

# County Employees Retirement System

GASB Statements No. 75 Accounting and Financial  
Reporting for Postemployment Benefits Other Than  
Pensions as of June 30, 2022





March 14, 2023

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

**Subject: GASB 75 Reporting Information for Measurement Period Ending June 30, 2022**

Dear Members of the Board:

This report contains information for the **County Employees Retirement System (CERS) Non-Hazardous and Hazardous Plans** in connection with the Governmental Accounting Standards Board (GASB) Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." This information can be used by participating employers for financial reporting for fiscal years ending between (and including) June 30, 2022 and June 30, 2023. The information provided herein was prepared for the purpose of assisting the Kentucky Public Pensions Authority (KPPA) and CERS employers in compliance with the financial reporting and disclosure requirements of GASB Statement No. 75.

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

The total OPEB liability, net OPEB liability, and sensitivity information shown in this report are based on an actuarial valuation date of June 30, 2021. The total OPEB liability was rolled-forward from the valuation date to the plan's fiscal year ending June 30, 2022 using generally accepted actuarial principles. The proportionate share of the Collective OPEB Amounts for employers that participate in each plan are provided in Appendix A and B in this report.

### **Actuarial Assumptions**

The single discount rates used to calculate the total OPEB liability within each plan changed since the prior year. Additional information regarding the single discount rates is provided in Section 1 of this report. There were no other material assumption changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB Statement No. 75.

## **Plan Provisions**

Senate Bill 209 passed during the 2022 legislative session and increased the insurance dollar contribution for members hired on or after July 1, 2003 by \$5 for each year of service a member attains over certain thresholds, depending on a member's retirement eligibility requirement. This increase in the insurance dollar contribution does not increase by 1.5% annually and is only payable for non-Medicare retirees. Additionally, it is only payable when the member's applicable insurance fund is at least 90% funded. The increase is first payable January 1, 2023. Senate Bill 209 also allows members receiving the insurance dollar contribution to participate in a medical insurance reimbursement plan that would provide the reimbursement of premiums for health plans other than those administered by KPPA.

The total OPEB liability as of June 30, 2022 is determined using these updated benefit provisions. There were no other material plan provision changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB Statement No. 75.

## **Implicit Employer Subsidy for non-Medicare retirees**

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

## **401(h) Subaccount**

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

## **Additional Disclosures**

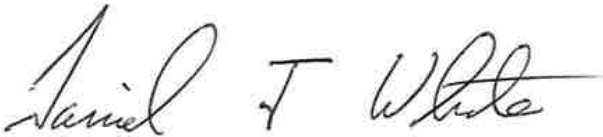
This report is based upon information furnished by KPPA, which includes benefit provisions, membership information, and financial data. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy or completeness of the information provided by KPPA. This report complements the GASB 74 accounting valuation report as of June 30, 2022, which was provided for plan accounting purposes, as well as the "Actuarial Valuation Report as of June 30, 2021", 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, 2022. Please see the GASB 74 accounting valuation report as of June 30, 2022 for additional discussion of accounting information and the actuarial valuation report for information regarding the nature of actuarial calculations, participant data, economic and demographic assumptions, and benefit provisions.



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

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

Respectfully submitted,  
**Gabriel, Roeder, Smith & Company**



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# Table of Contents

	<u>Page</u>
<b>Section 1</b> Discussion.....	2
<b>Section 2</b> Accounting Exhibits.....	8
<b>Section 3</b> Documentation of Support for Investment Return Assumption .....	19
<b>Section 4</b> Development of Baseline Claims Cost .....	21
<b>Appendix A</b> Collective OPEB Amounts – CERS Non-Hazardous Insurance Plan .....	23
<b>Appendix B</b> Collective OPEB Amounts – CERS Hazardous Insurance Plan .....	92



# SECTION 1

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## DISCUSSION

# Discussion

## Report Purpose and Scope

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

The following discussion provides a summary of the information that is required to be disclosed under GASB Statement No. 75. A number of the required disclosure items under this standard are provided in this report. However, certain information, such as notes regarding accounting policies and investments, are not included in this report. As a result, the employers are responsible for preparing and disclosing the non-actuarial information needed to comply with these accounting standards. Much of this additional information can be readily obtained from KPPA's 2022 Annual Report.

## Financial Reporting Overview

GASB 75 requires employers to recognize the net OPEB liability and the OPEB expense on their financial statements. The net OPEB liability is the total OPEB liability, less the amount of the plan's fiduciary net position. In actuarial terms, this is analogous to the accrued liability as measured using the individual entry age normal actuarial cost method less the market value of assets (not the smoothed actuarial value of assets used in the actuarial funding calculations based on the Board's adopted assumptions and methods).

## Timing of the Valuation

For the employer's financial reporting purposes, the net OPEB liability and OPEB expense should be measured as of the employer's "measurement date" which may not be earlier than the employer's prior fiscal year-end date. The total OPEB liability, net OPEB liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of June 30, 2021. The total OPEB liability was rolled forward from the valuation date to the measurement date at June 30, 2022, using generally accepted actuarial principles.

The discount rate used to calculate the total OPEB liability increased from 5.20% to 5.70% for the CERS non-hazardous insurance plan and from 5.05% to 5.61% for the CERS hazardous insurance plan (see information regarding the calculation of the single discount rate later in this section of the report). There were no other material assumption changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB Statement No. 75.

