

Kentucky County Employees Retirement System

GASB Statements No. 75 Accounting and Financial
Reporting for Postemployment Benefits Other Than
Pensions as of June 30, 2018





May 6, 2019

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

Subject: GASB 75 Reporting Information for Measurement Period Ending June 30, 2018

Dear Members of the Board:

This report contains information for the **Kentucky County Employees Retirement System (CERS)** in connection with the Governmental Accounting Standards Board (GASB) Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." This information can be used by participating employers in financial reporting for fiscal years ending between (and including) June 30, 2018 and June 30, 2019. The information provided herein was prepared for the purpose of assisting the Kentucky Retirement Systems (KRS) and participating employers in compliance with the financial reporting and disclosure requirements of GASB Statement No. 75.

The liability calculations presented in this report were performed for the purpose of satisfying the requirements of GASB Nos. 74 and 75 and are not applicable for other purposes, such as determining the plans' funding requirements. The plan's liability for other purposes may produce significantly different results. This report may be provided to parties other than the Board of Trustees of the Kentucky Retirement Systems only in its entirety and only with the permission of the Board. GRS is not responsible for unauthorized use of this report.

The total OPEB liability, net OPEB liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of June 30, 2017. The total OPEB liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2018, using generally accepted actuarial principles.

There have been no changes in actuarial assumptions since June 30, 2017 (other than the blended discount rate used to calculate the Total OPEB liability). However, during the 2018 legislative session, House Bill 185 was enacted, which updated the benefit provisions for active members who die in the line of duty. The system shall now pay 100% of the insurance premium for spouses and children of all active members who die in the line of duty. The Total OPEB liability as of June 30, 2018 is determined using these updated benefit provisions. It is our opinion that this procedure is reasonable, appropriate, and complies with applicable requirements under GASB Statement No. 74 and No. 75.

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

The fully-insured premiums KRS pays for the Kentucky Employees' Health Plan are blended rates based on the combined experience of active and retired members. Because the average cost of providing health care benefits to retirees under age 65 is higher than the average cost of providing health care benefits to active employees, there is an implicit employer subsidy for the non-Medicare eligible retirees. GASB 75 requires that the liability associated with this implicit subsidy be included in the calculation of the Total OPEB Liability.

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

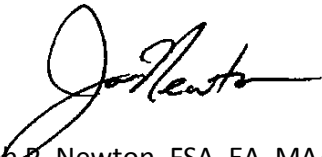
This report complements the GASB 74 accounting valuation report as of June 30, 2018, which was provided to KRS for plan accounting purposes, and the June 30, 2017 actuarial valuation, which was provided for plan funding purposes. Together, these reports should be considered as a complete report for the measurement period that ended June 30, 2018. Please see the GASB 74 accounting valuation report as of June 30, 2018 for additional discussion of accounting information and the actuarial valuation report for information regarding the nature of actuarial calculations, participant data, economic and demographic assumptions, and benefit provisions.

Based on guidance issued by GASB in connection with GASB Statement No. 75, the 1% of pay member contributions for Tier 2 and Tier 3 members to a 401(h) subaccount is considered as an OPEB asset. As a result, the reported fiduciary net position includes these 401(h) assets. Additionally, these member contributions and associated investment income are included in the reconciliation of the fiduciary net position.

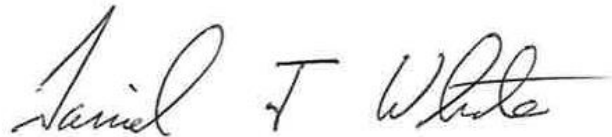
Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or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

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

Respectfully submitted,
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SECTION 1



DISCUSSION

Discussion

Accounting Standards

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 this new accounting standard. A number of these disclosure items are provided in this report. However, certain information, such as notes regarding accounting policies and investments, is not included in this report. As a result, the employers are responsible for preparing and disclosing the non-actuarial information needed to comply with these accounting standards. Much of this additional information can be readily obtained from KRS's 2018 Comprehensive Annual Financial Report.

Measurement of the Net OPEB Liability

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

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, 2017. The total OPEB liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2018, using generally accepted actuarial principles. There have been no changes in actuarial assumptions since June 30, 2017 (other than the blended discount rate used to calculate the Total OPEB liability). However, during the 2018 legislative session, House Bill 185 was enacted, which updated the benefit provisions for active members who die in the line of duty. The system shall now pay 100% of the insurance premium for spouses and children of all active members who die in the line of duty. The Total OPEB liability as of June 30, 2018 is determined using these updated benefit provisions. It is our opinion that this procedure is reasonable, appropriate, and complies with applicable requirements under GASB Statement Nos. 74 and 75.

GASB Statement No. 75 states the employer contributions made to the OPEB plan subsequent to the measurement date and before the end of the employer's reporting period should be reported as a deferred outflow of resources. The information contained in this report does not incorporate any payroll related employer contributions made subsequent to the measurement date of June 30, 2018.

The single discount rates of 5.85% for Non-Hazardous and 5.97% for Hazardous were used to measure the total OPEB liability as of June 30, 2018. The single discount rate is based on the expected rate of return on OPEB plan investments of 6.25% and a municipal bond rate of 3.62%, as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2018. Future contributions are projected in accordance with the Board's current funding policy, which includes the requirement that each participating employer in the System contribute the actuarially determined contribution rate, which is determined using a closed funding period (25 years as of June 30, 2018) and the actuarial assumptions and methods adopted by the Board of Trustees. Current assets, future contributions, and investment earnings are projected to be

sufficient to pay the projected benefit payments from the retirement system. However, the cost associated with the implicit employer subsidy is not currently being included in the calculation of the System’s actuarial determined contributions, and it is our understanding that any cost associated with the implicit subsidy will not be paid out of the System’s trust. Therefore, the municipal bond rate was applied to future expected benefit payments associated with the implicit subsidy.

Methodology for Proportionate Shares

The proportionate share of the Collective OPEB Amounts for employers that participate in CERS Non-Hazardous and Hazardous Systems are provided in an appendix to this report. The allocation of the employers’ proportionate share of the Net OPEB Liability and OPEB Expense was determined using the employers’ actual contributions for FY 2018. This method is expected to be reflective of the employers’ long-term contribution effort as well as be transparent to individual employers and their external auditors.

Summary of Population Statistics

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

Membership Status	<u>Non-Hazardous</u> (1)	<u>Hazardous</u> (2)
Inactive plan members currently receiving benefits:	33,481	6,341
Inactive plan members entitled to but no yet receiving benefits:	8,230	450
Active plan members:	81,891	9,486
Total plan members:	<u>123,602</u>	<u>16,277</u>

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

Recognition of Deferred Outflows and Inflows of Resources

According to paragraph 86 of GASB Statement No. 75, *differences between expected and actual experience and changes in assumptions* are recognized in OPEB expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEB through the OPEB plan (active employees and inactive members) determined as of the beginning of the measurement period.

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

Development of the Average Expected Remaining Service Life	<u>Non-Hazardous</u> (1)	<u>Hazardous</u> (2)
Total expected remaining service lives of all employees (years):	778,973	74,037
Total plan members:	123,602	16,277
Average expected remaining service life (years):	6.30	4.55

Additionally, differences between projected and actual earnings on OPEB plan investments should be recognized in OPEB expense using a systematic and rational method over a closed five-year period. For this purpose, the deferred outflows and inflows of resources are recognized in the OPEB expense as a level dollar amount over the closed period identified above.

Implicit Subsidy

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

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

To summarize, the distributions from the retiree health insurance trust pay the employers’ portion of the blended premiums, not the employers’ portion of the underlying retiree claims costs. As a result, the benefit payments and contribution amounts disclosed for GASB Statement No. 74 and 75 purposes need to include an adjustment related to the implicit subsidy. Participating employers should adjust their contributions by the implicit subsidy in order to determine the total employer contribution for GASB Statement No. 75 purposes. This adjustment is needed for contributions made during the measurement period and also for the purpose of the deferred outflow related to contributions made after the measurement date. The appendices in this report provide each employer’s implicit subsidy for the measurement period and each employer’s implicit subsidy for the year ending June 30, 2018.

SECTION 2

ACCOUNTING EXHIBITS

Exhibit 1

Schedule of the Employers' Net OPEB Liability as of June 30, 2018 (\$ in thousands)

System	Total OPEB Liability	Plan Fiduciary Net Position	Employers' Net OPEB Liability (Asset)	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	Covered Payroll ¹	Net OPEB Liability as a Percentage of Covered Payroll
(1)	(2)	(3)	(4)	(5)	(6)	(7)
CERS Non-Hazardous System	\$ 4,189,606	\$ 2,414,126	\$ 1,775,480	57.62%	\$ 2,570,156	69.08%
CERS Hazardous System	\$ 1,993,941	\$ 1,280,982	\$ 712,959	64.24%	\$ 588,526	121.14%

Note:

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

Exhibit 2

Development of Single Discount Rate at June 30, 2018

	<u>CERS Non-Hazardous</u>	<u>CERS Hazardous</u>
Single Discount Rate	5.85%	5.97%
Long-Term Expected Rate of Return	6.25%	6.25%
Long-Term Municipal Bond Rate ¹	3.62%	3.62%

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, 2018.

Exhibit 3

Schedule of Changes in the Employers' Net OPEB Liability for the Measurement Period Ending June 30, 2018 (\$ in thousands)

Change in the Net OPEB Liability	Measurement Period Ending June 30, 2018	
	CERS Non-Hazardous (1)	CERS Hazardous (2)
Total OPEB liability		
Service Cost	\$ 122,244	\$ 33,948
Interest	242,048	118,009
Benefit Changes	4,306	484
Difference between actual and expected experience	(240,568)	(100,348)
Assumption Changes	(4,876)	(2,500)
Benefit Payments ¹	(156,426)	(71,325)
Net Change in Total OPEB Liability	(33,272)	(21,732)
Total OPEB Liability - Beginning	4,222,878	2,015,673
Total OPEB Liability - Ending (a)	\$ 4,189,606	\$ 1,993,941
Plan Fiduciary Net Position		
Contributions - Employer ²	\$ 145,809	\$ 51,615
Contributions - Member	10,825	2,173
Benefit Payments ¹	(156,426)	(71,325)
Net Investment Income	202,068	109,854
Administrative Expense	(761)	(376)
Other ⁴	75	40
Net Change in Plan Fiduciary Net Position	201,590	91,981
Plan Fiduciary Net Position - Beginning	2,212,536	1,189,001
Plan Fiduciary Net Position - Ending (b)	\$ 2,414,126	\$ 1,280,982
Net OPEB Liability - Ending (a) - (b)	1,775,480	712,959
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	57.62%	64.24%
Covered Payroll³	\$ 2,570,156	\$ 588,526
Net OPEB Liability as a Percentage of Covered Payroll	69.08%	121.14%

¹ Includes expected benefits due to the implicit subsidy for members under age 65.

¹ Benefit payments are also offset by insurance premiums received from retirees and by Medicare Drug Reimbursements.

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

³ Based on derived compensation for fiscal year ending 2018 using the provided employer insurance contribution information.

⁴ Northern Trust Settlement

Exhibit 4

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

System	Actuarially Determined Contribution ¹	Total Employer Contributions ²	Contribution Deficiency (Excess)	Covered Employee Payroll ³	Actual Contributions as a Percentage of Covered Payroll
(1)	(2)	(3)	(4)	(5)	(6)
CERS Non-Hazardous System	\$ 120,797	\$ 124,619	\$ (3,822)	\$ 2,570,156	4.85%
CERS Hazardous System	\$ 55,027	\$ 56,002	\$ (975)	\$ 588,526	9.52%

Note:

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

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

³ Based on derived compensation for fiscal year ending 2018 using the provided employer insurance contribution information.

Notes to Schedule of Employers' Contributions

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

Item	CERS Non-Hazardous	CERS Hazardous
Determined by the Actuarial Valuation as of:	June 30, 2016	June 30, 2016
Actuarial Cost Method:	Entry Age Normal	Entry Age Normal
Asset Valuation Method:	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Amortization Method:	Level Percent of Pay	Level Percent of Pay
Amortization Period:	27 Years, Closed	27 Years, Closed
Payroll Growth Rate:	4.00%	4.00%
Investment Return:	7.50%	7.50%
Inflation:	3.25%	3.25%
Salary Increases:	4.00%, average	4.00%, average
Mortality:	RP-2000 Combined Mortality Table, projected to 2013 with Scale BB (set back 1 year for females)	RP-2000 Combined Mortality Table, projected to 2013 with Scale BB (set back 1 year for females)
Healthcare Trend Rates (Pre-65)	Initial trend starting at 7.50% and gradually decreasing to an ultimate trend rate of 5.00% over a period of 5 years.	Initial trend starting at 7.50% and gradually decreasing to an ultimate trend rate of 5.00% over a period of 5 years.
Healthcare Trend Rates (Post-65)	Initial trend starting at 5.50% and gradually decreasing to an ultimate trend rate of 5.00% over a period of 2 years.	Initial trend starting at 5.50% and gradually decreasing to an ultimate trend rate of 5.00% over a period of 2 years.

Exhibit 5

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Healthcare Trend Rate (\$ in thousands)

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

System (1)	1.00% Decrease (4.85% for Non-Hazardous) (4.97% for Hazardous) (2)	Current Discount Rate (5.85% for Non-Hazardous) (5.97% for Hazardous) (3)	1.00% Increase (6.85% for Non-Hazardous) (6.97% for Hazardous) (4)
CERS Non-Hazardous System	\$ 2,306,064	\$ 1,775,480	\$ 1,323,520
CERS Hazardous System	\$ 991,049	\$ 712,959	\$ 490,342

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

System (1)	1.00% Decrease (2)	Current Healthcare Cost Trend Rate (3)	1.00% Increase (4)
CERS Non-Hazardous System	\$ 1,321,863	\$ 1,775,480	\$ 2,310,165
CERS Hazardous System	\$ 485,560	\$ 712,959	\$ 994,603

Exhibit 6

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

Component (1)	CERS Non-Hazardous (2)	CERS Hazardous (3)
1. Total service cost:	\$ 122,244,180	\$ 33,948,419
2. Interest on total OPEB liability:	242,048,423	118,008,618
3. Current-period benefit changes:	4,305,893	483,840
4. Member contributions:	(10,825,631)	(2,173,465)
5. Projected earnings on plan investments:	(138,268,542)	(73,754,064)
6. Administrative expense:	761,360	376,182
7. Other:	(75,015)	(40,101)
8. Recognition of deferred outflows/ (inflows) due to liabilities: ¹	42,831,184	62,988,887
9. Recognition of deferred outflows/ (inflows) due to assets: ²	(36,511,919)	(20,186,555)
10. Total Aggregate OPEB Expense:	\$ 226,509,933	\$ 119,651,761

¹ Liability experience and assumption changes.

² Difference between projected and actual investment experience.

Exhibit 7a

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

Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience						
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Thereafter
2016-2017	(6,641,137)	(4,526,125)	6.28	(1,057,506)	(1,057,506)	(1,057,506)	(1,057,506)	(1,057,506)	(296,101)	-
2017-2018	(240,567,903)	<u>(202,382,522)</u>	6.30	<u>(38,185,381)</u>	<u>(38,185,381)</u>	<u>(38,185,381)</u>	<u>(38,185,381)</u>	<u>(38,185,381)</u>	<u>(38,185,381)</u>	<u>(11,455,617)</u>
		(206,908,647)		(39,242,887)	(39,242,887)	(39,242,887)	(39,242,887)	(39,242,887)	(38,481,482)	(11,455,617)

Differences Between Projected and Actual Earnings on OPEB Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	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						
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Thereafter
2016-2017	(118,759,618)	(71,255,770)	5.00	(23,751,924)	(23,751,924)	(23,751,924)	(23,751,922)	-	-	-
2017-2018	(63,799,976)	<u>(51,039,981)</u>	5.00	<u>(12,759,995)</u>	<u>(12,759,995)</u>	<u>(12,759,995)</u>	<u>(12,759,995)</u>	<u>(12,759,996)</u>	-	-
		(122,295,751)		(36,511,919)	(36,511,919)	(36,511,919)	(36,511,917)	(12,759,996)	-	-

Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions						
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Thereafter
2016-2017	520,285,809	354,589,691	6.28	82,848,059	82,848,059	82,848,059	82,848,059	82,848,059	23,197,455	-
2017-2018	(4,876,122)	<u>(4,102,134)</u>	6.30	<u>(773,988)</u>	<u>(773,988)</u>	<u>(773,988)</u>	<u>(773,988)</u>	<u>(773,988)</u>	<u>(773,988)</u>	<u>(232,194)</u>
		350,487,557		82,074,071	82,074,071	82,074,071	82,074,071	82,074,071	22,423,467	(232,194)

Exhibit 7b

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

Differences Between Expected and Actual Liability Experience										
Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience						
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Thereafter
2016-2017	(2,470,531)	(1,382,191)	4.54	(544,170)	(544,170)	(544,170)	(293,851)	-	-	-
2017-2018	(100,347,664)	(78,293,232)	4.55	(22,054,432)	(22,054,432)	(22,054,432)	(22,054,432)	(12,129,936)	-	-
		(79,675,423)		(22,598,602)	(22,598,602)	(22,598,602)	(22,348,283)	(12,129,936)	-	-

Differences Between Projected and Actual Earnings on OPEB Plan Investments										
Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	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						
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Thereafter
2016-2017	(64,833,532)	(38,900,120)	5.00	(12,966,706)	(12,966,706)	(12,966,706)	(12,966,708)	-	-	-
2017-2018	(36,099,247)	(28,879,398)	5.00	(7,219,849)	(7,219,849)	(7,219,849)	(7,219,849)	(7,219,851)	-	-
		(67,779,518)		(20,186,555)	(20,186,555)	(20,186,555)	(20,186,557)	(7,219,851)	-	-

Effects of Changes of Assumptions										
Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions						
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Thereafter
2016-2017	391,061,269	218,787,583	4.54	86,136,843	86,136,843	86,136,843	46,513,897	-	-	-
2017-2018	(2,499,561)	(1,950,207)	4.55	(549,354)	(549,354)	(549,354)	(549,354)	(302,145)	-	-
		216,837,376		85,587,489	85,587,489	85,587,489	45,964,543	(302,145)	-	-

Exhibit 8

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

Period	CERS Non- Hazardous	CERS Hazardous
(1)	(2)	(3)
1. Fiscal Year + 1	\$ 6,319,265	\$ 42,802,332
2. Fiscal Year + 2	6,319,265	42,802,332
3. Fiscal Year + 3	6,319,267	3,429,703
4. Fiscal Year + 4	30,071,188	(19,651,932)
5. Fiscal Year + 5	(16,058,015)	-
6. Thereafter	(11,687,811)	-
7. Total	\$ 21,283,159	\$ 69,382,435

APPENDIX A

COLLECTIVE OPEB AMOUNTS – CERS NON-HAZARDOUS SYSTEM

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

Participating Employer Code	Participating Employer Name	Employer Contributions for FYE June 30, 2018					Net OPEB Liability as of June 30, 2018					OPEB Expense					Implicit Subsidy Year Ending 6/30/2019	
		2018 Proportionate Share	2017 Proportionate Share	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.85%	Discount Rate Less 1.00% 4.85%	Discount Rate Plus 1.00% 6.85%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in		Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions		Net Employer OPEB Expense
													Proportionate Between Employer Contrib. & Proportionate Share of Plan Contributions	Proportionate				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
J091	NICHOLAS CO BD OF ED	0.056914%	0.060282%	66,301	12,060	78,361	1,010,497	1,312,473	753,268	752,325	1,314,807	128,916	(10,213)	118,703	-	118,703	16,301	
J092	OHIO CO BD OF ED	0.220712%	0.222699%	257,115	46,769	303,884	9,318,698	5,089,760	2,921,167	2,917,509	5,098,811	499,935	(8,946)	490,989	-	490,989	63,217	
J093	OLDHAM COUNTY BD OF ED	0.647556%	0.647571%	754,361	137,216	891,577	11,497,222	14,959,610	8,570,530	8,559,800	14,956,779	1,466,779	(14,128)	1,452,651	-	1,452,651	185,474	
J094	OWEN CO BD OF ED	0.097307%	0.098868%	113,356	20,619	133,975	1,727,666	2,243,962	1,287,877	1,286,265	2,247,952	220,410	(6,275)	214,135	-	214,135	27,871	
J095	OWSLEY CO BD OF EDUCATION	0.070128%	0.072664%	81,695	14,860	96,555	1,245,109	1,617,197	928,158	928,558	1,620,072	158,847	(8,283)	150,564	-	150,564	20,086	
J096	PENDELTON CO BD OF ED	0.120662%	0.126825%	140,653	25,568	166,131	2,142,330	2,782,543	1,596,985	1,594,986	2,787,491	273,311	(19,048)	254,263	-	254,263	34,560	
J097	HAZARD CITY SCHOOLS	0.037563%	0.037420%	43,759	7,960	51,719	666,924	86,627	497,154	496,531	867,767	85,084	(435)	84,649	-	84,649	10,759	
J098	PKIE CO BD OF EDUCATION	0.599928%	0.574288%	663,299	120,767	784,066	10,118,958	13,147,905	7,543,109	7,533,665	13,166,275	1,290,944	(24,797)	1,266,155	-	1,266,155	163,239	
J099	POWELL CO BD OF EDUCATION	0.124199%	0.128885%	144,683	26,318	171,001	2,205,129	2,864,108	1,643,798	1,641,740	2,869,201	281,323	(15,188)	266,135	-	266,135	35,573	
J100	CITY OF SOMERSET	0.249839%	0.252856%	291,046	52,941	343,987	4,435,842	5,761,447	3,306,668	3,302,528	5,771,962	565,910	(13,470)	552,440	-	552,440	71,559	
J101	ROBERTSON CO BD OF ED	0.022362%	0.019653%	26,051	4,738	30,789	397,033	515,682	295,965	295,955	516,599	50,652	-	57,886	-	57,886	6,405	
J102	ROCKCASTLE CO BD OF ED	0.160164%	0.164769%	186,890	33,939	220,829	2,843,580	3,693,484	2,117,448	2,117,448	3,700,052	362,787	(6,754)	347,033	-	347,033	45,874	
J103	ROWAN BD OF ED	0.201349%	0.197236%	234,558	42,666	277,224	3,574,911	4,643,237	2,664,893	2,661,557	4,651,493	456,075	(6,586)	462,661	-	462,661	57,671	
J104	RUSSELL CO BD OF ED	0.165886%	0.167396%	193,247	35,151	228,398	1,975,447	2,945,273	1,825,437	1,825,334	2,942,785	375,748	(7,629)	368,119	-	368,119	47,513	
J105	SCOTT CO BOARD OF ED	0.462650%	0.462977%	538,558	98,035	636,593	8,214,259	10,669,005	6,123,263	6,115,597	10,687,977	1,047,948	(10,925)	1,037,023	-	1,037,023	132,513	
J106	SHELBY CO LIBRARY	0.012665%	0.012082%	14,754	2,684	17,438	224,865	292,063	167,624	167,614	292,582	28,687	-	29,965	-	29,965	3,628	
J107	SIMPSON CO BD OF ED	0.162643%	0.163166%	189,649	34,644	224,293	2,887,694	3,750,652	2,152,612	2,149,917	3,757,321	368,403	(1,278)	367,125	-	367,125	46,584	
J108	SPECER CO BD OF EDUC	0.168965%	0.166361%	196,834	35,803	232,637	2,999,940	3,896,441	2,236,285	2,233,485	3,903,370	382,723	(3,268)	385,991	-	385,991	48,395	
J109	TAYLOR CO BD OF ED	0.149757%	0.150967%	174,457	31,733	206,190	2,658,906	3,453,692	1,979,582	1,979,582	3,453,692	339,214	(3,809)	343,023	-	343,023	42,894	
J110	TODD CO BD OF ED	0.115380%	0.117457%	134,411	24,449	158,860	2,048,549	2,660,737	1,527,077	1,525,165	2,665,468	261,747	(8,043)	253,304	-	253,304	33,047	
J111	TRIGG CO BD OF ED	0.110451%	0.112559%	128,668	23,404	152,072	1,961,036	2,547,071	1,461,841	1,460,010	2,551,600	250,182	(8,019)	242,163	-	242,163	31,636	
J112	TRIMBLE CO BD OF ED	0.069499%	0.069528%	80,962	14,727	95,689	1,233,941	1,602,691	919,833	918,681	1,605,541	157,422	(1,588)	155,834	-	155,834	19,906	
J113	CITY OF MORGANFIELD	0.083405%	0.083155%	97,161	17,673	114,834	1,480,839	1,923,373	1,103,882	1,102,499	1,926,793	188,921	(1,146)	187,775	-	187,775	23,889	
J115	SPRINGFIELD WATER & SEWER	0.028627%	0.028887%	33,349	6,066	39,415	508,267	667,157	378,894	378,410	667,331	64,843	(1,315)	63,528	-	63,528	8,199	
J117	CITY OF PARKE	0.011135%	0.010967%	12,971	2,359	15,330	197,700	256,780	147,374	147,374	257,237	25,232	-	25,428	-	25,428	3,189	
J118	CITY OF CORBIN	0.066100%	0.068027%	77,002	14,007	91,009	1,173,592	1,524,308	874,846	873,751	1,527,019	149,723	(6,572)	143,151	-	143,151	18,932	
J119	WOLFE CO BD OF EDUCATION	0.070727%	0.076909%	82,392	14,987	97,379	1,255,744	1,631,010	936,086	934,914	1,633,910	160,204	(18,013)	142,191	-	142,191	20,258	
J120	WOODFORD CO BD OF ED	0.224431%	0.231422%	261,448	47,557	309,005	3,984,728	5,175,233	2,970,388	2,966,669	5,184,726	508,359	(23,550)	484,809	-	484,809	64,282	
J124	PENNYRILE NAR TASK FORCE	0.002527%	0.002747%	2,943	535	3,478	44,866	58,274	33,445	33,403	58,378	5,724	(3,207)	2,417	-	2,417	724	
J134	LEX-FAY CO HUM RIGHTS COM	0.007099%	0.007099%	107,739	9,086	116,825	1,307,696	1,706,620	1,037,211	1,037,656	1,706,620	17,656	(275)	18,341	-	18,341	2,344	
J135	FLEMING CO EMS	0.014914%	0.012823%	17,374	3,160	20,534	264,795	343,926	197,390	197,143	344,538	33,782	(5,249)	39,031	-	39,031	4,272	
J154	CITY OF EARLINGTON	0.007940%	0.009576%	9,250	1,682	10,932	140,973	183,101	105,087	104,956	183,427	14,523	(4,533)	13,890	-	13,890	1,724	
J156	CITY OF JEFFERSONTOWN	0.125798%	0.121214%	146,546	26,656	173,202	2,233,518	2,900,982	1,664,961	1,662,877	2,906,141	284,945	(9,483)	294,428	-	294,428	36,031	
J178	LEBANON HOUSING AUTHORITY	0.010881%	0.010121%	12,675	2,306	14,981	193,190	250,923	144,012	143,832	251,369	24,647	(6,246)	26,436	-	26,436	3,117	
J179	MARSHALL CO TOURIST COM	0.004477%	0.004830%	5,216	949	6,165	79,488	103,242	59,254	59,180	103,426	10,141	(1,627)	11,768	-	11,768	1,282	
J200	CITY OF BLOOMING	0.009390%	0.009390%	10,939	1,659	12,598	160,939	212,539	124,778	124,778	212,539	21,269	(1,543)	19,724	-	19,724	2,484	
J200	SOMERSET-PULASKI CONV & V FRONTIER HOUSING INC	0.005285%	0.004911%	6,156	1,220	7,376	93,834	121,875	69,948	69,880	122,092	11,971	(882)	12,853	-	12,853	1,514	
J203	FRONTIER HOUSING INC	0.016935%	0.022163%	19,728	3,589	23,317	300,678	390,532	224,138	223,857	391,226	38,359	(14,302)	24,057	-	24,057	4,851	
J205	GEORGETOWN-SCOTT CO P COM	0.020571%	0.018270%	23,963	4,359	28,322	365,234	474,380	272,261	272,920	474,380	46,595	(5,280)	52,280	-	52,280	5,892	
J210	BOYD CO AMBULANCE SERVICE	0.001812%	0.002005%	2,111	384	2,495	32,172	41,786	23,982	23,952	41,860	4,104	(554)	3,550	-	3,550	519	
J214	CITY OF ALEXANDRIA	0.200149%	0.202798%	232,213	42,421	274,634	3,554,405	4,516,602	2,649,607	2,646,889	4,624,811	453,459	(11,007)	442,352	-	442,352	57,460	
J217	CITY OF PROVIDENCE	0.553257%	0.062144%	72,041	11,265	83,306	1,042,867	1,394,867	729,567	729,567	1,394,867	138,867	(4,932)	133,935	-	133,935	15,254	
J219	CAMPBELL CO PUBLIC LIBRAR	0.007138%	0.007158%	83,157	15,126	98,283	1,267,391	1,646,138	944,768	943,585	1,649,065	161,690	(3,617)	158,073	-	158,073	20,446	
J224	HOUSING AUTH OF HOPKINSVL	0.037239%	0.041235%	43,381	7,891	51,272	661,171	858,755	492,865	492,285	860,282	84,350	(11,459)	72,891	-	72,891	10,666	
J234	LFUC HOUSING AUTHORITY	0.127347%	0.117011%	148,351	26,985	175,336	2,261,021	2,936,703	1,685,462	1,683,352	2,941,925	288,454	(24,780)	313,234	-	313,234	36,475	
J256	CITY OF ST MATTHEWS	0.057202%	0.057037%	66,637	12,121	78,758	1,015,610	1,311,115	757,080	756,132	1,321,460	129,568	(803)	128,765	-	128,765	16,384	
J259	CITY OF OAK GROVE	0.004044%	0.004238%	5,142	935	6,077	78,044	100,900	58,347	58,347	100,900	10,376	-	10,376	-	10,376	1,265	
J305	SCOTT CO SOIL CONSER DIST	0.003200%	0.003789%	3,728	678	4,406	56,815	73,794	42,353	42,300	73,925	7,248	(1,639)	5,609	-	5,609	917	
J310	CANNONBURG WATER DIST	0.015725%	0.016064%	18,318	3,332	21,650	279,194	362,629	208,123	207,863	363,273	35,619	(1,245)	34,374	-	34,374	4,504	
J314	BOWL GRN WARREN AIRPRT BD	0.008929%	0.007905%	10,402	1,921	12,294	158,533	205,908	118,177	118,029	206,275	20,225	(2,535)	22,760	-	22,760	2,557	
J317	PROVIDENCE MUN HOUSING AU	0.003454%	0.005037%	5,062	982	5,983	77,145	100,198	57,507	57,435	100,377	9,842	(3,077)	7,903	-	7,903	1,245	
J319	CITY OF ALEXANDRIA	0.025268%	0.023929%	29,435	5,354	34,789	446,628	582,696	334,427	334,008	583,792	57,235	(3,019)	60,254	-	60,254	7,337	
J334	CENTRAL KY ED COOPERATIVE	0.005409%	0.004857%	6,302	1,146	7,448	96,036	124,735	71,589	71,500	124,957	12,252	(15,882)	15,266	-	15,266	1,996	
J386	CITY OF WEST BUCHEL	0.011357%	0.010561%	13,320	2,407	15,637	201,641	261,900	150,312	150,124	262,365	25,725	(1,875)	27,600	-	27,600	3,253	
J389	CITY OF FORT WYOMING	0.011037%	0.010657%	12,857	2,339	15,196	195,960	254,520	146,077	146,077	254,973	25,000	(2,773)	25,773	-	25,773	3,161	
J405	GEORGETOWN HOUSING AUTHORITY	0.021249%	0.024868%	24,754	4,503	29,257	377,272	490,016	281,235	280,883	490,887	48,131	(10,107)	38,024	-	38,024	6,086	
J414	WARREN CO PLANNING COMM	0.025715%	0.026363%	29,956	5,449													

