	1,433,197	527,173	4,001,336	10,873,841	1,050,280	1,610,929	395,199	13,930,249
J077	MAGOFFIN CO BD OF ED	115,768	326,791	310,772	59,139	812,470	2,357,863	227,741	349,311	179,745	3,114,660
J078	MARION CO BD OF EDUCATION	143,117	403,994	384,190	210,954	1,142,255	2,914,893	281,543	431,833	134,860	3,763,129
J079	MARSHALL COUNTY BD OF ED	218,081	615,603	585,426	166,408	1,585,518	4,441,699	429,014	658,025	79,714	5,608,452
J080	MARTIN CO BD OF ED	113,347	319,958	304,273	202,012	939,590	2,308,558	222,979	342,006	238,017	3,111,560
J081	MASON CO BD OF ED	128,987	364,107	346,258	148,450	987,802	2,627,105	253,746	389,198	84,838	3,354,887
J082	MEADE CO PUBLIC LIBRARY	13,801	38,957	37,047	44,183	133,988	281,083	27,149	41,642	6,562	356,436
J083	MENIFEE CO BD OF ED	55,839	157,625	149,898	77,409	440,771	1,137,292	109,849	168,487	82,444	1,498,072
J084	CITY OF HARRODSBURG	96,126	271,347	258,045	129,795	755,313	1,957,821	189,102	290,046	204,502	2,641,471
J085	METCALFE CO BD OF ED	84,406	238,261	226,582	25,337	574,586	1,719,102	166,044	254,680	132,965	2,272,791
J086	MONROE CO BOARD OF ED	128,017	361,368	343,654	140,831	973,870	2,607,344	251,838	386,271	88,596	3,334,049
J087	MT STERLING WATER WORKS	59,959	169,254	160,957	104,503	494,673	1,221,198	117,953	180,917	83,776	1,603,844
J088	MORGAN CO BD OF EDUCATION	104,007	293,592	279,199	7,309	684,107	2,118,320	204,604	313,823	56,925	2,693,672
J089	MUHLENBERG CO LIB BD DIST	17,411	49,149	46,740	48,102	161,402	354,618	34,252	52,536	26,474	467,880
J090	CITY OF BARDSTOWN	205,871	581,135	552,647	791,554	2,131,207	4,193,002	404,993	621,181	124,214	5,343,390
J091	NICHOLAS CO BD OF ED	54,946	155,103	147,500	107,924	465,473	1,119,100	108,091	165,791	47,570	1,440,552
J092	OHIO CO BD OF ED	183,507	518,007	492,614	366,468	1,560,596	3,737,520	360,999	553,703	851,525	5,503,747
J093	OLDHAM COUNTY BD OF ED	561,100	1,583,884	1,506,240	484,436	4,135,660	11,428,029	1,103,808	1,693,031	1,392,848	15,617,716
J094	OWEN CO BD OF ED	104,805	295,844	281,341	175,466	857,456	2,134,572	206,174	316,231	29,421	2,686,398
J095	OWSLEY CO BD OF EDUCATION	69,224	195,408	185,829	131,416	581,877	1,409,907	136,180	208,874	37,601	1,792,562
J096	PENDLETON CO BD OF ED	109,553	309,247	294,088	135,861	848,749	2,231,279	215,514	330,558	126,236	2,903,587
J097	HAZARD CITY SCHOOLS	59,743	168,642	160,375	233,121	621,881	1,216,787	117,527	180,264	31	1,514,609
J098	PIKE CO BD OF EDUCATION	488,959	1,380,243	1,312,582	1,012,722	4,194,506	9,958,722	961,891	1,475,357	1,540,596	13,936,566
J099	POWELL CO BD OF EDUCATION	111,810	315,619	300,147	101,687	829,263	2,277,250	219,955	337,368	437,635	3,272,208



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
J100	CITY OF SOMERSET	229,422	647,616	615,869	85,117	1,578,024	4,672,674	451,323	692,244	196,737	6,012,978
J101	ROBERTSON CO BD OF ED	26,127	73,752	70,136	98,014	268,029	532,133	51,398	78,834	114,589	776,954
J102	ROCKCASTLE CO BD OF ED	148,247	418,473	397,959	347,823	1,312,502	3,019,363	291,634	447,310	228,667	3,986,974
J103	ROWAN CO BD OF ED	175,296	494,828	470,571	16,269	1,156,964	3,570,278	344,845	528,927	212,041	4,656,091
J104	RUSSELL CO BD OF ED	171,837	485,065	461,287	382,332	1,500,521	3,499,840	338,042	518,492	102,388	4,458,762
J105	SCOTT CO BOARD OF ED	495,836	1,399,654	1,331,041	373,074	3,599,605	10,098,773	975,418	1,496,105	295,985	12,866,281
J106	SHELBY CO LIBRARY	14,181	40,030	38,068	16,936	109,215	288,827	27,897	42,789	4,988	364,501
J107	SIMPSON CO BD OF ED	155,000	437,536	416,087	71,658	1,080,281	3,156,906	304,919	467,687	92,071	4,021,583
J108	SPENCER CO BD OF EDUC	175,684	495,923	471,612	254,201	1,397,420	3,578,178	345,608	530,097	43,711	4,497,594
J109	TAYLOR CO BD OF ED	179,154	505,718	480,927	375,535	1,541,334	3,648,851	352,434	540,567	66,363	4,608,215
J110	TODD CO BD OF ED	130,487	368,340	350,284	237,095	1,086,206	2,657,648	256,696	393,723	72,468	3,380,535
J111	TRIGG CO BD OF ED	99,934	282,096	268,267	43,980	694,277	2,035,375	196,592	301,535	159,459	2,692,961
J112	TRIMBLE CO BD OF ED	64,335	181,605	172,703	81,813	500,456	1,310,318	126,561	194,120	43,788	1,674,787
J113	CITY OF MORGANFIELD	71,205	201,000	191,147	18,479	481,831	1,450,252	140,077	214,851	132,655	1,937,835
J115	SPRINGFIELD WATER & SEWER	31,754	89,636	85,242	69,719	276,351	646,739	62,467	95,813	18,464	823,483
J117	CITY OF SEBREE	9,337	26,355	25,063	17,524	78,279	190,160	18,367	28,172	15,952	252,651
J118	CITY OF CORBIN	66,307	187,173	177,997	28,501	459,978	1,350,487	130,441	200,071	17,225	1,698,224
J119	WOLFE CO BD OF EDUCATION	71,135	200,801	190,958	136,300	599,194	1,448,821	139,938	214,639	100,779	1,904,177
J120	WOODFORD CO BD OF ED	216,259	610,460	580,535	72,700	1,479,954	4,404,588	425,429	652,527	224,927	5,707,471
J124	PENNYRILE NAR TASK FORCE	1,035	2,921	2,778	642	7,376	21,074	2,036	3,122	7,863	34,095
J134	LEX-FAY CO HUM RIGHTS COM	5,708	16,112	15,322	10,626	47,768	116,252	11,229	17,222	21,889	166,592
J135	FLEMING CO EMS	23,337	65,875	62,646	78,721	230,579	475,301	45,908	70,415	-	591,624
J154	CITY OF EARLINGTON	6,633	18,723	17,805	20,554	63,715	135,092	13,048	20,013	37,175	205,328
J156	CITY OF JEFFERSONTOWN	141,119	398,353	378,825	135,333	1,053,630	2,874,195	277,612	425,804	1,143	3,578,754
J178	LEBANON HOUSING AUTHORITY	7,777	21,954	20,878	796	51,405	158,401	15,300	23,467	43,522	240,690
J179	MARSHALL CO TOURIST COMM	2,238	6,317	6,007	3,322	17,884	45,580	4,402	6,752	12,507	69,241
J190	CITY OF BLOOMFIELD	7,474	21,098	20,064	14,154	62,790	152,226	14,703	22,552	62,537	252,018
J200	SOMERSET-PULASKI CONV & V	5,121	14,455	13,746	5,582	38,904	104,294	10,074	15,451	2,937	132,756
J203	FRONTIER HOUSING INC	8,217	23,196	22,058	-	53,471	167,360	16,165	24,794	44,744	253,063
J205	GEORGETOWN-SCOTT CO P COM	18,091	51,067	48,564	2,256	119,978	368,459	35,589	54,586	19,429	478,063
J210	BOYD CO AMBULANCE SERVICE	2,267	6,399	6,085	4,800	19,551	46,168	4,459	6,840	161	57,628
J214	COMM ACTION SOUTHERN KY	172,218	486,141	462,310	136,964	1,257,633	3,507,603	338,792	519,642	513,674	4,879,711
J217	CITY OF PROVIDENCE	59,678	168,460	160,202	96,752	485,092	1,215,473	117,400	180,069	62,894	1,575,836
J219	CAMPBELL CO PUBLIC LIBRAR	64,580	182,298	173,362	3,017	423,257	1,315,317	127,044	194,861	74,660	1,711,882
J224	HOUSING AUTH OF HOPKINSVL	18,128	51,173	48,664	-	117,965	369,223	35,662	54,699	155,599	615,183
J234	LFUC HOUSING AUTHORITY	114,910	324,370	308,469	24,268	772,017	2,340,395	226,054	346,723	112,120	3,025,292
J256	CITY OF ST MATTHEWS	52,223	147,417	140,190	20,323	360,153	1,063,640	102,735	157,575	74,062	1,398,012
J259	CITY OF PARK HILLS	4,199	11,852	11,271	2,049	29,371	85,513	8,260	12,669	4,320	110,762
J305	SCOTT CO SOIL CONSER DIST	-	-	-	-	-	-	-	-	11,833	11,833
J310	CANNONSBURG WATER DIST	17,143	48,391	46,019	25,143	136,696	349,149	33,724	51,725	3,490	438,088
J314	BOWL GRN WARREN AIRPRT BD	9,167	25,877	24,609	29,041	88,694	186,709	18,034	27,660	14,153	246,556
J317	PROVIDENCE MUN HOUSING AU	5,839	16,482	15,674	20,267	58,262	118,918	11,486	17,617	9,775	157,796
J319	CITY OF ALEXANDRIA	20,356	57,460	54,644	10,083	142,543	414,587	40,044	61,420	105,417	621,468
J324	CITY OF OAK GROVE	38,446	108,525	103,205	182,268	432,444	783,027	75,631	116,003	43,546	1,018,207
J334	CENTRAL KY ED COOPERATIVE	4,123	11,637	11,067	18,400	45,227	83,964	8,110	12,439	8,717	113,230
J356	CITY OF WEST BUECHEL	6,500	18,348	17,449	7,957	50,254	132,386	12,787	19,613	42,316	207,102
J359	CITY OF FORT WRIGHT	14,811	41,807	39,758	60,694	157,070	301,648	29,136	44,688	33,078	408,550
J405	GEORGETOWN HOUSING AUTHOR	13,655	38,544	36,655	-	88,854	278,104	26,861	41,200	39,332	385,497
J414	WARREN CO PLANNING COMM	25,514	72,021	68,490	13,504	179,529	519,646	50,191	76,984	25,982	672,803
J417	WEBSTER CO CONSER DIST	2,967	8,377	7,966	14,601	33,911	60,439	5,838	8,954	10,145	85,376
J419	CITY OF COLD SPRING	16,772	47,345	45,024	101,279	210,420	341,601	32,995	50,607	21,215	446,418
J424	CITY OF CROFTON	333	940	894	108	2,275	6,783	655	1,005	16,192	24,635
J434	KY LEAGUE OF CITIES	218,967	618,103	587,803	312,747	1,737,620	4,459,735	430,756	660,697	170,225	5,721,413
J456	CITY OF SHIVELY	28,678	80,952	76,984	15,418	202,032	584,084	56,415	86,530	16,295	743,324
J459	N KY AREA PLAN COMMISSION	90,400	255,183	242,674	64,008	652,265	1,841,197	177,837	272,768	232,769	2,524,571
J510	CITY OF CATLETTSBURG	15,368	43,381	41,254	52,572	152,575	312,999	30,232	46,370	22,432	412,033
J514	BARREN RIVER AREA DEV	65,294	184,314	175,279	145,003	569,890	1,329,863	128,449	197,016	11,554	1,666,882
J519	NORTHERN KY COOP ED SER	37,826	106,775	101,541	20,807	266,949	770,402	74,411	114,133	156,514	1,115,460
J524	HOPKINSVILLE S W AUTHORI	87,151	246,010	233,951	26,217	593,329	1,775,013	171,445	262,963	132,086	2,341,507
J534	BLUEGRASS AREA DEV DISRIC	93,139	262,913	250,025	24,401	630,478	1,896,970	183,224	281,031	236,898	2,598,123
J556	LOUISVILLE CONV BUREAU	171,003	482,710	459,047	587,435	1,700,195	3,482,843	336,400	515,973	391,735	4,726,951
J559	CITY OF CRESCENT SPRINGS	7,949	22,437	21,338	12,147	63,871	161,891	15,637	23,984	55,606	257,118
J610	BOYD CO CONSERVATION DIST	1,531	4,323	4,111	937	10,902	31,190	3,013	4,621	698	39,522
J614	BOWL GRN CONV & VISIT BUR	14,083	39,753	37,805	46,938	138,579	286,827	27,704	42,493	19,948	376,972
J619	CITY OF FORT THOMAS	64,885	183,159	174,181	37,458	459,683	1,321,531	127,644	195,781	80,234	1,725,190
J656	OHIO VALLEY ED COOP	145,421	410,496	390,373	717,169	1,663,459	2,961,806	286,074	438,783	10,689	3,697,352
J710	BIG SANDY WATER DISTRICT	9,387	26,497	25,198	10,631	71,713	191,179	18,466	28,323	25,721	263,689



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
J714	BOWLING GR/WARREN COMM ED	15,890	44,856	42,657	38,215	141,618	323,644	31,260	47,947	49,734	452,585
J719	CITY OF SOUTHGATE	9,574	27,027	25,702	29,553	91,856	195,002	18,835	28,889	32,213	274,939
J756	CITY OF PROSPECT	11,289	31,866	30,304	2,890	76,349	229,917	22,207	34,062	24,687	310,873
J759	N KY COMMUNITY ACT COMM	145,323	410,221	390,112	433,023	1,378,679	2,959,826	285,883	438,490	538,152	4,222,351
J810	HOUSING AUTH OF ASHLAND	22,329	63,030	59,940	4,861	150,160	454,776	43,926	67,374	17,061	583,137
J814	HOUSING AUTH BOWLING GRN	55,898	157,790	150,055	60,871	424,614	1,138,488	109,964	168,664	106,000	1,523,116
J819	CITY OF BELLEVUE	22,033	62,196	59,147	11,949	155,325	448,757	43,344	66,482	31,835	590,418
J834	KY LEGAL SERVICE PROGRAMS	22,105	62,397	59,338	75,939	219,779	450,208	43,485	66,697	-	560,390
J856	LOUISVILLE WATER COMPANY	1,147,507	3,239,201	3,080,413	228,759	7,695,880	23,371,469	2,257,398	3,462,418	1,361,052	30,452,337
J859	CITY OF VILLA HILLS	14,728	41,574	39,536	27,896	123,734	299,962	28,973	44,439	1,891	375,265
J910	SANITATION DISTRICT #4	18,840	53,181	50,574	44,417	167,012	383,711	37,062	56,846	6,837	484,456
J914	BOWLING GRN HUM RIGHT COM	2,618	7,390	7,028	280	17,316	53,323	5,150	7,900	2,805	69,178
J919	CITY OF DAYTON	15,663	44,215	42,047	19,576	121,501	319,017	30,813	47,262	10,580	407,672
J956	OKOLONA FIRE DISTRICT	8,940	25,236	23,999	95,344	153,519	182,083	17,587	26,975	-	226,645
J959	CITY OF INDEPENDENCE	37,287	105,253	100,094	90,224	332,858	759,423	73,351	112,506	6,543	951,823
K001	CITY OF COLUMBIA	28,946	81,710	77,705	39,407	227,768	589,554	56,944	87,341	88	733,927
K002	ALLEN CO BD OF ED	138,672	391,446	372,257	3,435	905,810	2,824,361	272,799	418,421	202,848	3,718,429
K003	ANDERSON CO BD OF ED	166,905	471,143	448,047	111,254	1,197,349	3,399,389	328,339	503,610	206,116	4,437,454
K004	CITY OF WICKLIFFE	7,839	22,128	21,043	594	51,604	159,656	15,421	23,653	20,344	219,074
K005	BARREN CO BD OF EDUCATION	257,561	727,046	691,406	99,144	1,775,157	5,245,780	506,678	777,148	129,368	6,658,974
K006	CITY OF OWINGSVILLE	19,081	53,863	51,223	24,247	148,414	388,632	37,537	57,575	6,598	490,342
K007	BELL CO BD OF ED	146,920	414,729	394,398	305,565	1,261,612	2,992,349	289,024	443,308	269,684	3,994,365
K009	PARIS BD OF EDUCATION	48,943	138,157	131,384	155,627	474,111	996,829	96,281	147,677	97,147	1,337,934
K010	CITY OF ASHLAND	342,134	965,780	918,437	697,413	2,923,764	6,968,294	673,052	1,032,333	72,860	8,746,539
K011	CITY OF DANVILLE	173,476	489,690	465,685	633,193	1,762,044	3,533,206	341,265	523,435	-	4,397,906
K012	AUGUSTA BD OF ED	12,911	36,447	34,660	58,861	142,879	262,969	25,400	38,958	15,732	343,059
K013	JACKSON CITY SCHOOLS	19,661	55,499	52,778	51,242	179,180	400,433	38,677	59,323	61,756	560,189
K014	CLOVERPORT INDEPENDENT SC	17,095	48,255	45,889	16,814	128,053	348,169	33,629	51,580	29,786	463,164
K015	BULLITT CO PUBLIC LIBRARY	72,101	203,529	193,552	156,130	625,312	1,468,503	141,839	217,555	37,958	1,865,855
K016	CITY OF MORGANTOWN	32,541	91,858	87,355	67,026	278,780	662,775	64,016	98,188	9,772	834,751
K017	GEORGE COON PUBLIC LIBRAR	4,425	12,490	11,878	1,766	30,559	90,120	8,704	13,351	14,049	126,224
K018	CITY OF MURRAY	151,558	427,820	406,847	88,272	1,074,497	3,086,801	298,147	457,301	132,022	3,974,271
K019	CITY OF NEWPORT	102,298	288,769	274,613	173,967	839,647	2,083,523	201,243	308,668	2,515	2,595,949
K020	CARLISLE CO BD OF ED	32,783	92,540	88,004	27,746	241,073	667,696	64,491	98,917	31,279	862,383
K021	CARROLL CO PUBLIC LIBRARY	13,055	36,851	35,045	13,112	98,063	265,890	25,682	39,391	32,525	363,488
K022	CARTER CO EMER AMBUL DIST	54,762	154,584	147,006	131,710	488,062	1,115,355	107,730	165,237	67,911	1,456,233
K023	CASEY CO AMBULANCE SERV	20,066	56,642	53,866	18,000	148,574	408,686	39,474	60,546	4,350	513,056
K025	CLARK CO LIBRARY BD	27,135	76,597	72,842	11,865	188,439	552,659	53,380	81,875	83,348	771,262
K026	CITY OF MANCHESTER	32,809	92,614	88,074	37,432	250,929	668,225	64,542	98,996	72,685	904,448
K027	CLINTON CO PUBLIC LIBRARY	2,417	6,823	6,488	3,055	18,783	49,226	4,755	7,293	7,072	68,346
K028	CITY OF MARION	29,485	83,232	79,152	14,629	206,498	600,532	58,004	88,967	83,333	830,836
K029	CITY OF BURKESVILLE	23,339	65,880	62,651	13,550	165,420	475,340	45,912	70,420	27,990	619,662
K030	OWENSBORO BD OF ED	332,848	939,569	893,511	376,631	2,542,559	6,779,173	654,785	1,004,316	9,041	8,447,315
K032	ELLIOTT CO AMB SERVICE	-	-	-	18,965	18,965	-	-	-	24,660	24,660
K033	ESTILL CO BD OF EDUCATION	107,896	304,571	289,641	17,624	719,732	2,197,540	212,256	325,559	239,985	2,975,340
K034	LEX/FAYETTE URBAN CO GOVT	2,983,747	8,422,570	8,009,689	1,365,471	20,781,477	60,770,488	5,869,687	9,002,978	1,203,598	76,846,751
K035	LICKING VALLEY COM ACTION	66,395	187,420	178,232	110,549	542,596	1,352,271	130,613	200,335	76,716	1,759,935
K036	FLOYD CO SCHOOLS	394,781	1,114,395	1,059,767	672,786	3,241,729	8,040,579	776,622	1,191,189	60,943	10,069,333
K038	FULTON CITY SCHOOLS	23,543	66,456	63,199	112,619	265,817	479,496	46,314	71,036	32,152	628,998
K039	GALLATIN CO PUBLIC LIB	7,185	20,283	19,289	15,390	62,147	146,345	14,135	21,681	5,915	188,076
K040	GARRARD CO BD OF ED	123,499	348,615	331,525	120,311	923,950	2,515,323	242,949	372,638	49,823	3,180,733
K041	CITY OF WILLIAMSTOWN	72,116	203,570	193,591	123,713	592,990	1,468,797	141,868	217,598	52,639	1,880,902
K042	GRAVES CO BD OF ED	193,098	545,080	518,359	-	1,256,537	3,932,855	379,866	582,642	295,906	5,191,269
K043	CITY OF LEITCHFIELD	48,851	137,896	131,136	13,051	330,934	994,947	96,100	147,399	98,606	1,337,052
K044	CITY OF GREENSBURG	29,378	82,930	78,865	45,037	236,210	598,356	57,794	88,645	15,072	759,867
K045	GREENUP CO BD OF ED	140,936	397,837	378,335	48,402	965,510	2,870,470	277,252	425,252	298,370	3,871,344
K046	CITY OF HAWESVILLE	12,550	35,425	33,688	33,781	115,444	255,598	24,688	37,866	32,201	350,353
K047	HARDIN CO BD OF ED	785,161	2,216,365	2,107,717	635,310	5,744,553	15,991,508	1,544,584	2,369,097	376,199	20,281,388
K048	HARLAN INDEPENDENT SCHOOL	30,117	85,014	80,847	96,941	292,919	613,392	59,246	90,872	8,644	772,154
K049	CITY OF CYNTHIANA	57,166	161,369	153,458	59,027	431,020	1,164,307	112,458	172,489	18,611	1,467,865
K050	CAVERNA INDEPENDENT SCH	45,838	129,392	123,049	118,049	416,328	933,586	90,173	138,308	6,945	1,169,017
K052	HENRY CO BD OF EDUCATION	107,665	303,919	289,021	77,218	777,823	2,192,835	211,801	324,862	74,059	2,803,557
K055	JACKSON CO CONSERV DIST	-	-	-	-	-	-	-	-	1,670	1,670
K057	JESSAMINE CO PUBLIC LIBRA	65,383	184,564	175,517	158,689	584,153	1,331,667	128,623	197,283	17,216	1,674,789
K058	JOHNSON CO BD OF ED	160,385	452,738	430,544	86,278	1,129,945	3,266,591	315,513	483,936	208,951	4,274,991
K060	LKP COMM ACTION COUNCIL	340,286	960,564	913,476	278,013	2,492,339	6,930,654	669,416	1,026,757	298,833	8,925,660
K061	BARBOURVILLE CITY SCHOOLS	19,694	55,594	52,868	34,165	162,321	401,119	38,743	59,425	71,214	570,501



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
K062	LARUE CO BD OF EDUCATION	105,866	298,841	284,191	12,914	701,812	2,156,195	208,262	319,434	153,571	2,837,462
K063	LONDON UTILITY COMM	54,478	153,783	146,244	66,498	421,003	1,109,572	107,171	164,380	58,035	1,439,158
K064	CITY OF LOUISA	20,519	57,922	55,083	18,019	151,543	417,920	40,366	61,914	28,867	549,067
K065	CITY OF BEATTYVILLE	23,018	64,976	61,791	13,264	163,049	468,812	45,282	69,453	73,291	656,838
K066	LESLIE CO PUBLIC LIBRARY	6,872	19,397	18,446	-	44,715	139,954	13,518	20,734	35,630	209,836
K067	LETCHER CO BD OF ED	145,077	409,526	389,450	4,846	948,899	2,954,807	285,398	437,746	417,178	4,095,129
K068	LEWIS CO BD OF ED	96,764	273,148	259,758	20,096	649,766	1,970,819	190,357	291,971	212,321	2,665,468
K069	LINCOLN CO PUBLIC LIBRARY	7,397	20,881	19,857	7,834	55,969	150,657	14,552	22,319	9,298	196,826
K070	LIVINGSTON CO CONSERV DIS	1,811	5,114	4,863	2,472	14,260	36,895	3,564	5,466	422	46,347
K071	CITY OF RUSSELLVILLE	76,680	216,454	205,844	149,042	648,020	1,561,760	150,847	231,370	71,390	2,015,367
K072	LYON CO BD OF EDUCATION	50,348	142,124	135,157	50,179	377,808	1,025,451	99,046	151,918	66,262	1,342,677
K073	PADUCAH BOARD OF ED	165,567	467,366	444,456	-	1,077,389	3,372,139	325,707	499,573	220,887	4,418,306
K074	MCCREARY CO WATER DIST	49,717	140,341	133,462	126,332	449,852	1,012,591	97,804	150,012	14,079	1,274,486
K075	CITY OF CALHOUN	7,462	21,063	20,030	1,013	49,568	151,971	14,679	22,514	9,073	198,237
K077	MAGOFFIN CO LIBRARY	1,495	4,220	4,013	-	9,728	30,445	2,941	4,510	4,850	42,746
K078	CITY OF LEBANON	62,290	175,834	167,215	100,196	505,535	1,268,679	122,539	187,951	8,624	1,587,793
K079	CITY OF BENTON	53,329	150,539	143,159	28,387	375,414	1,086,165	104,910	160,912	126,644	1,478,631
K080	MARTIN COUNTY LIBRARY	4,633	13,077	12,436	10,444	40,590	94,354	9,113	13,978	45,964	163,409
K081	MAYSVILLE UTILITY COMM	-	-	-	-	-	-	-	-	25,234	25,234
K082	CITY OF MULDRUGH	11,371	32,099	30,526	6,727	80,723	231,603	22,370	34,311	4,664	292,948
K083	CITY OF FRENCHBURG	10,495	29,624	28,172	7,744	76,035	213,743	20,645	31,665	3,383	269,436
K085	METCALFE HEALTH CARE CTN	59,384	167,632	159,414	8,170	394,600	1,209,494	116,822	179,183	116,397	1,621,896
K086	MONROE CO CONSERV DIST	2,240	6,323	6,013	3,356	17,932	45,619	4,406	6,758	2,826	59,609
K087	MONTGOMERY CO BD OF ED	203,115	573,356	545,250	197,428	1,519,149	4,136,875	399,572	612,866	390,387	5,539,700
K088	GATEWAY COMM SER ORGANIZ	236,028	666,263	633,602	1,003,908	2,539,801	4,807,217	464,318	712,176	-	5,983,711
K089	MUHLENBERG CO BD OF ED	268,453	757,792	720,645	111,975	1,858,865	5,467,620	528,105	810,013	368,017	7,173,755
K090	NELSON COUNTY BD OF ED	248,760	702,204	667,782	348,685	1,967,431	5,066,540	489,366	750,594	94,619	6,401,119
K091	CITY OF CARLISLE	31,440	88,750	84,399	102,108	306,697	640,348	61,850	94,866	8,289	805,353
K092	OHIO CO LIBRARY	12,631	35,656	33,908	11,357	93,552	257,264	24,849	38,113	34,285	354,511
K093	OLDHAM CO LIBRARY BD	28,956	81,737	77,730	17	188,440	589,750	56,963	87,370	45,942	780,025
K094	OWEN CO PUBLIC LIBRARY	6,975	19,691	18,725	4,497	49,888	142,071	13,722	21,047	16,640	193,480
K095	OWSLEY CO PUBLIC LIBRARY	2,089	5,896	5,607	6,126	19,718	42,541	4,109	6,302	4,418	57,370
K096	PENDLETON CO LIBRARY	10,756	30,363	28,875	25,192	95,186	219,076	21,160	32,455	6,202	278,893
K097	PERRY CO BD OF EDUCATION	218,522	616,848	586,610	91,818	1,513,798	4,450,678	429,881	659,355	188,477	5,728,391
K098	PIKEVILLE INDEPENDENT SCH	40,714	114,929	109,295	15,904	280,842	829,233	80,094	122,849	90,562	1,122,738
K099	CITY OF STANTON	8,582	24,225	23,038	6,758	62,603	174,790	16,883	25,895	31,123	248,691
K100	SOMERSET BD OF EDUCATION	68,305	192,813	183,361	67,601	512,080	1,391,185	134,371	206,100	126,097	1,857,753
K101	CITY OF MOUNT OLIVET	718	2,027	1,928	1,447	6,120	14,625	1,413	2,167	2,056	20,261
K102	ROCKCASTLE CONSERV DIST	1,036	2,924	2,780	5,200	11,940	21,094	2,037	3,125	9,105	35,361
K103	CITY OF MOREHEAD	57,321	161,806	153,874	43,571	416,572	1,167,463	112,763	172,956	16,248	1,469,430
K104	RUSSELL CO CONS DIST	302	853	811	-	1,966	6,156	595	912	12,314	19,977
K105	CITY OF GEORGETOWN	140,295	396,027	376,614	143,739	1,056,675	2,857,414	275,991	423,318	45,616	3,602,339
K106	CITY OF SHELBYVILLE	59,648	168,376	160,122	26,559	414,705	1,214,866	117,341	179,979	42,071	1,554,257
K107	FRANKLIN/SIMPSON PARKS BD	5,434	15,341	14,588	4,751	40,114	110,685	10,691	16,398	17,234	155,008
K108	CITY OF TAYLORSVILLE	31,819	89,820	85,417	53,614	260,670	648,072	62,596	96,010	17,208	823,886
K109	CAMPBELLSVLE MUN WTR&SEWR	63,968	180,570	171,718	39,775	456,031	1,302,849	125,839	193,013	64,288	1,685,989
K110	TODD COUNTY WATER DIST	13,533	38,202	36,329	25,407	113,471	275,634	26,623	40,834	14,902	357,993
K111	CITY OF CADIZ	33,005	93,168	88,601	17,822	232,596	672,224	64,929	99,588	131,464	968,205
K112	TRIMBLE CO LIBRARY	8,776	24,774	23,560	12,257	69,367	178,750	17,265	26,481	5,642	228,138
K113	UNION CO BD OF EDUCATION	128,112	361,637	343,910	107,246	940,905	2,609,285	252,025	386,558	229,228	3,477,096
K114	CITY OF BOWLING GREEN	424,367	1,197,909	1,139,187	162,774	2,924,237	8,643,150	834,823	1,280,458	151,866	10,910,297
K115	CITY OF SPRINGFIELD	29,071	82,063	78,040	46,167	235,341	592,102	57,190	87,718	7,162	744,172
K116	WAYNE CO BD OF ED	181,216	511,540	486,464	219,040	1,398,260	3,690,862	356,492	546,791	56,626	4,650,771
K117	WEBSTER CO PUBLIC LIBRARY	5,726	16,164	15,371	6,211	43,472	116,625	11,265	17,278	7,705	152,873
K118	WHITLEY CO BD OF ED	239,452	675,930	642,796	163,597	1,721,775	4,876,969	471,056	722,509	83,323	6,153,857
K119	WOLFE COUNTY LIBRARY	2,222	6,271	5,964	6,089	20,546	45,246	4,370	6,703	14,989	71,308
K120	CITY OF VERSAILLES	88,851	250,809	238,514	89,940	668,114	1,809,634	174,789	268,092	50,945	2,303,460
K137	KY MAGISTRATES/COMM ASSOC	7,868	22,209	21,121	12,016	63,214	160,244	15,478	23,740	2,759	202,221
K141	GRANT CO PLANNING COMM	1,792	5,059	4,811	462	12,124	36,503	3,526	5,408	3,954	49,391
K181	WESTERN LEWIS-RECTORVILLE	8,291	23,405	22,257	25,762	79,715	168,870	16,311	25,018	2,323	212,522
K200	CITY OF FERGUSON	-	-	-	2,336	2,336	-	-	-	6,442	6,442
K214	GREEN RIVER EDUC COOP	6,924	19,544	18,586	55,155	100,209	141,012	13,620	20,891	18,239	193,762
K219	NORTHERN KY WATER SER DIS	339,438	958,170	911,200	333,646	2,542,454	6,913,383	667,748	1,024,198	144,251	8,749,580
K237	KY CO JUDGE/EX ASSOC	7,562	21,345	20,299	2,938	52,144	154,010	14,875	22,816	3,431	195,132
K256	JEFFERSONTOWN FIRE DIST	4,457	12,580	11,963	24,064	53,064	90,767	8,767	13,447	2,277	115,258
K314	KY LEGAL AID	92,162	260,155	247,402	246,822	846,541	1,877,072	181,302	278,083	2,218	2,338,675
K315	MT WASHINGTON FIRE P DIST	2,236	6,312	6,002	1,198	15,748	45,540	4,399	6,747	2,055	58,741



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
K319	CITY OF SILVER GROVE	5,467	15,433	14,676	30,659	66,235	111,351	10,755	16,496	697	139,299
K337	KY COUNCIL OF ADD'S	790	2,231	2,121	13,587	18,729	16,095	1,555	2,384	8,967	29,001
K356	ST MATTHEWS FIRE DIST.	2,497	7,048	6,703	6,928	23,176	50,853	4,912	7,534	9,738	73,037
K414	CITY OF SMITHS GROVE	-	-	-	-	-	-	-	-	4,313	4,313
K419	ALEXANDRIA FIRE DISTRICT	2,260	6,380	6,067	34,240	48,947	46,030	4,446	6,819	19,688	76,983
K459	CITY OF LAKESIDE PARK	2,910	8,214	7,811	11,894	30,829	59,263	5,724	8,780	530	74,297
K519	CITY OF MELBOURNE	1,259	3,554	3,380	334	8,527	25,642	2,477	3,799	1,184	33,102
K559	CITY OF TAYLOR MILL	17,743	50,086	47,631	8,911	124,371	361,382	34,905	53,538	34,062	483,887
K614	WARREN CO PUBLIC LIBRARY	64,902	183,206	174,225	633,712	1,056,045	1,321,865	127,676	195,831	250,204	1,895,576
K619	CAMPBELL CO CONS DISPATCH	61,815	174,492	165,938	191,101	593,346	1,258,994	121,603	186,516	33,966	1,601,079
K659	CITY OF EDGEWOOD	34,181	96,485	91,756	23,832	246,254	696,161	67,241	103,134	-	866,536
K719	CENTRAL CAMPBELL CO FIRE	1,134	3,201	3,044	1,455	8,834	23,094	2,231	3,421	1,203	29,949
K759	LAKESIDE/CRESTVIEWHLS POL	2,257	6,371	6,059	2,955	17,642	45,972	4,440	6,811	1,252	58,475
K856	HIGHVIEW FIRE DISTRICT	4,133	11,667	11,095	25,665	52,560	84,180	8,131	12,471	-	104,782
K859	CITY OF FORT MITCHELL	25,609	72,290	68,746	60,044	226,689	521,586	50,379	77,272	5,414	654,651
K959	HOUSING AUTH OF COVINGTON	53,952	152,296	144,831	135,705	486,784	1,098,849	106,135	162,791	106,926	1,474,701
L002	ALLEN CO CONSERVATION DIS	2,481	7,005	6,661	20,220	36,367	50,539	4,881	7,487	127	63,034
L003	ANDERSON PUBLIC LIBRARY	16,836	47,524	45,194	112,188	221,742	342,895	33,119	50,799	14,895	441,708
L004	CITY OF BARLOW	1,294	3,652	3,473	2,031	10,450	26,348	2,545	3,903	44,328	77,124
L005	CITY OF GLASGOW	124,422	351,220	334,003	296,491	1,106,136	2,534,123	244,765	375,423	375,635	3,529,946
L006	BATH CO WATER DISTRICT	11,632	32,836	31,226	8,544	84,238	236,915	22,883	35,098	45,861	340,757
L007	BELL CO COURT CLERK	9,701	27,385	26,043	8,213	71,342	197,590	19,085	29,272	2,396	248,343
L008	BOONE CO BD OF ED	1,099,676	3,104,183	2,952,013	492,311	7,648,183	22,397,282	2,163,304	3,318,095	637,498	28,516,179
L009	CITY OF PARIS	181,624	512,692	487,560	252,143	1,434,019	3,699,174	357,295	548,022	8,933	4,613,424
L010	FIVCO AREA DEVELOPMT DIST	44,199	124,765	118,648	116,095	403,707	900,200	86,948	133,362	81,062	1,201,572
L011	DANVILLE BOYLE CO REC	-	-	-	15,670	15,670	-	-	-	79,037	79,037
L012	BRACKEN COUNTY PUB LIBRAR	4,275	12,066	11,475	2,520	30,336	87,062	8,409	12,898	13,439	121,808
L013	BREATHITT CO PUBLIC LIB	6,672	18,835	17,911	3,999	47,417	135,896	13,126	20,133	2,555	171,710
L014	BRECKINRIDGE CO CLERK OFF	11,197	31,608	30,058	13,474	86,337	228,054	22,027	33,786	30,758	314,625
L015	CITY OF MT WASHINGTON	90,644	255,871	243,328	231,477	821,320	1,846,157	178,316	273,503	120,075	2,418,051
L016	BUTLER CO AMBULANCE SVC	24,556	69,318	65,920	73,232	233,026	500,140	48,307	74,094	29,783	652,324
L018	MURRAY PUBLIC SCHOOLS	160,958	454,354	432,082	143,219	1,190,613	3,278,255	316,639	485,664	38,440	4,118,998
L021	CITY OF CARROLLTON	51,567	145,564	138,428	22,765	358,324	1,050,270	101,443	155,595	40,556	1,347,864
L022	NORTHEAST KY CAA	112,052	316,303	300,798	212,060	941,213	2,282,191	220,432	338,100	92,653	2,933,376
L023	CITY OF LIBERTY	33,873	95,616	90,929	80,730	301,148	689,888	66,635	102,205	29,788	888,516
L024	HOPKINSVLE CHRIST LIBRARY	12,280	34,664	32,965	15,085	94,994	250,109	24,157	37,053	19,872	331,191
L025	CITY OF WINCHESTER	93,966	265,250	252,247	178,171	789,634	1,913,830	184,853	283,529	17,876	2,400,088
L026	DANIEL BOONE COMM AGENCY	135,544	382,616	363,860	143,030	1,025,050	2,760,648	266,645	408,982	17,328	3,453,603
L027	CITY OF ALBANY	41,656	117,586	111,822	25,432	296,496	848,406	81,946	125,689	56,771	1,112,812
L028	CRITTENDEN/LIV CO WAT DIS	17,007	48,008	45,654	1,647	112,316	346,385	33,457	51,316	20,926	452,084
L029	CUMBERLAND CO SOIL & WAT	1,220	3,445	3,276	1,317	9,258	24,858	2,401	3,683	26	30,968
L031	EDMONSON CO AMBULANCE DIS	12,396	34,993	33,278	29,368	110,035	252,481	24,387	37,404	2,052	316,324
L032	SANDY HOOK WATER DISTRICT	7,704	21,747	20,681	5,499	55,631	156,911	15,156	23,246	8,031	203,344
L033	CITY OF IRVINE	20,976	59,210	56,308	29,433	165,927	427,212	41,263	63,290	7,849	539,614
L035	CITY OF FLEMINGSBURG	22,342	63,068	59,977	8,348	153,735	455,050	43,952	67,414	49,375	615,791
L036	FLOYD CO LIBRARY	16,147	45,581	43,347	9,016	114,091	328,878	31,766	48,722	28,053	437,419
L038	FULTON CO LIBRARY	4,717	13,316	12,664	4,849	35,546	96,080	9,280	14,234	4,269	123,863
L039	CITY OF WARSAW	11,125	31,404	29,864	32,331	104,724	226,584	21,885	33,568	4,987	287,024
L041	GRANT CO PUBLIC LIBRARY	12,200	34,439	32,750	10,898	90,287	248,482	24,000	36,812	53,077	362,371
L042	MAYFIELD CITY SCHOOLS	134,944	380,923	362,250	138,889	1,017,006	2,748,435	265,465	407,173	36,556	3,457,629
L043	LEITCHFIELD UTILITY COMM	50,205	141,719	134,772	32,611	359,307	1,022,530	98,764	151,485	44,834	1,317,613
L044	GREEN CO AMBULANCE SVC	12,999	36,694	34,895	66,957	151,545	264,753	25,572	39,222	14,128	343,675
L045	RACELAND BOARD OF EDUC	43,251	122,091	116,106	58,758	340,206	880,910	85,085	130,504	28,256	1,124,755
L046	HANCOCK CO PUBLIC LIBRARY	9,591	27,073	25,746	13,795	76,205	195,335	18,867	28,938	9,163	252,303
L047	WEST POINT INDEPENDENT SC	-	-	-	1,906	1,906	-	-	-	56,137	56,137
L049	CYNTHIANA/HARRISON LIBRAR	7,281	20,552	19,544	2,205	49,582	148,285	14,323	21,968	19,835	204,411
L050	CITY OF MUNFORDVILLE	6,547	18,481	17,575	2,918	45,521	133,347	12,880	19,755	71,843	237,825
L051	HENDERSON CO WATER DIST	15,751	44,462	42,282	8,289	110,784	320,801	30,985	47,526	11,875	411,187
L052	CITY OF EMINENCE	11,682	32,977	31,360	18,748	94,767	237,935	22,982	35,249	47,103	343,269
L054	DAWSON SPRINGS PUBLIC SCH	26,809	75,678	71,968	5,173	179,628	546,033	52,740	80,893	69,517	749,183
L057	CITY OF NICHOLASVILLE	226,042	638,076	606,797	363,740	1,834,655	4,603,844	444,675	682,047	89,777	5,820,343
L058	PAINTSVILLE BD OF ED	30,898	87,220	82,945	41,568	242,631	629,311	60,784	93,231	46,496	829,822
L060	KNOTT CO SOIL CONV DIST	1,190	3,358	3,194	826	8,568	24,231	2,340	3,590	578	30,739
L061	CITY OF BARBOURVILLE	26,941	76,050	72,322	41,973	217,286	548,719	53,000	81,291	8,211	691,221
L062	CITY OF HODGENVILLE	40,765	115,073	109,432	92,743	358,013	830,272	80,194	123,003	36,272	1,069,741
L063	LAUREL CO PUBLIC LIB DIST	31,133	87,883	83,575	34,275	236,866	634,094	61,246	93,939	33,066	822,345
L064	LOUISA WATER & SEWER COMM	18,609	52,529	49,954	28,278	149,370	379,006	36,607	56,149	14,441	486,203



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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
L065	LEE CO PUBLIC LIBRARY	4,284	12,094	11,501	18,395	46,274	87,258	8,428	12,927	226	108,839
L066	CITY OF HYDEN	4,334	12,235	11,635	4,249	32,453	88,277	8,527	13,078	7,415	117,297
L067	LETCHER COUNTY CONS DIST	1,765	4,983	4,739	9,424	20,911	35,954	3,473	5,326	420	45,173
L068	HOUSING AUTH OF VANCEBURG	2,906	8,203	7,801	999	19,909	59,185	5,717	8,768	5,449	79,119
L069	STANFORD WATER COMMISSION	20,993	59,259	56,354	28,313	164,919	427,565	41,298	63,343	17,675	549,881
L071	RUSSELLVILLE CITY SCHOOLS	52,288	147,599	140,363	31,933	372,183	1,064,953	102,861	157,770	96,837	1,422,421
L072	CITY OF EDDYVILLE	14,114	39,840	37,887	53,352	145,193	287,455	27,765	42,586	17,448	375,254
L073	CITY OF PADUCAH	306,647	865,608	823,175	84,145	2,079,575	6,245,530	603,242	925,258	138,384	7,912,414
L074	HOUSING AUTH MCREARY CO	5,057	14,275	13,576	7,336	40,244	103,000	9,949	15,259	20,615	148,823
L075	CITY OF LIVERMORE	8,333	23,522	22,369	9,966	64,190	169,713	16,392	25,142	28	211,275
L076	BEREA BD OF ED	49,844	140,700	133,803	78,304	402,651	1,015,178	98,054	150,396	96,597	1,360,225
L077	CITY OF SALYERSVILLE	26,124	73,744	70,129	23,487	193,484	532,075	51,392	78,825	74,383	736,675
L078	MARION FREE PUBLIC LIBRAR	8,410	23,739	22,575	948	55,672	171,281	16,544	25,375	21,536	234,736
L079	MARSHALL CO SOIL & WATER	1,272	3,589	3,413	1,978	10,252	25,897	2,501	3,837	847	33,082
L080	MARTIN CO CONSERV DIST	600	1,693	1,610	-	3,903	12,213	1,180	1,809	4,580	19,782
L082	MEADE CO BD OF ED	237,340	669,966	637,124	303,597	1,848,027	4,833,938	466,899	716,134	194,050	6,211,021
L083	MENIFEE CO PUBLIC LIBRARY	1,831	5,168	4,915	16,268	28,182	37,287	3,601	5,524	7,416	53,828
L084	BURGIN INDEPENDENT SCH	18,482	52,170	49,613	10,207	130,472	376,418	36,357	55,765	52,658	521,198
L085	METCALFE CO PUBLIC LIB	5,109	14,422	13,715	2,496	35,742	104,059	10,051	15,416	8,198	137,724
L086	CITY OF TOMPKINSVILLE	29,338	82,816	78,756	65,072	255,982	597,533	57,714	88,523	60,075	803,845
L087	MONTGOMERY CO SAN DIST #2	3,328	9,396	8,935	17,997	39,656	67,791	6,548	10,043	3,176	87,558
L088	MORGAN COUNTY LIBRARY	5,082	14,346	13,643	8,125	41,196	103,510	9,998	15,335	7,000	135,843
L090	CITY OF NEW HAVEN	3,409	9,624	9,152	2,392	24,577	69,438	6,707	10,287	12,296	98,728
L091	NICHOLAS COUNTY LIBRARY	762	2,152	2,046	2,452	7,412	15,526	1,500	2,300	25,786	45,112
L092	OHIO CO WATER DIST	35,368	99,838	94,944	64,709	294,859	720,352	69,577	106,718	35,116	931,763
L093	LAGRANGE UTILITY COMM	26,090	73,649	70,038	124,916	294,693	531,389	51,326	78,724	42,031	703,470
L096	PENDLETON COUNTY WATER	9,922	28,007	26,634	5,725	70,288	202,079	19,518	29,937	55,132	306,666
L099	POWELLS VALLEY WATER DIST	8,568	24,185	22,999	9,253	65,005	174,496	16,854	25,851	21,405	238,606
L100	SCIENCE HILL BD OF ED	20,792	58,691	55,814	31,866	167,163	423,468	40,902	62,736	47,695	574,801
L102	CITY OF MOUNT VERNON	44,759	126,346	120,152	92,510	383,767	911,610	88,050	135,052	111,543	1,246,255
L103	MOREHEAD UTILITY PLANT BD	103,423	291,945	277,634	562,230	1,235,232	2,106,440	203,456	312,063	102,230	2,724,189
L104	LAKE CUMBERLAND ADD	87,053	245,736	233,690	3,684	570,163	1,773,033	171,253	262,670	267,668	2,474,624
L105	GEORGETOWN/SCOTT CO PARKS	30,426	85,886	81,676	87,989	285,977	619,685	59,854	91,805	50,014	821,358
L106	TRIPLE S PLANNING & ZONIN	6,072	17,139	16,299	4,273	43,783	123,663	11,944	18,320	1,915	155,842
L107	CITY OF FRANKLIN	85,803	242,207	230,333	147,080	705,423	1,747,568	168,794	258,897	78,148	2,253,407
L108	SPENCER CO FIRE DIST	2,732	7,711	7,333	21,758	39,534	55,636	5,374	8,242	148	69,400
L109	CAMPBELLSVILLE CITY SCHOO	59,432	167,765	159,541	60,664	447,402	1,210,455	116,915	179,325	36,710	1,543,405
L110	CITY OF ELKTON	25,178	71,073	67,589	50,916	214,756	512,804	49,531	75,970	2,820	641,125
L111	HOUSING AUTH OF CADIZ	4,230	11,941	11,356	1,759	29,286	86,160	8,322	12,764	5,027	112,273
L112	CITY OF BEDFORD	3,945	11,137	10,591	14,631	40,304	80,357	7,762	11,905	8,169	108,193
L113	UNION CO PLANNING COMM	2,200	6,211	5,907	3,926	18,244	44,815	4,329	6,639	28,809	84,592
L114	WARREN COUNTY BD OF ED	693,380	1,957,283	1,861,336	668,080	5,180,079	14,122,180	1,364,030	2,092,161	807,593	18,385,964
L115	WASHINGTON CO SCHOOLS	97,557	275,385	261,885	285,509	920,336	1,986,953	191,915	294,362	48,551	2,521,781
L118	CORBIN BD OF ED	111,628	315,105	299,658	137,133	863,524	2,273,545	219,597	336,819	152,271	2,982,232
L119	CITY OF CAMPTON	13,485	38,066	36,200	34,186	121,937	274,653	26,528	40,689	66,903	408,773
L120	FALLING SPRINGS ARTS	17,678	49,901	47,455	7,650	122,684	360,049	34,776	53,340	27,346	475,511
L141	CORINTH WATER DISTRICT	3,196	9,021	8,578	7,612	28,407	65,086	6,286	9,642	14,111	95,125
L156	CITY OF LYNDON	8,412	23,744	22,580	18,114	72,850	171,320	16,547	25,381	3,127	216,375
L159	ELSMERE FIRE PROTECTION	1,692	4,777	4,542	3,545	14,556	34,464	3,329	5,106	7,724	50,623
L256	CITY OF HURSTBOURNE	5,145	14,523	13,811	869	34,348	104,784	10,121	15,523	1,904	132,332
L356	EASTWOOD FIRE PROT DIST	-	-	-	43	43	-	-	-	5,232	5,232
L456	HARRODS CREEK FIRE DIST	-	-	-	1,029	1,029	-	-	-	1,357	1,357
L656	FERN CREEK FIRE PROT DIST	8,608	24,299	23,107	87,980	143,994	175,319	16,934	25,973	-	218,226
L756	PLEASURE RIDGE PARK FIRE	11,131	31,420	29,880	45,785	118,216	226,702	21,897	33,585	9,441	291,625
L959	NORTHERN KY CONV CTR CORP	46,500	131,261	124,826	226,649	529,236	947,074	91,476	140,306	141,206	1,320,062
M001	COLUMBIA/ADAIR UTILITIES	34,853	98,385	93,562	41,312	268,112	709,864	68,564	105,164	36,552	920,144
M003	LAWBG-ANDERSON PLAN COMM	663	1,872	1,780	770	5,085	13,507	1,305	2,001	189	17,002
M005	GLASGOW WATER COMPANY	88,463	249,714	237,473	29,154	604,804	1,801,734	174,025	266,922	52,861	2,295,542
M006	GATEWAY AREA DEV DISTRICT	35,888	101,305	96,339	141,096	374,628	730,939	70,600	108,287	5,286	915,112
M007	MIDDLESBORO CITY SCHOOL	53,707	151,604	144,172	49,189	398,672	1,093,849	105,652	162,051	121,061	1,482,613
M008	WALTON/VERONA BD OF ED	86,826	245,095	233,080	73,522	638,523	1,768,407	170,806	261,985	31,173	2,232,371
M009	PARIS BOURBON CO LIBRARY	12,889	36,384	34,601	2,505	86,379	262,518	25,356	38,891	4,791	331,556
M010	BOYD CO BD OF ED	240,686	679,414	646,108	250,831	1,817,039	4,902,101	473,483	726,233	14,457	6,116,274
M011	BOYLE COUNTY BD OF EDUC	102,676	289,837	275,629	9,583	677,725	2,091,227	201,987	309,809	106,891	2,709,914
M012	EAST PENDLETON WATER DIST	11,687	32,990	31,373	16,686	92,736	238,033	22,991	35,264	18,756	315,044
M013	BREATHITT CO SOIL CONSERV	890	2,513	2,390	5,837	11,630	18,134	1,752	2,686	2,586	25,158
M014	CITY OF HARDINBURG	8,735	24,657	23,449	29,689	86,530	177,907	17,184	26,356	23,285	244,732