Senate Bill 209 passed during the 2022 legislative session and increased the insurance dollar contribution for members hired on or after July 1, 2003 by \$5 for each year of service a member attains over certain thresholds, depending on a member's retirement eligibility requirement. This increase in the insurance dollar contribution does not increase by 1.5% annually and is only payable for non-Medicare retirees. Additionally, it is only payable when the member's applicable insurance fund is at least 90% funded. The increase is first payable January 1, 2023.



To model the financial impact of the requirement for the funds to be 90% funded, we have assumed the increase in the insurance dollar contribution is payable in all calendar years. The CERS insurance plans are approaching 90% funded as of the June 30, 2021 Actuarial Valuation, and it is likely they could be 90% funded within a year or two given the inherent volatility in the valuation of OPEB plans.

Senate Bill 209 also allows members receiving the insurance dollar contribution to participate in a medical insurance reimbursement plan that would provide the reimbursement of premiums for health plans other than those administered by KPPA. In general, allowing members to receive reimbursement to participate in health plans other than those administered by KPPA would increase the utilization of the dollar benefit. The current election assumption for future members receiving the dollar insurance benefit is 100%, so there is no immediate change in the total OPEB liability for active members due to this benefit change. For current retirees and beneficiaries eligible for the dollar insurance benefit who have not yet elected coverage, we have assumed 50% would elect coverage under this benefit change.

The total OPEB liability as of June 30, 2022 is determined using these updated benefit provisions. There were no other material plan provision changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB Statement No. 75.

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

GASB No. 75 indicates that employer contributions made subsequent to the measurement date of the Net OPEB Liability and prior to the end of the employer's reporting period should be reported by the employer as a deferred outflow of resources. The information contained in this report does not incorporate any contributions made to the plan subsequent to June 30, 2022.

## **Single Discount Rate**

Single discount rates of 5.70% for the CERS non-hazardous insurance plan and 5.61% for the CERS hazardous insurance plan were used to measure the total OPEB liability as of June 30, 2022. The single discount rates are based on the expected rate of return on OPEB plan investments of 6.25% and a municipal bond rate of 3.69%, as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2022. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, each plan's fiduciary net position and future contributions were projected separately and were sufficient to finance the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on insurance plan investments was applied to all periods of the projected benefit payments paid from the plan. However, the cost associated with the implicit employer subsidy is not currently being included in the calculation of the plan's actuarially determined contributions, and it is our understanding that any cost associated with the implicit subsidy will not be paid out of the plan's trust. Therefore, the municipal bond rate was applied to future expected benefit payments associated with the implicit subsidy.

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





## Methodology for Proportionate Shares

The proportionate share(s) of the Collective OPEB Amounts for employers that participate in these cost-sharing multiple employer plans is provided in Appendix A and Appendix B of this report and were determined using the employers' actual contributions for the fiscal year ending June 30, 2022. This method is expected to be reflective of the employers' long-term contribution effort as well as be transparent to individual employers and their external auditors.

## Non-Employer Contributions

Non-employer contributions will be allocated according to each employer's proportionate share, as described previously. There were no non-employer contributions during fiscal year ending June 30, 2022 for either the non-hazardous or hazardous plans.

## Summary of Population Statistics

The total OPEB liability described in this report is based on the plan membership as of June 30, 2021:

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

Note, the membership counts for the health insurance plans may be different than the membership counts for the pension plans due to differences in vesting provisions and the coordination of the delivery of health insurance benefits to members that have earned service in more than one system operated by KPPA.

## Recognition of Deferred Outflows and Inflows of Resources

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

At the beginning of the 2022 measurement period, the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the 2022 measurement period was the following for each insurance plan.

Development of the Average Expected Remaining Service Life	Non-Hazardous	Hazardous
	(1)	(2)
Total expected remaining service lives of all employees (years):	689,980	102,723
Total plan members:	143,249	17,647
Average expected remaining service life (years):	4.82	5.82

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



## Implicit Subsidy

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

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

To summarize, the distributions from the retiree health insurance trust pay the employers’ portion of the blended premiums, not the employers’ portion of the underlying retiree claims costs. As a result, the benefit payments and contribution amounts disclosed for GASB Statement No. 74 and 75 purposes need to include an adjustment related to the implicit subsidy. Participating employers should adjust their contributions by the implicit subsidy in order to determine the total employer contribution for GASB Statement No. 75 purposes. This adjustment is needed for contributions made during the measurement period and also for the purpose of the deferred outflow related to contributions made after the measurement date. The appendices in this report provide each employer’s implicit subsidy for the measurement period and each employer’s implicit subsidy for the year ending June 30, 2023.

## **SECTION 2**

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### **ACCOUNTING EXHIBITS**

## Exhibit 1

### Development of Single Discount Rate at June 30, 2022

	<u>Non-Hazardous Plan</u>	<u>Hazardous Plan</u>
Single Discount Rate	5.70%	5.61%
Long-Term Expected Rate of Return	6.25%	6.25%
Long-Term Municipal Bond Rate <sup>1</sup>	3.69%	3.69%

<sup>1</sup> 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, 2022.