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

Participating Employer Code (1)	Participating Employer Name (2)	2017		Employer Contributions for FYE June 30, 2018			Net OPEB Liability as of June 30, 2018					OPEB Expense					Implicit Subsidy Year Ending 6/30/2019 (18)	
		Proportionate Share (3)	Proportionate Share (4)	Employer Contributions (5)	Implicit Subsidy (6)	Total Contributions (7)	Discount Rate 8.85% (8)	Discount Rate Less 1.00% 4.85% (9)	Discount Rate Plus 1.00% 6.85% (10)	Health Care Trend Rate 1% Decrease (11)	Health Care Trend Rate 1% Increase (12)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (13)			Gross Employer OPEB Expense (15)	Proportionate Share of Nonemployer Contributions (16)		Net Employer OPEB Expense (17)
												Proportionate Share of Plan OPEB Expense (13)	Proportionate Share of Plan Contributions (14)	Proportionate Share of Nonemployer Contributions (16)				
K001	CITY OF COLUMBIA	0.023034%	0.023033%	26,833	4,881	31,714	4,088,964	531,179	304,860	304,478	532,123	52,174	51,676	-	51,676	6,597		
K002	ALLEN CO BD OF ED	0.156880%	0.156321%	182,755	33,243	215,998	2,785,373	3,617,753	2,076,338	2,073,738	3,624,186	355,349	353,430	-	353,430	44,934		
K003	ANDERSON CO BD OF ED	0.167680%	0.174420%	195,348	35,533	230,881	2,977,303	3,867,939	2,219,410	2,216,631	3,873,915	379,835	357,183	(22,652)	379,183	48,030		
K004	CITY OF WICKLIFFE	0.009748%	0.008955%	11,356	2,066	13,422	173,074	224,795	129,017	128,855	225,195	22,080	23,982	-	23,982	2,792		
K005	BARREN CO BD OF EDUCATION	0.282936%	0.294251%	329,603	59,594	389,557	5,023,472	6,524,685	3,744,713	3,740,025	6,526,287	640,878	604,573	(36,305)	604,573	81,039		
K006	CITY OF OWINGSVILLE	0.017591%	0.016988%	20,492	3,728	24,220	312,325	405,660	232,820	232,529	406,381	40,700	41,070	-	41,070	5,038		
K007	BELL CO BD OF ED	0.143672%	0.165206%	177,369	30,444	197,813	2,550,868	3,313,168	1,901,527	1,899,146	3,319,060	325,431	60,514	(260,917)	264,917	41,151		
K009	PARIS BD OF EDUCATION	0.044200%	0.044021%	51,490	9,366	60,856	784,762	1,012,280	584,996	584,263	1,021,093	100,117	97,235	(2,882)	97,235	12,660		
K1010	CITY OF ASHLAND	0.314991%	0.316009%	366,945	66,746	433,691	5,592,603	7,263,894	4,168,968	4,163,748	7,276,811	713,486	9,558	(703,928)	703,928	90,220		
K1011	CITY OF DANVILLE	0.119794%	0.112242%	139,553	25,384	164,937	2,126,919	2,762,526	1,585,497	1,583,512	2,767,439	271,345	17,524	(288,869)	288,869	34,312		
K1012	AUGUSTA BD OF ED	0.009664%	0.011862%	11,258	2,048	13,306	171,582	222,588	127,905	127,745	223,254	21,890	15,822	-	15,822	2,768		
K1013	JACKSON CITY SCHOOLS	0.025199%	0.024594%	29,355	5,340	34,695	447,403	581,105	333,514	333,096	582,138	57,078	1,065	(58,143)	58,143	7,218		
K1014	CLOVERPORT INDEPENDENT SCH	0.022941%	0.026077%	26,725	4,861	31,586	407,313	529,034	303,629	303,248	529,975	51,964	11,069	(40,895)	40,895	6,571		
K015	BULLITT CO PUBLIC LIBRARY	0.064486%	0.061233%	75,122	13,665	88,787	1,144,936	1,487,088	853,485	852,416	1,489,733	146,067	20,887	(166,954)	166,954	18,470		
K016	CITY OF MORGANTOWN	0.031767%	0.032134%	37,006	6,731	43,737	564,017	732,567	420,442	419,916	733,870	71,955	10,286	(63,669)	63,669	9,099		
K017	GEORGE COON PUBLIC LIBRAR	0.006735%	0.006020%	7,846	1,427	9,273	119,579	155,313	89,139	89,027	155,590	15,255	1,759	(17,014)	17,014	1,929		
K018	CITY OF MURRAY	0.146584%	0.151291%	170,761	31,061	201,822	2,602,570	3,380,321	1,940,068	1,937,639	3,386,332	332,027	15,730	(316,297)	316,297	41,985		
K019	CITY OF NEWPORT	0.086381%	0.087374%	100,628	18,304	118,932	1,533,677	1,992,001	1,143,269	1,141,388	1,995,543	195,662	4,524	(191,138)	191,138	24,741		
K020	CARLISLE CO BD OF ED	0.036720%	0.035920%	42,777	7,781	50,558	651,956	846,887	485,396	485,396	846,887	86,917	9,006	(77,911)	77,911	10,517		
K021	CARROLL CO PUBLIC LIBRARY	0.016052%	0.015045%	18,699	3,401	22,100	285,000	370,169	212,451	212,185	370,828	36,359	38,694	-	38,694	4,598		
K022	CARTER CO EMER AMBUL DIST	0.055280%	0.079150%	64,398	11,714	76,112	981,485	1,274,792	731,642	730,726	1,277,059	125,215	6,819	(128,394)	60,396	15,833		
K023	CASEY CO AMBULANCE SERV	0.017861%	0.014967%	20,806	3,785	24,591	317,119	411,886	236,394	236,098	412,619	40,457	47,782	-	47,782	5,116		
K025	CLARK CO LIBRARY BD	0.032073%	0.031995%	37,363	6,796	44,159	569,450	739,624	424,492	423,961	740,939	72,649	4,889	(72,160)	72,160	9,186		
K026	CITY OF MANCHESTER	0.039928%	0.037427%	46,514	8,461	54,975	708,914	920,765	528,455	527,793	922,403	90,441	5,798	(96,239)	96,239	11,436		
K027	CLEVELAND CO LIBRARY	0.002370%	0.002373%	2,761	502	3,263	42,079	54,564	31,627	31,328	54,755	5,368	1,509	(3,857)	3,857	679		
K028	CITY OF MARION	0.037097%	0.035211%	43,215	7,861	51,076	658,550	855,481	490,986	490,371	857,002	84,028	4,220	(88,248)	88,248	10,625		
K029	CITY OF BURKESVILLE	0.023809%	0.022980%	27,736	5,045	32,781	422,724	549,051	315,117	314,722	550,027	55,622	53,930	(1,692)	53,930	6,819		
K030	OWENSBORO BD OF ED	0.297425%	0.307326%	346,481	63,024	409,505	5,280,722	6,858,811	3,936,478	3,931,550	6,871,007	673,697	32,852	(640,845)	640,845	85,189		
K032	ELLIOTT CO AMB SERV	0.001554%	0.003253%	1,810	329	2,139	27,591	35,836	20,567	20,542	35,900	3,520	1,042	(2,478)	1,042	445		
K033	ESTILL CO BD OF EDUCATION	0.129590%	0.130726%	159,664	27,244	186,908	2,290,542	2,956,244	1,713,349	1,713,349	2,956,244	289,809	3,117	(286,692)	289,809	37,117		
K034	LEXFAYETTE URBAN CO GOVT	3.115392%	3.197043%	3,629,230	660,148	4,289,378	55,313,166	71,842,935	41,232,823	41,181,199	71,970,685	7,056,672	(285,317)	6,771,355	6,771,355	892,214		
K035	LEICK VALLEY COMM ACTION	0.078729%	0.078409%	91,714	16,683	108,397	1,397,818	1,815,541	1,041,994	1,040,689	1,815,541	178,329	177,471	(1,858)	177,471	22,550		
K036	FLOYD CO SCHOOLS	0.331311%	0.349856%	385,956	70,204	456,160	5,882,361	7,640,244	4,384,966	4,379,476	7,653,830	750,452	6,902	(693,550)	693,550	94,894		
K038	FULTON CITY SCHOOLS	0.024016%	0.025800%	27,978	5,089	33,067	426,399	553,824	317,856	317,459	554,809	54,399	4,909	(49,490)	49,490	6,879		
K039	GALLATIN CO PUBLIC LIB	0.007125%	0.007192%	8,300	1,510	9,810	126,503	164,307	94,301	94,183	164,599	16,139	15,806	-	15,806	2,041		
K040	GARRARD CO BD OF ED	0.123821%	0.130476%	170,481	26,238	196,719	2,198,142	2,853,392	1,636,743	1,636,743	2,853,392	280,467	20,639	(269,828)	206,639	25,465		
K041	CITY OF WILLIAMSTOWN	0.068438%	0.069711%	79,726	14,502	94,228	1,215,103	1,578,224	905,790	904,656	1,581,030	155,019	15,019	(139,991)	150,139	19,602		
K042	GRAVES CO BD OF ED	0.243588%	0.242956%	283,765	51,616	335,381	4,324,857	5,617,295	3,223,935	3,219,898	5,627,284	551,751	3,609	(548,142)	548,142	69,769		
K043	CITY OF LEITCHFIELD	0.056892%	0.054123%	66,276	12,055	78,331	1,010,106	1,311,966	752,977	752,034	1,314,299	128,866	6,143	(135,009)	135,009	16,295		
K044	CITY OF GREENSBURG	0.029057%	0.025604%	33,850	6,157	40,007	515,901	670,073	384,575	384,094	671,265	65,817	8,572	(74,389)	74,389	8,323		
K045	GREENUP CO BD OF ED	0.166216%	0.177995%	193,631	35,221	228,852	2,951,127	3,833,407	2,199,901	2,197,147	3,833,863	376,466	8,353	(368,143)	368,143	47,608		
K046	CITY OF HAWESVILLE	0.013259%	0.014499%	15,446	2,816	18,262	235,411	305,746	175,485	175,485	305,746	30,939	25,124	(5,815)	25,124	2,798		
K047	HARDIN CO BD OF ED	0.078125%	0.078763%	910,114	165,547	1,075,661	13,871,063	18,016,287	10,340,089	10,327,143	18,048,323	1,769,625	(33,979)	1,735,646	1,735,646	223,769		
K048	HARLAN INDEPENDENT SCHOOL	0.025316%	0.029336%	29,492	5,364	34,856	449,481	583,803	335,062	335,062	584,841	57,343	46,079	(11,264)	46,079	7,251		
K049	CITY OF CYNTHIANA	0.054390%	0.052973%	63,360	11,525	74,885	965,684	1,254,268	719,862	718,961	1,254,499	123,199	2,594	(125,793)	125,793	15,578		
K050	CAVERNA INDEPENDENT SCH	0.039513%	0.040213%	46,031	8,373	54,404	701,545	911,195	522,836	522,308	912,815	89,501	6,777	(86,727)	86,727	11,317		
K052	HENRY CO BD OF EDUCATION	0.110520%	0.120033%	132,749	23,149	155,898	1,962,261	2,540,662	1,462,754	1,460,929	2,551,594	250,339	14,877	(248,662)	248,662	31,655		
K055	JACKSON CO CONSERV DIST	0.000130%	0.001645%	151	28	179	2,308	2,998	1,721	1,718	2,998	3,003	294	(4,040)	3,746	37		
K057	JESSAMINE CO PUBLIC LIBRA	0.050713%	0.046920%	59,077	10,746	69,823	900,399	1,169,474	671,196	671,196	1,171,554	107,356	9,007	(123,877)	123,877	14,525		
K058	JOHNSON CO BD OF ED	0.174751%	0.185340%	203,574	37,300	240,604	3,102,669	4,029,870	2,312,864	2,309,968	4,037,036	395,828	(32,019)	363,809	363,809	50,582		
K060	LKLP COMM ACTION COUNCIL	0.333386%	0.358896%	388,373	70,644	459,017	5,919,202	7,688,095	4,412,429	4,406,905	7,701,766	755,152	(75,234)	679,918	679,918	95,489		
K061	BARBOURVILLE CITY SCHOOLS	0.023343%	0.026169%	27,493	4,966	32,459	414,450	538,305	308,949	308,562	538,262	52,874	8,039	(46,835)	46,835	6,686		
K062	LARLIE CO BD OF EDUCATION	0.119359%	0.120033%	139,027	25,292	164,319	1,935,682	2,529,242	1,579,872	1,579,872	2,529,242	273,823	14,877	(258,700)	258,700	32,519		
K063	LONDON UTILITY COMM	0.057799%	0.059333%	67,332	12,248	79,580	1,026,210	1,332,882	764,981	764,023	1,335,252	130,920	125,576	(8,344)	125,576	16,555		
K064	CITY OF LOUISA	0.020469%	0.020081%	23,846	4,337	28,183	363,423	472,028	270,911	270,572	472,868	46,364	589	(46,953)	46,953	5,863		
K065	0.025422%	0.025075%	29,616	5,387	35,003	451,363	586,248	336,465	336,044	587,290	57,583	7,596	(50,987)	57,583	7,281			
K066	LEWIS CO PUBLIC LIBRARY	0.009830%	0.010331%	11,452	2,083	13,535	174,530	226,686	130,102	129,939	227,089	22,266	1,549	(20,717)	20,717	2,816		
K067	LEITCHER CO BD OF ED	0.184967%	0.184765%	215,974	39,194	254,668	3,284,052	4,265,457	2,448,074	2,445,099	4,273,042	418,969	(2,711)	416,2				

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

Participating Employer Code (1)	Participating Employer Name (2)	Employer Contributions for FYE June 30, 2018					Net OPEB Liability as of June 30, 2018					OPEB Expense					Implicit Subsidy Year End 6/30/2019 (18)
		2018 Proportionate Share (3)	2017 Proportionate Share (4)	Employer Contributions (5)	Implicit Subsidy (6)	Total Contributions (7)	Discount Rate 5.85% (8)	Discount Rate Less 1.00% 4.85% (9)	Discount Rate Plus 1.00% 6.85% (10)	Health Care Trend Rate 1% Decrease (11)	Health Care Trend Rate 1% Increase (12)	Proportionate Share of Aggregate Plan OPEB Expense (13)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (14)	Gross Employer OPEB Expense (15)	Proportionate Share of Nonemployer Contributions (16)	Net Employer OPEB Expense (17)	
K103	CITY OF MOREHEAD	0.057165%	0.055576%	66,593	12,113	78,706	1,014,953	1,318,262	756,590	755,643	1,320,606	129,484	2,993	132,477	-	132,477	16,373
K104	RUSSELL CO CONST	0.001194%	0.001199%	1,280	253	1,543	21,199	27,534	15,403	15,783	27,583	2,705	3,499	2,666	-	2,666	342
K105	CITY OF GEORGETOWN	0.130724%	0.128349%	152,385	27,700	179,985	2,320,979	3,019,979	1,730,920	1,727,992	2,996,103	296,103	3,489	299,592	-	299,592	37,442
K106	CITY OF SHELBYVILLE	0.058932%	0.057376%	68,652	12,488	81,140	1,046,326	1,359,010	779,977	779,000	1,361,426	133,487	2,866	136,353	-	136,353	16,879
K107	FRANKLINSIMPSON PARKS BD	0.006383%	0.006716%	7,436	1,353	8,789	113,329	147,196	84,480	84,374	147,458	14,458	(1,026)	13,432	-	13,432	1,828
K108	CITY OF TAYLORSVILLE	0.032299%	0.031642%	37,627	6,844	44,471	573,462	744,836	427,844	426,948	746,160	73,160	1,049	74,209	-	74,209	9,251
K109	CAMPBELLSVLE MUN WTR&SEWR	0.064557%	0.056676%	75,204	15,680	88,884	1,146,197	1,488,726	854,425	853,355	1,491,373	146,228	19,601	165,829	-	165,829	18,490
K110	TODD COUNTY WATER DIST	0.014053%	0.013655%	16,370	2,978	19,348	249,508	324,071	185,994	185,761	324,667	31,831	755	32,586	-	32,586	4,025
K111	CITY OF CADIZ	0.039970%	0.039395%	46,563	8,470	55,033	709,659	921,734	529,011	528,348	923,373	90,536	664	91,200	-	91,200	11,448
K112	TRIMBLE CO LIBRARY	0.007991%	0.007035%	9,309	1,693	11,002	141,879	184,278	105,762	105,630	184,605	18,100	20,474	20,474	-	20,474	2,289
K113	UNION CO BD OF EDUCATION	0.142757%	0.144005%	166,302	30,250	196,552	2,534,622	3,292,068	1,889,417	1,887,051	3,297,922	323,359	(6,548)	316,811	-	316,811	40,889
K114	CITY OF BOWLING GREEN	0.412254%	0.419362%	480,249	87,356	567,605	7,319,488	9,506,841	5,456,262	5,449,431	9,523,746	933,796	(27,903)	905,893	-	905,893	118,078
K115	CITY OF SPRINGFIELD	0.024782%	0.024180%	28,870	5,251	34,121	439,999	571,489	327,995	327,584	570,505	56,134	1,066	57,200	-	57,200	7,098
K116	WYNE BO OF ED	0.178229%	0.176992%	207,625	37,767	245,392	3,164,420	4,110,075	2,358,896	2,355,942	4,117,383	403,706	(576)	403,130	-	403,130	51,049
K117	WEBSTER CO PUBLIC LIBRARY	0.006539%	0.006244%	7,618	1,386	9,004	116,099	150,794	86,545	86,437	151,062	14,811	644	15,455	-	15,455	1,873
K118	WHITLEY CO BO OF ED	0.250252%	0.251983%	291,527	53,028	344,555	4,443,175	5,770,971	3,312,134	3,307,987	5,781,233	566,846	(10,052)	556,794	-	556,794	71,677
K119	WOLFE COUNTY LIBRARY	0.002695%	0.002386%	3,139	571	3,710	47,849	62,148	35,669	35,629	62,259	6,104	765	6,869	-	6,869	772
K120	CITY OF VERSALLES	0.090749%	0.088281%	105,716	19,230	124,946	1,611,230	2,097,730	1,201,081	1,199,577	2,096,451	205,555	4,606	210,161	-	210,161	25,992
K137	KY MAGISTRATES/COMM ASSOC	0.006819%	0.006819%	7,944	1,445	9,389	121,070	155,561	90,251	90,251	155,561	15,446	841	16,287	-	16,287	1,853
K141	GRANT CO PLANNING COMM	0.002035%	0.002072%	2,371	431	2,802	36,131	46,928	26,934	26,900	47,012	4,609	4,466	4,466	-	4,466	583
K181	WESTERN LEWIS-RECTORVILLE	0.007216%	0.007962%	8,406	1,529	9,935	128,119	166,406	95,505	95,386	166,701	16,345	(2,145)	14,200	-	14,200	2,067
K214	GREEN RIVER EDUC COOP	0.006727%	0.012628%	7,837	1,425	9,262	119,437	155,129	89,033	88,922	155,405	15,237	(636)	14,601	-	14,601	1,927
K219	NORTHERN KY WATER SER DIS	0.312273%	0.320590%	363,778	66,170	429,948	5,544,345	7,201,215	4,132,994	4,127,820	7,214,020	707,329	(28,953)	678,376	-	678,376	89,442
K237	KY CO JUDGE/EX ASSOC	0.007589%	0.007104%	8,841	1,608	10,449	134,741	175,007	100,442	100,316	175,318	17,190	1,128	18,318	-	18,318	2,174
K266	JEFFERSONSHW FIRE DIST	0.002045%	0.001628%	2,382	433	2,815	36,309	47,159	27,066	27,032	47,243	1,067	5,699	4,632	-	4,632	586
K314	KY LEGAL AD.	0.065278%	0.067744%	76,044	13,832	89,876	1,158,998	1,505,352	863,967	862,885	1,508,029	147,861	(7,991)	139,870	-	139,870	18,697
K315	MT WASHINGTON FIRE P DIST	0.002288%	0.002268%	2,666	485	3,151	40,623	52,763	30,282	30,244	52,857	5,183	4	5,187	-	5,187	655
K319	CITY OF SILVER GROVE	0.003678%	0.003588%	4,284	779	5,063	65,302	84,817	48,618	48,618	84,968	8,311	160	8,471	-	8,471	1,053
K337	KY COUNCIL OF ADD'S	0.002230%	0.003529%	2,598	473	3,071	39,593	51,425	29,514	29,478	51,517	5,051	(3,511)	1,540	-	1,540	639
K356	ST MATTHEWS FIRE DIST.	0.002230%	0.002139%	3,736	576	4,312	55,165	72,564	35,807	35,807	72,564	6,145	408	6,553	-	6,553	771
K414	CITY OF SMITHS GROVE	0.001142%	0.001457%	1,331	242	1,573	20,276	26,335	15,115	15,096	26,382	2,587	(864)	1,723	-	1,723	327
K419	ALEXANDRIA FIRE DISTRICT	0.005100%	0.000000%	5,941	1,081	7,022	90,549	117,609	67,499	67,415	117,818	11,552	13,481	25,033	-	25,033	1,461
K459	CITY OF LAKESIDE PARK	0.001580%	0.001530%	1,841	335	2,176	28,053	36,436	20,912	20,885	36,501	3,579	99	3,678	-	3,678	453
K519	CITY OF MELBOURNE	0.001331%	0.001322%	1,550	282	1,832	23,632	30,694	17,616	17,594	30,748	3,015	(5)	3,010	-	3,010	381
K599	CITY OF TAYLOR MIL	0.021345%	0.020929%	24,886	4,523	29,389	378,976	492,229	282,505	282,505	493,105	48,349	645	48,994	-	48,994	6,174
K614	BUTLER CO PUBLIC LIBRARY	0.004836%	0.004725%	60,486	10,264	70,750	859,972	1,116,965	641,060	640,257	1,119,951	109,712	(10,371)	99,341	-	99,341	13,823
K619	CAMPBELL CO CONS DISPATCH	0.055412%	0.051033%	64,552	11,742	76,294	983,829	1,277,836	733,389	732,470	1,280,108	125,514	10,280	135,794	-	135,794	15,811
K699	CITY OF EDGEWOOD	0.032342%	0.027180%	37,676	6,553	44,229	574,226	745,827	428,053	427,517	747,153	73,258	13,055	86,313	-	86,313	9,263
K719	CENTRAL CAMPBELL CO FIRE	0.001224%	0.001217%	1,426	269	1,695	21,732	28,226	16,200	16,180	28,276	2,772	(8)	2,764	-	2,764	351
K759	LAKESIDE/CRESTVIEWHLS POL	0.002122%	0.002173%	2,472	450	2,922	37,676	48,935	28,085	28,050	49,022	4,807	(182)	4,625	-	4,625	608
K856	HIGHWAY FIRE DISTRICT	0.002142%	0.002090%	2,498	454	2,952	37,676	48,935	28,085	28,050	49,022	4,807	(182)	4,625	-	4,625	608
K859	CITY OF FORT MITCHELL	0.021527%	0.020749%	25,874	4,562	29,436	382,200	494,234	284,514	284,514	494,309	48,761	(16,373)	32,388	-	32,388	6,166
K959	HOUSING AUTH OF COVINGTON	0.046818%	0.046123%	54,540	9,921	64,461	831,244	1,079,653	619,645	618,870	1,081,573	106,047	(47,138)	58,909	-	58,909	13,410
L002	ALLEN CO CONSERVATION DIS	0.001214%	0.000460%	1,414	257	1,671	21,554	27,996	16,068	16,047	27,996	1,983	4,733	4,733	-	4,733	348
L003	ANDERSON PUBLIC LIBRARY	0.012427%	0.010211%	14,476	2,633	17,109	220,639	286,575	164,474	164,268	287,084	28,148	3,477	31,625	-	31,625	3,559
L004	CITY OF BARLOW	0.003816%	0.005066%	4,445	809	5,254	67,752	87,999	50,506	50,442	88,156	8,644	(3,414)	5,230	-	5,230	1,093
L005	CITY OF WASHINGTON	0.126039%	0.126039%	14,706	2,633	17,339	213,486	273,486	165,874	165,874	273,486	28,408	(2,886)	25,522	-	25,522	2,886
L006	BATH CO WATER DISTRICT	0.015417%	0.014930%	17,960	3,267	21,227	273,276	355,526	204,047	203,792	356,158	34,921	963	35,884	-	35,884	4,416
L007	BELL CO COURT CLERK	0.009978%	0.009576%	11,624	2,114	13,738	177,157	230,099	132,061	131,895	230,508	22,601	2,456	23,057	-	23,057	2,858
L008	BOONE CO BO OF ED	0.104268%	0.101296%	1,218,835	221,703	1,440,538	18,576,280	24,127,610	13,847,562	13,830,225	24,170,513	2,369,901	(62,789)	2,307,112	-	2,307,112	299,673
L009	CITY OF PARIS	0.160574%	0.164849%	187,058	34,025	221,083	2,850,959	3,700,939	2,125,228	2,122,568	3,709,524	363,716	(14,883)	348,833	-	348,833	45,992
L010	FIVCO AREA DEVELOPMT DIST	0.046712%	0.035692%	54,416	9,898	64,314	829,362	1,077,209	618,242	617,468	1,079,124	105,807	28,355	134,162	-	134,162	13,379
L011	DANVILLE BOYLE CO REC	0.007025%	0.005529%	6,184	1,104	7,288	92,877	124,727	65,861	65,861	124,727	12,367	3,040	15,407	-	15,407	1,812
L012	BRACKEN COUNTY PUB LIBRAR	0.004823															

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

Participating Employer Code (1)	Participating Employer Name (2)	2018		2017		Employer Contributions for FYE June 30, 2018					Net OPEB Liability as of June 30, 2018					OPEB Expense					Implicit Subsidy Year Ending 6/30/2019 (18)
		Proportionate Share (3)	Proportionate Share (4)	Employer Contributions (5)	Implicit Subsidy (6)	Total Contributions (7)	Discount Rate 5.85% (8)	Discount Rate Less 1.00% 4.85% (9)	Discount Rate Plus 1.00% 6.85% (10)	Health Care Trend Rate 1% Decrease (11)	Health Care Trend Rate 1% Increase (12)	Proportionate Share of Aggregate Plan OPEB Expense (13)	Proportionate Share of Aggregate Plan OPEB Expense (13)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (14)		Gross Employer OPEB Expense (15)	Proportionate Share of Nonemployer Contributions (16)	Net Employer OPEB Expense (17)			
														Proportionate Share of Aggregate Plan OPEB Expense (13)	Proportionate Share of Aggregate Plan OPEB Expense (13)						
L062	CITY OF HODGENVILLE	0.036760%	0.036950%	42,823	7,789	50,612	652,666	847,709	486,526	485,917	849,217	83,265	(1,305)	81,960	-	81,960	-	81,960	10,529		
L063	LAUREL CO PUBLIC LIBR DIST	0.032948%	0.032474%	38,382	6,982	45,364	584,985	759,880	436,073	435,527	761,552	74,630	547	75,177	-	75,177	-	75,177	9,437		
L064	LOUISIANA WATER & SEWER COMM	0.018655%	0.018655%	21,744	3,955	25,699	331,393	430,427	247,075	246,778	431,153	42,778	(3,084)	39,104	-	39,104	-	39,104	3,346		
L065	LEE CO PUBLIC LIBRARY	0.003022%	0.002967%	3,520	640	4,160	53,655	69,689	39,997	39,947	69,813	6,845	81	6,926	-	6,926	-	6,926	866		
L066	CITY OF HYDEN	0.004539%	0.004880%	5,288	962	6,250	80,589	104,672	60,075	59,999	104,858	10,281	(1,007)	9,274	-	9,274	-	9,274	1,300		
L067	LETCHER COUNTY CONS DIST	0.001210%	0.00189%	1,410	256	1,666	21,483	27,903	16,015	15,995	27,953	2,741	30	2,771	-	2,771	-	2,771	347		
L068	HOUSING AUTH OF VANCEBURG	0.003368%	0.003428%	3,923	714	4,637	59,798	77,668	44,376	44,520	77,806	7,629	(233)	7,396	-	7,396	-	7,396	965		
L069	STANFORD WATER COMMISSION	0.02283%	0.020850%	26,634	4,845	31,479	405,928	527,235	302,596	302,211	528,173	51,787	4,868	56,655	-	56,655	-	56,655	6,548		
L071	RUSSELLVILLE CITY SCHOOLS	0.053871%	0.054552%	62,757	11,415	74,172	956,469	1,242,300	712,993	712,101	1,244,500	122,023	(2,986)	119,037	-	119,037	-	119,037	15,430		
L072	CITY OF EDDYVILLE	0.015459%	0.015887%	18,009	3,276	21,285	274,471	356,494	204,603	204,347	357,128	35,016	(1,477)	33,539	-	33,539	-	33,539	4,428		
L073	CITY OF PADUCAH	0.315001%	0.320983%	366,956	66,748	433,704	5,592,780	7,264,125	4,169,100	4,163,880	7,277,042	713,509	(22,789)	690,720	-	690,720	-	690,720	90,223		
L074	HOUSING AUTH MCREARY CO	0.005538%	0.005813%	6,452	1,173	7,625	98,326	127,710	73,297	73,205	127,937	12,544	(853)	11,691	-	11,691	-	11,691	1,586		
L075	CITY OF LIVERMORE	0.007228%	0.007228%	8,420	1,532	9,952	128,332	166,682	95,664	95,544	166,979	16,679	(157)	16,215	-	16,215	-	16,215	2,070		
L076	BEREA BO OF ED	0.06057%	0.064577%	70,312	12,790	83,102	1,071,627	1,391,871	798,837	797,837	1,394,346	136,715	(12,539)	124,156	-	124,156	-	124,156	17,288		
L077	CITY OF SALYERSVILLE	0.029155%	0.029522%	33,963	6,178	40,141	517,641	672,333	385,872	385,389	673,529	66,039	(1,612)	64,427	-	64,427	-	64,427	8,351		
L078	MARION FREE PUBLIC LIBRAR	0.011592%	0.011016%	13,504	2,456	15,960	205,814	267,319	153,422	153,230	267,794	26,257	(1,283)	27,540	-	27,540	-	27,540	3,320		
L079	MARSHALL CO SOIL & WATER	0.001134%	0.001137%	1,322	240	1,562	20,134	26,151	15,009	14,990	26,197	2,569	(33)	2,536	-	2,536	-	2,536	325		
L080	MARTIN CO CONSERV DIST	0.000923%	0.000940%	1,075	196	1,271	16,388	21,285	12,216	12,201	21,323	2,091	(65)	2,026	-	2,026	-	2,026	264		
L082	MEADE CO BO OF ED	0.250441%	0.238505%	291,748	53,068	344,816	4,446,530	5,770,360	3,342,636	3,342,486	5,782,589	567,274	(36,718)	530,556	-	530,556	-	530,556	71,203		
L083	MENEFEE CO PUBLIC LIBRARY	0.002023%	0.001921%	2,357	429	2,786	35,918	46,652	22,775	22,755	46,735	4,582	(82)	4,810	-	4,810	-	4,810	579		
L084	BURGIN INDEPENDENT SCH	0.025397%	0.022786%	29,585	5,382	34,967	450,219	585,571	336,134	335,713	586,713	57,527	(6,407)	63,934	-	63,934	-	63,934	7,274		
L085	METCALFE CO PUBLIC LIB	0.005928%	0.005426%	6,906	1,256	8,162	105,250	136,703	78,458	78,360	136,947	13,428	(1,209)	14,637	-	14,637	-	14,637	1,698		
L086	CITY OF TOMPKINSVILLE	0.031704%	0.027788%	36,933	6,718	43,651	562,898	731,115	419,609	419,083	732,415	71,813	(9,748)	81,561	-	81,561	-	81,561	9,081		
L087	MONTGOMERY CO SAN DIST #2	0.002322%	0.002313%	2,704	492	3,196	41,227	53,547	30,732	30,694	53,642	5,260	(127)	5,233	-	5,233	-	5,233	665		
L088	MORGAN COUNTY LIBRARY	0.004745%	0.004749%	5,528	1,005	6,533	84,247	109,423	62,801	62,722	109,617	10,748	(114)	10,634	-	10,634	-	10,634	1,359		
L090	CITY OF NEW HAVEN	0.004248%	0.004087%	4,948	908	5,848	75,422	97,962	56,223	56,153	98,136	9,622	(337)	9,959	-	9,959	-	9,959	1,217		
L091	NICHOLAS COUNTY LIBRARY	0.005196%	0.002214%	6,053	1,101	7,154	92,254	119,823	68,784	68,684	120,036	11,769	(836)	19,604	-	19,604	-	19,604	1,488		
L092	OHIO CO WATER DIST	0.034165%	0.030751%	39,799	7,240	47,039	606,593	787,867	452,180	451,614	789,268	77,387	(8,356)	85,743	-	85,743	-	85,743	9,786		
L093	LAKESIDE UTILITY COMM	0.019916%	0.019035%	23,200	4,220	27,420	353,605	459,276	263,592	263,262	460,092	45,112	(1,915)	47,027	-	47,027	-	47,027	5,704		
L096	PENDLETON COUNTY WATER	0.022277%	0.021915%	27,615	4,411	32,026	221,124	290,195	173,184	173,184	291,218	29,572	(1,211)	28,365	-	28,365	-	28,365	3,364		
L099	POWELLS VALLEY WATER DIST	0.009489%	0.009722%	11,054	2,011	13,065	168,475	218,822	125,589	125,432	219,212	21,494	(827)	20,667	-	20,667	-	20,667	2,718		
L100	SCIENCE HILL BO OF ED	0.021891%	0.021016%	25,501	4,639	30,140	388,700	504,820	289,732	289,369	505,718	49,585	(1,541)	51,441	-	51,441	-	51,441	6,270		
L102	CITY OF MOUNT VERNON	0.050247%	0.048784%	58,534	10,647	69,181	892,125	1,158,728	665,029	664,196	1,160,788	113,814	(2,807)	116,621	-	116,621	-	116,621	14,932		
L103	MOREHEAD UTILITY PLANT BD	0.073041%	0.068779%	85,088	15,477	100,565	1,296,828	1,684,372	966,712	965,502	1,687,367	165,445	(7,772)	175,217	-	175,217	-	175,217	20,320		
L104	LAKE CUMBERLAND AOND	0.110225%	0.115167%	128,405	23,357	151,762	1,957,023	2,541,859	1,458,849	1,457,023	2,546,379	249,671	(15,567)	234,104	-	234,104	-	234,104	31,571		
L105	GEORGETOWN SCHOOLS	0.032471%	0.031271%	37,826	6,881	44,707	576,516	749,802	429,760	429,222	750,134	75,550	(3,040)	72,510	-	72,510	-	72,510	8,300		
L106	TRIPLE S PLANNING & ZONING	0.005507%	0.004966%	6,415	1,167	7,582	97,776	126,995	72,886	72,795	127,221	12,474	(322)	13,796	-	13,796	-	13,796	1,577		
L107	CITY OF FRANKLIN	0.087895%	0.090320%	102,392	18,625	121,017	1,560,558	2,026,915	1,163,308	1,161,851	2,030,519	199,091	(8,373)	190,718	-	190,718	-	190,718	25,175		
L108	SPENCER CO FIRE DIST	0.001206%	0.001169%	1,405	256	1,661	21,412	27,811	15,962	15,942	27,861	2,732	(72)	2,804	-	2,804	-	2,804	345		
L109	CAMPBELLVILLE CITY SCHO	0.059639%	0.057112%	69,476	12,637	82,113	1,058,879	1,375,314	789,334	788,346	1,377,759	135,088	(5,439)	140,527	-	140,527	-	140,527	17,082		
L110	CITY OF BEDFORD	0.022277%	0.018932%	25,893	4,710	30,603	394,636	512,569	294,779	293,810	513,480	50,346	(8,298)	58,645	-	58,645	-	58,645	6,366		
L111	HOUSING AUTH OF CADIZ	0.00215%	0.002340%	4,910	893	5,803	74,835	97,231	55,787	55,717	97,231	9,527	(160)	9,367	-	9,367	-	9,367	1,207		
L112	CITY OF BEDFORD	0.003595%	0.002616%	4,188	762	4,950	63,829	82,903	47,581	47,521	83,050	8,143	(253)	10,674	-	10,674	-	10,674	1,030		
L113	UNION CO PLANNING COMM	0.004399%	0.004348%	5,125	923	6,048	78,103	101,444	58,222	58,149	101,624	9,964	(40)	10,004	-	10,004	-	10,004	1,260		
L114	WARREN COUNTY BO OF ED	0.687511%	0.671775%	800,906	145,883	946,789	12,026,621	15,854,444	9,099,343	9,087,950	15,882,636	1,587,281	(26,999)	1,584,280	-	1,584,280	-	1,584,280	196,918		
L115	WASHINGTON CO SCHOOLS	0.087520%	0.086199%	101,955	18,545	120,500	1,553,900	2,018,267	1,158,344	1,156,894	2,021,856	198,241	(1,619)	199,860	-	199,860	-	199,860	25,068		
L116	WARREN BO OF ED	0.122900%	0.122900%	143,276	26,961	170,237	2,183,637	2,859,337	1,657,927	1,657,759	2,841,277	275,855	(1,178)	274,677	-	274,677	-	274,677	35,227		
L119	CITY OF CAMPTON	0.016309%	0.017335%	18,999	3,456	22,455	289,563	376,096	215,853	215,583	376,765	36,942	(3,089)	33,853	-	33,853	-	33,853	4,671		
L120	FALLING SPRINGS ARTS	0.020120%	0.019346%	23,439	4,263	27,702	357,227	463,990	266,292	265,959	464,805	45,574	(1,626)	47,200	-	47,200	-	47,200	5,763		
L141	CORNTH WATER DISTRICT	0.005665%	0.005282%	6,600	1,200	7,800	100,581	130,639	74,977	74,884	130,871	12,832	(898)	13,730	-	13,730	-	13,730	1,623		
L156	CITY OF LYNDON	0.008276%	0.007144%	9,641	1,754	11,395	146,939	190,850	109,534	109,397	191,189	18,746	(1,382)	17,364	-	17,364	-	17,364	2,370		
L159	ELSMERE FIRE PROTECTION	0.001629%	0.001821%	1,898	345	2,243	28,923	37,566	21,560	21,550	37,633	3,690	(547)	3,143	-	3,143	-	3,143	467		
L256	CITY OF HARTSFORD	0.05295%	0.05292%	61,608	11,279	72,887	905,528	1,190,290	690,993	690,993	1,190,290	122,330	(11,887)	110,443	-	110,443	-	110,443	15,887		
L356	EASTWOOD FIRE PROT DIST	0.001543%	0.001481%	1,798	327	2,125	27,396	35,583	20,422	20,422	35,646	3,495	(627)	3,872	-	3,872	-	3,872	442		
L456	HARRODS CREEK FIRE DIST</																				