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
M015	BULLITT CO FISCAL COURT	232,965	657,617	625,380	351,704	1,867,666	4,744,837	458,293	702,934	125,328	6,031,392
M017	CITY OF FREDONIA	1,055	2,978	2,832	4,921	11,786	21,486	2,075	3,183	8,042	34,786
M018	CALLOWAY CO PUBLIC LIBRAR	11,541	32,578	30,981	1,513	76,613	235,053	22,703	34,822	16,741	309,319
M019	CAMPBELL CO COURTHOUSE	2,848	8,040	7,646	3,460	21,994	58,009	5,603	8,594	31	72,237
M020	CITY OF BARDWELL	15,299	43,185	41,068	36,986	136,538	311,587	30,096	46,161	31,460	419,304
M021	CARROLL CO WATER DISTRICT	19,999	56,452	53,685	42,257	172,393	407,314	39,342	60,342	8,158	515,156
M022	CITY OF OLIVE HILL	26,786	75,613	71,906	13,113	187,418	545,562	52,695	80,824	172,071	851,152
M023	E CASEY CO WATER DISTRICT	8,653	24,426	23,229	629	56,937	176,241	17,023	26,110	14,088	233,462
M024	CHRISTIAN CO BD OF ED	467,063	1,318,433	1,253,802	326,682	3,365,980	9,512,748	918,815	1,409,287	174,508	12,015,358
M025	WINCHESTER MUNICIPAL UTIL	112,121	316,496	300,981	16,585	746,183	2,283,583	220,566	338,306	151,786	2,994,241
M026	CLAY COUNTY 911 BOARD	9,892	27,923	26,554	12,449	76,818	201,471	19,460	29,847	1,813	252,591
M027	HOUSING AUTH OF ALBANY	5,497	15,517	14,756	1,419	37,189	111,959	10,814	16,586	9,279	148,638
M029	CUMBERLAND CO FISCAL CT	38,692	109,220	103,866	10,731	262,509	788,045	76,116	116,747	13,381	994,289
M030	DAVISS CO BD OF EDUC	635,760	1,794,635	1,706,660	656,618	4,793,673	12,948,640	1,250,680	1,918,305	299,646	16,417,271
M031	EDMONSON CO CONSERV DIST	964	2,722	2,589	2,423	8,698	19,643	1,897	2,910	13	24,463
M033	IRVINE MUNICIPAL UTILITY	24,655	69,597	66,186	12,990	173,428	502,159	48,502	74,393	25,981	651,035
M034	FAYETTE CO BD EDUCATION	2,562,029	7,232,138	6,877,613	3,966,089	20,637,869	52,181,289	5,040,075	7,730,512	-	64,951,876
M035	FLEMING COUNTY LIBRARY	4,354	12,289	11,687	2,750	31,080	88,669	8,564	13,136	32,856	143,225
M037	FRANKLIN CO BD OF ED	383,672	1,083,035	1,029,944	455,359	2,952,010	7,814,309	754,767	1,157,668	212,108	9,938,852
M038	HICKMAN/FULTON RIV PRT AU	13,433	37,919	36,060	57,146	144,558	273,595	26,426	40,532	17,263	357,816
M039	GALLATIN CO WATER DIS	9,134	25,785	24,521	12,679	72,119	186,043	17,969	27,562	19,664	251,238
M040	GARRARD CO PUBLIC LIBRARY	6,528	18,427	17,524	12,311	54,790	132,955	12,842	19,697	20,530	186,024
M041	GRANT CO BD OF ED	186,549	526,593	500,779	169,729	1,383,650	3,799,469	366,982	562,881	292,344	5,021,676
M042	CITY OF MAYFIELD	38,399	108,394	103,081	86,340	336,214	782,086	75,540	115,864	47,956	1,021,446
M043	CITY OF CANEYVILLE	2,130	6,013	5,718	6,610	20,471	43,384	4,190	6,427	39,874	93,875
M044	GREEN/TAYLOR WATER DIST	13,421	37,884	36,027	9,246	96,578	273,340	26,401	40,495	105,939	446,175
M045	CITY OF FLATWOODS	40,880	115,396	109,739	4,971	270,986	832,605	80,420	123,348	61,540	1,097,913
M046	CITY OF LEWISPORT	23,135	65,304	62,103	18,205	168,747	471,184	45,511	69,805	33,854	620,354
M047	HARDIN CO PUBLIC LIBRARY	11,682	32,977	31,360	15,479	91,498	237,935	22,982	35,249	41,866	338,032
M048	CITY OF BENHAM	4,779	13,490	12,829	6,938	38,036	97,334	9,401	14,420	39,751	160,906
M049	HARRISON CO CONSERVA DIST	2,398	6,768	6,436	6,333	21,935	48,834	4,717	7,235	1,962	62,748
M050	HART CO CONSERVATION DIST	1,611	4,548	4,325	743	11,227	32,817	3,170	4,862	1,362	42,211
M051	HENDERSON CO BD OF ED	358,911	1,013,139	963,474	141,093	2,476,617	7,309,993	706,056	1,082,955	607,675	9,706,679
M052	HENRY CO LIBRARY	6,611	18,661	17,746	19,459	62,477	134,641	13,005	19,947	22,707	190,300
M054	CITY OF DAWSON SPRINGS	20,253	57,170	54,367	26,141	157,931	412,490	39,841	61,109	22,273	535,713
M056	JEFF CO MED CTR STM & CHL	42,464	119,868	113,992	32,382	308,706	864,874	83,536	128,129	96,662	1,173,201
M057	NICH-VLE/JESS CO PK & REC	14,194	40,066	38,102	47,809	140,171	289,082	27,922	42,827	9,768	369,599
M058	CITY OF PAINTSVILLE	100,162	282,740	268,879	54,691	706,472	2,040,021	197,041	302,223	47,148	2,586,433
M059	KENTON COUNTY FISCAL CT	376,186	1,061,904	1,009,849	656,041	3,103,980	7,661,847	740,041	1,135,081	329,606	9,866,575
M060	CITY OF HINDMAN	2,356	6,651	6,325	4,303	19,635	47,991	4,635	7,110	17,855	77,591
M061	KNOX CO E M S	48,159	135,945	129,281	111,170	424,555	980,871	94,740	145,313	71,323	1,292,247
M062	LARUE CO WATER DIST #1	7,198	20,318	19,322	1,726	48,564	146,599	14,160	21,718	39,468	221,945
M064	HOUSING AUTH/ LAWRENCE CO	5,860	16,541	15,731	1,620	39,752	119,350	11,528	17,681	3,795	152,354
M065	LEE CO SOIL CONSERV DIST	911	2,570	2,444	3,648	9,573	18,545	1,791	2,747	12,262	35,345
M067	JENKINS BD OF ED	20,843	58,835	55,951	63,443	199,072	424,507	41,002	62,890	28,585	556,984
M068	CITY OF VANCEBURG	12,712	35,884	34,125	20,212	102,933	258,911	25,008	38,357	44,566	366,842
M069	CITY OF STANFORD	5,882	16,604	15,790	14,177	52,453	119,801	11,571	17,748	11,349	160,469
M070	LEDBETTER WATER DISTRICT	9,603	27,108	25,779	13,515	76,005	195,590	18,892	28,976	6,134	249,592
M073	W MCCracken CO WATER DIST	-	-	-	3,300	3,300	-	-	-	62,017	62,017
M075	CITY OF SACRAMENTO	6,354	17,935	17,056	6,827	48,172	129,407	12,499	19,171	12,188	173,265
M076	CITY OF RICHMOND	217,528	614,041	583,940	595,425	2,010,934	4,430,427	427,925	656,355	462	5,515,169
M077	MAGOFFIN CO COURT CLERK	7,989	22,552	21,446	10,713	62,700	162,714	15,716	24,106	14,940	217,476
M078	LEBANON WATER WORKS	31,402	88,641	84,296	94,084	298,423	639,564	61,774	94,750	3,132	799,220
M079	MARSHALL CO REF DISP DIST	21,435	60,506	57,540	8,850	148,331	436,564	42,167	64,676	69,090	612,497
M081	CITY OF MAYSVILLE	114,597	323,487	307,630	142,081	887,795	2,334,024	225,438	345,779	259,817	3,165,058
M082	CITY OF BRANDENBURG	16,359	46,179	43,915	14,315	120,768	333,191	32,182	49,361	115,110	529,844
M084	MERCER CO BOARD OF ED	138,025	389,620	370,521	219,055	1,117,221	2,811,188	271,526	416,470	84,649	3,583,833
M085	CITY OF EDMONTON	28,785	81,254	77,270	20,542	207,851	586,260	56,626	86,853	6,015	735,754
M087	MT STERL/MONTGOMERY LIB	13,601	38,392	36,510	40,716	129,219	277,006	26,755	41,038	5,290	350,089
M088	MORGAN CO CONSERVAT DIST	1,278	3,608	3,431	3,099	11,416	26,034	2,515	3,857	2,267	34,673
M090	BARDSTOWN BD OF ED	184,031	519,485	494,019	216,720	1,414,255	3,748,185	362,029	555,283	45,247	4,710,744
M091	NICHOLAS CO WATER DIST	4,254	12,009	11,421	4,448	32,132	86,650	8,369	12,837	13,875	121,731
M092	CITY OF BEAVER DAM	29,976	84,617	80,469	24,211	219,273	610,530	58,970	90,448	-	759,948
M093	OLDHAM CO WATER DIST	52,831	149,131	141,821	222,057	565,840	1,076,010	103,929	159,408	9,692	1,349,039
M096	CITY OF FALMOUTH	31,677	89,418	85,035	53,945	260,075	645,171	62,316	95,580	42,046	845,113
M097	E KY CONCEN EMPLOY PRO	64,882	183,149	174,171	15,808	438,010	1,321,453	127,636	195,770	313,759	1,958,618
M098	PIKE CO HOUSING AUTHORITY	8,447	23,845	22,676	24,483	79,451	172,046	16,617	25,488	20,477	234,628



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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
M099	BEECH FORK WATER COMM	12,144	34,281	32,601	7,522	86,548	247,345	23,890	36,643	2,965	310,843
M100	PULASKI CO BD OF ED	418,562	1,181,523	1,123,604	423,563	3,147,252	8,524,918	823,403	1,262,943	521,219	11,132,483
M104	RUSSELL CO PUBLIC LIBRARY	10,092	28,488	27,092	31,892	97,564	205,549	19,854	30,451	5,369	261,223
M105	SCOTT COUNTY LIBRARY	35,297	99,637	94,753	34,162	263,849	718,902	69,437	106,503	11,120	905,962
M106	SHELBY CO BD OF ED	366,328	1,034,076	983,385	701,063	3,084,852	7,461,062	720,647	1,105,336	509,600	9,796,645
M107	FRANKLIN ELECTRIC PLNT BD	53,839	151,979	144,528	150,130	500,476	1,096,555	105,914	162,452	2,347	1,367,268
M108	SPENCER CO PUBLIC LIB	8,137	22,970	21,844	7,421	60,372	165,733	16,008	24,553	12,857	219,151
M109	CITY OF CAMPBELLSVILLE	75,604	213,417	202,955	29,774	521,750	1,539,843	148,730	228,123	318,515	2,235,211
M110	CITY OF GUTHRIE	22,181	62,612	59,543	128,917	273,253	451,757	43,634	66,926	19,025	581,342
M111	TRIGG CO CONS DISTRICT	1,446	4,081	3,881	3,325	12,733	29,445	2,844	4,362	715	37,366
M112	CITY OF MILTON	10,437	29,461	28,017	6,267	74,182	212,567	20,531	31,491	5,782	270,371
M113	CITY OF STURGIS	24,785	69,964	66,535	100,500	261,784	504,805	48,758	74,786	3,291	631,640
M115	WASHINGTON CO LIBRARY BD	5,759	16,256	15,459	9,609	47,083	117,291	11,329	17,376	574	146,570
M116	WAYNE CO PUBLIC LIBRARY	7,236	20,427	19,425	5,865	52,953	147,384	14,235	21,834	23,849	207,302
M117	WEBSTER CO BD OF ED	115,292	325,449	309,495	11,072	761,308	2,348,178	226,805	347,876	118,303	3,041,162
M118	WHITLEY CO FISCAL COURT	179,504	506,707	481,867	493,999	1,662,077	3,655,987	353,124	541,624	7,498	4,558,233
M119	WOLFE CO FISCAL COURT	47,612	134,399	127,811	95,268	405,090	969,716	93,663	143,661	67,286	1,274,326
M120	WOODFORD COUNTY LIBRARY	18,718	52,839	50,248	8,074	129,879	381,241	36,823	56,480	16,064	490,608
M215	SHEPHER/BULLIT CO TOURIST	19,896	56,162	53,408	40,207	169,673	405,217	39,139	60,032	29,903	534,291
M315	CITY OF PIONEER VILLAGE	1,636	4,619	4,393	2,338	12,986	33,327	3,219	4,937	2,455	43,938
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-	-	-	6,243	6,243
M415	BULLITT CO SANITATION DIS	-	-	-	32,142	32,142	-	-	-	309,445	309,445
N001	ADAIR CO CONSERVATION DIS	3,926	11,083	10,540	17,922	43,471	79,965	7,724	11,847	-	99,536
N006	HOUSING AUTH OWINGSVILLE	1,220	3,445	3,276	958	8,899	24,858	2,401	3,683	39,765	70,707
N007	PINEVILLE BD OF EDUCATION	23,266	65,677	62,457	70,525	221,925	473,870	45,770	70,203	17,647	607,490
N008	CITY OF FLORENCE	194,004	547,639	520,793	357,901	1,620,337	3,951,322	381,649	585,377	38,709	4,957,057
N009	CITY OF MILLERSBURG	2,194	6,192	5,889	12,556	26,831	44,678	4,315	6,619	372	55,984
N010	BOYD CO PUBLIC LIBRARY	22,892	64,620	61,452	25,090	174,054	466,244	45,033	69,073	78,876	659,226
N011	CITY OF PERRYVILLE	938	2,646	2,517	213	6,314	19,094	1,844	2,829	2,319	26,086
N012	CITY OF BROOKSVILLE	7,604	21,465	20,413	12,826	62,308	154,872	14,959	22,944	56,775	249,550
N013	MIDDLE KY COMM ACT PART	74,540	210,412	200,097	-	485,049	1,518,160	146,636	224,911	131,068	2,020,775
N014	CITY OF IRVINGTON	5,979	16,878	16,051	11,063	49,971	121,781	11,763	18,041	39,870	191,455
N015	BULLITT CO CONSERVAT DIST	1,180	3,331	3,168	688	8,367	24,035	2,321	3,561	2,042	31,959
N017	PRINCETON ELECTRIC PL BD	51,115	144,289	137,216	50,371	382,991	1,041,075	100,555	154,232	6,424	1,302,286
N018	MURRAY/CALLOWAY CO AIRPRT	1,611	4,548	4,325	238	10,722	32,817	3,170	4,862	1,424	42,273
N020	CARLISLE CO SANIT DIST 1	2,944	8,311	7,904	1,357	20,516	59,969	5,792	8,884	1,633	76,278
N021	CARROLLTON UTILITIES COMM	62,838	177,380	168,685	185,469	594,372	1,279,834	123,616	189,604	120,686	1,713,740
N022	CITY OF GRAYSON	11,481	32,409	30,820	43,186	117,896	233,838	22,586	34,642	332,650	623,716
N025	EAST CLARK CO WATER DIST	11,951	33,735	32,081	16,404	94,171	243,404	23,510	36,060	4,335	307,309
N029	CUMBERLAND CO PUBLIC LIB	3,756	10,602	10,082	8,322	32,762	76,495	7,388	11,333	12,700	107,916
N033	ESTILL CO WATER DIST NO 1	13,134	37,074	35,257	39,358	124,823	267,498	25,837	39,629	5,811	338,775
N035	HOUSING AUTH FLEMINGSBURG	1,891	5,339	5,077	9,609	21,916	38,522	3,721	5,707	16,215	64,165
N036	PRESTONSBURG CITY UTIL	89,761	253,379	240,958	-	584,098	1,828,180	176,580	270,840	150,272	2,425,872
N037	FRANKFORT INDEP SCHOOLS	48,209	136,084	129,413	82,371	396,077	981,871	94,837	145,461	72,949	1,295,118
N038	HOUSING AUTH OF HICKMAN	6,361	17,957	17,077	1,729	43,124	129,563	12,514	19,194	8,351	169,622
N041	BULLOCK PEN WATER DIST	28,015	79,080	75,203	6,736	189,034	570,577	55,111	84,529	23,451	733,668
N042	PURCHASE AREA DEV DIST	78,377	221,244	210,399	142,601	652,621	1,596,322	154,185	236,491	42,684	2,029,682
N043	GRAYSON CO LIBRARY	10,818	30,537	29,040	50,503	120,898	220,330	21,281	32,641	18,903	293,155
N044	HOUSING AUTH OF GREENSBUR	-	-	-	223	223	-	-	-	6,253	6,253
N045	KENTUCKY ED DEV CORP	28,475	80,379	76,438	66,270	251,562	579,948	56,016	85,918	83,437	805,319
N047	ELIZABETHTOWN BD OF EDUC	105,026	296,469	281,936	69,433	752,864	2,139,081	206,609	316,899	159,265	2,821,854
N049	CYNTHIANA HARRISON CO JPC	3,327	9,393	8,932	577	22,229	67,771	6,546	10,040	3,484	87,841
N050	CITY OF HORSE CAVE	12,771	36,050	34,283	21,837	104,941	260,107	25,123	38,534	75,495	399,259
N051	CITY OF HENDERSON	274,466	774,766	736,786	176,009	1,962,027	5,590,087	539,934	828,156	245,984	7,204,161
N052	CITY OF NEW CASTLE	4,958	13,996	13,309	5,393	37,656	100,981	9,753	14,960	9,451	135,145
N054	CITY OF MADISONVILLE	341,840	964,952	917,649	297,336	2,521,777	6,962,315	672,475	1,031,447	-	8,666,237
N057	NICHOLASVILLE HOUSING AUT	2,038	5,752	5,470	5,172	18,432	41,502	4,009	6,148	18,555	70,214
N058	JOHNSON CO LIBRARY	10,286	29,034	27,611	4,257	71,188	209,489	20,234	31,035	12,979	273,737
N060	KNOTT CO WATER & SEWER	23,626	66,693	63,424	65,315	219,058	481,202	46,478	71,289	-	598,969
N061	KNOX CO SOIL CONSERV DIS	2,057	5,806	5,522	12,986	26,371	41,894	4,046	6,206	1,646	53,792
N063	CUMBERLAND VAL AREA DEV	36,070	101,819	96,828	26,573	261,290	734,644	70,958	108,835	55,800	970,237
N065	THREE FORKS REG JAIL	46,678	131,764	125,304	132,474	436,220	950,700	91,826	140,844	84,315	1,267,685
N067	HOUSING ORIENTED MINISTRI	13,550	38,248	36,373	23,904	112,075	275,967	26,655	40,884	44,400	387,906
N068	GAR,QUI,KY-O-HTS WTR DIST	7,671	21,655	20,593	1,204	51,123	156,245	15,091	23,147	16,920	211,403
N069	CITY OF CRAB ORCHARD	1,708	4,820	4,584	4,777	15,889	34,778	3,359	5,152	7,879	51,168
N071	CITY OF AUBURN	13,233	37,354	35,523	5,674	91,784	269,517	26,032	39,928	16,979	352,456
N072	LYON CO AMBULANCE SERVICE	24,109	68,054	64,718	13,171	170,052	491,024	47,427	72,744	7,287	618,482



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
N075	CITY OF ISLAND	4,985	14,072	13,382	14,164	46,603	101,530	9,807	15,041	6,978	133,356
N076	MADISON CO EMS	3,142	8,868	8,434	1,768	22,212	63,988	6,180	9,480	3,232	82,880
N077	MAGOFFIN CO WATER DIST	12,909	36,438	34,652	10,033	94,032	262,910	25,394	38,949	13,580	340,833
N078	CENTRAL KY COMM ACTION	246,556	695,982	661,865	595,366	2,199,769	5,021,647	485,030	743,943	250,577	6,501,197
N079	BENTON ELECTRIC SYSTEM	31,836	89,867	85,461	46,856	254,020	648,405	62,628	96,059	4,285	811,377
N080	MARTIN CO WATER DISTRICT	-	-	-	2,378	2,378	-	-	-	142,456	142,456
N081	BUFFALO TRACE AR DEV DIST	55,220	155,875	148,234	29,950	389,279	1,124,667	108,629	166,616	19,133	1,419,045
N082	MEADE CO WATER DISTRICT	15,943	45,005	42,799	7,190	110,937	324,722	31,364	48,107	27,241	431,434
N084	MERCER CO PUBLIC LIBRARY	15,684	44,272	42,101	25,794	127,851	319,429	30,853	47,323	14,088	411,693
N085	METCALFE CO CONSERV DIST	1,201	3,391	3,225	2,429	10,246	24,466	2,363	3,625	3,891	34,345
N087	CITY OF MT STERLING	35,906	101,357	96,388	26,603	260,254	731,311	70,636	108,342	38,254	948,543
N088	MORGAN CO AMBULANCE SERV	15,557	43,916	41,763	69,263	170,499	316,861	30,605	46,942	9,092	403,500
N089	MUHLBERG CO WATER DIST	27,714	78,232	74,397	31,635	211,978	564,461	54,520	83,623	14,368	716,972
N090	BARSTOWN-NELSON CO TOURI	9,276	26,184	24,901	41,871	102,232	188,925	18,248	27,989	12,316	247,478
N092	CITY OF HARTFORD	29,629	83,636	79,537	63,058	255,860	603,453	58,286	89,400	35,407	786,546
N093	CITY OF LAGRANGE	30,049	84,824	80,666	112,235	307,774	612,020	59,114	90,669	23,477	785,280
N094	CITY OF OWENTON	2,271	6,410	6,095	3,243	18,019	46,246	4,467	6,851	28,189	85,753
N097	KY VALLEY ED COOPERATIVE	4,375	12,349	11,744	9,960	38,428	89,101	8,606	13,200	23,179	134,086
N098	PIKE CO LIBRARY DISTRICT	30,949	87,364	83,082	104,117	305,512	630,350	60,884	93,385	11,330	795,949
N099	CITY OF CLAY CITY	9,230	26,054	24,777	27,271	87,332	187,984	18,157	27,849	8,361	242,351
N100	CITY OF BURNSIDE	11,292	31,877	30,314	39,250	112,733	229,995	22,215	34,073	5,258	291,541
N103	HOUSING AUTH OF MOREHEAD	14,296	40,354	38,376	39,605	132,631	291,160	28,122	43,135	30,277	392,694
N104	CITY OF JAMESTOWN	39,539	111,611	106,140	27,780	285,070	805,297	77,782	119,302	6,091	1,008,472
N106	W SHELBY WATER DISTRICT	8,256	23,304	22,162	918	54,640	168,144	16,241	24,910	6,754	216,049
N107	SIMPSON CO CONSER DIST	1,074	3,032	2,884	2,365	9,355	21,878	2,113	3,241	144	27,376
N110	LOGAN/TODD REG. WATER COM	21,876	61,753	58,726	43,415	185,770	445,562	43,036	66,009	23,343	577,950
N111	BARKLEY LAKE WATER DIST	22,551	63,658	60,537	11,934	158,680	459,304	44,363	68,045	68,450	640,162
N112	TRIMBLE CO WATER DIST	5,007	14,134	13,441	13,309	43,891	101,980	9,850	15,108	6,009	132,947
N113	UNION CO LIBRARY BD	9,467	26,725	25,415	6,353	67,960	192,826	18,625	28,567	22,932	262,950
N114	BOWLING GRN MUNICIPAL UTI	504,239	1,423,373	1,353,599	179,320	3,460,531	10,269,917	991,948	1,521,459	110,696	12,894,020
N115	WASHINGTON CO CONSER DIST	1,193	3,366	3,201	2,010	9,770	24,289	2,346	3,598	96	30,329
N116	MONTICELLO UTILITY COMM	41,246	116,431	110,724	13,859	282,260	840,075	81,141	124,455	50,507	1,096,178
N117	CITY OF DIXON	1,760	4,967	4,723	12,784	24,234	35,836	3,461	5,309	35,514	80,120
N118	CITY OF WILLIAMSBURG	74,724	210,933	200,593	69,691	555,941	1,521,924	146,999	225,469	144,070	2,038,462
N119	WOLFE CO CONSER DISTRICT	1,518	4,285	4,075	526	10,404	30,916	2,986	4,580	1,451	39,933
N120	WOODFORD CO PLAN ZONING	8,749	24,698	23,487	2,012	58,946	178,201	17,212	26,400	19,293	241,106
N959	N KY CONV & VISITORS BUR	31,579	89,141	84,771	192,570	398,061	643,171	62,122	95,284	176,001	976,578
P001	HOUSING AUTH OF COLUMBIA	3,198	9,029	8,586	85	20,898	65,144	6,292	9,651	13,093	94,180
P005	GLASGOW ELECTRIC PLANT BD	144,301	407,336	387,368	76,953	1,015,958	2,939,006	283,872	435,406	56,685	3,714,969
P006	BATH COUNTY E.M.S.	10,927	30,844	29,332	7,257	78,360	222,546	21,495	32,970	136,383	413,394
P007	CITY OF PINEVILLE	11,792	33,287	31,655	34,451	111,185	240,170	23,197	35,580	4,624	303,571
P008	BOONE CO PLANNING COMM	36,921	104,221	99,112	16,308	256,562	751,974	72,631	111,403	40,908	976,916
P009	HOUSING AUTHORITY PARIS	6,209	17,528	16,669	4,183	44,589	126,466	12,215	18,736	39,436	196,853
P010	REGIONAL PUBLIC SAFETY	25,742	72,665	69,103	18,019	185,529	524,292	50,640	77,672	50,815	703,419
P011	CITY OF JUNCTION CITY	4,148	11,708	11,134	2,374	29,364	84,474	8,159	12,515	45,153	150,301
P013	CITY OF JACKSON	46,713	131,861	125,398	46,509	350,481	951,406	91,894	140,948	54,266	1,238,514
P014	BRECKINRIDGE CO PUBLIC LI	9,385	26,491	25,193	24,972	86,041	191,140	18,462	28,317	3,270	241,189
P015	CITY OF LEBANON JUNCTION	9,801	27,668	26,311	15,743	79,523	199,628	19,282	29,574	4,943	253,427
P017	PRINCETON WATER/WASTEWATE	24,707	69,744	66,325	3,691	164,467	503,217	48,605	74,550	50,304	676,676
P018	MURRAY/CALLOWAY TRANS AUT	21,088	59,528	56,610	130,846	268,072	429,506	41,485	63,630	16,265	550,886
P022	RATTLESNAKE RIDGE WATER	21,402	60,414	57,452	22,069	161,337	435,897	42,102	64,577	59,271	601,847
P023	LIBERTY TOURISM	1,835	5,179	4,925	21,396	33,335	37,365	3,609	5,536	-	46,510
P025	CLARK CO CONSVATION DIST	797	2,250	2,139	229	5,415	16,232	1,568	2,405	1,722	21,927
P033	ESTILL COUNTY EMS	-	-	-	-	-	-	-	-	-	-
P035	FLEMING CO DISPATCH	6,030	17,022	16,188	8,394	47,634	122,820	11,863	18,195	13,892	166,770
P037	COMMUNITY ACTION KENTUCKY	29,047	81,995	77,976	84,370	273,388	591,612	57,143	87,646	66,921	803,322
P038	HICKMAN ELECTRIC SYSTEM	14,709	41,522	39,487	7,219	102,937	299,590	28,937	44,383	13,124	386,034
P041	CITY OF DRY RIDGE	11,893	33,572	31,926	27,969	105,360	242,228	23,396	35,885	20,945	322,454
P043	CITY OF CLARKSON	6,370	17,981	17,100	16,394	57,845	129,740	12,531	19,221	1,004	162,496
P045	GREENUP CO ENVIR COMM	5,259	14,846	14,118	15,196	49,419	107,117	10,346	15,869	27,760	161,092
P047	CITY OF WEST POINT	2,032	5,736	5,455	3,176	16,399	41,384	3,997	6,131	108,118	159,630
P048	HARLAN COUNTY C A A	48,610	137,217	130,490	71,925	388,242	990,046	95,626	146,673	14,388	1,246,733
P049	HOUSING AUTHORITY OF CYNT	14,055	39,674	37,730	1,656	93,115	286,259	27,649	42,408	89,834	446,150
P050	HART CO SOLID WASTE SVC	28,658	80,895	76,929	52,139	238,621	583,673	56,376	86,469	2,328	728,846
P051	HENDERSON MUN POWER&LIGHT	141,228	398,660	379,117	280,213	1,199,218	2,876,410	277,826	426,132	114,781	3,695,149
P052	LITTLE KY RV WS CONV DIST	2,421	6,833	6,498	5,072	20,824	49,304	4,762	7,304	6,272	67,642
P054	HOUSING AUTH DAWSON SPG	9,668	27,290	25,952	5,689	68,599	196,903	19,018	29,171	10,251	255,343



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
P057	VALLEY VIEW FERRY AUTHORI	6,898	19,470	18,516	38,133	83,017	140,483	13,569	20,812	2,666	177,530
P061	BARBOURVILLE UTILITY COMM	91,231	257,528	244,904	67,811	661,474	1,858,115	179,471	275,275	56,645	2,369,506
P063	LAUREL CO WATER DIST #2	30,078	84,905	80,743	31,564	227,290	612,608	59,170	90,756	8,826	771,360
P068	LEWIS CO PUBLIC LIBRARY	3,539	9,991	9,501	1,584	24,615	72,084	6,962	10,679	416	90,141
P069	LINCOLN CO CLERK	15,210	42,935	40,830	22,217	121,192	309,784	29,921	45,894	2,626	388,225
P071	LOGAN CO CONS DISTRICT	3,969	11,202	10,653	19,814	45,638	80,828	7,807	11,974	6,258	106,867
P072	LYON CO WATER DISTRICT	6,021	16,995	16,162	21,860	61,038	122,624	11,844	18,166	13,717	166,351
P075	MCLEAN CO REG WATER COMM	7,559	21,337	20,291	18,850	68,037	153,951	14,870	22,807	15,269	206,897
P076	MADISON CO PUBLIC LIBRARY	42,405	119,703	113,835	50,689	326,632	863,678	83,421	127,951	22,885	1,097,935
P077	SALYERS/MAG CO JOINT HOUS	4,571	12,903	12,271	2,816	32,561	93,100	8,992	13,792	3,403	119,287
P078	MARION CO CONSERVAT DIST	1,154	3,258	3,098	1,338	8,848	23,505	2,270	3,482	863	30,120
P079	CITY OF CALVERT CITY	45,146	127,438	121,191	38,814	332,589	919,491	88,812	136,220	79,083	1,223,606
P081	MASON COUNTY LIBRARY	5,535	15,623	14,857	8,405	44,420	112,724	10,888	16,700	25,784	166,096
P084	ANDERSON-DEAN COMM PARK	3,304	9,328	8,870	35,044	56,546	67,301	6,500	9,970	20,321	104,092
P087	MONTGOMERY CTY WATER DIST	2,008	5,668	5,390	379	13,445	40,894	3,950	6,058	4,232	55,134
P088	MORGAN CO WATER DIST	14,990	42,313	40,239	109,103	206,645	305,295	29,488	45,229	1,419	381,431
P089	MUHLBERG WATER DIST #3	9,684	27,336	25,996	7,697	70,713	197,237	19,051	29,220	7,200	252,708
P090	NORTH NELSON WATER DIST	7,723	21,802	20,733	3,347	53,605	157,303	15,194	23,304	7,240	203,041
P092	OHIO CO REG WASTEWATER D	8,942	25,241	24,004	11,064	69,251	182,122	17,591	26,981	8,840	235,534
P097	KY RIVER AREA DEV DIST	57,759	163,042	155,050	76,837	452,688	1,176,383	113,624	174,278	26,576	1,490,861
P100	LAKE CUMBERLAND CAA, INC	112,279	316,942	301,405	291,176	1,021,802	2,286,798	220,877	338,783	556,821	3,403,279
P103	MOREHEAD TOURISM COMMISSI	9,736	27,483	26,136	18,133	81,488	198,295	19,153	29,377	8,392	255,217
P104	RUSSELL CO TOURIST COMM	2,349	6,630	6,305	1,932	17,216	47,834	4,620	7,086	5,744	65,284
P105	GEORGETOWN/SCOTT TOURISM	5,654	15,960	15,178	25,727	62,519	115,154	11,123	17,060	7,133	150,470
P106	MULTI PURPOSE COMM ACTION	14,476	40,862	38,859	37,919	132,116	294,826	28,477	43,678	2,008	368,989
P107	SIMPSON CO LIBRARY DIST	7,640	21,565	20,508	4,367	54,080	155,598	15,029	23,051	3,086	196,764
P110	TODD COUNTY CONSERVATION DISTRICT	1,543	4,355	4,142	1,739	11,779	31,425	3,035	4,656	1,193	40,309
P111	JOHN L STREET LIBRARY	6,414	18,106	17,219	46,194	87,933	130,642	12,618	19,354	4,439	167,053
P113	STURGIS HOUSING AUTHORITY	1,187	3,350	3,186	398	8,121	24,172	2,335	3,581	19,977	50,065
P115	HOUSING AUTH SPRINGFIELD	3,788	10,692	10,168	14,542	39,190	77,142	7,451	11,428	6,222	102,243
P116	CITY OF MONTICELLO	13,426	37,900	36,042	15,805	103,173	273,457	26,413	40,512	34,022	374,404
P117	CITY OF CLAY	10,871	30,686	29,182	21,052	91,791	221,409	21,385	32,801	19,095	294,690
P120	WOODFORD CO CONSERV DIST	2,674	7,548	7,178	12,421	29,821	54,460	5,260	8,068	94	67,882
P959	CITY OF CRESTVIEW HILLS	9,245	26,097	24,818	21,012	81,172	188,297	18,187	27,896	10,181	244,561
R003	SOUTH ANDERSON WATER DIST	9,489	26,785	25,472	17,547	79,293	193,257	18,666	28,631	6,591	247,145
R005	BARREN CO SOIL CONS DIS	1,014	2,861	2,721	178	6,774	20,643	1,994	3,058	2,383	28,078
R008	BOONE CO LIBRARY DIST	113,461	320,278	304,578	73,375	811,692	2,310,871	223,202	342,349	138,746	3,015,168
R010	ASHLAND BD OF ED	196,901	555,815	528,568	589,431	1,870,715	4,010,311	387,347	594,116	388,432	5,380,206
R011	DANVILLE BOYLE PLANNING	2,929	8,268	7,863	1,833	20,893	59,655	5,762	8,838	14,157	88,412
R013	BREATHITT COUNTY WATER DISTRICT	7,471	21,090	20,056	12,434	61,051	152,167	14,697	22,543	12	189,419
R015	CITY OF SHEPHERDSVILLE	50,804	143,412	136,382	64,581	395,179	1,034,743	99,944	153,294	11,155	1,299,136
R017	CITY OF PRINCETON	21,146	59,691	56,765	28,465	166,067	430,682	41,599	63,804	39,256	575,341
R018	MURRAY ELECTRIC SYSTEM	99,064	279,639	265,931	24,251	668,885	2,017,653	194,881	298,910	96,049	2,607,493
R019	FORT THOMAS BOARD OF ED	111,459	314,630	299,206	26,588	751,883	2,270,115	219,265	336,311	283,100	3,108,791
R021	CARROLLTON/CARR CO REC TR	1,928	5,442	5,175	1,121	13,666	39,267	3,793	5,817	1	48,878
R024	CHRISTIAN CO WATER DIST	20,577	58,085	55,238	13,940	147,840	419,096	40,480	62,088	32,725	554,389
R030	DAVISS CO AIRPORT BD	9,930	28,032	26,658	41,829	106,449	202,255	19,535	29,964	46,274	298,028
R033	CITY OF RAVENNA	2,159	6,094	5,796	8,883	22,932	43,972	4,247	6,514	10,257	64,990
R034	LEXINGTON PUBLIC LIBRARY	209,410	591,125	562,148	442,234	1,804,917	4,265,086	411,955	631,861	209,114	5,518,016
R036	CITY OF PRESTONSBURG	104,056	293,730	279,331	173,217	850,334	2,119,320	204,700	313,971	34,493	2,672,484
R037	PAUL SAWYIER LIBRARY	40,214	113,516	107,951	6,397	268,078	819,039	79,109	121,338	37,247	1,056,733
R038	CITY OF FULTON	42,605	120,265	114,370	20,301	297,541	867,736	83,813	128,553	96,206	1,176,308
R041	CITY OF CRITTENDEN	3,891	10,982	10,444	13,858	39,175	79,240	7,654	11,739	9,481	108,114
R042	MAYFIELD ELEC & WATER SYS	127,995	361,306	343,594	202,120	1,035,015	2,606,893	251,794	386,204	291,540	3,536,431
R045	CITY OF RUSSELL	33,308	94,021	89,412	9,294	226,035	678,380	65,523	100,500	76,695	921,098
R047	LINCOLN TRAIL AREA DEV DI	60,594	171,047	162,662	148,889	543,192	1,234,136	119,202	182,834	93,425	1,629,597
R048	HARLAN CO CONSERV DIST	1,580	4,461	4,243	2,282	12,566	32,190	3,109	4,769	1,125	41,193
R050	HART CO AMB SERVICE	34,087	96,222	91,505	6,358	228,172	694,259	67,057	102,853	87,615	951,784
R051	HENDERSON MUN W & S DEPT	140,728	397,250	377,776	73,720	989,474	2,866,236	276,843	424,625	217,176	3,784,880
R052	CITY OF CAMPBELLSBURG	2,953	8,336	7,927	15,424	34,640	60,145	5,809	8,910	2,255	77,119
R054	SOUTH HOPKINS WATER DIST	9,745	27,507	26,159	783	64,194	198,472	19,170	29,403	17,989	265,034
R057	CITY OF WILMORE	34,686	97,912	93,112	7,382	233,092	706,453	68,235	104,659	46,767	926,114
R058	HOUSING AUTH OF PAINTSVLE	18,034	50,907	48,411	4,479	121,831	367,302	35,477	54,415	17,017	474,211
R061	KY COMM ECONOMIC OPPORT	272,827	770,141	732,389	338,165	2,113,522	5,556,721	536,711	823,213	201	6,916,846
R063	WOODCREEK WATER DISTRICT	80,354	226,825	215,706	42,158	565,043	1,636,589	158,074	242,456	44,299	2,081,418
R071	LOGAN CO PUBLIC LIBRARY	15,755	44,473	42,293	4,942	107,463	320,880	30,993	47,537	36,939	436,349
R072	LYON CO HOUSING AUTHORITY	8,353	23,579	22,423	-	54,355	170,124	16,432	25,203	16,771	228,530



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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
R073	MCCRACKEN CO BD OF ED	342,551	966,960	919,558	24,012	2,253,081	6,976,802	673,874	1,033,594	56,853	8,741,123
R076	RICHMOND UTILITIES	123,680	349,125	332,011	142,063	946,879	2,519,008	243,305	373,184	62,791	3,198,288
R078	CITY OF LORETTO	860	2,426	2,307	129	5,722	17,506	1,691	2,594	1,437	23,228
R079	MARSHALL CO PUB LIBRARY	27,063	76,393	72,648	11,334	187,438	551,189	53,238	81,657	44,593	730,677
R088	CITY OF WEST LIBERTY	55,373	156,307	148,645	138,533	498,858	1,127,784	108,930	167,078	7,089	1,410,881
R089	CENTRAL CITY MUN WTR&SEWR	38,743	109,364	104,003	43,710	295,820	789,084	76,216	116,901	10,789	992,990
R090	NELSON CO PUBLIC LIBRARY	37,135	104,824	99,685	13,641	255,285	756,326	73,052	112,048	44,372	985,798
R093	TRI CO COMM ACTION AGENCY	11,759	33,194	31,567	43,255	119,775	239,503	23,133	35,482	14,384	312,502
R097	PERRY COUNTY PUBLIC LIB	19,508	55,067	52,367	169	127,111	397,316	38,376	58,861	59,933	554,486
R103	ROWAN CO PUBLIC LIBRARY	13,467	38,014	36,151	14,475	102,107	274,281	26,492	40,634	17,522	358,929
R104	CITY OF RUSSELL SPRINGS	38,638	109,068	103,721	86,935	338,362	786,947	76,010	116,584	-	979,541
R105	CITY OF STAMPING GROUND	861	2,429	2,310	4,629	10,229	17,526	1,693	2,596	2,701	24,516
R106	SHELBY CO PARK RECREATION	17,450	49,258	46,843	25,119	138,670	355,403	34,328	52,652	17,693	460,076
R109	TAYLOR CO PUBLIC LIBRARY	9,877	27,880	26,513	2,323	66,593	201,158	19,429	29,801	34,292	284,680
R114	BOWLING GREEN PUBLIC SCHO	253,475	715,512	680,437	424,519	2,073,943	5,162,561	498,640	764,819	254,687	6,680,707
R115	S W E D A	2,404	6,787	6,454	2,592	18,237	48,971	4,730	7,255	936	61,892
R116	WAYNE CO CONSERV DIST	1,868	5,274	5,015	10,434	22,591	38,052	3,675	5,637	8,766	56,130
R117	WEBSTER COUNTY WATER DIST	14,234	40,180	38,210	164	92,788	289,905	28,001	42,949	31,299	392,154
R118	WILLIAMSBURG IND BD OF ED	30,418	85,864	81,655	8,127	206,064	619,529	59,839	91,781	130,227	901,376
R120	CITY OF MIDWAY	11,053	31,200	29,671	31,038	102,962	225,114	21,743	33,350	12,455	292,662
R959	N KY LEGAL AID SOCIETY	91,017	256,925	244,330	141,245	733,517	1,853,763	179,051	274,630	159,975	2,467,419
T036	FLOYD COUNTY CONSV DIST	3,635	10,260	9,757	1,401	25,053	74,025	7,150	10,967	2,218	94,360
V001	ADAIR COUNTY FISCAL COURT	66,735	188,382	179,147	137,054	571,318	1,359,210	131,283	201,363	190,930	1,882,786
V002	ALLEN COUNTY FISCAL COURT	87,507	247,016	234,907	62,806	632,236	1,782,267	172,145	264,038	61,862	2,280,312
V003	ANDERSON CO FISCAL COURT	104,402	294,708	280,261	207,927	887,298	2,126,377	205,382	315,017	199,581	2,846,357
V004	BALLARD COUNTY FISCAL CT	84,126	237,473	225,832	73,713	621,144	1,713,417	165,495	253,838	179,943	2,312,693
V005	BARREN CO FISCAL CT	59,601	168,243	159,995	65,229	453,068	1,213,905	117,248	179,837	84,975	1,595,965
V006	BATH CO FISCAL COURT	48,880	137,980	131,216	21,734	339,810	995,555	96,158	147,489	32,511	1,271,713
V007	BELL CO FISCAL CT	88,755	250,540	238,258	179,969	757,522	1,807,693	174,601	267,805	129,913	2,380,012
V008	BOONE CO FISCAL CT	424,444	1,198,127	1,139,394	799,840	3,561,805	8,644,718	834,974	1,280,691	67,352	10,827,735
V009	BOURBON CO FISCAL COURT	98,800	278,895	265,223	166,305	809,223	2,012,282	194,362	298,114	42,256	2,547,014
V010	BOYD COUNTY FISCAL COURT	305,525	862,440	820,162	652,610	2,640,737	6,222,672	601,034	921,871	-	7,745,577
V011	BOYLE COUNTY FISCAL COURT	130,046	367,096	349,101	169,740	1,015,983	2,648,670	255,829	392,393	60,258	3,357,150
V012	BRACKEN CO FISCAL COURT	51,756	146,099	138,937	69,240	406,032	1,054,132	101,816	156,167	29,448	1,341,563
V013	BREATHITT CO FISCAL COURT	45,684	128,957	122,635	7,493	304,769	930,449	89,870	137,843	105,839	1,264,001
V014	BRECKINRIDGE CO FISCAL CT	100,056	282,441	268,595	211,663	862,755	2,037,865	196,833	301,904	124,126	2,660,728
V016	BUTLER COUNTY FISCAL CT	87,009	245,611	233,571	155,666	721,857	1,772,131	171,166	262,536	6,956	2,212,789
V017	CALDWELL CO FISCAL COURT	51,882	146,452	139,273	5,517	343,124	1,056,680	102,062	156,544	59,622	1,374,908
V018	CALLOWAY CO FISCAL COURT	148,369	418,818	398,287	108,532	1,074,006	3,021,853	291,874	447,679	123,883	3,885,289
V019	CAMPBELL CO FISCAL CT	294,917	832,498	791,688	155,902	2,075,005	6,006,635	580,168	889,866	743,574	8,220,243
V020	CARLISLE CO FISCAL COURT	39,325	111,008	105,566	47,606	303,505	800,945	77,361	118,658	32,764	1,029,728
V021	CARROLL CO FISCAL CT	122,239	345,058	328,143	367,024	1,162,464	2,489,661	240,471	368,836	18,879	3,117,847
V022	CARTER CO FISCAL CT	137,475	388,066	369,043	190,008	1,084,592	2,799,974	270,443	414,808	146,022	3,631,247
V023	CASEY CO FISCAL COURT	76,280	215,324	204,769	4,998	501,371	1,553,605	150,059	230,162	164,091	2,097,917
V024	CHRISTIAN CO FISCAL COURT	116,322	328,356	312,260	24,646	781,584	2,369,154	228,831	350,984	294,128	3,243,097
V025	CLARK COUNTY FISCAL COURT	135,480	382,437	363,689	400,092	1,281,698	2,759,354	266,520	408,791	92,550	3,527,215
V026	CLAY COUNTY FISCAL CT	134,115	378,581	360,023	295,883	1,168,602	2,731,536	263,833	404,669	744,050	4,144,088
V027	CLINTON CO FISCAL COURT	62,452	176,291	167,649	84,964	491,356	1,271,972	122,857	188,439	198,529	1,781,797
V028	CRITTENDEN CO FIS CT	80,590	227,491	216,339	33,676	558,096	1,641,392	158,538	243,168	50,754	2,093,852
V030	DAVISS CO FISCAL COURT	239,890	677,167	643,971	117,886	1,678,914	4,885,889	471,917	723,831	59,190	6,140,827
V031	EDMONSON CO FISCAL CRT	58,446	164,982	156,895	117,634	497,957	1,190,380	114,976	176,351	148,069	1,629,776
V032	ELLIOTT CO FISCAL CT	34,481	97,333	92,562	86,970	311,346	702,277	67,831	104,040	8,621	882,769
V033	ESTILL CO FISCAL COURT	71,701	202,399	192,477	44,936	511,513	1,460,348	141,052	216,346	94,937	1,912,683
V035	FLEMING CO FISCAL COURT	41,148	116,154	110,460	39,752	307,514	838,075	80,948	124,158	87,212	1,130,393
V036	FLOYD CO FISCAL COURT	133,157	375,878	357,452	40,292	906,779	2,712,030	261,949	401,780	210,877	3,586,636
V037	FRANKLIN CO FISCAL COURT	186,280	525,835	500,058	52,911	1,265,084	3,793,999	366,454	562,070	157,672	4,880,195
V038	FULTON COUNTY FIS CT	101,016	285,150	271,171	41,264	698,601	2,057,410	198,721	304,800	121,224	2,682,155
V039	GALLATIN CO FISCAL COURT	76,879	217,014	206,376	35,039	535,308	1,565,798	151,237	231,969	62,195	2,011,199
V040	GARRARD CO FISCAL COURT	82,552	233,028	221,605	394,322	931,507	1,681,345	162,397	249,087	611,770	2,704,599
V041	GRANT COUNTY FISCAL COURT	113,628	320,751	305,028	117,893	857,300	2,314,283	223,531	342,854	102,531	2,983,199
V042	GRAVES COUNTY FISCAL CT	140,306	396,057	376,642	4,243	917,248	2,857,630	276,012	423,350	235,558	3,792,550
V043	GRAYSON CO FISCAL COURT	188,249	531,394	505,344	488,658	1,713,645	3,834,109	370,328	568,013	14,317	4,786,767
V044	GREEN COUNTY FISCAL COURT	28,690	80,987	77,017	10,682	197,376	584,339	56,440	86,568	48,597	775,944
V045	GREENUP CO FISCAL CT	181,151	511,355	486,288	306,607	1,485,401	3,689,529	356,363	546,593	23,911	4,616,396
V046	HANCOCK CO FISCAL COURT	83,096	234,563	223,065	35,153	575,877	1,692,421	163,467	250,727	117,795	2,224,410
V047	HARDIN CO FISCAL COURT	138,668	391,435	372,247	200,468	1,102,818	2,824,283	272,791	418,410	24,449	3,539,933
V048	HARLAN CO FIS CT	126,893	358,195	340,636	39,831	865,555	2,584,447	249,626	382,879	209,557	3,426,509