## Exhibit 2

### Schedule of the Employers' Net OPEB Liability as of June 30, 2022 (\$ in thousands)

Plan (1)	Total OPEB Liability (2)	Plan Fiduciary Net Position (3)	Employers' Net OPEB Liability (Asset) (4)	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (5)	Covered Payroll <sup>1</sup> (6)	Net OPEB Liability as a Percentage of Covered Payroll (7)
CERS Non-Hazardous Plan	\$ 5,053,498	\$ 3,079,984	\$ 1,973,514	60.95%	\$ 2,843,218	69.41%
CERS Hazardous Plan	\$ 2,374,457	\$ 1,522,671	\$ 851,786	64.13%	\$ 668,667	127.39%

Note:

<sup>1</sup> Based on derived compensation using the provided employer contribution information.



## Exhibit 3

### Schedule of Changes in the Employers' Net OPEB Liability for the Measurement Period Ending June 30, 2022 (\$ in thousands)

Change in the Net OPEB Liability (1)	Non-Hazardous Plan (2)	Hazardous Plan (3)
<b>Total OPEB liability</b>		
Service Cost	\$ 138,225	\$ 52,265
Interest	263,390	120,640
Benefit Changes	74,108	44,909
Difference between actual and expected experience	(68,111)	(7,814)
Assumption Changes	(323,247)	(176,969)
Benefit Payments <sup>1,2</sup>	(192,118)	(94,957)
<b>Net Change in Total OPEB Liability</b>	<b>(107,753)</b>	<b>(61,926)</b>
<b>Total OPEB Liability - Beginning</b>	<b>5,161,251</b>	<b>2,436,383</b>
<b>Total OPEB Liability - Ending (a)</b>	<b>\$ 5,053,498</b>	<b>\$ 2,374,457</b>
<b>Plan Fiduciary Net Position</b>		
Contributions - Employer <sup>2</sup>	\$ 187,204	\$ 66,320
Contributions - Member	15,925	3,654
Benefit Payments <sup>1,2</sup>	(192,118)	(94,957)
Net Investment Income	(176,895)	(79,668)
Administrative Expense	(933)	(502)
Other	0	0
<b>Net Change in Plan Fiduciary Net Position</b>	<b>(166,817)</b>	<b>(105,153)</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>3,246,801</b>	<b>1,627,824</b>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 3,079,984</b>	<b>\$ 1,522,671</b>
<b>Net OPEB Liability - Ending (a) - (b)</b>	<b>1,973,514</b>	<b>851,786</b>
<b>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability</b>	<b>60.95%</b>	<b>64.13%</b>
<b>Covered Payroll<sup>3</sup></b>	<b>\$ 2,843,218</b>	<b>\$ 668,667</b>
<b>Net OPEB Liability as a Percentage of Covered Payroll</b>	<b>69.41%</b>	<b>127.39%</b>

Notes:

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

<sup>2</sup> Employer contributions and benefit payments include expected benefits due to the implicit subsidy for members under age 65, equal to \$63,837,433 for the non-hazardous plan and \$6,415,278 for the hazardous plan.

<sup>3</sup> Based on derived compensation using the provided employer contribution information.



## Exhibit 4

### Schedule of the Employers' Contributions for the Measurement Period Ending June 30, 2022 (\$ in thousands)

Plan (1)	Actuarially Determined Contribution <sup>1</sup> (2)	Total Employer Contributions <sup>2</sup> (3)	Contribution Deficiency (Excess) (4)	Covered Employee Payroll <sup>3</sup> (5)	Actual Contributions as a Percentage of Covered Payroll (6)
CERS Non-Hazardous Plan	\$ 118,551	\$ 123,366	\$ (4,815)	\$ 2,843,218	4.34%
CERS Hazardous Plan	\$ 58,375	\$ 59,905	\$ (1,530)	\$ 668,667	8.96%

Note:

<sup>1</sup> Actuarially determined contribution for fiscal year ending 2022 is based on the contribution rates calculated with the June 30, 2020 actuarial valuation.

<sup>2</sup> Employer contributions do not include the expected implicit subsidy included in exhibit 3.

<sup>3</sup> Based on derived compensation using the provided employer contribution information.





## Notes to Schedule of Employers' Contributions for FYE 2022

The actuarially determined contributions effective for fiscal year ending 2022 that are documented in the schedule on the previous page were calculated as of June 30, 2020. Based on the June 30, 2020 actuarial valuation report, the actuarial methods and assumptions used to calculate the required contributions are below:

Item	CERS Non-Hazardous	CERS Hazardous
Determine by the Actuarial Valuation as of:	June 30, 2020	June 30, 2020
Actuarial Cost Method:	Entry Age Normal	Entry Age Normal
Asset Valuation Method:	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Amortization Method:	Level Percent of Pay	Level Percent of Pay
Amortization Period:	30-year closed period at June 30, 2019 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>	30-year closed period at June 30, 2019 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>
Payroll Growth Rate:	2.00%	2.00%
Investment Return:	6.25%	6.25%
Inflation:	2.30%	2.30%
Salary Increases:	3.30% to 10.30%, varies by service	3.55% to 19.05%, varies by service
Mortality:	System-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019.	System-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019.
Healthcare Trend Rates:		
Pre-65	Initial trend starting at 6.40% at January 1, 2022, gradually decreasing to an ultimate trend rate of 4.05% over a period of 14 years. The 2021 premiums were known at the time of the valuation and were incorporated into the liability measurement.	Initial trend starting at 6.40% at January 1, 2022, gradually decreasing to an ultimate trend rate of 4.05% over a period of 14 years. The 2021 premiums were known at the time of the valuation and were incorporated into the liability measurement.
Post-65	Initial trend starting at 6.30% at January 1, 2023 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2021 premiums were known at the time of the valuation and were incorporated into the liability measurement. Additionally, Humana provided "Not to Exceed" 2022 Medicare premiums, which were incorporated and resulted in an assumed 2.90% increase in Medicare premiums at January 1, 2022.	Initial trend starting at 6.30% at January 1, 2023 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2021 premiums were known at the time of the valuation and were incorporated into the liability measurement. Additionally, Humana provided "Not to Exceed" 2022 Medicare premiums, which were incorporated and resulted in an assumed 2.90% increase in Medicare premiums at January 1, 2022.