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

Participating Employer Code (1)	Participating Employer Name (2)	Employer Contributions for FYE June 30, 2018					Net OPEB Liability as of June 30, 2018					OPEB Expense					
		2018 Proportionate Share (3)	2017 Proportionate Share (4)	Employer Contributions (5)	Implicit Subsidy (6)	Total Contributions (7)	Discount Rate 5.85% (8)	Discount Rate Less 1.00% 4.85% (9)	Discount Rate Plus 1.00% 6.85% (10)	Health Care Trend Rate 1% Decrease (11)	Health Care Trend Rate 1% Increase (12)	Proportionate Share of Aggregate Plan OPEB Expense (13)	Deferred Amounts from Changes in Proportion & Proportionate Share of Plan Contributions (14)	Gross Employer OPEB Expense (15)	Proportionate Share of Nonemployer Contributions (16)	Net Employer OPEB Expense (17)	Implicit Subsidy Year Ending 6/30/2019 (18)
M040	GARRARD CO PUBLIC LIBRARY	0.006789%	0.006141%	7,908	1,439	9,347	120,537	156,559	89,854	89,741	156,837	15,378	1,579	16,957	-	16,957	1,945
M041	GRANT CO OF ED	0.221900%	0.21831%	258,499	47,020	305,519	3,939,790	5,117,156	2,936,890	2,933,213	5,126,255	502,626	46,838	497,988	-	497,988	63,557
M042	CITY OF MAYFIELD	0.036133%	0.033742%	42,092	7,657	49,749	441,534	578,237	477,629	476,237	81,845	5,502	87,347	-	87,347	10,349	
M043	CITY OF CANEVILLE	0.003992%	0.005913%	4,651	846	5,497	70,877	92,058	52,835	52,769	92,222	9,042	(5,206)	3,836	-	3,836	1,143
M044	GREENTAYLOR WATER DIST	0.019833%	0.016529%	23,105	4,203	27,308	352,131	457,362	262,494	262,165	458,175	44,924	53,299	53,299	-	53,299	5,681
M045	CITY OF FLATWOODS	0.044713%	0.042403%	52,088	9,475	61,563	793,704	1,031,110	591,785	591,044	1,032,944	101,279	5,185	106,464	-	106,464	12,807
M046	CITY OF LEWISPORT	0.024717%	0.023826%	28,794	5,238	34,032	438,845	569,990	327,134	326,725	571,003	55,986	1,838	57,824	-	57,824	7,079
M047	HARDIN CO PUBLIC LIBRARY	0.015447%	0.014586%	17,995	3,273	21,268	274,258	356,218	204,444	204,108	356,851	34,989	1,959	36,948	-	36,948	4,424
M048	CITY OF BENHAM	0.006923%	0.007615%	8,064	1,467	9,531	122,916	159,649	91,627	91,513	159,933	15,681	(1,995)	13,686	-	13,686	1,983
M049	HARRISON CO CONSERVA DIST	0.001331%	0.001273%	1,551	283	1,834	23,632	30,694	17,616	17,594	30,748	3,015	126	3,141	-	3,141	381
M050	HART CO CONSERVATION DIST	0.001653%	0.001634%	1,926	350	2,276	29,349	38,119	21,878	21,850	38,187	3,744	15	3,759	-	3,759	473
M051	HENDERSON CO BO OF ED	0.393248%	0.394236%	458,109	83,329	541,438	6,982,400	9,068,551	5,204,714	5,198,198	9,084,676	890,746	(11,179)	879,567	-	879,567	112,635
M052	HENRY CO LIBRARY	0.008468%	0.007372%	9,864	1,794	11,658	150,348	195,278	112,076	111,995	195,625	19,181	2,737	21,918	-	21,918	2,425
M054	CITY OF DAWSON SPRINGS	0.020300%	0.019907%	23,649	4,302	27,951	360,422	468,131	268,674	268,338	468,963	45,982	606	46,588	-	46,588	5,814
M056	JEFF CO MED CTR STM & CHL	0.055139%	0.056411%	64,234	11,684	75,918	978,982	1,271,541	729,775	728,862	1,273,802	124,895	(4,588)	120,307	-	120,307	15,793
M057	NCH-VLE/LESS CO PK & REC	0.010829%	0.010603%	12,615	2,295	14,910	192,267	249,724	143,324	143,144	250,168	24,529	367	24,896	-	24,896	3,102
M058	CITY OF PAINTSVILLE	0.107121%	0.103648%	124,789	22,699	147,488	1,901,912	2,470,279	1,417,767	1,415,992	2,474,671	242,640	6,928	249,568	-	249,568	30,682
M059	KENTON COUNTY FISCAL CT	0.342729%	0.319231%	399,258	72,624	471,882	6,085,085	7,903,550	4,536,085	4,530,406	7,917,604	776,315	55,178	831,493	-	831,493	98,165
M060	CITY OF HINDMAN	0.004580%	0.004693%	5,335	970	6,305	81,317	106,818	50,517	50,517	106,818	10,374	10,064	10,064	-	10,064	1,282
M061	KNOX CO E M S	0.047260%	0.042855%	55,055	10,014	65,069	839,092	1,089,846	625,495	624,712	1,091,784	107,049	10,633	117,682	-	117,682	13,536
M062	LARUE CO WATER DIST #1	0.012218%	0.013774%	14,234	2,589	16,823	216,928	281,755	161,708	161,505	282,256	27,675	(4,413)	23,262	-	23,262	3,499
M064	HOUSING AUTH/LAWRENCE CO	0.006082%	0.005777%	7,085	1,289	8,374	107,985	140,255	80,496	80,396	140,504	16,500	881	14,619	-	14,619	1,742
M065	LEE CO SOIL CONSERV DIST	0.001382%	0.001667%	1,610	293	1,903	24,537	31,870	18,291	18,268	31,926	3,130	2,340	2,340	-	2,340	396
M067	JENKINS BO OF ED	0.021398%	0.023747%	24,928	4,534	29,462	379,917	493,452	283,207	282,852	494,329	48,469	(5,731)	42,738	-	42,738	6,129
M068	CITY OF BRANDENBURG	0.015876%	0.015043%	18,494	3,364	21,858	281,575	366,111	210,122	209,859	366,952	35,961	(5,241)	30,720	-	30,720	4,547
M069	CITY OF STANFORD	0.003321%	0.002492%	3,868	704	4,572	58,964	76,584	43,954	43,899	76,721	7,522	2,137	9,659	-	9,659	951
M070	LEDBETTER WATER DISTRICT	0.009858%	0.008780%	11,484	2,089	13,573	175,027	227,332	130,473	130,309	227,336	22,329	2,659	24,988	-	24,988	2,824
M073	W MCCracken CO WATER DIST	0.004773%	0.005006%	5,560	1,011	6,571	84,744	110,068	63,172	63,092	110,264	10,811	10,086	10,086	-	10,086	1,367
M075	CITY OF SACRAMENTO	0.006529%	0.006535%	7,606	1,383	8,989	115,921	150,563	86,413	86,304	150,831	14,789	(1,58)	14,631	-	14,631	1,870
M076	CITY OF WINCHESTER	0.177780%	0.171432%	207,713	37,421	245,134	3,150,412	4,050,412	2,350,395	2,350,412	4,107,213	402,691	399,580	399,580	-	399,580	50,340
M077	MAGOFFIN CO COURT CLERK	0.008149%	0.009014%	9,494	1,727	11,221	144,684	187,921	107,854	107,854	187,921	18,255	(2,482)	15,776	-	15,776	2,334
M078	LEBANON WATER WORKS	0.025911%	0.025119%	35,185	5,491	40,676	460,045	597,524	342,937	342,508	598,587	58,691	1,548	60,239	-	60,239	7,421
M079	MARSHALL CO REF DISP DIST	0.024303%	0.024407%	28,312	5,150	33,462	431,495	560,443	321,655	321,252	561,349	55,049	(805)	54,244	-	54,244	6,961
M081	CITY OF MAYSVILLE	0.140941%	0.115782%	164,187	29,865	194,052	2,502,379	3,250,190	1,865,382	1,863,046	3,255,969	319,245	63,990	383,235	-	383,235	40,368
M082	CITY OF BRANDENBURG	0.023662%	0.023504%	27,564	5,014	32,578	420,114	545,661	313,171	312,779	546,631	53,597	(93)	53,504	-	53,504	6,777
M084	MERCER CO BOARD OF ED	0.136744%	0.132499%	163,448	28,976	192,424	2,423,863	3,135,208	1,809,234	1,809,234	3,135,012	309,739	5,675	315,416	-	315,416	39,656
M085	CITY OF EDMONTON	0.025004%	0.025586%	29,128	5,298	34,426	443,941	576,608	330,933	330,919	577,634	56,637	(2,095)	54,542	-	54,542	7,162
M087	MT STERL/MONTGOMERY LIB	0.011663%	0.012130%	13,886	2,471	16,057	207,074	268,956	154,362	154,169	269,435	26,418	(1,498)	24,920	-	24,920	3,341
M088	MORGAN CO CONSERVAT DIST	0.001258%	0.001296%	1,466	267	1,733	22,336	29,010	16,650	16,629	29,010	2,849	2,720	2,720	-	2,720	360
M090	BARDSTOWN BO OF ED	0.175990%	0.173784%	204,918	37,274	242,192	3,123,158	4,056,482	2,328,137	2,325,222	4,063,695	398,442	1,830	400,272	-	400,272	50,383
M091	NICHOLAS CO WATER DIST	0.004088%	0.005002%	5,577	1,015	6,592	85,010	110,414	63,370	63,370	110,611	11,845	(781)	10,064	-	10,064	1,371
M092	CITY OF BEAVER DAM	0.026802%	0.026349%	31,222	5,909	36,903	475,861	618,071	325,340	324,286	618,289	60,709	61,334	61,334	-	61,334	7,577
M093	OLDHAM CO WATER DIST	0.036216%	0.035037%	42,241	7,844	49,925	643,807	836,202	479,921	479,321	837,689	82,135	2,474	84,609	-	84,609	10,386
M096	CITY OF FALMOUTH	0.029319%	0.027462%	34,154	6,213	40,367	520,553	676,115	388,043	387,557	677,317	67,722	4,312	70,034	-	70,034	8,938
M097	E KY CONCEN EMPLOY PRO	0.082033%	0.080997%	95,563	17,383	112,946	1,456,480	1,891,734	1,085,723	1,084,363	1,895,097	185,813	979	186,792	-	186,792	23,496
M098	PKE CO HOUSING AUTHORITY	0.012594%	0.012679%	14,672	2,869	17,541	223,604	290,426	166,684	166,475	290,942	28,527	(800)	27,727	-	27,727	3,607
M100	WELCH FORK WATER COMM	0.011459%	0.011501%	13,449	2,428	15,877	203,452	269,452	151,662	151,662	269,452	25,962	25,329	25,329	-	25,329	3,282
M100	PULASKI CO BO OF ED	0.043598%	0.044678%	51,676	9,398	61,076	787,954	1,029,654	587,106	586,756	1,024,784	1,004,794	(12,519)	992,275	-	992,275	127,056
M104	RUSSELL CO PUBLIC LIBRARY	0.008043%	0.009167%	9,370	1,704	11,074	142,802	185,477	106,451	106,317	185,807	18,218	15,047	15,047	-	15,047	2,304
M105	SCOTT COUNTY LIBRARY	0.034358%	0.034398%	40,025	7,480	47,505	610,019	792,317	454,735	454,166	793,726	77,824	(853)	76,971	-	76,971	9,841
M106	SHELBY BO OF ED	0.348054%	0.357599%	405,460	73,252	479,212	6,179,630	8,026,348	4,606,563	4,600,795	8,040,620	788,377	(33,003)	755,374	-	755,374	99,690
M107	FRANKLIN ELECTRIC PLANT BD	0.041827%	0.038623%	48,726	8,863	57,589	742,630	964,557	553,589	552,895	966,273	94,742	7,630	102,372	-	102,372	11,980
M108	SPENCER CO PUBLIC LIB	0.007368%	0.008651%	8,583	1,614	10,144	130,811	170,811	97,817	97,817	170,811	16,689	1,77				

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

Participating Employer Code (1)	Participating Employer Name (2)	Employer Contributions for FYE June 30, 2018					Net OPEB Liability as of June 30, 2018					OPEB Expense					
		2018 Proportionate Share (3)	2017 Proportionate Share (4)	Employer Contributions (5)	Implicit Subsidy (6)	Total Contributions (7)	Discount Rate 5.85% (8)	Discount Rate Less 1.00% (9)	Discount Rate Plus 1.00% 6.85% (10)	Health Care Trend Rate 1% Decrease (11)	Health Care Trend Rate 1% Increase (12)	Proportionate Share of Aggregate Plan OPEB Expense (13)	Proportionate Share of Changes in Proportionate Share Between Employer Contrib. & Proportionate Share of Plan Contributions (14)	Gross Employer OPEB Expense (15)	Proportionate Share of Nonemployer Contributions (16)	Net Employer OPEB Expense (17)	Implicit Subsidy Year End 6/30/2019 (18)
N041	BULLOCK PEN WATER DIST	0.030064%	0.029807%	35,022	6,371	41,393	533,780	693,295	397,903	397,405	694,528	68,098	32	68,130	-	68,130	8,611
N042	PURCHASE AREA DEV DIST	0.078877%	0.087505%	91,887	16,714	108,601	1,400,425	1,818,954	1,043,953	1,042,645	1,822,189	178,664	(24,709)	153,955	-	153,955	22,592
N043	GRAYSON CO LIBRARY	0.010703%	0.010346%	12,543	2,282	14,825	191,165	248,735	142,509	142,325	248,388	4,011	729	4,740	-	4,740	3,084
N044	HOUSING AUTH OF GREENSBUR	0.001771%	0.001483%	2,063	375	2,438	31,444	40,840	23,440	23,410	40,913	4,011	729	4,740	-	4,740	507
N045	KENTUCKY ED DEV CORP	0.032950%	0.035211%	38,385	6,982	45,367	585,021	759,848	436,100	435,554	761,199	74,635	(6,742)	67,893	-	67,893	9,438
N047	ELIZABETHTOWN BD OF EDUC	0.120120%	0.119186%	139,932	25,453	165,385	2,132,700	2,770,044	1,589,812	1,587,821	2,774,970	272,084	(121)	271,963	-	271,963	34,405
N049	CYNTHIANA HARRISON CO JPC	0.003577%	0.003828%	4,167	758	4,925	63,509	82,488	47,342	47,283	82,635	8,102	(747)	7,355	-	7,355	1,025
N050	CITY OF HORSE CAVE	0.015256%	0.013027%	17,794	3,235	21,029	271,045	352,044	202,048	201,796	352,670	34,579	5,636	40,215	-	40,215	4,373
N051	CITY OF HENDERSON	0.031670%	0.024516%	351,426	63,924	415,350	5,356,091	6,956,703	3,992,662	3,987,663	6,969,074	683,313	12,511	695,824	-	695,824	86,405
N052	CITY OF NEW CASTLE	0.005052%	0.005021%	5,885	1,071	6,956	89,697	116,502	66,864	66,780	116,710	11,443	(27)	11,416	-	11,416	1,447
N054	CITY OF MADISONVILLE	0.309785%	0.303223%	360,879	65,643	426,522	5,900,171	7,143,840	4,100,065	4,094,932	7,156,544	701,694	10,757	712,451	-	712,451	88,729
N057	NICHOLASVILLE HOUSING AUT	0.002965%	0.001211%	3,454	628	4,082	52,643	68,375	39,242	39,193	68,496	6,716	11,326	11,326	-	11,326	849
N058	JOHNSON CO LIBRARY	0.010819%	0.009345%	12,604	2,293	14,897	192,089	249,493	143,192	143,012	249,937	24,506	3,694	28,200	-	28,200	3,099
N060	KNOX CO WATER & SEWER	0.017608%	0.017268%	20,513	3,731	24,244	312,527	405,052	233,055	232,754	405,774	524	40,408	40,408	-	40,408	5,943
N061	KNOX CO SOIL CONSERV DIS	0.001433%	0.001475%	1,669	304	1,973	25,443	33,046	18,966	18,942	33,105	3,246	(143)	3,103	-	3,103	410
N063	CUMBERLAND VAL AREA DEV	0.042912%	0.043804%	49,989	9,093	59,082	761,894	989,578	567,949	567,238	991,338	97,200	(3,310)	93,890	-	93,890	12,291
N065	THREE FORKS REG JAIL	0.038814%	0.035754%	45,216	8,225	53,441	689,135	895,076	513,711	513,068	896,667	87,918	9,337	95,230	-	95,230	11,117
N067	HOUSING ORIENTED MINISTR	0.013331%	0.014087%	15,530	2,825	18,355	236,689	307,421	176,438	176,217	307,968	30,196	(2,305)	27,891	-	27,891	3,818
N068	GARQUIKY-ONTS WTR DIST	0.00904%	0.01211%	10,562	1,925	12,507	161,285	209,863	120,275	120,019	209,265	20,776	2,720	23,200	-	23,200	2,568
N069	CITY OF CRAB ORCHARD	0.003228%	0.002719%	3,760	684	4,444	57,312	74,440	42,723	42,670	74,572	7,312	(143)	7,169	-	7,169	925
N071	CITY OF AUBURN	0.014553%	0.013018%	16,953	3,084	20,037	258,386	335,601	192,612	192,371	336,198	32,964	3,775	36,739	-	36,739	4,168
N072	LYON CO AMBULANCE SERVICE	0.022719%	0.022698%	26,466	4,814	31,280	403,371	523,915	300,690	300,314	524,846	51,461	(438)	51,023	-	51,023	6,507
N075	CITY OF ISLAND	0.004300%	0.004786%	5,009	911	5,920	76,346	99,161	56,911	56,910	99,337	9,740	(831)	8,909	-	8,909	1,232
N076	MADISON CO EMS	0.003583%	0.004126%	4,174	759	4,933	63,615	82,626	47,422	47,362	82,773	8,116	(1,568)	6,548	-	6,548	1,026
N077	MADISON CO CONSER DIST	0.012196%	0.01211%	14,207	2,584	16,791	216,530	281,248	161,616	161,214	281,748	27,625	(305)	27,320	-	27,320	3,493
N078	CENTRAL KY COMM ACTION	0.198321%	0.194344%	231,031	42,024	273,055	3,521,150	4,573,409	2,624,817	2,621,531	4,581,542	449,217	6,290	455,507	-	455,507	56,803
N079	BENTON ELECTRIC SYSTEM	0.030860%	0.030484%	35,950	6,539	42,489	547,913	711,651	408,438	407,927	712,917	69,901	331	70,232	-	70,232	8,839
N080	MARTIN CO WATER DISTRICT	0.029660%	0.025020%	27,912	5,077	32,989	425,405	552,533	311,115	311,718	553,515	54,272	(3,346)	50,926	-	50,926	6,863
N081	BUFFALO TRACE AR DEV DIST	0.054872%	0.056592%	63,922	11,627	75,549	974,241	1,265,383	726,242	725,332	1,267,634	124,291	(5,777)	118,514	-	118,514	15,717
N082	0.05564%	0.05564%	30,519	5,642	36,161	463,619	603,619	375,654	375,654	603,619	37,564	(2,021)	35,543	-	35,543	4,750	
N084	MERCER CO PUBLIC LIBRARY	0.014890%	0.016087%	17,345	3,155	20,500	264,369	343,373	197,072	196,825	343,984	33,727	(5,514)	30,213	-	30,213	4,265
N085	METCALFE CO CONSERV DIST	0.001424%	0.001500%	1,658	302	1,960	25,283	32,838	18,847	18,823	32,897	3,226	(294)	2,932	-	2,932	408
N087	CITY OF MT STERLING	0.038513%	0.036313%	44,865	8,161	53,026	683,791	888,134	509,727	509,089	889,714	87,236	5,027	92,263	-	92,263	11,031
N088	MORGAN CO AMBULANCE SERV	0.013389%	0.014456%	15,597	2,837	18,434	237,719	308,759	177,206	176,984	309,308	30,327	(1,335)	27,192	-	27,192	3,835
N089	MUHLENBERG CO WATER DIST	0.027424%	0.027477%	31,947	5,811	37,758	486,908	632,415	362,962	362,508	633,540	62,118	(737)	61,381	-	61,381	7,855
N090	BARDSTOWN NELSON CO TOUR	0.005701%	0.005701%	6,121	1,208	7,329	90,407	115,469	75,454	75,359	115,702	12,513	(138)	11,375	-	11,375	1,389
N092	CITY OF HARTFORD	0.030896%	0.031677%	35,992	6,547	42,539	548,552	712,482	408,915	408,403	713,748	69,983	(673)	67,310	-	67,310	8,849
N093	CITY OF LAGRANGE	0.023598%	0.022809%	27,490	5,000	32,490	418,978	544,185	312,324	311,933	545,153	53,452	(1,590)	55,042	-	55,042	6,759
N094	0.003615%	0.004962%	4,211	766	4,977	64,184	83,364	47,845	47,845	83,512	8,188	(459)	7,729	-	7,729	1,035	
N097	KY VALLEY ED COOPERATIVE	0.005730%	0.008331%	6,675	1,214	7,889	101,735	132,137	75,838	75,743	132,372	12,979	(705)	12,274	-	12,274	1,641
N098	PINE CO LIBRARY DISTRICT	0.022215%	0.022552%	25,879	4,707	30,586	394,233	512,292	294,200	293,652	513,203	50,319	(1,381)	48,938	-	48,938	6,363
N099	CITY OF CLAY CITY	0.005297%	0.006244%	6,171	1,122	7,293	90,407	122,652	70,107	70,107	122,652	12,513	(138)	11,375	-	11,375	1,517
N100	CITY OF BURNSIDE	0.008545%	0.007953%	9,955	1,811	11,766	151,715	197,053	113,095	112,953	197,404	19,355	(1,392)	17,963	-	17,963	2,447
N103	HOUSING AUTH OF MOREHEAD	0.014077%	0.014071%	16,399	2,983	19,382	249,934	324,625	186,312	186,079	325,202	31,886	(290)	31,596	-	31,596	4,032
N104	CITY OF JAMESTOWN	0.037742%	0.039348%	43,967	7,997	51,964	670,102	870,355	499,877	499,877	871,902	85,489	(5,101)	80,388	-	80,388	10,810
N106	W SHELLEY WATER DISTRICT	0.008996%	0.007889%	10,479	1,906	12,385	159,722	207,454	119,654	118,915	207,822	20,377	2,755	23,132	-	23,132	2,577
N107	0.00963%	0.00963%	10,479	1,906	12,385	159,722	207,454	119,654	118,915	207,822	20,377	2,755	23,132	-	23,132	2,577	
N110	LOGANTODD REG WATER COM	0.018050%	0.017724%	21,027	3,825	24,852	320,474	416,245	238,895	238,596	416,985	40,885	(477)	41,362	-	41,362	5,170
N111	BARKELEY LAKE WATER DIST	0.029298%	0.026790%	34,130	6,208	40,338	520,180	675,631	387,765	387,279	676,832	66,363	(741)	65,622	-	65,622	8,392
N112	TREBLE CO WATER DIST	0.005237%	0.007655%	6,100	1,110	7,210	92,982	120,769	69,313	69,226	120,959	11,862	(6,558)	5,304	-	5,304	1,500
N113	UNION CO LIBRARY BD	0.012032%	0.012039%	14,016	2,550	16,566	213,862	277,466	159,246	159,046	277,999	27,254	(717)	26,537	-	26,537	3,446
N114	BOWLING GRN MUNICIPAL UTI	0.499211%	0.507344%	581,548	105,782	687,330	8,863,392	11,511,225	6,607,155	6,598,883	11,532,596	1,130,763	(31,991)	1,098,772	-	1,098,772	142,985
N115	WASHINGTON CO CONSER DIST	0.005029%	0.005057%	6,121	1,122	7,243	90,407	122,652	70,107	70,107	122,652	12,513	(138)	11,375	-	11,375	1,517
N116	MONTICELLO CITY COMM	0.044190%	0.044439%	51,478	9,364	60,842	784,385	1,019,050	584,863	584,131	1,020,862	100,095	(1,624)	98,471	-	98,471	12,657
N117	CITY OF DIXON	0.003128%	0.002828%	3,644	663	4,307	55,337	72,134	41,400	41,400	72,262	7,085	(732)	6,353	-	6,353	896
N118	CITY OF WILLIAMSBURG	0.078930%	0.073288%	91,948	16,725	108,673	1,401,386	1,820,176	1,044,654	1,043,346	1,823,413	178,784	12,149	190,933	-	190,933	22,607
N119	WOLFE CO CONSER DISTRICT	0.001551%	0.001509%	1,807	329	2,136	27,538	35,767	20,528	20,502	35,831	3,513	(78)	3,435	-	3,435	444
N120	WOODFORD CO PLAN ZONING	0.009833%	0.009742%	11,323	2,094	13,607	175,471	227,908	130,803	130,603	228,314	22,386	1,511	22,547	-	22,547	2,831
N569	N KY CONV & VISITORS BUR	0.047722%	0.046244%	55,069	10,017	65,086	839,305	1,090,123	625,654	624,871	1,092,061	107,076	700	107,776	-	107,776	13,540
P001	HOUSING AUTH OF COLUMBIA</																

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

Participating Employer Code (1)	Participating Employer Name (2)	Employer Contributions for FYE June 30, 2018					Net OPEB Liability as of June 30, 2018					OPEB Expense					Implicit Subsidy Year Ending 6/30/2019 (18)	
		2018 Proportionate Share (3)	2017 Proportionate Share (4)	Employer Contributions (5)	Implicit Subsidy (6)	Total Contributions (7)	Discount Rate 5.85% (8)	Discount Rate Less 1.00% 4.85% (9)	Discount Rate Plus 1.00% 6.85% (10)	Health Care Trend Rate 1% Decrease (11)	Health Care Trend Rate 1% Increase (12)	Proportionate Share of Aggregate Plan OPEB Expense (13)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (14)		Gross Employer OPEB Expense (15)	Proportionate Share of Nonemployer Contributions (16)		Net Employer OPEB Expense (17)
													Proportionate Share of Aggregate Plan OPEB Expense (13)	Proportionate Share of Nonemployer Contributions (16)				
P068	LEWIS CO PUBLIC LIBRARY	0.003561%	0.003543%	4,148	755	4,903	63.225	82.119	47,131	47,072	82,265	8,066	(29)	8,037	-	8,037	1,020	
P069	LINDOLN CO CLERK ED	0.012514%	0.012407%	14,578	2,652	17,230	222,184	288,581	165,825	165,418	289,094	28,345	(1)	28,358	-	28,358	3,584	
P071	LOGAN CO CONS DISTRICT	0.002480%	0.002395%	2,889	526	3,415	43,023	57,900	32,823	32,783	57,292	5,617	(73)	5,790	-	5,790	710	
P072	LYON CO WATER DISTRICT	0.006546%	0.006997%	7,626	1,387	9,013	116,223	150,955	86,638	86,529	151,223	14,827	(1,344)	13,483	-	13,483	1,875	
P075	MCLEAN CO REG WATER COMM	0.006787%	0.000996%	7,906	1,438	9,344	120,502	156,513	89,827	89,715	156,791	15,373	(15)	30,660	-	30,660	1,944	
P076	MADISON CO PUBLIC LIBRARY	0.045550%	0.036298%	53,063	9,652	62,715	808,731	1,050,412	602,863	602,108	1,052,280	103,175	(23,668)	126,843	-	126,843	13,046	
P077	MALVERS/MAG CO JOINT HOUS	0.004293%	0.004344%	5,001	910	5,911	76,221	98,999	56,819	56,748	99,175	9,724	(229)	9,495	-	9,495	1,230	
P078	MARION CO CONSERVAT DIST	0.001122%	0.001113%	1,307	238	1,545	19,921	25,874	14,850	14,831	25,920	2,541	(0)	2,541	-	2,541	321	
P079	CITY OF CALVERT CITY	0.045580%	0.046928%	53,098	9,658	62,756	809,264	1,051,104	603,260	602,505	1,052,973	103,243	(4,583)	98,660	-	98,660	13,055	
P081	MASON COUNTY LIBRARY	0.008942%	0.009495%	10,417	1,895	12,312	158,763	206,208	118,349	118,201	206,575	20,255	(1,668)	18,587	-	18,587	2,561	
P084	ANDERSON-DEAN COMM PARK	0.004094%	0.004121%	4,769	868	5,637	72,688	94,410	54,185	54,117	94,578	9,273	(161)	9,112	-	9,112	1,173	
P087	MONTGOMERY CITY WATER DIST	0.002764%	0.002595%	3,220	568	3,806	49,074	63,740	36,582	36,536	63,853	6,261	(390)	6,651	-	6,651	792	
P088	MORCAGO W WATER DIST	0.007286%	0.006825%	8,488	1,544	10,032	129,361	168,020	96,432	96,311	168,319	16,504	(902)	15,754	-	15,754	2,087	
P089	MULLENBERG WATER DIST #3	0.009376%	0.009638%	10,922	1,987	12,909	166,469	216,217	124,093	123,998	216,601	21,238	(902)	20,336	-	20,336	2,685	
P090	NEOLITH WATER DIST	0.008561%	0.008564%	9,573	1,814	11,387	151,999	197,422	113,307	113,165	197,773	19,392	(194)	19,198	-	19,198	2,452	
P092	OHIO CO REG WASTEWATER D	0.007810%	0.007062%	9,099	1,655	10,754	138,665	180,104	103,367	103,237	180,424	17,690	(1,824)	15,866	-	15,866	2,033	
P097	KY RIVER AREA DEV DIST	0.060528%	0.058289%	70,511	12,826	83,337	1,074,663	1,395,814	801,100	800,097	1,398,296	137,102	(4,652)	141,754	-	141,754	17,337	
P100	LAKE CUMBERLAND COA, INC	0.114888%	0.110882%	133,837	24,345	158,182	2,039,814	2,649,391	1,520,565	1,518,661	2,654,102	260,233	(8,713)	268,946	-	268,946	32,906	
P103	MOREHEAD TOURISM COMMISS	0.010299%	0.009187%	11,998	2,182	14,180	182,857	232,002	136,909	136,809	232,329	23,302	(2,355)	25,980	-	25,980	2,960	
P104	RUSSELL CO TOURIST COMM	0.002761%	0.003040%	3,216	585	3,801	49,021	63,670	36,542	36,497	63,784	6,254	(504)	5,750	-	5,750	791	
P105	GEORGETOWN/SCOTT TOURISM	0.004838%	0.003693%	5,636	1,025	6,661	85,898	111,567	64,032	63,952	111,766	10,959	(2,947)	13,906	-	13,906	1,386	
P106	MULTI PURPOSE COMM ACTION	0.009094%	0.011569%	10,594	1,927	12,521	161,462	209,713	120,361	120,210	209,866	20,599	(6,794)	13,805	-	13,805	2,605	
P107	SMIDCO CO LIBRARY DIST	0.007614%	0.007182%	8,870	1,623	10,493	135,185	175,584	100,773	100,647	175,896	17,246	(18,285)	18,285	-	18,285	2,181	
P110	TOOD COUNTY CONSERVATION DISTRICT	0.001516%	0.001326%	1,766	311	2,077	26,916	34,960	20,065	20,039	35,022	3,434	(324)	3,758	-	3,758	434	
P111	WINDFORD CO LIBRARY	0.004876%	0.004819%	5,670	1,031	6,701	86,413	112,236	64,416	64,325	112,436	11,024	(1,046)	11,046	-	11,046	1,394	
P113	STURGIS HOUSING AUTHORITY	0.002958%	0.003024%	3,446	627	4,073	52,519	68,213	39,150	39,101	68,335	6,700	(240)	6,460	-	6,460	847	
P115	HOUSING AUTH SPRINGFIELD	0.004631%	0.004464%	5,394	981	6,375	82,222	106,794	61,292	61,225	106,984	10,490	(1,034)	9,456	-	9,456	1,236	
P116	CITY OF MONTICELLO	0.016124%	0.016366%	18,784	3,417	22,201	286,278	371,830	(995)	372,491	372,917	36,522	(35,527)	35,527	-	35,527	4,618	
P117	CITY OF CLAY	0.009559%	0.009228%	11,136	2,026	13,162	169,718	220,437	126,515	126,357	220,829	21,652	(675)	22,327	-	22,327	2,738	
P120	WINDFORD CO CONSERV DIST	0.001608%	0.001533%	1,973	373	2,346	30,183	39,183	21,827	21,827	39,183	3,314	(314)	3,314	-	3,314	414	
P959	CITY OF CRESTVIEW HILLS	0.008381%	0.008094%	9,764	1,776	11,540	148,803	193,271	110,924	110,785	193,615	18,984	(583)	19,567	-	19,567	2,400	
R003	SOUTH ANDERSON WATER DIST	0.008003%	0.007595%	9,322	1,696	11,018	142,092	184,554	913	105,921	105,789	184,882	18,128	(19,041)	19,041	-	19,041	2,292
R005	BARREN CO SOIL CONS DIS	0.001133%	0.001153%	1,320	240	1,560	20,116	26,128	14,995	14,977	26,174	(78)	(2,566)	2,488	-	2,488	325	
R008	BOONE CO LIBRARY DIST	0.114633%	0.113026%	133,540	24,291	157,831	2,035,286	2,643,510	1,517,190	1,515,291	2,648,211	259,655	(1,792)	261,447	-	261,447	32,833	
R010	ASHLAND BD OF ED	0.201332%	0.198370%	234,539	42,862	277,201	3,574,610	4,644,845	2,664,668	2,661,332	4,651,101	456,037	(15,880)	471,717	-	471,717	57,666	
R012	DANVILLE BOYLE TRAINING	0.004628%	0.004628%	5,464	992	6,456	83,548	107,970	61,967	61,900	108,165	10,605	(1,168)	9,437	-	9,437	1,241	
R013	BREATHIGHT CITY WATER DISTRICT	0.006610%	0.005763%	7,701	1,401	9,102	117,359	152,431	87,485	87,375	152,702	14,972	(1,076)	13,896	-	13,896	1,893	
R015	CITY OF SHEPHERDSVILLE	0.047684%	0.046629%	55,549	10,104	65,653	846,620	1,099,624	631,107	630,317	1,017,579	108,009	(1,775)	109,784	-	109,784	13,658	
R017	CITY OF PRINCETON	0.024266%	0.023955%	28,268	5,142	33,410	430,838	559,590	321,165	320,763	560,585	54,965	(5,267)	54,698	-	54,698	6,950	
R018	MURRAY ELECTRIC SYSTEM	0.106357%	0.104230%	123,899	22,537	146,436	1,888,347	2,452,661	1,407,656	1,405,893	2,457,022	240,909	(3,358)	244,267	-	244,267	30,463	
R019	FORT THOMAS BOARD OF ED	0.130822%	0.130886%	152,399	27,721	180,120	2,322,719	3,016,839	1,731,455	1,729,287	3,022,004	303,313	(29,312)	293,312	-	293,312	37,470	
R021	CARROLLTON/CARR CO REC TR	0.001855%	0.001847%	2,154	393	2,547	32,935	42,777	24,551	24,521	42,777	4,181	(119)	4,181	-	4,181	511	
R024	CHRISTIAN CO WATER DIST	0.021400%	0.020083%	24,929	4,535	29,464	379,953	493,408	283,233	282,879	494,375	48,473	(3,045)	51,518	-	51,518	6,129	
R030	DAVIESS CO AIRPORT BD	0.009048%	0.007556%	10,541	1,917	12,458	160,645	208,653	119,752	119,602	209,024	20,495	(2,475)	22,970	-	22,970	2,952	
R033	CITY OF RAVENNA	0.002946%	0.002658%	3,432	624	4,056	52,306	67,937	38,991	38,942	68,057	6,673	(737)	7,376	-	7,376	834	
R034	LEXINGTON PUBLIC LIBRARY	0.220499%	0.221371%	256,867	46,723	303,590	3,914,916	5,084,848	2,918,347	2,914,694	5,093,890	499,452	(6,972)	492,480	-	492,480	64,156	
R036	CITY OF PRESTONSPRING	0.002973%	0.003052%	108,310	19,701	128,011	1,650,582	2,145,063	1,230,542	1,229,002	2,145,063	210,598	(24,094)	224,904	-	224,904	28,320	
R037	PAUL SAWYIER LIBRARY	0.046187%	0.044116%	53,805	9,787	63,592	820,041	1,065,102	611,294	610,529	1,066,996	104,618	(4,516)	109,134	-	109,134	13,229	
R038	CITY OF FULTON	0.049859%	0.051082%	58,082	10,565	68,647	885,237	1,149,780	659,894	659,067	1,151,825	112,936	(4,343)	108,593	-	108,593	14,281	
R041	CITY OF CRITTENDEN	0.004111%	0.004183%	4,788	871	5,659	72,990	94,802	54,410	54,342	94,971	9,031	(1,177)	9,031	-	9,031	1,177	
R042	MAYFIELD ELEC & WATER SYS	0.124597%	0.121491%	145,148	26,402	171,550	2,212,195	2,873,287	1,649,066	1,647,001	2,878,396	282,225	(5,570)	287,795	-	287,795	35,687	
R045	CITY OF PRESTONSPRING	0.040018%	0.038317%	46,619	8,480	55,099	780,512	922,841	529,648	528,983	924,482	90,645	(3,664)	94,309	-	94,309	11,462	
R047	LINCOLN TRAIL AREA DEV DI	0.005176%	0.005176%	71,290	12,827	84,117	1,064,523	1,385,219	809,847	809,847	1,385,219	139,145	(9,450)	129,145	-	129,145	17,528	
R048	HARLAN CO CONSERV DIST	0.0014																