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
V049	HARRISON CO FISCAL COURT	51,297	144,803	137,704	19,972	353,776	1,044,780	100,913	154,781	36,625	1,337,099
V050	HART COUNTY FISCAL COURT	102,817	290,233	276,006	103,563	772,619	2,094,089	202,263	310,233	7,846	2,614,431
V051	HENDERSON CO FISCAL COURT	222,637	628,463	597,656	-	1,448,756	4,534,485	437,976	671,771	380,843	6,025,075
V052	HENRY CO FISCAL COURT	42,000	118,559	112,747	1,044	274,350	855,425	82,624	126,729	152,341	1,217,119
V053	HICKMAN CO FISCAL COURT	39,103	110,380	104,969	-	254,452	796,416	76,924	117,987	35,482	1,026,809
V054	HOPKINS CO FISCAL COURT	162,974	460,047	437,495	62,530	1,123,046	3,319,326	320,606	491,749	254,429	4,386,110
V055	JACKSON CO FISCAL COURT	94,916	267,932	254,797	84,359	702,004	1,933,179	186,721	286,395	43,142	2,449,437
V057	JESSAMINE CO FISCAL COURT	251,133	708,902	674,151	524,309	2,158,495	5,114,864	494,033	757,753	2,644	6,369,294
V060	KNOTT CO FISCAL CT	64,863	183,097	174,121	111,294	533,375	1,321,081	127,600	195,714	39,584	1,683,979
V061	KNOX CO FISCAL CT	128,559	362,898	345,109	223,138	1,059,704	2,618,381	252,904	387,906	139,887	3,399,078
V062	LARUE CO FISCAL COURT	78,413	221,345	210,494	21,711	531,963	1,597,047	154,255	236,598	60,863	2,048,763
V063	LAUREL COUNTY FISCAL COUR	265,905	750,600	713,805	582,604	2,312,914	5,415,728	523,093	802,325	80,465	6,821,611
V064	LAWRENCE CO FISCAL CT	88,013	248,445	236,266	139,835	712,559	1,792,579	173,141	265,565	115,221	2,346,506
V065	LEE COUNTY FISCAL COURT	64,298	181,502	172,605	241,116	659,521	1,309,573	126,489	194,010	176,216	1,806,288
V066	LESLIE CO FISCAL COURT	96,535	272,502	259,143	57,165	685,345	1,966,153	189,906	291,280	153,612	2,600,951
V067	LETCHER CO FISCAL COURT	71,998	203,239	193,276	23,702	492,215	1,466,406	141,637	217,244	213,714	2,039,001
V068	LEWIS COUNTY FISCAL COURT	55,537	156,771	149,086	12,388	373,782	1,131,136	109,254	167,575	265,486	1,673,451
V069	LINCOLN CO FISCAL COURT	52,555	148,354	141,082	4,959	346,950	1,070,403	103,388	158,577	310,601	1,642,969
V070	LIVINGSTON CO FISCAL CT	76,042	214,653	204,130	36,250	531,075	1,548,762	149,592	229,445	89,394	2,017,193
V071	LOGAN COUNTY FISCAL COURT	157,876	445,654	423,808	352,738	1,380,076	3,215,483	310,576	476,365	73,698	4,076,122
V072	LYON COUNTY FISCAL COURT	33,794	95,393	90,717	1,548	221,452	688,280	66,479	101,967	52,346	909,072
V073	MCCRACKEN CO FISCAL COURT	129,868	366,593	348,623	28,848	873,932	2,645,043	255,479	391,856	225,376	3,517,754
V074	MCCREARY CO FISCAL CT	112,641	317,966	302,379	258,763	991,749	2,294,188	221,591	339,878	1,053	2,856,710
V075	MCLEAN COUNTY FISCAL CT	74,286	209,697	199,417	68,531	551,931	1,513,005	146,138	224,147	117,803	2,001,093
V076	MADISON CO FISCAL COURT	222,264	627,412	596,656	385,764	1,832,096	4,526,898	437,243	670,647	214,013	5,848,801
V077	MAGOFFIN CO FISCAL COURT	47,449	133,940	127,374	18,769	327,532	966,403	93,343	143,170	51,157	1,254,073
V078	MARION CO FISCAL COURT	187,889	530,378	504,378	345,721	1,568,366	3,826,777	369,620	566,926	39,937	4,803,260
V079	MARSHALL CO FISCAL COURT	142,474	402,179	382,464	913	928,030	2,901,798	280,278	429,893	296,394	3,908,363
V080	MARTIN CO FISCAL COURT	59,729	168,604	160,339	59,856	448,528	1,216,512	117,500	180,223	33,532	1,547,767
V081	MASON CO FIS CT	118,676	334,999	318,578	98,780	871,033	2,417,086	233,461	358,085	81,020	3,089,652
V082	MEADE COUNTY FISCAL COURT	216,482	611,088	581,132	292,569	1,701,271	4,409,117	425,867	653,198	70,852	5,559,034
V083	MENIFEE CO FISCAL COURT	33,555	94,719	90,076	24,738	243,088	683,418	66,010	101,247	14,904	865,579
V084	MERCER COUNTY FISCAL COUR	63,679	179,755	170,943	76,397	490,774	1,296,967	125,271	192,142	173,945	1,788,325
V085	METCALFE CO FISCAL COURT	45,231	127,680	121,421	102,041	396,373	921,235	88,980	136,478	42,587	1,189,280
V086	MONROE CO FISCAL COURT	35,310	99,672	94,786	12,286	242,054	719,156	69,462	106,541	41,278	936,437
V087	MONTGOMERY CO FISCAL CT	121,121	341,904	325,143	161,857	950,025	2,466,900	238,272	365,464	234,959	3,305,595
V088	MORGAN CO FISCAL CT	51,902	146,509	139,327	141,466	479,204	1,057,092	102,102	156,605	90,005	1,405,804
V089	MUHLENBERG CO FISCAL CT	172,819	487,837	463,922	192,030	1,316,608	3,519,836	339,973	521,454	269,867	4,651,130
V090	NELSON CO FISCAL CT	238,132	672,202	639,251	158,338	1,707,923	4,850,072	468,458	718,525	119,133	6,156,188
V091	NICHOLAS CO FISCAL COURT	51,472	145,297	138,175	130,646	465,590	1,048,348	101,258	155,310	69,576	1,374,492
V092	OHIO COUNTY FISCAL CRT	119,760	338,062	321,490	191,420	970,732	2,439,180	235,595	361,358	6,901	3,043,034
V093	OLDHAM CO FISCAL COURT	163,562	461,707	439,073	77,995	1,142,337	3,331,304	321,763	493,523	4,253	4,150,843
V094	OWEN COUNTY FISCAL COURT	79,090	223,258	212,314	177,660	692,322	1,610,849	155,588	238,643	13,440	2,018,520
V095	OWSLEY CO FISCAL COURT	30,830	87,027	82,761	49,725	250,343	627,919	60,649	93,024	21,119	802,711
V096	PENDLETON CO FISCAL COURT	53,736	151,688	144,252	41,266	390,942	1,094,457	105,711	162,141	67,736	1,430,045
V097	PERRY COUNTY FISCAL COURT	165,621	467,518	444,600	493,428	1,571,167	3,373,237	325,813	499,736	117,997	4,316,783
V098	PIKE COUNTY FISCAL COURT	315,816	891,491	847,789	480,081	2,535,177	6,432,279	621,280	952,924	61,234	8,067,717
V099	POWELL CO FISCAL CT	128,127	361,678	343,948	131,469	965,222	2,609,579	252,053	386,602	39,269	3,287,503
V100	PULASKI CO FISCAL CT	212,831	600,782	571,331	496,215	1,881,159	4,334,759	418,685	642,182	939,878	6,335,504
V101	ROBERTSON CO FISCAL CT	15,909	44,908	42,706	11,150	114,673	324,016	31,296	48,002	56,789	460,103
V102	ROCKCASTLE CO FISCAL CT	96,331	271,926	258,596	49,918	676,771	1,961,997	189,505	290,664	79,665	2,521,831
V103	ROWAN CO FISCAL COURT	161,091	454,729	432,438	371,809	1,420,067	3,280,960	316,901	486,065	66,413	4,150,339
V104	RUSSELL CO FISCAL COURT	90,862	256,487	243,914	151,731	742,994	1,850,607	178,746	274,162	225,966	2,529,481
V105	SCOTT CO FISCAL CT	156,625	442,125	420,452	214,790	1,233,992	3,190,017	308,117	472,592	-	3,970,726
V106	SHELBY CO FISCAL COURT	127,474	359,836	342,197	61,173	890,680	2,596,287	250,770	384,633	35,412	3,267,102
V107	SIMPSON CO FISCAL COURT	111,296	314,168	298,767	112,841	837,072	2,266,782	218,943	335,817	70,475	2,892,017
V108	SPENCER CO TREASURER	53,888	152,117	144,660	41,225	391,980	1,097,555	106,010	162,600	3,169	1,369,334
V109	TAYLOR COUNTY FISCAL COUR	111,428	314,540	299,121	135,844	860,933	2,269,468	219,203	336,215	32,486	2,857,372
V110	TODD COUNTY FISCAL COURT	70,069	197,791	188,095	31,934	487,889	1,427,099	137,840	211,421	55,039	1,831,399
V111	TRIGG COUNTY FISCAL COURT	80,012	225,858	214,786	26,460	547,116	1,629,610	157,400	241,422	90,315	2,118,747
V112	TRIMBLE CO FISCAL COURT	48,194	136,043	129,374	104,944	418,555	981,577	94,808	145,418	145,427	1,367,230
V113	UNION COUNTY FISCAL COURT	109,145	308,095	292,992	144,284	854,516	2,222,967	214,711	329,326	11,340	2,778,344
V114	WARREN COUNTY FISCAL COUR	360,437	1,017,448	967,572	839,161	3,184,618	7,341,085	709,059	1,087,561	127,979	9,265,684
V115	WASHINGTON CO FIS COURT	63,205	178,416	169,669	35,230	446,520	1,287,303	124,338	190,710	42,084	1,644,435
V116	WAYNE COUNTY FISCAL COURT	140,408	396,345	376,916	199,031	1,112,700	2,859,708	276,213	423,658	326,134	3,885,713
V117	WEBSTER CO FISCAL COURT	90,237	254,721	242,235	-	587,193	1,837,864	177,515	272,274	251,693	2,539,346
V119	CITY OF HIGHLAND HEIGHTS	19,818	55,941	53,199	83,960	212,918	403,629	38,986	59,796	-	502,411



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
V120	WOODFORD CO FISCAL COURT	118,396	334,209	317,826	257,531	1,027,962	2,411,382	232,910	357,239	193,217	3,194,748
V122	FAMILY HEALTH CENTER	594,079	1,676,975	1,594,769	-	3,865,823	12,099,704	1,168,684	1,792,537	926,233	15,987,158
V125	LOUISVILLE MEM COMM	4,645	13,113	12,470	5,021	35,249	94,609	9,138	14,016	15,702	133,465
V126	LOU & JEFF CO RIVERPORT	2,984	8,423	8,010	656	20,073	60,773	5,870	9,003	30,945	106,591
V127	LOU LABOR MANAGER COM	2,467	6,964	6,622	1,805	17,858	50,245	4,853	7,444	1,599	64,141
V129	T A R C	1,121,043	3,164,498	3,009,372	28,887	7,323,800	22,832,474	2,205,338	3,382,567	1,427,672	29,848,051
V130	ANCHORAGE BD OF EDUCATION	31,732	89,573	85,182	16,962	223,449	646,288	62,424	95,746	14,884	819,342
V136	MOUNTAIN ARTS CENTER	-	-	-	-	-	-	-	-	17,938	17,938
V137	FRANKLIN CO CONS DIST	1,087	3,068	2,917	828	7,900	22,133	2,138	3,279	19,939	47,489
V145	CITY OF WURLAND	2,841	8,021	7,628	4,393	22,883	57,871	5,590	8,573	6,500	78,534
V147	HARDIN CO WATER DIST #2	152,461	430,368	409,271	263,405	1,255,505	3,105,190	299,923	460,025	100,844	3,965,982
V151	HOUSING AUTH OF HENDERSON	36,605	103,330	98,264	1,557	239,756	745,544	72,010	110,450	75,978	1,003,982
V156	JEFF CO BD OF ED	5,869,356	16,568,130	15,755,979	9,285,286	47,478,751	119,542,302	11,546,326	17,709,878	32,997,903	181,796,409
V158	BIG SANDY AREA COMM PRO	67,458	190,422	181,088	29,200	468,168	1,373,933	132,705	203,544	152,405	1,862,587
V159	CITY OF ERLANGER	62,812	177,307	168,615	30,199	438,933	1,279,304	123,565	189,525	213,849	1,806,243
V163	EAST BERNSTADT BD OF ED	14,218	40,134	38,166	12,523	105,041	289,572	27,969	42,899	10,613	371,053
V171	CITY OF ADAIRVILLE	6,950	19,620	18,658	11,635	56,863	141,561	13,673	20,972	2,336	178,542
V176	MADISON CO CONSERVAT DIST	1,454	4,105	3,904	838	10,301	29,622	2,861	4,388	949	37,820
V179	MARSHALL CO SEN CITIZENS	-	-	-	335	335	-	-	-	11,775	11,775
V189	CITY OF CENTRAL CITY	50,250	141,847	134,893	15,100	342,090	1,023,451	98,853	151,621	54,080	1,328,005
V196	CITY OF BUTLER	1,486	4,195	3,989	6,469	16,139	30,269	2,924	4,484	10,283	47,960
V197	CITY OF HAZARD	133,383	376,516	358,059	82,901	950,859	2,716,637	262,394	402,462	145,573	3,527,066
V198	MOUNTAIN WATER DISTRICT	79,657	224,858	213,835	77,765	596,115	1,622,395	156,704	240,353	69,673	2,089,125
V200	PULASKI COUNTY LIBRARY	19,975	56,387	53,623	26,822	156,807	406,844	39,296	60,273	35,191	541,604
V205	BARREN/METCALFE CO AMB SR	5,322	15,023	14,286	24,538	59,169	108,391	10,469	16,058	22,233	157,151
V206	SHELBYVLE MUN WATER&SEWER	53,353	150,606	143,224	59,552	406,735	1,086,655	104,958	160,985	40,225	1,392,823
V207	BELL CO PUBLIC LIBRARY	7,977	22,516	21,412	5,053	56,958	162,459	15,692	24,068	41,429	243,648
V208	CITY OF WALTON	16,655	47,013	44,709	31,412	139,789	339,210	32,764	50,253	15,007	437,234
V218	MURRAY TOURISM COMMISSION	3,463	9,776	9,297	4,145	26,681	70,536	6,813	10,450	808	88,607
V219	BELLEVUE BD OF EDUCATION	35,955	101,496	96,520	40,648	274,619	732,311	70,732	108,490	87,165	998,698
V224	PENNYROYAL AREA MUSEUM	2,350	6,632	6,307	12,473	27,762	47,854	4,622	7,089	29,198	88,763
V230	OWENSBORO RIVERPORT AUTH	101,323	286,016	271,996	134,020	793,355	2,063,664	199,325	305,726	13,051	2,581,766
V236	BIG SANDY AREA DEV DIST	73,045	206,192	196,084	2,556	477,877	1,487,715	143,695	220,401	275,869	2,127,680
V237	BLUE GRASS COMM ACTION	207,404	585,463	556,763	340,001	1,689,631	4,224,231	408,009	625,808	158,318	5,416,366
V247	HARDIN CO WATER DIST #1	138,163	390,009	370,890	116,592	1,015,654	2,813,991	271,797	416,885	185,956	3,688,629
V251	HENDERSON CO RIVER AUTH	24,814	70,046	66,612	8,675	170,147	505,393	48,815	74,873	84,306	713,387
V259	KENTON CO PUBLIC LIBRARY	178,453	503,740	479,046	4,913	1,166,152	3,634,579	351,056	538,453	149,857	4,673,945
V263	LAUREL CO BD OF EDUCATION	365,772	1,032,506	981,892	437,104	2,817,274	7,449,731	719,553	1,103,657	373,427	9,646,368
V271	RUSSELLVILLE ELEC PL BD	46,096	130,120	123,741	17,721	317,678	938,840	90,680	139,087	17,652	1,186,259
V281	HOUSING AUTH OF MAYSVILLE	14,781	41,723	39,678	10,262	106,444	301,040	29,077	44,598	6,737	381,452
V298	CITY OF PIKEVILLE	132,519	374,076	355,739	324,956	1,187,290	2,699,033	260,694	399,854	-	3,359,581
V300	HOUSING AUTH OF SOMERSET	15,103	42,633	40,543	6,027	104,306	307,608	29,711	45,571	66,230	449,120
V305	CITY OF CAVE CITY	23,276	65,704	62,483	32,191	183,654	474,066	45,789	70,232	10,645	600,732
V306	HOUSING AUTH OF SHELBYVLE	3,647	10,295	9,790	2,928	26,660	74,280	7,175	11,004	7,011	99,470
V308	NORTHERN KY AREA DEV.DIST	107,604	303,745	288,855	20,261	720,465	2,191,581	211,680	324,677	168,925	2,896,863
V319	CAMPBELL CO BD OF ED	311,416	879,071	835,978	234,836	2,261,301	6,342,669	612,624	939,649	49,610	7,944,552
V324	CHRISTIAN CO CONS DIST	1,754	4,950	4,708	5,360	16,772	35,719	3,450	5,292	4,261	48,722
V330	CITY OF OWENSBORO	412,034	1,163,096	1,106,080	298,677	2,979,887	8,391,963	810,561	1,243,246	217,241	10,663,011
V336	SANDY VALLEY TRANS SER IN	69,934	197,410	187,733	6,083	461,160	1,424,355	137,575	211,014	161,946	1,934,890
V337	FRANKFORT ELEC WATER BD	527,281	1,488,417	1,415,454	527,533	3,958,685	10,739,219	1,037,277	1,590,985	236,062	13,603,543
V347	CITY OF RADCLIFF	76,238	215,207	204,658	350	496,453	1,552,762	149,978	230,037	164,271	2,097,048
V359	CITY OF ELSMERE	20,348	57,439	54,623	28,424	160,834	414,430	40,029	61,397	22,667	538,523
V363	LONDON LAUREL CO COMM CTR	23,101	65,209	62,013	8,484	158,807	470,498	45,444	69,703	88,543	674,188
V373	PADUCAH MCCRACKEN CO TOUR	12,542	35,403	33,668	26,228	107,841	255,441	24,673	37,843	13,086	331,043
V376	CITY OF BERA	148,803	420,043	399,452	109,740	1,078,038	3,030,695	292,728	448,989	1,494,219	5,266,631
V398	CITY OF ELKHORN CITY	-	-	-	24,830	24,830	-	-	-	136,782	136,782
V400	PULASKI CO SOIL CONS DIST	2,671	7,540	7,170	2,377	19,758	54,401	5,255	8,059	24,994	92,709
V405	MARY W WELDON MEM PUB LIB	9,152	25,834	24,567	11,909	71,462	186,396	18,004	27,614	9,266	241,280
V407	BELL/WHITLEY COMM ACTION	101,238	285,777	271,768	38,509	697,292	2,061,939	199,158	305,470	138,185	2,704,752
V408	UNION EMERGENCY SERVICES	2,666	7,526	7,157	24,603	41,952	54,303	5,245	8,045	1,480	69,073
V419	DAYTON CITY SCHOOLS	47,722	134,712	128,108	39,924	350,466	971,971	93,881	143,995	23,571	1,233,418
V424	PENNYRILE ALLIED COMM SER	162,775	459,484	436,960	405,076	1,464,295	3,315,268	320,214	491,148	40,236	4,166,866
V430	OWENSBORO MUN UTILITIES	491,836	1,388,364	1,320,305	6,940	3,207,445	10,017,318	967,551	1,484,038	2,233,470	14,702,377
V436	APPALACHIAN RES & DEFENSE	89,702	253,213	240,801	235,636	819,352	1,826,984	176,464	270,663	-	2,274,111
V437	FKT/FKLN CO TOUR&CONV COM	4,562	12,879	12,248	10,396	40,085	92,923	8,975	13,766	17,123	132,787
V447	CITY OF ELIZABETHTOWN	335,661	947,508	901,061	757,660	2,941,890	6,836,456	660,318	1,012,802	94,957	8,604,533
V459	LUDLOW BD OF EDUCATION	24,059	67,916	64,586	25,409	181,970	490,024	47,330	72,596	64,555	674,505



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
V463	LONDON LAUREL TOURIST COM	4,664	13,167	12,521	4,985	35,337	95,001	9,176	14,074	22,677	140,928
V473	PADUCAH POWER SYSTEM	219,049	618,334	588,023	75,415	1,500,821	4,461,401	430,917	660,944	33,431	5,586,693
V476	KY RIVER FOOTHILLS DEV CO	181,621	512,681	487,549	238,691	1,420,542	3,699,096	357,287	548,011	902,448	5,506,842
V500	WEST PULASKI WATER DISTR	22,498	63,508	60,395	95,380	241,781	458,226	44,259	67,885	775	571,145
V505	CITY OF PARK CITY	1,015	2,866	2,726	3,972	10,579	20,682	1,998	3,064	6,256	32,000
V507	BELL CO SOLID WASTE OFFIC	6,242	17,620	16,756	11,765	52,383	127,133	12,279	18,834	19,447	177,693
V508	CITY OF UNION	6,039	17,047	16,211	29,580	68,877	122,996	11,880	18,222	3,521	156,619
V524	HOPKINSVL WATER ENV ATH	162,094	457,560	435,130	233,117	1,287,901	3,301,388	318,874	489,091	60,947	4,170,300
V530	AUDUBON AREA COMM SER INC	594,873	1,679,217	1,596,900	510,440	4,381,430	12,115,877	1,170,246	1,794,933	255,228	15,336,284
V537	CAPITAL COMMUNITY E I D A	3,316	9,360	8,901	1,519	23,096	67,536	6,523	10,005	8,988	93,052
V547	ELIZABETH TOWN TOUR/CON BU	7,574	21,381	20,332	4,233	53,520	154,265	14,900	22,854	15,276	207,295
V559	BEECHWOOD BOARD OF EDUC	45,368	128,066	121,788	17,676	312,898	924,019	89,249	136,891	64,088	1,214,247
V563	LONDON-LAUREL CO IDA	4,482	12,651	12,030	26,537	55,700	91,277	8,816	13,522	7,022	120,637
V576	SOUTHERN MADISON WATER DT	7,676	21,669	20,606	-	49,951	156,343	15,101	23,162	74,944	269,550
V607	PINEVILLE UTILITY COMM	39,845	112,475	106,962	7,575	266,857	811,531	78,384	120,226	51,188	1,061,329
V608	WALTON FIRE DIST/EMS	5,067	14,303	13,601	83,421	116,392	103,196	9,967	15,288	-	128,451
V619	SOUTHGATE BD OF ED	11,421	32,241	30,660	43,276	117,598	232,622	22,468	34,462	7,729	297,281
V624	HOPKINSVL ELECTRIC SYSTEM	143,545	405,200	385,337	109,972	1,044,054	2,923,597	282,384	433,123	82,783	3,721,887
V630	CITY OF WHITESVILLE	6,385	18,025	17,141	16,304	57,855	130,054	12,562	19,267	7,995	169,878
V637	FARMDALE WATER DISTRICT	3,929	11,091	10,547	8,706	34,273	80,024	7,729	11,855	23,569	123,177
V647	CITY OF VINE GROVE	25,822	72,890	69,317	72,489	240,518	525,919	50,797	77,913	30,708	685,337
V659	KENTON CO BD OF ED	653,442	1,844,547	1,754,126	32,395	4,284,510	13,308,767	1,285,464	1,971,657	843,147	17,409,035
V663	LAUREL CO CONSERV DIST	2,042	5,763	5,480	730	14,015	41,580	4,016	6,160	1,871	53,627
V673	PADUCAH-MCCRACKEN CO JOIN	54,693	154,389	146,820	27,540	383,442	1,113,944	107,593	165,028	54,105	1,440,670
V676	MADISON CO UTILITIES DIST	24,231	68,399	65,046	51,280	208,956	493,513	47,667	73,113	29,096	643,389
V707	BELL CO CONSERVATION DIST	684	1,932	1,837	1,762	6,215	13,939	1,346	2,065	-	17,350
V708	HEBRON FIRE PROTECTION DI	1,474	4,160	3,956	1,992	11,582	30,014	2,899	4,446	23,630	60,989
V719	SILVER GROVE BD OF ED	-	-	-	982	982	-	-	-	30,271	30,271
V724	PENNYRILE AREA DEVP DIST	65,141	183,882	174,868	72,218	496,109	1,326,746	128,147	196,554	98,893	1,750,340
V730	GREEN RIV AREA DEL DIST	94,727	267,396	254,288	151,945	768,356	1,929,317	186,348	285,823	49,474	2,450,962
V737	KY ASSOC OF CO (KACO)	131,466	371,104	352,912	18,927	874,409	2,677,586	258,622	396,677	130,599	3,463,484
V756	JEFF CO MED CENTER LAUNDR	77,327	218,280	207,580	44,047	547,234	1,574,934	152,119	233,322	187,810	2,148,185
V759	ERLANGER/ELSMERE BD OF ED	133,998	378,252	359,710	138,025	1,009,985	2,729,164	263,604	404,318	135,633	3,532,719
V773	MCCRACKEN CO PUB LIBRARY	35,527	100,287	95,370	-	231,184	723,587	69,890	107,197	59,499	960,173
V808	POINT PLEASANT FIRE DIST	-	-	-	161	161	-	-	-	6,041	6,041
V819	NEWPORT BD OF ED	132,190	373,147	354,855	275,219	1,135,411	2,692,328	260,046	398,861	40,804	3,392,039
V830	REGIONAL WTR RESOURCE AGY	204,596	577,537	549,226	373,624	1,704,983	4,167,046	402,486	617,336	2,419	5,189,287
V856	KYIANA REG PLANNING DEV	151,353	427,241	406,297	152,582	1,137,473	3,082,626	297,744	456,682	198,007	4,035,059
V859	COVINGTON BD OF ED	327,004	923,071	877,821	203,598	2,331,494	6,660,137	643,288	986,681	468,889	8,758,995
V873	PADUCAH-MCCRACKEN CO RIV	17,082	48,220	45,856	51,082	162,240	347,914	33,604	51,542	83,461	516,521
V919	CITY OF WILDER	7,972	22,503	21,400	7,729	59,604	162,361	15,682	24,053	17,266	219,362
V930	OWENSBORO METRO PLAN COMM	25,623	72,328	68,782	38,102	204,835	521,861	50,405	77,312	6,092	655,670
V937	HOUSING AUTH OF FRANKFORT	21,763	61,433	58,421	9,907	151,524	443,249	42,812	65,666	31,075	582,802
V959	CITY OF COVINGTON	276,105	779,393	741,187	498,383	2,295,068	5,623,473	543,159	833,102	376,196	7,375,930
W001	ADAIR COUNTY ATTORNEY	4,454	12,572	11,956	9,619	38,601	90,708	8,761	13,438	14,063	126,970
W003	ANDERSON COUNTY ATTORNEY	2,077	5,863	5,576	4,927	18,443	42,306	4,086	6,267	6,829	59,488
W004	BALLARD COUNTY ATTORNEY	2,553	7,206	6,852	-	16,611	51,990	5,022	7,702	8,920	73,634
W010	BOYD COUNTY ATTORNEY	6,589	18,598	17,687	4,146	47,020	134,190	12,961	19,880	25,922	192,953
W011	BOYLE COUNTY ATTORNEY	3,434	9,694	9,219	9,625	31,972	69,947	6,756	10,363	2,948	90,014
W013	BREATHITT CO ATTORNEY	1,131	3,193	3,036	1,776	9,136	23,035	2,225	3,413	15,455	44,128
W015	BULLITT COUNTY ATTORNEY	10,480	29,583	28,133	1,391	69,587	213,449	20,617	31,622	86,938	352,626
W016	BUTLER COUNTY ATTORNEY	1,931	5,450	5,183	14,548	27,112	39,326	3,798	5,826	10,961	59,911
W017	CALDWELL COUNTY ATTORNEY	3,727	10,520	10,005	2,512	26,764	75,907	7,332	11,245	7,773	102,257
W018	CALLOWAY COUNTY ATTORNEY	8,620	24,334	23,141	21,050	77,145	175,574	16,958	26,011	11,971	230,514
W019	CAMPBELL COUNTY ATTORNEY	19,308	54,504	51,832	23,225	148,869	393,258	37,984	58,260	34,058	523,560
W020	CARLISLE COUNTY ATTORNEY	-	-	-	-	-	-	-	-	5,035	5,035
W021	CARROLL COUNTY ATTORNEY	957	2,701	2,568	3,480	9,706	19,486	1,882	2,887	3,324	27,579
W022	CHILD SUPPORT ENFORCEMENT	4,050	11,433	10,873	25,060	51,416	82,494	7,968	12,221	8,888	111,571
W024	CHRISTIAN COUNTY ATTORNEY	13,031	36,784	34,980	4,096	88,891	265,400	25,634	39,318	28,409	358,761
W026	CLAY COUNTY ATTORNEY	4,049	11,431	10,870	4	26,354	82,474	7,966	12,218	24,827	127,485
W027	CLINTON CO ATTORNEY	2,970	8,385	7,974	2,011	21,340	60,498	5,843	8,963	3,954	79,258
W029	CUMBERLAND CO ATTORNEY	2,002	5,651	5,374	1,187	14,214	40,777	3,939	6,041	8,284	59,041
W031	EDMONSON COUNTY ATTORNEY	994	2,807	2,669	744	7,214	20,251	1,956	3,000	2,064	27,271
W032	ELLIOTT COUNTY ATTORNEY	1,697	4,790	4,555	-	11,042	34,562	3,338	5,120	10,078	53,098
W033	ESTILL COUNTY ATTORNEY	3,576	10,094	9,599	-	23,269	72,829	7,034	10,789	7,432	98,084
W035	FLEMING COUNTY ATTORNEY	7,592	21,429	20,379	19,036	68,436	154,617	14,934	22,906	19,211	211,668
W036	FLOYD COUNTY ATTORNEY	5,848	16,509	15,700	37,185	75,242	119,114	11,505	17,646	11,884	160,149



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
W039	GALLATIN COUNTY ATTORNEY	-	-	-	39	39	-	-	-	10,234	10,234
W041	GRANT COUNTY CHILD SUPPOR	2,942	8,303	7,896	4,044	23,185	59,910	5,787	8,876	14,613	89,186
W043	GRAYSON COUNTY ATTORNEY	3,911	11,039	10,498	10,612	36,060	79,651	7,693	11,800	16,752	115,896
W044	GREEN COUNTY ATTORNEY	1,875	5,293	5,033	659	12,860	38,189	3,689	5,658	5,862	53,398
W045	GREENUP CO ATTY/CHILD SUP	-	-	-	117	117	-	-	-	67,925	67,925
W047	HARDIN COUNTY ATTORNEY	19,274	54,406	51,739	14,710	140,129	392,552	37,916	58,156	116,212	604,836
W048	HARLAN COUNTY ATTORNEY	9,168	25,880	24,611	1,037	60,696	186,729	18,036	27,663	32,417	264,845
W050	HART COUNTY ATTORNEY	6,029	17,020	16,185	349	39,583	122,800	11,861	18,192	9,031	161,884
W051	HENDERSON CO ATTORNEY	9,497	26,809	25,495	20,257	82,058	193,434	18,683	28,657	34,450	275,224
W052	HENRY COUNTY ATTORNEY	584	1,649	1,568	4,859	8,660	11,900	1,149	1,763	21,035	35,847
W055	JACKSON COUNTY ATTORNEY	3,072	8,673	8,248	6,866	26,859	62,576	6,044	9,270	3,590	81,480
W056	JEFFERSON CO ATTORNEY	185,436	523,452	497,792	289,722	1,496,402	3,776,807	364,793	559,523	494,496	5,195,619
W058	JOHNSON CO ATTORNEY	5,979	16,878	16,051	10,271	49,179	121,781	11,763	18,041	9,092	160,677
W060	KNOTT COUNTY ATTORNEY	3,231	9,121	8,674	2,876	23,902	65,811	6,357	9,750	16,961	98,879
W061	KNOX COUNTY ATTORNEY	7,107	20,063	19,079	9,330	55,579	144,757	13,982	21,445	10,121	190,305
W063	LAUREL COUNTY ATTORNEY	14,992	42,321	40,246	39,006	136,565	305,353	29,493	45,237	25,598	405,681
W064	LAWRENCE COUNTY ATTORNEY	823	2,323	2,209	246	5,601	16,761	1,619	2,483	42,329	63,192
W066	LESLIE COUNTY ATTORNEY	3,030	8,553	8,134	5,156	24,873	61,714	5,961	9,143	9,667	86,485
W067	LETCHER COUNTY ATTORNEY	4,849	13,689	13,018	1,587	33,143	98,765	9,540	14,632	17,741	140,678
W069	LINCOLN COUNTY ATTORNEY	5,130	14,482	13,772	18,678	52,062	104,490	10,092	15,480	9,944	140,006
W070	LIVINGSTON CO ATTORNEY	2,741	7,738	7,359	7,240	25,078	55,832	5,393	8,271	3,134	72,630
W071	LOGAN COUNTY ATTORNEY	-	-	-	27	27	-	-	-	7,806	7,806
W073	MCCRACKEN COUNTY ATTORNEY	1,629	4,597	4,372	3,125	13,723	33,170	3,204	4,914	1,789	43,077
W075	MCLEAN COUNTY ATTORNEY	508	1,435	1,364	2,156	5,463	10,351	1,000	1,533	1,169	14,053
W076	MADISON COUNTY ATTORNEY	2,571	7,257	6,902	8,267	24,997	52,363	5,058	7,757	3,894	69,072
W077	MAGOFFIN CO ATTORNEY	1,214	3,426	3,258	2,216	10,114	24,721	2,388	3,662	2,409	33,180
W078	MARION COUNTY ATTORNEY	1,797	5,073	4,824	11,502	23,196	36,601	3,535	5,422	8,384	53,942
W079	MARSHALL COUNTY ATTORNEY	1,212	3,421	3,253	1,739	9,625	24,682	2,384	3,657	2,363	33,086
W080	MARTIN COUNTY ATTORNEY	4,893	13,811	13,134	13,049	44,887	99,648	9,625	14,763	4,288	128,324
W082	MEADE COUNTY ATTORNEY	3,294	9,298	8,842	4,983	26,417	67,085	6,480	9,938	6,529	90,032
W083	MENIFEE COUNTY ATTORNEY	1,589	4,486	4,266	1,297	11,638	32,366	3,126	4,795	2,488	42,775
W084	MERCER COUNTY ATTORNEY	4,086	11,534	10,969	2,550	29,139	83,219	8,038	12,329	5,308	108,894
W085	METCALFE COUNTY ATTORNEY	2,850	8,045	7,651	297	18,843	58,048	5,607	8,600	8,324	80,579
W087	MONTGOMERY CO ATTORNEY	1,081	3,051	2,902	12,572	19,606	22,015	2,126	3,262	1,642	29,045
W090	NELSON COUNTY ATTORNEY	8,811	24,872	23,653	-	57,336	179,456	17,333	26,586	11,421	234,796
W091	NICHOLAS COUNTY ATTORNEY	1,612	4,551	4,328	5,534	16,025	32,837	3,172	4,865	13,891	54,765
W092	OHIO COUNTY ATTORNEY	212	598	568	1,147	2,525	4,313	417	639	30,477	35,846
W095	OWSLEY COUNTY ATTORNEY	1,637	4,622	4,395	527	11,181	33,347	3,221	4,940	10,424	51,932
W096	PENDLETON COUNTY ATTORNEY	820	2,315	2,201	3,286	8,622	16,703	1,613	2,474	42,036	62,826
W097	PERRY COUNTY ATTORNEY	9,251	26,114	24,834	8,364	68,563	188,415	18,199	27,913	13,496	248,023
W098	PIKE COUNTY ATTORNEY	18,431	52,026	49,476	18,213	138,146	375,379	36,257	55,611	62,303	529,550
W099	POWELL COUNTY ATTORNEY	4,264	12,037	11,447	4,168	31,916	86,846	8,388	12,866	5,530	113,630
W103	ROWAN COUNTY ATTORNEY	2,531	7,143	6,793	22,996	39,463	51,539	4,978	7,635	108	64,260
W104	RUSSELL COUNTY ATTORNEY	4,664	13,167	12,521	665	31,017	95,001	9,176	14,074	9,637	127,888
W105	SCOTT COUNTY ATTORNEY	-	-	-	7,439	7,439	-	-	-	32,236	32,236
W106	SHELBY COUNTY ATTORNEY	958	2,703	2,571	263	6,495	19,506	1,884	2,890	17,819	42,099
W107	SIMPSON COUNTY ATTORNEY	1,373	3,875	3,685	9,873	18,806	27,955	2,700	4,142	4,800	39,597
W109	TAYLOR COUNTY ATTORNEY	6,116	17,264	16,418	20,563	60,361	124,564	12,031	18,454	2,703	157,752
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-	-	-	7,371	7,371
W113	UNION COUNTY ATTORNEY	39	111	106	1,191	1,447	804	78	119	6,738	7,739
W114	WARREN CO ATTY/CHILD SUPP	20,429	57,667	54,840	34,806	167,742	416,077	40,188	61,641	28,904	546,810
W115	WASHINGTON CO ATTORNEY	2,171	6,127	5,827	3,996	18,121	44,207	4,270	6,549	6,614	61,640
W118	WHITLEY COUNTY ATTORNEY	-	-	-	-	-	-	-	-	1,146	1,146
W119	WOLFE COUNTY ATTORNEY	2,125	5,999	5,705	10,212	24,041	43,286	4,181	6,413	11,666	65,546
W120	WOODFORD COUNTY ATTORNEY	4,627	13,061	12,421	-	30,109	94,237	9,102	13,961	18,603	135,903
X030	OWENSBORO DAVIESS CO TOUR	12,534	35,382	33,647	36,778	118,341	255,284	24,657	37,820	14,833	332,594
X034	FAYETTE CO ATTORNEY OFF	46,762	132,000	125,529	-	304,291	952,406	91,991	141,096	214,461	1,399,954
X059	KENTON COUNTY ATTORNEY	28,804	81,308	77,322	49,178	236,612	586,652	56,663	86,911	114,198	844,424
X105	GEORGETOWN WATER & SEWER	129,329	365,072	347,176	134,219	975,796	2,634,065	254,418	390,229	37,265	3,315,977
X956	LOU FIREFIGHTERS PENS FUN	6,982	19,710	18,743	5,754	51,189	142,208	13,736	21,068	4,757	181,769
TOTAL		96,253,383	271,705,634	258,386,412	114,111,088	740,456,517	1,960,409,152	189,351,568	290,429,135	131,294,034	2,571,483,889



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
10005	LEGS GENERAL ASSEMBLY	(1,379)	(2,886)	(4,824)	(18,526)	-	-
20025	JUDL ADM OFF OF THE COURT	(10,869,224)	(13,624,530)	(10,186,423)	(8,196,844)	-	-
35628	TRAN DEPT OF INTERGOV PRO	(565)	732	-	-	-	-
39931	JEFFERSON CO CLERK	(1,603,982)	(2,017,875)	(1,608,149)	(1,453,461)	-	-
39932	JEFFERSON CO SHERIFF	(385,950)	(525,371)	(415,193)	(376,675)	-	-
39933	KENTON CO COURT CLERK	(221,085)	(275,591)	(221,485)	(207,695)	-	-
39934	KENTON CO SHERIFF	(90,513)	(113,519)	(90,614)	(80,246)	-	-
39935	CAMPBELL COUNTY CLERK	(170,543)	(217,114)	(173,364)	(150,002)	-	-
39936	CAMPBELL CO SHERIFF	(72,584)	(94,874)	(84,195)	(67,463)	-	-
39937	FAYETTE CO CLERK	(620,483)	(749,216)	(606,467)	(520,573)	-	-
39938	FAYETTE CO SHERIFF	(350,122)	(410,468)	(293,420)	(256,785)	-	-
39939	DAVISS CO CLERK	(196,834)	(238,070)	(208,827)	(151,996)	-	-
39940	DAVISS CO SHERIFF	(35,137)	(53,990)	(43,617)	(37,464)	-	-
39941	PIKE CO CLERK	(97,511)	(115,454)	(81,499)	(70,071)	-	-
39942	PIKE CO SHERIFF	(131,869)	(171,637)	(140,307)	(111,368)	-	-
39943	HARDIN COUNTY CLERK OFFIC	(211,518)	(253,789)	(207,637)	(180,221)	-	-
39944	HARDIN COUNTY SHERIFF	(82,239)	(112,857)	(90,477)	(74,895)	-	-
39945	WARREN COUNTY CLERKS OFF	(200,893)	(262,953)	(202,693)	(176,056)	-	-
39946	WARREN COUNTY SHERIFF	(324,226)	(373,570)	(282,696)	(246,954)	-	-
39947	BOONE COUNTY CLERK	(213,613)	(289,545)	(225,943)	(193,980)	-	-
39948	BOONE COUNTY SHERIFF	(68,051)	(83,291)	(63,505)	(57,298)	-	-
39949	CHRISTIAN COUNTY CLERK	(97,109)	(121,414)	(95,116)	(83,141)	-	-
39950	CHRISTIAN COUNTY SHERIFF	(312,610)	(407,642)	(305,168)	(267,254)	-	-
39951	MADISON COUNTY CLERK	(164,073)	(206,730)	(163,913)	(139,699)	-	-
39952	MADISON COUNTY SHERIFF	(48,088)	(64,961)	(46,352)	(39,861)	-	-
39961	BULLITT COUNTY CLERK	(174,706)	(229,278)	(182,135)	(160,349)	-	-
39962	BULLITT CO SHERIFF	(183,128)	(264,032)	(201,640)	(165,720)	-	-
54527	J&PS DEPT OF CORRECTIONS	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	(2,242)	(1,846)	(919)	(785)	-	-
116A	WAYNE COUNTY ATTORNEY	(6,883)	(20,347)	(20,958)	(15,573)	-	-
A051	HENDERSON CO TOURIST COMM	(13,388)	(10,969)	(8,725)	(7,428)	-	-
A073	HOUSING AUTH OF PADUCAH	(203,599)	(249,617)	(206,865)	(186,330)	-	-
A087	Reid Village Water District	(98)	(690)	(4)	(66)	-	-
A113	MORGANFIELD HOUSING AUTH	(5,706)	(672)	-	-	-	-
A156	CITY OF ANCHORAGE	(81,155)	(104,149)	(80,869)	(68,923)	-	-
AB19	BELLEVUE/DAYTON FIRE	(6,119)	(8,078)	(6,159)	(5,211)	-	-
AC19	CAMPBELL CO FIRE DIST 1	(49)	64	-	-	-	-
B008	BURLINGTON FIRE PRO DIST	(8,224)	(10,407)	(8,156)	(7,057)	-	-
B010	HOUSING AUTHORITY OF CATLETTSBURG	(40,562)	(48,298)	(40,425)	(33,104)	-	-
B015	CITY OF HILLVIEW	(74,303)	(111,171)	(86,377)	(81,152)	-	-
B017	PENNYRILE EMER ASST CTR	(44,467)	(58,321)	(47,425)	(39,682)	-	-
B018	W KY ED COOPERATIVE	(52,093)	(40,483)	(23,195)	(19,700)	-	-
B023	CITY OF LONDON TOURISM	(4,273)	(27,124)	(2,238)	(10,549)	-	-
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	(22,864)	(50,553)	(41,761)	(35,918)	-	-
B030	OWENSBORO/DAV CO ECO DEV	(41,750)	(50,214)	(36,204)	(27,077)	-	-
B035	GTR FLEMING CO WATER COMM	(18,673)	(22,119)	(17,273)	(14,542)	-	-
B038	CITY OF HICKMAN	(79,955)	(90,427)	(67,047)	(65,365)	-	-
B042	HOUSING AUTH OF MAYFIELD	(99,044)	(124,960)	(96,564)	(79,901)	-	-
B043	GRAYSON CO CONSERV DIST	(4,804)	(5,908)	(4,598)	(3,778)	-	-
B045	CITY OF BELLEFONTE	(710)	(838)	(745)	(616)	-	-
B048	CITY OF HARLAN	(155,197)	(196,357)	(150,364)	(134,494)	-	-
B051	HENDERSON CITY/CO PLANNIN	(58,472)	(73,979)	(57,180)	(47,937)	-	-
B052	HENRY CO WATER DIST #2	(153,778)	(194,896)	(153,605)	(130,027)	-	-
B054	CITY OF NORTONVILLE	(19,376)	(34,359)	(31,846)	(27,764)	-	-
B058	JOHNSON CO FISCAL COURT	(301,259)	(388,267)	(306,051)	(273,765)	-	-
B061	KNOX CO UTILITIES COMM	(59,248)	(75,914)	(56,387)	(52,186)	-	-
B072	LAKE BARKLEY TOUR COMM	(7,742)	(9,570)	(7,292)	(6,111)	-	-
B078	MARION CO WATER DISTRICT	(60,408)	(86,058)	(69,791)	(66,936)	-	-
B084	N MERCER WATER DISTRICT	(83,715)	(113,126)	(89,943)	(77,894)	-	-
B087	MONTGOMERY CO FIRE DIST	(449,393)	(531,042)	(420,662)	(366,608)	-	-
B097	KY RIVER REGIONAL JAIL	(161,963)	(186,452)	(115,570)	(118,795)	-	-
B098	PIKE CO SENIOR CITIZEN PR	(48,650)	(44,213)	(33,764)	(25,996)	-	-
B100	CITY OF SCIENCE HILL	(18,721)	(24,915)	(17,766)	(16,103)	-	-
B104	RUSSELL CO AMBULANCE SER	(102,475)	(136,886)	(111,099)	(101,967)	-	-
B106	NORTH SHELBY WATER CO	(85,925)	(111,036)	(94,996)	(79,807)	-	-
B109	CAMPBELL/TAYLOR CO I D A	(15,417)	(18,920)	(15,199)	(13,017)	-	-
B113	UNION CO ECONOMIC DEVELOP	(14,236)	(17,480)	(12,914)	(11,336)	-	-



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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	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
B116	MONTICELLO/WAYNE TELE BOA	(33,621)	(45,325)	(23,437)	(33,545)	-	-
B118	WHITLEY CO CONSERV DIST	(13,808)	(12,178)	(7,008)	(1,620)	-	-
B124	HOPKINS-CHRIST CO PLANNIN	(168,423)	(202,509)	(159,222)	(140,398)	-	-
B156	LOU POLICE RETIRE FUND	(18,147)	(23,095)	(18,222)	(15,474)	-	-
B179	HOUSING AUTH OF BENTON	(35,077)	(43,176)	(32,261)	(29,096)	-	-
B230	RIVERPARK CTR OWENSBORO	(84,841)	(83,782)	(43,076)	(62,361)	-	-
B256	BUECHEL FIRE PROTECT DIST	(6,219)	(9,261)	(9,341)	(7,818)	-	-
B259	CITY OF LUDLOW	(62,770)	(50,103)	(39,884)	(33,012)	-	-
B356	CITY OF DOUGLASS HILLS	(21,053)	(31,490)	(28,850)	(30,650)	-	-
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	(33,905)	(106,507)	(79,625)	(69,492)	-	-
B656	LOUISVILLE AIRPORT AUTHORITY	(1,317,991)	(1,659,886)	(1,215,543)	(1,028,195)	-	-
B756	LEGAL AID SOCIETY INC	(376,862)	(530,485)	(408,130)	(369,545)	-	-
B856	JEFF CO SOIL/CONSER DIST	(4,159)	(1,514)	(809)	(3,175)	-	-
B956	LAKE DREAMLAND FIRE DIST	(5,297)	(8,918)	-	-	-	-
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	(18,284)	(24,932)	(17,072)	(12,821)	-	-
C045	Greenup County Public Library	(1,229)	(8,657)	(47)	(833)	-	-
C079	JONATHAN CREEK WATER DIST	(56,476)	(59,450)	(46,528)	(41,698)	-	-
C087	CITY OF JEFFERSONVILLE	(38,490)	(48,762)	(36,156)	(28,019)	-	-
C105	CITY OF SADIEVILLE	(3,984)	(7,302)	(6,810)	(5,464)	-	-
C106	CITY OF SIMPSONVILLE	(88,433)	(91,364)	(70,079)	(56,609)	-	-
C118	HOUSING AUTH OF CORBIN	(46,753)	(55,550)	(38,804)	(39,380)	-	-
C230	HOUSING AUTH OF OWENSBORO	(206,327)	(245,676)	(174,233)	(157,520)	-	-
C256	LOUISVILLE/JEFF CO METRO	(26,760,111)	(31,975,788)	(24,083,487)	(21,629,290)	-	-
D017	CALDWELL CO WATER DISTRICT	(41,765)	(39,430)	(36,343)	(34,301)	-	-
D025	WINCHESTER-CLARK COUNTY TOURISM	(12,769)	(15,805)	(12,586)	(10,714)	-	-
D052	CITY OF PLEASUREVILLE	(5,407)	(5,335)	(4,958)	(4,183)	-	-
D054	City of Hanson	(132)	(927)	(5)	(90)	-	-
D071	CITY OF LEWISBURG	(36,791)	(42,382)	(34,973)	(27,402)	-	-
D079	NORTH MARSHALL WATER DIST	(89,882)	(121,821)	(96,594)	(82,170)	-	-
D084	GTR H/MERCER PL&ZONING CO	(10,765)	(13,795)	(10,906)	(9,195)	-	-
D098	CITY OF COAL RUN VILLAGE	(17,852)	(29,818)	(30,962)	(36,044)	-	-
D113	UNION CO WATER DISTRICT	(42,622)	(53,513)	(42,153)	(33,689)	-	-
D118	WHITLEY CO WATER DIST	(34,148)	(46,616)	(31,615)	(23,713)	-	-
D135	WESTERN FLEMING WATER DIS	(38,745)	(53,444)	(37,236)	(31,868)	-	-
G015	ZONETON FIRE PROT DIST	(4,828)	(9,528)	(5,568)	(5,388)	-	-
G090	NELSON CO. DISPATCH	(27,835)	(101,516)	(90,189)	(80,743)	-	-
GS06	SHELBY CO SUB FIRE DIST	(11,594)	(13,935)	(10,833)	(10,214)	-	-
J001	ADAIR CO BD OF EDUCATION	(616,760)	(788,526)	(584,993)	(532,783)	-	-
J002	CITY OF SCOTTSVILLE	(307,024)	(362,773)	(300,259)	(258,020)	-	-
J003	CITY OF LAWRENCEBURG	(388,680)	(469,522)	(365,295)	(323,086)	-	-
J004	BALLARD CO BD OF ED	(332,811)	(381,029)	(284,022)	(247,249)	-	-
J005	GLASGOW BD OF EDUCATION	(459,435)	(565,518)	(439,468)	(378,512)	-	-
J006	BATH CO BD OF EDUC	(470,913)	(581,065)	(437,281)	(390,187)	-	-
J007	CITY OF MIDDLESBORO	(233,127)	(246,690)	(179,046)	(172,479)	-	-
J008	BOONE CO WATER DISTRICT	(241,213)	(308,096)	(240,367)	(198,084)	-	-
J009	BOURBON CO BD OF EDUCATIO	(718,937)	(924,068)	(687,306)	(623,740)	-	-
J010	FAIRVIEW BD OF EDUCATION	(138,811)	(168,551)	(137,241)	(110,633)	-	-
J011	DANVILLE CITY BD OF ED	(498,682)	(563,465)	(402,053)	(363,241)	-	-
J012	BRACKEN CO BD OF EDUC	(233,573)	(303,831)	(229,227)	(198,911)	-	-
J013	BREATHITT CO BD OF ED	(482,060)	(545,120)	(408,536)	(380,233)	-	-
J014	BRECKINRIDGE CO BD OF ED	(702,653)	(841,272)	(633,702)	(549,456)	-	-
J015	BULLITT CO BD OF ED	(2,915,001)	(3,550,574)	(2,783,572)	(2,437,432)	-	-
J016	BUTLER CO BD OF ED	(450,281)	(564,924)	(441,263)	(372,072)	-	-
J017	CALDWELL CO BD EDUCATION	(489,601)	(584,943)	(438,710)	(392,886)	-	-
J018	CALLOWAY CO BD OF EDUC	(604,623)	(715,279)	(534,570)	(484,416)	-	-
J019	SANITATION DISTRICT NO 1	(2,389,665)	(2,889,537)	(2,224,824)	(1,861,232)	-	-
J021	CARROLL CO BD OF ED	(735,986)	(925,081)	(703,720)	(618,779)	-	-
J022	CARTER CO BD OF ED	(1,076,137)	(1,280,374)	(1,003,894)	(828,944)	-	-
J023	CASEY CO BD OF ED	(642,885)	(773,481)	(587,293)	(514,670)	-	-
J024	CITY OF HOPKINSVILLE	(752,048)	(1,034,607)	(848,220)	(799,446)	-	-
J025	CLARK CO BD OF ED	(1,206,964)	(1,572,028)	(1,234,342)	(1,144,461)	-	-
J026	CLAY CO BD OF ED	(800,137)	(917,466)	(685,146)	(566,411)	-	-
J027	CLINTON CO BD OF ED	(447,931)	(526,136)	(440,909)	(368,400)	-	-
J028	CRITTENDEN CO BD OF ED	(329,708)	(402,947)	(309,699)	(269,656)	-	-
J029	CUMBERLAND CO BD OF ED	(225,177)	(295,036)	(225,889)	(208,826)	-	-
J030	DAVIESS CO LIBRARY DIST	(285,098)	(365,737)	(284,243)	(238,528)	-	-
J031	EDMONSON CO BD OF EDUC	(471,123)	(568,843)	(432,863)	(374,484)	-	-