## Exhibit 5

### Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Healthcare Trend Rate for the Measurement Period Ending June 30, 2022 (\$ in thousands)

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

Plan (1)	1.00% Decrease (4.70% for non-hazardous) (4.61% for hazardous) (2)	Current Discount Rate (5.70% for non-hazardous) (5.61% for hazardous) (3)	1.00% Increase (6.70% for non-hazardous) (6.61% for hazardous) (4)
CERS Non-Hazardous Plan	\$ 2,638,273	\$ 1,973,514	\$ 1,423,979
CERS Hazardous Plan	\$ 1,183,531	\$ 851,786	\$ 582,347

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

Plan (1)	1.00% Decrease (2)	Current Healthcare Cost Trend Rate (3)	1.00% Increase (4)
CERS Non-Hazardous Plan	\$ 1,467,264	\$ 1,973,514	\$ 2,581,425
CERS Hazardous Plan	\$ 594,791	\$ 851,786	\$ 1,165,048

## Exhibit 6

### Components of Aggregate OPEB Expense (Measurement Date of June 30, 2022)

(1)	Non-Hazardous Plan (2)	Hazardous Plan (3)
1. Total service cost:	\$ 138,225,187	\$ 52,265,449
2. Interest on total OPEB liability:	263,389,982	120,639,688
3. Current-period benefit changes:	74,107,755	44,908,987
4. Member contributions:	(15,925,429)	(3,653,683)
5. Projected earnings on plan investments:	(203,240,007)	(100,942,589)
6. Administrative expense:	933,068	501,586
7. Other:	0	0
8. Recognition of deferred outflows/ (inflows) due to liabilities: <sup>1</sup>	42,861,632	(8,038,097)
9. Recognition of deferred outflows/ (inflows) due to assets: <sup>2</sup>	545,930	(2,668,422)
<b>10. Total Aggregate OPEB Expense:</b>	<b>\$ 300,898,118</b>	<b>\$ 103,012,919</b>

<sup>1</sup> Liability experience and assumption changes.

<sup>2</sup> Difference between projected and actual investment experience.



## Exhibit 7a

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

#### Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience						
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Thereafter
2016-2017	(6,641,137)	(296,101)	6.28	(1,057,506)	(296,101)	-	-	-	-	-
2017-2018	(240,567,903)	(49,640,998)	6.30	(38,185,381)	(38,185,381)	(11,455,617)	-	-	-	-
2018-2019	(404,300,749)	(146,373,637)	6.27	(64,481,778)	(64,481,778)	(64,481,778)	(17,410,081)	-	-	-
2019-2020	505,842,247	198,650,599	4.94	102,397,216	102,397,216	96,253,383	-	-	-	-
2020-2021	(340,830,110)	(202,281,284)	4.92	(69,274,413)	(69,274,413)	(69,274,413)	(63,732,458)	-	-	-
2021-2022	(68,111,463)	(53,980,454)	4.82	(14,131,009)	(14,131,009)	(14,131,009)	(14,131,009)	(11,587,427)	-	-
		(253,921,875)		(84,732,871)	(83,971,466)	(63,089,434)	(95,273,548)	(11,587,427)	-	-

#### Differences Between Projected and Actual Earnings on OPEB Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	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						
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Thereafter
2016-2017	(118,759,618)	-	5.00	-	-	-	-	-	-	-
2017-2018	(63,799,976)	-	5.00	(12,759,996)	-	-	-	-	-	-
2018-2019	13,848,522	2,769,706	5.00	2,769,704	2,769,706	-	-	-	-	-
2019-2020	151,527,044	60,610,817	5.00	30,305,409	30,305,409	30,305,408	-	-	-	-
2020-2021	(478,980,942)	(287,388,566)	5.00	(95,796,188)	(95,796,188)	(95,796,188)	(95,796,190)	-	-	-
2021-2022	380,135,006	304,108,005	5.00	76,027,001	76,027,001	76,027,001	76,027,001	76,027,002	-	-
		80,099,962		545,930	13,305,928	10,536,221	(19,769,189)	76,027,002	-	-

#### Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions						
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Thereafter
2016-2017	520,285,809	23,197,455	6.28	82,848,059	23,197,455	-	-	-	-	-
2017-2018	(4,876,122)	(1,006,182)	6.30	(773,988)	(773,988)	(232,194)	-	-	-	-
2018-2019	268,841,950	97,331,934	6.27	42,877,504	42,877,504	42,877,504	11,576,926	-	-	-
2019-2020	60,225,166	23,651,179	4.94	12,191,329	12,191,329	11,459,850	-	-	-	-
2020-2021	282,974,818	167,944,404	4.92	57,515,207	57,515,207	57,515,207	52,913,990	-	-	-
2021-2022	(323,246,590)	(256,182,982)	4.82	(67,063,608)	(67,063,608)	(67,063,608)	(67,063,608)	(54,992,158)	-	-
		54,935,808		127,594,503	67,943,899	44,556,759	(2,572,692)	(54,992,158)	-	-