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

Participating Employer Code (1)	Participating Employer Name (2)	Employer Contributions for FYE June 30, 2018					Net OPEB Liability as of June 30, 2018					OPEB Expense					Implicit Subsidy 6/30/2019 (18)
		2018 Proportionate Share (3)	2017 Proportionate Share (4)	Employer Contributions (5)	Implicit Subsidy (6)	Total Contributions (7)	Discount Rate 5.85% (8)	Discount Rate Less 1.00% (9)	Discount Rate Plus 1.00% 6.85% (10)	Health Care Trend Rate 1% Decrease (11)	Health Care Trend Rate 1% Increase (12)	Proportionate Share of Aggregate Plan OPEB Expense (13)	Deferred Amounts from Changes in Proportion & Proportionate Share of Plan Contributions (14)	Gross Employer OPEB Expense (15)	Proportionate Share of Nonemployer Contributions (16)	Net Employer OPEB Expense (17)	
V006	BATH CO FISCAL COURT	0.053344%	0.052876%	62,142	11,304	73,446	947,112	1,230,147	706,018	705,134	1,232,334	120,829	88	120,917	-	120,917	15,279
V007	BELL CO FISCAL CT	0.090623%	0.103201%	156,569	19,203	175,772	1,608,993	2,089,824	1,199,413	1,197,911	2,093,541	205,270	88	205,358	-	169,778	35,586
V008	BOONE CO FISCAL CT	0.175447%	0.17444%	437,371	79,557	516,928	6,865,987	8,950,115	4,960,111	4,962,893	8,950,425	124,517	88	124,605	-	109,842	14,763
V009	BOURBON CO FISCAL COURT	0.089444%	0.089509%	104,197	18,953	123,150	1,588,060	2,062,636	1,183,809	1,182,327	2,066,304	202,600	88	202,688	-	200,483	2,205
V010	BOYD COUNTY FISCAL COURT	0.260598%	0.259280%	303,579	55,220	358,799	4,626,866	6,009,557	3,449,066	3,444,747	6,020,243	590,280	88	590,368	-	588,129	2,239
V011	BOYLE COUNTY FISCAL COURT	0.125751%	0.129396%	146,492	26,646	173,138	2,232,584	2,899,899	1,664,339	1,662,255	2,905,055	284,839	88	285,000	-	272,392	1,608
V012	BRACKEN COUNTY FISCAL COURT	0.048833%	0.046674%	56,887	10,348	67,235	667,020	1,126,120	646,314	645,505	1,126,123	110,612	88	110,699	-	115,305	13,987
V013	BREATHITT CO FISCAL COURT	0.054972%	0.050030%	64,039	11,549	75,588	976,011	1,267,960	727,555	726,554	1,269,944	124,517	88	124,605	-	109,842	14,763
V014	BRECKINRIDGE CO FISCAL CT	0.095569%	0.104060%	111,332	20,251	131,583	1,696,809	2,203,882	1,264,874	1,263,291	2,207,801	216,473	88	216,561	-	191,766	24,795
V016	BUTLER COUNTY FISCAL CT	0.074961%	0.073042%	87,325	15,884	103,209	1,330,918	1,728,649	992,124	990,881	1,731,723	169,794	88	169,882	-	173,280	21,402
V017	CALDWELL CO FISCAL COURT	0.057531%	0.061341%	67,020	12,191	79,211	1,021,451	1,326,702	761,434	760,481	1,329,061	130,313	88	130,399	-	118,909	11,490
V018	CALLOWAY CO FISCAL COURT	0.158502%	0.157931%	184,645	33,586	218,231	2,814,172	3,655,158	2,097,605	2,095,179	3,661,657	359,023	88	359,111	-	357,100	2,011
V019	CAMPBELL CO FISCAL CT	0.325395%	0.331522%	379,664	68,951	448,615	5,777,324	7,503,817	4,306,567	4,301,275	7,517,160	737,052	88	737,140	-	713,651	23,489
V020	CARLISLE CO FISCAL COURT	0.040059%	0.043068%	47,286	8,601	55,887	720,685	936,064	537,330	536,557	937,719	91,943	88	92,031	-	84,459	7,572
V021	CARROLL CO FISCAL CT	0.104194%	0.097222%	121,380	22,079	143,459	1,849,944	2,402,780	1,379,028	1,377,301	2,407,053	236,010	88	236,098	-	252,328	16,270
V022	CARTER CO FISCAL CT	0.129175%	0.124944%	150,480	27,372	177,852	2,293,476	2,978,858	1,709,656	1,707,516	2,984,155	292,594	88	292,682	-	301,063	8,379
V023	CASEY CO FISCAL COURT	0.089818%	0.090952%	104,632	19,032	123,664	1,594,701	2,071,261	1,188,759	1,187,270	2,074,944	203,447	88	203,535	-	198,473	5,062
V024	CHRISTIAN CO FISCAL COURT	0.136977%	0.137237%	159,569	29,025	188,594	2,431,999	3,158,777	1,812,917	1,810,648	3,164,934	310,267	88	310,355	-	306,597	3,758
V025	CLARK COUNTY FISCAL COURT	0.117409%	0.123941%	136,774	24,879	161,653	2,084,573	2,820,527	1,559,831	1,557,941	2,820,669	265,943	88	266,031	-	244,169	21,862
V026	CLAY COUNTY FISCAL CT	0.150354%	0.150306%	175,153	31,860	207,013	2,660,550	3,467,260	1,989,965	1,987,473	3,473,425	340,567	88	340,655	-	337,428	3,227
V027	CLINTON CO FISCAL COURT	0.062587%	0.079779%	72,910	13,262	86,172	1,111,220	1,443,296	828,351	827,314	1,445,863	141,766	88	141,854	-	146,586	4,728
V028	CRITTENDEN CO FIS CT	0.081337%	0.072861%	94,752	17,235	111,987	1,444,122	1,875,683	1,076,511	1,075,163	1,879,019	184,236	88	184,324	-	205,058	20,734
V030	DAVENS CO FISCAL COURT	0.243272%	0.242815%	283,396	51,549	334,945	4,319,246	5,610,008	3,219,753	3,215,721	5,619,984	551,035	88	551,123	-	546,966	4,157
V031	EDMONSON CO FISCAL CRT	0.055846%	0.056741%	65,508	11,834	77,342	991,535	1,287,845	739,133	738,207	1,290,135	126,497	88	126,585	-	122,898	3,687
V032	ELK COUNTY FISCAL COURT	0.033101%	0.033941%	36,125	6,571	42,696	550,572	715,110	410,423	409,819	716,382	70,241	88	70,329	-	61,756	8,573
V033	ESTILL CO FISCAL COURT	0.072974%	0.079833%	85,010	15,463	100,473	1,295,639	1,682,827	965,825	964,616	1,685,820	165,293	88	165,381	-	145,427	20,954
V035	FLEMING CO FISCAL COURT	0.044295%	0.044846%	51,601	9,386	60,987	786,449	1,021,471	586,253	585,519	1,023,287	100,333	88	100,421	-	97,902	2,519
V036	FLOYD CO FISCAL COURT	0.141224%	0.152127%	164,517	29,625	194,142	2,367,044	3,256,716	1,869,127	1,867,787	3,262,507	319,882	88	319,970	-	287,759	32,211
V037	FRANKLIN CO FISCAL COURT	0.189407%	0.177857%	220,647	40,135	260,782	3,502,884	4,367,847	2,506,839	2,503,700	4,375,614	429,026	88	429,114	-	455,693	26,579
V038	FULTON COUNTY FISCAL COURT	0.128717%	0.125898%	151,963	28,187	180,150	2,251,963	2,920,778	1,551,918	1,550,311	2,920,778	265,314	88	265,402	-	270,792	15,388
V039	GALLATIN CO FISCAL COURT	0.077135%	0.078261%	89,857	16,345	106,202	1,369,517	1,778,782	1,020,897	1,019,619	1,781,946	174,718	88	174,806	-	168,535	6,271
V040	GARRARD CO FISCAL COURT	0.088583%	0.075455%	100,013	18,255	118,268	1,524,303	1,979,825	1,136,241	1,134,859	1,983,346	194,666	88	194,754	-	220,313	24,569
V041	GRANT COUNTY FISCAL COURT	0.095344%	0.094998%	111,070	20,203	131,273	1,692,814	2,198,694	1,261,897	1,260,317	2,202,603	215,964	88	216,052	-	214,814	1,238
V042	GRAVES COUNTY FISCAL CT	0.158115%	0.160666%	184,193	33,504	217,697	2,807,300	3,646,233	2,092,683	2,090,063	3,652,717	358,146	88	358,234	-	347,911	10,323
V043	GRAYSON CO FISCAL COURT	0.154417%	0.150648%	170,855	32,721	212,576	2,741,643	3,560,955	2,043,739	2,041,180	3,567,287	349,770	88	349,858	-	356,459	44,228
V044	GREEN COUNTY FISCAL COURT	0.030350%	0.031406%	36,556	6,890	43,446	531,566	693,890	401,688	401,185	695,871	68,689	88	68,777	-	69,297	5,088
V045	GREENUP CO FISCAL CT	0.172129%	0.156553%	200,519	36,474	236,993	3,005,116	3,969,405	2,278,161	2,275,309	3,976,463	389,889	88	389,977	-	403,408	49,301
V046	HANCOCK CO FISCAL COURT	0.087328%	0.094871%	101,731	18,505	120,236	1,550,491	2,013,840	1,155,803	1,154,356	2,017,421	197,807	88	197,895	-	175,806	22,089
V047	HARDIN CO FISCAL COURT	0.128794%	0.136734%	150,036	27,291	177,327	2,286,712	2,970,072	1,704,614	1,702,480	2,975,353	291,731	88	291,819	-	267,770	24,049
V048	HARLAN CO FIS CT	0.153375%	0.153366%	178,672	32,500	211,172	2,723,143	3,536,926	2,029,948	2,027,407	3,543,215	347,410	88	347,498	-	338,771	43,930
V049	HARRISON CO FISCAL COURT	0.056388%	0.054388%	63,359	11,525	74,884	924,688	1,254,222	719,836	718,935	1,256,452	127,146	88	127,234	-	121,146	6,088
V050	HART COUNTY FISCAL COURT	0.096126%	0.094057%	111,980	20,960	132,940	1,706,699	2,220,627	1,272,646	1,270,735	2,220,627	217,735	88	217,823	-	211,166	6,657
V051	HENDERSON CO FISCAL COURT	0.264854%	0.285896%	308,537	56,122	364,659	4,702,430	6,107,703	3,505,395	3,503,006	6,118,563	599,921	88	600,009	-	538,085	61,924
V052	HENRY CO FISCAL COURT	0.063369%	0.061751%	73,821	13,428	87,249	1,125,104	1,461,330	838,701	837,651	1,463,928	143,537	88	143,625	-	146,472	27,153
V053	HICKMAN CO FISCAL COURT	0.043867%	0.046672%	51,103	9,295	60,398	778,850	1,011,601	580,588	579,861	1,013,400	99,363	88	99,451	-	91,054	8,397
V054	HOPKINS CO FISCAL COURT	0.182087%	0.180711%	212,120	38,384	250,704	3,332,918	4,199,043	2,409,957	2,406,940	4,206,510	412,445	88	412,533	-	412,155	373
V055	HUCKLEBERRY CO FISCAL COURT	0.098439%	0.092661%	114,765	21,925	136,690	1,747,765	2,270,066	1,301,238	1,300,238	2,270,066	204,804	88	204,892	-	236,234	31,342
V057	JESSAMINE CO FISCAL COURT	0.216774%	0.219040%	252,528	45,934	298,462	3,848,779	4,998,947	2,869,046	2,865,454	5,007,836	491,015	88	491,103	-	480,265	10,838
V060	JOHN CO FISCAL CT	0.067642%	0.071956%	78,798	14,333	93,131	1,200,970	1,559,868	895,255	894,134	1,562,642	153,216	88	153,304	-	140,248	13,056
V061	KNOX CO FISCAL CT	0.111612%	0.111470%	130,021	23,650	153,671	1,981,649	2,573,844	1,477,207	1,475,357	2,578,421	252,812	88	252,900	-	250,757	2,143
V062	LARUE CO FISCAL COURT	0.077824%	0.078203%	90,660	16,491	107,151	1,381,750	1,794,671	1,028,726	1,027,616	1,797,863	176,279	88	176,367	-	173,578	2,789
V063	LAUREL COUNTY FISCAL COURT	0.226600%	0.224898%	263,975	48,016	311,991	4,023,238	5,225,541	2,999,995	2,995,340	5,234,833	513,272	88	513,360	-	514,987	16,623
V064	LAWRENCE CO FISCAL CT	0.086042%	0.088277%	102,234	18,854	121,088	1,527,659	1,983,874	1,181,859	1,180,874	1,983,874	194,894	88	194,982	-	178,827	16,155
V065	LEE COUNTY FISCAL COURT	0.045672%	0.047362%	53,205	9,678	62,883	810,897	1,053,226	604,478	603,721	1,055,098	103,452	88	103,540	-	97,955	5,585
V066	LESLIE CO FISCAL COURT	0.119283%	0.116377%	138,957	25,276	164,233	2,117,846	2,750,742	1,578,734	1,576,757	2,755,634	270,188	88	270,276	-	275,341	5,065
V067	LETCHER CO FISCAL COURT	0.083047%	0														

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

Participating Employer Code	Participating Employer Name	Employer Contributions for FYE June 30, 2018					Net OPEB Liability as of June 30, 2018					OPEB Expense					
		2018 Proportionate Share	2017 Proportionate Share	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.85%	Discount Rate Less 1.00%	Discount Rate Plus 1.00%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	Proportionate Share of Aggregate Plan OPEB Expense	Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	Implicit Subsidy Year Ending 6/30/2019
V103	ROWAN CO FISCAL COURT	0.114229%	0.106512%	133,069	24,205	157,274	2,028,113	2,634,194	1,511,843	1,509,950	2,638,878	258,740	18,085	276,825	-	276,825	32,718
V104	ROUSELL CO FISCAL COURT	0.094089%	0.091401%	109,608	19,937	129,545	1,670,531	2,169,753	1,245,286	1,245,727	2,179,611	213,121	5,119	218,240	-	218,240	26,949
V105	SCOTT CO FISCAL CT	0.132409%	0.121028%	154,342	28,074	182,416	2,352,334	3,055,304	1,753,531	1,751,336	3,060,733	300,103	22,341	322,244	-	322,244	37,948
V106	SHELBY CO FISCAL COURT	0.120810%	0.116904%	140,736	25,600	166,336	2,144,958	2,785,556	1,598,944	1,596,942	2,790,910	273,647	7,785	281,432	-	281,432	34,603
V107	SIMPSON CO FISCAL COURT	0.115032%	0.106351%	134,005	24,375	158,380	2,042,370	2,652,710	1,522,471	1,520,565	2,657,429	263,659	20,637	284,196	-	284,196	32,948
V108	SPIENCER CO TREASURER	0.050093%	0.048811%	58,355	10,615	68,970	889,391	1,155,177	662,991	662,161	1,157,231	113,466	2,328	115,794	-	115,794	14,348
V109	TAYLOR COUNTY FISCAL COURT	0.105018%	0.098924%	123,339	22,253	144,592	1,864,574	2,421,782	1,389,934	1,388,194	2,426,089	237,876	13,959	251,835	-	251,835	30,079
V110	TODD COUNTY FISCAL COURT	0.066501%	0.070221%	77,469	14,091	91,560	1,180,712	1,533,556	880,154	879,052	1,536,283	150,631	11,360	161,991	-	161,991	19,047
V111	TRIGG COUNTY FISCAL COURT	0.081601%	0.080250%	95,060	17,291	112,351	1,448,810	1,881,771	1,080,005	1,078,653	1,885,117	184,834	1,827	186,661	-	186,661	23,372
V112	TRIMBLE CO FISCAL COURT	0.047117%	0.046071%	54,889	9,984	64,873	836,553	1,086,548	623,603	622,822	1,088,480	106,725	1,764	108,489	-	108,489	13,495
V113	UNION COUNTY FISCAL COURT	0.096330%	0.094880%	112,218	20,412	132,630	1,710,320	2,221,431	1,274,946	1,273,350	2,225,382	218,197	2,922	219,968	-	219,968	27,591
V114	WARREN COUNTY FISCAL COURT	0.039466%	0.031565%	46,038	65,575	111,613	5,494,507	7,136,484	4,095,843	4,090,715	7,149,174	700,971	12,320	713,291	-	713,291	88,638
V115	WASHINGTON CO FISCAL COURT	0.063895%	0.061019%	74,434	13,539	87,973	1,134,443	1,473,460	845,663	844,604	1,476,080	144,729	6,277	151,006	-	151,006	18,301
V116	WAYNE COUNTY FISCAL COURT	0.141944%	0.142624%	165,355	30,078	195,433	2,520,188	3,273,300	1,878,657	1,875,305	3,279,140	321,517	4,897	326,414	-	326,414	40,656
V117	WEBSTER COUNTY FISCAL COURT	0.124500%	0.131749%	145,034	26,381	171,415	2,210,473	2,871,500	1,647,782	1,645,719	2,876,155	282,005	(22,026)	259,979	-	259,979	35,659
V119	CITY OF HIGHLAND HEIGHTS	0.010488%	0.010205%	12,218	2,222	14,440	186,212	241,860	138,811	138,637	242,290	23,756	526	24,282	-	24,282	3,004
V120	WOODFORD CO FISCAL COURT	0.129352%	0.124041%	150,687	27,410	178,097	2,296,619	2,982,940	1,711,999	1,709,856	2,988,244	292,995	11,344	304,339	-	304,339	37,049
V122	FAMILY HEALTH CENTER	0.067046%	0.077078%	78,047	14,071	92,118	11,903,955	15,466,329	8,873,722	8,862,612	15,488,822	1,518,668	(32,198)	1,486,470	-	1,486,470	192,035
V125	LOUISVILLE MEM COMM	0.004395%	0.004399%	4,071	741	4,812	62,053	80,597	46,257	46,109	80,840	7,917	2,739	10,656	-	10,656	1,001
V126	LOU LABOR MANAGER COM	0.005466%	0.014222%	6,367	1,158	7,525	97,048	126,049	72,344	72,253	126,274	12,381	16,274	(6,277)	-	(6,277)	1,566
V127	LOU LABOR MANAGER COM	0.002546%	0.002541%	2,966	539	3,505	45,204	58,712	33,697	33,655	58,817	5,767	(42)	5,725	-	5,725	729
V129	T A R C	1.306817%	1.308903%	1,523,357	276,913	1,799,270	23,202,276	30,136,037	17,295,979	17,294,324	30,189,624	2,960,070	2,926,111	2,926,111	-	2,926,111	374,300
V130	ANCHORAGE BD OF EDUCATION	0.033462%	0.033741%	38,981	7,091	46,072	594,111	771,655	442,876	442,322	773,027	75,795	74,324	74,324	-	74,324	9,584
V136	MOUNTAIN ARTS CENTER	0.005166%	0.005231%	6,018	1,095	7,113	91,721	119,131	68,373	68,287	119,343	11,702	(286)	11,416	-	11,416	1,480
V137	BENTON AREA COMM PRO	0.003495%	0.002439%	4,071	4,812	8,883	62,053	80,597	46,257	46,109	80,840	7,917	2,739	10,656	-	10,656	1,001
V145	CITY OF WURTLAND	0.002750%	0.003108%	3,203	583	3,786	48,826	63,417	36,397	36,351	63,530	6,229	(10,14)	5,215	-	5,215	788
V147	HARDIN CO WATER DIST #2	0.133752%	0.129145%	155,813	28,342	184,155	2,374,740	3,084,407	1,770,234	1,768,018	3,089,891	302,962	9,372	312,334	-	312,334	38,309
V151	HOUSING AUTH OF HENDERSON	0.042902%	0.046347%	49,978	9,091	59,069	761,716	989,348	567,816	567,105	989,107	97,177	(10,114)	87,063	-	87,063	12,288
V156	JEFF CO BD OF ED	0.743572%	0.774899%	9,020,758	1,640,849	10,661,606	137,485,575	178,571,730	102,487,991	102,359,379	178,889,261	17,539,945	(181,945)	17,358,000	-	17,358,000	2,217,930
V158	BENTON AREA COMM PRO	0.003495%	0.002439%	4,071	4,812	8,883	62,053	80,597	46,257	46,109	80,840	7,917	2,739	10,656	-	10,656	1,001
V159	CITY OF ERLANGER	0.091639%	0.092928%	106,754	19,418	126,172	1,627,032	2,113,254	1,212,860	1,211,342	2,117,012	207,571	(5,427)	202,144	-	202,144	26,247
V163	EAST BERNSTADT BD OF ED	0.012680%	0.014010%	14,771	2,687	17,458	225,131	292,409	167,822	167,612	292,929	24,901	28,721	24,901	-	24,901	3,632
V171	CITY OF ADAIRVILLE	0.006011%	0.006533%	7,003	1,274	8,277	106,724	138,618	79,557	79,457	138,664	13,616	(1,522)	12,094	-	12,094	1,722
V176	MADISON CO CONSERVAT DIST	0.001469%	0.001423%	1,712	311	2,023	26,082	33,876	19,443	19,418	33,936	3,327	91	3,418	-	3,418	421
V179	MARSHALL CO SEN CITIZENS	0.003433%	0.002996%	4,000	727	4,727	60,952	79,167	45,436	45,380	79,308	7,776	1,090	8,866	-	8,866	954
V189	CITY OF CENTRAL CITY	0.054376%	0.053270%	63,344	11,312	74,656	965,415	1,259,945	718,777	718,777	1,259,945	123,667	(3,850)	119,817	-	119,817	15,314
V196	CITY OF BUTLER	0.001443%	0.001503%	1,681	306	1,987	25,620	33,277	19,098	19,074	33,336	3,269	(191)	3,078	-	3,078	413
V197	CITY OF HAZARD	0.144254%	0.163860%	168,047	30,567	198,614	2,561,201	3,326,590	1,909,230	1,906,840	3,332,505	326,750	(55,389)	271,361	-	271,361	41,317
V198	MOUNTAIN WATER DISTRICT	0.081720%	0.070507%	95,198	17,316	112,514	1,450,922	1,884,516	1,080,580	1,080,226	1,887,867	185,104	28,109	213,213	-	213,213	23,406
V200	PULASKI COUNTY LIBRARY	0.022557%	0.022242%	26,277	4,780	31,057	400,495	520,179	298,546	298,173	521,104	51,094	349	51,443	-	51,443	6,461
V205	BARREN METEOROLOGICAL STN	0.006223%	0.005568%	7,263	1,353	8,616	110,701	143,783	82,521	82,418	143,639	14,123	1,653	15,776	-	15,776	1,786
V206	SHELLEYVILLE MUN WATERSEWER	0.050553%	0.048831%	58,801	10,712	69,513	887,558	1,165,888	669,079	669,079	1,165,888	114,508	8,822	123,329	-	123,329	15,429
V207	BELL CO PUBLIC LIBRARY	0.009906%	0.009699%	11,540	2,099	13,639	175,879	228,439	131,108	130,944	228,445	22,438	336	22,774	-	22,774	2,837
V208	CITY OF WALTON	0.012231%	0.012272%	14,248	2,592	16,840	217,159	282,055	161,880	161,677	282,556	27,329	(375)	27,954	-	27,954	3,503
V218	MURRAY TOURISM COMMISSION	0.003103%	0.003240%	3,614	658	4,272	55,093	71,557	41,069	41,017	71,684	7,029	(433)	6,596	-	6,596	889
V219	BELLEVUE BD OF EDUCATION	0.013874%	0.013826%	14,409	8,020	22,429	61,966	87,776	50,912	50,285	87,828	85,727	19,237	83,804	-	83,804	10,840
V224	PENNYRIDGE AREA COMM PRO	0.004774%	0.004338%	5,478	615	6,093	74,812	96,512	53,185	53,185	96,512	10,816	1,982	12,801	-	12,801	1,367
V230	OWENSBORO RIVERPORT DIST	0.094539%	0.097258%	110,132	20,133	130,265	1,678,521	2,180,130	1,251,242	1,249,676	2,184,007	214,140	(9,301)	204,839	-	204,839	27,078
V236	BIG SANDY AREA DEV DIST	0.099615%	0.102934%	116,045	21,038	137,083	1,768,645	2,297,186	1,318,424	1,316,773	2,301,271	225,638	(11,010)	214,628	-	214,628	28,532
V237	BLUE GRASS COMM ACTION	0.200322%	0.208591%	233,362	42,448	275,810	3,556,677	4,619,554	2,651,301	2,647,981	4,627,768	453,749	(26,392)	427,357	-	427,357	57,376
V247	HENDERSON CO WATER DIST #1	0.142777%	0.113469%	166,326	30,254	196,580	2,329,577	3,292,529	1,889,682	1,887,316	3,298,384	323,404	(75,008)	248,396	-	248,396	40,894
V251	HENDERSON CO PUBLIC LIBRARY	0.030059%	0.029478%	35,017	6,369	41,386	533,692	693,180	397,337	397,339	693,412	68,087	895	68,982	-	68,982	8,610
V259	KENTON CO PUBLIC LIBRARY	0.019702%	0.019494%	22,938	4,262	27,200	350,053	454,904	261,334	261,334	454,904	45,599	10,270	45,719	-	45,719	5,517
V263	LAUREL CO BD OF EDUCATION	0.409313%	0.407373%	486,723	86,733	573,456	7,267,271	9,439,020	5,417,338	5,415,555	9,435,804	927,135	(39,342)	887,793	-	887,793	117,236
V271	RUSSELLVILLE ELEC PL BD	0.045062%	0.041269%	52,495	9,549	62,044	800,667	1,039,159	596,404	595,658	1,041,006	102,070	9,130	111,200	-	111,200	12,907
V281	HOUSING AUTH OF MAYSVILLE	0.013799%	0.014953%	16,075	2,924	18,999	244,999	318,214	182,632	182,632	318,780	31,256	(2,781)	27,881	-	27,881	3,952
V288	CITY OF PIKEVILLE	0.096298%	0.087654%	112,181	20,405	132,586	1,709,572	2,220,694	1,274,523	1,272,927	2,224,642	218,125	20,945	239,070	-	239,070	27,582
V300	HOUSING AUTH OF SOMERSET</																

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

Participating Employer Code (1)	Participating Employer Name (2)	Employer Contributions for FYE June 30, 2018					Net OPEB Liability as of June 30, 2018						OPEB Expense					
		2018 Proportionate Share (3)	2017 Proportionate Share (4)	Employer Contributions (5)	Implicit Subsidy (6)	Total Contributions (7)	Discount Rate 5.85% (8)	Discount Rate Less 1.00% 4.85% (9)	Discount Rate Plus 1.00% 6.85% (10)	Health Care Trend Rate 1% Decrease (11)	Health Care Trend Rate 1% Increase (12)	Proportionate Share of Aggregate Plan OPEB Expense (13)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (14)		Gross Employer OPEB Expense (15)	Proportionate Share of Nonemployer Contributions (16)	Net OPEB Expense (17)	Implicit Subsidy Year End 6/30/2019 (18)
													Proportionate Share of Employer Contributions	Proportionate Share of Nonemployer Contributions				
V537	CAPITAL COMMUNITY E I D A	0.004557%	0.004530%	5,309	966	6,275	80,909	105,087	60,313	60,237	105,274	10,322	(27)	10,295	-	10,295	1,305	
V547	ELIZABETH TOWN TORRCON BU	0.011223%	0.01622%	13,074	2,628	15,452	199,262	258,810	148,539	148,353	259,270	15,322	1,358	26,779	-	26,779	3,215	
V559	BEECHWOOD BOARD OF EDUC	0.005124%	0.04651%	58,391	10,711	69,012	889,942	1,157,932	663,401	662,570	1,157,932	113,536	122,103	122,103	-	122,103	14,357	
V563	LONDON-LAUREL CO DA	0.003147%	0.003016%	3,666	667	4,333	55,874	72,572	41,651	41,599	72,701	7,128	281	7,409	-	7,409	981	
V576	SOUTHERN MADISON WATER DT	0.013312%	0.013774%	15,507	2,821	18,328	236,52	306,983	176,187	175,966	307,529	30,153	3,053	28,632	-	28,632	3,813	
V607	PINEVILLE UTILITY COMM	0.045924%	0.041092%	53,499	9,731	63,230	815,371	1,059,037	607,813	607,052	1,060,920	104,022	10,402	115,902	-	115,902	13,154	
V619	SOUTHGATE BD OF ED	0.007103%	0.007431%	8,275	1,505	9,780	126,112	163,800	94,010	93,892	164,091	16,089	1,609	15,060	-	15,060	2,034	
V624	HOPKINSVILLE ELECTRIC SYSTEM	0.134617%	0.139034%	156,820	28,525	185,345	2,390,098	3,104,354	1,781,682	1,779,452	3,109,874	304,921	(14,698)	290,223	-	290,223	38,557	
V630	CITY OF WHITESVILLE	0.006764%	0.006785%	7,879	1,433	9,312	120,093	155,982	80,523	89,411	156,260	15,321	(203)	15,118	-	15,118	1,937	
V637	FARMDALE WATER DISTRICT	0.006127%	0.005455%	7,137	1,298	8,435	108,784	141,293	81,092	80,991	141,544	13,878	1,658	15,536	-	15,536	1,755	
V647	CITY OF VINE GROVE	0.020074%	0.020602%	23,385	4,254	27,639	356,410	462,919	265,683	265,351	463,742	45,470	4,637	43,627	-	43,627	5,750	
V669	KENTON CO BD OF ED	0.747575%	0.730802%	8,974	158,410	1,029,286	13,273,046	17,239,558	9,884,302	9,881,914	17,270,213	1,721,789	28,457	1,721,789	-	1,721,789	214,121	
V663	LAUREL CO CONSERV DIST	0.002084%	0.002107%	2,428	442	2,870	37,001	48,658	27,582	27,548	48,144	4,720	507	4,613	-	4,613	597	
V673	PADUCAH MCCRACKEN CO JOIN	0.058449%	0.061135%	68,089	12,385	80,474	1,037,750	1,347,871	773,584	772,615	1,350,268	132,393	(8,429)	123,964	-	123,964	16,741	
V676	MADISON CO UTILITIES DIST	0.023775%	0.022260%	27,696	5,038	32,734	422,120	548,267	314,667	314,273	549,242	53,853	5,734	57,374	-	57,374	6,810	
V707	BELL CO CONSERVATION DIST	0.000556%	0.000515%	648	118	766	9,872	12,822	7,359	7,350	12,845	1,259	97	1,356	-	1,356	159	
V708	HEBRON FIRE PROTECTION DI	0.002766%	0.002684%	3,228	586	3,808	49,110	63,786	36,609	36,563	63,899	6,265	158	6,423	-	6,423	792	
V719	SILVER GROVE BD OF ED	0.008929%	0.007653%	10,402	1,892	12,294	158,533	205,908	118,177	118,029	206,275	20,225	3,207	23,432	-	23,432	2,557	
V724	PENNYRILE AREA DEV DIST	0.074374%	0.070000%	85,641	15,760	102,401	1,320,496	1,715,112	920,554	918,122	1,715,112	163,664	(3,739)	167,334	-	167,334	21,303	
V730	GREEN RIVER AREA DEV DIST	0.093904%	0.100809%	109,393	19,892	129,291	1,667,247	2,165,486	1,242,838	1,241,282	2,169,337	212,702	(20,444)	192,258	-	192,258	26,896	
V737	KY ASSOC OF CO (KACO)	0.146482%	0.146376%	170,642	31,039	201,681	2,600,759	3,377,969	1,938,718	1,936,291	3,383,975	331,796	(2,901)	328,895	-	328,895	41,956	
V756	JEFF CO MED CENTER LAUNDR	0.087759%	0.090521%	102,234	18,596	120,830	1,558,144	2,023,779	1,161,508	1,160,053	2,027,377	198,783	(9,268)	189,515	-	189,515	25,136	
V759	ERLANGER/ELMSERE BD OF ED	0.145488%	0.144326%	169,484	30,829	200,313	2,583,111	3,355,046	1,925,561	1,923,151	3,355,046	329,545	(65)	329,480	-	329,480	41,671	
V773	MCCRACKEN CO PUB LIBRARY	0.043920%	0.045421%	51,164	9,307	60,471	779,791	1,012,823	581,290	580,562	1,014,624	99,483	(4,955)	94,528	-	94,528	12,580	
V808	PADUCAH COUNTY ATTORNEY	0.001437%	0.001441%	1,674	304	1,978	25,114	32,138	19,019	18,995	32,138	3,255	(42)	3,213	-	3,213	412	
V819	NEWPORT BD OF ED	0.119498%	0.136275%	139,207	25,321	164,528	2,121,663	2,755,700	1,581,579	1,579,599	2,760,601	270,675	(47,311)	223,364	-	223,364	34,227	
V830	REGIONAL WTR RESOURCE AGY	0.179590%	0.175010%	209,211	38,055	247,266	3,188,585	4,141,460	2,376,909	2,373,933	4,148,825	406,789	(8,304)	415,093	-	415,093	51,438	
V856	KYVANIA REG PLANNING CDB	0.171463%	0.185951%	199,744	36,333	236,077	3,044,291	3,954,407	2,269,346	2,266,505	3,961,078	388,381	(42,339)	346,042	-	346,042	49,111	
V859	COVINGTON BD OF ED	0.325096%	0.342321%	410,169	74,609	484,778	6,251,394	8,113,559	4,660,060	4,654,225	8,133,997	797,532	(18,401)	785,933	-	785,933	100,848	
V873	PADUCAH MCCRACKEN CO DEV	0.023514%	0.027818%	27,375	5,023	32,398	417,245	540,468	310,262	309,822	540,262	53,212	(11,280)	41,880	-	41,880	6,735	
V919	CITY OF WILDER	0.008734%	0.008950%	10,174	1,851	12,025	155,070	201,412	115,556	115,451	201,770	19,783	(766)	19,017	-	19,017	2,502	
V930	OWENSBORO METRO PLAN COMM	0.022944%	0.026040%	26,729	4,862	31,591	407,366	529,103	303,668	303,286	530,044	43,220	(8,750)	42,200	-	42,200	6,572	
V937	HOUSING AUTH OF FRANKFORT	0.025172%	0.027114%	29,324	5,334	34,658	446,924	580,482	333,156	332,739	581,515	57,017	(5,723)	51,294	-	51,294	7,210	
V959	CITY OF COVINGTON	0.239043%	0.241700%	278,470	50,653	329,123	4,244,161	5,512,485	3,163,781	3,159,820	5,522,287	541,456	(12,276)	529,180	-	529,180	68,467	
W001	ADAR COUNTY ATTORNEY	0.005670%	0.005916%	6,605	1,201	7,806	100,670	130,754	75,044	74,950	130,986	12,843	(779)	12,064	-	12,064	1,624	
W003	ANDERSON COUNTY ATTORNEY	0.002906%	0.003051%	3,385	616	4,001	51,595	67,014	39,451	39,451	67,014	6,582	(246)	6,336	-	6,336	826	
W004	BALLARD COUNTY ATTORNEY	0.003495%	0.003527%	4,071	741	4,812	62,053	80,597	46,257	46,199	80,740	7,917	(161)	7,756	-	7,756	1,001	
W010	BOYD COUNTY ATTORNEY	0.008716%	0.008256%	10,153	1,847	12,000	154,751	200,997	115,358	115,214	201,354	19,743	(1,036)	20,779	-	20,779	2,496	
W011	BOYLE COUNTY ATTORNEY	0.003010%	0.004634%	3,507	638	4,145	53,442	69,413	39,838	39,788	69,536	6,818	(2,424)	4,394	-	4,394	562	
W013	BREATHITT CO ATTORNEY	0.003803%	0.004099%	4,431	806	5,237	67,522	87,700	50,333	50,270	87,856	8,614	(872)	7,742	-	7,742	1,089	
W015	BULLITT COUNTY ATTORNEY	0.019042%	0.018809%	22,183	4,035	26,218	338,087	439,121	252,025	251,789	439,902	43,132	(4,355)	38,777	-	38,777	5,454	
W016	BUTLER COUNTY ATTORNEY	0.002355%	0.002651%	2,655	501	3,156	41,299	54,388	31,261	31,261	54,388	5,543	(84)	5,459	-	5,459	717	
W017	CALDWELL COUNTY ATTORNEY	0.004333%	0.004844%	5,047	918	5,965	76,932	99,922	57,348	57,276	100,099	9,815	(1,456)	8,359	-	8,359	1,241	
W018	CALLOWAY COUNTY ATTORNEY	0.008638%	0.009835%	10,063	1,830	11,893	153,366	199,198	114,326	114,182	199,552	19,566	(1,688)	17,878	-	17,878	2,474	
W019	CAMPBELL COUNTY ATTORNEY	0.024782%	0.025275%	28,869	5,251	34,120	439,999	571,489	327,995	327,584	572,505	56,134	(5,329)	50,805	-	50,805	7,098	
W020	CARLSLE COUNTY ATTORNEY	0.001416%	0.001442%	1,650	300	1,950	25,141	32,654	18,741	18,718	32,712	3,207	(100)	3,107	-	3,107	406	
W021	CARRIAGE COUNTY ATTORNEY	0.000866%	0.000900%	933	173	1,106	15,032	20,432	11,713	11,713	20,432	2,349	(249)	2,094	-	2,094	269	
W022	CHILD SUPPORT ENFORCEMENT	0.004302%	0.004409%	5,011	912	5,923	76,381	99,207	56,938	56,867	99,383	9,744	(379)	9,365	-	9,365	1,232	
W024	CHRISTIAN COUNTY ATTORNEY	0.018113%	0.018764%	21,101	3,838	24,939	321,593	417,697	239,729	239,429	418,440	41,028	(2,128)	38,900	-	38,900	5,188	
W026	CLAY COUNTY ATTORNEY	0.006478%	0.006442%	7,546	1,373	8,919	115,016	149,387	85,738	85,630	149,652	14,673	(45)	14,628	-	14,628	1,855	
W027	CLINTON CO ATTORNEY	0.003354%	0.003374%	3,907	711	4,618	59,550	77,345	44,391	44,335	77,483	7,597	(126)	7,471	-	7,471	961	
W029	CUMBERLAND CO ATTORNEY	0.003013%	0.002955%	3,510	638	4,148	53,495	69,482	39,878	39,828	69,605	6,825	(89)	6,736	-	6,736	863	
W031	EDMONSON COUNTY ATTORNEY	0.001021%	0.001059%	1,189	216	1,405	18,189	23,547	13,495	13,495	23,547	2,313	(183)	2,130	-	2,130	278	
W032	ELLIOTT COUNTY ATTORNEY	0.002598%	0.002648%	3,026	512	3,538	46,127	59,912	34,385	34,342	60,018	5,885	(190)	5,695	-	5,695	744	
W033	ESTILL COUNTY ATTORNEY	0.004736%	0.004982%	5,517	1,004	6,521	84,087	109,215	62,682	62,603	109,409	10,728	(759)	9,969	-	9,969	1,356	
W035	FLEMING COUNTY ATTORNEY	0.009312%	0.009291%	10,848	1,973	12,821	165,333	214,741	123,246	123,092	215,123	21,093	(2,047)	20,947	-	20,947	2,667	
W039	GALLATIN COUNTY ATTORNEY	0.003009%	0.002946%	3,506	638	4,144	53,424	69,389	39,825	39,775	69,513	6,816	(303)	6,519	-	6,519	862	
W041	GRANT COUNTY CHILD SUPPOR	0.004446%	0.004542%	5,177	942	6,119	78,902	102,481	58,617	58,744	102,664	10,666	(1,058)	9,708	-	9,708	1,271	
W043	GRAYSON COUNTY ATTORNEY	0.003611%	0.006015%	7,410	1,348	8,758	112,938	146,689	84,189	84,084	146,950	14,408	(1,592)	12,816	-	12,816	1,622	