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
J032	ELLIOTT CO BD OF ED	(213,910)	(263,127)	(185,924)	(170,446)	-	-
J033	ESTILL CO CONSERVATION DI	(5,892)	(8,937)	(10,413)	(11,548)	-	-
J034	GREATER LEX CONV&VISITOR	(265,451)	(329,414)	(243,485)	(210,286)	-	-
J035	FLEMING CO BD OF ED	(520,452)	(580,421)	(433,520)	(388,819)	-	-
J037	CITY OF FRANKFORT	(1,289,440)	(1,571,611)	(1,236,190)	(1,071,324)	-	-
J038	FULTON COUNTY BD OF EDUC	(107,023)	(133,418)	(101,562)	(92,019)	-	-
J039	GALLATIN CO BD OF EDUC	(446,960)	(519,446)	(407,327)	(353,076)	-	-
J040	CITY OF LANCASTER	(123,764)	(189,009)	(141,263)	(123,757)	-	-
J041	WILLIAMSTOWN INDEPDNT SC	(268,762)	(311,149)	(240,113)	(195,387)	-	-
J042	GRAVES CO LIBRARY	(33,181)	(46,959)	(39,874)	(33,171)	-	-
J043	GRAYSON CO BD OF ED	(1,003,162)	(1,261,309)	(948,218)	(839,119)	-	-
J044	GREEN CO BD OF EDUCATION	(436,556)	(521,787)	(417,298)	(344,079)	-	-
J045	RUSSELL INDPT BD OF ED	(487,901)	(585,162)	(460,256)	(377,814)	-	-
J046	HANCOCK CO BD EDUCATION	(478,301)	(597,910)	(447,841)	(393,654)	-	-
J047	HARDIN CO SOIL CN DIST	(4,981)	(7,636)	(6,320)	(7,903)	-	-
J048	HARLAN CO BD OF EDUCATION	(1,036,900)	(1,277,689)	(956,105)	(888,807)	-	-
J049	HARRISON CO BD OF ED	(696,281)	(845,418)	(632,744)	(548,715)	-	-
J050	HART CO BD OF ED	(584,165)	(717,879)	(520,508)	(466,583)	-	-
J051	HENDERSON PUBLIC LIBRARY	(179,510)	(239,534)	(185,772)	(160,367)	-	-
J052	EMINENCE INDEP BD OF EDUC	(208,189)	(274,414)	(204,925)	(180,431)	-	-
J053	HICKMAN CO BD OF ED	(172,538)	(203,231)	(159,827)	(120,222)	-	-
J054	HOPKINS CO BD OF ED	(1,682,393)	(1,976,169)	(1,474,936)	(1,287,184)	-	-
J055	JACKSON CO BD OF ED	(544,588)	(599,180)	(460,563)	(382,305)	-	-
J056	JEFF CO METRO SEWER DIST	(7,941,617)	(10,305,690)	(8,349,587)	(6,946,826)	-	-
J057	JESSAMINE CO BD OF ED	(2,041,161)	(2,570,521)	(1,935,113)	(1,745,922)	-	-
J058	PAINTSVILLE GAS/WATER SYS	(287,888)	(371,316)	(294,509)	(254,328)	-	-
J059	KENTON COUNTY AIRPORT BD	(3,582,992)	(4,804,412)	(3,499,941)	(3,013,178)	-	-
J060	KNOTT CO BD OF EDUCATION	(672,759)	(794,301)	(590,150)	(508,238)	-	-
J061	KNOX CO BD OF EDUCATION	(1,210,817)	(1,439,718)	(1,152,199)	(978,783)	-	-
J062	LARUE CO PUBLIC LIBRARY	(24,243)	(31,606)	(24,310)	(21,534)	-	-
J063	CITY OF LONDON	(453,977)	(566,138)	(431,711)	(367,182)	-	-
J064	LAWRENCE CO BD OF ED	(586,376)	(779,257)	(596,646)	(517,659)	-	-
J065	LEE CO BD OF ED	(239,187)	(286,276)	(237,021)	(222,022)	-	-
J066	LESLIE CO BD OF ED	(418,248)	(530,060)	(420,428)	(366,687)	-	-
J067	CITY OF WHITESBURG	(155,402)	(195,829)	(151,594)	(157,739)	-	-
J068	ELEC PLT BD OF VANCEBURG	(164,456)	(202,627)	(160,817)	(136,093)	-	-
J069	LINCOLN CO BD OF EDUC	(991,861)	(1,139,486)	(842,578)	(728,683)	-	-
J070	LIVINGSTON CO BD OF ED	(396,348)	(479,598)	(364,367)	(323,925)	-	-
J071	LOGAN CO BD OF EDUCATION	(720,268)	(833,260)	(638,114)	(563,839)	-	-
J072	LYON CO. PUBLIC LIBRARY	(19,736)	(26,918)	(21,713)	(18,636)	-	-
J073	PADUCAH WATER WORKS	(544,804)	(682,005)	(556,931)	(448,096)	-	-
J074	MCCREARY CO BD OF EDUCATN	(734,413)	(962,465)	(765,778)	(647,986)	-	-
J075	MCLEAN CO BD OF ED	(336,255)	(406,616)	(307,550)	(275,593)	-	-
J076	MADISON CO BD OF ED	(2,456,517)	(3,048,922)	(2,286,526)	(2,136,947)	-	-
J077	MAGOFFIN CO BD OF ED	(614,643)	(711,604)	(532,904)	(443,040)	-	-
J078	MARION CO BD OF EDUCATION	(681,179)	(799,528)	(578,871)	(561,296)	-	-
J079	MARSHALL COUNTY BD OF ED	(1,015,278)	(1,245,840)	(932,393)	(829,423)	-	-
J080	MARTIN CO BD OF ED	(599,465)	(679,299)	(493,029)	(400,177)	-	-
J081	MASON CO BD OF ED	(598,786)	(738,034)	(556,133)	(474,132)	-	-
J082	MEADE CO PUBLIC LIBRARY	(53,681)	(70,054)	(51,738)	(46,975)	-	-
J083	MENIFEE CO BD OF ED	(262,502)	(321,313)	(242,309)	(231,177)	-	-
J084	CITY OF HARRODSBURG	(471,496)	(579,628)	(470,577)	(364,458)	-	-
J085	METCALFE CO BD OF ED	(416,880)	(518,365)	(412,901)	(350,060)	-	-
J086	MONROE CO BOARD OF ED	(571,891)	(722,445)	(578,871)	(486,972)	-	-
J087	MT STERLING WATER WORKS	(257,260)	(331,390)	(266,805)	(253,717)	-	-
J088	MORGAN CO BD OF EDUCATION	(512,351)	(616,095)	(474,491)	(406,629)	-	-
J089	MUHLENBERG CO LIB BD DIST	(80,856)	(97,071)	(70,849)	(57,702)	-	-
J090	CITY OF BARDSTOWN	(772,751)	(992,939)	(777,005)	(669,488)	-	-
J091	NICHOLAS CO BD OF ED	(254,850)	(293,598)	(214,947)	(211,684)	-	-
J092	OHIO CO BD OF ED	(990,578)	(1,157,187)	(909,422)	(885,963)	-	-
J093	OLDHAM COUNTY BD OF ED	(2,923,853)	(3,563,666)	(2,604,083)	(2,390,453)	-	-
J094	OWEN CO BD OF ED	(450,691)	(576,599)	(426,614)	(375,038)	-	-
J095	OWSLEY CO BD OF EDUCATION	(312,321)	(372,217)	(274,199)	(251,948)	-	-
J096	PENDLETON CO BD OF ED	(545,147)	(640,664)	(468,830)	(400,197)	-	-
J097	HAZARD CITY SCHOOLS	(188,809)	(279,587)	(222,703)	(201,629)	-	-
J098	PIKE CO BD OF EDUCATION	(2,522,290)	(2,842,988)	(2,498,580)	(1,878,202)	-	-
J099	POWELL CO BD OF EDUCATION	(578,595)	(728,597)	(603,044)	(532,708)	-	-



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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	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
J100	CITY OF SOMERSET	(1,123,772)	(1,336,755)	(1,063,357)	(911,071)	-	-
J101	ROBERTSON CO BD OF ED	(105,852)	(149,529)	(126,264)	(127,281)	-	-
J102	ROCKCASTLE CO BD OF ED	(712,689)	(841,382)	(615,472)	(504,930)	-	-
J103	ROWAN CO BD OF ED	(905,719)	(1,087,440)	(806,769)	(699,198)	-	-
J104	RUSSELL CO BD OF ED	(750,762)	(917,425)	(695,109)	(594,945)	-	-
J105	SCOTT CO BOARD OF ED	(2,179,860)	(2,895,499)	(2,272,166)	(1,919,151)	-	-
J106	SHELBY CO LIBRARY	(59,117)	(79,104)	(63,009)	(54,056)	-	-
J107	SIMPSON CO BD OF ED	(741,999)	(920,012)	(675,465)	(603,825)	-	-
J108	SPENCER CO BD OF EDUC	(770,235)	(964,032)	(718,605)	(647,302)	-	-
J109	TAYLOR CO BD OF ED	(696,457)	(928,123)	(726,464)	(715,837)	-	-
J110	TODD CO BD OF ED	(540,653)	(692,579)	(573,904)	(487,194)	-	-
J111	TRIGG CO BD OF ED	(497,918)	(603,307)	(476,040)	(421,420)	-	-
J112	TRIMBLE CO BD OF ED	(308,052)	(357,682)	(272,879)	(235,719)	-	-
J113	CITY OF MORGANFIELD	(379,741)	(469,843)	(326,318)	(280,101)	-	-
J115	SPRINGFIELD WATER & SEWER	(133,669)	(166,353)	(132,784)	(114,326)	-	-
J117	CITY OF SEBREE	(48,543)	(54,229)	(38,810)	(32,789)	-	-
J118	CITY OF CORBIN	(305,896)	(379,346)	(296,081)	(256,922)	-	-
J119	WOLFE CO BD OF EDUCATION	(322,653)	(382,388)	(305,167)	(294,775)	-	-
J120	WOODFORD CO BD OF ED	(1,042,251)	(1,315,753)	(1,025,485)	(844,028)	-	-
J124	PENNYRILE NAR TASK FORCE	(10,517)	(6,752)	(5,182)	(4,269)	-	-
J134	LEX-FAY CO HUM RIGHTS COM	(33,287)	(38,195)	(27,240)	(20,101)	-	-
J135	FLEMING CO EMS	(72,903)	(109,007)	(89,467)	(89,668)	-	-
J154	CITY OF EARLINGTON	(37,402)	(48,082)	(33,383)	(22,746)	-	-
J156	CITY OF JEFFERSONTOWN	(584,560)	(763,547)	(623,105)	(553,912)	-	-
J178	LEBANON HOUSING AUTHORITY	(48,209)	(57,450)	(45,123)	(38,503)	-	-
J179	MARSHALL CO TOURIST COMM	(17,613)	(15,951)	(9,218)	(8,575)	-	-
J190	CITY OF BLOOMFIELD	(44,053)	(54,757)	(49,768)	(40,651)	-	-
J200	SOMERSET-PULASKI CONV & V	(23,848)	(28,482)	(22,184)	(19,336)	-	-
J203	FRONTIER HOUSING INC	(69,603)	(58,261)	(39,002)	(32,725)	-	-
J205	GEORGETOWN-SCOTT CO P COM	(90,789)	(112,569)	(83,263)	(71,463)	-	-
J210	BOYD CO AMBULANCE SERVICE	(8,833)	(11,936)	(9,199)	(8,109)	-	-
J214	COMM ACTION SOUTHERN KY	(892,943)	(1,124,346)	(880,553)	(724,237)	-	-
J217	CITY OF PROVIDENCE	(254,215)	(327,630)	(265,850)	(243,050)	-	-
J219	CAMPBELL CO PUBLIC LIBRAR	(325,768)	(400,301)	(308,972)	(253,584)	-	-
J224	HOUSING AUTH OF HOPKINSVL	(159,652)	(156,643)	(106,007)	(74,916)	-	-
J234	LFUC HOUSING AUTHORITY	(566,578)	(702,582)	(536,061)	(448,054)	-	-
J256	CITY OF ST MATTHEWS	(257,426)	(315,791)	(250,122)	(214,519)	-	-
J259	CITY OF PARK HILLS	(20,042)	(24,722)	(19,880)	(16,747)	-	-
J305	SCOTT CO SOIL CONSER DIST	(9,499)	(2,334)	-	-	-	-
J310	CANNONSBURG WATER DIST	(72,281)	(92,241)	(72,191)	(64,679)	-	-
J314	BOWL GRN WARREN AIRPRT BD	(39,399)	(50,011)	(38,088)	(30,363)	-	-
J317	PROVIDENCE MUN HOUSING AU	(21,976)	(32,232)	(25,348)	(19,980)	-	-
J319	CITY OF ALEXANDRIA	(116,849)	(146,668)	(117,729)	(97,680)	-	-
J324	CITY OF OAK GROVE	(142,539)	(186,411)	(129,335)	(127,478)	-	-
J334	CENTRAL KY ED COOPERATIVE	(21,863)	(18,890)	(13,674)	(13,576)	-	-
J356	CITY OF WEST BUECHEL	(45,315)	(44,466)	(36,843)	(30,224)	-	-
J359	CITY OF FORT WRIGHT	(56,212)	(79,019)	(65,969)	(50,281)	-	-
J405	GEORGETOWN HOUSING AUTHOR	(91,222)	(85,369)	(64,489)	(55,563)	-	-
J414	WARREN CO PLANNING COMM	(120,339)	(154,417)	(119,814)	(98,704)	-	-
J417	WEBSTER CO CONSER DIST	(10,863)	(16,978)	(13,930)	(9,694)	-	-
J419	CITY OF COLD SPRING	(49,961)	(74,566)	(61,724)	(49,747)	-	-
J424	CITY OF CROFTON	(7,180)	(6,842)	(5,787)	(2,551)	-	-
J434	KY LEAGUE OF CITIES	(985,759)	(1,260,906)	(937,604)	(799,524)	-	-
J456	CITY OF SHIVELY	(126,790)	(171,115)	(129,798)	(113,589)	-	-
J459	N KY AREA PLAN COMMISSION	(498,352)	(606,170)	(423,474)	(344,311)	-	-
J510	CITY OF CATLETTSBURG	(67,432)	(80,599)	(61,387)	(50,040)	-	-
J514	BARREN RIVER AREA DEV	(250,093)	(324,948)	(273,833)	(248,117)	-	-
J519	NORTHERN KY COOP ED SER	(208,398)	(263,897)	(212,567)	(163,648)	-	-
J524	HOPKINSVILLE S W AUTHORI	(428,831)	(538,355)	(426,222)	(354,770)	-	-
J534	BLUEGRASS AREA DEV DISRIC	(536,428)	(597,711)	(461,737)	(371,768)	-	-
J556	LOUISVILLE CONV BUREAU	(832,265)	(997,958)	(611,273)	(585,260)	-	-
J559	CITY OF CRESCENT SPRINGS	(56,650)	(54,739)	(47,218)	(34,640)	-	-
J610	BOYD CO CONSERVATION DIST	(6,884)	(8,827)	(6,970)	(5,939)	-	-
J614	BOWL GRN CONV & VISIT BUR	(64,682)	(76,911)	(51,758)	(45,042)	-	-
J619	CITY OF FORT THOMAS	(313,798)	(379,732)	(303,477)	(268,499)	-	-
J656	OHIO VALLEY ED COOP	(444,007)	(620,357)	(498,797)	(470,731)	-	-
J710	BIG SANDY WATER DISTRICT	(46,731)	(62,663)	(44,977)	(37,605)	-	-



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Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
J714	BOWLING GR/WARREN COMM ED	(70,473)	(90,296)	(76,864)	(73,334)	-	-
J719	CITY OF SOUTHGATE	(53,111)	(55,517)	(42,033)	(32,422)	-	-
J756	CITY OF PROSPECT	(61,516)	(74,491)	(53,362)	(45,154)	-	-
J759	N KY COMMUNITY ACT COMM	(631,591)	(816,390)	(798,702)	(596,990)	-	-
J810	HOUSING AUTH OF ASHLAND	(105,144)	(132,376)	(104,277)	(91,179)	-	-
J814	HOUSING AUTH BOWLING GRN	(272,691)	(351,479)	(262,968)	(211,363)	-	-
J819	CITY OF BELLEVUE	(111,570)	(137,404)	(101,332)	(84,786)	-	-
J834	KY LEGAL SERVICE PROGRAMS	(71,985)	(108,239)	(84,889)	(75,499)	-	-
J856	LOUISVILLE WATER COMPANY	(5,713,618)	(6,959,335)	(5,486,517)	(4,596,986)	-	-
J859	CITY OF VILLA HILLS	(57,302)	(75,541)	(62,952)	(55,737)	-	-
J910	SANITATION DISTRICT #4	(73,795)	(97,168)	(78,732)	(67,750)	-	-
J914	BOWLING GRN HUM RIGHT COM	(12,940)	(16,019)	(12,406)	(10,498)	-	-
J919	CITY OF DAYTON	(69,563)	(89,123)	(69,160)	(58,325)	-	-
J956	OKOLONA FIRE DISTRICT	(10,269)	(22,127)	(21,388)	(19,341)	-	-
J959	CITY OF INDEPENDENCE	(150,092)	(190,824)	(148,332)	(129,717)	-	-
K001	CITY OF COLUMBIA	(112,038)	(156,767)	(124,975)	(112,379)	-	-
K002	ALLEN CO BD OF ED	(711,266)	(870,478)	(669,111)	(561,765)	-	-
K003	ANDERSON CO BD OF ED	(777,657)	(981,322)	(795,249)	(685,876)	-	-
K004	CITY OF WICKLIFFE	(43,039)	(51,407)	(39,474)	(33,550)	-	-
K005	BARREN CO BD OF EDUCATION	(1,264,311)	(1,459,915)	(1,151,358)	(1,008,234)	-	-
K006	CITY OF OWINGSVILLE	(81,789)	(106,458)	(82,694)	(70,988)	-	-
K007	BELL CO BD OF ED	(692,051)	(834,131)	(669,309)	(537,262)	-	-
K009	PARIS BD OF EDUCATION	(203,234)	(253,933)	(195,852)	(210,804)	-	-
K010	CITY OF ASHLAND	(1,436,893)	(1,809,187)	(1,375,567)	(1,201,128)	-	-
K011	CITY OF DANVILLE	(573,743)	(801,685)	(650,614)	(609,820)	-	-
K012	AUGUSTA BD OF ED	(48,282)	(64,695)	(48,148)	(39,055)	-	-
K013	JACKSON CITY SCHOOLS	(107,571)	(112,755)	(78,766)	(81,918)	-	-
K014	CLOVERPORT INDEPENDENT SC	(100,861)	(95,918)	(71,677)	(66,654)	-	-
K015	BULLITT CO PUBLIC LIBRARY	(294,256)	(393,208)	(299,280)	(253,799)	-	-
K016	CITY OF MORGANTOWN	(142,959)	(170,947)	(128,015)	(114,050)	-	-
K017	GEORGE COON PUBLIC LIBRAR	(27,307)	(28,747)	(22,095)	(17,516)	-	-
K018	CITY OF MURRAY	(704,139)	(905,862)	(696,999)	(592,774)	-	-
K019	CITY OF NEWPORT	(405,060)	(522,899)	(431,260)	(397,083)	-	-
K020	CARLISLE CO BD OF ED	(163,073)	(190,242)	(145,394)	(122,601)	-	-
K021	CARROLL CO PUBLIC LIBRARY	(71,044)	(86,017)	(59,679)	(48,685)	-	-
K022	CARTER CO EMER AMBUL DIST	(256,700)	(285,511)	(221,097)	(204,863)	-	-
K023	CASEY CO AMBULANCE SERV	(81,960)	(114,086)	(90,185)	(78,251)	-	-
K025	CLARK CO LIBRARY BD	(148,300)	(180,043)	(140,714)	(113,767)	-	-
K026	CITY OF MANCHESTER	(172,623)	(188,239)	(153,583)	(139,074)	-	-
K027	CLINTON CO PUBLIC LIBRARY	(11,724)	(15,941)	(12,564)	(9,334)	-	-
K028	CITY OF MARION	(162,225)	(185,184)	(150,324)	(126,605)	-	-
K029	CITY OF BURKESVILLE	(109,869)	(137,675)	(109,354)	(97,344)	-	-
K030	OWENSBORO BD OF ED	(1,398,369)	(1,811,179)	(1,395,749)	(1,299,458)	-	-
K032	ELLIOTT CO AMB SERVICE	(9,727)	4,032	-	-	-	-
K033	ESTILL CO BD OF EDUCATION	(582,012)	(709,570)	(519,165)	(444,862)	-	-
K034	LEX/FAYETTE URBAN CO GOVT	(14,176,996)	(17,263,043)	(12,954,691)	(11,670,545)	-	-
K035	LICKING VALLEY COM ACTION	(337,573)	(369,819)	(267,364)	(242,583)	-	-
K036	FLOYD CO SCHOOLS	(1,589,853)	(2,128,049)	(1,613,739)	(1,495,963)	-	-
K038	FULTON CITY SCHOOLS	(99,887)	(105,845)	(80,130)	(77,319)	-	-
K039	GALLATIN CO PUBLIC LIB	(32,170)	(39,080)	(29,673)	(25,008)	-	-
K040	GARRARD CO BD OF ED	(570,750)	(704,304)	(521,935)	(459,794)	-	-
K041	CITY OF WILLIAMSTOWN	(315,416)	(400,481)	(310,882)	(261,134)	-	-
K042	GRAVES CO BD OF ED	(1,056,566)	(1,198,343)	(912,190)	(767,633)	-	-
K043	CITY OF LEITCHFIELD	(254,287)	(307,564)	(244,354)	(199,913)	-	-
K044	CITY OF GREENSBURG	(129,451)	(164,167)	(124,115)	(105,922)	-	-
K045	GREENUP CO BD OF ED	(741,003)	(884,986)	(677,515)	(602,330)	-	-
K046	CITY OF HAWESVILLE	(61,538)	(75,895)	(55,257)	(42,220)	-	-
K047	HARDIN CO BD OF ED	(3,609,884)	(4,563,619)	(3,374,693)	(2,988,640)	-	-
K048	HARLAN INDEPENDENT SCHOOL	(118,558)	(147,294)	(109,575)	(103,807)	-	-
K049	CITY OF CYNTHIANA	(250,522)	(323,920)	(248,665)	(213,738)	-	-
K050	CAVERNA INDEPENDENT SCH	(181,744)	(228,761)	(173,611)	(168,569)	-	-
K052	HENRY CO BD OF EDUCATION	(505,687)	(623,287)	(468,500)	(428,260)	-	-
K055	JACKSON CO CONSERV DIST	(1,571)	(98)	-	-	-	-
K057	JESSAMINE CO PUBLIC LIBRA	(241,599)	(347,625)	(269,023)	(232,389)	-	-
K058	JOHNSON CO BD OF ED	(798,713)	(959,990)	(727,276)	(659,066)	-	-
K060	LKLP COMM ACTION COUNCIL	(1,570,150)	(2,031,135)	(1,536,037)	(1,295,999)	-	-
K061	BARBOURVILLE CITY SCHOOLS	(105,632)	(120,131)	(105,242)	(77,174)	-	-



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
K062	LARUE CO BD OF EDUCATION	(539,367)	(662,993)	(510,063)	(423,227)	-	-
K063	LONDON UTILITY COMM	(258,111)	(312,401)	(243,298)	(204,344)	-	-
K064	CITY OF LOUISA	(94,378)	(121,400)	(95,122)	(86,624)	-	-
K065	CITY OF BEATTYVILLE	(118,450)	(151,898)	(122,825)	(100,616)	-	-
K066	LESLIE CO PUBLIC LIBRARY	(44,251)	(51,454)	(40,358)	(29,058)	-	-
K067	LETCHER CO BD OF ED	(826,833)	(963,095)	(726,724)	(629,579)	-	-
K068	LEWIS CO BD OF ED	(495,338)	(608,454)	(487,124)	(424,787)	-	-
K069	LINCOLN CO PUBLIC LIBRARY	(34,407)	(41,732)	(34,111)	(30,607)	-	-
K070	LIVINGSTON CO CONSERV DIS	(7,433)	(10,099)	(7,610)	(6,944)	-	-
K071	CITY OF RUSSELLVILLE	(345,226)	(432,688)	(319,581)	(269,852)	-	-
K072	LYON CO BD OF EDUCATION	(235,074)	(308,561)	(229,240)	(191,994)	-	-
K073	PADUCAH BOARD OF ED	(879,464)	(1,025,823)	(779,905)	(655,725)	-	-
K074	MCCREARY CO WATER DIST	(204,176)	(250,840)	(193,672)	(175,946)	-	-
K075	CITY OF CALHOUN	(38,762)	(44,935)	(35,065)	(29,907)	-	-
K077	MAGOFFIN CO LIBRARY	(9,669)	(10,053)	(7,403)	(5,893)	-	-
K078	CITY OF LEBANON	(255,776)	(330,008)	(262,971)	(233,503)	-	-
K079	CITY OF BENTON	(275,260)	(329,862)	(269,472)	(228,623)	-	-
K080	MARTIN COUNTY LIBRARY	(32,962)	(36,464)	(27,238)	(26,155)	-	-
K081	MAYSVILLE UTILITY COMM	(25,234)	-	-	-	-	-
K082	CITY OF MULDRUGH	(54,898)	(63,656)	(49,535)	(44,135)	-	-
K083	CITY OF FRENCHBURG	(46,684)	(57,955)	(47,560)	(41,201)	-	-
K085	METCALFE HEALTH CARE CTN	(327,090)	(391,021)	(272,326)	(236,859)	-	-
K086	MONROE CO CONSERV DIST	(9,892)	(12,072)	(10,554)	(9,159)	-	-
K087	MONTGOMERY CO BD OF ED	(1,048,177)	(1,239,538)	(896,904)	(835,932)	-	-
K088	GATEWAY COMM SER ORGANIZ	(629,083)	(1,113,387)	(867,450)	(833,990)	-	-
K089	MUHLENBERG CO BD OF ED	(1,348,397)	(1,622,882)	(1,236,566)	(1,107,045)	-	-
K090	NELSON COUNTY BD OF ED	(1,109,860)	(1,355,181)	(1,052,087)	(916,559)	-	-
K091	CITY OF CARLISLE	(116,693)	(145,915)	(116,715)	(119,334)	-	-
K092	OHIO CO LIBRARY	(62,663)	(79,498)	(65,379)	(53,419)	-	-
K093	OLDHAM CO LIBRARY BD	(151,726)	(182,003)	(139,816)	(118,039)	-	-
K094	OWEN CO PUBLIC LIBRARY	(35,655)	(42,965)	(34,112)	(30,860)	-	-
K095	OWSLEY CO PUBLIC LIBRARY	(10,955)	(11,009)	(8,005)	(7,682)	-	-
K096	PENDLETON CO LIBRARY	(43,918)	(57,462)	(44,524)	(37,803)	-	-
K097	PERRY CO BD OF EDUCATION	(1,092,923)	(1,321,256)	(961,074)	(839,339)	-	-
K098	PIKEVILLE INDEPENDENT SCH	(223,489)	(253,411)	(201,018)	(163,978)	-	-
K099	CITY OF STANTON	(43,428)	(56,678)	(46,641)	(39,341)	-	-
K100	SOMERSET BD OF EDUCATION	(327,200)	(401,160)	(338,077)	(279,236)	-	-
K101	CITY OF MOUNT OLIVET	(4,239)	(4,250)	(2,978)	(2,674)	-	-
K102	ROCKCASTLE CONSERV DIST	(4,656)	(6,092)	(6,604)	(6,069)	-	-
K103	CITY OF MOREHEAD	(260,204)	(325,040)	(250,874)	(216,741)	-	-
K104	RUSSELL CO CONS DIST	(5,169)	(5,458)	(4,587)	(2,797)	-	-
K105	CITY OF GEORGETOWN	(607,493)	(769,539)	(610,656)	(557,976)	-	-
K106	CITY OF SHELBYVILLE	(273,246)	(358,635)	(275,350)	(232,321)	-	-
K107	FRANKLIN/SIMPSON PARKS BD	(29,071)	(34,278)	(26,869)	(24,676)	-	-
K108	CITY OF TAYLORSVILLE	(145,468)	(173,595)	(130,253)	(113,900)	-	-
K109	CAMPBELLSVLE MUN WTR&SEWR	(290,230)	(376,444)	(301,007)	(262,276)	-	-
K110	TODD COUNTY WATER DIST	(61,827)	(75,653)	(58,189)	(48,852)	-	-
K111	CITY OF CADIZ	(184,325)	(224,803)	(182,542)	(143,940)	-	-
K112	TRIMBLE CO LIBRARY	(36,469)	(48,878)	(37,900)	(35,524)	-	-
K113	UNION CO BD OF EDUCATION	(640,884)	(753,251)	(597,815)	(544,241)	-	-
K114	CITY OF BOWLING GREEN	(1,922,984)	(2,442,953)	(1,922,972)	(1,697,150)	-	-
K115	CITY OF SPRINGFIELD	(118,350)	(155,904)	(125,524)	(109,054)	-	-
K116	WAYNE CO BD OF ED	(807,014)	(988,720)	(747,195)	(709,583)	-	-
K117	WEBSTER CO PUBLIC LIBRARY	(28,613)	(34,148)	(25,494)	(21,146)	-	-
K118	WHITLEY CO BD OF ED	(1,128,881)	(1,366,124)	(1,027,773)	(909,305)	-	-
K119	WOLFE COUNTY LIBRARY	(12,349)	(14,901)	(13,813)	(9,699)	-	-
K120	CITY OF VERSAILLES	(408,797)	(490,140)	(395,837)	(340,572)	-	-
K137	KY MAGISTRATES/COMM ASSOC	(32,342)	(43,254)	(34,126)	(29,285)	-	-
K141	GRANT CO PLANNING COMM	(9,274)	(11,578)	(9,016)	(7,399)	-	-
K181	WESTERN LEWIS-RECTORVILLE	(33,511)	(40,703)	(30,345)	(28,248)	-	-
K200	CITY OF FERGUSON	(358)	(1,821)	(1,864)	(62)	-	-
K214	GREEN RIVER EDUC COOP	(31,741)	(26,678)	(16,070)	(19,064)	-	-
K219	NORTHERN KY WATER SER DIS	(1,478,252)	(1,920,393)	(1,513,951)	(1,294,530)	-	-
K237	KY CO JUDGE/EX ASSOC	(34,435)	(43,562)	(34,624)	(30,367)	-	-
K256	JEFFERSONTOWN FIRE DIST	(11,034)	(20,962)	(16,333)	(13,865)	-	-
K314	KY LEGAL AID	(323,376)	(461,557)	(366,274)	(340,927)	-	-
K315	MT WASHINGTON FIRE P DIST	(10,488)	(13,058)	(10,221)	(9,227)	-	-



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Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
K319	CITY OF SILVER GROVE	(17,251)	(23,883)	(16,526)	(15,405)	-	-
K337	KY COUNCIL OF ADD'S	(7,432)	(2,733)	(6)	(101)	-	-
K356	ST MATTHEWS FIRE DIST.	(12,437)	(16,177)	(12,621)	(8,626)	-	-
K414	CITY OF SMITHS GROVE	(3,450)	(863)	-	-	-	-
K419	ALEXANDRIA FIRE DISTRICT	(12,976)	(6,863)	(1,656)	(6,541)	-	-
K459	CITY OF LAKESIDE PARK	(8,043)	(11,919)	(11,975)	(11,531)	-	-
K519	CITY OF MELBOURNE	(6,088)	(7,525)	(5,953)	(5,008)	-	-
K559	CITY OF TAYLOR MILL	(93,009)	(109,778)	(86,526)	(70,203)	-	-
K614	WARREN CO PUBLIC LIBRARY	(220,551)	(294,861)	(204,120)	(120,000)	-	-
K619	CAMPBELL CO CONS DISPATCH	(249,892)	(317,065)	(237,680)	(203,095)	-	-
K659	CITY OF EDGEWOOD	(145,800)	(190,404)	(150,284)	(133,794)	-	-
K719	CENTRAL CAMPBELL CO FIRE	(5,458)	(6,499)	(4,994)	(4,164)	-	-
K759	LAKESIDE/CRESTVIEWHLS POL	(9,887)	(12,666)	(9,892)	(8,388)	-	-
K856	HIGHVIEW FIRE DISTRICT	(10,720)	(16,024)	(11,840)	(13,639)	-	-
K859	CITY OF FORT MITCHELL	(105,225)	(133,664)	(100,242)	(88,831)	-	-
K959	HOUSING AUTH OF COVINGTON	(229,686)	(295,845)	(254,833)	(207,553)	-	-
L002	ALLEN CO CONSERVATION DIS	(5,445)	(9,321)	(6,128)	(5,774)	-	-
L003	ANDERSON PUBLIC LIBRARY	(55,901)	(73,037)	(46,606)	(44,423)	-	-
L004	CITY OF BARLOW	(18,056)	(18,794)	(17,341)	(12,482)	-	-
L005	CITY OF GLASGOW	(572,609)	(708,546)	(577,247)	(565,407)	-	-
L006	BATH CO WATER DISTRICT	(66,874)	(76,302)	(62,711)	(50,632)	-	-
L007	BELL CO COURT CLERK	(44,518)	(54,022)	(41,698)	(36,763)	-	-
L008	BOONE CO BD OF ED	(4,927,439)	(6,582,704)	(5,056,141)	(4,301,712)	-	-
L009	CITY OF PARIS	(756,154)	(970,342)	(770,289)	(682,619)	-	-
L010	FIVCO AREA DEVELOPMT DIST	(199,402)	(247,216)	(195,763)	(155,484)	-	-
L011	DANVILLE BOYLE CO REC	(27,120)	(36,248)	-	-	-	-
L012	BRACKEN COUNTY PUB LIBRAR	(22,112)	(27,565)	(22,662)	(19,133)	-	-
L013	BREATHITT CO PUBLIC LIB	(30,274)	(38,466)	(29,878)	(25,675)	-	-
L014	BRECKINRIDGE CO CLERK OFF	(55,216)	(68,391)	(58,547)	(46,135)	-	-
L015	CITY OF MT WASHINGTON	(367,025)	(524,809)	(385,834)	(319,063)	-	-
L016	BUTLER CO AMBULANCE SVC	(97,539)	(139,592)	(98,702)	(83,465)	-	-
L018	MURRAY PUBLIC SCHOOLS	(658,703)	(900,935)	(728,660)	(640,088)	-	-
L021	CITY OF CARROLLTON	(239,132)	(305,534)	(242,442)	(202,432)	-	-
L022	NORTHEAST KY CAA	(458,471)	(598,355)	(509,244)	(426,093)	-	-
L023	CITY OF LIBERTY	(144,142)	(189,936)	(136,242)	(117,047)	-	-
L024	HOPKINSVLE CHRIST LIBRARY	(51,333)	(74,252)	(60,426)	(50,187)	-	-
L025	CITY OF WINCHESTER	(394,235)	(493,950)	(370,956)	(351,314)	-	-
L026	DANIEL BOONE COMM AGENCY	(585,057)	(740,029)	(579,271)	(524,195)	-	-
L027	CITY OF ALBANY	(210,194)	(242,945)	(194,806)	(168,372)	-	-
L028	CRITTENDEN/LIV CO WAT DIS	(86,368)	(103,620)	(81,145)	(68,635)	-	-
L029	CUMBERLAND CO SOIL & WAT	(5,082)	(6,642)	(5,262)	(4,724)	-	-
L031	EDMONSON CO AMBULANCE DIS	(46,919)	(61,882)	(51,371)	(46,117)	-	-
L032	SANDY HOOK WATER DISTRICT	(34,506)	(46,506)	(36,608)	(30,093)	-	-
L033	CITY OF IRVINE	(88,797)	(109,556)	(92,245)	(83,089)	-	-
L035	CITY OF FLEMINGSBURG	(116,713)	(143,670)	(112,686)	(88,987)	-	-
L036	FLOYD CO LIBRARY	(79,045)	(99,807)	(79,413)	(65,063)	-	-
L038	FULTON CO LIBRARY	(23,036)	(27,282)	(20,144)	(17,855)	-	-
L039	CITY OF WARSAW	(37,075)	(56,183)	(48,064)	(40,979)	-	-
L041	GRANT CO PUBLIC LIBRARY	(74,845)	(89,388)	(62,049)	(45,802)	-	-
L042	MAYFIELD CITY SCHOOLS	(596,171)	(747,042)	(576,716)	(520,695)	-	-
L043	LEITCHFIELD UTILITY COMM	(225,385)	(294,970)	(237,058)	(200,893)	-	-
L044	GREEN CO AMBULANCE SVC	(40,957)	(58,376)	(50,971)	(41,827)	-	-
L045	RACELAND BOARD OF EDUC	(190,889)	(249,654)	(183,982)	(160,024)	-	-
L046	HANCOCK CO PUBLIC LIBRARY	(38,185)	(53,618)	(45,385)	(38,909)	-	-
L047	WEST POINT INDEPENDENT SC	(26,559)	(25,470)	(2,202)	-	-	-
L049	CYNTHIANA/HARRISON LIBRAR	(42,723)	(46,543)	(36,674)	(28,890)	-	-
L050	CITY OF MUNFORDVILLE	(57,135)	(53,872)	(44,515)	(36,781)	-	-
L051	HENDERSON CO WATER DIST	(77,219)	(93,466)	(68,497)	(61,222)	-	-
L052	CITY OF EMINENCE	(62,297)	(72,831)	(58,123)	(55,250)	-	-
L054	DAWSON SPRINGS PUBLIC SCH	(152,179)	(171,458)	(134,808)	(111,111)	-	-
L057	CITY OF NICHOLASVILLE	(942,338)	(1,198,957)	(940,628)	(903,766)	-	-
L058	PAINTSVILLE BD OF ED	(153,539)	(177,591)	(130,821)	(125,241)	-	-
L060	KNOTT CO SOIL CONV DIST	(5,332)	(6,844)	(5,402)	(4,593)	-	-
L061	CITY OF BARBOURVILLE	(106,604)	(144,424)	(116,157)	(106,751)	-	-
L062	CITY OF HODGENVILLE	(167,263)	(214,722)	(178,356)	(151,388)	-	-
L063	LAUREL CO PUBLIC LIB DIST	(148,301)	(177,877)	(141,600)	(117,702)	-	-
L064	LOUISA WATER & SEWER COMM	(84,787)	(101,624)	(81,205)	(69,217)	-	-



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Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
L065	LEE CO PUBLIC LIBRARY	(14,249)	(19,203)	(14,101)	(15,011)	-	-
L066	CITY OF HYDEN	(20,858)	(24,900)	(21,012)	(18,074)	-	-
L067	LETCHER COUNTY CONS DIST	(5,703)	(7,878)	(5,713)	(4,968)	-	-
L068	HOUSING AUTH OF VANCEBURG	(15,197)	(17,901)	(14,338)	(11,773)	-	-
L069	STANFORD WATER COMMISSION	(99,465)	(120,200)	(88,836)	(76,461)	-	-
L071	RUSSELLVILLE CITY SCHOOLS	(256,128)	(336,873)	(251,878)	(205,359)	-	-
L072	CITY OF EDDYVILLE	(64,933)	(67,551)	(49,265)	(48,311)	-	-
L073	CITY OF PADUCAH	(1,447,724)	(1,787,301)	(1,399,973)	(1,197,840)	-	-
L074	HOUSING AUTH MCREARY CO	(25,967)	(31,991)	(28,135)	(22,486)	-	-
L075	CITY OF LIVERMORE	(33,978)	(44,184)	(36,334)	(32,589)	-	-
L076	BEREA BD OF ED	(269,912)	(290,811)	(204,248)	(192,603)	-	-
L077	CITY OF SALYERSVILLE	(133,654)	(162,194)	(136,526)	(110,817)	-	-
L078	MARION FREE PUBLIC LIBRAR	(49,890)	(56,134)	(40,159)	(32,882)	-	-
L079	MARSHALL CO SOIL & WATER	(5,303)	(7,000)	(5,708)	(4,820)	-	-
L080	MARTIN CO CONSERV DIST	(4,120)	(4,686)	(3,846)	(3,226)	-	-
L082	MEADE CO BD OF ED	(1,139,282)	(1,363,034)	(994,172)	(866,506)	-	-
L083	MENIFEE CO PUBLIC LIBRARY	(8,318)	(7,876)	(3,678)	(5,774)	-	-
L084	BURGIN INDEPENDENT SCH	(109,541)	(126,156)	(83,904)	(71,125)	-	-
L085	METCALFE CO PUBLIC LIB	(26,120)	(32,019)	(24,224)	(19,619)	-	-
L086	CITY OF TOMPKINSVILLE	(144,718)	(172,028)	(123,740)	(107,376)	-	-
L087	MONTGOMERY CO SAN DIST #2	(10,750)	(13,002)	(10,758)	(13,391)	-	-
L088	MORGAN COUNTY LIBRARY	(22,585)	(30,297)	(23,050)	(18,716)	-	-
L090	CITY OF NEW HAVEN	(19,101)	(23,763)	(18,257)	(13,030)	-	-
L091	NICHOLAS COUNTY LIBRARY	(15,252)	(12,050)	(7,249)	(3,149)	-	-
L092	OHIO CO WATER DIST	(155,766)	(203,992)	(150,310)	(126,835)	-	-
L093	LAGRANGE UTILITY COMM	(95,020)	(131,575)	(102,372)	(79,810)	-	-
L096	PENDLETON COUNTY WATER	(59,387)	(74,831)	(59,586)	(42,573)	-	-
L099	POWELLS VALLEY WATER DIST	(43,180)	(52,358)	(40,428)	(37,634)	-	-
L100	SCIENCE HILL BD OF ED	(100,443)	(120,363)	(103,987)	(82,845)	-	-
L102	CITY OF MOUNT VERNON	(226,070)	(274,978)	(204,753)	(156,688)	-	-
L103	MOREHEAD UTILITY PLANT BD	(347,993)	(486,741)	(360,476)	(293,747)	-	-
L104	LAKE CUMBERLAND ADD	(499,884)	(590,992)	(454,338)	(359,246)	-	-
L105	GEORGETOWN/SCOTT CO PARKS	(141,847)	(164,771)	(110,978)	(117,785)	-	-
L106	TRIPLE S PLANNING & ZONIN	(25,962)	(34,803)	(27,582)	(23,711)	-	-
L107	CITY OF FRANKLIN	(398,200)	(489,338)	(355,866)	(304,580)	-	-
L108	SPENCER CO FIRE DIST	(6,270)	(10,316)	(6,863)	(6,418)	-	-
L109	CAMPBELLSVILLE CITY SCHOO	(267,149)	(327,877)	(262,968)	(238,009)	-	-
L110	CITY OF ELKTON	(100,510)	(130,538)	(103,616)	(91,705)	-	-
L111	HOUSING AUTH OF CADIZ	(21,279)	(25,039)	(19,856)	(16,814)	-	-
L112	CITY OF BEDFORD	(15,736)	(19,431)	(15,863)	(16,859)	-	-
L113	UNION CO PLANNING COMM	(19,504)	(24,663)	(13,678)	(8,504)	-	-
L114	WARREN COUNTY BD OF ED	(3,180,844)	(4,088,156)	(3,094,363)	(2,842,522)	-	-
L115	WASHINGTON CO SCHOOLS	(395,464)	(499,807)	(359,664)	(346,509)	-	-
L118	CORBIN BD OF ED	(554,321)	(670,818)	(484,287)	(409,282)	-	-
L119	CITY OF CAMPTON	(74,726)	(94,373)	(71,007)	(46,730)	-	-
L120	FALLING SPRINGS ARTS	(89,632)	(106,188)	(82,753)	(74,254)	-	-
L141	CORINTH WATER DISTRICT	(21,203)	(17,723)	(15,233)	(12,558)	-	-
L156	CITY OF LYNDON	(36,068)	(44,968)	(33,123)	(29,366)	-	-
L159	ELSMERE FIRE PROTECTION	(8,121)	(10,715)	(8,921)	(8,310)	-	-
L256	CITY OF HURSTBOURNE	(24,297)	(30,480)	(23,105)	(20,101)	-	-
L356	EASTWOOD FIRE PROT DIST	(5,123)	(66)	-	-	-	-
L456	HARRODS CREEK FIRE DIST	(523)	194	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	(13,311)	(24,604)	(18,284)	(18,033)	-	-
L756	PLEASURE RIDGE PARK FIRE	(40,393)	(57,315)	(40,593)	(35,108)	-	-
L959	NORTHERN KY CONV CTR CORP	(219,031)	(254,135)	(144,157)	(173,502)	-	-
M001	COLUMBIA/ADAIR UTILITIES	(170,956)	(200,970)	(151,659)	(128,448)	-	-
M003	LAWBG-ANDERSON PLAN COMM	(2,872)	(3,693)	(2,868)	(2,484)	-	-
M005	GLASGOW WATER COMPANY	(403,075)	(523,859)	(410,151)	(353,654)	-	-
M006	GATEWAY AREA DEV DISTRICT	(119,504)	(167,577)	(135,061)	(118,342)	-	-
M007	MIDDLESBORO CITY SCHOOL	(271,441)	(328,281)	(273,236)	(210,984)	-	-
M008	WALTON/VERONA BD OF ED	(383,241)	(492,136)	(386,088)	(332,383)	-	-
M009	PARIS BOURBON CO LIBRARY	(59,877)	(75,660)	(59,029)	(50,611)	-	-
M010	BOYD CO BD OF ED	(1,033,870)	(1,316,327)	(1,025,401)	(923,637)	-	-
M011	BOYLE COUNTY BD OF EDUC	(521,221)	(628,273)	(475,518)	(407,176)	-	-
M012	EAST PENDLETON WATER DIST	(53,195)	(69,334)	(55,670)	(44,109)	-	-
M013	BREATHITT CO SOIL CONSERV	(2,514)	(4,564)	(2,962)	(3,488)	-	-
M014	CITY OF HARDINBURG	(50,282)	(47,206)	(32,902)	(27,811)	-	-



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
M015	BULLITT CO FISCAL COURT	(962,429)	(1,255,104)	(1,008,824)	(937,369)	-	-
M017	CITY OF FREDONIA	(6,149)	(8,700)	(4,419)	(3,732)	-	-
M018	CALLOWAY CO PUBLIC LIBRAR	(59,176)	(72,064)	(56,130)	(45,336)	-	-
M019	CAMPBELL CO COURTHOUSE	(11,986)	(15,514)	(11,949)	(10,794)	-	-
M020	CITY OF BARDWELL	(69,906)	(81,576)	(66,503)	(64,781)	-	-
M021	CARROLL CO WATER DISTRICT	(82,265)	(106,461)	(82,970)	(71,067)	-	-
M022	CITY OF OLIVE HILL	(169,943)	(209,311)	(162,814)	(121,666)	-	-
M023	E CASEY CO WATER DISTRICT	(45,089)	(53,851)	(42,180)	(35,405)	-	-
M024	CHRISTIAN CO BD OF ED	(2,225,375)	(2,639,581)	(2,001,160)	(1,783,262)	-	-
M025	WINCHESTER MUNICIPAL UTIL	(564,860)	(693,393)	(538,702)	(451,102)	-	-
M026	CLAY COUNTY 911 BOARD	(40,736)	(52,077)	(44,071)	(38,889)	-	-
M027	HOUSING AUTH OF ALBANY	(28,154)	(33,956)	(26,987)	(22,352)	-	-
M029	CUMBERLAND CO FISCAL CT	(183,355)	(223,262)	(172,228)	(152,935)	-	-
M030	DAVISS CO BD OF EDUC	(2,931,423)	(3,602,259)	(2,665,227)	(2,424,688)	-	-
M031	EDMONSON CO CONSERV DIST	(3,127)	(5,038)	(3,868)	(3,732)	-	-
M033	IRVINE MUNICIPAL UTILITY	(115,739)	(146,444)	(113,521)	(101,902)	-	-
M034	FAYETTE CO BD EDUCATION	(10,572,029)	(13,754,200)	(10,531,511)	(9,456,266)	-	-
M035	FLEMING COUNTY LIBRARY	(28,039)	(34,446)	(27,917)	(21,744)	-	-
M037	FRANKLIN CO BD OF ED	(1,742,514)	(2,152,740)	(1,590,558)	(1,501,030)	-	-
M038	HICKMAN/FULTON RIV PRT AU	(57,604)	(68,604)	(44,964)	(42,086)	-	-
M039	GALLATIN CO WATER DIS	(45,467)	(54,292)	(40,606)	(38,754)	-	-
M040	GARRARD CO PUBLIC LIBRARY	(31,114)	(41,429)	(34,038)	(24,653)	-	-
M041	GRANT CO BD OF ED	(979,049)	(1,143,337)	(821,092)	(694,547)	-	-
M042	CITY OF MAYFIELD	(165,854)	(213,220)	(169,141)	(137,016)	-	-
M043	CITY OF CANEYVILLE	(20,937)	(26,022)	(16,958)	(9,488)	-	-
M044	GREEN/TAYLOR WATER DIST	(88,488)	(109,098)	(88,061)	(63,950)	-	-
M045	CITY OF FLATWOODS	(203,251)	(252,602)	(197,951)	(173,123)	-	-
M046	CITY OF LEWISPORT	(110,809)	(137,273)	(106,486)	(97,040)	-	-
M047	HARDIN CO PUBLIC LIBRARY	(66,883)	(82,996)	(52,623)	(44,032)	-	-
M048	CITY OF BENHAM	(32,766)	(42,687)	(28,764)	(18,653)	-	-
M049	HARRISON CO CONSERVA DIST	(7,610)	(13,339)	(10,237)	(9,627)	-	-
M050	HART CO CONSERVATION DIST	(7,620)	(9,651)	(7,487)	(6,226)	-	-
M051	HENDERSON CO BD OF ED	(1,792,571)	(2,202,229)	(1,770,156)	(1,465,106)	-	-
M052	HENRY CO LIBRARY	(35,965)	(42,208)	(27,822)	(21,829)	-	-
M054	CITY OF DAWSON SPRINGS	(93,161)	(116,420)	(92,346)	(75,856)	-	-
M056	JEFF CO MED CTR STM & CHL	(238,817)	(261,808)	(202,494)	(161,376)	-	-
M057	NICH-VLE/JESS CO PK & REC	(51,194)	(71,919)	(57,579)	(48,738)	-	-
M058	CITY OF PAINTSVILLE	(478,448)	(583,396)	(434,076)	(384,039)	-	-
M059	KENTON COUNTY FISCAL CT	(1,601,296)	(2,109,007)	(1,669,130)	(1,383,163)	-	-
M060	CITY OF HINDMAN	(18,836)	(19,479)	(11,344)	(8,297)	-	-
M061	KNOX CO E M S	(211,445)	(261,564)	(195,756)	(198,926)	-	-
M062	LARUE CO WATER DIST #1	(51,226)	(50,970)	(39,478)	(31,707)	-	-
M064	HOUSING AUTH/ LAWRENCE CO	(27,821)	(35,292)	(26,318)	(23,171)	-	-
M065	LEE CO SOIL CONSERV DIST	(6,633)	(6,979)	(7,036)	(5,125)	-	-
M067	JENKINS BD OF ED	(95,859)	(113,655)	(76,157)	(72,242)	-	-
M068	CITY OF VANCEBURG	(70,312)	(77,024)	(59,607)	(56,966)	-	-
M069	CITY OF STANFORD	(19,747)	(34,617)	(28,332)	(25,319)	-	-
M070	LEDBETTER WATER DISTRICT	(43,753)	(53,624)	(41,089)	(35,121)	-	-
M073	W MCCRACKEN CO WATER DIST	(18,938)	(15,972)	(15,432)	(8,376)	-	-
M075	CITY OF SACRAMENTO	(29,704)	(38,930)	(29,679)	(26,781)	-	-
M076	CITY OF RICHMOND	(831,450)	(1,096,914)	(827,107)	(748,764)	-	-
M077	MAGOFFIN CO COURT CLERK	(38,552)	(50,348)	(34,187)	(31,687)	-	-
M078	LEBANON WATER WORKS	(120,613)	(159,197)	(117,552)	(103,435)	-	-
M079	MARSHALL CO REF DISP DIST	(112,774)	(145,495)	(114,279)	(91,618)	-	-
M081	CITY OF MAYSVILLE	(582,141)	(679,218)	(529,597)	(486,308)	-	-
M082	CITY OF BRANDENBURG	(105,793)	(126,112)	(104,865)	(72,306)	-	-
M084	MERCER CO BOARD OF ED	(621,836)	(775,752)	(573,421)	(495,603)	-	-
M085	CITY OF EDMONTON	(121,844)	(164,466)	(129,423)	(112,170)	-	-
M087	MT STERL/MONTGOMERY LIB	(54,216)	(68,805)	(49,887)	(47,962)	-	-
M088	MORGAN CO CONSERVAT DIST	(5,841)	(7,205)	(5,700)	(4,510)	-	-
M090	BARDSTOWN BD OF ED	(808,290)	(1,015,460)	(766,051)	(706,687)	-	-
M091	NICHOLAS CO WATER DIST	(22,095)	(26,392)	(21,531)	(19,582)	-	-
M092	CITY OF BEAVER DAM	(126,857)	(166,474)	(130,696)	(116,648)	-	-
M093	OLDHAM CO WATER DIST	(176,166)	(254,724)	(183,942)	(168,367)	-	-
M096	CITY OF FALMOUTH	(139,185)	(177,115)	(147,227)	(121,512)	-	-
M097	E KY CONCEN EMPLOY PRO	(373,941)	(456,985)	(372,679)	(317,003)	-	-
M098	PIKE CO HOUSING AUTHORITY	(49,840)	(45,967)	(31,630)	(27,741)	-	-