## Exhibit 7b

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

#### Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience						
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Thereafter
2016-2017	(2,470,531)	-	4.54	-	-	-	-	-	-	-
2017-2018	(100,347,664)	-	4.55	(12,129,936)	-	-	-	-	-	-
2018-2019	(103,318,664)	(12,289,004)	4.54	(22,757,415)	(12,289,004)	-	-	-	-	-
2019-2020	38,157,124	18,820,744	5.92	6,445,460	6,445,460	6,445,460	5,929,824	-	-	-
2020-2021	(47,936,227)	(31,686,659)	5.90	(8,124,784)	(8,124,784)	(8,124,784)	(8,124,784)	(7,312,307)	-	-
2021-2022	(7,814,594)	(6,471,880)	5.82	(1,342,714)	(1,342,714)	(1,342,714)	(1,342,714)	(1,342,714)	(1,101,024)	-
		(31,626,799)		(37,909,389)	(15,311,042)	(3,022,038)	(3,537,674)	(8,655,021)	(1,101,024)	-

#### Differences Between Projected and Actual Earnings on OPEB Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	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						
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Thereafter
2016-2017	(64,833,532)	-	5.00	-	-	-	-	-	-	-
2017-2018	(36,099,247)	-	5.00	(7,219,851)	-	-	-	-	-	-
2018-2019	6,319,801	1,263,961	5.00	1,263,960	1,263,961	-	-	-	-	-
2019-2020	80,794,294	32,317,717	5.00	16,158,859	16,158,859	16,158,858	-	-	-	-
2020-2021	(244,967,302)	(146,980,382)	5.00	(48,993,460)	(48,993,460)	(48,993,460)	(48,993,462)	-	-	-
2021-2022	180,610,351	144,488,281	5.00	36,122,070	36,122,070	36,122,070	36,122,070	36,122,071	-	-
		31,089,577		(2,668,422)	4,551,430	3,287,468	(12,871,392)	36,122,071	-	-

#### Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions						
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Thereafter
2016-2017	391,061,269	-	4.54	-	-	-	-	-	-	-
2017-2018	(2,499,561)	-	4.55	(302,145)	-	-	-	-	-	-
2018-2019	116,618,474	13,870,918	4.54	25,686,889	13,870,918	-	-	-	-	-
2019-2020	46,924,731	23,145,306	5.92	7,926,475	7,926,475	7,926,475	7,292,356	-	-	-
2020-2021	159,105,770	105,171,610	5.90	26,967,080	26,967,080	26,967,080	26,967,080	24,270,370	-	-
2021-2022	(176,968,778)	(146,561,771)	5.82	(30,407,007)	(30,407,007)	(30,407,007)	(30,407,007)	(30,407,007)	(24,933,743)	-
		(4,373,937)		29,871,292	18,357,466	4,486,548	3,852,429	(6,136,637)	(24,933,743)	-



## Exhibit 8

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

	Period		Non-Hazardous Plan		Hazardous Plan
	(1)		(2)		(3)
1.	Fiscal Year + 1	\$	(2,721,639)	\$	7,597,854
2.	Fiscal Year + 2		(7,996,454)		4,751,978
3.	Fiscal Year + 3		(117,615,429)		(12,556,637)
4.	Fiscal Year + 4		9,447,417		21,330,413
5.	Fiscal Year + 5		-		(26,034,767)
6.	Thereafter		-		-
<b>7.</b>	<b>Total</b>	<b>\$</b>	<b>(118,886,105)</b>	<b>\$</b>	<b>(4,911,159)</b>

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



## **SECTION 3**

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### **DOCUMENTATION OF SUPPORT FOR INVESTMENT RETURN ASSUMPTION**

## Long-Term Expected Investment Return

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

### Applicable for the Non-Hazardous and Hazardous Plans

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
<b>Equity</b>	<b>60.00%</b>	
Public Equity	50.00%	4.45%
Private Equity	10.00%	10.15%
<b>Fixed Income</b>	<b>20.00%</b>	
Core Bonds	10.00%	0.28%
Specialty Credit/High Yield	10.00%	2.28%
Cash	0.00%	-0.91%
<b>Inflation Protected</b>	<b>20.00%</b>	
Real Estate	7.00%	3.67%
Real Return	13.00%	4.07%
<b>Expected Real Return</b>	<b>100.00%</b>	<b>4.28%</b>
<b>Long Term Inflation Assumption</b>		<b>2.30%</b>
<b>Expected Nominal Return for Portfolio</b>		<b>6.58%</b>

Source: Kentucky Public Pensions Authority



## **SECTION 4**

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### **DEVELOPMENT OF BASELINE CLAIMS COST**

## Development of Baseline Claims Cost

Due to the impact of the COVID-19 pandemic on claims experience for calendar years 2020 and 2021, the initial per capita costs were developed using retiree claims experience for calendar year 2019 for non-Medicare retirees. The claims were projected on an incurred claim basis, adjusted for prescription drug rebates, and loaded for administrative expense. The per capita costs shown in the table below also include HRA contributions for retirees on the CDHP plans. An inherent assumption in this methodology is that the projected future retirees will have a similar distribution by plan type as the current retirees. The fully-insured premiums paid to the Kentucky Employees' Health Plan are blended rates based on the combined experience of active and retired members. Because the average cost of providing health care benefits to retirees under age 65 is higher than the average cost of providing health care benefits to active employees, there is an implicit employer subsidy for the non-Medicare eligible retirees.