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

Participating Employer Code	Participating Employer Name	2018		Employer Contributions for FYE June 30, 2018			Net OPEB Liability as of June 30, 2018					OPEB Expense				Implicit Subsidy Year Ending 6/30/2019	
		Proportionate Share	Proportionate Share	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.85%	Discount Rate Less 1.00% 4.85%	Discount Rate Plus 1.00% 6.85%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions			Proportionate Share of Nonemployer Contributions		Net Employer OPEB Expense
												Proportionate Share of Aggregate Plan OPEB Expense	Gross Employer OPEB Expense	Net Employer OPEB Expense			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
W095	OWSLEY COUNTY ATTORNEY	0.002384%	0.002432%	2,778	505	3,283	42,327	54,977	31,553	31,513	55,074	5,400	(180)	5,220	-	5,220	683
W096	PENDLETON COUNTY ATTORNEY	0.002440%	0.002484%	2,843	517	3,360	43,322	56,268	32,294	32,253	56,368	5,527	(1,700)	5,357	-	5,357	699
W097	PERRY COUNTY ATTORNEY	0.011011%	0.008400%	12,828	2,333	15,161	195,498	253,921	145,733	145,550	254,372	24,941	6,720	31,661	-	31,661	3,154
W098	PIKE COUNTY ATTORNEY	0.027054%	0.025310%	31,517	5,733	37,250	480,338	623,883	358,065	357,617	624,992	61,280	4,060	65,340	-	65,340	7,749
W099	POWELL COUNTY ATTORNEY	0.005080%	0.005172%	5,918	1,076	6,994	90,194	117,148	67,235	67,151	117,356	11,507	(356)	11,151	-	11,151	1,455
W103	ROWAN COUNTY ATTORNEY	0.000125%	0.000105%	146	26	172	2,219	2,883	1,654	1,652	2,888	50	2,888	283	-	333	36
W104	RUSSELL COUNTY ATTORNEY	0.005556%	0.005683%	6,473	1,177	7,650	98,646	128,125	73,535	73,443	128,353	12,585	(459)	12,126	-	12,126	1,591
W105	SCOTT COUNTY ATTORNEY	0.001514%	0.001715%	1,764	321	2,085	26,881	34,914	20,038	20,013	34,976	3,429	(569)	2,860	-	2,860	434
W106	SHELBY COUNTY ATTORNEY	0.002124%	0.002292%	2,475	450	2,925	37,711	48,981	28,112	28,076	49,068	4,811	(494)	4,317	-	4,317	608
W107	SIMPSON COUNTY ATTORNEY	0.000587%	0.000549%	684	124	808	10,422	13,537	7,769	7,759	13,561	89	1,419	1,419	-	1,419	168
W109	TAYLOR COUNTY ATTORNEY	0.005514%	0.005462%	6,423	1,168	7,591	97,900	127,156	72,979	72,887	127,382	12,490	19	12,509	-	12,509	1,579
W110	TODD COUNTY ATTORNEY	0.002003%	0.002353%	2,334	424	2,758	35,563	46,190	26,510	26,477	46,273	4,537	(976)	3,561	-	3,561	574
W113	UNION COUNTY ATTORNEY	0.000315%	0.000320%	367	67	434	5,593	7,264	4,169	4,164	7,277	714	714	694	-	694	90
W114	WARREN CO ATTY/CHILD SUPP	0.022766%	0.023469%	26,521	4,824	31,345	404,206	524,999	301,312	300,935	525,932	51,567	(2,369)	49,198	-	49,198	6,521
W115	WASHINGTON CO ATTORNEY	0.002531%	0.002789%	2,948	536	3,484	44,937	58,366	33,498	33,456	58,470	5,733	(743)	4,990	-	4,990	725
W118	WHITLEY COUNTY ATTORNEY	0.000000%	0.001438%	-	-	-	-	-	-	-	-	-	(3,833)	(3,833)	-	(3,833)	-
W119	WOLFE COUNTY ATTORNEY	0.004120%	0.004018%	4,800	873	5,673	73,150	95,010	54,529	54,461	95,179	9,332	183	9,515	-	9,515	1,180
W120	WOODFORD COUNTY ATTORNEY	0.006800%	0.006978%	7,921	1,441	9,362	120,733	156,812	89,999	89,887	157,091	15,403	(622)	14,781	-	14,781	1,948
X030	OWENSBORO DAVESS CO TOUR	0.012194%	0.006873%	14,205	2,584	16,789	216,502	281,201	161,390	161,188	281,701	27,621	13,916	41,537	-	41,537	3,493
X034	FAYETTE CO ATTORNEY OFF	0.075520%	0.078430%	87,976	16,003	103,979	1,340,843	1,741,540	999,522	998,271	1,744,636	171,060	(9,397)	161,663	-	161,663	21,631
X059	KENTON COUNTY ATTORNEY	0.045123%	0.044967%	5,265	9,562	62,127	801,150	1,040,565	597,212	596,464	1,042,416	102,208	(565)	101,643	-	101,643	12,924
X105	GEORGETOWN WATER & SEWER	0.123294%	0.119293%	143,630	26,126	169,756	2,189,060	2,843,239	1,631,820	1,629,777	2,848,294	279,273	7,984	287,257	-	287,257	35,314
X966	LOU FIREFIGHTERS PENS FUN	0.006530%	0.006618%	7,608	1,384	8,992	115,939	150,586	86,426	86,318	150,854	14,791	(376)	14,415	-	14,415	1,870
TOTAL		100.000000%	100.000000%	116,493,530	21,189,888	137,683,418	1,775,480,122	2,306,064,041	1,323,519,582	1,321,862,520	2,310,164,647	226,509,933	(2,173,151)	224,336,782	-	224,336,782	28,642,121

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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		2019	2020	2021	2022	2023	Thereafter
					Total Deferred Outflow of Resources	Total Deferred Inflow of Resources				Total Deferred Inflow of Resources	Total Deferred Inflow of Resources						
(1)	(2)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
20025	JUDL ADM OFF OF THE COURT	-	8,318,912	-	-	8,318,912	4,854,215	96,239	2,869,140	1,485,176	9,304,770	(136,106)	(136,106)	(136,106)	421,130	(645,612)	(353,062)
39931	JEFFERSON CO CLERK	-	1,225,065	-	-	1,225,065	714,845	14,172	422,517	109,547	1,061,081	567	567	567	82,627	(74,514)	(45,830)
39932	JEFFERSON CO SHERIFF	-	283,689	-	-	283,689	165,817	3,282	97,843	33,197	299,859	(1,347)	(1,347)	(1,347)	17,655	(18,730)	(11,055)
39933	KENTON CO COURT CLERK	-	168,221	-	-	168,221	98,160	1,946	58,018	64,042	222,166	(9,173)	(9,173)	(9,173)	2,095	(19,461)	(9,060)
39934	KENTON CO SHERIFF	-	71,496	-	22,907	94,403	41,719	827	24,658	697	67,901	5,433	5,433	5,433	10,222	1,039	(1,060)
39935	CAMPBELL COUNTY CLERK	-	129,262	-	-	129,262	75,426	1,495	44,582	22,941	144,444	(2,089)	(2,089)	(2,089)	6,569	(10,006)	(5,479)
39936	CAMPBELL CO SHERIFF	-	53,997	-	10,870	64,867	31,508	625	18,623	544	51,300	2,886	2,886	2,886	6,503	(4,300)	(1,165)
39937	FAYETTE CO CLERK	-	489,223	-	22,093	511,916	285,819	5,667	169,937	5,139	465,562	11,697	11,697	11,697	44,508	(18,350)	(14,894)
39938	FAYETTE CO SHERIFF	-	278,247	-	-	278,247	162,361	3,219	95,965	25,750	287,295	(35)	(35)	(35)	18,603	(17,088)	(10,458)
39939	DAVISS CO CLERK	-	154,466	-	7,554	162,020	90,134	1,787	53,274	1,618	146,813	3,800	3,800	3,800	14,147	(15,066)	(4,663)
39940	DAVISS CO SHERIFF	-	23,726	-	739	24,465	13,844	274	8,183	250	22,551	504	504	504	2,093	(951)	(740)
39941	PIKE CO CLERK	-	78,822	-	22,428	101,250	45,994	912	27,185	776	74,867	5,455	5,455	5,455	10,735	611	(1,328)
39942	PIKE CO SHERIFF	-	100,083	-	-	100,083	58,400	1,158	34,518	1,016	95,992	4,798	4,798	4,798	11,502	(1,347)	(2,324)
39943	HARDIN COUNTY CLERK OFFIC	-	165,675	-	-	165,675	8,520	1,917	57,140	1,735	157,466	4,155	4,155	4,155	15,252	(6,009)	(4,979)
39944	HARDIN COUNTY SHERIFF	-	60,514	-	-	60,514	35,311	700	20,871	627	57,509	1,976	1,976	1,976	6,030	(1,737)	(1,682)
39945	WARREN COUNTY CLERKS OFF	-	151,945	-	6,223	158,168	88,662	1,758	52,405	1,596	144,421	3,509	3,509	3,509	13,687	(5,811)	(4,656)
39946	WARREN COUNTY SHERIFF	-	261,099	-	-	261,099	152,355	3,021	90,051	106,209	351,636	(15,524)	(15,524)	(15,524)	1,966	(31,488)	(14,445)
39947	BOONE COUNTY CLERK	-	160,487	-	9,380	169,867	93,647	1,857	55,351	1,678	152,533	4,238	4,238	4,238	14,988	(5,608)	(4,759)
39948	BOONE COUNTY SHERIFF	-	49,635	-	-	49,635	28,363	574	17,119	66,225	112,881	(11,642)	(11,642)	(11,642)	(8,318)	(14,657)	(5,345)
39949	CHRISTIAN COUNTY CLERK	-	76,443	-	2,211	78,654	43,432	861	25,671	784	70,748	1,560	1,560	1,560	6,546	(3,005)	(2,328)
39950	CHRISTIAN COUNTY SHERIFF	-	240,149	-	-	240,149	140,131	2,778	82,826	17,481	243,216	865	865	865	16,951	(10,854)	(8,759)
39951	MADISON COUNTY CLERK	-	126,358	-	-	126,358	73,732	1,462	43,580	26,652	145,426	(2,840)	(2,840)	(2,840)	5,624	(13,577)	(5,594)
39952	MADISON COUNTY SHERIFF	-	36,611	-	-	36,611	21,363	424	12,627	7,265	41,679	(737)	(737)	(737)	1,716	(2,979)	(1,595)
39961	BULLITT COUNTY CLERK	-	133,478	-	-	133,478	77,887	1,544	46,036	1,370	126,837	5,308	5,308	5,308	14,249	(2,855)	(4,425)
39962	BULLITT COUNTY SHERIFF	-	150,204	-	260,150	410,354	87,647	1,738	51,804	895	142,084	51,553	51,553	51,553	61,614	42,224	9,774
014A	BRECKINRIDGE CO ATTORNEY	-	1,982	-	-	1,982	1,157	23	684	144	2,008	7	7	7	140	(115)	(72)
A051	HENDERSON CO TOURIST COMM	-	12,053	-	6,342	18,395	7,033	139	4,157	1386	11,410	1,386	1,386	1,386	2,193	643	(38)
A073	HOUSING AUTH OF PADUCAH	-	155,374	-	-	155,374	90,663	1,797	53,588	18,783	164,831	(851)	(851)	(851)	9,557	(10,371)	(6,088)
A113	MORGANFIELD HOUSING AUTH	-	6,503	-	-	6,503	3,795	75	2,243	491	6,604	20	20	20	456	(379)	(238)
A158	CITY OF ANCHORAGE	-	62,506	-	-	62,506	36,812	733	21,557	634	59,336	3,010	3,010	3,010	7,187	(929)	(1,417)
AB19	BELLEVEUE/DAYTON FIRE	-	4,716	-	994	5,710	2,752	55	1,627	48	4,482	260	260	260	576	(30)	(99)
B008	BURLINGTON FIRE PRO DIST	-	6,358	-	-	6,358	3,710	74	2,193	66	6,043	170	170	170	596	(200)	(188)
B010	HOUSING AUTHORITY OF CATLETTSBURG	-	31,062	-	-	31,062	18,125	359	10,713	3,161	32,358	(58)	(58)	(58)	2,022	(1,962)	(1,184)
B015	CITY OF HILLVIEW	-	52,841	-	19,227	72,068	30,834	611	18,225	510	50,180	4,451	4,451	4,451	7,990	1,201	(654)
B017	PENNYRILE EMER ASST CTR	-	34,321	-	17,683	52,004	20,027	397	11,837	316	32,577	3,875	3,875	3,875	6,174	1,762	(130)
B018	WY ED CO COOPERATIVE	-	51,228	-	-	51,228	29,892	593	17,668	11,048	59,201	(1,197)	(1,197)	(1,197)	2,234	(4,234)	(2,282)
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	-	12,035	-	-	12,035	5,585	7,022	1,399	4,151	11,312	9,186	9,186	9,186	9,993	8,427	2,295
B030	OWENSBORO/DAV CO ECO DEV	-	32,161	-	-	32,161	18,767	372	11,092	50,101	80,332	(8,901)	(8,901)	(8,901)	(6,747)	(10,851)	(3,869)
B035	GTR FLEMING CO WATER COMM	-	14,503	-	-	14,503	8,463	168	5,002	5,219	18,852	(734)	(734)	(734)	238	(1,621)	(764)
B038	CITY OF HICKMAN	-	65,982	-	-	65,982	38,502	763	22,757	17,165	79,187	(2,096)	(2,096)	(2,096)	2,324	(6,135)	(3,104)
B042	HOUSING AUTH OF MAYFIELD	-	77,765	-	25,418	103,183	45,377	900	26,821	757	73,855	6,005	6,005	6,005	11,214	1,224	(1,124)
B043	GRAYSON CO CONSERV DIST	-	3,748	-	-	3,748	2,187	41	1,293	39	3,562	119	119	119	370	(112)	(106)
B045	CITY OF BELLEFONTE	-	557	-	116	673	325	6	192	5	528	31	31	31	68	(3)	(11)
B048	CITY OF HARLAN	-	117,359	-	-	117,359	68,481	1,358	40,476	40,202	150,517	(5,555)	(5,555)	(5,555)	2,307	(12,734)	(6,067)
B051	HENDERSON CITY/CO PLANNIN	-	45,185	-	2,381	47,566	26,366	523	15,584	474	42,947	1,144	1,144	1,144	4,171	(1,628)	(1,354)
B052	HENRY CO WATER DIST #2	-	117,181	-	-	117,181	68,377	1,356	40,415	18,669	128,817	(1,492)	(1,492)	(1,492)	6,358	(8,670)	(4,846)
B056	CITY OF DANVILLE	-	35,579	-	21,824	57,403	31,579	467	14,316	4,342	43,016	4,342	4,342	4,342	5,563	3,489	782
B058	JOHNSON CO FISCAL COURT	-	229,306	-	-	229,306	133,804	2,653	79,086	13,162	228,705	1,493	1,493	1,493	16,852	(12,564)	(8,164)
B061	KNOX CO UTILITIES COMM	-	45,700	-	15,690	61,390	26,666	529	15,761	443	43,999	3,671	3,671	3,671	6,733	861	(618)
B072	MARK BARLEY TOUR COMM	-	6,223	-	2,612	8,835	3,631	72	2,146	59	5,908	590	590	590	1,007	207	(57)
B078	MARION CO WATER DISTRICT	-	45,022	-	13,084	58,106	26,271	521	15,528	443	42,763	3,167	3,167	3,167	6,183	401	(743)
B084	N MERCER WATER DISTRICT	-	94,922	-	29,454	124,376	37,883	751	22,391	61	61,635	6,572	6,572	6,572	10,921	(4,737)	(4,737)
B086	MONTGOMERY CO FIRE DIST	-	351,944	-	-	351,944	205,362	4,072	125,833	25,712	356,532	(2,322)	(2,322)	(2,322)	(20,322)	(12,842)	(12,842)
B097	KY RIVER REGIONAL JAIL	-	133,918	-	70,909	204,827	78,143	1,549	46,187	1,231	127,110	15,479	15,479	15,479	24,449	7,234	(400)
B098	PIKE CO SENIOR CITIZEN PR	-	38,399	-	-	38,399	22,406	444	13,243	56,090	92,183	(9,924)	(9,924)	(9,924)	(7,352)	(12,253)	(4,409)
B100	CITY OF SCIENCE HILL	-	16,666	-	41,534	58,200	9,725	193	5,748	65	15,731	8,118	8,118	8,118	9,234	7,077	1,802
B104	RUSSELL CO AMBULANCE SER	-	78,754	-	15,362	94,116	45,954	911	27,162	795	74,822	4,117	4,117	4,117	9,392	(719)	(1,726)
B106	NORTH SHELBY WATER CO	-	64,308	-	-	64,308	37,525	744	22,180	9,605	70,054	(698)	(698)	(698)	3,610	(4,537)	(2,244)
B109	CAMPBELL/TAYLOR CO I D A	-	11,928	-	-	11,928	6,960	138	4,114	1,204	12,416	(20)	(20)	(20)	779	(751)	(454)
B113	UNION CO ECONOMIC DEVELOP	-	11,567	-	-	11,567	6,749	134	3,989	247	11,119	154	154	154	929	(556)	(388)
B116	MONTICELLO/WAYNE TELE BOA	-	25,949	-	9,003	34,952	15,142	300	8,950								

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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,						
		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 Inflow of Resources	2019	2020	2021	2022	2023	Thereafter	
																		(19)
D135	WESTERN FLEMING WATER DIS	-	29,991	-	16,246	46,237	17,500	347	10,344	275	28,466	3,535	3,535	3,535	5,544	1,689	(69)	
G015	ZONETON FIRE PROT DIST	-	3,986	-	9,572	13,260	2,152	43	1,272	13	3,480	1,869	1,869	1,869	2,116	1,638	428	
GS06	SHELBY CO SUB FIRE DIST	-	14,030	-	4,634	14,030	5,477	109	3,237	87	8,910	1,021	1,021	1,021	1,650	444	(47)	
J001	ADAIR CO BD OF EDUCATION	-	484,604	-	100,823	585,427	282,774	5,606	167,137	4,872	460,389	26,521	26,521	26,521	58,982	(3,242)	(10,266)	
J002	CITY OF SCOTTSVILLE	-	245,195	-	2,837	245,195	143,075	84,566	80,535	311,013	10,952	10,952	10,952	5,472	(25,953)	(12,481)	(10,266)	
J003	CITY OF LAWRENCEBURG	-	310,397	-	58,750	369,147	181,122	3,591	107,054	3,136	294,903	15,884	15,884	15,884	36,675	(3,177)	(6,906)	
J004	BALLARD CO BD OF ED	-	267,662	-	-	267,662	156,185	3,096	92,315	47,724	299,320	(4,368)	(4,368)	(4,368)	13,561	(20,761)	(11,357)	
J005	GLASSBORO BD OF EDUCATION	-	359,973	-	-	359,973	208,299	4,130	123,118	25,624	351,171	1,354	1,354	1,354	25,265	(20,526)	(13,999)	
J006	BATH CO BD OF EDUC	-	359,604	-	-	359,604	209,834	4,160	124,025	107,916	445,935	(14,137)	(14,137)	(14,137)	9,950	(36,142)	(17,730)	
J007	CITY OF MIDDLESBORO	-	188,003	-	-	188,003	109,703	2,175	64,841	80,996	257,715	(12,032)	(12,032)	(12,032)	562	(23,524)	(10,657)	
J008	BOONE CO WATER DISTRICT	-	186,741	-	23,022	209,763	108,966	2,160	64,406	1,919	177,451	7,223	7,223	7,223	19,732	(4,239)	(4,852)	
J009	BOURBON CO BD OF EDUCATIO	-	551,185	-	-	551,185	321,625	6,376	190,100	51,470	569,571	(157)	(157)	(157)	36,764	(33,936)	(20,743)	
J010	FAIRVIEW BD OF EDUCATION	-	402,416	-	-	402,416	59,761	1,185	35,233	127,376	223,645	(22,272)	(22,272)	(22,272)	(15,412)	(28,496)	(10,505)	
J011	DANVILLE CITY BD OF ED	-	400,612	-	-	400,612	233,763	4,635	138,169	28,807	405,374	1,510	1,510	1,510	28,345	(33,045)	(14,591)	
J012	BRACKEN CO BD OF EDUC	-	178,922	-	15,782	194,704	104,404	2,070	61,709	1,856	170,039	5,733	5,733	5,733	17,718	(5,247)	(5,005)	
J013	BREATHITT CO BD OF ED	-	387,871	-	-	387,871	226,329	4,487	133,774	108,664	473,254	(13,788)	(13,788)	(13,788)	12,194	(37,526)	(18,687)	
J014	BRECKINRIDGE CO BD OF ED	-	553,841	-	-	553,841	323,175	6,407	191,016	88,336	608,934	(7,071)	(7,071)	(7,071)	30,028	(40,997)	(22,910)	
J015	BULLITT CO BD OF ED	-	2,258,477	-	-	2,258,477	1,317,857	26,128	778,935	236,989	2,359,909	(5,569)	(5,569)	(5,569)	145,714	(143,969)	(86,469)	
J016	BUTLER CO BD OF ED	-	345,065	-	-	345,065	287,729	5,704	170,966	218,181	681,580	(32,639)	(32,639)	(32,639)	300	(62,781)	(28,274)	
J017	CALDWELL CO BD EDUCATION	-	383,460	-	-	383,460	223,755	4,436	132,253	29,564	390,008	1,070	1,070	1,070	26,756	(22,433)	(14,078)	
J018	CALLOWAY CO BD OF EDUC	-	482,561	-	-	482,561	281,582	5,583	166,432	51,927	505,524	(1,433)	(1,433)	(1,433)	30,891	(31,004)	(18,548)	
J019	SANITATION DISTRICT NO 1	-	1,872,216	-	-	1,872,216	1,092,467	21,659	645,715	238,481	1,998,322	(12,551)	(12,551)	(12,551)	112,858	(127,262)	(74,052)	
J021	CARROLL CO BD OF ED	-	575,035	-	40,119	615,154	335,542	6,652	198,326	5,995	546,515	16,417	16,417	16,417	54,935	(18,864)	(16,683)	
J022	CARTER CO BD OF ED	-	844,845	-	-	844,845	492,981	9,774	291,382	84,359	878,496	(1,273)	(1,273)	(1,273)	55,319	(53,077)	(32,103)	
J023	CASEY CO BD OF ED	-	493,096	-	-	493,096	287,729	5,704	170,966	218,181	681,580	(32,639)	(32,639)	(32,639)	300	(62,781)	(28,274)	
J024	CITY OF HOPKINSVILLE	-	549,288	-	-	549,288	320,518	6,355	189,446	47,544	563,863	551	551	551	37,345	(33,113)	(20,460)	
J025	CLARK CO BD OF ED	-	919,632	-	143,781	1,063,413	536,620	10,639	317,175	9,372	873,806	41,328	41,328	41,328	102,929	(15,132)	(22,173)	
J026	CLAY CO BD OF ED	-	644,867	-	-	644,867	376,290	7,460	222,411	76,508	682,669	(3,260)	(3,260)	(3,260)	39,936	(42,773)	(25,189)	
J027	CLINTON CO BD OF ED	-	339,076	-	-	339,076	197,856	3,923	116,945	124,200	442,924	(17,567)	(17,567)	(17,567)	5,146	(38,306)	(17,984)	
J028	CRITTENDEN CO BD OF ED	-	257,599	-	-	257,599	150,267	2,540	88,800	259,404	253,500	2,540	2,540	2,540	1,785	(13,264)	(6,146)	
J029	CUMBERLAND CO BD OF ED	-	171,916	-	53,957	225,873	100,316	1,989	59,293	1,679	163,277	12,852	12,852	12,852	24,367	2,286	(2,613)	
J030	DAVISS CO LIBRARY DIST	-	218,066	-	-	218,066	127,245	2,523	75,209	2,351	207,328	3,338	3,338	3,338	17,945	(10,033)	(7,190)	
J031	EDMONSON CO BD OF EDUC	-	368,834	-	-	368,834	215,220	4,267	127,208	72,351	419,046	(7,262)	(7,262)	(7,262)	17,444	(29,849)	(16,020)	
J032	ELLIOTT CO BD OF ED	-	167,076	-	-	167,076	97,491	1,933	57,623	36,892	193,939	(4,067)	(4,067)	(4,067)	7,124	(14,296)	(7,489)	
J033	ESTILL CO CONSERVATION DI	-	3,684	-	-	3,684	2,150	43	1,271	4,401	7,865	(767)	(767)	(767)	(521)	(991)	(367)	
J034	GREATER LEX CONWAYVISTOR	-	297,080	-	89,408	386,488	221,184	2,403	71,627	1,954	197,178	20,112	20,112	20,112	34,023	(7,336)	(1,784)	
J035	FLEMING CO BD OF ED	-	425,366	-	-	425,366	248,208	4,921	146,706	13,258	413,093	4,875	4,875	4,875	33,367	(21,205)	(14,515)	
J037	CITY OF FRANKFORT	-	995,245	-	-	995,245	580,741	11,514	343,254	373,025	1,308,534	(53,164)	(53,164)	(53,164)	13,501	(114,032)	(53,267)	
J038	FULTON COUNTY BD OF EDUC	-	81,761	-	-	81,761	47,709	946	28,199	53,391	110,245	(4,886)	(4,886)	(4,886)	591	(9,866)	(4,531)	
J039	GALLATIN CO BD OF EDUC	-	353,537	-	-	353,537	206,294	4,090	121,993	12,406	344,723	3,790	3,790	3,790	27,472	(17,885)	(12,142)	
J040	CITY OF LANCASTER	-	159,293	-	71,000	230,293	153,260	1,021	746	30,652	83,739	14,795	14,795	14,795	9,240	(1,108)	(1,108)	
J041	WILLIAMSTOWN INDEPENDT SC	-	215,052	-	-	215,052	124,486	2,488	74,170	10,532	212,576	1,742	1,742	1,742	16,147	(11,442)	(7,554)	
J042	GRAVES CO LIBRARY	-	23,151	-	342	23,493	13,509	268	7,985	245	22,007	420	420	420	1,970	(999)	(744)	
J043	GRAYSON CO BD OF ED	-	778,094	-	-	778,094	454,030	9,002	268,360	20,643	752,035	9,599	9,599	9,599	61,719	(38,110)	(26,346)	
J044	GREEN CO BD OF EDUCATION	-	345,023	-	-	345,023	201,326	3,991	116,996	38,619	362,932	(1,306)	(1,306)	(1,306)	21,805	(22,449)	(13,345)	
J045	RUSSELL INDPT BD OF ED	-	381,308	-	-	381,308	222,499	4,411	131,511	73,895	432,316	(7,338)	(7,338)	(7,338)	18,204	(30,689)	(16,511)	
J046	HANDCOCK CO BD EDUCATION	-	372,082	-	-	372,082	217,215	4,304	128,329	5,818	335,566	5,355	5,355	5,355	30,279	(17,461)	(12,370)	
J047	HARDIN CO SOIL CN DIST	-	3,525	-	2,100	5,625	2,057	41	1,216	42	3,346	452	452	452	688	234	3	
J048	HARLAN CO BD OF EDUCATION	-	805,163	-	-	805,163	469,825	9,315	277,696	79,528	836,364	(1,049)	(1,049)	(1,049)	52,884	(30,546)	(30,546)	
J049	HARRISON CO BD OF ED	-	547,919	-	-	547,919	319,719	1,639	188,974	59,673	574,705	(1,762)	(1,762)	(1,762)	34,940	(35,338)	(21,100)	
J050	HART CO BD OF ED	-	467,814	-	51,534	519,348	272,977	5,412	161,346	4,826	444,561	16,933	16,933	16,933	48,269	(11,777)	(12,503)	
J051	HENDERSON PUBLIC LIBRARY	-	136,460	-	-	136,460	167,323	79,627	1,579	47,064	1,366	129,636	7,936	7,936	7,936	17,077	(446)	(2,751)
J052	EMINENCE INDEP BD OF EDUC	-	168,519	-	-	168,519	98,240	1,948	61,321	35,998	148,240	35,998	35,998	35,998	46,676	24,966	4,283	
J053	HICKMAN CO BD OF ED	-	134,808	-	-	134,808	78,663	1,560	46,494	28,754	155,471	(3,091)	(3,091)	(3,091)	5,939	(11,345)	(5,985)	
J054	HOPKINS CO BD OF ED	-	1,340,239	-	-	1,340,239	782,051	15,505	462,240	238,888	1,498,684	(21,855)	(21,855)	(21,855)	67,920	(103,940)	(56,589)	
J055	JACKSON CO BD OF ED	-	444,152	-	-	444,152	259,170	5,138	153,185	33,767	451,260	1,328	1,328	1,328	31,080	(25,895)	(16,280)	
J056	JEFF CO METRO SEWER DIST	-	6,085,380	-	1,551,036	7,636,416	3,550,914	70,400	2,098,809	60,409	5,780,532	386,984	386,984	386,984	794,608	13,112	(112,789)	
J057	JESSAMINE CO BD OF ED	-	3,054,148	-	-	3,054,148	912,705	18,095	539,465	241,229	1,711,394	(18,394)	(18,394)	(18,394)	86,380	(114,210)	(64,232)	
J058	PAINTSVILLE GAS/WATER SYS	-	222,796	-	35,224	258,020	130,005	2,577	76,841	2,270	211,693	10,087	10,087	10,087	25,010	(3,593)	(5,350)	
J059	KENTON COUNTY AIRPORT BD	-	2,746,233	-	549,991	3,296,224	1,602,470	31,770	947,159	27,664	2,609,063	146,250	146,250	146,250	330,204	(22,404)	(59,388)	
J060	KNOTT CO BD OF EDUCATION	-	529,931	-	-	529,931	309,223	6,131	182,770	136,901	635,025	(16,655)	(16,655)	(16,655)	18,842	(49,093)	(24,878)	
J061	KNOX CO BD OF EDUCATION	-	973,732	-	118,806	1,092,538	568,188	11,265	335,834	10,014	925,301	37,429	37,429	37,429	102,654	(22,336)	(25,371)	
J062	LARUE CO PUBLIC LIBRARY	-	18,315	-	-	18,315	10,687	212	6,317	6,365	23,581	(884)	(884)	(884)	343	(2,004)	(952)	
J063	CITY OF LONDON	-	673,228	-	-	673,228	208,448	4,133	123,206	6,610	339,397	18,265	18,265	18,265	42,194	(3,671)	(7,952)	
J064	L																	

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for CERS Non-Hazardous System**

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2019	2020	2021	2022	2023	Thereafter
J091	NICHOLAS CO BD OF ED	-	201,811	-	-	201,811	117,760	2,335	69,603	53,586	243,284	(6,616)	(6,616)	(6,616)	6,902	(18,969)	(9,556)
J092	OHIO CO BD OF ED	-	782,622	-	-	782,622	456,672	9,154	269,931	45,411	781,058	5,901	5,901	5,901	57,425	(42,974)	(2,893)
J093	OLDHAM COUNTY BD OF ED	-	2,296,167	-	-	2,296,167	1,339,849	26,564	791,933	69,045	2,277,911	26,793	26,793	26,793	180,600	(113,994)	(78,207)
J094	OWEN CO BD OF ED	-	345,041	-	-	345,041	201,337	3,992	119,002	32,367	356,698	(126)	(126)	(126)	22,986	(21,272)	(12,993)
J095	OWSLEY CO BD OF EDUCATION	-	248,667	-	-	248,667	145,101	2,877	85,764	43,245	276,987	(3,851)	(3,851)	(3,851)	12,805	(19,028)	(10,488)
J096	PENDLETON CO BD OF ED	-	427,855	-	-	427,855	249,660	4,950	147,564	99,810	501,984	(11,423)	(11,423)	(11,423)	17,236	(37,617)	(19,481)
J097	HAZARD CITY SCHOOLS	-	133,195	-	-	133,195	77,721	1,541	45,938	1,969	127,169	1,939	1,939	1,939	10,861	(6,229)	(4,421)
J098	PIKE CO BD OF EDUCATION	-	2,020,906	-	-	2,020,906	1,179,230	23,379	696,998	124,031	2,023,638	11,636	11,636	11,636	147,005	(112,244)	(72,403)
J099	POWELL CO BD OF EDUCATION	-	440,397	-	-	440,397	256,978	5,095	151,890	79,335	493,298	(7,340)	(7,340)	(7,340)	22,160	(34,312)	(18,731)
J100	CITY OF SOMERSET	-	885,903	-	-	885,903	516,938	10,249	305,542	69,113	901,842	2,318	2,318	2,318	61,660	(51,982)	(32,572)
J101	ROBERTSON CO BD OF ED	-	79,293	-	36,610	115,903	46,269	917	27,348	743	75,277	8,147	8,147	8,147	14,549	3,268	(542)
J102	ROCKCASTLE CO BD OF ED	-	567,925	-	-	567,925	331,393	6,570	195,874	82,010	615,847	(5,633)	(5,633)	(5,633)	32,409	(40,425)	(23,009)
J103	ROWAN CO BD OF ED	-	713,963	-	44,142	758,105	416,608	8,260	246,241	7,458	678,567	19,310	19,310	19,310	67,134	(24,492)	(21,034)
J104	RUSSELL CO BD OF ED	-	588,215	-	-	588,215	345,232	6,805	202,872	39,028	591,837	2,854	2,854	2,854	42,255	(33,203)	(21,233)
J105	SCOTT CO BOARD OF ED	-	1,640,509	-	-	1,640,509	957,263	18,979	565,801	53,733	1,595,776	18,311	18,311	18,311	128,199	(82,273)	(56,125)
J106	SHELBY CO LIBRARY	-	44,909	-	7,342	52,251	26,205	520	15,489	457	42,671	2,078	2,078	2,078	5,087	(679)	(1,064)
J107	SIMPSON CO BD OF ED	-	576,715	-	-	576,715	336,522	6,672	198,905	24,649	566,748	5,350	5,350	5,350	43,981	(30,077)	(20,555)
J108	SPENCER CO BD OF EDUC	-	599,132	-	25,111	624,243	349,603	6,931	206,637	6,290	569,461	13,945	13,945	13,945	54,078	(22,806)	(18,327)
J109	TAYLOR CO BD OF ED	-	531,023	-	106,841	637,864	309,860	6,143	183,146	5,349	504,498	28,373	28,373	28,373	63,943	(4,239)	(11,455)
J110	TODD CO BD OF ED	-	409,126	-	-	409,126	238,731	4,733	141,105	41,570	426,139	(752)	(752)	(752)	26,653	(25,824)	(15,587)
J111	TRIGG CO BD OF ED	-	391,648	-	-	391,648	228,533	4,531	135,077	41,484	409,625	(1,039)	(1,039)	(1,039)	25,195	(25,039)	(15,016)
J112	TRIMBLE CO BD OF ED	-	246,436	-	-	246,436	143,799	2,851	84,994	7,787	239,431	2,804	2,804	2,804	19,311	(12,035)	(8,415)
J113	CITY OF MORGANFIELD	-	295,746	-	-	295,746	172,572	3,421	102,001	5,327	283,321	4,125	4,125	4,125	23,935	(14,010)	(9,872)
J115	SPRINGFIELD WATER & SEWER	-	101,508	-	-	101,508	59,232	1,174	35,010	6,709	100,125	494	494	494	7,293	(5,728)	(3,664)
J117	CITY OF PARKERSBURG	-	41,087	-	1,603	42,690	23,039	457	13,618	415	37,529	910	910	910	3,554	(1,210)	(690)
J118	CITY OF CORBIN	-	234,384	-	-	234,384	136,767	2,712	80,837	34,220	254,536	(2,395)	(2,395)	(2,395)	13,305	(16,754)	(9,517)
J119	WOLFE CO BD OF EDUCATION	-	250,791	-	-	250,791	146,340	2,901	86,496	94,776	330,513	(13,544)	(13,544)	(13,544)	3,255	(28,881)	(13,466)
J120	WOODFORD CO BD OF ED	-	795,809	-	-	795,809	464,367	9,206	274,470	122,514	870,557	(9,327)	(9,327)	(9,327)	43,980	(58,076)	(32,670)
J124	PENNYVILLE WAR TASK FORCE	-	8,960	-	-	8,960	5,229	104	3,090	17,491	25,914	(3,147)	(3,147)	(3,147)	(2,547)	(3,689)	(1,277)
J134	LEX-FAY HUMAN RIGHTS COM	-	42,585	-	3,931	46,516	20,755	320	9,583	1,168	46,278	1,168	1,168	1,168	6,529	(5,361)	(690)
J135	FLEMING CO EMS	-	22,884	-	28,419	81,303	30,858	612	18,239	484	50,193	6,191	6,191	6,191	9,734	2,935	(134)
J154	CITY OF EARLINGTON	-	28,154	-	-	28,154	16,429	326	9,710	23,937	50,402	(4,031)	(4,031)	(4,031)	(2,145)	(2,947)	(2,262)
J156	CITY OF JEFFERSONTOWN	-	446,067	-	55,937	502,004	260,287	5,160	153,846	4,583	423,876	17,433	17,433	17,433	47,312	(9,947)	(11,537)
J178	LEBANON HOUSING AUTHORITY	-	38,583	-	-	38,583	48,539	12,514	446	13,307	36,649	2,477	2,477	2,477	5,061	107	(708)
J179	MARSHALL CO TOURIST COMM	-	15,875	-	8,804	24,679	9,263	184	5,475	145	15,067	1,910	1,910	1,910	2,973	933	(245)
J200	CITY OF BLOOMFIELD	-	33,296	-	-	33,296	19,423	1,148	6,463	952	39,395	(952)	(952)	(952)	1,279	(2,990)	(1,534)
J200	SOMERSET-PULASKI CONV & V	-	18,740	-	4,904	23,644	10,935	217	6,463	186	17,801	1,216	1,216	1,216	2,471	64	(320)
J203	FRONTIER HOUSING INC	-	60,050	-	-	60,050	35,040	695	20,711	75,598	132,044	(13,232)	(13,232)	(13,232)	(9,209)	(16,880)	(6,211)
J205	GEORGETOWN-SCOTT CO P COM	-	103,931	-	30,988	134,919	42,563	844	25,157	691	69,255	6,985	6,985	6,985	11,871	2,499	(650)
J210	BOYD CO AMBULANCE SERVICE	-	6,425	-	-	6,425	3,749	74	2,216	2,917	8,956	(439)	(439)	(439)	(9)	(832)	(373)
J214	COMM ACTION SOUTHERN KY	-	709,867	-	-	709,867	446,710	8,712	242,829	574,029	724,299	(1,544)	(1,544)	(1,544)	48,094	(26,193)	(26,193)
J217	CITY OF PROVIDENCE	-	188,844	-	-	188,844	110,193	2,185	55,131	131,108	308,617	(21,478)	(21,478)	(21,478)	88,828	(33,000)	(11,533)
J219	CAMPBELL CO PUBLIC LIBRAR	-	253,117	-	-	253,117	147,698	2,928	87,298	18,519	256,443	894	894	894	17,849	(14,621)	(9,237)
J224	HOUSING AUTH OF HOPKINSVL	-	132,046	-	-	132,046	77,051	1,528	45,542	60,363	184,484	(9,106)	(9,106)	(9,106)	(2,611)	(17,177)	(7,681)
J234	LFUC HOUSING AUTHORITY	-	451,559	-	136,813	588,372	263,492	5,224	155,740	4,424	428,880	32,827	32,827	32,827	63,075	5,075	(7,140)
J286	CITY OF ST MATTHEWS	-	202,832	-	-	202,832	118,356	2,347	69,956	3,743	194,402	2,812	2,812	2,812	16,398	(9,626)	(6,776)
J289	CITY OF PARK HILLS	-	115,652	-	2,204	117,856	62,937	1,756	5,398	657	117,856	657	657	657	(904)	(351)	(351)
J305	SCOTT CO SOL CONSER DIST	-	11,347	-	-	11,347	6,621	131	3,913	8,654	19,319	(1,437)	(1,437)	(1,437)	(6,771)	(2,129)	(856)
J310	CANNONSBURG WATER DIST	-	55,759	-	-	55,759	32,536	645	19,231	6,456	58,868	(251)	(251)	(251)	3,484	(3,668)	(2,169)
J314	BOWL GRN WAREN AIRPRT BD	-	31,661	-	13,806	45,467	18,475	366	10,920	299	30,060	3,099	3,099	3,099	5,220	1,151	(263)
J317	PROVIDENCE MUN HOUSING AU	-	15,407	-	-	15,407	8,990	178	5,314	10,230	24,712	(1,664)	(1,664)	(1,664)	(632)	(2,650)	(1,076)
J319	CITY OF ALEXANDRIA	-	89,598	-	17,124	106,722	52,282	1,037	30,302	905	85,126	4,616	4,616	4,616	10,617	(886)	(1,984)
J324	CITY OF OAK GROVE	-	111,366	-	-	111,366	64,987	1,288	5,398	83,840	138,921	(13,897)	(13,897)	(13,897)	6,581	(20,689)	(9,337)
J334	CENTRAL KY ED COOPERATIVE	-	19,180	-	-	19,180	11,192	222	6,615	184	18,213	1,696	1,696	1,696	2,988	513	(213)
J356	CITY OF WEST BUECHEL	-	40,271	-	10,431	50,702	23,499	466	13,889	400	38,254	2,593	2,593	2,593	5,290	118	(737)
J359	CITY OF FORT WRIGHT	-	39,136	-	-	39,136	22,837	453	13,498	403	37,191	1,470	1,470	1,470	4,092	(931)	(1,030)
J405	GEORGETOWN HOUSING AUTHOR	-	75,347	-	-	75,347	43,966	872	25,987	53,343	124,168	(8,764)	(8,764)	(8,764)	(3,717)	(13,361)	(5,450)
J414	WARREN CO PLANNING COMM	-	481,285	-	-	481,285	53,207	1,055	31,448	11,878	97,588	(661)	(661)	(661)	5,447	(6,247)	(5,622)
J417	WEBSTER CO CONSER DIST	-	7,365	-	4,180	11,545	4,207	85	2,540	989	904	904	904	1,398	450	(16)	
J419	CITY OF COLD SPRING	-	33,424	-	-	33,424	19,503	387	11,528	34,768	66,186	(5,984)	(5,984)	(5,984)	(3,745)	(8,019)	(3,045)
J424	CITY OF CROFTON	-	6,102	-	-	6,102	3,561	71	2,105	436	6,173	24	24	24	433	(350)	(222)
J434	KY LEAGUE OF CITIES	-	759,031	-	73,599	832,630	442,907	8,781	261,785	7,857	721,330	25,578	25,578	25,578	76,421	(21,001)	(20,853)
J468	CITY OF SHIRVELY	-	94,931	-	15,374	110,305	55,394	1,098	32,741	966	90,199	4,367	4,367	4,367	10,726	(1,461)	(2,259)
J450	N KY AREA PLAN COMMISSION	-	390,460	-	-	390,460	227,840	4,517	134,667	20,372	387,396	2,927	2,927	2,927	29,081	(31,010)	(13,786)
J510	CITY OF CATLETTSBURG	-	54,539	-	13,872	68,411	31,825	631	18,810	542	51,808	3,463	3,463	3,463	7,116	112	(1,013)
J514	BARREN RIVER AREA DEV	-	186,408	-	-	186,408	108,772	2,156	64,291	71,420	246,639	(10,251)	(10,251)	(10,251)	2,235	(21,651)	(10,064)
J519	NORTHERN KY COOP ED SER	-	169,178</														