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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	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
M099	BEECH FORK WATER COMM	(53,422)	(67,882)	(54,717)	(48,274)	-	-
M100	PULASKI CO BD OF ED	(2,046,002)	(2,515,960)	(1,844,656)	(1,578,613)	-	-
M104	RUSSELL CO PUBLIC LIBRARY	(38,630)	(51,241)	(39,700)	(34,088)	-	-
M105	SCOTT COUNTY LIBRARY	(158,315)	(198,745)	(153,044)	(132,008)	-	-
M106	SHELBY CO BD OF ED	(1,613,571)	(2,190,832)	(1,510,990)	(1,396,400)	-	-
M107	FRANKLIN ELECTRIC PLNT BD	(195,190)	(268,701)	(210,077)	(192,823)	-	-
M108	SPENCER CO PUBLIC LIB	(35,621)	(49,526)	(39,881)	(33,750)	-	-
M109	CITY OF CAMPBELLSVILLE	(449,050)	(540,074)	(401,406)	(322,931)	-	-
M110	CITY OF GUTHRIE	(61,129)	(100,000)	(80,519)	(66,442)	-	-
M111	TRIGG CO CONS DISTRICT	(5,876)	(7,798)	(5,693)	(5,267)	-	-
M112	CITY OF MILTON	(48,650)	(59,491)	(47,448)	(40,599)	-	-
M113	CITY OF STURGIS	(84,106)	(113,922)	(88,637)	(83,191)	-	-
M115	WASHINGTON CO LIBRARY BD	(23,120)	(30,556)	(24,135)	(21,676)	-	-
M116	WAYNE CO PUBLIC LIBRARY	(43,473)	(49,315)	(34,325)	(27,235)	-	-
M117	WEBSTER CO BD OF ED	(559,666)	(701,705)	(546,872)	(471,611)	-	-
M118	WHITLEY CO FISCAL COURT	(681,714)	(885,246)	(686,866)	(642,329)	-	-
M119	WOLFE CO FISCAL COURT	(200,786)	(258,926)	(208,039)	(201,486)	-	-
M120	WOODFORD COUNTY LIBRARY	(91,180)	(113,176)	(83,978)	(72,396)	-	-
M215	SHEPHER/BULLIT CO TOURIST	(87,017)	(117,938)	(88,139)	(71,523)	-	-
M315	CITY OF PIONEER VILLAGE	(7,562)	(9,325)	(7,349)	(6,715)	-	-
M356	MIDDLETOWN FIRE PROT DIST	(5,097)	(1,146)	-	-	-	-
M415	BULLITT CO SANITATION DIS	(66,783)	(83,163)	(83,120)	(44,236)	-	-
N001	ADAIR CO CONSERVATION DIS	(11,809)	(17,268)	(13,192)	(13,797)	-	-
N006	HOUSING AUTH OWINGSVILLE	(16,401)	(17,324)	(15,575)	(12,509)	-	-
N007	PINEVILLE BD OF EDUCATION	(93,668)	(121,003)	(85,954)	(84,940)	-	-
N008	CITY OF FLORENCE	(816,189)	(1,032,802)	(793,832)	(693,896)	-	-
N009	CITY OF MILLERSBURG	(5,840)	(8,560)	(7,878)	(6,874)	-	-
N010	BOYD CO PUBLIC LIBRARY	(123,899)	(160,548)	(105,870)	(94,855)	-	-
N011	CITY OF PERRYVILLE	(5,902)	(5,679)	(4,467)	(3,724)	-	-
N012	CITY OF BROOKSVILLE	(46,594)	(54,741)	(49,062)	(36,845)	-	-
N013	MIDDLE KY COMM ACT PART	(390,952)	(467,219)	(364,337)	(313,218)	-	-
N014	CITY OF IRVINGTON	(51,462)	(37,389)	(26,777)	(25,856)	-	-
N015	BULLITT CO CONSERVAT DIST	(6,216)	(7,557)	(5,284)	(4,535)	-	-
N017	PRINCETON ELECTRIC PL BD	(223,564)	(280,787)	(221,504)	(193,441)	-	-
N018	MURRAY/CALLOWAY CO AIRPRT	(8,180)	(9,611)	(7,409)	(6,351)	-	-
N020	CARLISLE CO SANIT DIST 1	(13,706)	(16,872)	(13,318)	(11,867)	-	-
N021	CARROLLTON UTILITIES COMM	(284,961)	(344,584)	(274,042)	(215,780)	-	-
N022	CITY OF GRAYSON	(148,640)	(165,093)	(146,332)	(45,755)	-	-
N025	EAST CLARK CO WATER DIST	(50,005)	(66,213)	(52,143)	(44,777)	-	-
N029	CUMBERLAND CO PUBLIC LIB	(18,483)	(23,654)	(16,731)	(16,285)	-	-
N033	ESTILL CO WATER DIST NO 1	(50,678)	(65,633)	(52,214)	(45,427)	-	-
N035	HOUSING AUTH FLEMINGSBURG	(10,316)	(15,771)	(10,063)	(6,100)	-	-
N036	PRESTONSBURG CITY UTIL	(494,709)	(557,670)	(429,243)	(360,152)	-	-
N037	FRANKFORT INDEP SCHOOLS	(230,380)	(267,972)	(202,407)	(198,282)	-	-
N038	HOUSING AUTH OF HICKMAN	(33,387)	(37,626)	(29,842)	(25,643)	-	-
N041	BULLOCK PEN WATER DIST	(136,302)	(169,015)	(130,376)	(108,941)	-	-
N042	PURCHASE AREA DEV DIST	(354,801)	(415,798)	(321,116)	(285,347)	-	-
N043	GRAYSON CO LIBRARY	(46,887)	(57,594)	(36,359)	(31,418)	-	-
N044	HOUSING AUTH OF GREENSBUR	(4,868)	(1,163)	-	-	-	-
N045	KENTUCKY ED DEV CORP	(142,366)	(154,547)	(141,507)	(115,337)	-	-
N047	ELIZABETHTOWN BD OF EDUC	(537,192)	(652,978)	(480,736)	(398,084)	-	-
N049	CYNTHIANA HARRISON CO JPC	(16,496)	(20,011)	(15,768)	(13,338)	-	-
N050	CITY OF HORSE CAVE	(68,039)	(92,461)	(76,169)	(57,649)	-	-
N051	CITY OF HENDERSON	(1,350,850)	(1,614,129)	(1,237,662)	(1,039,494)	-	-
N052	CITY OF NEW CASTLE	(23,253)	(28,969)	(23,747)	(21,520)	-	-
N054	CITY OF MADISONVILLE	(1,443,833)	(1,872,330)	(1,493,178)	(1,335,118)	-	-
N057	NICHOLASVILLE HOUSING AUT	(12,410)	(16,549)	(14,239)	(8,584)	-	-
N058	JOHNSON CO LIBRARY	(49,016)	(63,630)	(49,652)	(40,251)	-	-
N060	KNOTT CO WATER & SEWER	(84,844)	(116,353)	(94,558)	(84,156)	-	-
N061	KNOX CO SOIL CONSERV DIS	(6,739)	(9,184)	(6,254)	(5,246)	-	-
N063	CUMBERLAND VAL AREA DEV	(187,891)	(214,133)	(168,128)	(138,795)	-	-
N065	THREE FORKS REG JAIL	(190,764)	(272,537)	(204,943)	(163,220)	-	-
N067	HOUSING ORIENTED MINISTRI	(62,821)	(85,150)	(71,506)	(56,353)	-	-
N068	GAR,QUI,KY-O-HTS WTR DIST	(41,130)	(50,755)	(37,147)	(31,249)	-	-
N069	CITY OF CRAB ORCHARD	(12,594)	(10,005)	(6,524)	(6,155)	-	-
N071	CITY OF AUBURN	(65,187)	(81,069)	(60,583)	(53,833)	-	-
N072	LYON CO AMBULANCE SERVICE	(106,409)	(136,565)	(109,259)	(96,196)	-	-



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Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
N075	CITY OF ISLAND	(20,707)	(26,348)	(21,953)	(17,745)	-	-
N076	MADISON CO EMS	(16,014)	(18,139)	(14,249)	(12,266)	-	-
N077	MAGOFFIN CO WATER DIST	(58,388)	(76,664)	(61,361)	(50,389)	-	-
N078	CENTRAL KY COMM ACTION	(961,523)	(1,351,103)	(1,092,255)	(896,547)	-	-
N079	BENTON ELECTRIC SYSTEM	(139,729)	(172,478)	(130,415)	(114,735)	-	-
N080	MARTIN CO WATER DISTRICT	(90,000)	(50,078)	-	-	-	-
N081	BUFFALO TRACE AR DEV DIST	(251,101)	(312,172)	(249,261)	(217,233)	-	-
N082	MEADE CO WATER DISTRICT	(77,367)	(99,412)	(78,615)	(65,102)	-	-
N084	MERCER CO PUBLIC LIBRARY	(70,489)	(88,299)	(68,124)	(56,931)	-	-
N085	METCALFE CO CONSERV DIST	(6,348)	(7,510)	(5,913)	(4,327)	-	-
N087	CITY OF MT STERLING	(171,208)	(211,660)	(159,794)	(145,626)	-	-
N088	MORGAN CO AMBULANCE SERV	(60,280)	(72,353)	(51,106)	(49,262)	-	-
N089	MUHLENBERG CO WATER DIST	(125,631)	(158,304)	(118,970)	(102,089)	-	-
N090	BARSTOWN-NELSON CO TOURI	(31,386)	(45,379)	(37,671)	(30,811)	-	-
N092	CITY OF HARTFORD	(136,856)	(163,146)	(125,774)	(104,911)	-	-
N093	CITY OF LAGRANGE	(110,178)	(147,662)	(119,816)	(99,850)	-	-
N094	CITY OF OWENTON	(17,642)	(21,656)	(17,614)	(10,822)	-	-
N097	KY VALLEY ED COOPERATIVE	(25,741)	(27,671)	(23,020)	(19,226)	-	-
N098	PIKE CO LIBRARY DISTRICT	(105,183)	(148,715)	(116,038)	(120,501)	-	-
N099	CITY OF CLAY CITY	(28,548)	(49,707)	(42,003)	(34,761)	-	-
N100	CITY OF BURNSIDE	(41,398)	(58,038)	(42,366)	(37,006)	-	-
N103	HOUSING AUTH OF MOREHEAD	(64,125)	(79,108)	(65,948)	(50,881)	-	-
N104	CITY OF JAMESTOWN	(175,196)	(219,192)	(172,970)	(156,043)	-	-
N106	W SHELBY WATER DISTRICT	(39,877)	(49,635)	(38,567)	(33,331)	-	-
N107	SIMPSON CO CONSER DIST	(4,402)	(5,524)	(4,156)	(3,939)	-	-
N110	LOGAN/TODD REG. WATER COM	(86,949)	(119,835)	(101,889)	(83,506)	-	-
N111	BARKLEY LAKE WATER DIST	(124,669)	(146,018)	(115,250)	(95,546)	-	-
N112	TRIMBLE CO WATER DIST	(24,767)	(26,408)	(19,252)	(18,629)	-	-
N113	UNION CO LIBRARY BD	(53,343)	(61,061)	(44,816)	(35,770)	-	-
N114	BOWLING GRN MUNICIPAL UTI	(2,306,153)	(2,900,528)	(2,265,214)	(1,961,594)	-	-
N115	WASHINGTON CO CONSER DIST	(4,908)	(6,373)	(4,905)	(4,373)	-	-
N116	MONTICELLO UTILITY COMM	(200,905)	(245,823)	(196,722)	(170,467)	-	-
N117	CITY OF DIXON	(13,903)	(16,823)	(11,943)	(13,217)	-	-
N118	CITY OF WILLIAMSBURG	(356,699)	(445,675)	(356,254)	(323,893)	-	-
N119	WOLFE CO CONSER DISTRICT	(7,158)	(9,137)	(7,201)	(6,032)	-	-
N120	WOODFORD CO PLAN ZONING	(44,834)	(55,840)	(43,963)	(37,524)	-	-
N959	N KY CONV & VISITORS BUR	(197,290)	(199,450)	(90,779)	(90,997)	-	-
P001	HOUSING AUTH OF COLUMBIA	(23,841)	(21,812)	(14,831)	(12,797)	-	-
P005	GLASGOW ELECTRIC PLANT BD	(677,942)	(814,700)	(645,933)	(560,435)	-	-
P006	BATH COUNTY E.M.S.	(95,335)	(94,084)	(81,275)	(64,341)	-	-
P007	CITY OF PINEVILLE	(46,387)	(57,175)	(42,874)	(45,951)	-	-
P008	BOONE CO PLANNING COMM	(182,425)	(224,068)	(171,832)	(142,029)	-	-
P009	HOUSING AUTHORITY PARIS	(47,980)	(43,095)	(33,999)	(27,191)	-	-
P010	REGIONAL PUBLIC SAFETY	(127,607)	(154,106)	(127,286)	(108,891)	-	-
P011	CITY OF JUNCTION CITY	(35,220)	(35,848)	(29,862)	(20,007)	-	-
P013	CITY OF JACKSON	(218,684)	(266,271)	(210,404)	(192,674)	-	-
P014	BRECKINRIDGE CO PUBLIC LI	(36,199)	(48,222)	(35,476)	(35,251)	-	-
P015	CITY OF LEBANON JUNCTION	(37,083)	(55,528)	(43,956)	(37,337)	-	-
P017	PRINCETON WATER/WASTEWATE	(132,044)	(161,294)	(121,461)	(97,409)	-	-
P018	MURRAY/CALLOWAY TRANS AUT	(76,101)	(88,227)	(61,446)	(57,041)	-	-
P022	RATTLESNAKE RIDGE WATER	(104,832)	(134,420)	(111,375)	(89,883)	-	-
P023	LIBERTY TOURISM	(812)	(3,013)	(2,867)	(6,483)	-	-
P025	CLARK CO CONSVATION DIST	(4,204)	(5,027)	(3,992)	(3,289)	-	-
P033	ESTILL COUNTY EMS	-	-	-	-	-	-
P035	FLEMING CO DISPATCH	(28,523)	(35,321)	(28,638)	(26,655)	-	-
P037	COMMUNITY ACTION KENTUCKY	(113,435)	(165,784)	(142,548)	(108,168)	-	-
P038	HICKMAN ELECTRIC SYSTEM	(73,884)	(87,890)	(65,099)	(56,223)	-	-
P041	CITY OF DRY RIDGE	(62,811)	(66,190)	(47,600)	(40,493)	-	-
P043	CITY OF CLARKSON	(20,859)	(33,700)	(26,060)	(24,032)	-	-
P045	GREENUP CO ENVIR COMM	(26,304)	(34,872)	(30,548)	(19,948)	-	-
P047	CITY OF WEST POINT	(42,729)	(46,826)	(33,199)	(20,476)	-	-
P048	HARLAN COUNTY C A A	(204,092)	(269,158)	(201,141)	(184,100)	-	-
P049	HOUSING AUTHORITY OF CYNT	(102,000)	(112,722)	(82,569)	(55,743)	-	-
P050	HART CO SOLID WASTE SVC	(108,590)	(150,937)	(118,449)	(112,250)	-	-
P051	HENDERSON MUN POWER&LIGHT	(567,892)	(785,093)	(623,835)	(519,111)	-	-
P052	LITTLE KY RV WS CONV DIST	(11,836)	(13,927)	(11,940)	(9,115)	-	-
P054	HOUSING AUTH DAWSON SPG	(46,361)	(55,970)	(45,602)	(38,811)	-	-



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
P057	VALLEY VIEW FERRY AUTHORI	(21,488)	(27,124)	(23,250)	(22,651)	-	-
P061	BARBOURVILLE UTILITY COMM	(400,389)	(522,756)	(414,852)	(370,035)	-	-
P063	LAUREL CO WATER DIST #2	(133,767)	(169,324)	(127,238)	(113,741)	-	-
P068	LEWIS CO PUBLIC LIBRARY	(16,223)	(20,195)	(15,534)	(13,573)	-	-
P069	LINCOLN CO CLERK	(60,075)	(79,225)	(67,682)	(60,050)	-	-
P071	LOGAN CO CONS DISTRICT	(12,522)	(19,724)	(16,240)	(12,742)	-	-
P072	LYON CO WATER DISTRICT	(29,793)	(33,481)	(21,876)	(20,163)	-	-
P075	MCLEAN CO REG WATER COMM	(27,118)	(42,428)	(37,264)	(32,050)	-	-
P076	MADISON CO PUBLIC LIBRARY	(193,115)	(240,046)	(180,677)	(157,466)	-	-
P077	SALYERS/MAG CO JOINT HOUS	(20,333)	(26,919)	(21,401)	(18,073)	-	-
P078	MARION CO CONSERVAT DIST	(5,191)	(6,641)	(5,143)	(4,298)	-	-
P079	CITY OF CALVERT CITY	(214,243)	(271,888)	(224,054)	(180,832)	-	-
P081	MASON COUNTY LIBRARY	(38,406)	(38,774)	(22,604)	(21,892)	-	-
P084	ANDERSON-DEAN COMM PARK	(17,017)	(17,622)	(5,352)	(7,555)	-	-
P087	MONTGOMERY CTY WATER DIST	(11,826)	(12,799)	(9,243)	(7,822)	-	-
P088	MORGAN CO WATER DIST	(35,689)	(55,823)	(41,027)	(42,248)	-	-
P089	MUHLENBERG WATER DIST #3	(43,486)	(55,579)	(44,992)	(37,939)	-	-
P090	NORTH NELSON WATER DIST	(38,199)	(45,389)	(35,742)	(30,105)	-	-
P092	OHIO CO REG WASTEWATER D	(36,967)	(51,148)	(42,485)	(35,683)	-	-
P097	KY RIVER AREA DEV DIST	(264,010)	(316,367)	(240,728)	(217,069)	-	-
P100	LAKE CUMBERLAND CAA, INC	(538,362)	(689,992)	(589,603)	(563,520)	-	-
P103	MOREHEAD TOURISM COMMISSI	(45,019)	(52,526)	(41,045)	(35,138)	-	-
P104	RUSSELL CO TOURIST COMM	(12,267)	(15,322)	(11,217)	(9,261)	-	-
P105	GEORGETOWN/SCOTT TOURISM	(21,818)	(28,486)	(19,467)	(18,179)	-	-
P106	MULTI PURPOSE COMM ACTION	(48,913)	(71,881)	(60,572)	(55,507)	-	-
P107	SIMPSON CO LIBRARY DIST	(34,683)	(44,141)	(34,426)	(29,433)	-	-
P110	TODD COUNTY CONSERVATION DISTRICT	(6,816)	(8,533)	(6,915)	(6,267)	-	-
P111	JOHN L STREET LIBRARY	(20,731)	(25,869)	(16,947)	(15,574)	-	-
P113	STURGIS HOUSING AUTHORITY	(12,292)	(11,427)	(9,781)	(8,443)	-	-
P115	HOUSING AUTH SPRINGFIELD	(18,648)	(18,481)	(13,694)	(12,229)	-	-
P116	CITY OF MONTICELLO	(70,551)	(79,416)	(63,042)	(58,223)	-	-
P117	CITY OF CLAY	(44,857)	(58,123)	(53,095)	(46,825)	-	-
P120	WOODFORD CO CONSERV DIST	(7,996)	(11,203)	(8,744)	(10,119)	-	-
P959	CITY OF CRESTVIEW HILLS	(39,410)	(52,652)	(36,683)	(34,644)	-	-
R003	SOUTH ANDERSON WATER DIST	(38,044)	(53,388)	(41,564)	(34,857)	-	-
R005	BARREN CO SOIL CONS DIS	(5,248)	(6,494)	(5,158)	(4,404)	-	-
R008	BOONE CO LIBRARY DIST	(529,279)	(688,684)	(543,012)	(442,502)	-	-
R010	ASHLAND BD OF ED	(904,817)	(1,112,147)	(841,935)	(650,592)	-	-
R011	DANVILLE BOYLE PLANNING	(19,566)	(19,810)	(15,704)	(12,439)	-	-
R013	BREATHITT COUNTY WATER DISTRICT	(30,053)	(39,868)	(31,095)	(27,352)	-	-
R015	CITY OF SHEPHERDSVILLE	(219,435)	(277,252)	(210,020)	(197,251)	-	-
R017	CITY OF PRINCETON	(108,546)	(131,813)	(92,188)	(76,728)	-	-
R018	MURRAY ELECTRIC SYSTEM	(483,486)	(595,169)	(469,223)	(390,731)	-	-
R019	FORT THOMAS BOARD OF ED	(596,740)	(715,650)	(570,159)	(474,359)	-	-
R021	CARROLLTON/CARR CO REC TR	(8,554)	(10,821)	(8,384)	(7,453)	-	-
R024	CHRISTIAN CO WATER DIST	(97,423)	(125,429)	(100,806)	(82,890)	-	-
R030	DAVISS CO AIRPORT BD	(45,070)	(66,355)	(46,943)	(33,210)	-	-
R033	CITY OF RAVENNA	(12,366)	(13,212)	(7,608)	(8,872)	-	-
R034	LEXINGTON PUBLIC LIBRARY	(980,206)	(1,169,437)	(839,363)	(724,093)	-	-
R036	CITY OF PRESTONSBURG	(431,136)	(579,663)	(428,502)	(382,850)	-	-
R037	PAUL SAWYIER LIBRARY	(203,997)	(242,340)	(185,607)	(156,711)	-	-
R038	CITY OF FULTON	(223,473)	(263,366)	(212,976)	(178,952)	-	-
R041	CITY OF CRITTENDEN	(18,615)	(22,157)	(13,756)	(14,411)	-	-
R042	MAYFIELD ELEC & WATER SYS	(581,399)	(752,597)	(600,799)	(566,621)	-	-
R045	CITY OF RUSSELL	(178,027)	(210,568)	(168,038)	(138,430)	-	-
R047	LINCOLN TRAIL AREA DEV DI	(272,190)	(332,403)	(263,896)	(217,916)	-	-
R048	HARLAN CO CONSERV DIST	(6,822)	(9,044)	(6,944)	(5,817)	-	-
R050	HART CO AMB SERVICE	(192,739)	(214,480)	(170,981)	(145,411)	-	-
R051	HENDERSON MUN W & S DEPT	(726,765)	(869,865)	(662,052)	(536,722)	-	-
R052	CITY OF CAMPBELLSBURG	(11,083)	(13,474)	(9,414)	(8,508)	-	-
R054	SOUTH HOPKINS WATER DIST	(53,762)	(61,826)	(47,166)	(38,086)	-	-
R057	CITY OF WILMORE	(174,642)	(214,788)	(167,936)	(135,655)	-	-
R058	HOUSING AUTH OF PAINTSVLE	(88,892)	(107,898)	(84,929)	(70,661)	-	-
R061	KY COMM ECONOMIC OPPORT	(1,081,159)	(1,493,941)	(1,167,319)	(1,060,905)	-	-
R063	WOODCREEK WATER DISTRICT	(353,236)	(468,135)	(371,101)	(323,903)	-	-
R071	LOGAN CO PUBLIC LIBRARY	(82,098)	(100,508)	(78,570)	(67,709)	-	-
R072	LYON CO HOUSING AUTHORITY	(44,374)	(52,591)	(41,312)	(35,898)	-	-



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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	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
R073	MCCRACKEN CO BD OF ED	(1,598,820)	(1,993,755)	(1,544,959)	(1,350,509)	-	-
R076	RICHMOND UTILITIES	(574,114)	(702,852)	(517,780)	(456,664)	-	-
R078	CITY OF LORETTO	(4,379)	(5,462)	(4,180)	(3,484)	-	-
R079	MARSHALL CO PUB LIBRARY	(148,543)	(166,982)	(124,023)	(103,692)	-	-
R088	CITY OF WEST LIBERTY	(221,874)	(285,940)	(215,563)	(188,646)	-	-
R089	CENTRAL CITY MUN WTR&SEWR	(168,141)	(214,086)	(168,658)	(146,286)	-	-
R090	NELSON CO PUBLIC LIBRARY	(173,113)	(226,471)	(177,993)	(152,938)	-	-
R093	TRI CO COMM ACTION AGENCY	(49,359)	(62,599)	(43,156)	(37,613)	-	-
R097	PERRY COUNTY PUBLIC LIB	(114,856)	(132,401)	(99,985)	(80,133)	-	-
R103	ROWAN CO PUBLIC LIBRARY	(56,875)	(79,393)	(64,944)	(55,609)	-	-
R104	CITY OF RUSSELL SPRINGS	(144,439)	(196,717)	(157,469)	(142,554)	-	-
R105	CITY OF STAMPING GROUND	(1,972)	(4,998)	(4,116)	(3,201)	-	-
R106	SHELBY CO PARK RECREATION	(83,637)	(99,251)	(74,600)	(63,919)	-	-
R109	TAYLOR CO PUBLIC LIBRARY	(58,436)	(67,219)	(52,021)	(40,412)	-	-
R114	BOWLING GREEN PUBLIC SCHO	(1,151,932)	(1,438,721)	(1,105,934)	(910,177)	-	-
R115	S W E D A	(10,557)	(13,558)	(10,482)	(9,059)	-	-
R116	WAYNE CO CONSERV DIST	(7,911)	(10,955)	(6,626)	(8,047)	-	-
R117	WEBSTER COUNTY WATER DIST	(82,254)	(90,545)	(68,631)	(57,937)	-	-
R118	WILLIAMSBURG IND BD OF ED	(176,416)	(213,671)	(162,954)	(142,272)	-	-
R120	CITY OF MIDWAY	(42,995)	(59,033)	(43,291)	(44,382)	-	-
R959	N KY LEGAL AID SOCIETY	(383,977)	(520,057)	(437,400)	(392,469)	-	-
T036	FLOYD COUNTY CONSV DIST	(16,719)	(21,267)	(16,869)	(14,452)	-	-
V001	ADAIR COUNTY FISCAL COURT	(313,638)	(387,714)	(308,135)	(301,981)	-	-
V002	ALLEN COUNTY FISCAL COURT	(443,636)	(494,900)	(378,143)	(331,397)	-	-
V003	ANDERSON CO FISCAL COURT	(439,954)	(574,114)	(491,251)	(453,740)	-	-
V004	BALLARD COUNTY FISCAL CT	(395,292)	(519,748)	(423,588)	(352,922)	-	-
V005	BARREN CO FISCAL CT	(288,344)	(346,010)	(264,171)	(244,371)	-	-
V006	BATH CO FISCAL COURT	(237,165)	(279,242)	(222,486)	(193,009)	-	-
V007	BELL CO FISCAL CT	(419,149)	(500,508)	(388,239)	(314,594)	-	-
V008	BOONE CO FISCAL CT	(1,748,692)	(2,291,679)	(1,721,299)	(1,504,260)	-	-
V009	BOURBON CO FISCAL COURT	(413,055)	(537,612)	(422,895)	(364,229)	-	-
V010	BOYD COUNTY FISCAL COURT	(1,213,457)	(1,585,484)	(1,203,309)	(1,102,590)	-	-
V011	BOYLE COUNTY FISCAL COURT	(577,406)	(726,656)	(557,993)	(479,111)	-	-
V012	BRACKEN CO FISCAL COURT	(223,229)	(282,849)	(232,236)	(197,217)	-	-
V013	BREATHITT CO FISCAL COURT	(247,553)	(287,557)	(226,786)	(197,335)	-	-
V014	BRECKINRIDGE CO FISCAL CT	(443,959)	(564,026)	(433,951)	(356,038)	-	-
V016	BUTLER COUNTY FISCAL CT	(354,276)	(463,098)	(356,197)	(317,361)	-	-
V017	CALDWELL CO FISCAL COURT	(262,112)	(314,853)	(245,411)	(209,409)	-	-
V018	CALLOWAY CO FISCAL COURT	(714,802)	(879,215)	(657,816)	(559,451)	-	-
V019	CAMPBELL CO FISCAL CT	(1,518,031)	(1,981,780)	(1,464,619)	(1,180,808)	-	-
V020	CARLISLE CO FISCAL COURT	(183,344)	(210,891)	(175,135)	(156,855)	-	-
V021	CARROLL CO FISCAL CT	(472,197)	(614,906)	(462,244)	(406,036)	-	-
V022	CARTER CO FISCAL CT	(595,671)	(766,508)	(614,460)	(570,017)	-	-
V023	CASEY CO FISCAL COURT	(408,418)	(496,161)	(376,228)	(315,739)	-	-
V024	CHRISTIAN CO FISCAL COURT	(621,569)	(756,905)	(601,636)	(481,402)	-	-
V025	CLARK COUNTY FISCAL COURT	(545,974)	(703,459)	(511,090)	(484,995)	-	-
V026	CLAY COUNTY FISCAL CT	(697,003)	(872,416)	(716,270)	(689,797)	-	-
V027	CLINTON CO FISCAL COURT	(325,907)	(404,530)	(314,183)	(245,821)	-	-
V028	CRITTENDEN CO FIS CT	(366,832)	(477,803)	(372,450)	(318,671)	-	-
V030	DAVISS CO FISCAL COURT	(1,106,623)	(1,360,965)	(1,066,712)	(927,612)	-	-
V031	EDMONSON CO FISCAL CRT	(261,727)	(330,290)	(277,974)	(261,828)	-	-
V032	ELLIOTT CO FISCAL CT	(143,133)	(175,776)	(133,644)	(118,870)	-	-
V033	ESTILL CO FISCAL COURT	(338,504)	(431,707)	(335,014)	(295,944)	-	-
V035	FLEMING CO FISCAL COURT	(202,728)	(246,884)	(193,777)	(179,491)	-	-
V036	FLOYD CO FISCAL COURT	(657,490)	(810,722)	(647,741)	(563,904)	-	-
V037	FRANKLIN CO FISCAL COURT	(868,773)	(1,129,345)	(864,425)	(752,567)	-	-
V038	FULTON COUNTY FIS CT	(525,497)	(621,644)	(444,052)	(392,360)	-	-
V039	GALLATIN CO FISCAL COURT	(356,421)	(449,303)	(358,944)	(311,223)	-	-
V040	GARRARD CO FISCAL COURT	(392,176)	(501,813)	(541,758)	(337,346)	-	-
V041	GRANT COUNTY FISCAL COURT	(467,479)	(657,240)	(535,229)	(465,952)	-	-
V042	GRAVES COUNTY FISCAL CT	(721,920)	(876,779)	(687,749)	(588,855)	-	-
V043	GRAYSON CO FISCAL COURT	(716,387)	(950,226)	(733,786)	(672,724)	-	-
V044	GREEN COUNTY FISCAL COURT	(140,433)	(183,315)	(140,640)	(114,180)	-	-
V045	GREENUP CO FISCAL CT	(777,941)	(967,640)	(736,243)	(649,170)	-	-
V046	HANCOCK CO FISCAL COURT	(407,342)	(505,835)	(402,803)	(332,553)	-	-
V047	HARDIN CO FISCAL COURT	(597,309)	(761,074)	(574,099)	(504,633)	-	-
V048	HARLAN CO FIS CT	(675,374)	(768,039)	(607,253)	(510,289)	-	-



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
V049	HARRISON CO FISCAL COURT	(245,771)	(297,567)	(236,936)	(203,049)	-	-
V050	HART COUNTY FISCAL COURT	(444,634)	(569,770)	(441,521)	(385,888)	-	-
V051	HENDERSON CO FISCAL COURT	(1,203,038)	(1,392,949)	(1,072,334)	(907,998)	-	-
V052	HENRY CO FISCAL COURT	(270,023)	(295,269)	(204,832)	(172,645)	-	-
V053	HICKMAN CO FISCAL COURT	(199,001)	(235,615)	(180,323)	(157,418)	-	-
V054	HOPKINS CO FISCAL COURT	(821,307)	(996,027)	(795,866)	(649,863)	-	-
V055	JACKSON CO FISCAL COURT	(437,725)	(532,503)	(403,148)	(374,057)	-	-
V057	JESSAMINE CO FISCAL COURT	(1,010,208)	(1,307,343)	(1,003,608)	(889,641)	-	-
V060	KNOTT CO FISCAL CT	(300,601)	(344,667)	(267,433)	(237,903)	-	-
V061	KNOX CO FISCAL CT	(531,736)	(724,345)	(554,006)	(529,288)	-	-
V062	LARUE CO FISCAL COURT	(364,625)	(469,367)	(366,211)	(316,598)	-	-
V063	LAUREL COUNTY FISCAL COUR	(1,060,500)	(1,398,965)	(1,100,917)	(948,314)	-	-
V064	LAWRENCE CO FISCAL CT	(392,083)	(476,819)	(400,180)	(364,865)	-	-
V065	LEE COUNTY FISCAL COURT	(227,126)	(324,085)	(306,604)	(288,952)	-	-
V066	LESLIE CO FISCAL COURT	(517,261)	(586,095)	(445,654)	(366,597)	-	-
V067	LETCHER CO FISCAL COURT	(396,266)	(466,615)	(375,606)	(308,299)	-	-
V068	LEWIS COUNTY FISCAL COURT	(339,935)	(404,038)	(322,034)	(233,663)	-	-
V069	LINCOLN CO FISCAL COURT	(350,553)	(408,918)	(316,461)	(220,087)	-	-
V070	LIVINGSTON CO FISCAL CT	(379,041)	(454,958)	(357,842)	(294,278)	-	-
V071	LOGAN COUNTY FISCAL COURT	(628,852)	(853,090)	(655,712)	(558,392)	-	-
V072	LYON COUNTY FISCAL COURT	(173,122)	(211,614)	(165,427)	(137,458)	-	-
V073	MCCRACKEN CO FISCAL COURT	(659,709)	(815,180)	(642,131)	(526,802)	-	-
V074	MCCREARY CO FISCAL CT	(413,807)	(588,121)	(448,694)	(414,338)	-	-
V075	MCLEAN COUNTY FISCAL CT	(373,202)	(444,463)	(349,599)	(281,898)	-	-
V076	MADISON CO FISCAL COURT	(971,533)	(1,288,915)	(952,471)	(803,785)	-	-
V077	MAGOFFIN CO FISCAL COURT	(257,374)	(274,763)	(211,979)	(182,425)	-	-
V078	MARION CO FISCAL COURT	(774,918)	(1,008,535)	(754,935)	(696,506)	-	-
V079	MARSHALL CO FISCAL COURT	(776,765)	(924,381)	(698,988)	(580,199)	-	-
V080	MARTIN CO FISCAL COURT	(283,585)	(333,593)	(254,014)	(228,048)	-	-
V081	MASON CO FIS CT	(545,398)	(680,459)	(538,950)	(453,812)	-	-
V082	MEADE COUNTY FISCAL COURT	(902,657)	(1,164,642)	(927,240)	(863,225)	-	-
V083	MENIFEE CO FISCAL COURT	(146,302)	(192,914)	(152,792)	(130,483)	-	-
V084	MERCER COUNTY FISCAL COUR	(324,361)	(381,372)	(307,280)	(284,538)	-	-
V085	METCALFE CO FISCAL COURT	(207,078)	(245,823)	(183,939)	(156,068)	-	-
V086	MONROE CO FISCAL COURT	(168,489)	(217,799)	(169,499)	(138,596)	-	-
V087	MONTGOMERY CO FISCAL CT	(589,533)	(710,659)	(540,868)	(514,510)	-	-
V088	MORGAN CO FISCAL CT	(206,525)	(276,356)	(220,791)	(222,929)	-	-
V089	MUHLENBERG CO FISCAL CT	(847,823)	(1,007,405)	(762,572)	(716,721)	-	-
V090	NELSON CO FISCAL CT	(1,046,596)	(1,363,642)	(1,099,198)	(938,829)	-	-
V091	NICHOLAS CO FISCAL COURT	(210,377)	(268,749)	(214,209)	(215,566)	-	-
V092	OHIO COUNTY FISCAL CRT	(490,717)	(630,398)	(505,313)	(445,874)	-	-
V093	OLDHAM CO FISCAL COURT	(733,215)	(923,676)	(712,941)	(638,674)	-	-
V094	OWEN COUNTY FISCAL COURT	(305,657)	(390,810)	(323,372)	(306,359)	-	-
V095	OWSLEY CO FISCAL COURT	(141,867)	(170,699)	(129,328)	(110,474)	-	-
V096	PENDLETON CO FISCAL COURT	(268,097)	(313,960)	(250,123)	(206,923)	-	-
V097	PERRY COUNTY FISCAL COURT	(704,047)	(851,626)	(613,074)	(576,869)	-	-
V098	PIKE COUNTY FISCAL COURT	(1,342,969)	(1,718,949)	(1,294,439)	(1,176,183)	-	-
V099	POWELL CO FISCAL CT	(552,041)	(721,276)	(563,809)	(485,155)	-	-
V100	PULASKI CO FISCAL CT	(1,083,251)	(1,294,523)	(1,043,024)	(1,033,546)	-	-
V101	ROBERTSON CO FISCAL CT	(87,528)	(105,362)	(85,906)	(66,635)	-	-
V102	ROCKCASTLE CO FISCAL CT	(455,114)	(570,520)	(447,227)	(372,199)	-	-
V103	ROWAN CO FISCAL COURT	(581,292)	(852,548)	(699,030)	(597,402)	-	-
V104	RUSSELL CO FISCAL COURT	(428,297)	(524,755)	(429,698)	(403,736)	-	-
V105	SCOTT CO FISCAL CT	(619,756)	(832,455)	(680,096)	(604,428)	-	-
V106	SHELBY CO FISCAL COURT	(561,748)	(728,037)	(579,525)	(507,111)	-	-
V107	SIMPSON CO FISCAL COURT	(514,241)	(644,809)	(482,062)	(413,833)	-	-
V108	SPENCER CO TREASURER	(232,494)	(302,865)	(232,266)	(209,819)	-	-
V109	TAYLOR COUNTY FISCAL COUR	(483,391)	(621,799)	(466,778)	(424,471)	-	-
V110	TODD COUNTY FISCAL COURT	(320,323)	(418,114)	(325,545)	(279,528)	-	-
V111	TRIGG COUNTY FISCAL COURT	(378,644)	(493,996)	(379,727)	(319,264)	-	-
V112	TRIMBLE CO FISCAL COURT	(218,073)	(331,445)	(215,141)	(184,017)	-	-
V113	UNION COUNTY FISCAL COURT	(452,802)	(583,590)	(472,789)	(414,646)	-	-
V114	WARREN COUNTY FISCAL COUR	(1,457,816)	(1,867,698)	(1,475,434)	(1,280,117)	-	-
V115	WASHINGTON CO FIS COURT	(288,670)	(364,255)	(290,807)	(254,184)	-	-
V116	WAYNE COUNTY FISCAL COURT	(660,522)	(829,203)	(660,562)	(622,727)	-	-
V117	WEBSTER CO FISCAL COURT	(542,293)	(605,254)	(440,592)	(364,014)	-	-
V119	CITY OF HIGHLAND HEIGHTS	(54,516)	(85,041)	(73,055)	(76,882)	-	-



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
V120	WOODFORD CO FISCAL COURT	(567,002)	(682,224)	(509,009)	(408,553)	-	-
V122	FAMILY HEALTH CENTER	(3,044,810)	(3,693,986)	(2,881,326)	(2,501,213)	-	-
V125	LOUISVILLE MEM COMM	(23,727)	(29,926)	(24,494)	(20,070)	-	-
V126	LOU & JEFF CO RIVERPORT	(29,429)	(27,364)	(17,410)	(12,314)	-	-
V127	LOU LABOR MANAGER COM	(11,597)	(14,385)	(11,020)	(9,282)	-	-
V129	T A R C	(5,865,207)	(6,898,270)	(5,337,878)	(4,422,896)	-	-
V130	ANCHORAGE BD OF EDUCATION	(151,257)	(178,823)	(142,329)	(123,484)	-	-
V136	MOUNTAIN ARTS CENTER	(16,183)	(1,754)	-	-	-	-
V137	FRANKLIN CO CONS DIST	(13,198)	(11,641)	(8,029)	(6,721)	-	-
V145	CITY OF WURLAND	(13,227)	(16,307)	(13,661)	(12,456)	-	-
V147	HARDIN CO WATER DIST #2	(634,080)	(851,311)	(665,634)	(559,453)	-	-
V151	HOUSING AUTH OF HENDERSON	(196,447)	(235,318)	(182,591)	(149,869)	-	-
V156	JEFF CO BD OF ED	(34,507,282)	(39,596,267)	(30,920,779)	(29,293,331)	-	-
V158	BIG SANDY AREA COMM PRO	(369,274)	(420,714)	(334,686)	(269,745)	-	-
V159	CITY OF ERLANGER	(383,481)	(407,071)	(319,456)	(257,301)	-	-
V163	EAST BERNSTADT BD OF ED	(62,343)	(85,164)	(63,343)	(55,162)	-	-
V171	CITY OF ADAIRVILLE	(28,781)	(38,711)	(28,699)	(25,489)	-	-
V176	MADISON CO CONSERVAT DIST	(6,721)	(8,496)	(6,681)	(5,622)	-	-
V179	MARSHALL CO SEN CITIZENS	(10,705)	(735)	-	-	-	-
V189	CITY OF CENTRAL CITY	(246,938)	(298,115)	(237,227)	(203,634)	-	-
V196	CITY OF BUTLER	(6,979)	(8,969)	(9,539)	(6,334)	-	-
V197	CITY OF HAZARD	(665,615)	(812,128)	(586,937)	(511,527)	-	-
V198	MOUNTAIN WATER DISTRICT	(366,733)	(470,967)	(355,970)	(299,340)	-	-
V200	PULASKI COUNTY LIBRARY	(100,613)	(122,585)	(88,892)	(72,708)	-	-
V205	BARREN/METCALFE CO AMB SR	(24,404)	(26,948)	(23,205)	(23,425)	-	-
V206	SHELBYVLE MUN WATER&SEWER	(232,501)	(310,368)	(241,228)	(201,991)	-	-
V207	BELL CO PUBLIC LIBRARY	(45,529)	(55,966)	(46,717)	(38,478)	-	-
V208	CITY OF WALTON	(63,099)	(95,238)	(76,090)	(63,018)	-	-
V218	MURRAY TOURISM COMMISSION	(14,858)	(19,252)	(14,683)	(13,132)	-	-
V219	BELLEVUE BD OF EDUCATION	(171,235)	(221,616)	(175,515)	(155,712)	-	-
V224	PENNYROYAL AREA MUSEUM	(19,867)	(21,821)	(12,775)	(6,539)	-	-
V230	OWENSBORO RIVERPORT AUTH	(437,602)	(553,333)	(425,786)	(371,690)	-	-
V236	BIG SANDY AREA DEV DIST	(440,699)	(510,296)	(397,210)	(301,598)	-	-
V237	BLUE GRASS COMM ACTION	(906,194)	(1,116,049)	(917,435)	(787,057)	-	-
V247	HARDIN CO WATER DIST #1	(641,754)	(835,712)	(660,737)	(534,773)	-	-
V251	HENDERSON CO RIVER AUTH	(135,419)	(169,126)	(131,680)	(107,016)	-	-
V259	KENTON CO PUBLIC LIBRARY	(888,806)	(1,080,845)	(831,090)	(707,050)	-	-
V263	LAUREL CO BD OF EDUCATION	(1,816,734)	(2,125,500)	(1,548,068)	(1,338,792)	-	-
V271	RUSSELLVILLE ELEC PL BD	(206,284)	(268,435)	(211,049)	(182,813)	-	-
V281	HOUSING AUTH OF MAYSVILLE	(65,742)	(85,957)	(66,450)	(56,859)	-	-
V298	CITY OF PIKEVILLE	(469,541)	(674,467)	(544,219)	(484,064)	-	-
V300	HOUSING AUTH OF SOMERSET	(92,037)	(103,334)	(83,953)	(65,490)	-	-
V305	CITY OF CAVE CITY	(104,231)	(129,860)	(97,358)	(85,630)	-	-
V306	HOUSING AUTH OF SHELBYVLE	(18,941)	(22,230)	(17,511)	(14,128)	-	-
V308	NORTHERN KY AREA DEV.DIST	(561,075)	(659,569)	(520,735)	(435,019)	-	-
V319	CAMPBELL CO BD OF ED	(1,393,711)	(1,754,206)	(1,337,530)	(1,197,805)	-	-
V324	CHRISTIAN CO CONS DIST	(9,743)	(9,046)	(6,640)	(6,521)	-	-
V330	CITY OF OWENSBORO	(1,869,088)	(2,370,761)	(1,862,569)	(1,580,707)	-	-
V336	SANDY VALLEY TRANS SER IN	(376,024)	(450,204)	(354,625)	(292,876)	-	-
V337	FRANKFORT ELEC WATER BD	(2,246,415)	(2,943,191)	(2,334,528)	(2,120,724)	-	-
V347	CITY OF RADCLIFF	(427,015)	(490,682)	(371,443)	(311,454)	-	-
V359	CITY OF ELSMERE	(86,842)	(119,400)	(93,842)	(77,606)	-	-
V363	LONDON LAUREL CO COMM CTR	(125,966)	(156,213)	(126,873)	(106,330)	-	-
V373	PADUCAH MCCracken CO TOUR	(53,200)	(69,735)	(54,958)	(45,308)	-	-
V376	CITY OF BERE A	(1,120,171)	(1,333,722)	(1,091,797)	(642,904)	-	-
V398	CITY OF ELKHORN CITY	(28,692)	(30,968)	(37,290)	(15,002)	-	-
V400	PULASKI CO SOIL CONS DIST	(18,199)	(21,398)	(18,569)	(14,786)	-	-
V405	MARY W WELDON MEM PUB LIB	(42,623)	(52,055)	(40,581)	(34,559)	-	-
V407	BELL/WHITLEY COMM ACTION	(488,946)	(615,428)	(490,932)	(412,154)	-	-
V408	UNION EMERGENCY SERVICES	(1,595)	(5,252)	(9,484)	(10,790)	-	-
V419	DAYTON CITY SCHOOLS	(217,040)	(276,117)	(205,120)	(184,676)	-	-
V424	PENNYRILE ALLIED COMM SER	(637,745)	(811,475)	(646,333)	(607,018)	-	-
V430	OWENSBORO MUN UTILITIES	(3,255,248)	(3,702,294)	(2,585,988)	(1,951,402)	-	-
V436	APPALACHIAN RES & DEFENSE	(293,761)	(457,542)	(372,580)	(330,877)	-	-
V437	FKT/FKLN CO TOUR&CONV COM	(25,171)	(28,283)	(22,882)	(16,366)	-	-
V447	CITY OF ELIZABETH TOWN	(1,390,430)	(1,797,779)	(1,317,398)	(1,157,036)	-	-
V459	LUDLOW BD OF EDUCATION	(139,384)	(151,307)	(113,043)	(88,801)	-	-