For Medicare retirees, the initial per capita costs were estimated based on the plan premiums effective January 1, 2022, and are used for both current and future retirees. An inherent assumption in this methodology is that the projected future retirees will have a similar distribution by plan type as the current retirees.

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

FOR THOSE NOT ELIGIBLE FOR MEDICARE		
AGE	MALE	FEMALE
40	\$394.59	\$641.19
50	639.64	787.97
60	1,087.09	1,070.41
64	1,321.93	1,247.54

FOR THOSE ELIGIBLE FOR MEDICARE		
AGE	MALE	FEMALE
65	\$188.91	\$178.18
75	221.03	215.67
85	233.72	236.47

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




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Blake Orth, FSA, EA, MAAA

## **APPENDIX A**

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### **COLLECTIVE OPEB AMOUNTS – CERS NON-HAZARDOUS INSURANCE PLAN**

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

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate	Discount Rate	Discount Rate	Health Care	Health Care
							5.70%	Less 1.00% 4.70%	Plus 1.00% 6.70%	Trend Rate 1% Decrease	Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
10005	LEGS GENERAL ASSEMBLY	0.005006%	0.000000%	5,773	3,196	8,969	98,794	132,072	71,284	73,451	129,226
20025	JUDL ADM OFF OF THE COURT	2.157089%	2.405003%	2,487,766	1,377,030	3,864,796	42,570,445	56,909,896	30,716,496	31,650,180	55,683,624
35628	TRAN DEPT OF INTERGOV PRO	0.000000%	0.000000%	-	-	-	-	-	-	-	-
39931	JEFFERSON CO CLERK	0.384210%	0.367220%	443,108	245,270	688,378	7,582,437	10,136,509	5,471,070	5,637,373	9,918,091
39932	JEFFERSON CO SHERIFF	0.099160%	0.094793%	114,360	63,301	177,661	1,956,936	2,616,111	1,412,018	1,454,939	2,559,741
39933	KENTON CO COURT CLERK	0.054632%	0.050065%	63,007	34,876	97,883	1,078,170	1,441,341	777,948	801,595	1,410,284
39934	KENTON CO SHERIFF	0.021128%	0.020836%	24,366	13,488	37,854	416,964	557,414	300,858	310,003	545,403
39935	CAMPBELL COUNTY CLERK	0.039550%	0.040119%	45,613	25,248	70,861	780,525	1,043,437	563,184	580,303	1,020,953
39936	CAMPBELL CO SHERIFF	0.017910%	0.019865%	20,655	11,433	32,088	353,456	472,515	255,035	262,787	462,333
39937	FAYETTE CO CLERK	0.137666%	0.140569%	158,769	87,882	246,651	2,716,857	3,632,005	1,960,335	2,019,923	3,553,744
39938	FAYETTE CO SHERIFF	0.067338%	0.067763%	77,661	42,987	120,648	1,328,925	1,776,560	958,879	988,026	1,738,280
39939	DAVISS CO CLERK	0.040140%	0.050488%	46,293	25,624	71,917	792,168	1,059,003	571,585	588,960	1,036,184
39940	DAVISS CO SHERIFF	0.009853%	0.010120%	11,363	6,290	17,653	194,450	259,949	140,305	144,569	254,348
39941	PIKE CO CLERK	0.018407%	0.018909%	21,229	11,751	32,980	363,265	485,627	262,112	270,079	475,163
39942	PIKE CO SHERIFF	0.029475%	0.033205%	33,994	18,816	52,810	581,693	777,631	419,718	432,476	760,875
39943	HARDIN COUNTY CLERK OFFIC	0.047634%	0.047981%	54,936	30,408	85,344	940,063	1,256,715	678,298	698,916	1,229,636
39944	HARDIN COUNTY SHERIFF	0.019790%	0.021185%	22,824	12,633	35,457	390,558	522,114	281,805	290,371	510,864
39945	WARREN COUNTY CLERKS OFF	0.046292%	0.046883%	53,389	29,552	82,941	913,579	1,221,309	659,188	679,226	1,194,993
39946	WARREN COUNTY SHERIFF	0.064894%	0.065290%	74,842	41,427	116,269	1,280,692	1,712,081	924,077	952,166	1,675,190
39947	BOONE COUNTY CLERK	0.051212%	0.052386%	59,062	32,692	91,754	1,010,676	1,351,112	729,248	751,415	1,321,999
39948	BOONE COUNTY SHERIFF	0.015051%	0.014530%	17,359	9,608	26,967	297,034	397,086	214,323	220,838	388,530
39949	CHRISTIAN COUNTY CLERK	0.021953%	0.021940%	25,318	14,014	39,332	433,245	579,180	312,606	322,108	566,700
39950	CHRISTIAN COUNTY SHERIFF	0.070003%	0.070480%	80,735	44,688	125,423	1,381,519	1,846,870	996,828	1,027,128	1,807,075
39951	MADISON COUNTY CLERK	0.036851%	0.038089%	42,500	23,525	66,025	727,260	972,230	524,751	540,701	951,281
39952	MADISON COUNTY SHERIFF	0.010438%	0.010761%	12,038	6,663	18,701	205,995	275,383	148,635	153,153	269,449
39961	BULLITT COUNTY CLERK	0.042243%	0.041947%	48,719	26,967	75,686	833,671	1,114,486	601,531	619,816	1,090,471
39962	BULLITT CO SHERIFF	0.043413%	0.047389%	50,068	27,714	77,782	856,761	1,145,353	618,192	636,983	1,120,674