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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,						
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		2019	2020	2021	2022	2023	Thereafter	
					Total Deferred Outflow of Resources	Total Inflow of Resources				Total Deferred Inflow of Resources	Total Inflow of Resources							
(1)	(2)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	
K001	CITY OF COLUMBIA	-	81,676	-	-	81,676	47,659	945	28,170	2,432	79,206	958	958	958	6,429	(4,050)	(2,780)	
K002	ALLEN CO BD OF ED	-	556,280	-	-	556,280	324,598	6,435	19,858	8,764	531,655	7,995	7,995	7,995	45,257	(26,117)	(18,497)	
K003	ANDERSON CO BD OF ED	-	594,611	-	-	594,611	346,965	6,879	205,078	118,482	677,404	12,055	12,055	12,055	27,774	(48,468)	(25,931)	
K004	CITY OF WICKLIFFE	-	34,565	-	10,499	45,064	20,169	400	11,921	338	32,828	2,518	2,518	2,518	4,833	394	(545)	
K005	BARREN CO BD OF EDUCATION	-	1,003,262	-	-	1,003,262	585,419	11,606	346,019	189,765	1,132,809	(18,426)	(18,426)	(18,426)	48,777	(79,867)	(43,181)	
K006	CITY OF OWINGSVILLE	-	69,663	-	7,287	76,950	36,397	722	21,513	643	59,275	2,337	2,337	2,337	6,515	(1,492)	(1,644)	
K007	BELL CO BD OF ED	-	509,446	-	-	509,446	297,270	5,894	175,705	319,236	798,105	(51,435)	(51,435)	(51,435)	(17,310)	(82,534)	(34,508)	
K009	PARIS BD OF EDUCATION	-	156,729	-	-	156,729	91,454	1,813	54,055	14,870	162,192	(89)	(89)	(89)	10,409	(9,594)	(5,912)	
K010	CITY OF ASHLAND	-	1,116,926	-	-	1,116,926	651,744	12,921	385,221	47,811	1,097,697	10,347	10,347	10,347	85,164	(58,129)	(38,846)	
K011	CITY OF DANVILLE	-	424,777	-	98,133	522,910	247,864	4,914	146,503	4,244	403,525	25,094	25,094	25,094	53,547	(9,999)	(8,446)	
K012	AUGUSTA BD OF ED	-	34,268	-	-	34,268	19,996	396	11,819	32,054	64,265	(5,457)	(5,457)	(5,457)	(3,162)	(7,545)	(2,919)	
K013	JACKSON CITY SCHOOLS	-	96,149	-	6,796	102,945	52,139	1,034	30,817	930	84,920	2,657	2,657	2,657	8,643	(2,825)	(2,560)	
K014	CLOVERPORT INDEPENDENT SCH	-	81,346	-	-	81,346	47,467	941	28,056	58,422	134,886	(9,619)	(9,619)	(9,619)	(4,170)	(14,582)	(5,930)	
K015	BULLITT CO PUBLIC LIBRARY	-	228,661	-	-	228,661	133,427	2,645	78,864	2,123	217,059	24,962	24,962	24,962	40,279	10,889	(11,122)	
K016	CITY OF MORGANTOWN	-	112,643	-	-	112,643	65,729	1,303	38,850	8,554	114,436	338	338	338	7,884	(6,565)	(4,128)	
K017	GEORGE COON PUBLIC LIBRAR	-	23,882	-	9,605	33,487	13,935	276	8,237	228	22,676	2,185	2,185	2,185	3,784	715	(243)	
K018	CITY OF MURRAY	-	519,772	-	-	519,772	303,295	6,013	179,266	(6,467)	82,008	570,582	(6,467)	(6,467)	(6,467)	28,350	(38,306)	(21,450)
K019	CITY OF NEWPORT	-	306,298	-	-	306,298	178,730	3,543	105,640	23,189	311,102	935	935	935	25,452	(17,839)	(11,222)	
K020	CARLSLE CO BD OF ED	-	130,205	-	6,966	137,171	75,797	1,506	46,807	7,363	123,753	3,316	3,316	3,316	12,038	(4,672)	(3,898)	
K021	CARRROLL CO PUBLIC LIBRARY	-	56,919	-	-	56,919	69,908	33,213	658	19,631	5,669	54,071	3,349	3,349	3,349	7,162	(1,147)	(1,136)
K022	CARTER CO EMER AMBUL DIST	-	196,017	-	-	196,017	114,379	2,268	67,605	342,827	527,079	(61,326)	(61,326)	(61,326)	(48,196)	(73,192)	(25,697)	
K023	CASEY CO AMBULANCE SERV	-	63,333	-	-	63,333	36,956	733	33,222	566	60,098	8,454	8,454	8,454	12,696	4,552	149	
K025	CLARK CO LIBRARY BD	-	113,728	-	-	113,728	66,362	1,316	39,224	2,304	109,206	1,538	1,538	1,538	9,156	(5,436)	(3,811)	
K026	CITY OF MANCHESTER	-	14,581	-	32,482	47,063	82,614	1,638	48,830	1,415	134,497	8,321	8,321	8,321	17,805	(3,767)	(2,828)	
K028	CLINTON CO PUBLIC LIBRARY	-	8,404	-	-	8,404	4,904	97	2,898	294	8,193	91	91	91	654	(425)	(289)	
K028	CITY OF MARION	-	131,542	-	24,016	155,558	76,757	1,522	45,368	1,331	124,978	6,564	6,564	6,564	15,376	(1,513)	(2,977)	
K029	CITY OF BURKESVILLE	-	94,424	-	10,043	104,467	49,263	977	29,117	869	80,226	3,197	3,197	3,197	8,852	(2,215)	(2,215)	
K030	OWENSBORO BD OF ED	-	1,054,638	-	-	1,054,638	615,398	12,201	363,738	171,344	1,162,681	(14,057)	(14,057)	(14,057)	56,587	(78,658)	(43,803)	
K032	ELLIOTT CO AMB SERVICE	-	5,510	-	-	5,510	3,215	64	1,900	24,149	29,328	(4,464)	(4,464)	(4,464)	(4,095)	(4,791)	(1,542)	
K033	ESTILL CO BD OF EDUCATION	-	459,513	-	-	459,513	268,126	5,122	158,683	5,572	450,504	4,464	4,464	4,464	32,444	(15,918)	(15,918)	
K034	LEXFAYETTE URBAN CO GOVT	-	11,046,859	-	-	11,046,859	6,446,015	127,798	3,809,992	1,483,369	11,867,174	(88,447)	(88,447)	(88,447)	651,518	(765,251)	(441,243)	
K035	LICKING VALLEY COM ACTION	-	279,165	-	-	279,165	162,897	3,230	96,282	3,841	266,250	4,117	4,117	4,117	22,817	(13,001)	(9,252)	
K036	FLOYD CO SCHOOLS	-	1,174,795	-	-	1,174,795	685,511	13,591	405,179	296,964	1,401,245	(35,690)	(35,690)	(35,690)	43,003	(107,602)	(54,783)	
K038	FULTON CITY SCHOOLS	-	85,158	-	-	85,158	49,691	985	29,371	24,627	104,674	(3,172)	(3,172)	(3,172)	2,532	(8,383)	(4,146)	
K039	GALLATIN CO PUBLIC LIB	-	25,265	-	-	25,265	14,742	292	8,714	1,726	25,450	117	117	117	1,810	(1,432)	(914)	
K040	GARRARD CO BD OF ED	-	439,057	-	-	439,057	256,196	5,078	151,428	107,991	519,794	(12,603)	(12,603)	(12,603)	16,806	(39,481)	(20,254)	
K041	CITY OF WILLIAMSTOWN	-	242,674	-	-	242,674	141,604	2,807	25,236	(555)	253,344	(555)	(555)	(555)	15,700	(15,427)	(9,278)	
K042	GRAVES CO BD OF ED	-	863,738	-	-	863,738	504,005	9,992	297,898	16,939	828,834	11,784	11,784	11,784	69,641	(41,179)	(28,909)	
K043	CITY OF LEITCHFIELD	-	201,733	-	35,095	236,828	117,714	2,334	69,576	2,046	191,670	9,738	9,738	9,738	23,251	(2,648)	(4,663)	
K044	CITY OF GREENSBORO	-	103,093	-	-	103,093	60,121	1,192	35,355	968	97,816	10,408	10,408	10,408	10,408	4,068	(757)	
K046	GREENUP CO BD OF ED	-	589,285	-	-	589,285	343,915	6,818	203,275	42,759	596,979	(4,071)	(4,071)	(4,071)	2,151	41,630	(33,976)	
K046	CITY OF HAWESVILLE	-	27,015	-	-	27,015	27,434	54	25,885	(54)	27,434	(4,071)	(4,071)	(4,071)	(922)	(6,943)	(2,983)	
K047	HARDIN CO BD OF ED	-	2,770,257	-	-	2,770,257	1,616,488	32,048	955,444	172,992	2,776,972	15,391	15,391	15,391	200,954	(154,423)	(99,418)	
K048	HARLAN INDEPENDENT SCHOOL	-	89,768	-	-	89,768	52,381	1,038	30,960	59,437	143,816	(9,664)	(9,664)	(9,664)	(3,651)	(15,143)	(6,261)	
K049	CITY OF CYNTHIANA	-	192,861	-	16,231	209,092	112,538	2,231	66,517	2,003	183,289	6,031	6,031	6,031	18,950	(5,803)	(5,438)	
K050	CAVERNA INDEPENDENT SCH	-	140,109	-	-	140,109	81,756	1,621	48,323	14,076	145,776	(227)	(227)	(227)	9,158	(8,813)	(5,329)	
K052	HENRY CO BD OF EDUCATION	-	391,893	-	-	391,893	228,675	4,534	135,161	4,894	376,264	5,307	5,307	5,307	31,558	(13,138)	(13,138)	
K055	JACKSON CO CONSERV DIST	-	461	-	-	461	269	5	159	21,399	21,832	(4,032)	(4,032)	(4,032)	(4,001)	(4,051)	(1,223)	
K057	JESSAMINE CO PUBLIC LIBRA	-	179,823	-	49,934	229,757	104,930	2,080	62,020	1,774	170,804	12,212	12,212	12,212	24,257	1,161	(3,101)	
K058	JOHNSON CO BD OF ED	-	619,649	-	-	619,649	361,575	7,169	213,713	168,030	750,487	(20,976)	(20,976)	(20,976)	20,531	(58,902)	(29,539)	
K060	LKLP COMM ACTION COUNCIL	-	1,182,152	-	-	1,182,152	689,804	13,676	407,717	395,505	1,506,702	(54,166)	(54,166)	(54,166)	25,019	(128,486)	(60,585)	
K061	BARBOURVILLE CITY SCHOOLS	-	82,772	-	-	82,772	48,299	958	28,547	42,372	120,176	(6,564)	(6,564)	(6,564)	(1,019)	(11,621)	(5,070)	
K062	LARUE CO BD OF EDUCATION	-	423,770	-	-	423,770	246,982	4,807	145,883	22,047	419,912	3,179	3,179	3,179	12,532	(14,943)	(14,943)	
K063	LONDON UTILITY COMM	-	204,949	-	-	204,949	119,591	2,371	70,686	27,790	220,438	(1,692)	(1,692)	(1,692)	12,037	(14,248)	(8,201)	
K064	CITY OF LOUISA	-	72,581	-	4,063	76,644	42,352	840	25,033	759	68,984	1,882	1,882	1,882	6,744	(2,570)	(2,162)	
K065	CITY OF BEATTYVILLE	-	93,292	-	-	93,292	52,600	1,043	31,090	948	85,681	1,979	1,979	1,979	8,018	(3,550)	(2,793)	
K066	LESUE CO PUBLIC LIBRARY	-	34,856	-	-	34,856	20,339	403	12,022	8,115	40,879	(928)	(928)	(928)	1,407	(3,062)	(1,586)	
K067	LETOMER CO BD OF ED	-	655,874	-	-	655,874	382,713	7,588	225,207	12,706	629,214	8,978	8,978	8,978	52,911	(31,240)	(21,943)	
K068	LEWIS CO BD OF ED	-	378,943	-	-	378,943	221,119	4,384	130,695	71,566	427,764	(6,939)	(6,939)	(6,939)	18,444	(30,146)	(16,304)	
K069	LINCOLN CO PUBLIC LIBRARY	-	26,786	-	4,467	31,253	15,630	310	9,238	272	25,450	1,256	1,256	1,256	3,051	(888)	(630)	
K070	LIVINGSTON CO CONSERV DIS	-	5,532	-	-	5,532	3,228	64	1,908	574	5,774	(12)	(12)	(12)	358	(352)	(211)	
K071	CITY OF RUSSELLVILLE	-	270,275	-	-	270,275	157,710	3,127	93,216	19,554	273,607	997	997	997	19,101	(15,571)	(9,851)	
K072	LYON CO BD OF EDUCATION	-	176,274	-	-	176,274	102,858	2,039	60,796	1,959	167,652	2,687	2,687	2,687	14,495	(8,122)	(5,815)	
K073	PADUCAH BOARD OF ED	-	700,134	-	-	700,134	408,539	8,100	241,472	87,762	745,873	(4,426)	(4,426)	(4,426)	42,472	(47,323)	(27,612)	
K074	MCCRACKEN CO WATER DIST	-	161,317	-	21,810	183,127	94,131	1,866	55,637	1,654	153,288	6,604	6,604	6,604	17,410	(3,298)	(4,082)	
K075	CITY OF CALHOUN	-	27,683	-	-	27,683	16,153	320	9,548	52,763	78,7							

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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,						
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2019	2020	2021	2022	2023	Thereafter	
																		(19)
K103	CITY OF MOREHEAD	-	202,701	-	18,463	221,164	118,279	2,345	69,910	2,101	192,635	6,605	6,605	6,605	20,183	(5,834)	(5,636)	
K104	RUSSELL CO CONS DIST	-	4,234	-	198	4,432	1,470	49	1,660	38	4,177	365	36	36	320	(224)	(148)	
K105	CITY OF GEORGETOWN	-	463,534	-	24,501	488,035	270,479	5,362	159,870	4,953	440,564	11,750	11,750	11,750	42,799	(16,687)	(13,892)	
K106	CITY OF SHELBYVILLE	-	208,967	-	17,879	226,846	121,935	2,417	72,071	2,170	198,953	6,590	6,590	6,590	20,588	(6,232)	(5,876)	
K107	FRANKLINSIMPSON PARKS BD	-	22,633	-	-	22,633	13,207	2,612	7,806	5,378	26,653	(623)	(623)	(623)	893	(2,008)	(1,036)	
K108	CITY OF TAYLORSVILLE	-	114,529	-	7,042	121,571	66,829	1,325	39,500	1,197	108,851	3,090	3,090	3,090	10,762	(3,977)	(3,376)	
K109	CAMPBELLSVILLE MUN WTR&SEWR	-	228,912	-	106,541	335,453	133,574	2,648	78,950	2,143	217,315	23,681	23,681	23,681	39,014	9,595	(1,514)	
K110	TODD COUNTY WATER DIST	-	49,830	-	4,643	54,473	29,077	576	17,186	517	47,356	1,643	1,643	1,643	4,981	(1,415)	(1,379)	
K111	CITY OF CADIZ	-	141,729	-	5,364	147,093	82,701	1,640	48,882	1,490	134,713	3,190	3,190	3,190	12,683	(5,033)	(4,368)	
K112	TRIMBLE CO LIBRARY	-	28,335	-	12,913	41,248	16,534	328	9,773	266	26,901	2,879	2,879	2,879	4,777	1,136	(203)	
K113	UNION CO BD OF EDUCATION	-	506,202	-	-	506,202	295,377	5,856	174,586	33,408	509,227	2,473	2,473	2,473	36,381	(28,556)	(18,268)	
K114	CITY OF BOWLING GREEN	-	1,461,810	-	-	1,461,810	852,989	16,911	504,169	144,107	1,851,169	(1,852)	(1,852)	(1,852)	8,657	96,067	(55,442)	
K115	CITY OF SPRINGFIELD	-	87,874	-	6,781	94,655	51,276	1,017	30,307	915	83,515	2,632	2,632	2,632	8,518	(2,759)	(2,512)	
K116	WAYNE CO BD OF ED	-	637,982	-	5,232	637,214	368,771	7,311	217,966	6,692	600,740	10,687	10,687	10,687	53,020	(28,071)	(20,535)	
K117	WEBSTER CO PUBLIC LIBRARY	-	23,187	-	3,707	26,894	13,530	268	7,997	235	22,030	1,057	1,057	1,057	2,610	(366)	(554)	
K118	WHITLEY CO BD OF ED	-	887,368	-	-	887,368	517,793	10,266	306,048	51,004	885,111	5,762	5,762	5,762	65,202	(48,635)	(31,597)	
K119	WOLFE COUNTY LIBRARY	-	13,722	-	4,166	17,888	5,576	111	3,296	90	9,073	935	935	935	1,575	347	(79)	
K120	CITY OF VERSALLES	-	321,787	-	28,543	350,330	187,768	3,723	110,982	3,338	305,811	10,341	10,341	10,341	31,895	(9,405)	(8,991)	
K137	KY MAGISTRATES/COMM ASSOC	-	24,179	-	4,757	28,936	14,109	280	8,339	244	22,972	1,272	1,272	1,272	2,892	(213)	(528)	
K141	GRANT CO PLANNING COMM	-	7,216	-	-	7,216	4,211	81	2,489	738	7,521	(14)	(14)	(14)	469	(457)	(275)	
K181	WESTERN LEWIS-RECTORVILLE	-	25,587	-	-	25,587	14,931	296	8,825	11,297	35,349	(1,689)	(1,689)	(1,689)	25	(3,253)	(1,465)	
K214	GREEN RIVER EDUC COOP	-	23,853	-	-	23,853	13,919	276	8,227	84,015	106,437	(15,448)	(15,448)	(15,448)	8,227	(16,873)	(5,515)	
K219	NORTHERN KY WATER SER DIS	-	1,107,288	-	-	1,107,288	646,120	12,810	381,897	150,560	1,191,387	(9,220)	(9,220)	(9,220)	64,951	(77,058)	(44,334)	
K237	KY CO JUDGE/EX ASSOC	-	26,910	-	6,309	33,219	15,702	311	9,281	268	25,562	1,608	1,608	1,608	3,410	(46)	(530)	
K291	JEFFERSON TOWN FIRE DIST	-	7,251	-	5,730	12,981	4,231	84	2,501	61	6,977	1,196	1,196	1,196	1,682	749	85	
K314	KY LEGAL AID	-	231,469	-	-	231,469	135,066	2,678	79,832	41,742	259,318	(3,866)	(3,866)	(3,866)	11,639	(18,042)	(9,848)	
K315	MT WASHINGTON FIRE P DIST	-	8,113	-	126	8,239	4,734	94	2,798	85	149	692	149	692	1,949	(240)	(260)	
K319	CITY OF SILVER GROVE	-	13,042	-	1,015	14,057	7,610	151	4,498	135	12,394	392	392	392	1,266	(408)	(373)	
K337	KY COUNCIL OF ADD'S	-	7,907	-	-	7,907	4,614	91	2,727	18,574	26,006	(3,370)	(3,370)	(3,370)	(2,840)	(3,846)	(1,305)	
K359	ST MATTHEW FIRE DIST	-	11,689	-	2,279	13,968	7,131	166	3,318	96	9,138	579	579	579	1,124	(12)	(188)	
K414	CITY OF SMITHS GROVE	-	4,049	-	-	4,049	2,363	47	1,397	4,568	8,375	(792)	(792)	(792)	(521)	(1,038)	(388)	
K419	ALEXANDRIA FIRE DISTRICT	-	18,084	-	71,452	89,536	10,552	209	6,237	-	16,998	13,803	13,803	13,803	15,015	12,662	3,448	
K459	CITY OF LAKESIDE PARK	-	5,603	-	597	6,200	3,269	65	1,932	58	5,324	199	199	199	574	(145)	(151)	
K519	CITY OF MELBOURNE	-	4,756	-	36	4,792	2,754	55	1,628	50	4,487	79	79	79	395	(211)	(154)	
K559	CITY OF TAYLOR MILL	-	75,687	-	4,398	80,085	44,165	876	26,104	792	71,937	1,994	1,994	1,994	7,064	(2,650)	(2,246)	
K614	WARREN CO PUBLIC LIBRARY	-	171,749	-	364	172,113	109,219	1,987	1,821	29,251	163,261	2,704	2,704	2,704	12,208	(7,828)	(6,640)	
K619	CAMPBELL CO CONS DISPATCH	-	196,485	-	56,878	253,363	114,652	2,273	67,767	1,932	186,624	13,782	13,782	13,782	26,943	1,707	(2,257)	
K659	CITY OF EDGEWOOD	-	114,681	-	70,463	185,144	66,918	1,327	39,553	1,027	108,825	15,099	15,099	15,099	22,781	8,035	208	
K719	CENTRAL CAMPBELL CO FIRE	-	4,340	-	15	4,355	2,533	50	1,497	46	4,126	69	69	69	360	(197)	(142)	
K759	LAKEVIEW/CRESTVIEW/WHLS POL	-	7,524	-	-	7,524	4,391	87	2,595	945	8,018	(48)	(48)	(48)	456	(509)	(297)	
K856	HIGHVIEW FIRE DISTRICT	-	7,595	-	1,430	9,025	4,432	86	2,620	387	7,117	387	387	387	896	(79)	(169)	
K859	CITY OF FORT MITCHELL	-	76,333	-	-	76,333	44,541	883	26,327	86,532	158,283	(15,013)	(15,013)	(15,013)	(9,900)	(19,556)	(7,355)	
K959	HOUSING AUTH OF COVINGTON	-	166,012	-	-	166,012	96,870	1,921	51,256	249,254	405,301	(44,179)	(44,179)	(44,179)	(33,059)	(54,248)	(19,443)	
L002	ALLEN CO CONSERVATION DIS	-	4,305	-	10,532	14,837	2,512	50	1,485	17	4,064	2,060	2,060	2,060	2,348	1,791	454	
L003	ANDERSON PUBLIC LIBRARY	-	44,065	-	18,944	63,009	25,713	510	15,198	412	41,878	4,262	4,262	4,262	7,214	1,551	(3,870)	
L004	CITY OF BARLOW	-	13,531	-	-	13,531	7,896	157	4,667	18,051	30,771	(3,173)	(3,173)	(3,173)	(2,266)	(3,995)	(1,457)	
L005	CITY OF GLASSBORO	-	446,994	-	22,107	469,101	260,711	5,169	150,858	4,682	424,658	11,039	11,039	11,039	40,968	(16,369)	(13,476)	
L006	BATH CO WATER DISTRICT	-	54,667	-	5,803	60,470	31,899	632	18,854	565	51,950	1,937	1,937	1,937	5,599	(1,418)	(1,474)	
L007	BELL CO COURT CLERK	-	35,381	-	4,977	40,358	20,645	409	12,203	362	33,619	1,486	1,486	1,486	3,856	(687)	(884)	
L008	BOONE CO BD OF ED	-	3,709,958	-	-	3,709,958	2,164,819	42,919	1,279,541	323,219	3,810,498	3,327	3,327	3,327	251,836	(224,409)	(138,310)	
L009	CITY OF PARIS	-	569,379	-	-	569,379	332,241	6,587	196,375	77,396	617,599	(4,736)	(4,736)	(4,736)	33,404	(39,620)	(22,796)	
L010	FVCO AREA DEVELOP/MT DIST	-	165,636	-	-	165,636	317,589	96,651	1,916	57,127	1,350	157,044	31,307	31,307	31,307	42,402	21,081	3,141
L011	DANVILLE BOYLE CO REC	-	24,910	-	-	24,910	14,533	288	3,851	348	23,634	3,484	3,484	3,484	5,153	1,949	107	
L012	BREACKEN COUNTY PUB LIBRAR	-	17,102	-	402	17,504	9,979	198	5,898	339	16,255	339	339	339	1,484	(710)	(514)	
L013	BREATHITT CO PUBLIC LIB	-	22,782	-	-	22,782	13,294	264	7,858	7,064	28,480	(938)	(938)	(938)	588	(2,333)	(1,136)	
L014	BRECKINRIDGE CO CLERK OFF	-	41,870	-	-	41,870	24,432	484	14,441	10,980	50,337	(1,347)	(1,347)	(1,347)	1,458	(3,909)	(1,975)	
L015	CITY OF MT WASHINGTON	-	280,736	-	82,143	362,879	163,814	3,248	96,824	2,759	266,645	19,857	19,857	19,857	38,662	2,605	(4,603)	
L016	BUTLER CO AMBULANCE SVC	-	114,591	-	-	114,591	43,695	866	25,826	688	71,075	8,666	8,666	8,666	13,681	4,056	(220)	
L018	MURRAY PUBLIC SCHOOLS	-	493,014	-	123,779	616,793	287,682	5,704	170,038	4,899	468,323	30,996	30,996	30,996	64,020	707	(9,244)	
L021	CITY OF CARROLLTON	-	181,472	-	4,176	185,648	105,892	2,099	62,589	1,914	172,494	3,575	3,575	3,575	15,731	(7,555)	(5,746)	
L022	NORTHEAST KY CAA	-	341,254	-	8,895	350,149	199,127	3,948	117,696	3,598	324,369	6,920	6,920	6,920	29,778	(14,011)	(10,745)	
L023	CITY OF LIBERTY	-	110,639	-	9,637	120,276	64,560	1,280	38,159	1,148	105,147	3,522	3,522	3,522	10,933	(3,267)	(3,102)	
L024	HOPKINSVILLE CHRIST LIBRARY	-	35,913	-	8,135	44,048	20,956	415	12,386	360	34,117	2,091	2,091	2,091	4,497	(1,157)	(724)	
L025	CITY OF WINCHESTER	-	304,398	-	-	304,398	177,621	3,521	104,985	35,823	321,950	(1,483)	(1,483)	(1,483)	18,907	(20,135)	(11,873)	
L026	DANIEL BOONE COMM AGES	-	454,648	-	134,134	588,782	265,294	5,260	156,805	4,465	431,824	32,367	32,367	32,367	62,822	4,427	(7,394)	
L027	CITY OF ALBANY	-	170,341	-	99,397	269,738	137,341	1,971	58,750	17,156	177,274	(284)	(284)	(284)	11,126	(10,723)	(6,481)	
L028	CRITTENDEN/IV CO WAT DIS	-	67,560	-	-	67,560	39,422	782	23,301	3,124	66,629	582	582	582	5,107	(3,560)	(2,363)	
L029	CUMBERLAND CO SOIL & WAT	-	3,826	-	-	3,826												

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for CERS Non-Hazardous System**

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,							
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Total Deferred Inflow of Resources	2019	2020	2021	2022	2023	Thereafter
					Proportionation	Differences					Proportionation	Differences							
(1)	(2)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)		
W095	OWSLEY COUNTY ATTORNEY	-	8,453	-	-	8,453	4,933	98	2,916	930	8,877	(29)	(29)	(29)	537	(547)	(326)		
W096	PENDLETON COUNTY ATTORNEY	-	8,652	-	-	8,652	5,049	100	2,984	880	9,013	(16)	(16)	(16)	564	(546)	(329)		
W097	PERRY COUNTY ATTORNEY	-	39,044	-	36,007	75,051	22,783	452	13,466	317	37,018	7,416	7,416	7,416	10,031	5,005	751		
W098	PIKE COUNTY ATTORNEY	-	95,931	-	22,705	118,636	55,977	1,110	33,086	957	91,130	5,770	5,770	5,770	12,195	(123)	(1,877)		
W099	POWELL COUNTY ATTORNEY	-	18,013	-	-	18,013	10,511	208	6,213	1,839	18,771	(35)	(35)	(35)	1,172	(1,139)	(687)		
W103	ROWAN COUNTY ATTORNEY	-	443	-	273	716	259	5	153	4	421	58	58	58	88	31	0		
W104	RUSSELL COUNTY ATTORNEY	-	19,701	-	-	19,701	11,496	228	6,795	2,382	20,901	(108)	(108)	(108)	1,212	(1,315)	(772)		
W105	SCOTT COUNTY ATTORNEY	-	5,368	-	-	5,368	3,133	62	1,852	2,999	8,046	(473)	(473)	(473)	(114)	(801)	(343)		
W106	SHELBY COUNTY ATTORNEY	-	7,531	-	-	7,531	4,395	87	2,598	2,597	9,677	(360)	(360)	(360)	145	(820)	(390)		
W107	SIMPSON COUNTY ATTORNEY	-	2,081	-	495	2,576	1,215	24	718	21	1,978	126	126	126	266	(2)	(41)		
W109	TAYLOR COUNTY ATTORNEY	-	19,552	-	354	19,906	11,409	226	6,743	206	18,584	367	367	367	1,677	(832)	(624)		
W110	TODD COUNTY ATTORNEY	-	7,102	-	-	7,102	4,144	82	2,450	5,153	11,829	(849)	(849)	(849)	(374)	(1,283)	(521)		
W113	UNION COUNTY ATTORNEY	-	1,117	-	-	1,117	652	13	385	104	1,154	(0)	(0)	(0)	75	(69)	(42)		
W114	WARREN CO ATTYCHILD SUPP	-	80,726	-	-	80,726	47,105	934	27,842	12,342	88,223	(930)	(930)	(930)	4,477	(5,975)	(3,309)		
W115	WASHINGTON CO ATTORNEY	-	8,975	-	-	8,975	5,237	104	3,095	3,911	12,347	(583)	(583)	(583)	18	(1,131)	(511)		
W118	WHITLEY COUNTY ATTORNEY	-	-	-	-	-	-	-	-	20,300	20,300	(3,833)	(3,833)	(3,833)	(3,833)	(3,823)	(1,146)		
W119	WOLFE COUNTY ATTORNEY	-	14,609	-	1,155	15,764	8,525	169	5,039	151	13,884	443	443	443	1,422	(454)	(417)		
W120	WOODFORD COUNTY ATTORNEY	-	24,112	-	-	24,112	14,070	279	8,316	3,235	25,900	(192)	(192)	(192)	1,423	(1,670)	(963)		
X030	OWENSBORO DAVISS CO TOUR	-	43,239	-	-	43,239	25,230	500	14,913	260	40,903	14,687	14,687	14,687	17,583	12,002	2,768		
X034	FAYETTE CO ATTORNEY OFF	-	267,786	-	-	267,786	156,257	3,098	92,358	49,096	300,809	(4,625)	(4,625)	(4,625)	13,313	(21,025)	(11,438)		
X059	KENTON COUNTY ATTORNEY	-	160,002	-	-	160,002	93,363	1,851	55,184	2,588	152,986	2,286	2,286	2,286	13,004	(7,525)	(5,324)		
X105	GEORGETOWN WATER & SEWER	-	437,188	-	47,901	485,089	255,106	5,058	150,783	4,510	415,457	15,775	15,775	15,775	45,060	(11,565)	(11,699)		
X956	LOU FIREFIGHTERS PENS FUN	-	23,155	-	-	23,155	13,511	268	7,986	1,935	23,700	37	37	37	1,588	(1,383)	(858)		
TOTAL		-	354,589,691	-	-	19,878,606	374,468,297	206,908,647	4,102,134	122,295,751	30,495,199	363,801,731	4,146,110	4,146,110	4,146,112	27,898,056	(17,595,086)	(12,074,711)	