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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	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
V463	LONDON LAUREL TOURIST COM	(27,064)	(31,905)	(24,550)	(22,072)	-	-
V473	PADUCAH POWER SYSTEM	(1,004,939)	(1,260,950)	(969,057)	(850,926)	-	-
V476	KY RIVER FOOTHILLS DEV CO	(1,199,449)	(1,131,411)	(959,278)	(796,162)	-	-
V500	WEST PULASKI WATER DISTR	(68,332)	(99,271)	(83,787)	(77,974)	-	-
V505	CITY OF PARK CITY	(4,804)	(6,174)	(5,079)	(5,364)	-	-
V507	BELL CO SOLID WASTE OFFIC	(34,208)	(39,822)	(29,384)	(21,896)	-	-
V508	CITY OF UNION	(17,945)	(27,035)	(19,759)	(23,004)	-	-
V524	HOPKINSVL WATER ENV ATH	(632,114)	(868,885)	(740,615)	(640,785)	-	-
V530	AUDUBON AREA COMM SER INC	(2,576,220)	(3,299,668)	(2,728,504)	(2,350,462)	-	-
V537	CAPITAL COMMUNITY E I D A	(19,200)	(20,734)	(16,337)	(13,685)	-	-
V547	ELIZABETHTOWN TOUR/CON BU	(45,994)	(45,416)	(32,798)	(29,567)	-	-
V559	BEECHWOOD BOARD OF EDUC	(225,009)	(276,652)	(220,089)	(179,599)	-	-
V563	LONDON-LAUREL CO IDA	(15,454)	(21,002)	(13,653)	(14,828)	-	-
V576	SOUTHERN MADISON WATER DT	(59,188)	(65,900)	(53,400)	(41,110)	-	-
V607	PINEVILLE UTILITY COMM	(203,281)	(244,949)	(188,382)	(157,860)	-	-
V608	WALTON FIRE DIST/EMS	(1,119)	(6,890)	(736)	(3,314)	-	-
V619	SOUTHGATE BD OF ED	(38,019)	(58,733)	(42,514)	(40,418)	-	-
V624	HOPKINSVL ELECTRIC SYSTEM	(637,230)	(814,406)	(663,532)	(562,664)	-	-
V630	CITY OF WHITESVILLE	(29,843)	(34,286)	(26,103)	(21,791)	-	-
V637	FARMDALE WATER DISTRICT	(23,780)	(26,210)	(21,210)	(17,705)	-	-
V647	CITY OF VINE GROVE	(100,074)	(140,810)	(112,570)	(91,365)	-	-
V659	KENTON CO BD OF ED	(3,365,370)	(4,074,427)	(3,076,517)	(2,608,211)	-	-
V663	LAUREL CO CONSERV DIST	(9,653)	(12,187)	(9,653)	(8,119)	-	-
V673	PADUCAH-MCCRACKEN CO JOIN	(266,186)	(327,806)	(252,406)	(210,830)	-	-
V676	MADISON CO UTILITIES DIST	(107,150)	(136,768)	(105,001)	(85,514)	-	-
V707	BELL CO CONSERVATION DIST	(2,583)	(3,487)	(2,689)	(2,377)	-	-
V708	HEBRON FIRE PROTECTION DI	(12,536)	(13,919)	(12,534)	(10,418)	-	-
V719	SILVER GROVE BD OF ED	(28,926)	(363)	-	-	-	-
V724	PENNYRILE AREA DEVP DIST	(327,714)	(391,208)	(294,405)	(240,905)	-	-
V730	GREEN RIV AREA DEL DIST	(428,052)	(520,801)	(393,978)	(339,775)	-	-
V737	KY ASSOC OF CO (KACO)	(661,120)	(783,859)	(607,930)	(536,166)	-	-
V756	JEFF CO MED CENTER LAUNDR	(403,794)	(489,606)	(396,641)	(310,911)	-	-
V759	ERLANGER/ELSMERE BD OF ED	(645,615)	(788,560)	(589,618)	(498,941)	-	-
V773	MCCRACKEN CO PUB LIBRARY	(194,454)	(226,566)	(165,358)	(142,610)	-	-
V808	POINT PLEASANT FIRE DIST	(4,165)	(1,345)	(352)	(18)	-	-
V819	NEWPORT BD OF ED	(564,169)	(708,106)	(521,656)	(462,696)	-	-
V830	REGIONAL WTR RESOURCE AGY	(832,486)	(1,076,055)	(831,699)	(744,064)	-	-
V856	KYIANA REG PLANNING DEV	(763,411)	(881,461)	(682,677)	(570,038)	-	-
V859	COVINGTON BD OF ED	(1,611,480)	(2,034,087)	(1,527,391)	(1,254,543)	-	-
V873	PADUCAH-MCCRACKEN CO RIV	(102,061)	(98,207)	(89,358)	(64,655)	-	-
V919	CITY OF WILDER	(39,427)	(47,894)	(37,904)	(34,533)	-	-
V930	OWENSBORO METRO PLAN COMM	(108,063)	(134,312)	(110,467)	(97,992)	-	-
V937	HOUSING AUTH OF FRANKFORT	(114,298)	(134,602)	(99,166)	(83,212)	-	-
V959	CITY OF COVINGTON	(1,149,224)	(1,512,441)	(1,253,370)	(1,165,827)	-	-
W001	ADAIR COUNTY ATTORNEY	(24,823)	(27,759)	(20,437)	(15,351)	-	-
W003	ANDERSON COUNTY ATTORNEY	(12,120)	(11,223)	(9,131)	(8,572)	-	-
W004	BALLARD COUNTY ATTORNEY	(15,248)	(17,397)	(13,300)	(11,078)	-	-
W010	BOYD COUNTY ATTORNEY	(39,065)	(43,956)	(34,375)	(28,537)	-	-
W011	BOYLE COUNTY ATTORNEY	(14,852)	(17,734)	(13,345)	(12,110)	-	-
W013	BREATHITT CO ATTORNEY	(14,712)	(11,554)	(4,584)	(4,142)	-	-
W015	BULLITT COUNTY ATTORNEY	(79,899)	(84,622)	(67,357)	(51,161)	-	-
W016	BUTLER COUNTY ATTORNEY	(9,559)	(7,710)	(6,669)	(8,861)	-	-
W017	CALDWELL COUNTY ATTORNEY	(20,004)	(23,278)	(18,007)	(14,203)	-	-
W018	CALLOWAY COUNTY ATTORNEY	(39,983)	(49,060)	(34,930)	(29,396)	-	-
W019	CAMPBELL COUNTY ATTORNEY	(104,378)	(114,328)	(84,992)	(70,994)	-	-
W020	CARLISLE COUNTY ATTORNEY	(4,066)	(969)	-	-	-	-
W021	CARROLL COUNTY ATTORNEY	(3,658)	(5,330)	(5,000)	(3,884)	-	-
W022	CHILD SUPPORT ENFORCEMENT	(17,528)	(19,123)	(12,948)	(10,557)	-	-
W024	CHRISTIAN COUNTY ATTORNEY	(76,828)	(81,731)	(61,084)	(50,228)	-	-
W026	CLAY COUNTY ATTORNEY	(27,698)	(30,420)	(23,896)	(19,117)	-	-
W027	CLINTON CO ATTORNEY	(15,026)	(17,930)	(13,747)	(11,216)	-	-
W029	CUMBERLAND CO ATTORNEY	(12,947)	(14,229)	(10,046)	(7,605)	-	-
W031	EDMONSON COUNTY ATTORNEY	(4,800)	(6,148)	(5,003)	(4,105)	-	-
W032	ELLIOTT COUNTY ATTORNEY	(11,363)	(12,626)	(10,028)	(8,038)	-	-
W033	ESTILL COUNTY ATTORNEY	(20,721)	(22,278)	(17,249)	(14,568)	-	-
W035	FLEMING COUNTY ATTORNEY	(39,746)	(44,153)	(33,330)	(26,003)	-	-
W036	FLOYD COUNTY ATTORNEY	(6,967)	(23,532)	(29,314)	(25,094)	-	-



Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
W039	GALLATIN COUNTY ATTORNEY	(9,930)	(265)	-	-	-	-
W041	GRANT COUNTY CHILD SUPPOR	(19,285)	(22,406)	(13,475)	(10,836)	-	-
W043	GRAYSON COUNTY ATTORNEY	(24,601)	(26,031)	(15,675)	(13,529)	-	-
W044	GREEN COUNTY ATTORNEY	(13,379)	(11,303)	(8,639)	(7,216)	-	-
W045	GREENUP CO ATTY/CHILD SUP	(25,285)	(23,530)	(18,992)	-	-	-
W047	HARDIN COUNTY ATTORNEY	(118,181)	(143,544)	(113,686)	(89,296)	-	-
W048	HARLAN COUNTY ATTORNEY	(60,767)	(62,991)	(43,560)	(36,830)	-	-
W050	HART COUNTY ATTORNEY	(33,424)	(36,628)	(27,824)	(24,425)	-	-
W051	HENDERSON CO ATTORNEY	(51,799)	(62,336)	(45,733)	(33,298)	-	-
W052	HENRY COUNTY ATTORNEY	(7,331)	(8,743)	(5,656)	(5,456)	-	-
W055	JACKSON COUNTY ATTORNEY	(12,495)	(16,717)	(13,890)	(11,518)	-	-
W056	JEFFERSON CO ATTORNEY	(1,032,206)	(1,175,618)	(827,703)	(663,689)	-	-
W058	JOHNSON CO ATTORNEY	(27,131)	(35,247)	(27,298)	(21,823)	-	-
W060	KNOTT COUNTY ATTORNEY	(20,795)	(21,892)	(18,137)	(14,152)	-	-
W061	KNOX COUNTY ATTORNEY	(38,239)	(40,357)	(29,215)	(26,914)	-	-
W063	LAUREL COUNTY ATTORNEY	(70,741)	(86,059)	(61,726)	(50,589)	-	-
W064	LAWRENCE COUNTY ATTORNEY	(18,990)	(17,271)	(12,780)	(8,550)	-	-
W066	LESLIE COUNTY ATTORNEY	(16,383)	(19,674)	(14,426)	(11,129)	-	-
W067	LETCHER COUNTY ATTORNEY	(28,855)	(32,934)	(25,868)	(19,877)	-	-
W069	LINCOLN COUNTY ATTORNEY	(25,814)	(26,352)	(17,823)	(17,954)	-	-
W070	LIVINGSTON CO ATTORNEY	(12,077)	(15,127)	(11,064)	(9,283)	-	-
W071	LOGAN COUNTY ATTORNEY	(3,082)	(2,503)	(1,845)	(348)	-	-
W073	MCCRACKEN COUNTY ATTORNEY	(6,501)	(8,890)	(7,667)	(6,295)	-	-
W075	MCLEAN COUNTY ATTORNEY	(985)	(2,951)	(2,556)	(2,097)	-	-
W076	MADISON COUNTY ATTORNEY	(6,314)	(15,333)	(12,436)	(9,992)	-	-
W077	MAGOFFIN CO ATTORNEY	(5,532)	(7,326)	(5,471)	(4,737)	-	-
W078	MARION COUNTY ATTORNEY	(2,746)	(11,192)	(10,087)	(6,720)	-	-
W079	MARSHALL COUNTY ATTORNEY	(6,850)	(6,549)	(5,202)	(4,861)	-	-
W080	MARTIN COUNTY ATTORNEY	(22,479)	(25,625)	(18,648)	(16,685)	-	-
W082	MEADE COUNTY ATTORNEY	(17,873)	(20,093)	(13,778)	(11,871)	-	-
W083	MENIFEE COUNTY ATTORNEY	(8,008)	(9,541)	(7,521)	(6,067)	-	-
W084	MERCER COUNTY ATTORNEY	(21,945)	(24,000)	(18,340)	(15,470)	-	-
W085	METCALFE COUNTY ATTORNEY	(16,063)	(19,001)	(14,666)	(12,006)	-	-
W087	MONTGOMERY CO ATTORNEY	(2,962)	(3,339)	(1,672)	(1,465)	-	-
W090	NELSON COUNTY ATTORNEY	(46,106)	(53,929)	(41,711)	(35,713)	-	-
W091	NICHOLAS COUNTY ATTORNEY	(13,808)	(11,769)	(7,118)	(6,045)	-	-
W092	OHIO COUNTY ATTORNEY	(16,965)	(14,714)	(1,035)	(607)	-	-
W095	OWSLEY COUNTY ATTORNEY	(10,533)	(12,380)	(9,854)	(7,984)	-	-
W096	PENDLETON COUNTY ATTORNEY	(12,302)	(15,030)	(14,606)	(12,265)	-	-
W097	PERRY COUNTY ATTORNEY	(46,325)	(53,583)	(43,409)	(36,143)	-	-
W098	PIKE COUNTY ATTORNEY	(114,570)	(124,015)	(84,236)	(68,584)	-	-
W099	POWELL COUNTY ATTORNEY	(22,059)	(23,519)	(19,059)	(17,076)	-	-
W103	ROWAN COUNTY ATTORNEY	(2,081)	(7,201)	(7,539)	(7,976)	-	-
W104	RUSSELL COUNTY ATTORNEY	(24,877)	(29,985)	(23,117)	(18,892)	-	-
W105	SCOTT COUNTY ATTORNEY	(8,389)	(12,641)	(3,767)	-	-	-
W106	SHELBY COUNTY ATTORNEY	(9,455)	(10,002)	(8,767)	(7,381)	-	-
W107	SIMPSON COUNTY ATTORNEY	(3,044)	(4,438)	(7,180)	(6,130)	-	-
W109	TAYLOR COUNTY ATTORNEY	(24,724)	(30,928)	(22,276)	(19,464)	-	-
W110	TODD COUNTY ATTORNEY	(6,001)	(1,370)	-	-	-	-
W113	UNION COUNTY ATTORNEY	(1,594)	(1,528)	(1,661)	(1,509)	-	-
W114	WARREN CO ATTY/CHILD SUPP	(101,657)	(118,229)	(86,702)	(72,479)	-	-
W115	WASHINGTON CO ATTORNEY	(11,595)	(13,443)	(10,624)	(7,857)	-	-
W118	WHITLEY COUNTY ATTORNEY	(1,146)	-	-	-	-	-
W119	WOLFE COUNTY ATTORNEY	(15,239)	(9,905)	(7,555)	(8,807)	-	-
W120	WOODFORD COUNTY ATTORNEY	(29,741)	(33,149)	(24,599)	(18,305)	-	-
X030	OWENSBORO DAVIESS CO TOUR	(51,425)	(68,211)	(47,332)	(47,285)	-	-
X034	FAYETTE CO ATTORNEY OFF	(319,584)	(329,615)	(250,929)	(195,535)	-	-
X059	KENTON COUNTY ATTORNEY	(186,522)	(187,942)	(131,179)	(102,168)	-	-
X105	GEORGETOWN WATER & SEWER	(564,498)	(719,676)	(566,834)	(489,173)	-	-
X956	LOU FIREFIGHTERS PENS FUN	(31,061)	(40,829)	(31,886)	(26,803)	-	-
TOTAL		(455,800,969)	(562,699,973)	(433,487,510)	(379,038,920)	-	-



APPENDIX B

COLLECTIVE OPEB AMOUNTS – CERS HAZARDOUS INSURANCE PLAN

Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	2023 Proportionate Share	2022 Proportionate Share	Employer Contributions for FYE June 30, 2023			Net OPEB Liability as of June 30, 2023				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate	Discount Rate	Discount Rate	Health Care	Health Care
							5.97%	Less 1.00% 4.97%	Plus 1.00% 6.97%	Trend Rate 1% Decrease	Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
39932	JEFFERSON CO SHERIFF	0.904941%	0.960141%	430,731	(7,750)	422,981	1,238,167	3,131,345	(339,354)	14,107	2,716,472
39934	KENTON CO SHERIFF	0.222730%	0.222179%	106,015	(1,908)	104,107	304,746	770,707	(83,524)	3,472	668,596
39936	CAMPBELL CO SHERIFF	0.008101%	0.009007%	3,856	(69)	3,787	11,084	28,032	(3,038)	126	24,318
39938	FAYETTE CO SHERIFF	0.403534%	0.386134%	192,073	(3,456)	188,617	552,127	1,396,339	(151,326)	6,291	1,211,337
39940	DAVISS CO SHERIFF	0.321069%	0.299914%	152,822	(2,750)	150,072	439,296	1,110,987	(120,401)	5,005	963,792
39944	HARDIN COUNTY SHERIFF	0.230529%	0.205655%	109,727	(1,974)	107,753	315,417	797,694	(86,449)	3,594	692,007
39946	WARREN COUNTY SHERIFF	0.390936%	0.330585%	186,077	(3,348)	182,729	534,890	1,352,746	(146,602)	6,094	1,173,520
39948	BOONE COUNTY SHERIFF	1.445209%	1.469929%	687,887	(12,377)	675,510	1,977,378	5,000,820	(541,956)	22,529	4,338,261
39952	MADISON COUNTY SHERIFF	0.209191%	0.175858%	99,570	(1,792)	97,778	286,221	723,858	(78,447)	3,261	627,954
39962	BULLITT CO SHERIFF	0.218101%	0.236346%	103,811	(1,868)	101,943	298,412	754,689	(81,788)	3,400	654,700
A156	CITY OF ANCHORAGE	0.020723%	0.013686%	9,864	(177)	9,687	28,354	71,707	(7,771)	323	62,207
AB19	BELLEVUE/DAYTON FIRE	0.174579%	0.202681%	83,096	(1,495)	81,601	238,864	604,091	(65,467)	2,722	524,055
AC19	CAMPBELL CO FIRE DIST 1	0.071349%	0.086847%	33,960	(611)	33,349	97,622	246,887	(26,756)	1,112	214,177
AD19	SOUTHERN CAMPBELL F DIST	0.066542%	0.076960%	31,673	(570)	31,103	91,045	230,254	(24,953)	1,037	199,747
AS02	ALLEN CO AMBULANCE SVC	0.113968%	0.123332%	54,246	(976)	53,270	155,934	394,361	(42,738)	1,777	342,112
AS20	WOODFORD CO FIRE DISTRICT	0.047337%	0.045105%	22,531	(405)	22,126	64,768	163,799	(17,751)	738	142,097
B008	BURLINGTON FIRE PRO DIST	0.278807%	0.250754%	132,706	(2,388)	130,318	381,472	964,749	(104,553)	4,346	836,929
B015	CITY OF HILLVIEW	0.166886%	0.164828%	79,434	(1,429)	78,005	228,338	577,471	(62,583)	2,602	500,962
B045	CITY OF BELLEFONTE	0.036486%	0.034676%	17,366	(312)	17,054	49,921	126,252	(13,682)	569	109,524
B048	CITY OF HARLAN	0.007838%	0.006851%	3,731	(67)	3,664	10,724	27,122	(2,939)	122	23,528
B256	BUECHEL FIRE PROTECT DIST	0.000082%	0.367637%	39	(1)	38	112	284	(31)	1	246
B259	CITY OF LUDLOW	0.126807%	0.146238%	60,357	(1,086)	59,271	173,501	438,787	(47,553)	1,977	380,652
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	2.603068%	2.446417%	1,239,002	(22,293)	1,216,709	3,561,595	9,007,331	(976,155)	40,579	7,813,947
B656	LOUISVILLE AIRPORT AUTHOR	0.309213%	0.294085%	147,179	(2,648)	144,531	423,074	1,069,962	(115,955)	4,820	928,202
B956	LAKE DREAMLAND FIRE DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-
C106	CITY OF SIMPSONVILLE	0.055081%	0.065982%	26,217	(472)	25,745	75,363	190,595	(20,655)	859	165,343
C156	FAIRDALE FIRE DISTRICT	0.154852%	0.154799%	73,706	(1,326)	72,380	211,873	535,830	(58,070)	2,414	464,838
C256	LOUISVILLE/JEFF CO METRO	25.688096%	25.921270%	12,226,959	(219,998)	12,006,961	35,147,225	88,887,876	(9,633,087)	400,463	77,111,104
C356	INDIAN HILLS POLICE DEPT	0.025246%	0.032095%	12,017	(216)	11,801	34,542	87,358	(9,467)	394	75,784
D024	CITY OF PEMBROKE	0.000000%	0.000000%	-	-	-	-	-	-	-	-
D071	CITY OF LEWISBURG	0.002765%	0.007959%	1,316	(24)	1,292	3,783	9,568	(1,037)	43	8,300
D098	CITY OF COAL RUN VILLAGE	0.029463%	0.023085%	14,024	(252)	13,772	40,312	101,950	(11,049)	459	88,443
D106	SIMPSONVILLE RURAL FIRE	0.083498%	0.080700%	39,743	(715)	39,028	114,244	288,926	(31,312)	1,302	250,646
G015	ZONETON FIRE PROT DIST	0.188972%	0.166969%	89,946	(1,618)	88,328	258,557	653,895	(70,865)	2,946	567,260
GS06	SHELBY CO SUB FIRE DIST	0.011569%	0.012075%	5,507	(99)	5,408	15,829	40,032	(4,338)	180	34,728
J002	CITY OF SCOTTSVILLE	0.108779%	0.103194%	51,777	(932)	50,845	148,835	376,405	(40,792)	1,696	326,535
J003	CITY OF LAWRENCEBURG	0.122289%	0.127146%	58,207	(1,047)	57,160	167,319	423,154	(45,859)	1,906	367,090
J007	CITY OF MIDDLESBORO	0.356926%	0.377488%	169,889	(3,057)	166,832	488,357	1,235,062	(133,848)	5,564	1,071,428
J024	CITY OF HOPKINSVILLE	1.288553%	1.426193%	613,323	(11,035)	602,288	1,763,037	4,458,748	(483,209)	20,087	3,868,007
J026	CLAY CO BD OF ED	0.008302%	0.000000%	3,952	(71)	3,881	11,359	28,727	(3,113)	129	24,921
J037	CITY OF FRANKFORT	1.309884%	1.419958%	623,475	(11,218)	612,257	1,792,222	4,532,559	(491,209)	20,420	3,932,039
J040	CITY OF LANCASTER	0.029370%	0.040640%	13,980	(252)	13,728	40,185	101,628	(11,014)	458	88,164
J059	KENTON COUNTY AIRPORT BD	1.410061%	1.273577%	671,157	(12,076)	659,081	1,929,288	4,879,199	(528,775)	21,982	4,232,752
J063	CITY OF LONDON	0.402771%	0.358857%	191,710	(3,449)	188,261	551,083	1,393,698	(151,040)	6,279	1,209,047
J067	CITY OF WHITESBURG	0.051370%	0.066532%	24,451	(440)	24,011	70,286	177,754	(19,264)	801	154,204
J084	CITY OF HARRODSBURG	0.046193%	0.056942%	21,987	(396)	21,591	63,203	159,840	(17,322)	720	138,663
J090	CITY OF BARDSTOWN	0.421608%	0.330162%	200,676	(3,611)	197,065	576,857	1,458,880	(158,104)	6,572	1,265,592
J100	CITY OF SOMERSET	1.047597%	1.000759%	498,633	(8,972)	489,661	1,433,353	3,624,974	(392,851)	16,331	3,144,700
J113	CITY OF MORGANFIELD	0.019199%	0.028598%	9,138	(164)	8,974	26,269	66,434	(7,200)	299	57,632
J118	CITY OF CORBIN	0.272878%	0.289109%	129,884	(2,337)	127,547	373,360	944,233	(102,330)	4,254	819,131
J156	CITY OF JEFFERSONTOWN	0.708796%	0.716618%	337,371	(6,070)	331,301	969,796	2,452,629	(265,800)	11,049	2,127,680
J210	BOYD CO AMBULANCE SERVICE	0.387222%	0.355933%	184,309	(3,316)	180,993	529,809	1,339,895	(145,209)	6,036	1,162,372
J256	CITY OF ST MATTHEWS	0.328424%	0.314812%	156,323	(2,813)	153,510	449,360	1,136,437	(123,160)	5,120	985,870
J259	CITY OF PARK HILLS	0.041183%	0.040519%	19,602	(353)	19,249	56,348	142,505	(15,444)	642	123,624
J319	CITY OF ALEXANDRIA	0.117615%	0.148510%	55,982	(1,007)	54,975	160,924	406,980	(44,106)	1,834	353,059
J324	CITY OF OAK GROVE	0.163211%	0.136204%	77,685	(1,398)	76,287	223,310	564,755	(61,204)	2,544	489,930
J356	CITY OF WEST BUECHEL	0.033322%	0.054956%	15,861	(285)	15,576	45,592	115,303	(12,496)	519	100,027
J359	CITY OF FORT WRIGHT	0.278357%	0.253099%	132,492	(2,384)	130,108	380,856	963,192	(104,384)	4,339	835,578
J410	CANNONSBURG VOL FIRE DEPT	0.011385%	0.011480%	5,419	(98)	5,321	15,577	39,395	(4,269)	177	34,176
J419	CITY OF COLD SPRING	0.087684%	0.085547%	41,736	(751)	40,985	119,972	303,411	(32,882)	1,367	263,212
J456	CITY OF SHIVELY	0.609642%	0.662682%	290,176	(5,221)	284,955	834,130	2,109,529	(228,617)	9,504	1,830,037
J510	CITY OF CATLETTSBURG	0.084310%	0.083210%	40,130	(722)	39,408	115,355	291,736	(31,616)	1,314	253,084
J619	CITY OF FORT THOMAS	0.596656%	0.633478%	283,995	(5,110)	278,885	816,363	2,064,594	(223,747)	9,301	1,791,055
J719	CITY OF SOUTHGATE	0.031457%	0.018688%	14,973	(269)	14,704	43,040	108,850	(11,796)	490	94,428
J756	CITY OF PROSPECT	0.016542%	0.019566%	7,874	(142)	7,732	22,633	57,240	(6,203)	258	49,656
J819	CITY OF BELLEVUE	0.097736%	0.103141%	46,520	(837)	45,683	133,725	338,193	(36,651)	1,524	293,386
J859	CITY OF VILLA HILLS	0.123269%	0.104881%	58,673	(1,056)	57,617	168,660	426,545	(46,226)	1,922	370,032



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	2023 Proportionate Share	2022 Proportionate Share	Employer Contributions for FYE June 30, 2023			Net OPEB Liability as of June 30, 2023				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.97%	Discount Rate Less 1.00% 4.97%	Discount Rate Plus 1.00% 6.97%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
J919	CITY OF DAYTON	0.084960%	0.095919%	40,439	(728)	39,711	116,245	293,985	(31,860)	1,324	255,035
J956	OKOLONA FIRE DISTRICT	0.762998%	0.655528%	363,170	(6,534)	356,636	1,043,957	2,640,183	(286,125)	11,894	2,290,384
J959	CITY OF INDEPENDENCE	0.335037%	0.274413%	159,470	(2,869)	156,601	458,408	1,159,320	(125,639)	5,223	1,005,722
K001	CITY OF COLUMBIA	0.100102%	0.099841%	47,646	(857)	46,789	136,963	346,380	(37,538)	1,560	300,488
K010	CITY OF ASHLAND	1.186086%	1.147157%	564,550	(10,158)	554,392	1,622,838	4,104,184	(444,784)	18,490	3,560,419
K011	CITY OF DANVILLE	0.581065%	0.526473%	276,574	(4,976)	271,598	795,030	2,010,645	(217,900)	9,058	1,744,254
K016	CITY OF MORGANTOWN	0.061583%	0.049497%	29,312	(527)	28,785	84,260	213,094	(23,094)	960	184,861
K018	CITY OF MURRAY	0.512244%	0.527635%	243,817	(4,387)	239,430	700,868	1,772,505	(192,092)	7,985	1,537,665
K019	CITY OF NEWPORT	0.972311%	0.983923%	462,798	(8,327)	454,471	1,330,345	3,364,463	(364,618)	15,157	2,918,705
K026	CITY OF MANCHESTER	0.054110%	0.070316%	25,755	(463)	25,292	74,035	187,235	(20,291)	844	162,429
K029	CITY OF BURKESVILLE	0.038123%	0.042332%	18,146	(326)	17,820	52,161	131,916	(14,296)	594	114,438
K034	LEX/FAYETTE URBAN CO GOVT	2.073461%	2.246424%	986,921	(17,758)	969,163	2,836,971	7,174,745	(777,551)	32,323	6,224,161
K041	CITY OF WILLIAMSTOWN	0.064827%	0.071025%	30,856	(555)	30,301	88,698	224,319	(24,310)	1,011	194,599
K043	CITY OF LEITCHFIELD	0.155894%	0.161839%	74,202	(1,335)	72,867	213,299	539,436	(58,460)	2,430	467,966
K049	CITY OF CYNTHIANA	0.200643%	0.227086%	95,502	(1,718)	93,784	274,526	694,280	(75,241)	3,128	602,295
K065	CITY OF BEATTYVILLE	0.037377%	0.037308%	17,791	(320)	17,471	51,140	129,335	(14,016)	583	112,199
K071	CITY OF RUSSELLVILLE	0.235482%	0.237053%	112,084	(2,017)	110,067	322,193	814,832	(88,306)	3,671	706,875
K078	CITY OF LEBANON	0.111644%	0.119475%	53,140	(956)	52,184	152,755	386,319	(41,867)	1,740	335,135
K079	CITY OF BENTON	0.076422%	0.077022%	36,375	(654)	35,721	104,563	264,441	(28,658)	1,191	229,405
K090	NELSON COUNTY BD OF ED	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K091	CITY OF CARLISLE	0.000000%	0.004900%	-	-	-	-	-	-	-	-
K099	CITY OF STANTON	0.053046%	0.073642%	25,249	(454)	24,795	72,579	183,554	(19,892)	827	159,235
K103	CITY OF MOREHEAD	0.185522%	0.157631%	88,304	(1,589)	86,715	253,837	641,957	(69,571)	2,892	556,904
K105	CITY OF GEORGETOWN	1.090686%	1.086562%	519,142	(9,341)	509,801	1,492,309	3,774,073	(409,009)	17,003	3,274,045
K106	CITY OF SHELBYVILLE	0.479035%	0.472326%	228,010	(4,103)	223,907	655,430	1,657,593	(179,639)	7,468	1,437,978
K108	CITY OF TAYLORSVILLE	0.021273%	0.022632%	10,126	(182)	9,944	29,106	73,610	(7,977)	332	63,858
K111	CITY OF CADIZ	0.051477%	0.050130%	24,502	(441)	24,061	70,432	178,125	(19,304)	802	154,525
K114	CITY OF BOWLING GREEN	2.586084%	2.646173%	1,230,918	(22,148)	1,208,770	3,538,357	8,948,562	(969,786)	40,315	7,762,964
K115	CITY OF SPRINGFIELD	0.049571%	0.069634%	23,595	(425)	23,170	67,825	171,529	(18,589)	773	148,803
K120	CITY OF VERSAILLES	0.429708%	0.431134%	204,531	(3,680)	200,851	587,939	1,486,908	(161,141)	6,699	1,289,907
K200	CITY OF FERGUSON	0.000389%	0.000000%	185	(3)	182	532	1,346	(146)	6	1,168
K256	JEFFERSONTOWN FIRE DIST	0.982118%	0.914549%	467,466	(8,411)	459,055	1,343,763	3,398,398	(368,296)	15,310	2,948,144
K315	MT WASHINGTON FIRE P DIST	0.147391%	0.159825%	70,155	(1,262)	68,893	201,665	510,013	(55,272)	2,298	442,442
K356	ST MATTHEWS FIRE DIST.	1.090138%	1.079516%	518,881	(9,336)	509,545	1,491,559	3,772,177	(408,803)	16,994	3,272,400
K414	CITY OF SMITHS GROVE	0.017026%	0.017921%	8,104	(146)	7,958	23,295	58,915	(6,385)	265	51,109
K419	ALEXANDRIA FIRE DISTRICT	0.173071%	0.188870%	82,378	(1,482)	80,896	236,801	598,873	(64,902)	2,698	519,528
K456	CAMP TAYLOR FIRE PRO DIST	0.000000%	0.007314%	-	-	-	-	-	-	-	-
K559	CITY OF TAYLOR MILL	0.178371%	0.178793%	84,901	(1,528)	83,373	244,053	617,213	(66,889)	2,781	535,438
K656	MCMAHAN FIRE PRO DIST 14	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	0.264155%	0.287361%	125,732	(2,262)	123,470	361,425	914,049	(99,059)	4,118	792,946
K719	CENTRAL CAMPBELL CO FIRE	0.260523%	0.267743%	124,003	(2,231)	121,772	356,455	901,481	(97,697)	4,061	782,044
K759	LAKESIDE/CRESTVIEWHLS POL	0.125947%	0.129637%	59,948	(1,079)	58,869	172,324	435,811	(47,230)	1,963	378,071
K856	HIGHVIEW FIRE DISTRICT	0.249584%	0.252176%	118,796	(2,137)	116,659	341,488	863,629	(93,594)	3,891	749,207
K859	CITY OF FORT MITCHELL	0.297069%	0.298244%	141,398	(2,544)	138,854	406,459	1,027,940	(111,401)	4,631	891,748
L001	ADAIR CO AMBULANCE SER	0.104603%	0.120809%	49,789	(896)	48,893	143,121	361,955	(39,226)	1,631	314,000
L005	CITY OF GLASGOW	0.513255%	0.594761%	244,298	(4,396)	239,902	702,251	1,776,003	(192,471)	8,001	1,540,700
L009	CITY OF PARIS	0.174332%	0.174885%	82,978	(1,493)	81,485	238,526	603,237	(65,375)	2,718	523,314
L015	CITY OF MT WASHINGTON	0.231267%	0.209169%	110,078	(1,981)	108,097	316,426	800,247	(86,725)	3,605	694,222
L025	CITY OF WINCHESTER	0.841872%	0.767381%	400,712	(7,210)	393,502	1,151,874	2,913,109	(315,703)	13,124	2,527,150
L031	EDMONSON CO AMBULANCE DIS	0.025803%	0.035743%	12,282	(221)	12,061	35,304	89,285	(9,676)	402	77,456
L035	CITY OF FLEMINGSBURG	0.032527%	0.041670%	15,482	(279)	15,203	44,504	112,552	(12,198)	507	97,640
L039	CITY OF WARSAW	0.030089%	0.035053%	14,321	(258)	14,063	41,169	104,116	(11,283)	469	90,322
L044	GREEN CO AMBULANCE SVC	0.039225%	0.049621%	18,670	(336)	18,334	53,669	135,729	(14,709)	611	117,746
L050	CITY OF MUNFORDVILLE	0.026600%	0.027520%	12,661	(228)	12,433	36,395	92,043	(9,975)	415	79,848
L052	CITY OF EMINENCE	0.062464%	0.062015%	29,732	(535)	29,197	85,465	216,143	(23,424)	974	187,506
L057	CITY OF NICHOLASVILLE	1.096152%	1.111712%	521,744	(9,388)	512,356	1,499,788	3,792,987	(411,059)	17,088	3,290,453
L061	CITY OF BARBOURVILLE	0.031859%	0.039371%	15,164	(273)	14,891	43,590	110,241	(11,947)	497	95,635
L072	CITY OF EDDYVILLE	0.029083%	0.027042%	13,843	(249)	13,594	39,792	100,635	(10,906)	453	87,302
L073	CITY OF PADUCAH	1.518226%	1.571704%	722,642	(13,002)	709,640	2,077,282	5,253,479	(569,337)	23,668	4,557,445
L077	CITY OF SALYERSVILLE	0.034030%	0.038683%	16,197	(291)	15,906	46,561	117,753	(12,761)	530	102,152
L086	CITY OF TOMPKINSVILLE	0.042733%	0.048226%	20,340	(366)	19,974	58,469	147,868	(16,025)	666	128,277
L090	CITY OF NEW HAVEN	0.000000%	0.003392%	-	-	-	-	-	-	-	-
L107	CITY OF FRANKLIN	0.188449%	0.182509%	89,697	(1,614)	88,083	257,842	652,085	(70,669)	2,938	565,690
L108	SPENCER CO FIRE DIST	0.015413%	0.021931%	7,336	(132)	7,204	21,089	53,333	(5,780)	240	46,267
L110	CITY OF ELKTON	0.016725%	0.017070%	7,961	(143)	7,818	22,884	57,873	(6,272)	261	50,205
L159	ELSMERE FIRE PROTECTION	0.090435%	0.118166%	43,045	(775)	42,270	123,736	312,930	(33,913)	1,410	271,470
L356	EASTWOOD FIRE PROT DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	2023		Employer Contributions for FYE June 30, 2023			Net OPEB Liability as of June 30, 2023					
		Proportionate Share	Proportionate Share	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.97%	Discount Rate Less 1.00% 4.97%	Discount Rate Plus 1.00% 6.97%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
L456	HARRODS CREEK FIRE DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
L556	LYNDON FIRE PROTECT DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	0.835353%	0.429078%	397,609	(7,154)	390,455	1,142,955	2,890,551	(313,259)	13,022	2,507,581	
L756	PLEASURE RIDGE PARK FIRE	1.037134%	0.975617%	493,652	(8,882)	484,770	1,419,038	3,588,769	(388,927)	16,168	3,113,292	
L956	WORTHINGTON FIRE DEPT	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
M014	CITY OF HARDINSBURG	0.031600%	0.028942%	15,041	(271)	14,770	43,236	109,345	(11,850)	493	94,858	
M015	BULLITT CO FISCAL COURT	0.007281%	0.007561%	3,466	(62)	3,404	9,962	25,194	(2,730)	114	21,856	
M022	CITY OF OLIVE HILL	0.034692%	0.048669%	16,513	(297)	16,216	47,467	120,044	(13,010)	541	104,139	
M042	CITY OF MAYFIELD	0.580472%	0.509176%	276,292	(4,971)	271,321	794,219	2,008,593	(217,678)	9,049	1,742,474	
M054	CITY OF DAWSON SPRINGS	0.029640%	0.035742%	14,108	(254)	13,854	40,554	102,563	(11,115)	462	88,974	
M059	KENTON COUNTY FISCAL CT	0.465024%	0.468775%	221,341	(3,983)	217,358	636,260	1,609,111	(174,385)	7,249	1,395,919	
M069	CITY OF STANFORD	0.090214%	0.094306%	42,940	(773)	42,167	123,433	312,165	(33,830)	1,406	270,806	
M076	CITY OF RICHMOND	1.195514%	1.139120%	569,038	(10,239)	558,799	1,635,738	4,136,807	(448,320)	18,637	3,588,721	
M081	CITY OF MAYSVILLE	0.394890%	0.423325%	187,959	(3,382)	184,577	540,300	1,366,428	(148,084)	6,156	1,185,390	
M082	CITY OF BRANDENBURG	0.046932%	0.033675%	22,339	(402)	21,937	64,214	162,398	(17,600)	732	140,882	
M085	CITY OF EDMONTON	0.050741%	0.047758%	24,152	(435)	23,717	69,425	175,578	(19,028)	791	152,315	
M096	CITY OF FALMOUTH	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
M109	CITY OF CAMPBELLSVILLE	0.220860%	0.198564%	105,124	(1,891)	103,233	302,187	764,236	(82,823)	3,443	662,982	
M110	CITY OF GUTHRIE	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
M118	WHITLEY CO FISCAL COURT	0.013513%	0.026759%	6,432	(116)	6,316	18,489	46,759	(5,067)	211	40,564	
M315	CITY OF PIONEER VILLAGE	0.039590%	0.042524%	18,844	(339)	18,505	54,168	136,992	(14,846)	617	118,842	
M356	MIDDLETOWN FIRE PROT DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
N008	CITY OF FLORENCE	1.694079%	1.554701%	806,344	(14,508)	791,836	2,317,889	5,861,979	(635,282)	26,409	5,085,324	
N011	CITY OF PERRYVILLE	0.015382%	0.005337%	7,321	(132)	7,189	21,046	53,226	(5,768)	240	46,174	
N012	CITY OF BROOKSVILLE	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
N014	CITY OF IRVINGTON	0.023019%	0.029228%	10,956	(197)	10,759	31,495	79,652	(8,632)	359	69,099	
N022	CITY OF GRAYSON	0.087624%	0.122994%	41,707	(750)	40,957	119,890	303,203	(32,859)	1,366	263,032	
N050	CITY OF HORSE CAVE	0.045632%	0.010616%	21,720	(391)	21,329	62,435	157,899	(17,112)	711	136,979	
N051	CITY OF HENDERSON	1.037023%	1.010957%	493,600	(8,881)	484,719	1,418,886	3,588,385	(388,885)	16,166	3,112,959	
N054	CITY OF MADISONVILLE	0.984441%	1.064034%	468,572	(8,431)	460,141	1,346,942	3,406,436	(369,167)	15,347	2,955,117	
N076	MADISON CO EMS	0.473807%	0.427966%	225,522	(4,058)	221,464	648,277	1,639,502	(177,678)	7,386	1,422,284	
N087	CITY OF MT STERLING	0.198690%	0.204880%	94,572	(1,702)	92,870	271,854	687,522	(74,509)	3,097	596,432	
N088	MORGAN CO AMBULANCE SERV	0.019621%	0.026505%	9,339	(168)	9,171	26,846	67,894	(7,358)	306	58,899	
N093	CITY OF LAGRANGE	0.100251%	0.103149%	47,717	(859)	46,858	137,166	346,896	(37,594)	1,563	300,936	
N094	CITY OF OWENTON	0.027967%	0.024253%	13,312	(240)	13,072	38,265	96,774	(10,488)	436	83,952	
N099	CITY OF CLAY CITY	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
N100	CITY OF BURNSIDE	0.028488%	0.023930%	13,560	(244)	13,316	38,978	98,576	(10,683)	444	85,516	
N104	CITY OF JAMESTOWN	0.007425%	0.007721%	3,534	(64)	3,470	10,159	25,693	(2,784)	116	22,289	
P007	CITY OF PINEVILLE	0.023396%	0.032971%	11,136	(200)	10,936	32,011	80,957	(8,774)	365	70,231	
P015	CITY OF LEBANON JUNCTION	0.021362%	0.024525%	10,168	(183)	9,985	29,228	73,918	(8,011)	333	64,125	
P033	ESTILL COUNTY EMS	0.101751%	0.104382%	48,431	(871)	47,560	139,219	352,086	(38,157)	1,586	305,438	
P041	CITY OF DRY RIDGE	0.188541%	0.167795%	89,742	(1,615)	88,127	257,967	652,404	(70,703)	2,939	565,967	
P043	CITY OF CLARKSON	0.006656%	0.006718%	3,168	(57)	3,111	9,107	23,032	(2,496)	104	19,980	
P079	CITY OF CALVERT CITY	0.072626%	0.075170%	34,568	(622)	33,946	99,369	251,306	(27,235)	1,132	218,010	
P093	SOUTH OLDHAM FIRE DEPT	0.137083%	0.147354%	65,248	(1,174)	64,074	187,561	474,345	(51,406)	2,137	411,499	
P116	CITY OF MONTICELLO	0.064038%	0.058526%	30,481	(548)	29,933	87,619	221,589	(24,014)	998	192,231	
P117	CITY OF CLAY	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
R015	CITY OF SHEPHERDSVILLE	0.734683%	0.725241%	349,693	(6,292)	343,401	1,005,215	2,542,205	(275,507)	11,453	2,205,388	
R017	CITY OF PRINCETON	0.094911%	0.085182%	45,176	(813)	44,363	129,860	328,418	(35,592)	1,480	284,906	
R045	CITY OF RUSSELL	0.137062%	0.132484%	65,238	(1,174)	64,064	187,532	474,272	(51,398)	2,137	411,436	
R057	CITY OF WILMORE	0.061301%	0.069226%	29,178	(525)	28,653	83,874	212,118	(22,988)	956	184,015	
R104	CITY OF RUSSELL SPRINGS	0.072165%	0.063574%	34,349	(618)	33,731	98,738	249,711	(27,062)	1,125	216,627	
R105	CITY OF STAMPING GROUND	0.009367%	0.006891%	4,459	(80)	4,379	12,816	32,412	(3,513)	146	28,118	
TS59	INDEPENDENCE FIRE DIST	0.404873%	0.410948%	192,711	(3,467)	189,244	553,959	1,400,972	(151,828)	6,312	1,215,357	
V001	ADAIR COUNTY FISCAL COURT	0.067550%	0.065905%	32,152	(579)	31,573	92,424	233,742	(25,331)	1,053	202,773	
V002	ALLEN COUNTY FISCAL COURT	0.123234%	0.121765%	58,656	(1,055)	57,601	168,612	426,424	(46,213)	1,921	369,927	
V003	ANDERSON CO FISCAL COURT	0.089435%	0.098141%	42,569	(766)	41,803	122,368	309,470	(33,538)	1,394	268,468	
V005	BARREN CO FISCAL CT	0.225908%	0.264162%	107,527	(1,935)	105,592	309,094	781,704	(84,716)	3,522	678,136	
V007	BELL CO FISCAL CT	0.047259%	0.051523%	22,494	(405)	22,089	64,661	163,529	(17,722)	737	141,863	
V008	BOONE CO FISCAL CT	0.430583%	0.374668%	204,948	(3,688)	201,260	589,137	1,489,936	(161,469)	6,712	1,292,534	
V009	BOURBON CO FISCAL COURT	0.057185%	0.058475%	27,219	(490)	26,729	78,242	197,876	(21,444)	891	171,659	
V011	BOYLE COUNTY FISCAL COURT	0.354475%	0.345016%	168,722	(3,036)	165,686	485,003	1,226,581	(132,929)	5,526	1,064,071	
V012	BRACKEN CO FISCAL COURT	0.023923%	0.016005%	11,387	(205)	11,182	32,732	82,780	(8,971)	373	71,813	
V013	BREATHITT CO FISCAL COURT	0.017472%	0.014755%	8,316	(150)	8,166	23,906	60,458	(6,552)	272	52,448	
V014	BRECKINRIDGE CO FISCAL CT	0.069094%	0.059397%	32,887	(592)	32,295	94,536	239,084	(25,910)	1,077	207,408	
V017	CALDWELL CO FISCAL COURT	0.025650%	0.062552%	12,209	(220)	11,989	35,095	88,756	(9,619)	400	76,997	
V019	CAMPBELL CO FISCAL CT	0.352943%	0.364477%	167,993	(3,023)	164,970	482,907	1,221,280	(132,354)	5,502	1,059,472	



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	2023 Proportionate Share	2022 Proportionate Share	Employer Contributions for FYE June 30, 2023			Net OPEB Liability as of June 30, 2023				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.97%	Discount Rate Less 1.00% 4.97%	Discount Rate Plus 1.00% 6.97%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
V023	CASEY CO FISCAL COURT	0.043535%	0.041105%	20,722	(373)	20,349	59,566	150,643	(16,326)	679	130,684
V025	CLARK COUNTY FISCAL COURT	0.310200%	0.318098%	147,648	(2,657)	144,991	424,425	1,073,377	(116,325)	4,836	931,165
V030	DAVISS CO FISCAL COURT	0.643235%	0.657781%	306,166	(5,509)	300,657	880,093	2,225,770	(241,214)	10,027	1,930,877
V032	ELLIOTT CO FISCAL CT	0.023455%	0.023806%	11,164	(201)	10,963	32,092	81,161	(8,796)	366	70,408
V035	FLEMING CO FISCAL COURT	0.042807%	0.045989%	20,375	(367)	20,008	58,570	148,124	(16,053)	667	128,499
V037	FRANKLIN CO FISCAL COURT	0.707541%	0.725857%	336,773	(6,060)	330,713	968,079	2,448,286	(265,329)	11,030	2,123,912
V041	GRANT COUNTY FISCAL COURT	0.147586%	0.149097%	70,247	(1,264)	68,983	201,932	510,688	(55,345)	2,301	443,027
V043	GRAYSON CO FISCAL COURT	0.228121%	0.283672%	108,581	(1,954)	106,627	312,122	789,361	(85,546)	3,556	684,779
V047	HARDIN CO FISCAL COURT	0.831477%	0.651885%	395,764	(7,121)	388,643	1,137,652	2,877,139	(311,805)	12,962	2,495,946
V049	HARRISON CO FISCAL COURT	0.049130%	0.049770%	23,385	(421)	22,964	67,221	170,003	(18,424)	766	147,480
V052	HENRY CO FISCAL COURT	0.043779%	0.044675%	20,838	(375)	20,463	59,900	151,487	(16,417)	682	131,417
V054	HOPKINS CO FISCAL COURT	0.246339%	0.251114%	117,252	(2,110)	115,142	337,048	852,401	(92,378)	3,840	739,466
V057	JESSAMINE CO FISCAL COURT	0.631086%	0.576231%	300,383	(5,405)	294,978	863,471	2,183,731	(236,658)	9,838	1,894,408
V060	KNOTT CO FISCAL CT	0.029535%	0.025701%	14,058	(253)	13,805	40,411	102,199	(11,076)	460	88,659
V062	LARUE CO FISCAL COURT	0.034240%	0.030763%	16,297	(293)	16,004	46,848	118,480	(12,840)	534	102,782
V063	LAUREL COUNTY FISCAL COUR	0.024190%	0.037817%	11,514	(207)	11,307	33,097	83,704	(9,071)	377	72,614
V067	LETCHER CO FISCAL COURT	0.040258%	0.049055%	19,162	(345)	18,817	55,082	139,304	(15,097)	628	120,847
V070	LIVINGSTON CO FISCAL CT	0.059914%	0.045524%	28,518	(513)	28,005	81,976	207,319	(22,468)	934	179,851
V072	LYON COUNTY FISCAL COURT	0.022883%	0.026661%	10,892	(196)	10,696	31,309	79,181	(8,581)	357	68,691
V073	MCCRACKEN CO FISCAL COURT	0.717829%	0.720578%	341,670	(6,148)	335,522	982,155	2,483,886	(269,187)	11,190	2,154,795
V076	MADISON CO FISCAL COURT	0.157825%	0.142307%	75,121	(1,352)	73,769	215,941	546,118	(59,185)	2,460	473,763
V078	MARION CO FISCAL COURT	0.073619%	0.075349%	35,041	(630)	34,411	100,728	254,742	(27,607)	1,148	220,991
V079	MARSHALL CO FISCAL COURT	0.303869%	0.336660%	144,635	(2,602)	142,033	415,763	1,051,470	(113,951)	4,737	912,161
V081	MASON CO FIS CT	0.088151%	0.090044%	41,958	(755)	41,203	120,611	305,027	(33,057)	1,374	264,614
V083	MENIFEE CO FISCAL COURT	0.030594%	0.034692%	14,562	(262)	14,300	41,860	105,864	(11,473)	477	91,838
V087	MONTGOMERY CO FISCAL CT	0.096189%	0.110124%	45,784	(824)	44,960	131,609	332,840	(36,071)	1,499	288,742
V088	MORGAN CO FISCAL CT	0.006729%	0.006746%	3,203	(58)	3,145	9,207	23,284	(2,523)	105	20,199
V090	NELSON CO FISCAL CT	0.231146%	0.237052%	110,020	(1,980)	108,040	316,261	799,829	(86,680)	3,603	693,859
V093	OLDHAM CO FISCAL COURT	0.547203%	0.625643%	260,456	(4,686)	255,770	748,699	1,893,473	(205,202)	8,530	1,642,606
V094	OWEN COUNTY FISCAL COURT	0.029568%	0.024994%	14,074	(253)	13,821	40,456	102,313	(11,088)	461	88,758
V096	PENDLETON CO FISCAL COURT	0.038006%	0.035624%	18,090	(325)	17,765	52,001	131,511	(14,252)	592	114,087
V100	PULASKI CO FISCAL CT	0.459815%	0.550068%	218,862	(3,938)	214,924	629,133	1,591,086	(172,431)	7,168	1,380,283
V103	ROWAN CO FISCAL COURT	0.060873%	0.062623%	28,974	(521)	28,453	83,288	210,637	(22,827)	949	182,730
V105	SCOTT CO FISCAL CT	1.408412%	1.362730%	670,373	(12,062)	658,311	1,927,031	4,873,493	(528,157)	21,956	4,227,802
V106	SHELBY CO FISCAL COURT	0.568000%	0.547781%	270,355	(4,864)	265,491	777,155	1,965,436	(213,001)	8,855	1,705,035
V107	SIMPSON CO FISCAL COURT	0.127378%	0.110637%	60,629	(1,091)	59,538	174,282	440,763	(47,767)	1,986	382,366
V108	SPENCER CO TREASURER	0.174045%	0.140638%	82,842	(1,491)	81,351	238,134	602,244	(65,267)	2,713	522,452
V109	TAYLOR COUNTY FISCAL COUR	0.070298%	0.078675%	33,460	(602)	32,858	96,184	243,500	(26,362)	1,096	211,022
V112	TRIMBLE CO FISCAL COURT	0.014758%	0.014494%	7,024	(126)	6,898	20,192	51,067	(5,534)	230	44,301
V113	UNION COUNTY FISCAL COURT	0.031529%	0.036940%	15,007	(270)	14,737	43,139	109,099	(11,823)	492	94,644
V115	WASHINGTON CO FIS COURT	0.047306%	0.058709%	22,517	(405)	22,112	64,725	163,692	(17,740)	737	142,004
V119	CITY OF HIGHLAND HEIGHTS	0.096265%	0.094279%	45,820	(824)	44,996	131,713	333,103	(36,100)	1,501	288,970
V120	WOODFORD CO FISCAL COURT	0.153339%	0.162899%	72,986	(1,313)	71,673	209,803	530,595	(57,502)	2,390	460,296
V159	CITY OF ERLANGER	0.720350%	0.696274%	342,871	(6,169)	336,702	985,604	2,492,609	(270,132)	11,230	2,162,363
V171	CITY OF ADAIRVILLE	0.005734%	0.000000%	2,729	(49)	2,680	7,845	19,841	(2,150)	89	17,212
V196	CITY OF BUTLER	0.007741%	0.008106%	3,684	(66)	3,618	10,591	26,786	(2,903)	121	23,237
V197	CITY OF HAZARD	0.010851%	0.009999%	5,165	(93)	5,072	14,847	37,547	(4,069)	169	32,573
V205	BARREN/METCALFE CO AMB SR	0.308939%	0.324623%	147,048	(2,646)	144,402	422,700	1,069,014	(115,853)	4,816	927,380
V298	CITY OF PIKEVILLE	0.120089%	0.133773%	57,160	(1,028)	56,132	164,309	415,541	(45,034)	1,872	360,486
V330	CITY OF OWENSBORO	1.969216%	1.893658%	937,303	(16,865)	920,438	2,694,340	6,814,029	(738,459)	30,698	5,911,236
V347	CITY OF RADCLIFF	0.480234%	0.524550%	228,581	(4,113)	224,468	657,070	1,661,742	(180,088)	7,486	1,441,577
V359	CITY OF ELSMERE	0.140284%	0.132900%	66,772	(1,201)	65,571	191,941	485,421	(52,607)	2,187	421,108
V376	CITY OF BEREA	0.507160%	0.352738%	241,397	(4,343)	237,054	693,911	1,754,913	(190,186)	7,906	1,522,404
V408	UNION EMERGENCY SERVICES	0.368160%	0.337213%	175,236	(3,153)	172,083	503,727	1,273,935	(138,061)	5,739	1,105,151
V447	CITY OF ELIZABETHTOWN	1.142289%	1.011530%	543,704	(9,783)	533,921	1,562,914	3,952,634	(428,360)	17,807	3,428,949
V608	WALTON FIRE DIST/EMS	0.286168%	0.275453%	136,209	(2,451)	133,758	391,544	990,220	(107,313)	4,461	859,025
V647	CITY OF VINE GROVE	0.039659%	0.053312%	18,877	(340)	18,537	54,263	137,231	(14,872)	618	119,049
V708	HEBRON FIRE PROTECTION DI	0.522428%	0.492096%	248,664	(4,474)	244,190	714,802	1,807,745	(195,911)	8,144	1,568,236
V808	POINT PLEASANT FIRE DIST	0.132795%	0.137562%	63,207	(1,137)	62,070	181,694	459,507	(49,798)	2,070	398,627
V919	CITY OF WILDER	0.192167%	0.225738%	91,467	(1,646)	89,821	262,929	664,951	(72,063)	2,996	576,851
V959	CITY OF COVINGTON	2.770400%	3.153228%	1,318,648	(23,726)	1,294,922	3,790,544	9,586,346	(1,038,904)	43,188	8,316,248
TOTAL		100.000000%	100.000000%	47,597,760	(856,422)	46,741,338	136,822,982	346,027,491	(37,500,156)	1,558,909	300,182,224