54527	J&PS DEPT OF CORRECTIONS	0.000000%	0.000000%	-	-	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	0.000214%	0.000212%	247	137	384	4,223	5,646	3,047	3,140	5,524
116A	WAYNE COUNTY ATTORNEY	0.004125%	0.005040%	4,758	2,633	7,391	81,407	108,829	58,739	60,525	106,484
A051	HENDERSON CO TOURIST COMM	0.001960%	0.002028%	2,260	1,251	3,511	38,681	51,710	27,910	28,758	50,596
A073	HOUSING AUTH OF PADUCAH	0.049032%	0.047336%	56,549	31,301	87,850	967,653	1,293,598	698,205	719,429	1,265,724
A113	MORGANFIELD HOUSING AUTH	0.000000%	0.000000%	-	-	-	-	-	-	-	-
A156	CITY OF ANCHORAGE	0.018140%	0.018801%	20,921	11,580	32,501	357,995	478,583	258,310	266,162	468,270
AB19	BELLEVUE/DAYTON FIRE	0.001371%	0.001435%	1,582	875	2,457	27,057	36,171	19,523	20,116	35,391
AC19	CAMPBELL CO FIRE DIST 1	0.000000%	0.000000%	-	-	-	-	-	-	-	-
B008	BURLINGTON FIRE PRO DIST	0.001858%	0.001888%	2,142	1,186	3,328	36,668	49,019	26,458	27,262	47,963
B010	HOUSING AUTHORITY OF CATLETTSBURG	0.008715%	0.009500%	10,051	5,563	15,614	171,992	229,925	124,100	127,872	224,971
B015	CITY OF HILLVIEW	0.021347%	0.019513%	24,619	13,627	38,246	421,286	563,192	303,977	313,217	551,057
B017	PENNYRILE EMER ASST CTR	0.010487%	0.011072%	12,094	6,695	18,789	206,962	276,676	149,333	153,872	270,714
B018	W KY ED COOPERATIVE	0.005216%	0.005391%	6,016	3,330	9,346	102,938	137,612	74,275	76,532	134,647
B023	CITY OF LONDON TOURISM	0.002176%	0.000000%	2,510	1,389	3,899	42,944	57,409	30,986	31,928	56,172
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	0.009409%	0.009694%	10,851	6,006	16,857	185,688	248,235	133,982	138,055	242,886
B030	OWENSBORO/DAV CO ECO DEV	0.007231%	0.008680%	8,339	4,616	12,955	142,705	190,774	102,968	106,098	186,663
B035	GTR FLEMING CO WATER COMM	0.003838%	0.004027%	4,426	2,450	6,876	75,743	101,257	54,652	56,314	99,075
B038	CITY OF HICKMAN	0.017117%	0.014984%	19,741	10,927	30,668	337,806	451,593	243,742	251,151	441,862
B042	HOUSING AUTH OF MAYFIELD	0.021107%	0.022614%	24,343	13,474	37,817	416,550	556,860	300,559	309,695	544,861
B043	GRAYSON CO CONSERV DIST	0.000997%	0.001079%	1,149	636	1,785	19,676	26,304	14,197	14,629	25,737
B045	CITY OF BELLEFONTE	0.000165%	0.000174%	190	105	295	3,256	4,353	2,350	2,421	4,259
B048	CITY OF HARLAN	0.035514%	0.034451%	40,959	22,671	63,630	700,874	936,956	505,712	521,084	916,767
B051	HENDERSON CITY/CO PLANNIN	0.012647%	0.013347%	14,585	8,074	22,659	249,590	333,662	180,091	185,565	326,473
B052	HENRY CO WATER DIST #2	0.034272%	0.035767%	39,526	21,878	61,404	676,363	904,189	488,026	502,861	884,706
B054	CITY OF NORTONVILLE	0.007301%	0.007358%	8,421	4,661	13,082	144,086	192,620	103,965	107,125	188,470
B058	JOHNSON CO FISCAL COURT	0.072377%	0.070101%	83,472	46,204	129,676	1,428,370	1,909,503	1,030,633	1,061,961	1,868,358
B061	KNOX CO UTILITIES COMM	0.013799%	0.012782%	15,914	8,809	24,723	272,325	364,055	196,495	202,468	356,211
B072	LAKE BARKLEY TOUR COMM	0.001609%	0.001703%	1,856	1,027	2,883	31,754	42,450	22,912	23,608	41,535
B078	MARION CO WATER DISTRICT	0.017642%	0.015655%	20,346	11,262	31,608	348,167	465,444	251,218	258,855	455,415
B084	N MERCER WATER DISTRICT	0.020527%	0.020811%	23,674	13,104	36,778	405,103	541,558	292,300	301,185	529,889
B087	MONTGOMERY CO FIRE DIST	0.097126%	0.097043%	112,015	62,003	174,018	1,916,795	2,562,449	1,383,054	1,425,094	2,507,234
B097	KY RIVER REGIONAL JAIL	0.031090%	0.025370%	35,856	19,847	55,703	613,565	820,239	442,715	456,172	802,565
B098	PIKE CO SENIOR CITIZEN PR	0.006867%	0.008055%	7,920	4,384	12,304	135,521	181,170	97,785	100,757	177,266
B100	CITY OF SCIENCE HILL	0.004258%	0.004053%	4,910	2,718	7,628	84,032	112,338	60,633	62,476	109,917
B104	RUSSELL CO AMBULANCE SER	0.026826%	0.025280%	30,938	17,125	48,063	529,415	707,743	381,997	393,608	692,493
B106	NORTH SHELBY WATER CO	0.021053%	0.022162%	24,280	13,440	37,720	415,484	555,436	299,790	308,903	543,467
B109	CAMPBELL/TAYLOR CO I D A	0.003435%	0.003527%	3,962	2,193	6,155	67,790	90,625	48,914	50,401	88,672
B113	UNION CO ECONOMIC DEVELOP	0.002984%	0.002977%	3,441	1,905	5,346	58,890	78,726	42,492	43,783	77,030
B116	MONTICELLO/WAYNE TELE BOA	0.008831%	0.004420%	10,185	5,637	15,822	174,281	232,986	125,752	129,574	227,966