APPENDIX B

COLLECTIVE OPEB AMOUNTS – CERS HAZARDOUS SYSTEM

Appendix B: Collective OPEB Amounts for CERS Hazardous System

Participating Employer Code (1)	Participating Employer Name (2)	Employer Contributions for FYE June 30, 2018					Net OPEB Liability as of June 30, 2018					OPEB Expense					Implicit Subsidy Year Ending 6/30/2019 (18)
		2018 Proportionate Share (3)	2017 Proportionate Share (4)	Employer Contributions (5)	Implicit Subsidy (6)	Total Contributions (7)	Discount Rate (8) %	Less 1.00% 4.97% (9)	Discount Rate Plus 1.00% 6.97% (10)	Health Care Trend Rate 1% Decrease (11)	Health Care Trend Rate 1% Increase (12)	Proportionate Share of Aggregate Plan OPEB Expense (13)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (14)		Proportionate Share of Nonemployer Contributions (16)	Net Employer OPEB Expense (17)	
													Proportionate Share of Changes in Plan Contributions (14)	Gross Employer OPEB Expense (15)			
39932	JEFFERSON CO SHERIFF	1.233556%	1.361364%	642,455	(54,114)	588,341	8,794,754	12,225,141	6,048,639	5,989,652	12,268,989	1,475,971	(172,928)	1,303,043	-	1,303,043	(35,017)
39934	KENTON CO SHERIFF	0.275063%	0.279358%	143,257	(12,066)	131,191	1,961,088	2,726,008	1,348,749	1,335,595	2,735,786	329,118	(7,932)	321,186	-	321,186	(7,808)
39936	CAMPBELL CO SHERIFF	0.190621%	0.030088%	15,948	(1,343)	14,605	218,315	303,469	150,148	148,683	304,557	36,639	396	37,035	-	37,035	(869)
39938	FAYETTE CO SHERIFF	0.340658%	0.354206%	187,836	(15,821)	172,015	2,571,345	3,574,266	1,768,456	1,751,210	3,587,117	431,534	4,097	435,631	-	435,631	(10,238)
39940	DAVISS CO SHERIFF	0.351386%	0.351143%	183,007	(15,415)	167,592	2,505,240	3,482,406	1,722,992	1,706,189	3,494,897	420,440	(2,883)	417,557	-	417,557	(9,975)
39944	HARDIN COUNTY SHERIFF	0.209436%	0.205964%	109,078	(9,188)	99,890	1,493,194	2,075,613	1,026,952	1,016,937	2,083,572	250,594	2,492	253,086	-	253,086	(5,945)
39946	WARREN COUNTY SHERIFF	0.400702%	0.397604%	208,692	(17,578)	191,114	2,856,843	3,971,152	1,964,809	1,945,648	3,985,395	479,447	282	479,729	-	479,729	(11,375)
39948	BOONE COUNTY SHERIFF	1.559309%	1.547436%	812,112	(68,404)	743,708	11,117,241	15,453,512	7,645,942	7,571,377	15,508,939	1,865,741	865	1,866,606	-	1,866,606	(44,265)
39952	MADISON COUNTY SHERIFF	0.157926%	0.165373%	82,250	(6,928)	75,322	1,125,948	1,565,124	774,377	766,825	1,570,737	188,961	(8,327)	180,634	-	180,634	(4,483)
39962	BULLITT CO SHERIFF	0.302020%	0.302020%	149,132	(12,502)	136,630	2,031,933	2,824,489	1,474,574	1,383,845	2,834,620	341,008	(24,325)	316,683	-	316,683	(6,090)
A156	CITY OF ANCHORAGE	0.058402%	0.058008%	30,417	(2,562)	27,855	416,383	578,792	286,369	283,577	580,868	69,879	(32)	69,847	-	69,847	(1,658)
AB19	BELLEVUE/DAYTON FIRE	0.185658%	0.194366%	96,693	(8,144)	88,549	1,323,666	1,839,961	910,359	901,481	1,846,561	222,143	(12,705)	209,438	-	209,438	(5,270)
AC19	CAMPBELL CO FIRE DIST 1	0.081857%	0.075312%	42,632	(3,591)	39,041	583,607	811,243	401,379	397,465	814,152	97,943	7,539	105,482	-	105,482	(2,324)
AD19	SOUTHERN CAMPBELL F DIST	0.079704%	0.072182%	41,511	(3,496)	38,015	568,257	789,905	390,822	387,011	792,739	95,367	8,795	104,162	-	104,162	(2,263)
AS02	ALLEN CO AMBULANCE SVC	0.126493%	0.126587%	62,579	(5,259)	57,320	901,830	1,251,879	624,189	614,189	1,252,084	151,349	151,349	150,079	-	150,079	(3,591)
AS20	WOODFORD CO FIRE DISTRICT	0.038006%	0.040957%	19,794	(1,667)	18,127	270,967	376,658	186,359	184,542	378,009	45,475	(9,141)	36,334	-	36,334	(1,079)
B008	BURLINGTON FIRE PRO DIST	0.239859%	0.253797%	124,922	(10,522)	114,400	1,710,997	2,377,120	1,176,129	1,164,659	2,385,646	286,996	(9,815)	267,181	-	267,181	(6,809)
B015	CITY OF HILLVIEW	0.112644%	0.109295%	58,667	(4,941)	53,726	803,106	1,116,357	552,340	546,954	1,120,361	134,781	3,215	137,996	-	137,996	(3,198)
B045	CITY OF BELLEVONTE	0.029534%	0.025277%	15,382	(1,296)	14,086	210,565	292,696	144,818	143,405	293,766	35,338	5,119	40,457	-	40,457	(838)
B256	BUECHEL FIRE PROTECT DIST	0.131699%	0.137645%	68,591	(5,777)	62,814	938,960	1,305,201	645,775	639,477	1,309,883	157,580	3,934	161,514	-	161,514	(4,739)
B259	CITY OF LUDLOW	0.147756%	0.131672%	76,954	(6,482)	70,472	1,053,440	1,464,384	724,509	717,444	1,469,510	19,011	195,804	195,804	-	195,804	(4,194)
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	0.411733%	0.183709%	214,437	(18,072)	196,375	2,935,489	4,080,475	2,018,898	1,999,210	4,092,646	284,800	19,011	777,446	-	777,446	(11,688)
B656	LOUISVILLE AIRPORT AUTHORITY	0.368449%	0.414223%	191,894	(16,163)	175,731	2,626,892	3,651,509	1,806,659	1,789,400	3,664,606	440,856	(61,268)	379,588	-	379,588	(10,459)
B966	LAKE DREAMLAND FIRE DIST	0.027224%	0.032179%	14,179	(1,194)	12,985	194,096	269,803	133,491	132,189	270,771	32,574	26,057	26,057	-	26,057	(773)
C106	CITY OF SIMPSONVILLE	0.016264%	0.000000%	8,470	(713)	7,757	115,956	161,184	79,749	78,971	161,762	19,460	20,433	39,893	-	39,893	(462)
C166	FARDALL FIRE DISTRICT	0.149135%	0.132726%	71,572	(6,130)	65,442	1,063,272	1,478,000	739,572	731,271	1,478,443	178,443	(43,200)	135,243	-	135,243	(4,244)
C216	LOUISVILLE/CEFF CO METRO	27.722251%	27.762476%	14,438,174	(1,216,120)	13,222,054	197,648,490	274,741,010	135,933,749	134,608,099	275,726,425	33,170,518	(302,634)	32,867,524	-	32,867,524	(786,956)
C366	INDIAN HILLS POLICE DEPT	0.040034%	0.051965%	20,850	(1,756)	19,094	285,426	396,756	196,303	194,389	398,180	47,901	(15,461)	32,440	-	32,440	(1,136)
D024	CITY OF PEMBOURNE	0.005493%	0.006826%	2,861	(201)	2,660	39,163	54,438	26,934	26,672	54,634	4,835	6,572	4,835	-	4,835	(1,737)
D071	CITY OF LEVISTOWN	0.009366%	0.008209%	4,878	(411)	4,467	66,776	92,822	45,925	45,478	93,155	11,207	12,483	12,483	-	12,483	(266)
D088	CITY OF COAL RUN VILLAGE	0.024411%	0.024587%	12,714	(1,071)	11,643	174,211	241,925	119,697	118,530	242,793	29,208	825	30,033	-	30,033	(693)
D106	SIMPSONVILLE RURAL FIRE	0.053770%	0.047450%	28,004	(2,359)	25,645	383,359	532,887	263,657	263,085	534,798	64,337	7,509	71,846	-	71,846	(1,526)
G015	ZONETON FIRE PROT DIST	0.148370%	0.124066%	77,273	(6,509)	70,764	1,057,818	1,470,419	727,520	720,425	1,475,693	177,527	29,406	206,933	-	206,933	(4,212)
GS06	SHELBY CO SUB FIRE DIST	0.013063%	0.013140%	6,804	(573)	6,231	93,134	129,461	64,053	63,429	129,225	15,630	(216)	15,414	-	15,414	(371)
J002	CITY OF SCOTTSVILLE	0.063595%	0.031534%	33,121	(2,790)	30,331	453,407	630,257	311,833	308,792	632,518	76,093	39,992	116,085	-	116,085	(1,805)
J003	CITY OF LAWRENCEBURG	0.112101%	0.109468%	58,384	(4,918)	53,466	799,235	1,110,976	549,678	544,317	1,114,960	134,131	2,314	136,445	-	136,445	(3,182)
J007	CITY OF WOODBORO	0.383169%	0.383169%	194,192	(16,371)	177,821	2,530,946	3,425,321	1,821,326	1,814,646	3,425,321	463,822	(93,161)	370,661	-	370,661	(5,566)
J024	CITY OF HOPKINSVILLE	0.160119%	0.168418%	834,148	(70,260)	763,888	11,418,894	15,872,824	7,853,405	7,776,818	15,829,756	1,916,365	(125,644)	1,790,721	-	1,790,721	(45,466)
J037	CITY OF FANKFORT	1.509049%	1.532456%	785,396	(66,199)	719,197	10,589,907	14,955,411	7,399,496	7,327,335	15,009,052	1,805,604	(43,322)	1,762,282	-	1,762,282	(42,838)
J040	CITY OF LANCASTER	0.048314%	0.050524%	25,163	(2,119)	23,044	344,549	478,815	236,904	234,593	480,533	57,809	(3,235)	54,574	-	54,574	(1,372)
J059	KENTON COUNTY AIRPORT BD	1.500386%	1.442684%	781,424	(65,819)	715,605	10,697,144	14,869,556	7,357,018	7,285,271	14,922,889	1,795,238	59,391	1,854,629	-	1,854,629	(42,592)
J063	CITY OF LONDON	0.375030%	0.373419%	195,322	(16,452)	178,870	2,673,812	3,716,730	1,838,928	1,820,995	3,730,061	448,730	(1,367)	447,363	-	447,363	(10,646)
J064	CITY OF WHITESBORO	0.046835%	0.057322%	22,492	(1,855)	20,637	272,392	464,384	229,652	227,413	465,812	41,213	(14,215)	41,824	-	41,824	(1,330)
J084	CITY OF HARRODSBURG	0.091105%	0.100522%	47,469	(3,997)	43,472	602,895	802,895	446,726	442,369	906,133	100,009	(12,781)	96,228	-	96,228	(2,586)
J090	CITY OF BARDSTOWN	0.332616%	0.370810%	173,322	(14,591)	158,731	2,371,417	3,296,387	1,630,955	1,615,409	3,308,210	397,981	(51,351)	346,630	-	346,630	(9,442)
J100	CITY OF SOMERSET	0.903608%	0.908475%	470,613	(39,639)	430,974	4,442,359	8,955,195	4,430,767	4,387,557	8,987,315	1,081,183	(14,364)	1,066,819	-	1,066,819	(25,651)
J113	CITY OF MORGANFIELD	0.029340%	0.030984%	15,281	(1,287)	13,994	209,182	290,774	143,866	142,463	291,817	35,106	(2,347)	32,759	-	32,759	(883)
J124	CITY OF OAK GROVE	0.312031%	0.307812%	157,828	(13,578)	144,250	2,167,718	2,953,958	1,509,184	1,502,562	2,953,958	383,546	(400,368)	400,368	-	400,368	(1,918)
J156	CITY OF JEFFERSONVILLE	0.739170%	0.745590%	384,971	(32,426)	352,545	5,269,982	7,325,535	3,624,459	3,589,112	7,351,810	884,430	(14,836)	869,594	-	869,594	(20,833)
J210	BOYD CO AMBULANCE SERVICE	0.341208%	0.354624%	177,706	(14,968)	162,738	2,432,675	3,381,537	1,673,085	1,656,769	3,393,666	408,261	(20,075)	388,186	-	388,186	(9,686)
J256	CITY OF ST MATTHEWS	0.360959%	0.390371%	187,993	(15,835)	172,158	2,573,491	3,577,279	1,769,932	1,752,672	3,590,110	431,894	(40,495)	391,399	-	391,399	(10,247)
J259	CITY OF PARK HILLS	0.054411%	0.04739														

Appendix B: Collective OPEB Amounts for CERS Hazardous System

Participating Employer Code	Participating Employer Name	Employer Contributions for FYE June 30, 2018					Net OPEB Liability as of June 30, 2018					OPEB Expense					Implicit Subsidy Year Ending 6/30/2019
		Proportionate Share 2018	Proportionate Share 2017	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.97%	Discount Rate 4.97%	Discount Rate 6.97%	Health Care 1% Decrease	Health Care 1% Increase	Proportionate Share of OPEB Expense	Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
K114	CITY OF BOWLING GREEN	2.471142%	2.557329%	1,287,009	(108,404)	1,178,605	17,618,240	24,490,221	12,117,039	11,998,871	24,578,061	2,956,765	(131,499)	2,825,266		2,825,266	(70,149)
K115	CITY OF SPRINGFIELD	0.051092%	0.046973%	26,609	(2,241)	24,368	364,265	506,347	250,525	4,748	508,163	61,132		65,880		65,880	(1,450)
K120	CITY OF VERSAILLES	0.459298%	0.417737%	239,209	(20,148)	219,061	3,274,608	4,551,867	2,252,129	2,230,166	4,568,193	549,558	48,420	597,978		597,978	(13,038)
K256	JEFFERSON TOWN FIRE DIST	0.478057%	0.448090%	248,979	(20,971)	228,008	3,408,353	4,737,774	2,344,113	2,321,252	4,754,771	572,004	8,779	580,383		580,383	(13,571)
K315	MT WASHINGTON FIRE P DIST	0.159816%	0.154708%	83,235	(7,011)	76,224	1,139,423	1,583,554	783,644	5,013	1,589,533	191,223		196,236		196,236	(4,537)
K366	ST MATTHEWS FIRE DIST.	0.519478%	0.400196%	270,552	(22,788)	247,764	3,703,667	5,148,280	2,547,217	2,522,376	5,166,746	621,565	146,221	767,786		767,786	(14,747)
K414	CITY OF SMITHS GROVE	0.008297%	0.008645%	4,321	(364)	3,957	59,154	82,227	40,684	4,287	82,522	9,928	(516)	9,412		9,412	(236)
K419	ALEXANDRIA FIRE DISTRICT	0.170877%	0.188077%	88,995	(7,496)	81,499	1,218,284	1,693,474	837,881	829,710	1,699,548	204,457	(23,316)	181,141		181,141	(4,851)
K466	CAMP TAYLOR FIRE PRO DIST	0.059595%	0.057999%	31,038	(2,614)	28,424	424,888	590,615	292,219	289,369	590,734	71,306	(11,375)	60,131		60,131	(1,692)
K559	CITY OF WINCHESTER	0.142559%	0.134109%	69,928	(7,995)	61,933	1,209,433	1,806,675	924,754	884,976	1,812,754	218,076	(41,958)	176,118		176,118	(5,174)
K666	MCMAHAN FIRE PRO DIST 14	0.098611%	0.091794%	51,358	(4,326)	47,032	703,056	977,283	483,531	478,815	980,788	117,990	7,731	125,721		125,721	(2,799)
K689	CITY OF EDGEWOOD	0.323161%	0.297216%	168,307	(14,176)	154,131	2,304,007	3,202,683	1,584,593	1,569,140	3,214,170	386,668	29,896	416,564		416,564	(7,118)
K719	CENTRAL CAMPBELL CO FIRE	0.250734%	0.225977%	130,586	(10,999)	119,587	1,787,632	2,484,896	1,229,453	1,217,463	2,493,809	300,008	29,051	329,059		329,059	(7,118)
K759	LAKESIDE CRESTVIEW HILLS POL	0.142542%	0.133897%	74,238	(6,253)	67,985	1,016,267	1,411,661	698,943	692,127	1,417,728	170,554	9,645	180,199		180,199	(4,046)
K866	HIGHVIEW FIRE DISTRICT	0.120478%	0.122503%	62,567	(5,462)	57,105	858,959	1,119,258	584,993	584,993	1,198,278	144,154		140,498		140,498	(3,420)
K869	CITY OF FORT MITCHELL	0.325352%	0.330633%	169,448	(14,273)	155,175	2,319,628	3,224,307	1,595,336	1,579,778	3,235,962	389,289	(9,637)	379,652		379,652	(9,236)
L001	ADAIR CO AMBULANCE SER	0.089960%	0.089026%	46,852	(3,946)	42,906	641,378	891,547	441,111	436,810	894,745	107,639	365	108,004		108,004	(2,554)
L005	CITY OF GLASGOW	0.553806%	0.547559%	288,430	(24,294)	264,136	3,948,412	5,488,487	2,715,542	2,689,059	5,508,173	662,639	2,876	665,515		665,515	(15,721)
L009	CITY OF PARIS	0.217835%	0.250955%	113,452	(9,556)	103,896	1,553,075	2,158,851	1,068,536	1,057,719	2,166,549	260,643	(43,888)	216,755		216,755	(6,184)
L015	CITY OF MT WASHINGTON	0.218992%	0.190319%	114,049	(9,606)	104,443	1,561,253	2,170,218	1,073,700	1,063,288	2,178,002	262,016	34,444	296,460		296,460	(6,216)
L031	EDMONSON CO AMBULANCE DIS	0.094146%	0.093961%	465,685	(39,224)	426,461	6,374,898	8,863,422	4,394,370	4,341,613	8,869,861	1,069,861	(7,883)	1,061,976		1,061,976	(25,382)
L031	EDMONSON CO AMBULANCE DIS	0.049183%	0.049586%	25,615	(2,158)	23,457	350,655	487,427	241,165	238,813	489,176	58,848	(957)	57,891		57,891	(1,396)
L035	CITY OF FLEMINGSBURG	0.038515%	0.042839%	20,059	(1,690)	18,369	274,596	381,702	188,855	187,013	383,071	46,084	(5,821)	40,263		40,263	(1,093)
L039	CITY OF WARSAW	0.008579%	0.018293%	4,468	(376)	4,092	61,165	85,022	42,066	41,656	85,327	10,265	(12,370)	(2,105)		(2,105)	(2,444)
L044	GREEN CO AMBULANCE SVC	0.048589%	0.053218%	25,306	(2,131)	23,175	346,420	481,541	238,252	235,929	483,268	58,138	(6,299)	51,839		51,839	(1,379)
L052	CITY OF MURKIN	0.012849%	0.019402%	9,661	(804)	8,857	132,247	180,360	90,953	90,956	181,498	22,194	(2,192)	20,002		20,002	(527)
L052	CITY OF EMMENANCE	0.053107%	0.057233%	27,659	(2,330)	25,329	378,631	526,316	260,406	257,866	528,204	63,543	4	63,547		63,547	(1,508)
L057	CITY OF NICHOLASVILLE	0.996994%	1.012635%	519,250	(43,736)	475,514	7,108,163	9,880,696	4,888,677	4,841,002	9,916,136	1,192,921	(28,845)	1,164,076		1,164,076	(28,302)
L061	CITY OF BARBOURVILLE	0.049549%	0.062876%	25,806	(2,174)	23,632	353,264	491,055	242,959	240,590	492,816	59,286	(41,972)	17,314		17,314	(1,407)
L072	CITY OF EDDYVILLE	0.042130%	0.043182%	21,942	(1,848)	20,094	300,370	417,529	206,581	204,566	419,026	48,695		48,695		48,695	(1,196)
L073	CITY OF PADUCAH	1.588924%	1.640259%	827,536	(69,703)	757,833	11,328,384	15,747,011	7,791,156	7,715,156	15,803,491	1,901,176	(39,387)	1,821,789		1,821,789	(45,105)
L076	CITY OF SALVERSVILLE	0.029822%	0.028102%	15,532	(1,308)	14,224	215,619	295,551	146,330	144,804	296,611	35,683		37,589		37,589	(847)
L086	CITY OF TOMPKINSVILLE	0.077859%	0.070187%	40,550	(3,416)	37,134	555,103	771,621	381,775	378,052	774,388	93,160	9,001	102,161		102,161	(2,210)
L090	CITY OF NEW HAVEN	0.008496%	0.008204%	4,425	(373)	4,052	60,753	84,199	41,659	41,253	84,500	10,166	292	10,458		10,458	(241)
L107	CITY OF FRANKLIN	0.192160%	0.193432%	100,080	(8,430)	91,650	1,370,023	1,904,399	942,241	933,052	1,911,230	229,923	(3,355)	226,568		226,568	(5,555)
L108	SPENCER CO FIRE DIST	0.019793%	0.019059%	10,308	(868)	9,440	141,116	196,158	97,053	96,107	196,862	23,683	749	24,432		24,432	(622)
L108	CITY OF ELKTON	0.013015%	0.013865%	9,069	(763)	8,306	130,863	183,448	92,328	92,328	183,448	21,235	(2,415)	18,820		18,820	(540)
L159	ELSMERE FIRE PROTECTION	0.115081%	0.120973%	59,936	(5,048)	54,888	820,481	1,140,509	564,290	558,787	1,144,599	137,696	(8,501)	129,195		129,195	(3,267)
L366	EASTWOOD FIRE PRO DIST	0.156936%	0.155924%	81,735	(6,844)	74,851	1,118,890	1,555,312	760,523	762,018	1,560,891	187,777	(144)	187,633		187,633	(4,455)
L456	HARRDOS CREEK FIRE DIST	0.350905%	0.348241%	182,757	(15,393)	167,364	2,501,810	3,477,639	1,720,633	1,703,854	3,490,113	419,864	185	420,049		420,049	(9,961)
L566	LYNDON FIRE PROTECT DIST	0.302420%	0.278378%	157,505	(13,267)	144,238	2,156,132	2,997,129	1,482,891	1,468,430	3,007,879	361,851	27,676	389,527		389,527	(8,585)
L566	FERN CREEK FIRE DIST	0.191117%	0.171812%	99,537	(8,384)	91,153	1,362,587	1,894,063	937,126	927,987	1,900,856	228,675	22,693	251,368		251,368	(11,428)
L766	PLEASURE RIDGE PARK FIRE	0.428945%	0.427586%	204,584	(18,817)	185,767	3,058,203	4,251,075	2,102,296	2,082,296	4,256,200	512,240	(21,751)	511,065		511,065	(12,177)
L966	WORTHINGTON FIRE DEPT	0.388838%	0.391857%	202,513	(17,058)	185,455	2,772,257	3,835,354	1,906,635	1,888,041	3,867,396	465,252	(7,351)	457,901		457,901	(5,035)
M014	CITY OF HARDINSBURG	0.028348%	0.027587%	14,764	(1,244)	13,520	202,110	280,942	139,002	137,646	281,950	33,919	717	34,636		34,636	(803)
M015	BULLITT CO FISCAL COURT	0.121147%	0.125357%	63,095	(5,314)	57,781	863,729	1,200,626	594,034	588,241	1,204,932	144,955	(6,427)	138,528		138,528	(3,459)
M042	CITY OF MAYFIELD	0.547420%	0.487406%	285,105	(24,014)	261,091	3,902,883	5,425,199	2,684,228	2,658,051	5,444,658	654,998	70,719	725,717		725,717	(15,540)
M042	CITY OF FALMOUTH	0.040023%	0.040226%	20,384	(1,679)	18,705	285,388	390,979	194,488	194,488	390,979	47,863	1,808	49,671		49,671	(1,381)
M059	KENTON COUNTY FISCAL CT	0.519888%	0.543369%	287,484	(24,215)	263,269	3,935,451	5,470,470	2,706,627	2,680,232	5,490,991	660,463	5,894	666,357		666,357	(15,670)
M069	CITY OF STANFORD	0.059953%	0.061564%	31,225	(2,630)	28,595	427,441	594,163	293,975	291,108	596,295	71,735	(2,583)	69,152		69,152	(1,702)
M076	CITY OF RICHMOND	1.048119%	1.033121%	545,876	(45,979)	499,897	7,472,663	10,387,370	5,139,364	5,089,244	10,424,627	1,254,093	9,461	1,263,554		1,263,554	(29,753)
M081	CITY OF MAYSVILLE	0.326280%	0.228819%	169,932	(14,313)	155,619	2,326,244	3,233,594	1,599,887	1,584,284	3,245,192	390,400	120,363	510,763		510,763	(9,262)
M085	CITY OF EDMONTON	0.038684%	0.046914%	20,147													

Appendix B: Collective OPEB Amounts for CERS Hazardous System

Participating Employer Code (1)	Participating Employer Name (2)	2018		Employer Contributions for FYE June 30, 2018			Net OPEB Liability as of June 30, 2018					OPEB Expense				Implicit Subsidy Year Ending 6/30/2019 (18)	
		Proportionate Share (3)	Proportionate Share (4)	Employer Contributions (5)	Implicit Subsidy (6)	Total Contributions (7)	Discount Rate 5.97% (8)	Discount Rate Less 1.00% 4.97% (9)	Discount Rate Plus 1.00% 6.97% (10)	Health Care Trend Rate 1% Decrease (11)	Health Care Trend Rate 1% Increase (12)	Deferred Amounts from Changes in Proportionate Share & Proportionate Share of Plan Contributions (14)		Gross Employer OPEB Expense (15)	Proportionate Share of Nonemployer Contributions (16)		Net Employer OPEB Expense (17)
												Proportionate Share of Plan Contributions (13)	Proportionate Share of Nonemployer Contributions (16)				
V003	ANDERSON CO FISCAL COURT	0.099042%	0.096310%	51,583	(4,345)	47,238	706,129	981,554	485,644	480,908	985,075	118,505	2,558	121,063	-	121,063	(2,812)
V005	BARREN CO FISCAL CT	0.277765%	0.292512%	144,664	(12,185)	132,479	1,980,525	2,752,786	1,361,998	1,348,715	2,762,660	332,351	2,762,660	311,168	-	311,168	(7,885)
V007	BELL CO FISCAL CT	0.049690%	0.045090%	25,880	(2,180)	23,700	354,270	492,452	243,651	241,275	494,218	59,455	5,370	64,825	-	64,825	(1,411)
V008	BOONE CO FISCAL CT	0.343930%	0.360650%	225,518	(19,079)	207,439	3,100,875	4,310,368	2,132,643	2,111,845	4,325,828	530,401	31,836	552,237	-	552,237	(12,307)
V009	BOURBON CO FISCAL COURT	0.062865%	0.065476%	32,741	(2,758)	29,983	448,202	623,023	308,253	305,247	625,257	75,219	3,875	71,344	-	71,344	(1,785)
V011	BOYLE COUNTY FISCAL COURT	0.292806%	0.311428%	152,498	(12,845)	139,653	2,087,588	2,901,850	1,435,750	1,421,748	2,912,258	350,348	(26,223)	324,125	-	324,125	(8,312)
V012	BRACKEN CO FISCAL COURT	0.028722%	0.027374%	14,959	(1,260)	13,699	204,776	284,649	140,836	139,462	285,670	34,366	1,445	35,811	-	35,811	(815)
V013	BREATHITT CO FISCAL COURT	0.028962%	0.019101%	4,321	(364)	3,957	59,147	82,217	40,679	40,282	82,512	9,926	(13,748)	(3,822)	-	(3,822)	(236)
V014	BRECKINRIDGE CO FISCAL CT	0.049946%	0.016632%	26,013	(2,191)	23,822	356,095	494,989	244,906	242,518	496,765	59,761	41,702	101,463	-	101,463	(1,418)
V017	CALDWELL CO FISCAL COURT	0.075267%	0.079030%	39,202	(3,302)	35,900	526,618	745,937	359,058	365,466	745,608	90,058	4,180	85,878	-	85,878	(2,137)
V019	CAMPBELL CO FISCAL CT	0.362817%	0.368516%	188,960	(15,916)	173,044	2,586,738	3,595,693	1,779,043	1,761,693	3,608,590	434,117	(10,506)	423,611	-	423,611	(10,299)
V023	CASEY CO FISCAL COURT	0.039244%	0.047125%	20,439	(1,722)	18,717	279,794	388,927	192,430	190,553	390,322	46,956	(10,329)	36,627	-	36,627	(1,114)
V025	CLARK COUNTY FISCAL COURT	0.312693%	0.313315%	162,855	(13,171)	149,684	2,229,374	3,098,940	1,533,264	1,518,311	3,110,555	374,143	(3,626)	370,517	-	370,517	(8,877)
V030	DAVNESS CO FISCAL COURT	0.650882%	0.641204%	338,989	(28,535)	310,456	4,640,525	6,450,558	3,191,546	3,160,421	6,473,694	778,792	6,336	785,128	-	785,128	(18,477)
V032	ELLIOTT CO FISCAL CT	0.002484%	0.014882%	1,294	(109)	1,185	17,710	24,618	12,800	12,061	24,706	2,972	(15,711)	(12,739)	-	(12,739)	(71)
V035	FLEMING CO FISCAL CT	0.051757%	0.049551%	26,566	(2,270)	24,686	369,006	512,937	253,786	251,311	514,777	61,928	2,367	64,295	-	64,295	(1,469)
V037	FRANKLIN CO FISCAL COURT	0.735518%	0.758114%	383,609	(32,266)	350,803	5,243,945	7,289,342	3,606,551	3,571,380	7,315,487	880,660	(35,272)	844,788	-	844,788	(20,879)
V041	GRANT COUNTY FISCAL COURT	0.112980%	0.132171%	58,842	(4,956)	53,886	805,502	1,119,687	553,988	548,585	1,123,703	135,183	(25,310)	109,873	-	109,873	(3,207)
V043	GRAYSON CO FISCAL COURT	0.406368%	0.455199%	211,643	(17,827)	193,816	2,897,239	4,027,305	1,992,592	1,973,620	4,041,750	486,226	(65,480)	420,746	-	420,746	(11,536)
V047	HARDIN CO FISCAL COURT	0.741144%	0.728971%	385,999	(32,512)	353,487	5,284,056	7,345,098	3,634,138	3,598,697	7,371,443	886,792	8,674	895,466	-	895,466	(21,039)
V049	HARRISON CO FISCAL COURT	0.089981%	0.096766%	46,863	(3,947)	42,916	641,512	891,756	441,214	436,912	894,954	107,664	(9,403)	98,261	-	98,261	(2,554)
V052	HENRY CO FISCAL COURT	0.058084%	0.055776%	30,251	(2,548)	27,703	415,058	575,641	284,810	282,033	577,705	69,499	2,393	71,892	-	71,892	(1,649)
V054	HOPKINS CO FISCAL COURT	0.290498%	0.301118%	151,296	(12,744)	138,552	2,071,133	2,878,977	1,424,433	1,410,541	2,889,303	347,586	(16,076)	331,510	-	331,510	(8,246)
V057	JESSAMINE CO FISCAL COURT	0.498818%	0.509207%	259,792	(21,882)	237,910	3,556,730	4,943,529	2,422,060	2,422,060	4,961,261	596,845	(17,676)	579,169	-	579,169	(14,160)
V060	KNOTT CO FISCAL CT	0.040024%	0.057789%	20,845	(1,756)	19,089	285,355	396,657	196,254	194,340	398,080	47,889	(22,843)	25,046	-	25,046	(1,136)
V063	LARUE CO FISCAL COURT	0.305128%	0.044039%	20,061	(1,690)	18,371	274,512	381,732	198,070	198,070	381,732	46,087	(7,361)	38,751	-	38,751	(1,093)
V068	LAUREL COUNTY FISCAL COURT	0.076457%	0.087758%	39,820	(3,354)	36,466	545,107	757,726	374,201	371,244	760,444	91,482	(14,995)	76,487	-	76,487	(2,170)
V069	LETCHER CO FISCAL COURT	0.083423%	0.099355%	43,408	(3,660)	39,788	594,772	826,763	409,058	405,069	829,728	99,817	(20,918)	78,899	-	78,899	(2,368)
V070	LIVINGSTON CO FISCAL CT	0.049937%	0.052100%	26,008	(2,191)	23,817	356,031	494,900	244,862	242,474	496,675	59,750	(3,191)	56,559	-	56,559	(1,418)
V072	LYON COUNTY FISCAL COURT	0.044174%	0.049321%	21,571	(1,817)	19,754	295,286	410,463	203,085	201,104	411,935	49,556	(3,545)	46,011	-	46,011	(1,176)
V073	MCCRACKEN CO FISCAL COURT	0.761445%	0.765748%	396,572	(33,403)	363,169	5,428,794	7,546,291	3,733,582	3,697,271	7,578,357	911,082	(12,353)	898,729	-	898,729	(21,615)
V076	MADISON CO FISCAL COURT	0.154640%	0.148902%	80,539	(6,784)	73,755	1,102,520	1,532,558	758,764	750,870	1,538,059	185,029	6,995	192,024	-	192,024	(4,390)
V078	MARION CO FISCAL COURT	0.065179%	0.068653%	33,946	(2,859)	31,087	464,700	645,956	319,600	316,483	648,273	77,988	(4,874)	73,114	-	73,114	(1,850)
V079	MARSHALL CO FISCAL COURT	0.384353%	0.358848%	200,177	(16,861)	183,316	2,740,281	3,809,125	1,884,643	1,866,264	3,822,788	459,885	(28,784)	488,669	-	488,669	(10,911)
V081	MASON CO FIS CT	0.097408%	0.092915%	50,732	(4,273)	46,459	694,880	965,361	477,632	472,974	968,233	116,550	4,801	121,351	-	121,351	(2,765)
V083	MEIFEE CO FISCAL COURT	0.037380%	0.037298%	19,468	(1,640)	17,828	266,504	370,454	183,290	181,502	371,783	44,726	(2,36)	44,490	-	44,490	(1,061)
V087	MONTGOMERY CO FISCAL CT	0.128648%	0.126174%	67,002	(5,644)	61,358	917,200	1,274,964	630,815	624,663	1,279,537	153,930	1,962	155,892	-	155,892	(3,532)
V088	MORGAN CO FISCAL CT	0.027023%	0.029274%	14,074	(1,185)	12,889	192,663	267,811	132,505	131,213	268,772	32,333	(3,094)	29,239	-	29,239	(767)
V090	NELSON CO FISCAL CT	0.231535%	0.233621%	120,587	(10,517)	110,040	1,650,751	2,294,625	1,135,311	1,124,241	2,302,855	277,036	(4,742)	272,294	-	272,294	(6,573)
V093	OLDHAM CO FISCAL COURT	0.652553%	0.652894%	339,860	(28,626)	311,234	4,652,438	6,467,118	3,199,739	3,168,535	6,490,314	780,791	(6,357)	774,434	-	774,434	(18,524)
V094	OWEN COUNTY FISCAL COURT	0.031148%	0.028646%	16,222	(1,366)	14,856	222,073	308,692	152,732	151,242	309,799	38,269	2,883	40,152	-	40,152	(884)
V096	PENDLETON CO FISCAL COURT	0.070414%	0.069396%	36,672	(3,089)	33,583	502,023	697,837	345,269	341,902	700,340	84,252	7,482	91,734	-	91,734	(1,999)
V100	PULASKI CO FISCAL CT	0.479329%	0.441114%	249,642	(21,027)	228,615	3,417,421	4,750,384	2,350,550	2,327,429	4,767,422	573,526	44,004	617,530	-	617,530	(13,607)
V103	ROWAN CO FISCAL COURT	0.148706%	0.164135%	77,448	(6,523)	70,925	1,060,213	1,473,749	729,167	722,057	1,479,035	177,929	(20,874)	157,055	-	157,055	(4,221)
V105	SCOTT CO FISCAL CT	1.170131%	1.117940%	609,422	(51,331)	558,091	8,342,560	11,596,568	5,737,640	5,681,685	11,638,162	1,400,082	55,417	1,455,499	-	1,455,499	(33,217)
V106	SHELBY CO FISCAL COURT	0.615205%	0.674476%	320,408	(26,988)	293,420	4,386,162	6,096,981	3,016,606	2,987,188	6,118,850	736,104	(80,587)	655,517	-	655,517	(17,464)
V107	SIMPSON CO FISCAL COURT	0.104898%	0.102977%	54,633	(4,602)	50,031	747,880	1,039,590	514,359	509,342	1,043,319	125,512	1,478	126,990	-	126,990	(2,978)
V108	SPENCER CO TREASURER	0.165926%	0.165926%	86,417	(7,279)	79,138	1,182,985	1,644,407	813,604	805,670	1,650,306	199,533	15,079	197,026	-	197,026	(4,710)
V109	TAYLOR COUNTY FISCAL COURT	0.074879%	0.071853%	38,998	(3,285)	35,713	533,857	742,087	367,163	363,582	744,749	89,594	3,149	92,743	-	92,743	(2,126)
V112	TRIMBLE CO FISCAL COURT	0.014218%	0.015444%	7,405	(624)	6,781	101,369	140,907	69,717	69,037	141,413	17,012	(1,681)	15,331	-	15,331	(404)
V113	UNION COUNTY FISCAL COURT	0.035695%	0.041202%	18,591	(1,566)	17,025	254,491	353,755	175,027	173,321	355,024	42,710	(7,293)	35,417	-	35,417	(1,013)
V115	WASHINGTON CO FIS COURT	0.061566%	0.076441%	32,064	(2,701)	29,363	438,941	610,149	301,884	298,							