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2024
		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	(457,633)	(437,479)	(895,112)	-	(895,112)	(11,507)
39934	KENTON CO SHERIFF	(112,636)	(74,484)	(187,120)	-	(187,120)	(2,832)
39936	CAMPBELL CO SHERIFF	(4,097)	(27,096)	(31,193)	-	(31,193)	(103)
39938	FAYETTE CO SHERIFF	(204,069)	(768)	(204,837)	-	(204,837)	(5,131)
39940	DAVISS CO SHERIFF	(162,366)	(38,500)	(200,866)	-	(200,866)	(4,083)
39944	HARDIN COUNTY SHERIFF	(116,580)	29,312	(87,268)	-	(87,268)	(2,931)
39946	WARREN COUNTY SHERIFF	(197,698)	6,074	(191,624)	-	(191,624)	(4,971)
39948	BOONE COUNTY SHERIFF	(730,849)	(152,159)	(883,008)	-	(883,008)	(18,376)
39952	MADISON COUNTY SHERIFF	(105,789)	65,282	(40,507)	-	(40,507)	(2,660)
39962	BULLITT CO SHERIFF	(110,295)	(71,543)	(181,838)	-	(181,838)	(2,773)
A156	CITY OF ANCHORAGE	(10,480)	(35,642)	(46,122)	-	(46,122)	(264)
AB19	BELLEVUE/DAYTON FIRE	(88,285)	(23,536)	(111,821)	-	(111,821)	(2,220)
AC19	CAMPBELL CO FIRE DIST 1	(36,082)	(32,587)	(68,669)	-	(68,669)	(907)
AD19	SOUTHERN CAMPBELL F DIST	(33,651)	(18,951)	(52,602)	-	(52,602)	(846)
AS02	ALLEN CO AMBULANCE SVC	(57,634)	(19,675)	(77,309)	-	(77,309)	(1,449)
AS20	WOODFORD CO FIRE DISTRICT	(23,939)	16,239	(7,700)	-	(7,700)	(602)
B008	BURLINGTON FIRE PRO DIST	(140,994)	43,124	(97,870)	-	(97,870)	(3,545)
B015	CITY OF HILLVIEW	(84,395)	54,144	(30,251)	-	(30,251)	(2,122)
B045	CITY OF BELLEFONTE	(18,451)	9,187	(9,264)	-	(9,264)	(464)
B048	CITY OF HARLAN	(3,964)	10,742	6,778	-	6,778	(100)
B256	BUECHEL FIRE PROTECT DIST	(41)	(268,875)	(268,916)	-	(268,916)	(1)
B259	CITY OF LUDLOW	(64,127)	(39,222)	(103,349)	-	(103,349)	(1,612)
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	(1,316,384)	2,370,904	1,054,520	-	1,054,520	(33,099)
B656	LOUISVILLE AIRPORT AUTHOR	(156,371)	(86,259)	(242,630)	-	(242,630)	(3,932)
B956	LAKE DREAMLAND FIRE DIST	-	(36,442)	(36,442)	-	(36,442)	-
C106	CITY OF SIMPSONVILLE	(27,855)	33,961	6,106	-	6,106	(700)
C156	FAIRDALE FIRE DISTRICT	(78,309)	3,704	(74,605)	-	(74,605)	(1,969)
C256	LOUISVILLE/JEFF CO METRO	(12,990,599)	(2,635,379)	(15,625,978)	-	(15,625,978)	(326,630)
C356	INDIAN HILLS POLICE DEPT	(12,767)	(17,772)	(30,539)	-	(30,539)	(321)
D024	CITY OF PEMBROKE	-	(4,298)	(4,298)	-	(4,298)	-
D071	CITY OF LEWISBURG	(1,398)	(9,270)	(10,668)	-	(10,668)	(35)
D098	CITY OF COAL RUN VILLAGE	(14,900)	6,388	(8,512)	-	(8,512)	(375)
D106	SIMPSONVILLE RURAL FIRE	(42,225)	35,833	(6,392)	-	(6,392)	(1,062)
G015	ZONETON FIRE PROT DIST	(95,564)	51,188	(44,376)	-	(44,376)	(2,403)
GS06	SHELBY CO SUB FIRE DIST	(5,851)	(2,221)	(8,072)	-	(8,072)	(147)
J002	CITY OF SCOTTSVILLE	(55,010)	36,890	(18,120)	-	(18,120)	(1,383)
J003	CITY OF LAWRENCEBURG	(61,842)	5,456	(56,386)	-	(56,386)	(1,555)
J007	CITY OF MIDDLESBORO	(180,499)	(33,233)	(213,732)	-	(213,732)	(4,538)
J024	CITY OF HOPKINSVILLE	(651,628)	(431,792)	(1,083,420)	-	(1,083,420)	(16,385)
J026	CLAY CO BD OF ED	(4,198)	12,139	7,941	-	7,941	(106)
J037	CITY OF FRANKFORT	(662,415)	(309,448)	(971,863)	-	(971,863)	(16,656)
J040	CITY OF LANCASTER	(14,853)	(26,991)	(41,844)	-	(41,844)	(373)
J059	KENTON COUNTY AIRPORT BD	(713,075)	(115,907)	(828,982)	-	(828,982)	(17,930)
J063	CITY OF LONDON	(203,683)	37,760	(165,923)	-	(165,923)	(5,121)
J067	CITY OF WHITESBURG	(25,978)	(2,703)	(28,681)	-	(28,681)	(653)
J084	CITY OF HARRODSBURG	(23,360)	(50,463)	(73,823)	-	(73,823)	(587)
J090	CITY OF BARDSTOWN	(213,209)	111,014	(102,195)	-	(102,195)	(5,361)
J100	CITY OF SOMERSET	(529,775)	156,367	(373,408)	-	(373,408)	(13,321)
J113	CITY OF MORGANFIELD	(9,709)	(15,361)	(25,070)	-	(25,070)	(244)
J118	CITY OF CORBIN	(137,996)	(71,852)	(209,848)	-	(209,848)	(3,470)
J156	CITY OF JEFFERSONTOWN	(358,442)	(36,956)	(395,398)	-	(395,398)	(9,013)
J210	BOYD CO AMBULANCE SERVICE	(195,820)	59,833	(135,987)	-	(135,987)	(4,924)
J256	CITY OF ST MATTHEWS	(166,086)	(39,391)	(205,477)	-	(205,477)	(4,176)
J259	CITY OF PARK HILLS	(20,826)	(10,121)	(30,947)	-	(30,947)	(524)
J319	CITY OF ALEXANDRIA	(59,478)	(68,551)	(128,029)	-	(128,029)	(1,496)
J324	CITY OF OAK GROVE	(82,537)	44,086	(38,451)	-	(38,451)	(2,075)
J356	CITY OF WEST BUECHEL	(16,851)	(76,795)	(93,646)	-	(93,646)	(424)
J359	CITY OF FORT WRIGHT	(140,767)	55,784	(84,983)	-	(84,983)	(3,539)
J410	CANNONSBURG VOL FIRE DEPT	(5,757)	(878)	(6,635)	-	(6,635)	(145)
J419	CITY OF COLD SPRING	(44,342)	(12,588)	(56,930)	-	(56,930)	(1,115)
J456	CITY OF SHIVELY	(308,299)	(95,993)	(404,292)	-	(404,292)	(7,752)
J510	CITY OF CATLETTSBURG	(42,636)	(11,507)	(54,143)	-	(54,143)	(1,072)
J619	CITY OF FORT THOMAS	(301,732)	(140,979)	(442,711)	-	(442,711)	(7,587)
J719	CITY OF SOUTHGATE	(15,908)	35,586	19,678	-	19,678	(400)
J756	CITY OF PROSPECT	(8,365)	(13,652)	(22,017)	-	(22,017)	(210)
J819	CITY OF BELLEVUE	(49,426)	(8,328)	(57,754)	-	(57,754)	(1,243)
J859	CITY OF VILLA HILLS	(62,338)	68,235	5,897	-	5,897	(1,567)



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2024
		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)
J919	CITY OF DAYTON	(42,965)	(25,341)	(68,306)	-	(68,306)	(1,080)
J956	OKOLONA FIRE DISTRICT	(385,852)	529,770	143,918	-	143,918	(9,702)
J959	CITY OF INDEPENDENCE	(169,430)	(1,939)	(171,369)	-	(171,369)	(4,260)
K001	CITY OF COLUMBIA	(50,622)	(13,995)	(64,617)	-	(64,617)	(1,273)
K010	CITY OF ASHLAND	(599,810)	75,141	(524,669)	-	(524,669)	(15,082)
K011	CITY OF DANVILLE	(293,847)	135,422	(158,425)	-	(158,425)	(7,389)
K016	CITY OF MORGANTOWN	(31,143)	30,772	(371)	-	(371)	(783)
K018	CITY OF MURRAY	(259,044)	(147,694)	(406,738)	-	(406,738)	(6,513)
K019	CITY OF NEWPORT	(491,703)	(56,990)	(548,693)	-	(548,693)	(12,363)
K026	CITY OF MANCHESTER	(27,364)	(24,198)	(51,562)	-	(51,562)	(688)
K029	CITY OF BURKESVILLE	(19,279)	(8,657)	(27,936)	-	(27,936)	(485)
K034	LEX/FAYETTE URBAN CO GOVT	(1,048,560)	(513,146)	(1,561,706)	-	(1,561,706)	(26,365)
K041	CITY OF WILLIAMSTOWN	(32,783)	(2,976)	(35,759)	-	(35,759)	(824)
K043	CITY OF LEITCHFIELD	(78,836)	2,039	(76,797)	-	(76,797)	(1,982)
K049	CITY OF CYNTHIANA	(101,466)	(97,255)	(198,721)	-	(198,721)	(2,551)
K065	CITY OF BEATTYVILLE	(18,902)	4,350	(14,552)	-	(14,552)	(475)
K071	CITY OF RUSSELLVILLE	(119,084)	(47,002)	(166,086)	-	(166,086)	(2,994)
K078	CITY OF LEBANON	(56,459)	(2,303)	(58,762)	-	(58,762)	(1,420)
K079	CITY OF BENTON	(38,647)	19,104	(19,543)	-	(19,543)	(972)
K090	NELSON COUNTY BD OF ED	-	(4,939)	(4,939)	-	(4,939)	-
K091	CITY OF CARLISLE	-	(56,805)	(56,805)	-	(56,805)	-
K099	CITY OF STANTON	(26,826)	(9,427)	(36,253)	-	(36,253)	(675)
K103	CITY OF MOREHEAD	(93,819)	13,063	(80,756)	-	(80,756)	(2,359)
K105	CITY OF GEORGETOWN	(551,565)	98,281	(453,284)	-	(453,284)	(13,869)
K106	CITY OF SHELBYVILLE	(242,250)	73,152	(169,098)	-	(169,098)	(6,091)
K108	CITY OF TAYLORSVILLE	(10,758)	(1,922)	(12,680)	-	(12,680)	(270)
K111	CITY OF CADIZ	(26,032)	(30,603)	(56,635)	-	(56,635)	(655)
K114	CITY OF BOWLING GREEN	(1,307,796)	59,655	(1,248,141)	-	(1,248,141)	(32,883)
K115	CITY OF SPRINGFIELD	(25,068)	(8,735)	(33,803)	-	(33,803)	(630)
K120	CITY OF VERSAILLES	(217,305)	(46,969)	(264,274)	-	(264,274)	(5,464)
K200	CITY OF FERGUSON	(197)	569	372	-	372	(5)
K256	JEFFERSONTOWN FIRE DIST	(496,662)	462,370	(34,292)	-	(34,292)	(12,488)
K315	MT WASHINGTON FIRE P DIST	(74,536)	(21,002)	(95,538)	-	(95,538)	(1,874)
K356	ST MATTHEWS FIRE DIST.	(551,288)	449,886	(101,402)	-	(101,402)	(13,862)
K414	CITY OF SMITHS GROVE	(8,610)	11,962	3,352	-	3,352	(216)
K419	ALEXANDRIA FIRE DISTRICT	(87,523)	(9,913)	(97,436)	-	(97,436)	(2,201)
K456	CAMP TAYLOR FIRE PRO DIST	-	(93,109)	(93,109)	-	(93,109)	-
K559	CITY OF TAYLOR MILL	(90,203)	3,088	(87,115)	-	(87,115)	(2,268)
K656	MCMAHAN FIRE PRO DIST 14	-	(75,486)	(75,486)	-	(75,486)	-
K659	CITY OF EDGEWOOD	(133,585)	(80,900)	(214,485)	-	(214,485)	(3,359)
K719	CENTRAL CAMPBELL CO FIRE	(131,748)	(3,343)	(135,091)	-	(135,091)	(3,313)
K759	LAKESIDE/CRESTVIEWHLS POL	(63,692)	(24,368)	(88,060)	-	(88,060)	(1,601)
K856	HIGHVIEW FIRE DISTRICT	(126,216)	160,509	34,293	-	34,293	(3,174)
K859	CITY OF FORT MITCHELL	(150,229)	(47,435)	(197,664)	-	(197,664)	(3,777)
L001	ADAIR CO AMBULANCE SER	(52,898)	9,638	(43,260)	-	(43,260)	(1,330)
L005	CITY OF GLASGOW	(259,556)	(70,540)	(330,096)	-	(330,096)	(6,526)
L009	CITY OF PARIS	(88,161)	(48,986)	(137,147)	-	(137,147)	(2,217)
L015	CITY OF MT WASHINGTON	(116,953)	16,076	(100,877)	-	(100,877)	(2,941)
L025	CITY OF WINCHESTER	(425,739)	(67,482)	(493,221)	-	(493,221)	(10,705)
L031	EDMONSON CO AMBULANCE DIS	(13,049)	(33,969)	(47,018)	-	(47,018)	(328)
L035	CITY OF FLEMINGSBURG	(16,449)	(15,149)	(31,598)	-	(31,598)	(414)
L039	CITY OF WARSAW	(15,216)	30,472	15,256	-	15,256	(383)
L044	GREEN CO AMBULANCE SVC	(19,836)	(18,380)	(38,216)	-	(38,216)	(499)
L050	CITY OF MUNFORDVILLE	(13,452)	9,575	(3,877)	-	(3,877)	(338)
L052	CITY OF EMINENCE	(31,588)	12,269	(19,319)	-	(19,319)	(794)
L057	CITY OF NICHOLASVILLE	(554,330)	95,618	(458,712)	-	(458,712)	(13,938)
L061	CITY OF BARBOURVILLE	(16,111)	(22,037)	(38,148)	-	(38,148)	(405)
L072	CITY OF EDDYVILLE	(14,707)	(17,096)	(31,803)	-	(31,803)	(370)
L073	CITY OF PADUCAH	(767,774)	(106,700)	(874,474)	-	(874,474)	(19,305)
L077	CITY OF SALYERSVILLE	(17,209)	4,569	(12,640)	-	(12,640)	(433)
L086	CITY OF TOMPKINSVILLE	(21,610)	(43,480)	(65,090)	-	(65,090)	(543)
L090	CITY OF NEW HAVEN	-	(11,864)	(11,864)	-	(11,864)	-
L107	CITY OF FRANKLIN	(95,300)	(4,737)	(100,037)	-	(100,037)	(2,396)
L108	SPENCER CO FIRE DIST	(7,794)	(8,084)	(15,878)	-	(15,878)	(196)
L110	CITY OF ELKTON	(8,458)	(2,270)	(10,728)	-	(10,728)	(213)
L159	ELSMERE FIRE PROTECTION	(45,733)	(33,718)	(79,451)	-	(79,451)	(1,150)
L356	EASTWOOD FIRE PROT DIST	-	(193,863)	(193,863)	-	(193,863)	-



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2024
		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)
L456	HARRODS CREEK FIRE DIST	-	(438,059)	(438,059)	-	(438,059)	-
L556	LYNDON FIRE PROTECT DIST	-	(231,499)	(231,499)	-	(231,499)	-
L656	FERN CREEK FIRE PROT DIST	(422,442)	890,881	468,439	-	468,439	(10,622)
L756	PLEASURE RIDGE PARK FIRE	(524,484)	736,416	211,932	-	211,932	(13,188)
L956	WORTHINGTON FIRE DEPT	-	(466,013)	(466,013)	-	(466,013)	-
M014	CITY OF HARDINSBURG	(15,980)	(3,551)	(19,531)	-	(19,531)	(402)
M015	BULLITT CO FISCAL COURT	(3,682)	(117,536)	(121,218)	-	(121,218)	(93)
M022	CITY OF OLIVE HILL	(17,544)	46,229	28,685	-	28,685	(441)
M042	CITY OF MAYFIELD	(293,548)	33,077	(260,471)	-	(260,471)	(7,381)
M054	CITY OF DAWSON SPRINGS	(14,989)	(11,094)	(26,083)	-	(26,083)	(377)
M059	KENTON COUNTY FISCAL CT	(235,165)	(118,412)	(353,577)	-	(353,577)	(5,913)
M069	CITY OF STANFORD	(45,622)	30,540	(15,082)	-	(15,082)	(1,147)
M076	CITY OF RICHMOND	(604,577)	129,176	(475,401)	-	(475,401)	(15,202)
M081	CITY OF MAYSVILLE	(199,698)	10,458	(189,240)	-	(189,240)	(5,021)
M082	CITY OF BRANDENBURG	(23,734)	66,493	42,759	-	42,759	(597)
M085	CITY OF EDMONTON	(25,660)	12,823	(12,837)	-	(12,837)	(645)
M096	CITY OF FALMOUTH	-	(10,106)	(10,106)	-	(10,106)	-
M109	CITY OF CAMPBELLSVILLE	(111,690)	(41,400)	(153,090)	-	(153,090)	(2,808)
M110	CITY OF GUTHRIE	-	(8,882)	(8,882)	-	(8,882)	-
M118	WHITLEY CO FISCAL COURT	(6,834)	(15,646)	(22,480)	-	(22,480)	(172)
M315	CITY OF PIONEER VILLAGE	(20,021)	(2,052)	(22,073)	-	(22,073)	(503)
M356	MIDDLETOWN FIRE PROT DIST	-	(264,599)	(264,599)	-	(264,599)	-
N008	CITY OF FLORENCE	(856,704)	112,273	(744,431)	-	(744,431)	(21,541)
N011	CITY OF PERRYVILLE	(7,779)	14,257	6,478	-	6,478	(196)
N012	CITY OF BROOKSVILLE	-	(17,044)	(17,044)	-	(17,044)	-
N014	CITY OF IRVINGTON	(11,641)	25,573	13,932	-	13,932	(293)
N022	CITY OF GRAYSON	(44,312)	120,346	76,034	-	76,034	(1,114)
N050	CITY OF HORSE CAVE	(23,076)	59,035	35,959	-	35,959	(580)
N051	CITY OF HENDERSON	(524,428)	(129,486)	(653,914)	-	(653,914)	(13,186)
N054	CITY OF MADISONVILLE	(497,837)	(106,114)	(603,951)	-	(603,951)	(12,518)
N076	MADISON CO EMS	(239,607)	34,960	(204,647)	-	(204,647)	(6,025)
N087	CITY OF MT STERLING	(100,479)	(8,592)	(109,071)	-	(109,071)	(2,526)
N088	MORGAN CO AMBULANCE SERV	(9,922)	(28,858)	(38,780)	-	(38,780)	(249)
N093	CITY OF LAGRANGE	(50,697)	(43,097)	(93,794)	-	(93,794)	(1,275)
N094	CITY OF OWENTON	(14,143)	10,990	(3,153)	-	(3,153)	(356)
N099	CITY OF CLAY CITY	-	(4,534)	(4,534)	-	(4,534)	-
N100	CITY OF BURNSIDE	(14,407)	2,762	(11,645)	-	(11,645)	(362)
N104	CITY OF JAMESTOWN	(3,755)	(17,251)	(21,006)	-	(21,006)	(94)
P007	CITY OF PINEVILLE	(11,831)	(47,236)	(59,067)	-	(59,067)	(297)
P015	CITY OF LEBANON JUNCTION	(10,803)	114	(10,689)	-	(10,689)	(272)
P033	ESTILL COUNTY EMS	(51,456)	(4,474)	(55,930)	-	(55,930)	(1,294)
P041	CITY OF DRY RIDGE	(95,346)	100,960	5,614	-	5,614	(2,397)
P043	CITY OF CLARKSON	(3,366)	(386)	(3,752)	-	(3,752)	(85)
P079	CITY OF CALVERT CITY	(36,727)	(8,564)	(45,291)	-	(45,291)	(923)
P093	SOUTH OLDHAM FIRE DEPT	(69,324)	5,218	(64,106)	-	(64,106)	(1,743)
P116	CITY OF MONTICELLO	(32,384)	(36,734)	(69,118)	-	(69,118)	(814)
P117	CITY OF CLAY	-	(13,363)	(13,363)	-	(13,363)	-
R015	CITY OF SHEPHERDSVILLE	(371,533)	223,186	(148,347)	-	(148,347)	(9,342)
R017	CITY OF PRINCETON	(47,997)	(41,756)	(89,753)	-	(89,753)	(1,207)
R045	CITY OF RUSSELL	(69,313)	(37,392)	(106,705)	-	(106,705)	(1,743)
R057	CITY OF WILMORE	(31,000)	(27,565)	(58,565)	-	(58,565)	(779)
R104	CITY OF RUSSELL SPRINGS	(36,494)	(16,188)	(52,682)	-	(52,682)	(918)
R105	CITY OF STAMPING GROUND	(4,737)	344	(4,393)	-	(4,393)	(119)
TS59	INDEPENDENCE FIRE DIST	(204,746)	(66,028)	(270,774)	-	(270,774)	(5,148)
V001	ADAIR COUNTY FISCAL COURT	(34,160)	(21,313)	(55,473)	-	(55,473)	(859)
V002	ALLEN COUNTY FISCAL COURT	(62,320)	68,340	6,020	-	6,020	(1,567)
V003	ANDERSON CO FISCAL COURT	(45,228)	(13,368)	(58,596)	-	(58,596)	(1,137)
V005	BARREN CO FISCAL CT	(114,243)	(88,307)	(202,550)	-	(202,550)	(2,873)
V007	BELL CO FISCAL CT	(23,899)	(9,480)	(33,379)	-	(33,379)	(601)
V008	BOONE CO FISCAL CT	(217,748)	2,749	(214,999)	-	(214,999)	(5,475)
V009	BOURBON CO FISCAL COURT	(28,919)	(4,267)	(33,186)	-	(33,186)	(727)
V011	BOYLE COUNTY FISCAL COURT	(179,260)	83,629	(95,631)	-	(95,631)	(4,507)
V012	BRACKEN CO FISCAL COURT	(12,098)	(5,489)	(17,587)	-	(17,587)	(304)
V013	BREATHITT CO FISCAL COURT	(8,836)	5,140	(3,696)	-	(3,696)	(222)
V014	BRECKINRIDGE CO FISCAL CT	(34,941)	18,355	(16,586)	-	(16,586)	(879)
V017	CALDWELL CO FISCAL COURT	(12,971)	(68,568)	(81,539)	-	(81,539)	(326)
V019	CAMPBELL CO FISCAL CT	(178,485)	(28,201)	(206,686)	-	(206,686)	(4,488)



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2024
		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)
V023	CASEY CO FISCAL COURT	(22,016)	(285)	(22,301)	-	(22,301)	(554)
V025	CLARK COUNTY FISCAL COURT	(156,870)	(19,807)	(176,677)	-	(176,677)	(3,944)
V030	DAVISS CO FISCAL COURT	(325,287)	(47,895)	(373,182)	-	(373,182)	(8,179)
V032	ELLIOTT CO FISCAL CT	(11,861)	27,853	15,992	-	15,992	(298)
V035	FLEMING CO FISCAL COURT	(21,648)	(13,240)	(34,888)	-	(34,888)	(544)
V037	FRANKLIN CO FISCAL COURT	(357,807)	(38,604)	(396,411)	-	(396,411)	(8,997)
V041	GRANT COUNTY FISCAL COURT	(74,635)	32,518	(42,117)	-	(42,117)	(1,877)
V043	GRAYSON CO FISCAL COURT	(115,362)	(247,435)	(362,797)	-	(362,797)	(2,901)
V047	HARDIN CO FISCAL COURT	(420,482)	127,623	(292,859)	-	(292,859)	(10,573)
V049	HARRISON CO FISCAL COURT	(24,845)	(50,238)	(75,083)	-	(75,083)	(625)
V052	HENRY CO FISCAL COURT	(22,139)	(14,999)	(37,138)	-	(37,138)	(557)
V054	HOPKINS CO FISCAL COURT	(124,575)	(59,347)	(183,922)	-	(183,922)	(3,132)
V057	JESSAMINE CO FISCAL COURT	(319,143)	164,505	(154,638)	-	(154,638)	(8,025)
V060	KNOTT CO FISCAL CT	(14,936)	(11,360)	(26,296)	-	(26,296)	(376)
V062	LARUE CO FISCAL COURT	(17,315)	(8,741)	(26,056)	-	(26,056)	(435)
V063	LAUREL COUNTY FISCAL COUR	(12,233)	(64,626)	(76,859)	-	(76,859)	(308)
V067	LETCHER CO FISCAL COURT	(20,359)	(53,940)	(74,299)	-	(74,299)	(512)
V070	LIVINGSTON CO FISCAL CT	(30,299)	12,444	(17,855)	-	(17,855)	(762)
V072	LYON COUNTY FISCAL COURT	(11,572)	(18,551)	(30,123)	-	(30,123)	(291)
V073	MCCRACKEN CO FISCAL COURT	(363,010)	(33,040)	(396,050)	-	(396,050)	(9,128)
V076	MADISON CO FISCAL COURT	(79,813)	11,988	(67,825)	-	(67,825)	(2,007)
V078	MARION CO FISCAL COURT	(37,229)	13,109	(24,120)	-	(24,120)	(936)
V079	MARSHALL CO FISCAL COURT	(153,668)	(113,268)	(266,936)	-	(266,936)	(3,864)
V081	MASON CO FIS CT	(44,578)	(13,270)	(57,848)	-	(57,848)	(1,121)
V083	MENIFEE CO FISCAL COURT	(15,472)	(5,400)	(20,872)	-	(20,872)	(389)
V087	MONTGOMERY CO FISCAL CT	(48,643)	(42,669)	(91,312)	-	(91,312)	(1,223)
V088	MORGAN CO FISCAL CT	(3,403)	(20,880)	(24,283)	-	(24,283)	(86)
V090	NELSON CO FISCAL CT	(116,892)	(12,193)	(129,085)	-	(129,085)	(2,939)
V093	OLDHAM CO FISCAL COURT	(276,723)	(178,220)	(454,943)	-	(454,943)	(6,958)
V094	OWEN COUNTY FISCAL COURT	(14,953)	(1,282)	(16,235)	-	(16,235)	(376)
V096	PENDLETON CO FISCAL COURT	(19,220)	(33,588)	(52,808)	-	(52,808)	(483)
V100	PULASKI CO FISCAL CT	(232,531)	(30,245)	(262,776)	-	(262,776)	(5,847)
V103	ROWAN CO FISCAL COURT	(30,784)	(100,275)	(131,059)	-	(131,059)	(774)
V105	SCOTT CO FISCAL CT	(712,241)	269,496	(442,745)	-	(442,745)	(17,909)
V106	SHELBY CO FISCAL COURT	(287,240)	(60,654)	(347,894)	-	(347,894)	(7,222)
V107	SIMPSON CO FISCAL COURT	(64,416)	30,663	(33,753)	-	(33,753)	(1,620)
V108	SPENCER CO TREASURER	(88,015)	28,595	(59,420)	-	(59,420)	(2,213)
V109	TAYLOR COUNTY FISCAL COUR	(35,550)	(10,821)	(46,371)	-	(46,371)	(894)
V112	TRIMBLE CO FISCAL COURT	(7,463)	1,365	(6,098)	-	(6,098)	(188)
V113	UNION COUNTY FISCAL COURT	(15,944)	(7,881)	(23,825)	-	(23,825)	(401)
V115	WASHINGTON CO FIS COURT	(23,923)	(19,626)	(43,549)	-	(43,549)	(602)
V119	CITY OF HIGHLAND HEIGHTS	(48,682)	(37,262)	(85,944)	-	(85,944)	(1,224)
V120	WOODFORD CO FISCAL COURT	(77,544)	4,576	(72,968)	-	(72,968)	(1,950)
V159	CITY OF ERLANGER	(364,285)	(46,596)	(410,881)	-	(410,881)	(9,160)
V171	CITY OF ADAIRVILLE	(2,900)	(1,706)	(4,606)	-	(4,606)	(73)
V196	CITY OF BUTLER	(3,915)	(1,089)	(5,004)	-	(5,004)	(98)
V197	CITY OF HAZARD	(5,487)	16	(5,471)	-	(5,471)	(138)
V205	BARREN/METCALFE CO AMB SR	(156,232)	45,007	(111,225)	-	(111,225)	(3,928)
V298	CITY OF PIKEVILLE	(60,730)	(187,726)	(248,456)	-	(248,456)	(1,527)
V330	CITY OF OWENSBORO	(995,842)	41,681	(954,161)	-	(954,161)	(25,039)
V347	CITY OF RADCLIFF	(242,857)	(145,241)	(388,098)	-	(388,098)	(6,106)
V359	CITY OF ELSMERE	(70,942)	20,670	(50,272)	-	(50,272)	(1,784)
V376	CITY OF BEREA	(256,473)	719,248	462,775	-	462,775	(6,449)
V408	UNION EMERGENCY SERVICES	(186,180)	84,342	(101,838)	-	(101,838)	(4,681)
V447	CITY OF ELIZABETHTOWN	(577,661)	188,792	(388,869)	-	(388,869)	(14,525)
V608	WALTON FIRE DIST/EMS	(144,717)	22,478	(122,239)	-	(122,239)	(3,639)
V647	CITY OF VINE GROVE	(20,056)	11,979	(8,077)	-	(8,077)	(504)
V708	HEBRON FIRE PROTECTION DI	(264,194)	41,787	(222,407)	-	(222,407)	(6,643)
V808	POINT PLEASANT FIRE DIST	(67,155)	(27,897)	(95,052)	-	(95,052)	(1,689)
V919	CITY OF WILDER	(97,180)	(72,714)	(169,894)	-	(169,894)	(2,443)
V959	CITY OF COVINGTON	(1,401,005)	(357,606)	(1,758,611)	-	(1,758,611)	(35,227)
TOTAL		(50,570,499)	(2,181,531)	(52,752,030)	-	(52,752,030)	(1,271,546)



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
39932	JEFFERSON CO SHERIFF	111,989	845,426	1,126,878	-	2,084,293	5,104,593	1,290,731	1,297,397	1,373,700	9,066,421
39934	KENTON CO SHERIFF	27,563	208,082	277,355	-	513,000	1,256,376	317,683	319,324	222,770	2,116,153
39936	CAMPBELL CO SHERIFF	1,003	7,568	10,088	-	18,659	45,696	11,555	11,614	67,299	136,164
39938	FAYETTE CO SHERIFF	49,938	376,995	502,501	175,977	1,105,411	2,276,256	575,567	578,539	376,034	3,806,396
39940	DAVISS CO SHERIFF	39,733	299,953	399,811	142,734	882,231	1,811,087	457,945	460,311	172,418	2,901,761
39944	HARDIN COUNTY SHERIFF	28,529	215,368	287,066	250,621	781,584	1,300,369	328,807	330,505	85,235	2,044,916
39946	WARREN COUNTY SHERIFF	48,379	365,226	486,813	433,385	1,333,803	2,205,193	557,598	560,478	197,656	3,520,925
39948	BOONE COUNTY SHERIFF	178,849	1,350,163	1,799,648	344,617	3,673,277	8,152,138	2,061,323	2,071,970	818,561	13,103,992
39952	MADISON COUNTY SHERIFF	25,888	195,433	260,495	297,010	778,826	1,180,005	298,372	299,913	13,135	1,791,425
39962	BULLITT CO SHERIFF	26,991	203,757	271,590	69,860	572,198	1,230,265	311,081	312,687	205,070	2,059,103
A156	CITY OF ANCHORAGE	2,565	19,360	25,805	75,498	123,228	116,894	29,558	29,710	107,646	283,808
AB19	BELLEVUE/DAYTON FIRE	21,605	163,098	217,395	60,101	462,199	984,766	249,005	250,291	203,795	1,687,857
AC19	CAMPBELL CO FIRE DIST 1	8,830	66,657	88,847	7,790	172,124	402,466	101,766	102,292	208,003	814,527
AD19	SOUTHERN CAMPBELL F DIST	8,235	62,166	82,861	9,426	162,688	375,350	94,910	95,400	85,417	651,077
AS02	ALLEN CO AMBULANCE SVC	14,104	106,473	141,919	7,015	269,511	642,871	162,554	163,394	83,940	1,052,759
AS20	WOODFORD CO FIRE DISTRICT	5,858	44,224	58,946	106,133	215,161	267,019	67,517	67,866	23,290	425,692
B008	BURLINGTON FIRE PRO DIST	34,503	260,471	347,185	219,192	861,351	1,572,695	397,667	399,720	55,501	2,425,583
B015	CITY OF HILLVIEW	20,653	155,911	207,815	105,055	489,434	941,371	238,032	239,261	16,827	1,435,491
B045	CITY OF BELLEFONTE	4,515	34,086	45,434	35,537	119,572	205,810	52,041	52,309	1,834	311,994
B048	CITY OF HARLAN	970	7,323	9,760	37,335	55,388	44,213	11,179	11,237	-	66,629
B256	BUECHEL FIRE PROTECT DIST	10	77	102	706,238	706,427	463	117	118	2,628,749	2,629,447
B259	CITY OF LUDLOW	15,693	118,467	157,907	16,148	308,215	715,293	180,867	181,801	225,231	1,303,192
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	322,137	2,431,874	3,241,472	4,925,864	10,921,347	14,683,392	3,712,794	3,731,971	576,446	22,704,603
B656	LOUISVILLE AIRPORT AUTHOR	38,266	288,877	385,048	100,219	812,410	1,744,209	441,035	443,313	357,972	2,986,529
B956	LAKE DREAMLAND FIRE DIST	-	-	-	16,646	16,646	-	-	-	124,387	124,387
C106	CITY OF SIMPSONVILLE	6,816	51,459	68,590	80,501	207,366	310,701	78,563	78,969	78,679	546,912
C156	FAIRDALE FIRE DISTRICT	19,163	144,668	192,830	25,269	381,930	873,490	220,868	222,008	19,301	1,335,667
C256	LOUISVILLE/JEFF CO METRO	3,178,970	23,998,684	31,988,120	646,826	59,812,600	144,901,469	36,639,305	36,828,560	5,625,360	223,994,694
C356	INDIAN HILLS POLICE DEPT	3,124	23,586	31,438	26,409	84,557	142,408	36,009	36,195	73,473	288,085
D024	CITY OF PEMBROKE	-	-	-	-	-	-	-	-	507	507
D071	CITY OF LEWISBURG	342	2,583	3,443	-	6,368	15,597	3,944	3,964	40,608	64,113
D098	CITY OF COAL RUN VILLAGE	3,646	27,525	36,689	65,131	132,991	166,195	42,024	42,241	30,628	281,088
D106	SIMPSONVILLE RURAL FIRE	10,333	78,007	103,976	102,990	295,306	470,996	119,094	119,710	-	709,800
G015	ZONETON FIRE PROT DIST	23,386	176,544	235,318	227,870	663,118	1,065,954	269,534	270,926	36,878	1,643,292
GS06	SHELBY CO SUB FIRE DIST	1,432	10,808	14,406	-	26,646	65,258	16,501	16,586	8,209	106,554
J002	CITY OF SCOTTSVILLE	13,462	101,625	135,457	59,722	310,266	613,601	155,153	155,954	17,362	942,070
J003	CITY OF LAWRENCEBURG	15,134	114,246	152,280	24,714	306,374	689,808	174,423	175,323	37,798	1,077,352
J007	CITY OF MIDDLESBORO	44,171	333,452	444,462	144,278	966,363	2,013,349	509,089	511,718	201,501	3,235,657
J024	CITY OF HOPKINSVILLE	159,462	1,203,810	1,604,572	-	2,967,844	7,268,473	1,837,882	1,847,375	1,538,185	12,491,915
J026	CLAY CO BD OF ED	1,027	7,756	10,338	58,752	77,873	46,830	11,841	11,902	-	70,573
J037	CITY OF FRANKFORT	162,102	1,223,738	1,631,134	81,815	3,098,789	7,388,797	1,868,307	1,877,957	1,389,055	12,524,116
J040	CITY OF LANCASTER	3,635	27,438	36,573	504	68,150	165,670	41,891	42,107	113,345	363,013
J059	KENTON COUNTY AIRPORT BD	174,499	1,317,326	1,755,879	936,249	4,183,953	7,953,875	2,011,191	2,021,579	837,604	12,824,249
J063	CITY OF LONDON	49,844	376,282	501,551	453,746	1,381,423	2,271,952	574,478	577,445	167,225	3,591,100
J067	CITY OF WHITESBURG	6,357	47,992	63,969	85,143	203,461	289,768	73,270	73,648	138,190	574,876
J084	CITY OF HARRODSBURG	5,717	43,155	57,522	-	106,394	260,566	65,886	66,226	132,541	525,219
J090	CITY OF BARDSTOWN	52,175	393,880	525,008	712,718	1,683,781	2,378,207	601,346	604,452	190,220	3,774,225
J100	CITY OF SOMERSET	129,643	978,700	1,304,521	625,901	3,038,765	5,909,288	1,494,203	1,501,921	216,827	9,122,239
J113	CITY OF MORGANFIELD	2,376	17,936	23,908	2,287	46,507	108,298	27,384	27,525	74,668	237,875
J118	CITY OF CORBIN	33,769	254,932	339,802	-	628,503	1,539,251	389,210	391,220	263,950	2,583,631
J156	CITY OF JEFFERSONTOWN	87,716	662,181	882,629	115,373	1,747,899	3,998,178	1,010,966	1,016,188	162,729	6,188,061
J210	BOYD CO AMBULANCE SERVICE	47,920	361,756	482,188	409,044	1,300,908	2,184,243	552,300	555,153	87,003	3,378,699
J256	CITY OF ST MATTHEWS	40,643	306,825	408,970	168,071	924,509	1,852,575	468,436	470,855	175,420	2,967,286
J259	CITY OF PARK HILLS	5,097	38,475	51,283	12,738	107,593	232,305	58,740	59,043	9,269	359,357
J319	CITY OF ALEXANDRIA	14,555	109,880	146,460	10,597	281,492	663,443	167,756	168,622	282,573	1,282,394
J324	CITY OF OAK GROVE	20,198	152,477	203,239	300,432	676,346	920,641	232,790	233,993	146,402	1,533,826
J356	CITY OF WEST BUECHEL	4,124	31,131	41,494	73,668	150,417	187,963	47,528	47,773	343,481	626,745
J359	CITY OF FORT WRIGHT	34,447	260,050	346,624	327,454	968,575	1,570,157	397,025	399,075	195,021	2,561,278
J410	CANNONSBURG VOL FIRE DEPT	1,409	10,636	14,177	1,194	27,416	64,221	16,239	16,322	5,325	102,107
J419	CITY OF COLD SPRING	10,851	81,917	109,189	52,103	254,060	494,608	125,065	125,711	141,414	886,798
J456	CITY OF SHIVELY	75,445	569,548	759,157	48,566	1,452,716	3,438,870	869,541	874,033	647,204	5,829,648
J510	CITY OF CATLETTSBURG	10,434	78,765	104,987	34,365	228,551	475,576	120,253	120,874	95,569	812,272
J619	CITY OF FORT THOMAS	73,838	557,416	742,986	-	1,374,240	3,365,619	851,019	855,415	566,073	5,638,126
J719	CITY OF SOUTHGATE	3,893	29,388	39,172	137,341	209,794	177,443	44,868	45,099	1,286	268,696
J756	CITY OF PROSPECT	2,047	15,454	20,599	-	38,100	93,310	23,594	23,716	31,821	172,441
J819	CITY OF BELLEVUE	12,095	91,308	121,706	8,219	233,328	551,309	139,402	140,122	59,716	890,549
J859	CITY OF VILLA HILLS	15,255	115,162	153,501	169,726	453,644	695,336	175,820	176,729	19,480	1,067,365



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
J919	CITY OF DAYTON	10,514	79,372	105,796	15,922	211,604	479,243	121,180	121,806	148,119	870,348
J956	OKOLONA FIRE DISTRICT	94,423	712,818	950,124	1,942,906	3,700,271	4,303,921	1,088,275	1,093,896	-	6,486,092
J959	CITY OF INDEPENDENCE	41,462	313,003	417,205	422,641	1,194,311	1,889,877	477,868	480,336	291,422	3,139,503
K001	CITY OF COLUMBIA	12,388	93,519	124,652	7,315	237,874	564,656	142,777	143,514	61,598	912,545
K010	CITY OF ASHLAND	146,782	1,108,081	1,476,974	359,506	3,091,343	6,690,477	1,691,732	1,700,470	21,673	10,104,352
K011	CITY OF DANVILLE	71,908	542,850	723,572	776,703	2,115,033	3,277,673	828,782	833,062	105,436	5,044,953
K016	CITY OF MORGANTOWN	7,621	57,533	76,686	115,147	256,987	347,378	87,837	88,290	2,565	526,070
K018	CITY OF MURRAY	63,392	478,556	637,872	-	1,179,820	2,889,467	730,621	734,395	578,071	4,932,554
K019	CITY OF NEWPORT	120,326	908,366	1,210,771	120,986	2,360,449	5,484,614	1,386,822	1,393,984	189,212	8,454,632
K026	CITY OF MANCHESTER	6,696	50,551	67,381	22,841	147,469	305,224	77,178	77,577	132,255	592,234
K029	CITY OF BURKESVILLE	4,718	35,616	47,473	4,228	92,035	215,044	54,375	54,656	38,083	362,158
K034	LEX/FAYETTE URBAN CO GOVT	256,597	1,937,097	2,581,979	-	4,775,673	11,695,984	2,957,408	2,972,683	1,913,608	19,539,683
K041	CITY OF WILLIAMSTOWN	8,023	60,564	80,726	25,994	175,307	365,676	92,464	92,941	64,087	615,168
K043	CITY OF LEITCHFIELD	19,292	145,641	194,127	8,172	367,232	879,367	222,354	223,502	75,415	1,400,638
K049	CITY OF CYNTHIANA	24,830	187,447	249,851	-	462,128	1,131,787	286,180	287,658	427,890	2,133,515
K065	CITY OF BEATTYVILLE	4,626	34,919	46,544	36,945	123,034	210,836	53,311	53,587	13,289	331,023
K071	CITY OF RUSSELLVILLE	29,142	219,995	293,234	-	542,371	1,328,307	335,871	337,606	128,807	2,130,591
K078	CITY OF LEBANON	13,816	104,302	139,025	23,103	280,246	629,762	159,239	160,062	94,727	1,043,790
K079	CITY OF BENTON	9,457	71,396	95,165	64,185	240,203	431,081	109,002	109,565	6,037	655,685
K090	NELSON COUNTY BD OF ED	-	-	-	304	304	-	-	-	33,366	33,366
K091	CITY OF CARLISLE	-	-	-	-	-	-	-	-	178,426	178,426
K099	CITY OF STANTON	6,565	49,557	66,056	37,648	159,826	299,222	75,660	76,051	148,814	599,747
K103	CITY OF MOREHEAD	22,959	173,321	231,021	193,712	621,013	1,046,493	264,613	265,979	68,654	1,645,739
K105	CITY OF GEORGETOWN	134,975	1,018,956	1,358,177	668,065	3,180,173	6,152,344	1,555,662	1,563,697	148,591	9,420,294
K106	CITY OF SHELBYVILLE	59,282	447,531	596,519	454,771	1,558,103	2,702,142	683,255	686,784	118,476	4,190,657
K108	CITY OF TAYLORSVILLE	2,633	19,874	26,490	17,329	66,326	119,997	30,342	30,499	24,120	204,958
K111	CITY OF CADIZ	6,370	48,092	64,102	10,881	129,445	290,372	73,422	73,802	60,670	498,266
K114	CITY OF BOWLING GREEN	320,035	2,416,007	3,220,323	388,012	6,344,377	14,587,589	3,688,570	3,707,621	486,772	22,470,552
K115	CITY OF SPRINGFIELD	6,135	46,311	61,728	144,691	258,865	279,620	70,704	71,069	202,853	624,246
K120	CITY OF VERSAILLES	53,178	401,448	535,094	9,387	999,107	2,423,898	612,899	616,064	134,886	3,787,747
K200	CITY OF FERGUSON	48	363	484	2,753	3,648	2,194	555	558	-	3,307
K256	JEFFERSONTOWN FIRE DIST	121,540	917,528	1,222,983	832,412	3,094,463	5,539,933	1,400,809	1,408,045	192,786	8,541,573
K315	MT WASHINGTON FIRE P DIST	18,240	137,698	183,539	55,947	395,424	831,403	210,226	211,312	134,439	1,387,380
K356	ST MATTHEWS FIRE DIST.	134,908	1,018,444	1,357,495	436,094	2,946,941	6,149,253	1,554,880	1,562,911	333,470	9,600,514
K414	CITY OF SMITHS GROVE	2,107	15,906	21,202	52,214	91,429	96,040	24,284	24,410	8,392	153,126
K419	ALEXANDRIA FIRE DISTRICT	21,418	161,689	215,517	60,792	459,416	976,259	246,854	248,129	175,746	1,646,988
K456	CAMP TAYLOR FIRE PRO DIST	-	-	-	10,555	10,555	-	-	-	416,512	416,512
K559	CITY OF TAYLOR MILL	22,074	166,640	222,117	94,555	505,386	1,006,156	254,413	255,727	26,528	1,542,824
K656	MCMAHAN FIRE PRO DIST 14	-	-	-	-	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	32,690	246,782	328,939	16,229	624,640	1,490,046	376,768	378,714	304,157	2,549,685
K719	CENTRAL CAMPBELL CO FIRE	32,240	243,389	324,416	5,499	605,544	1,469,559	371,588	373,507	75,120	2,289,774
K759	LAKESIDE/CRESTVIEWHLS POL	15,586	117,664	156,836	17,225	307,311	710,442	179,640	180,568	98,804	1,169,454
K856	HIGHVIEW FIRE DISTRICT	30,887	233,170	310,795	440,362	1,015,214	1,407,854	355,985	357,824	24,207	2,145,870
K859	CITY OF FORT MITCHELL	36,763	277,532	369,925	3,657	687,877	1,675,707	423,714	425,902	159,193	2,684,516
L001	ADAIR CO AMBULANCE SER	12,945	97,724	130,257	84,431	325,357	590,045	149,197	149,967	117,496	1,006,705
L005	CITY OF GLASGOW	63,517	479,500	639,131	293,909	1,476,057	2,895,170	732,063	735,844	645,146	5,008,223
L009	CITY OF PARIS	21,574	162,867	217,087	32,101	433,629	983,372	248,652	249,937	100,621	1,582,582
L015	CITY OF MT WASHINGTON	28,620	216,057	287,985	154,890	687,552	1,304,531	329,860	331,563	43,309	2,009,263
L025	CITY OF WINCHESTER	104,184	786,505	1,048,342	509,310	2,448,341	4,748,833	1,200,775	1,206,976	485,080	7,641,664
L031	EDMONSON CO AMBULANCE DIS	3,193	24,106	32,131	1,040	60,470	145,550	36,803	36,993	143,371	362,717
L035	CITY OF FLEMINGSBURG	4,025	30,388	40,504	1,745	76,662	183,478	46,394	46,633	94,916	371,421
L039	CITY OF WARSAW	3,724	28,110	37,468	115,681	184,983	169,726	42,916	43,138	35,945	291,725
L044	GREEN CO AMBULANCE SVC	4,854	36,645	48,845	11,125	101,469	221,260	55,947	56,236	114,754	448,197
L050	CITY OF MUNFORDVILLE	3,292	24,851	33,124	37,194	98,461	150,045	37,940	38,136	11,368	237,489
L052	CITY OF EMINENCE	7,730	58,356	77,783	59,746	203,615	352,347	89,093	89,553	6,947	537,940
L057	CITY OF NICHOLASVILLE	135,652	1,024,062	1,364,984	381,995	2,906,693	6,183,177	1,563,458	1,571,533	135,968	9,454,136
L061	CITY OF BARBOURVILLE	3,943	29,764	39,672	3,681	77,600	179,710	45,441	45,676	74,783	345,610
L072	CITY OF EDDYVILLE	3,599	27,170	36,216	15,420	82,405	164,051	41,482	41,696	52,294	299,523
L073	CITY OF PADUCAH	187,885	1,418,378	1,890,572	341,581	3,838,416	8,564,013	2,165,468	2,176,653	753,945	13,660,079
L077	CITY OF SALYERSVILLE	4,211	31,792	42,376	38,397	116,776	191,957	48,537	48,788	34,175	323,457
L086	CITY OF TOMPKINSVILLE	5,288	39,923	53,213	3,805	102,229	241,048	60,951	61,266	118,901	482,166
L090	CITY OF NEW HAVEN	-	-	-	-	-	-	-	-	46,481	46,481
L107	CITY OF FRANKLIN	23,321	176,055	234,666	114,033	548,075	1,063,004	268,788	270,176	117,889	1,719,857
L108	SPENCER CO FIRE DIST	1,907	14,399	19,193	4,720	40,219	86,942	21,984	22,097	49,596	180,619
L110	CITY OF ELKTON	2,070	15,625	20,827	23,445	61,967	94,342	23,855	23,978	22,584	164,759
L159	ELSMERE FIRE PROTECTION	11,192	84,487	112,614	118,260	326,553	510,126	128,989	129,655	247,822	1,016,592
L356	EASTWOOD FIRE PROT DIST	-	-	-	-	-	-	-	-	400,710	400,710