**Appendix B: Collective OPEB Amounts
for CERS Hazardous System**

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions					Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions					2019	2020	2021	2022	2023	Thereafter
		Liability Experience	Assumption Changes	Investment Experience	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	(29)	(30)						
(1)	(2)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
39932	JEFFERSON CO SHERIFF	-	2,698,867	-	-	2,698,867	982,841	24,057	836,098	613,257	2,456,253	355,063	355,063	(130,330)	(337,181)	-	-
39934	KENTON CO SHERIFF	-	601,804	-	-	601,804	219,158	5,364	186,436	28,029	438,987	109,801	109,801	1,561	(58,346)	-	-
39936	CAMPBELL CO SHERIFF	-	66,995	-	1,457	68,452	24,397	597	20,755	36	45,785	13,503	13,503	1,453	(5,792)	-	-
39938	FAYETTE CO SHERIFF	-	789,075	-	15,130	804,205	287,356	7,034	244,452	418	539,260	158,467	158,467	16,542	(68,532)	-	-
39940	DAVESS CO SHERIFF	-	768,789	-	-	768,789	279,968	6,853	238,168	10,071	535,060	147,518	147,518	9,243	(70,550)	-	-
39944	HARDIN COUNTY SHERIFF	-	458,220	-	9,185	467,405	166,869	4,084	141,955	243	313,151	92,135	92,135	9,719	(39,735)	-	-
39946	WARREN COUNTY SHERIFF	-	876,686	-	1,655	878,341	319,261	7,815	271,594	469	599,139	171,792	171,792	14,109	(78,490)	-	-
39948	BOONE COUNTY SHERIFF	-	3,411,574	-	5,620	3,417,194	1,242,386	30,410	1,056,892	1,825	2,331,513	668,286	668,286	54,675	(305,563)	-	-
39952	MADISON COUNTY SHERIFF	-	345,522	-	-	345,522	125,828	3,080	107,041	29,483	265,432	59,269	59,269	12,876	(35,574)	-	-
39962	BULLITT CO SHERIFF	-	623,545	-	-	623,545	227,075	5,558	193,772	85,502	511,307	197,862	197,862	14,393	(59,200)	-	-
A156	CITY OF ANCHORAGE	-	127,776	-	-	127,776	46,532	1,139	39,585	86	87,342	24,965	24,965	1,984	(11,480)	-	-
AB19	BELLEVEUE/DAYTON FIRE	-	406,197	-	-	406,197	147,924	3,621	125,838	45,011	322,394	66,761	66,761	(6,295)	(43,423)	-	-
AC19	CAMPBELL CO FIRE DIST 1	-	179,093	-	26,886	205,979	65,220	1,596	55,482	89	122,887	42,576	42,576	10,362	(11,921)	-	-
AD19	SOUTHERN CAMPBELL F DIST	-	174,382	-	31,340	205,722	63,504	1,554	54,023	85	119,166	42,910	42,910	11,544	(10,808)	-	-
AS02	ALLEN CO AMBULANCE SVC	-	276,747	-	-	276,747	100,782	2,467	95,735	4,450	193,434	52,871	52,871	7,905	-	-	-
AS20	WOODFORD CO FIRE DISTRICT	-	83,152	-	-	83,152	30,281	741	25,760	32,429	89,211	7,126	7,126	(7,828)	(12,485)	-	-
B008	BURLINGTON FIRE PRO DIST	-	524,782	-	-	524,782	191,109	4,678	162,575	70,224	428,586	82,850	82,850	(11,535)	(5,970)	-	-
B015	CITY OF HILLVIEW	-	246,451	-	11,593	258,044	89,750	2,197	76,350	129	168,426	51,429	51,429	7,101	(20,341)	-	-
B045	CITY OF BELLEFONTE	-	64,617	-	18,213	82,830	23,531	576	20,018	30	44,155	17,760	17,760	6,137	(2,982)	-	-
B256	BUECHEL FIRE PROTECT DIST	-	288,141	-	14,176	302,317	104,932	2,568	89,265	151	196,916	60,304	60,304	8,478	(23,685)	-	-
B259	CITY OF LUZUOLO	-	323,272	-	67,705	390,977	117,225	2,882	100,148	155	220,910	82,254	82,254	24,107	-	-	-
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	-	1,011,343	-	1,011,343	1,011,343	328,050	8,030	279,071	217	615,368	461,031	461,031	298,960	57,774	-	-
B656	LOUISVILLE AIRPORT AUTHOR	-	806,121	-	-	806,121	293,563	7,186	249,733	217,306	767,788	96,437	96,437	(48,542)	(105,998)	-	-
B956	LAKE DREAMLAND FIRE DIST	-	59,563	-	-	59,563	21,691	531	18,452	23,121	63,795	5,136	5,136	(5,576)	(8,926)	-	-
C106	CITY OF SIMPSONVILLE	-	35,584	-	72,536	108,120	12,958	317	11,024	24,299	27,394	27,394	20,991	8,042	-	-	-
C156	FARMASIDE FIRE DISTRICT	-	326,289	-	-	326,289	118,526	2,581	110,083	153,596	376,411	201,543	201,543	(38,136)	(53,210)	-	-
C256	LOUISVILLE/JEFF CO METRO	-	60,652,843	-	-	60,652,843	22,087,825	540,642	18,700,005	1,061,328	42,479,800	11,563,136	11,563,136	654,088	(5,607,315)	-	-
C356	INDIAN HILLS POLICE DEPT	-	87,589	-	-	87,589	31,897	781	27,135	54,862	114,775	1,674	1,674	(14,077)	(16,357)	-	-
D024	CITY OF PEMBROKE	-	12,018	-	-	12,018	4,377	107	3,723	6,162	14,369	614	614	(1,547)	(2,032)	-	-
D071	CITY OF LEWISBURG	-	20,492	-	4,545	25,037	7,462	183	6,348	10	14,003	5,285	5,285	1,599	(1,137)	-	-
D098	CITY OF COAL RUN VILLAGE	-	53,408	-	2,967	56,375	19,450	476	16,546	28	36,500	11,273	11,273	1,667	(4,337)	-	-
D106	SIMPSONVILLE RURAL FIRE	-	117,642	-	-	117,642	26,735	1,049	24,813	80,391	100,524	30,524	30,524	9,368	(6,425)	-	-
G015	ZONETON FIRE PRO DIST	-	324,615	-	104,598	429,213	118,214	2,894	100,564	147	221,819	92,912	92,912	34,522	(12,953)	-	-
G506	SHELBY CO SUB FIRE DIST	-	28,580	-	-	28,580	10,408	255	8,854	761	20,278	5,375	5,375	235	(2,682)	-	-
J002	CITY OF SCOTTSVILLE	-	139,138	-	142,024	281,162	50,670	1,240	43,104	37	95,051	67,212	67,212	42,180	9,506	-	-
J003	CITY OF LAWRENCEBURG	-	245,263	-	8,394	253,657	89,317	2,186	75,982	129	167,614	50,296	50,296	6,182	(20,730)	-	-
J007	CITY OF MIDDLEBORO	-	604,634	-	-	604,634	217,598	7,531	210,657	31,469	508,455	156,382	156,382	4,412	(80,598)	-	-
J024	CITY OF HOPKINSVILLE	-	3,504,143	-	-	3,504,143	1,276,097	31,235	1,085,570	445,242	2,838,144	559,886	559,886	(70,352)	(383,421)	-	-
J037	CITY OF FRANKFORT	-	3,301,612	-	-	3,301,612	1,202,341	29,430	1,022,826	153,074	2,407,671	602,586	602,586	8,761	(319,993)	-	-
J040	CITY OF LANCASTER	-	105,705	-	-	105,705	38,494	942	32,747	11,461	83,644	17,445	17,445	(1,567)	(11,261)	-	-
J059	KENTON COUNTY AIRPORT BD	-	3,282,658	-	213,217	3,495,875	1,195,439	29,261	1,016,954	1,702	2,243,356	701,591	701,591	111,158	(261,821)	-	-
J063	CITY OF LONDON	-	820,519	-	-	820,519	298,807	7,314	254,194	4,678	564,993	159,155	159,155	11,575	(74,357)	-	-
J064	CITY OF WHITESBURG	-	102,469	-	-	102,469	42,841	913	31,745	5,831	120,404	5,831	5,831	(12,596)	(54,200)	-	-
J084	CITY OF HARRODSBURG	-	199,326	-	-	199,326	72,588	1,777	61,751	45,327	161,443	26,214	26,214	(9,635)	(24,908)	-	-
J090	CITY OF BARDSTOWN	-	727,723	-	-	727,723	265,013	6,487	225,446	182,121	679,067	91,016	91,016	(39,863)	(93,513)	-	-
J100	CITY OF SOMERSET	-	1,976,982	-	-	1,976,982	719,953	17,622	612,461	50,566	1,400,602	372,401	372,401	16,821	(185,244)	-	-
J113	CITY OF MORGANFIELD	-	64,192	-	-	64,192	23,377	572	19,887	8,317	52,153	10,211	10,211	(1,334)	(7,049)	-	-
J118	CITY OF CORBIN	-	54,000	-	-	54,000	158,564	6,980	181,271	343	481,494	152,905	152,905	261,219	(54,290)	-	-
J156	CITY OF JEFFERSONTOWN	-	1,617,212	-	-	1,617,212	588,937	14,415	501,006	52,318	1,156,676	301,546	301,546	10,674	(153,230)	-	-
J210	BOYD CO AMBULANCE SERVICE	-	746,521	-	-	746,521	271,859	6,654	231,269	71,099	580,881	125,970	125,970	(8,297)	(78,004)	-	-
J256	CITY OF ST MATTHEWS	-	789,733	-	-	789,733	287,596	7,039	244,656	143,575	682,866	114,004	114,004	(28,032)	(93,108)	-	-
J259	CITY OF PARK HILLS	-	119,045	-	29,846	148,891	43,352	1,061	36,880	56	81,349	31,674	31,674	10,261	(6,069)	-	-
J319	CITY OF ALEXANDRIA	-	365,990	-	13,258	379,248	133,282	3,262	113,382	192	250,118	75,259	75,259	9,431	(30,820)	-	-
J324	CITY OF OAK GROVE	-	268,962	-	3,348	272,310	97,947	2,397	85,223	143	183,810	53,505	53,505	5,129	(23,640)	-	-
J356	CITY OF WEST BUECHEL	-	216,889	-	-	216,889	78,984	1,933	67,191	29,031	177,139	34,240	34,240	(4,769)	(23,960)	-	-
J359	CITY OF FORT WRIGHT	-	492,349	-	-	492,349	179,298	4,389	152,528	4,822	341,037	94,932	94,932	6,378	(44,930)	-	-
J410	CANNONSBURG VOL FIRE DEPT	-	25,570	-	518	26,088	9,312	228	7,921	14	17,475	5,142	5,142	544	(2,217)	-	-
J419	CITY OF COLD SPRING	-	198,049	-	-	198,049	72,123	1,765	61,355	102,204	237,447	9,940	9,940	(25,676)	(33,603)	-	-
J456	CITY OF SHIVELY	-	1,381,053	-	-	1,381,053	502,395	12,310	427,845	703	943,793	308,587	308,587	60,182	(102,773)	-	-
J510	CITY OF CATLETTSBURG	-	195,994	-	10,907	206,901	73,775	1,747	60,718	1,002	133,942	41,375	41,375	6,123	(15,915)	-	-
J619	CITY OF FORT THOMAS	-	1,487,296	-	49,905	1,537,201	541,626	13,257	460,758	784	1,016,425	304,715	304,715	37,206	(125,860)	-	-
J719	CITY OF SOUTHGATE	-	7,977	-	15,345	23,322	2,905	71	2,471	0	5,447	5,883	5,883	4,447	1,660	-	-
J756	CITY OF PROSPECT	-	64,575	-	-	64,575	23,516	576	20,005	9,297	53,394	10,010	10,010	(1,604)	(7,235)	-	-
J819	CITY OF BELLEVEUE	-	218,512	-	-	218,512	79,575	1,948	67,694	65,898	215,115	24,170	24,170	(15,129)	(29,816)	-	-
K159	CITY OF VILLA HILLS	-	316,959	-	457,948	774,907	425,931	10,041	36,234	52	79,922	34,151	34,151	4,296	(1,776)	-	-
J919	CITY OF DAYTON	-	60,287	-	209,008	269,235	76,114	1,863	64,750	96	142,823	57,817	57,817	20,221	(9,442)	-	-
J956	OKOLONA FIRE DISTRICT	-	810,919	-	24,318	835,237	295,311	7,228	251,219	428	554,186	165,325	165,325	19,471	(69,070)	-	-
J959	CITY OF INDEPENDENCE	-	740,539	-	34,718	775,257	269										

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Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,						
		Change in Proportion & Differences Between Employer Contrib. & Participant Share of Plan Contributions					Change in Proportion & Differences Between Employer Contrib. & Participant Share of Plan Contributions											
		Liability Experience	Assumption Changes	Investment Experience	Total Deferred Outflow of Resources		Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources		2019	2020	2021	2022	2023	Thereafter	
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)			
K114	CITY OF BOWLING GREEN	-	5,406,552	-	-	5,406,552	1,968,893	48,192	1,674,928	465,623	4,157,636	926,207	926,207	(46,200)	(557,298)	-	-	
K115	CITY OF SPRINGFIELD	-	111,783	-	16,934	128,717	40,708	996	34,630	55	76,389	26,617	26,617	6,510	(7,417)	-	-	
K120	CITY OF VERSAILLES	-	1,004,887	-	172,580	1,177,467	365,948	8,957	311,310	493	886,708	245,010	245,010	64,262	(63,523)	-	-	
K256	JEFFERSON TOWN FIRE DIST	-	1,076,929	-	30,516	1,076,445	380,804	9,323	324,025	552	714,794	212,999	212,999	24,875	(68,219)	-	-	
K315	MT WASHINGTON FIRE P DIST	-	349,658	-	18,049	367,707	127,334	3,117	128,323	182	238,956	73,418	73,418	10,527	(28,611)	-	-	
K356	ST MATTHEWS FIRE DIST.	-	1,136,553	-	519,744	1,656,297	413,896	10,131	352,100	472	776,599	368,570	368,570	164,123	(21,563)	-	-	
K414	CITY OF SMITHS GROVE	-	18,153	-	-	18,153	6,611	162	5,624	1,827	14,224	3,035	3,035	(29)	(1,912)	-	-	
K419	ALEXANDRIA FIRE DISTRICT	-	373,858	-	-	373,858	136,147	3,332	115,820	82,685	337,984	49,823	49,823	(17,415)	(46,357)	-	-	
K456	CAMP TAYLOR FIRE PRO DIST	-	130,386	-	-	130,386	47,483	1,162	46,321	39,640	128,678	14,333	14,333	(9,117)	(17,841)	-	-	
K559	CITY OF TAYLOR FIRE DIST	-	398,760	-	-	398,760	145,212	3,550	141,534	148,849	421,153	36,053	36,053	(95,651)	(58,839)	-	-	
K656	MCAHAN FIRE PRO DIST 14	-	215,749	-	27,596	243,345	78,569	1,923	66,838	108	147,438	49,939	49,939	11,132	(15,104)	-	-	
K659	CITY OF EDGEWOOD	-	707,036	-	106,621	813,657	257,480	6,302	219,037	350	483,169	168,216	168,216	41,043	(46,988)	-	-	
K719	CENTRAL CAMPBELL CO FIRE	-	548,575	-	103,502	652,077	199,773	4,890	169,946	266	374,875	136,371	136,371	37,698	(33,238)	-	-	
K759	LAKE/DECRESTVIEW/HLSP POL	-	311,864	-	34,460	346,324	113,571	2,780	96,614	158	215,123	70,656	70,656	14,562	(22,673)	-	-	
K856	HIGHVIEW FIRE DISTRICT	-	263,591	-	-	263,591	95,991	91,991	61,659	12,023	192,923	47,911	47,911	4,502	(1,556)	-	-	
K859	CITY OF FORT MITCHELL	-	711,830	-	-	711,830	259,226	6,345	220,522	34,056	520,149	129,621	129,621	1,593	(69,154)	-	-	
L001	ADAIR CO AMBULANCE SER	-	198,821	-	1,443	198,264	71,676	1,754	60,974	105	134,509	38,870	38,870	3,469	(17,455)	-	-	
L005	CITY OF GLASGOW	-	1,211,659	-	11,113	1,222,772	441,247	10,800	375,367	646	828,600	239,918	239,918	21,987	(107,112)	-	-	
L009	CITY OF PARIS	-	476,596	-	-	476,596	173,561	4,248	147,648	155,684	481,141	49,350	49,350	(36,363)	(66,883)	-	-	
L015	CITY OF MT WASHINGTON	-	479,105	-	122,588	601,693	174,475	4,271	148,425	224	327,395	128,173	128,173	41,994	(24,042)	-	-	
L025	CITY OF WINCHESTER	-	1,956,280	-	-	1,956,280	712,415	17,438	606,048	27,573	1,363,474	374,830	374,830	22,973	(179,825)	-	-	
L031	EDMONSON CO AMBULANCE DIS	-	107,606	-	-	107,606	39,187	959	33,336	3,372	76,854	20,094	20,094	741	(10,178)	-	-	
L035	CITY OF FLEMINGSBURG	-	84,266	-	-	84,266	30,687	751	26,105	20,646	78,189	10,664	10,664	(4,491)	(10,760)	-	-	
L039	CITY OF WARSAW	-	18,770	-	-	18,770	6,835	167	5,815	43,904	56,721	(8,698)	(8,698)	(12,072)	(8,485)	-	-	
L044	GREEN CO AMBULANCE SVC	-	106,307	-	-	106,307	38,713	948	32,933	22,335	94,929	14,498	14,498	(4,621)	(13,000)	-	-	
L050	CITY OF WINFORDVILLE	-	403,583	-	-	403,583	147,729	12,572	135,157	2,803	271,427	71,467	71,467	1,512	(4,276)	-	-	
L052	CITY OF EMINENCE	-	116,192	-	100	116,292	42,313	1,036	35,996	62	79,407	22,735	22,735	1,836	(10,422)	-	-	
L057	CITY OF NICHOLASVILLE	-	2,181,299	-	-	2,181,299	794,359	19,443	675,758	101,925	1,591,485	397,892	397,892	5,565	(211,535)	-	-	
L061	CITY OF BARBOURVILLE	-	108,407	-	-	108,407	39,478	966	33,584	614	135,462	3,894	3,894	(15,601)	(19,243)	-	-	
L072	CITY OF EDDYVILLE	-	92,175	-	-	92,175	33,567	822	28,556	6,064	69,909	16,319	16,319	(260)	(9,211)	-	-	
L073	CITY OF PADUCAH	-	3,476,368	-	-	3,476,368	1,265,982	30,987	1,076,965	281,055	2,654,989	600,710	600,710	(24,542)	(355,498)	-	-	
L077	CITY OF SALYERSVILLE	-	65,247	-	6,811	72,058	23,671	582	20,213	33	44,589	14,671	14,671	2,935	(4,806)	-	-	
L086	CITY OF TOMPKINSVILLE	-	170,346	-	32,669	202,415	62,034	1,518	52,772	83	116,407	42,326	42,326	11,686	(10,333)	-	-	
L090	CITY OF NEW HAVEN	-	18,588	-	1,052	19,640	6,769	166	5,759	10	12,704	3,928	3,928	585	(1,507)	-	-	
L107	CITY OF FRANKLIN	-	420,422	-	-	420,422	153,104	3,748	130,245	11,818	298,155	78,894	78,894	3,278	(39,559)	-	-	
L108	SPENCER CO FIRE DIST	-	43,305	-	2,690	45,995	15,770	386	13,416	23	29,595	9,221	9,221	1,432	(3,473)	-	-	
L110	CITY OF ELKTON	-	42,602	-	900	43,502	15,110	120	13,888	23	28,431	3,384	3,384	(1,901)	(3,486)	-	-	
L159	ELSMERE FIRE PROTECTION	-	251,783	-	-	251,783	91,691	2,244	78,001	30,121	202,057	40,756	40,756	(4,528)	(27,260)	-	-	
L356	EASTWOOD FIRE PROT DIST	-	343,356	-	-	343,356	125,039	3,061	106,370	440	234,910	67,028	67,028	5,271	(30,881)	-	-	
L456	HARRODS CREEK FIRE DIST	-	767,737	-	1,230	768,967	279,585	6,843	237,842	411	524,681	150,381	150,381	12,294	(68,770)	-	-	
L556	LYNDON FIRE PROTECT DIST	-	661,657	-	98,709	760,366	240,954	5,898	204,979	328	452,159	157,119	157,119	38,108	(44,138)	-	-	
L556	FERN CREEK FIRE PROT DIST	-	418,140	-	80,843	498,983	152,273	3,727	129,538	203	285,741	104,496	104,496	29,285	(25,333)	-	-	
L756	PLEASANT RIDGE PARK FIRE	-	398,478	-	-	398,478	147,164	8,365	290,727	7,522	348,388	181,423	181,423	14,671	(8,808)	-	-	
L856	WORTHINGTON FIRE DEPT	-	850,729	-	-	850,729	309,808	7,583	263,553	25,913	606,857	159,081	159,081	6,068	(80,357)	-	-	
M014	CITY OF HARDINSBURG	-	62,022	-	2,590	64,612	22,586	553	19,214	33	42,386	12,851	12,851	1,695	(5,701)	-	-	
M015	BULLITT CO FISCAL COURT	-	265,055	-	-	265,055	96,524	2,363	82,113	22,758	203,758	45,427	45,427	(2,245)	(27,311)	-	-	
M042	CITY OF MAYFIELD	-	1,197,687	-	-	1,197,687	251,858	1,449,545	436,159	10,676	371,039	575	818,449	305,028	305,028	89,592	(68,559)	-
M054	CITY OF DAWSON SPRINGS	-	91,374	-	3,855	95,229	31,827	780	23,174	60	59,310	16,130	16,130	7,448	(7,349)	-	-	
M059	KENTON COUNTY FISCAL CT	-	1,207,681	-	-	1,207,681	439,799	10,765	374,135	641	825,340	242,158	242,158	24,942	(105,095)	-	-	
M069	CITY OF STANFORD	-	131,170	-	-	131,170	47,768	1,169	40,636	9,141	98,714	23,078	23,078	(514)	(13,187)	-	-	
M076	CITY OF RICHMOND	-	2,293,154	-	35,289	2,328,443	835,093	20,440	710,410	1,218	1,567,161	458,080	458,080	45,629	(200,590)	-	-	
M081	CITY OF MAYSVILLE	-	713,860	-	427,666	1,141,526	259,965	6,363	221,151	270	487,749	260,018	260,018	131,602	2,138	-	-	
M085	CITY OF EDMONTON	-	84,636	-	-	84,636	30,822	754	26,220	38,195	95,991	5,793	5,793	(9,428)	(13,111)	-	-	
M096	CITY OF FALMOUTH	-	9,465	-	19,294	28,759	3,447	84	2,992	6,463	7,287	2,827	2,827	2,139	5,583	-	-	
M109	CITY OF CAMPBELLVILLE	-	528,129	-	-	528,129	192,328	4,708	163,612	21,260	381,908	97,299	97,299	2,310	(50,687)	-	-	
M110	CITY OF GUTHRIE	-	21,664	-	-	21,664	7,889	193	6,712	33,521	48,315	(5,207)	(5,207)	(9,101)	(7,136)	-	-	
M118	WHITLEY CO FISCAL COURT	-	43,460	-	-	43,460	15,827	387	13,464	3,901	33,579	7,401	7,401	(416)	(4,505)	-	-	
M315	CITY OF PIONEER VILLAGE	-	86,946	-	20,945	107,891	31,663	775	26,936	41	59,415	22,894	22,894	7,254	(4,565)	-	-	
M356	MIDDLETOWN FIRE PROT DIST	-	756,261	-	-	756,261	275,406	6,741	234,287	818,581	1,335,015	(82,705)	(82,705)	(218,688)	(194,655)	-	-	
N008	CITY OF FLORENCE	-	3,530,048	-	-	3,530,048	1,285,530	31,466	1,093,595	1,737	2,412,328	854,493	854,493	219,547	(226,558)	-	-	
N011	CITY OF PERRYVILLE	-	11,324	-	-	11,324	4,124	101	3,508	2,065	9,798	1,633	1,633	(403)	(1,336)	-	-	
N012	CITY OF BROOKSVILLE	-	26,436	-	-	26,436	9,627	236	8,190	7,827	25,880	2,965	2,965	(1,790)	(3,585)	-	-	
N050	CITY OF HORSE CAVE	-	20,050	-	-	20,050	7,301	179	6,211	17,215	30,906	(929)	(929)	(4,534)	(4,466)	-	-	
N051	CITY OF HENDERSON	-	2,451,009	-	-	2,451,009	892,579	21,848	759,313	2,536	1,676,296	478,634	478,634	37,793	(220,348)	-	-	
N054	CITY OF MADISONVILLE	-	2,296,589	-	-	2,296,589	835,349	20,491	711,373	2,536	1,668,251	420,971	420,971	19,937	(221,578)	-	-	
N076	MADISON CO EMS	-	973,955	-	-	973,955	354,683	6,882	301,727	4,879	669,971	189,106	189,106	13,930	(88,158)	-	-	
N087	CITY OF MT STERLING	-	442,699	-	59,695	502,394	161,217	3,946	137,146	221	302,530	103,335	103,335	23,709	(30,515)	-	-	
N088	MORGAN CO AMBULANCE SERV	-	83,855	-	21,823	105,678	30,537	747	25,978	39	57,301	22,537	22,537	7,454	(4,151)	-	-	
N093	CITY OF LAGRANGE	-																

**Appendix B: Collective OPEB Amounts
for CERS Hazardous System**

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions					Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions					2019	2020	2021	2022	2023	Thereafter
		Liability Experience	Assumption Changes	Investment Experience	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	(29)	(30)						
(1)	(2)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)						
V003	ANDERSON CO FISCAL COURT	-	216,692	-	9,239	225,931	78,912	1,932	67,130	114	148,088	44,950	44,950	5,975	(18,033)	-	-
V005	BARREN CO FISCAL CT	-	607,715	-	-	607,715	221,310	5,417	188,268	75,062	490,057	97,707	97,707	(11,594)	(66,162)	-	-
V007	BELL CO FISCAL CT	-	108,716	-	19,136	127,852	39,591	969	33,680	53	74,293	26,638	26,638	7,083	(6,800)	-	-
V008	BOONE CO FISCAL CT	-	951,573	-	-	951,573	1,055,251	346,532	8,482	294,793	480	650,287	217,996	217,996	46,840	(67,858)	-
V009	BOURBON CO FISCAL COURT	-	137,541	-	-	137,541	50,088	1,226	42,610	13,724	107,648	23,033	23,033	(1,705)	(14,468)	-	-
V011	BOYLE COUNTY FISCAL COURT	-	640,623	-	-	640,623	233,294	5,710	198,462	92,945	530,411	99,105	99,105	(16,114)	(71,885)	-	-
V012	BRACKEN CO FISCAL COURT	-	62,840	-	5,174	68,014	22,884	560	19,468	32	42,944	13,739	13,739	2,436	(4,842)	-	-
V013	BREATHITT CO FISCAL COURT	-	18,151	-	-	18,151	6,610	162	5,623	48,796	61,191	(10,197)	(10,197)	(13,459)	(9,186)	-	-
V014	BRECKINRIDGE CO FISCAL CT	-	109,276	-	148,068	257,344	39,795	974	33,853	19	74,541	63,080	63,080	43,418	13,125	-	-
V017	CADWELL CO FISCAL COURT	-	154,675	-	-	154,675	59,969	1,468	51,016	14,801	127,254	28,036	28,036	(9,125)	(9,070)	-	-
V019	CAMPBELL CO FISCAL CT	-	793,799	-	-	793,799	289,076	7,076	245,916	37,124	579,192	144,788	144,788	2,017	(76,985)	-	-
V023	CASEY CO FISCAL COURT	-	85,861	-	-	85,861	31,268	765	26,599	36,646	95,278	6,468	6,468	(8,973)	(13,381)	-	-
V025	CLARK COUNTY FISCAL COURT	-	684,133	-	-	684,133	249,139	6,098	211,942	12,727	479,906	130,214	130,214	7,164	(63,365)	-	-
V030	DAVESS CO FISCAL COURT	-	1,424,049	-	23,550	1,447,599	518,593	12,694	441,165	756	979,208	284,929	284,929	28,796	(124,262)	-	-
V032	ELLIOTT CO FISCAL CT	-	5,435	-	-	5,435	1,979	48	1,684	55,766	59,477	(14,648)	(14,648)	(9,125)	(15,823)	-	-
V035	FLEMING CO FISCAL COURT	-	113,238	-	8,485	121,723	41,238	1,009	35,081	58	77,386	24,520	24,520	4,153	(8,856)	-	-
V037	FRANKLIN CO FISCAL COURT	-	1,609,222	-	-	1,609,222	586,027	14,344	502,344	124,859	1,223,761	279,547	279,547	(9,884)	(163,749)	-	-
V041	GRANT COUNTY FISCAL COURT	-	247,186	-	-	247,186	90,017	2,203	76,577	89,788	258,585	23,048	23,048	(21,407)	(36,090)	-	-
V043	GRAYSON CO FISCAL COURT	-	889,083	-	-	889,083	323,775	7,925	275,434	232,242	839,376	108,455	108,455	(51,446)	(115,757)	-	-
V047	HARDIN CO FISCAL COURT	-	1,621,531	-	31,994	1,653,525	590,510	14,454	502,344	860	1,108,168	325,901	325,901	34,249	(140,692)	-	-
V049	HARRISON CO FISCAL COURT	-	196,867	-	-	196,867	71,693	1,755	60,989	33,334	167,771	29,111	29,111	(6,366)	(12,830)	-	-
V052	HENRY CO FISCAL COURT	-	127,081	-	8,587	135,668	46,279	1,133	39,369	66	86,847	27,254	27,254	4,397	(10,085)	-	-
V054	HOPKINS CO FISCAL COURT	-	635,574	-	-	635,574	231,456	5,665	196,898	56,929	490,948	108,264	108,264	(6,049)	(65,853)	-	-
V057	JESSAMINE CO FISCAL COURT	-	1,091,352	-	-	1,091,352	397,435	9,728	338,096	62,510	807,769	195,830	195,830	(459)	(107,619)	-	-
V060	KNOX CO FISCAL CT	-	87,568	-	-	87,568	31,889	781	27,128	81,066	140,864	(5,712)	(5,712)	(21,458)	(20,414)	-	-
V062	KRUGER CO FISCAL COURT	-	84,273	-	-	84,273	30,689	751	26,107	26,023	83,571	9,151	9,151	(16,095)	(11,594)	-	-
V063	LAUREL COUNTY FISCAL COURT	-	167,278	-	-	167,278	60,917	1,491	51,822	53,189	167,419	17,730	17,730	(12,354)	(23,250)	-	-
V067	LETCHER CO FISCAL COURT	-	182,519	-	-	182,519	66,468	1,627	56,544	74,211	198,500	14,789	14,789	(18,035)	(27,873)	-	-
V070	LIVINGSTON CO FISCAL CT	-	109,256	-	-	109,256	39,788	974	33,847	11,302	85,911	18,183	18,183	(1,466)	(11,556)	-	-
V072	LYON COUNTY FISCAL COURT	-	90,615	-	-	90,615	32,999	808	28,072	12,563	74,442	14,182	14,182	(2,115)	(10,077)	-	-
V073	MCCRACKEN CO FISCAL COURT	-	1,665,947	-	-	1,665,947	606,685	18,850	516,104	43,494	1,181,133	313,563	313,563	13,926	(156,238)	-	-
V076	MADISON CO FISCAL COURT	-	25,077	-	-	25,077	123,210	3,016	104,814	1,75	231,215	73,185	73,185	12,331	(26,505)	-	-
V078	MARION CO FISCAL COURT	-	142,604	-	-	142,604	51,932	1,271	44,178	17,270	114,651	23,024	23,024	(2,624)	(15,472)	-	-
V079	MARSHALL CO FISCAL COURT	-	840,917	-	102,773	943,690	306,235	7,496	260,513	423	574,667	193,296	193,296	42,042	(59,610)	-	-
V081	MASON CO FIS CT	-	213,117	-	17,197	230,314	77,610	1,900	66,023	110	145,643	46,494	46,494	8,162	(16,479)	-	-
V083	MENEFEE CO FISCAL COURT	-	81,783	-	-	81,783	29,783	729	25,336	819	56,667	15,764	15,764	1,054	(7,466)	-	-
V087	MONTGOMERY CO FISCAL CT	-	281,466	-	7,174	288,640	102,501	2,509	87,197	149	192,356	57,026	57,026	6,401	(24,171)	-	-
V088	MORGAN CO FISCAL CT	-	59,123	-	-	59,123	21,531	527	18,316	10,968	51,342	8,472	8,472	(2,160)	(7,005)	-	-
V090	NELSON CO FISCAL CT	-	506,570	-	-	506,570	184,476	4,515	156,933	16,725	362,649	94,360	94,360	3,249	(48,049)	-	-
V093	OLDHAM CO FISCAL COURT	-	1,427,705	-	-	1,427,705	519,924	12,726	442,297	22,261	997,208	272,951	272,951	16,163	(131,569)	-	-
V094	OWEN COUNTY FISCAL COURT	-	68,148	-	10,283	78,431	24,817	607	21,112	34	46,570	16,215	16,215	3,957	(4,528)	-	-
V096	PENDLETON CO FISCAL COURT	-	154,057	-	26,666	180,723	56,103	1,373	47,726	75	105,277	37,621	37,621	9,910	(9,707)	-	-
V100	PULASKI CO FISCAL CT	-	1,048,712	-	156,943	1,205,655	381,907	9,348	334,897	520	716,662	249,168	249,168	60,539	(69,882)	-	-
V103	ROWAN CO FISCAL COURT	-	325,350	-	-	325,350	118,482	2,900	100,792	74,025	296,199	42,776	42,776	(15,739)	(40,663)	-	-
V105	SCOTT CO FISCAL CT	-	2,560,101	-	198,572	2,758,673	932,307	22,820	793,109	1,318	1,749,554	556,260	556,260	95,787	(199,188)	-	-
V106	SHELBY CO FISCAL COURT	-	1,345,992	-	-	1,345,992	490,167	11,998	416,983	285,769	1,204,917	182,735	182,735	(59,343)	(165,051)	-	-
V107	SIMPSON CO FISCAL COURT	-	229,504	-	5,417	234,921	83,578	2,046	71,099	122	156,845	46,377	46,377	5,098	(19,775)	-	-
V108	SPENCER CO TREASURER	-	363,025	-	-	363,025	132,202	3,236	112,464	5,271	253,173	69,513	69,513	4,220	(33,394)	-	-
V109	TAYLOR COUNTY FISCAL COURT	-	163,826	-	11,298	175,124	59,660	1,460	50,753	85	111,958	35,199	35,199	5,732	(12,965)	-	-
V112	TRIMBLE CO FISCAL COURT	-	31,107	-	-	31,107	11,328	277	9,637	5,959	27,201	4,405	4,405	(1,189)	(3,714)	-	-
V113	UNION COUNTY FISCAL COURT	-	78,096	-	-	78,096	28,440	696	24,194	25,869	79,199	7,985	7,985	(6,660)	(11,015)	-	-
V115	WASHINGTON CO FIS COURT	-	134,699	-	-	134,699	49,053	1,201	41,729	68,770	160,753	6,970	6,970	(17,254)	(22,740)	-	-
V119	CITY OF HIGHLAND HEIGHTS	-	271,719	-	11,258	282,977	98,951	2,422	84,177	143	185,693	56,273	56,273	7,400	(22,662)	-	-
V120	WOODFORD CO FISCAL COURT	-	318,353	-	-	318,353	115,934	2,838	98,625	139,139	356,536	23,064	23,064	(24,190)	(50,120)	-	-
V159	CITY OF ERLANGER	-	1,648,273	-	-	1,648,273	600,248	14,692	510,629	40,211	1,165,780	311,032	311,032	14,573	(154,142)	-	-
V171	CITY OF ADAIRVILLE	-	17,181	-	133	17,314	6,257	153	5,323	9	11,742	3,395	3,395	305	(1,522)	-	-
V196	CITY OF BUTLER	-	18,227	-	-	18,227	6,638	162	5,647	1,014	13,461	3,279	3,279	1	(1,793)	-	-
V197	CITY OF HAZARD	-	23,071	-	2,035	25,106	8,402	206	7,147	12	15,767	5,082	5,082	933	(1,757)	-	-
V205	BARRENMETCALFE CO AMB SR	-	544,460	-	153,147	697,587	198,268	4,853	188,665	251	372,037	149,552	149,552	15,622	(25,176)	-	-
V298	CITY OF PKEVILLE	-	599,045	-	-	599,045	218,153	5,340	185,582	62,050	471,125	99,677	99,677	(8,065)	(63,368)	-	-
V330	CITY OF OWENSBORO	-	4,121,571	-	218,517	4,340,088	1,500,944	36,738	1,276,846	2,149	2,816,677	867,028	867,028	125,707	(336,353)	-	-
V347	CITY OF RADCLIFF	-	1,260,914	-	5,201	1,266,115	459,185	11,239	390,626	674	861,724	247,878	247,878	21,088	(112,452)	-	-
V359	CITY OF ELSMIRE	-	254,155	-	-	254,155	92,555	2,265	78,736	63,357	236,913	31,857	31,857	(13,853)	(32,621)	-	-
V408	UNION EMERGENCY SERVICES	-	655,271	-	-	655,271	238,629	5,841	203,000	351	447,821	128,189	128,189	10,332	(58,784)	-	-
V447	CITY OF ELIZABETHTOWN	-	2,141,155	-	55,192	2,196,347	781,499	19,123	664,811	1,135	1,466,565	434,924	434,924	48,946	(184,594)	-	-
V608	WALTON FIRE DISTEMS	-	578,527	-	91,736	670,263	210,681	5,157	179,225	286	395,349	138,909	138,909	34,849	(37,751)	-	-
V647	CITY OF VINE GROVE	-	62,893	-	-	62,893	22,903	561	19,484	4,582	47,530	11,009	11,009	(302)	(6,354)	-	-
V708	HEBRON FIRE PROTECTION DI	-	1,010,519	-	-	1,010,519	367,998	9,007	313,055								