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
L456	HARRODS CREEK FIRE DIST	-	-	-	-	-	-	-	920,897	920,897	
L556	LYNDON FIRE PROTECT DIST	-	-	-	-	-	-	-	-	-	
L656	FERN CREEK FIRE PROT DIST	103,377	780,415	1,040,224	3,713,380	5,637,396	4,712,061	1,191,476	1,197,630	-	7,101,167
L756	PLEASURE RIDGE PARK FIRE	128,348	968,925	1,291,492	1,971,970	4,360,735	5,850,268	1,479,280	1,486,920	97,221	8,913,689
L956	WORTHINGTON FIRE DEPT	-	-	-	-	-	-	-	-	915,008	915,008
M014	CITY OF HARDINSBURG	3,911	29,522	39,350	23,895	96,678	178,249	45,072	45,304	67,600	336,225
M015	BULLITT CO FISCAL COURT	901	6,802	9,067	-	16,770	41,071	10,385	10,439	181,294	243,189
M022	CITY OF OLIVE HILL	4,293	32,410	43,200	229,988	309,891	195,691	49,482	49,737	100,044	394,954
M042	CITY OF MAYFIELD	71,835	542,296	722,833	512,739	1,849,703	3,274,328	827,936	832,212	305,548	5,240,024
M054	CITY OF DAWSON SPRINGS	3,668	27,691	36,909	15,742	84,010	167,193	42,276	42,494	49,136	301,099
M059	KENTON COUNTY FISCAL CT	57,548	434,441	579,071	32,635	1,103,695	2,623,108	663,271	666,696	413,286	4,366,361
M069	CITY OF STANFORD	11,164	84,281	112,339	73,831	281,615	508,879	128,674	129,338	31,151	798,042
M076	CITY OF RICHMOND	147,948	1,116,889	1,488,715	555,176	3,308,728	6,743,658	1,705,179	1,713,986	230,664	10,393,487
M081	CITY OF MAYSVILLE	48,869	368,920	491,737	34,730	944,256	2,227,496	563,237	566,147	330,359	3,687,239
M082	CITY OF BRANDENBURG	5,808	43,845	58,442	273,610	381,705	264,734	66,940	67,286	-	398,960
M085	CITY OF EDMONTON	6,279	47,404	63,185	52,609	169,477	286,220	72,373	72,746	9,148	440,487
M096	CITY OF FALMOUTH	-	-	-	9,485	9,485	-	-	-	61,952	61,952
M109	CITY OF CAMPBELLSVILLE	27,332	206,335	275,026	153,166	661,859	1,245,828	315,016	316,643	285,832	2,163,319
M110	CITY OF GUTHRIE	-	-	-	-	-	-	-	-	7,080	7,080
M118	WHITLEY CO FISCAL COURT	1,672	12,624	16,827	10,995	42,118	76,224	19,274	19,373	119,063	233,934
M315	CITY OF PIONEER VILLAGE	4,899	36,986	49,299	10,461	101,645	223,319	56,468	56,759	25,812	362,358
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-	-	-	-	-
N008	CITY OF FLORENCE	209,647	1,582,666	2,109,553	950,192	4,852,058	9,555,965	2,416,290	2,428,770	121,627	14,522,652
N011	CITY OF PERRYVILLE	1,904	14,370	19,154	70,962	106,390	86,767	21,940	22,053	3,286	134,046
N012	CITY OF BROOKSVILLE	-	-	-	-	-	-	-	-	52,948	52,948
N014	CITY OF IRVINGTON	2,849	21,505	28,664	94,630	147,648	129,846	32,832	33,002	71,136	266,816
N022	CITY OF GRAYSON	10,844	81,861	109,114	659,533	861,352	494,270	124,979	125,625	253,165	998,039
N050	CITY OF HORSE CAVE	5,647	42,631	56,823	304,480	409,581	257,401	65,086	65,422	-	387,909
N051	CITY OF HENDERSON	128,335	968,822	1,291,354	160,954	2,549,465	5,849,642	1,479,121	1,486,761	489,228	9,304,752
N054	CITY OF MADISONVILLE	121,827	919,698	1,225,876	202,150	2,469,551	5,553,037	1,404,123	1,411,375	656,708	9,025,243
N076	MADISON CO EMS	58,635	442,646	590,008	314,454	1,405,743	2,672,652	675,798	679,288	88,064	4,115,802
N087	CITY OF MT STERLING	24,588	185,623	247,419	63,155	520,785	1,120,771	283,394	284,858	99,839	1,788,862
N088	MORGAN CO AMBULANCE SERV	2,428	18,331	24,433	-	45,192	110,678	27,986	28,130	114,600	281,394
N093	CITY OF LAGRANGE	12,406	93,658	124,838	-	230,902	565,496	142,989	143,728	84,202	936,415
N094	CITY OF OWENTON	3,461	26,128	34,826	58,870	123,285	157,756	39,890	40,096	7,397	245,139
N099	CITY OF CLAY CITY	-	-	-	-	-	-	-	-	-	-
N100	CITY OF BURNSIDE	3,525	26,614	35,475	37,945	103,559	160,695	40,633	40,843	45,307	287,478
N104	CITY OF JAMESTOWN	919	6,937	9,246	-	17,102	41,883	10,590	10,645	34,894	98,012
P007	CITY OF PINEVILLE	2,895	21,857	29,134	-	53,886	131,972	33,370	33,542	182,200	381,084
P015	CITY OF LEBANON JUNCTION	2,644	19,957	26,601	37,083	86,285	120,499	30,469	30,626	24,066	205,660
P033	ESTILL COUNTY EMS	12,592	95,059	126,706	147,704	382,061	573,957	145,129	145,879	73,271	938,236
P041	CITY OF DRY RIDGE	23,332	176,141	234,781	391,208	825,462	1,063,523	268,919	270,308	44,751	1,647,501
P043	CITY OF CLARKSON	824	6,218	8,288	2,482	17,812	37,545	9,494	9,543	4,096	60,678
P079	CITY OF CALVERT CITY	8,988	67,850	90,438	23,737	191,013	409,669	103,588	104,123	67,659	685,039
P093	SOUTH OLDHAM FIRE DEPT	16,964	128,068	170,703	82,199	397,934	773,258	195,524	196,533	90,459	1,255,774
P116	CITY OF MONTICELLO	7,925	59,826	79,743	37,647	185,141	361,226	91,338	91,810	121,307	665,681
P117	CITY OF CLAY	-	-	-	-	-	-	-	-	40,820	40,820
R015	CITY OF SHEPHERDSVILLE	90,919	686,366	914,865	550,093	2,242,243	4,144,202	1,047,889	1,053,302	-	6,245,393
R017	CITY OF PRINCETON	11,746	88,669	118,188	66,869	285,472	535,374	135,373	136,072	161,473	968,292
R045	CITY OF RUSSELL	16,962	128,048	170,677	38,360	354,047	773,140	195,494	196,503	168,440	1,333,577
R057	CITY OF WILMORE	7,586	57,269	76,335	153	141,343	345,787	87,435	87,886	108,173	629,281
R104	CITY OF RUSSELL SPRINGS	8,931	67,419	89,864	59,318	225,532	407,068	102,930	103,462	77,341	690,801
R105	CITY OF STAMPING GROUND	1,159	8,751	11,664	22,882	44,456	52,837	13,360	13,429	20,608	100,234
TS59	INDEPENDENCE FIRE DIST	50,104	378,246	504,168	92,711	1,025,229	2,283,809	577,476	580,459	284,846	3,726,590
V001	ADAIR COUNTY FISCAL COURT	8,360	63,107	84,117	10,108	165,692	381,036	96,348	96,845	69,550	643,779
V002	ALLEN COUNTY FISCAL COURT	15,251	115,129	153,457	118,055	401,892	695,139	175,770	176,678	-	1,047,587
V003	ANDERSON CO FISCAL COURT	11,068	83,553	111,369	14,761	220,751	504,485	127,562	128,221	65,363	825,631
V005	BARREN CO FISCAL CT	27,957	211,051	281,312	50,798	571,118	1,274,302	322,216	323,880	454,410	2,374,808
V007	BELL CO FISCAL CT	5,848	44,151	58,849	25,423	134,271	266,579	67,406	67,754	91,069	492,808
V008	BOONE CO FISCAL CT	53,286	402,265	536,184	386,984	1,378,719	2,428,834	614,147	617,319	182,370	3,842,670
V009	BOURBON CO FISCAL COURT	7,077	53,424	71,210	22,902	154,613	322,569	81,564	81,985	26,332	512,450
V011	BOYLE COUNTY FISCAL COURT	43,867	331,162	441,410	440,998	1,257,437	1,999,523	505,593	508,204	69,658	3,082,978
V012	BRACKEN CO FISCAL COURT	2,961	22,350	29,790	55,661	110,762	134,945	34,122	34,298	51,292	254,657
V013	BREATHITT CO FISCAL COURT	2,162	16,323	21,757	21,687	61,929	98,556	24,921	25,049	23,215	171,741
V014	BRECKINRIDGE CO FISCAL CT	8,551	64,550	86,039	70,733	229,873	389,746	98,550	99,059	22,579	609,934
V017	CALDWELL CO FISCAL COURT	3,174	23,963	31,941	9,050	68,128	144,687	36,585	36,774	294,819	512,865
V019	CAMPBELL CO FISCAL CT	43,678	329,731	439,503	31,933	844,845	1,990,882	503,408	506,008	192,203	3,192,501



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
V023	CASEY CO FISCAL COURT	5,388	40,672	54,212	33,772	134,044	245,572	62,095	62,415	50,287	420,369
V025	CLARK COUNTY FISCAL COURT	38,388	289,799	386,277	15,637	730,101	1,749,777	442,443	444,728	133,550	2,770,498
V030	DAVISS CO FISCAL COURT	79,602	600,932	800,989	-	1,481,523	3,628,361	917,456	922,194	271,866	5,739,877
V032	ELLIOTT CO FISCAL CT	2,903	21,912	29,207	82,739	136,761	132,305	33,454	33,627	3,038	202,424
V035	FLEMING CO FISCAL COURT	5,297	39,992	53,305	7,226	105,820	241,466	61,056	61,372	51,486	415,380
V037	FRANKLIN CO FISCAL COURT	87,560	661,009	881,066	67,341	1,696,976	3,991,099	1,009,176	1,014,389	154,152	6,168,816
V041	GRANT COUNTY FISCAL COURT	18,264	137,880	183,782	79,370	419,296	832,503	210,504	211,591	22,160	1,276,758
V043	GRAYSON CO FISCAL COURT	28,231	213,118	284,068	-	525,417	1,286,785	325,372	327,053	872,779	2,811,989
V047	HARDIN CO FISCAL COURT	102,898	776,794	1,035,397	1,272,590	3,187,679	4,690,197	1,185,948	1,192,073	464,280	7,532,498
V049	HARRISON CO FISCAL COURT	6,080	45,899	61,179	-	113,158	277,133	70,075	70,437	129,945	547,590
V052	HENRY CO FISCAL COURT	5,418	40,900	54,516	10,543	111,377	246,949	62,443	62,765	29,744	401,901
V054	HOPKINS CO FISCAL COURT	30,485	230,138	306,754	-	567,377	1,389,550	351,357	353,172	168,189	2,262,268
V057	JESSAMINE CO FISCAL COURT	78,099	589,582	785,860	806,133	2,259,674	3,559,831	900,127	904,776	122,173	5,486,907
V060	KNOTT CO FISCAL CT	3,655	27,593	36,778	26,535	94,561	166,601	42,126	42,344	38,600	289,671
V062	LARUE CO FISCAL COURT	4,237	31,988	42,637	26,021	104,883	193,141	48,837	49,089	55,227	346,294
V063	LAUREL COUNTY FISCAL COUR	2,994	22,599	30,123	-	55,716	136,451	34,503	34,681	209,245	414,880
V067	LETCHER CO FISCAL COURT	4,982	37,610	50,131	-	92,723	227,087	57,421	57,717	164,632	506,857
V070	LIVINGSTON CO FISCAL CT	7,415	55,974	74,608	116,502	254,499	337,963	85,456	85,898	60,123	569,440
V072	LYON COUNTY FISCAL COURT	2,832	21,378	28,495	23,715	76,420	129,078	32,638	32,807	53,672	248,195
V073	MCCRACKEN CO FISCAL COURT	88,833	670,620	893,877	120,235	1,773,565	4,049,131	1,023,850	1,029,138	50,072	6,152,191
V076	MADISON CO FISCAL COURT	19,531	147,445	196,532	145,495	509,003	890,260	225,108	226,271	47,759	1,389,398
V078	MARION CO FISCAL COURT	9,111	68,777	91,674	67,421	236,983	415,270	105,004	105,546	13,994	639,814
V079	MARSHALL CO FISCAL COURT	37,605	283,885	378,393	-	699,883	1,714,065	433,413	435,651	410,588	2,993,717
V081	MASON CO FIS CT	10,909	82,354	109,770	1,644	204,677	497,242	125,731	126,380	40,933	790,286
V083	MENIFEE CO FISCAL COURT	3,786	28,582	38,097	21,574	92,039	172,575	43,637	43,862	29,807	289,881
V087	MONTGOMERY CO FISCAL CT	11,904	89,863	119,779	-	221,546	542,583	137,196	137,904	147,908	965,591
V088	MORGAN CO FISCAL CT	833	6,286	8,379	-	15,498	37,957	9,598	9,647	34,710	91,912
V090	NELSON CO FISCAL CT	28,605	215,944	287,835	14,345	546,729	1,303,849	329,687	331,390	100,068	2,064,994
V093	OLDHAM CO FISCAL COURT	67,718	511,215	681,405	6,842	1,267,180	3,086,664	780,484	784,515	797,975	5,449,638
V094	OWEN COUNTY FISCAL COURT	3,659	27,623	36,820	37,522	105,624	166,787	42,173	42,391	27,792	279,143
V096	PENDLETON CO FISCAL COURT	4,703	35,506	47,327	32,258	119,794	214,384	54,209	54,489	89,114	412,196
V100	PULASKI CO FISCAL CT	56,903	429,575	572,585	479,171	1,538,234	2,593,726	655,841	659,228	667,772	4,576,567
V103	ROWAN CO FISCAL COURT	7,533	56,870	75,802	-	140,205	343,373	86,824	87,273	219,023	736,493
V105	SCOTT CO FISCAL CT	174,295	1,315,786	1,753,826	850,636	4,094,543	7,944,574	2,008,839	2,019,214	101,568	12,074,195
V106	SHELBY CO FISCAL COURT	70,292	530,645	707,302	138,595	1,446,834	3,203,976	810,147	814,331	253,615	5,082,069
V107	SIMPSON CO FISCAL COURT	15,763	119,001	158,618	156,212	449,594	718,514	181,681	182,620	14,665	1,097,480
V108	SPENCER CO TREASURER	21,539	162,599	216,730	284,844	685,712	981,753	248,243	249,525	28,122	1,507,643
V109	TAYLOR COUNTY FISCAL COUR	8,700	65,675	87,539	21,534	183,448	396,537	100,267	100,785	92,638	690,227
V112	TRIMBLE CO FISCAL COURT	1,826	13,787	18,377	27,308	83,247	83,247	21,050	21,158	25,728	151,183
V113	UNION COUNTY FISCAL COURT	3,902	29,455	39,262	10,095	82,714	177,849	44,970	45,203	54,610	322,632
V115	WASHINGTON CO FIS COURT	5,854	44,195	58,908	23,426	132,383	266,844	67,473	67,822	98,274	500,413
V119	CITY OF HIGHLAND HEIGHTS	11,913	89,934	119,874	11,862	233,583	543,012	137,304	138,013	120,649	938,978
V120	WOODFORD CO FISCAL COURT	18,976	143,254	190,945	64,067	417,242	864,955	218,710	219,839	79,562	1,383,066
V159	CITY OF ERLANGER	89,145	672,975	897,016	499,486	2,158,622	4,063,352	1,027,446	1,032,753	668,480	6,792,031
V171	CITY OF ADAIRVILLE	710	5,357	7,140	40,578	53,785	32,344	8,178	8,221	25,587	74,330
V196	CITY OF BUTLER	958	7,232	9,639	92	17,921	43,665	11,041	11,098	4,864	70,668
V197	CITY OF HAZARD	1,343	10,137	13,512	5,812	30,804	61,208	15,477	15,557	5,200	97,442
V205	BARREN/METCALFE CO AMB SR	38,232	288,621	384,707	197,903	909,463	1,742,664	440,644	442,920	263,453	2,889,681
V298	CITY OF PIKEVILLE	14,861	112,191	149,541	-	276,593	677,398	171,285	172,169	517,755	1,538,607
V330	CITY OF OWENSBORO	243,696	1,839,708	2,452,168	490,670	5,026,242	11,107,958	2,808,722	2,823,229	354,536	17,094,445
V347	CITY OF RADCLIFF	59,430	448,651	598,012	-	1,106,093	2,708,905	684,965	688,503	551,122	4,633,495
V359	CITY OF ELSMERE	17,361	131,058	174,689	70,686	393,794	791,314	200,089	201,123	33,310	1,225,836
V376	CITY OF BEREA	62,762	473,806	631,541	2,976,100	4,144,209	2,860,789	723,370	727,106	-	4,311,265
V408	UNION EMERGENCY SERVICES	45,561	343,947	458,451	338,396	1,186,355	2,076,718	525,112	527,824	54,240	3,183,894
V447	CITY OF ELIZABETHTOWN	141,362	1,067,165	1,422,436	967,922	3,598,885	6,443,426	1,629,264	1,637,679	177,767	9,888,136
V608	WALTON FIRE DIST/EMS	35,414	267,348	356,351	109,956	769,069	1,614,217	408,166	410,274	18,559	2,451,216
V647	CITY OF VINE GROVE	4,908	37,051	49,385	90,476	181,820	223,709	56,566	56,858	103,185	440,318
V708	HEBRON FIRE PROTECTION DI	64,652	488,070	650,554	279,440	1,482,716	2,946,913	745,147	748,995	179,076	4,620,131
V808	POINT PLEASANT FIRE DIST	16,434	124,062	165,363	60,899	366,758	749,070	189,407	190,386	181,789	1,310,652
V919	CITY OF WILDER	23,781	179,529	239,296	35,313	477,919	1,083,976	274,091	275,506	342,488	1,976,061
V959	CITY OF COVINGTON	342,845	2,588,201	3,449,843	578,755	6,959,644	15,627,279	3,951,463	3,971,872	2,797,936	26,348,550
TOTAL		12,375,284	93,423,361	124,525,069	49,847,287	280,171,001	564,080,228	142,631,483	143,368,165	56,301,499	906,381,375



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
39932	JEFFERSON CO SHERIFF	(1,503,149)	(1,654,074)	(1,273,212)	(1,597,579)	(954,115)	-
39934	KENTON CO SHERIFF	(347,452)	(384,297)	(286,975)	(367,015)	(217,413)	-
39936	CAMPBELL CO SHERIFF	(33,032)	(33,975)	(24,701)	(16,749)	(9,049)	-
39938	FAYETTE CO SHERIFF	(553,173)	(625,595)	(512,053)	(636,472)	(373,691)	-
39940	DAVISS CO SHERIFF	(424,799)	(478,922)	(350,865)	(476,628)	(288,316)	-
39944	HARDIN COUNTY SHERIFF	(246,601)	(288,021)	(224,436)	(309,195)	(195,079)	-
39946	WARREN COUNTY SHERIFF	(442,742)	(510,990)	(383,000)	(541,959)	(308,430)	-
39948	BOONE COUNTY SHERIFF	(1,865,414)	(2,114,192)	(1,620,616)	(2,384,920)	(1,445,573)	-
39952	MADISON COUNTY SHERIFF	(197,784)	(233,618)	(158,285)	(259,151)	(163,761)	-
39962	BULLITT CO SHERIFF	(310,417)	(346,030)	(246,883)	(347,531)	(236,043)	-
A156	CITY OF ANCHORAGE	(44,091)	(46,121)	(22,085)	(36,663)	(11,620)	-
AB19	BELLEVUE/DAYTON FIRE	(238,489)	(269,042)	(213,739)	(298,816)	(205,572)	-
AC19	CAMPBELL CO FIRE DIST 1	(137,877)	(150,551)	(127,567)	(137,447)	(88,961)	-
AD19	SOUTHERN CAMPBELL F DIST	(98,422)	(109,883)	(86,391)	(115,700)	(77,993)	-
AS02	ALLEN CO AMBULANCE SVC	(158,547)	(177,995)	(135,890)	(187,682)	(123,134)	-
AS20	WOODFORD CO FIRE DISTRICT	(36,304)	(44,952)	(33,345)	(52,329)	(43,601)	-
B008	BURLINGTON FIRE PRO DIST	(304,980)	(353,864)	(266,975)	(399,981)	(238,432)	-
B015	CITY OF HILLVIEW	(165,582)	(196,556)	(165,534)	(257,512)	(160,873)	-
B045	CITY OF BELLEFONTE	(35,227)	(41,465)	(28,991)	(53,243)	(33,496)	-
B048	CITY OF HARLAN	1,126	(230)	1,868	(7,547)	(6,458)	-
B256	BUECHEL FIRE PROTECT DIST	(315,132)	(322,522)	(406,661)	(425,710)	(452,995)	-
B259	CITY OF LUDLOW	(198,565)	(221,186)	(185,862)	(241,255)	(148,109)	-
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	(1,211,431)	(1,799,230)	(2,515,440)	(3,901,326)	(2,355,829)	-
B656	LOUISVILLE AIRPORT AUTHOR	(466,229)	(517,582)	(387,710)	(518,467)	(284,132)	-
B956	LAKE DREAMLAND FIRE DIST	(34,222)	(34,916)	(38,603)	-	-	-
C106	CITY OF SIMPSONVILLE	(51,178)	(62,067)	(60,301)	(98,633)	(67,366)	-
C156	FAIRDALE FIRE DISTRICT	(186,487)	(213,234)	(160,979)	(241,473)	(151,564)	-
C256	LOUISVILLE/JEFF CO METRO	(33,361,236)	(37,715,719)	(27,915,007)	(39,749,651)	(25,440,481)	-
C356	INDIAN HILLS POLICE DEPT	(46,362)	(49,840)	(30,922)	(43,244)	(33,159)	-
D024	CITY OF PEMBROKE	(264)	(243)	-	-	-	-
D071	CITY OF LEWISBURG	(12,072)	(12,546)	(11,536)	(12,483)	(9,108)	-
D098	CITY OF COAL RUN VILLAGE	(29,832)	(35,298)	(28,487)	(33,489)	(20,992)	-
D106	SIMPSONVILLE RURAL FIRE	(68,863)	(84,133)	(66,276)	(116,911)	(78,311)	-
G015	ZONETON FIRE PROT DIST	(177,761)	(212,966)	(176,350)	(255,174)	(157,924)	-
GS06	SHELBY CO SUB FIRE DIST	(16,153)	(18,151)	(14,190)	(19,463)	(11,951)	-
J002	CITY OF SCOTTSVILLE	(126,240)	(144,976)	(106,538)	(154,420)	(99,630)	-
J003	CITY OF LAWRENCEBURG	(151,051)	(172,197)	(130,724)	(191,279)	(125,727)	-
J007	CITY OF MIDDLESBORO	(452,817)	(513,520)	(379,453)	(548,675)	(374,830)	-
J024	CITY OF HOPKINSVILLE	(1,959,371)	(2,179,735)	(1,706,228)	(2,247,414)	(1,431,323)	-
J026	CLAY CO BD OF ED	1,954	517	3,330	(602)	2,102	-
J037	CITY OF FRANKFORT	(1,891,328)	(2,121,460)	(1,713,408)	(2,280,890)	(1,418,243)	-
J040	CITY OF LANCASTER	(61,361)	(66,465)	(56,599)	(67,793)	(42,645)	-
J059	KENTON COUNTY AIRPORT BD	(1,823,616)	(2,062,248)	(1,507,790)	(2,034,126)	(1,212,517)	-
J063	CITY OF LONDON	(457,876)	(525,652)	(362,721)	(523,158)	(340,270)	-
J067	CITY OF WHITESBURG	(76,962)	(84,631)	(53,803)	(87,037)	(68,983)	-
J084	CITY OF HARRODSBURG	(91,074)	(98,495)	(76,062)	(94,720)	(58,476)	-
J090	CITY OF BARDSTOWN	(424,087)	(494,740)	(327,690)	(543,782)	(300,146)	-
J100	CITY OF SOMERSET	(1,126,959)	(1,318,173)	(1,079,680)	(1,590,596)	(968,067)	-
J113	CITY OF MORGANFIELD	(38,733)	(42,035)	(35,373)	(44,846)	(30,380)	-
J118	CITY OF CORBIN	(400,785)	(447,718)	(351,074)	(468,355)	(287,196)	-
J156	CITY OF JEFFERSONTOWN	(873,941)	(998,486)	(776,579)	(1,087,482)	(703,673)	-
J210	BOYD CO AMBULANCE SERVICE	(421,035)	(485,382)	(322,600)	(508,172)	(340,602)	-
J256	CITY OF ST MATTHEWS	(435,727)	(489,872)	(343,703)	(468,664)	(304,811)	-
J259	CITY OF PARK HILLS	(49,229)	(56,333)	(42,406)	(64,291)	(39,506)	-
J319	CITY OF ALEXANDRIA	(204,124)	(224,922)	(188,636)	(229,983)	(153,236)	-
J324	CITY OF OAK GROVE	(162,014)	(193,548)	(170,965)	(204,420)	(126,533)	-
J356	CITY OF WEST BUECHEL	(89,741)	(97,197)	(106,476)	(123,628)	(59,286)	-
J359	CITY OF FORT WRIGHT	(294,054)	(344,475)	(279,399)	(433,338)	(241,438)	-
J410	CANNONSBURG VOL FIRE DEPT	(14,933)	(16,954)	(13,566)	(17,972)	(11,266)	-
J419	CITY OF COLD SPRING	(123,260)	(140,060)	(128,322)	(157,872)	(83,225)	-
J456	CITY OF SHIVELY	(901,695)	(1,007,646)	(797,156)	(1,008,131)	(662,303)	-
J510	CITY OF CATLETTSBURG	(115,418)	(130,483)	(107,927)	(148,695)	(81,199)	-
J619	CITY OF FORT THOMAS	(889,993)	(989,703)	(745,357)	(1,009,227)	(629,605)	-
J719	CITY OF SOUTHGATE	(7,713)	(13,104)	(2,059)	(20,958)	(15,067)	-
J756	CITY OF PROSPECT	(27,777)	(30,595)	(24,438)	(31,608)	(19,923)	-
J819	CITY OF BELLEVUE	(130,403)	(147,663)	(117,904)	(158,894)	(102,359)	-
J859	CITY OF VILLA HILLS	(116,650)	(137,793)	(95,251)	(165,984)	(98,043)	-



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

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Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
J919	CITY OF DAYTON	(139,120)	(153,984)	(124,669)	(144,273)	(96,698)	-
J956	OKOLONA FIRE DISTRICT	(403,870)	(539,854)	(343,118)	(884,298)	(614,681)	-
J959	CITY OF INDEPENDENCE	(406,662)	(463,967)	(341,555)	(479,653)	(253,355)	-
K001	CITY OF COLUMBIA	(142,229)	(159,518)	(123,076)	(152,153)	(97,695)	-
K010	CITY OF ASHLAND	(1,366,130)	(1,572,626)	(1,187,328)	(1,773,507)	(1,113,417)	-
K011	CITY OF DANVILLE	(577,081)	(675,157)	(447,954)	(728,033)	(501,695)	-
K016	CITY OF MORGANTOWN	(51,295)	(61,847)	(39,792)	(70,740)	(45,409)	-
K018	CITY OF MURRAY	(811,209)	(894,417)	(656,363)	(870,205)	(520,541)	-
K019	CITY OF NEWPORT	(1,223,630)	(1,388,418)	(1,019,883)	(1,495,881)	(966,371)	-
K026	CITY OF MANCHESTER	(91,623)	(100,588)	(77,429)	(102,172)	(72,953)	-
K029	CITY OF BURKESVILLE	(53,662)	(60,247)	(47,331)	(66,370)	(42,513)	-
K034	LEX/FAYETTE URBAN CO GOVT	(3,048,806)	(3,400,336)	(2,601,150)	(3,470,306)	(2,243,412)	-
K041	CITY OF WILLIAMSTOWN	(83,952)	(95,909)	(81,776)	(107,110)	(71,113)	-
K043	CITY OF LEITCHFIELD	(206,473)	(233,323)	(179,252)	(254,384)	(159,973)	-
K049	CITY OF CYNTHIANA	(355,280)	(389,946)	(318,195)	(378,918)	(229,048)	-
K065	CITY OF BEATTYVILLE	(40,520)	(46,451)	(28,623)	(55,882)	(36,512)	-
K071	CITY OF RUSSELLVILLE	(329,630)	(369,639)	(279,857)	(376,581)	(232,513)	-
K078	CITY OF LEBANON	(148,741)	(168,502)	(136,130)	(191,204)	(118,968)	-
K079	CITY OF BENTON	(71,832)	(85,923)	(70,372)	(111,785)	(75,570)	-
K090	NELSON COUNTY BD OF ED	(11,312)	(11,325)	(10,334)	(91)	-	-
K091	CITY OF CARLISLE	(50,196)	(49,699)	(43,027)	(29,466)	(6,038)	-
K099	CITY OF STANTON	(77,977)	(88,327)	(84,131)	(112,166)	(77,319)	-
K103	CITY OF MOREHEAD	(209,858)	(241,643)	(174,082)	(251,852)	(147,290)	-
K105	CITY OF GEORGETOWN	(1,237,463)	(1,420,055)	(980,634)	(1,539,077)	(1,062,892)	-
K106	CITY OF SHELBYVILLE	(485,020)	(572,193)	(454,765)	(659,785)	(460,791)	-
K108	CITY OF TAYLORSVILLE	(30,282)	(33,537)	(21,284)	(31,023)	(22,505)	-
K111	CITY OF CADIZ	(91,333)	(97,960)	(54,051)	(76,733)	(48,744)	-
K114	CITY OF BOWLING GREEN	(3,136,852)	(3,589,627)	(2,773,736)	(4,019,687)	(2,606,273)	-
K115	CITY OF SPRINGFIELD	(78,817)	(86,029)	(52,588)	(74,686)	(73,261)	-
K120	CITY OF VERSAILLES	(570,339)	(644,268)	(489,912)	(661,607)	(422,515)	-
K200	CITY OF FERGUSON	92	24	156	(28)	98	-
K256	JEFFERSONTOWN FIRE DIST	(974,274)	(1,157,802)	(982,411)	(1,454,220)	(878,404)	-
K315	MT WASHINGTON FIRE P DIST	(203,198)	(227,919)	(168,060)	(233,136)	(159,642)	-
K356	ST MATTHEWS FIRE DIST.	(1,253,628)	(1,448,851)	(1,162,495)	(1,734,252)	(1,054,346)	-
K414	CITY OF SMITHS GROVE	(8,717)	(11,738)	(6,769)	(16,700)	(17,774)	-
K419	ALEXANDRIA FIRE DISTRICT	(228,292)	(258,879)	(209,067)	(302,399)	(188,935)	-
K456	CAMP TAYLOR FIRE PRO DIST	(100,864)	(101,304)	(106,282)	(88,495)	(9,013)	-
K559	CITY OF TAYLOR MILL	(201,846)	(231,911)	(163,757)	(264,748)	(175,176)	-
K656	MCMAHAN FIRE PRO DIST 14	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	(393,941)	(438,814)	(340,103)	(464,938)	(287,249)	-
K719	CENTRAL CAMPBELL CO FIRE	(334,379)	(379,701)	(293,584)	(412,570)	(263,996)	-
K759	LAKESIDE/CRESTVIEWHLS POL	(177,663)	(198,686)	(147,662)	(210,258)	(127,872)	-
K856	HIGHVIEW FIRE DISTRICT	(147,372)	(194,748)	(167,568)	(373,389)	(247,578)	-
K859	CITY OF FORT MITCHELL	(413,274)	(464,845)	(361,819)	(464,372)	(292,330)	-
L001	ADAIR CO AMBULANCE SER	(125,473)	(144,084)	(115,232)	(174,165)	(122,394)	-
L005	CITY OF GLASGOW	(696,912)	(784,955)	(600,674)	(846,624)	(603,001)	-
L009	CITY OF PARIS	(252,013)	(279,122)	(184,132)	(262,302)	(171,383)	-
L015	CITY OF MT WASHINGTON	(265,263)	(304,863)	(221,666)	(330,698)	(199,222)	-
L025	CITY OF WINCHESTER	(1,078,724)	(1,224,379)	(928,525)	(1,229,148)	(732,548)	-
L031	EDMONSON CO AMBULANCE DIS	(64,790)	(69,300)	(61,025)	(69,618)	(37,515)	-
L035	CITY OF FLEMINGSBURG	(61,110)	(66,813)	(56,257)	(67,464)	(43,115)	-
L039	CITY OF WARSAW	126	(6,496)	(14,796)	(49,997)	(35,578)	-
L044	GREEN CO AMBULANCE SVC	(69,330)	(76,582)	(68,171)	(81,427)	(51,218)	-
L050	CITY OF MUNFORDVILLE	(23,275)	(28,289)	(23,852)	(36,432)	(27,179)	-
L052	CITY OF EMINENCE	(64,525)	(75,089)	(51,049)	(83,051)	(60,610)	-
L057	CITY OF NICHOLASVILLE	(1,265,396)	(1,456,015)	(1,095,600)	(1,637,933)	(1,092,499)	-
L061	CITY OF BARBOURVILLE	(57,205)	(62,269)	(46,429)	(62,194)	(40,453)	-
L072	CITY OF EDDYVILLE	(52,752)	(57,238)	(39,731)	(41,434)	(25,963)	-
L073	CITY OF PADUCAH	(1,921,217)	(2,183,688)	(1,677,376)	(2,486,877)	(1,552,506)	-
L077	CITY OF SALYERSVILLE	(36,299)	(42,594)	(35,685)	(53,049)	(39,055)	-
L086	CITY OF TOMPKINSVILLE	(92,434)	(97,836)	(60,548)	(80,508)	(48,612)	-
L090	CITY OF NEW HAVEN	(11,688)	(11,588)	(10,351)	(8,675)	(4,180)	-
L107	CITY OF FRANKLIN	(222,785)	(258,580)	(227,827)	(285,383)	(177,206)	-
L108	SPENCER CO FIRE DIST	(28,470)	(31,014)	(24,531)	(33,261)	(23,124)	-
L110	CITY OF ELKTON	(22,847)	(24,993)	(11,518)	(26,633)	(16,801)	-
L159	ELSMERE FIRE PROTECTION	(141,277)	(156,141)	(115,380)	(154,518)	(122,723)	-
L356	EASTWOOD FIRE PROT DIST	(208,703)	(192,007)	-	-	-	-



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(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
L456	HARRODS CREEK FIRE DIST	(479,634)	(441,263)	-	-	-	-
L556	LYNDON FIRE PROTECT DIST	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	(152,676)	(299,476)	(60,258)	(634,031)	(317,330)	-
L756	PLEASURE RIDGE PARK FIRE	(564,207)	(769,917)	(751,817)	(1,527,280)	(939,733)	-
L956	WORTHINGTON FIRE DEPT	(476,567)	(438,441)	-	-	-	-
M014	CITY OF HARDINSBURG	(50,588)	(56,298)	(47,987)	(57,009)	(27,665)	-
M015	BULLITT CO FISCAL COURT	(89,992)	(86,097)	(23,639)	(19,216)	(7,475)	-
M022	CITY OF OLIVE HILL	3,668	(2,336)	6,641	(41,842)	(51,194)	-
M042	CITY OF MAYFIELD	(682,253)	(782,998)	(589,910)	(854,629)	(480,531)	-
M054	CITY OF DAWSON SPRINGS	(40,958)	(46,433)	(40,178)	(52,979)	(36,541)	-
M059	KENTON COUNTY FISCAL CT	(670,047)	(749,783)	(584,673)	(798,201)	(459,962)	-
M069	CITY OF STANFORD	(86,605)	(103,905)	(93,003)	(139,538)	(93,376)	-
M076	CITY OF RICHMOND	(1,389,614)	(1,601,659)	(1,247,436)	(1,744,923)	(1,101,127)	-
M081	CITY OF MAYSVILLE	(569,488)	(635,617)	(473,988)	(642,185)	(421,704)	-
M082	CITY OF BRANDENBURG	8,916	793	16,697	(14,042)	(29,620)	-
M085	CITY OF EDMONTON	(54,315)	(62,715)	(41,151)	(66,820)	(46,009)	-
M096	CITY OF FALMOUTH	(14,251)	(14,646)	(17,956)	(5,615)	-	-
M109	CITY OF CAMPBELLSVILLE	(327,052)	(363,658)	(268,982)	(352,981)	(188,786)	-
M110	CITY OF GUTHRIE	(3,687)	(3,392)	-	-	-	-
M118	WHITLEY CO FISCAL COURT	(37,652)	(40,251)	(38,824)	(45,537)	(29,554)	-
M315	CITY OF PIONEER VILLAGE	(51,201)	(58,137)	(45,552)	(63,442)	(42,381)	-
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-
N008	CITY OF FLORENCE	(1,942,673)	(2,231,284)	(1,604,125)	(2,405,459)	(1,487,054)	-
N011	CITY OF PERRYVILLE	(5,360)	(7,975)	(2,231)	(9,405)	(2,685)	-
N012	CITY OF BROOKSVILLE	(18,063)	(17,937)	(15,073)	(1,875)	-	-
N014	CITY OF IRVINGTON	(2,667)	(8,806)	(27,267)	(50,238)	(30,191)	-
N022	CITY OF GRAYSON	12,848	(2,319)	27,374	(45,207)	(129,383)	-
N050	CITY OF HORSE CAVE	10,068	2,170	17,633	(6,664)	(1,534)	-
N051	CITY OF HENDERSON	(1,399,948)	(1,575,010)	(1,170,412)	(1,626,611)	(983,307)	-
N054	CITY OF MADISONVILLE	(1,299,440)	(1,466,970)	(1,105,699)	(1,621,564)	(1,062,018)	-
N076	MADISON CO EMS	(544,620)	(625,992)	(457,562)	(674,431)	(407,454)	-
N087	CITY OF MT STERLING	(247,409)	(283,010)	(227,837)	(307,642)	(202,178)	-
N088	MORGAN CO AMBULANCE SERV	(56,238)	(59,196)	(46,604)	(46,468)	(27,696)	-
N093	CITY OF LAGRANGE	(153,710)	(169,727)	(119,718)	(160,623)	(101,735)	-
N094	CITY OF OWENTON	(18,437)	(23,530)	(17,885)	(39,194)	(22,808)	-
N099	CITY OF CLAY CITY	-	-	-	-	-	-
N100	CITY OF BURNSIDE	(37,177)	(42,369)	(35,638)	(46,456)	(22,279)	-
N104	CITY OF JAMESTOWN	(22,962)	(23,686)	(14,155)	(12,472)	(7,635)	-
P007	CITY OF PINEVILLE	(77,816)	(81,523)	(68,387)	(64,766)	(34,707)	-
P015	CITY OF LEBANON JUNCTION	(21,282)	(24,934)	(17,386)	(30,960)	(24,814)	-
P033	ESTILL COUNTY EMS	(111,132)	(126,568)	(69,796)	(145,804)	(102,875)	-
P041	CITY OF DRY RIDGE	(143,350)	(177,408)	(128,362)	(213,865)	(159,053)	-
P043	CITY OF CLARKSON	(9,425)	(10,431)	(6,513)	(9,903)	(6,594)	-
P079	CITY OF CALVERT CITY	(95,188)	(108,314)	(90,453)	(125,823)	(74,248)	-
P093	SOUTH OLDHAM FIRE DEPT	(168,608)	(191,737)	(138,927)	(211,684)	(146,885)	-
P116	CITY OF MONTICELLO	(111,237)	(121,240)	(86,289)	(105,861)	(55,912)	-
P117	CITY OF CLAY	(12,828)	(12,731)	(10,974)	(4,286)	-	-
R015	CITY OF SHEPHERDSVILLE	(715,870)	(847,610)	(657,825)	(1,074,096)	(707,748)	-
R017	CITY OF PRINCETON	(156,169)	(171,945)	(129,284)	(144,477)	(80,946)	-
R045	CITY OF RUSSELL	(206,988)	(231,089)	(186,688)	(226,197)	(128,567)	-
R057	CITY OF WILMORE	(100,266)	(110,881)	(90,167)	(116,833)	(69,792)	-
R104	CITY OF RUSSELL SPRINGS	(104,029)	(116,033)	(84,123)	(101,009)	(60,075)	-
R105	CITY OF STAMPING GROUND	(10,655)	(12,506)	(11,881)	(14,617)	(6,120)	-
TS59	INDEPENDENCE FIRE DIST	(558,561)	(625,074)	(450,086)	(663,712)	(403,928)	-
V001	ADAIR COUNTY FISCAL COURT	(100,263)	(111,854)	(87,537)	(114,317)	(64,116)	-
V002	ALLEN COUNTY FISCAL COURT	(96,007)	(121,220)	(124,346)	(185,265)	(118,857)	-
V003	ANDERSON CO FISCAL COURT	(119,539)	(134,957)	(104,064)	(148,021)	(98,300)	-
V005	BARREN CO FISCAL CT	(370,981)	(411,899)	(350,115)	(402,354)	(268,341)	-
V007	BELL CO FISCAL CT	(70,503)	(79,743)	(74,391)	(82,371)	(51,530)	-
V008	BOONE CO FISCAL CT	(513,466)	(586,077)	(415,826)	(595,865)	(352,716)	-
V009	BOURBON CO FISCAL COURT	(66,527)	(76,909)	(63,487)	(93,329)	(57,583)	-
V011	BOYLE COUNTY FISCAL COURT	(349,216)	(409,975)	(281,097)	(449,816)	(335,438)	-
V012	BRACKEN CO FISCAL COURT	(34,127)	(38,071)	(27,024)	(31,004)	(13,668)	-
V013	BREATHITT CO FISCAL COURT	(27,384)	(29,646)	(15,053)	(23,967)	(13,761)	-
V014	BRECKINRIDGE CO FISCAL CT	(75,017)	(87,123)	(65,360)	(96,854)	(55,707)	-
V017	CALDWELL CO FISCAL COURT	(95,209)	(99,472)	(87,788)	(91,679)	(70,589)	-
V019	CAMPBELL CO FISCAL CT	(462,585)	(525,005)	(420,340)	(579,921)	(359,805)	-



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
V023	CASEY CO FISCAL COURT	(59,446)	(67,522)	(57,247)	(62,476)	(39,633)	-
V025	CLARK COUNTY FISCAL COURT	(411,418)	(464,340)	(350,913)	(500,253)	(313,473)	-
V030	DAVISS CO FISCAL COURT	(862,690)	(973,577)	(747,911)	(1,026,412)	(647,764)	-
V032	ELLIOTT CO FISCAL CT	979	(4,049)	(8,356)	(30,837)	(23,399)	-
V035	FLEMING CO FISCAL COURT	(65,781)	(73,033)	(55,890)	(69,018)	(45,839)	-
V037	FRANKLIN CO FISCAL COURT	(883,503)	(1,005,649)	(762,692)	(1,104,619)	(715,376)	-
V041	GRANT COUNTY FISCAL COURT	(163,595)	(188,808)	(136,531)	(222,153)	(146,374)	-
V043	GRAYSON CO FISCAL COURT	(523,038)	(558,972)	(434,743)	(477,998)	(291,822)	-
V047	HARDIN CO FISCAL COURT	(886,818)	(1,029,051)	(728,505)	(1,107,583)	(592,861)	-
V049	HARRISON CO FISCAL COURT	(102,871)	(110,735)	(84,680)	(87,248)	(48,897)	-
V052	HENRY CO FISCAL COURT	(63,760)	(70,405)	(45,004)	(67,385)	(43,971)	-
V054	HOPKINS CO FISCAL COURT	(352,475)	(394,670)	(303,745)	(396,908)	(247,093)	-
V057	JESSAMINE CO FISCAL COURT	(624,664)	(734,111)	(518,515)	(799,596)	(550,347)	-
V060	KNOTT CO FISCAL CT	(44,295)	(48,979)	(33,725)	(43,917)	(24,196)	-
V062	LARUE CO FISCAL COURT	(53,577)	(59,593)	(47,699)	(51,299)	(29,243)	-
V063	LAUREL COUNTY FISCAL COUR	(82,431)	(86,310)	(73,983)	(75,963)	(40,477)	-
V067	LETCHER CO FISCAL COURT	(95,770)	(101,769)	(76,676)	(89,658)	(50,260)	-
V070	LIVINGSTON CO FISCAL CT	(60,774)	(71,672)	(57,528)	(84,033)	(40,934)	-
V072	LYON COUNTY FISCAL COURT	(39,320)	(42,185)	(22,611)	(40,598)	(27,061)	-
V073	MCCRACKEN CO FISCAL COURT	(856,191)	(981,279)	(747,237)	(1,087,650)	(706,269)	-
V076	MADISON CO FISCAL COURT	(164,907)	(193,849)	(158,594)	(227,628)	(135,417)	-
V078	MARION CO FISCAL COURT	(72,905)	(85,701)	(62,337)	(107,673)	(74,217)	-
V079	MARSHALL CO FISCAL COURT	(475,311)	(527,738)	(419,831)	(533,008)	(337,946)	-
V081	MASON CO FIS CT	(119,887)	(134,751)	(100,408)	(141,918)	(88,645)	-
V083	MENIFEE CO FISCAL COURT	(36,131)	(41,543)	(33,007)	(52,154)	(35,007)	-
V087	MONTGOMERY CO FISCAL CT	(153,667)	(170,041)	(133,946)	(175,033)	(111,357)	-
V088	MORGAN CO FISCAL CT	(21,567)	(22,090)	(12,328)	(13,819)	(6,610)	-
V090	NELSON CO FISCAL CT	(300,991)	(341,288)	(266,540)	(375,835)	(233,611)	-
V093	OLDHAM CO FISCAL COURT	(872,496)	(963,016)	(729,595)	(984,886)	(632,465)	-
V094	OWEN COUNTY FISCAL COURT	(35,573)	(40,930)	(33,003)	(40,697)	(23,316)	-
V096	PENDLETON CO FISCAL COURT	(67,284)	(72,860)	(49,001)	(68,976)	(34,281)	-
V100	PULASKI CO FISCAL CT	(578,013)	(656,922)	(494,857)	(747,088)	(561,453)	-
V103	ROWAN CO FISCAL COURT	(152,516)	(160,864)	(111,889)	(109,256)	(61,762)	-
V105	SCOTT CO FISCAL CT	(1,473,372)	(1,723,790)	(1,336,681)	(2,123,020)	(1,322,790)	-
V106	SHELBY CO FISCAL COURT	(735,072)	(833,123)	(637,922)	(897,862)	(531,257)	-
V107	SIMPSON CO FISCAL COURT	(125,215)	(146,787)	(99,548)	(172,239)	(104,096)	-
V108	SPENCER CO TREASURER	(165,710)	(194,662)	(122,522)	(209,784)	(129,253)	-
V109	TAYLOR COUNTY FISCAL COUR	(96,962)	(110,026)	(96,084)	(124,552)	(79,155)	-
V112	TRIMBLE CO FISCAL COURT	(12,902)	(16,531)	(23,132)	(23,194)	(14,126)	-
V113	UNION COUNTY FISCAL COURT	(47,210)	(52,696)	(42,676)	(59,794)	(37,541)	-
V115	WASHINGTON CO FIS COURT	(76,396)	(83,908)	(60,485)	(86,869)	(60,371)	-
V119	CITY OF HIGHLAND HEIGHTS	(151,074)	(167,452)	(130,700)	(164,356)	(91,813)	-
V120	WOODFORD CO FISCAL COURT	(185,822)	(212,025)	(158,046)	(248,003)	(161,928)	-
V159	CITY OF ERLANGER	(896,661)	(1,023,982)	(819,939)	(1,217,146)	(675,683)	-
V171	CITY OF ADAIRVILLE	(8,713)	(9,412)	(3,456)	(416)	1,453	-
V196	CITY OF BUTLER	(10,618)	(11,962)	(9,362)	(12,776)	(8,029)	-
V197	CITY OF HAZARD	(13,539)	(15,418)	(11,718)	(16,386)	(9,576)	-
V205	BARREN/METCALFE CO AMB SR	(357,843)	(414,951)	(355,871)	(529,722)	(321,831)	-
V298	CITY OF PIKEVILLE	(304,777)	(322,881)	(246,873)	(253,034)	(134,450)	-
V330	CITY OF OWENSBORO	(2,420,069)	(2,758,996)	(2,069,279)	(2,984,756)	(1,835,102)	-
V347	CITY OF RADCLIFF	(732,684)	(814,528)	(633,241)	(822,107)	(524,842)	-
V359	CITY OF ELSMERE	(161,589)	(186,767)	(148,655)	(206,766)	(128,264)	-
V376	CITY OF BERA	97,057	9,275	181,137	(148,209)	(306,315)	-
V408	UNION EMERGENCY SERVICES	(362,399)	(429,901)	(349,858)	(533,022)	(322,360)	-
V447	CITY OF ELIZABETHTOWN	(1,229,184)	(1,429,173)	(1,068,639)	(1,604,880)	(957,374)	-
V608	WALTON FIRE DIST/EMS	(332,037)	(380,856)	(277,098)	(425,152)	(267,005)	-
V647	CITY OF VINE GROVE	(33,598)	(41,758)	(45,259)	(82,226)	(55,657)	-
V708	HEBRON FIRE PROTECTION DI	(650,849)	(736,236)	(503,896)	(772,262)	(474,171)	-
V808	POINT PLEASANT FIRE DIST	(209,629)	(231,413)	(168,594)	(198,356)	(135,902)	-
V919	CITY OF WILDER	(314,851)	(347,211)	(269,042)	(337,505)	(229,533)	-
V959	CITY OF COVINGTON	(3,829,471)	(4,308,345)	(3,362,447)	(4,704,203)	(3,184,440)	-
TOTAL		(124,549,758)	(141,827,838)	(107,540,928)	(154,374,337)	(97,917,514)	-