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

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate	Discount Rate Less 1.00%	Discount Rate Plus 1.00%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
							5.70%	4.70%	6.70%		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
B118	WHITLEY CO CONSERV DIST	0.000422%	0.001960%	487	269	756	8,328	11,134	6,009	6,192	10,894
B124	HOPKINS-CHRIST CO PLANNIN	0.037171%	0.036612%	42,869	23,729	66,598	733,575	980,672	529,307	545,397	959,541
B156	LOU POLICE RETIRE FUND	0.004084%	0.004238%	4,710	2,607	7,317	80,598	107,747	58,155	59,923	105,425
B179	HOUSING AUTH OF BENTON	0.007671%	0.007376%	8,847	4,897	13,744	151,388	202,382	109,233	112,554	198,021
B230	RIVERPARK CTR OWENSBORO	0.016374%	0.008080%	18,884	10,453	29,337	323,143	431,991	233,162	240,250	422,682
B256	BUECHEL FIRE PROTECT DIST	0.002132%	0.002166%	2,459	1,361	3,820	42,075	56,248	30,359	31,282	55,036
B259	CITY OF LUDLOW	0.008653%	0.009355%	9,979	5,524	15,503	170,768	228,290	123,217	126,962	223,371
B356	CITY OF DOUGLASS HILLS	0.008084%	0.006244%	9,323	5,161	14,484	159,539	213,278	115,114	118,614	208,682
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	0.018005%	0.018452%	20,766	11,494	32,260	355,331	475,021	256,387	264,181	464,785
B656	LOUISVILLE AIRPORT AUTHOR	0.271081%	0.283083%	312,637	173,051	485,688	5,349,820	7,151,857	3,860,137	3,977,473	6,997,751
B756	LEGAL AID SOCIETY INC	0.097205%	0.093253%	112,107	62,053	174,160	1,918,354	2,564,533	1,384,179	1,426,254	2,509,274
B856	JEFF CO SOIL/CONSER DIST	0.000834%	0.000000%	962	532	1,494	16,459	22,003	11,876	12,237	21,529
B956	LAKE DREAMLAND FIRE DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	0.003304%	0.004116%	3,810	2,109	5,919	65,205	87,169	47,048	48,478	85,290
C079	JONATHAN CREEK WATER DIST	0.010995%	0.010658%	12,681	7,019	19,700	216,988	290,078	156,566	161,326	283,828
C087	CITY OF JEFFERSONVILLE	0.007390%	0.008614%	8,522	4,718	13,240	145,843	194,968	105,232	108,431	190,767
C105	CITY OF SADIEVILLE	0.001447%	0.001607%	1,669	924	2,593	28,557	38,176	20,605	21,231	37,353
C106	CITY OF SIMPSONVILLE	0.014956%	0.016516%	17,248	9,548	26,796	295,159	394,580	212,970	219,444	386,078
C118	HOUSING AUTH OF CORBIN	0.010380%	0.008540%	11,971	6,626	18,597	204,851	273,853	147,809	152,302	267,952
C230	HOUSING AUTH OF OWENSBORO	0.041441%	0.039827%	47,794	26,455	74,249	817,844	1,093,327	590,111	608,049	1,069,768
C256	LOUISVILLE/JEFF CO METRO	5.701513%	5.513501%	6,575,542	3,639,700	10,215,242	112,520,135	150,421,476	81,188,352	83,656,221	147,180,253
D017	CALDWELL CO WATER DISTRIC	0.009087%	0.008184%	10,480	5,801	16,281	179,333	239,740	129,397	133,330	234,574
D025	WINCHESTER-CLARK COUNTY TOURISM	0.002838%	0.002923%	3,273	1,812	5,085	56,008	74,874	40,413	41,641	73,261
D052	CITY OF PLEASUREVILLE	0.001101%	0.001156%	1,270	703	1,973	21,728	29,047	15,678	16,155	28,421
D071	CITY OF LEWISBURG	0.007247%	0.008305%	8,358	4,626	12,984	143,021	191,196	103,196	106,333	187,076
D079	NORTH MARSHALL WATER DIST	0.021606%	0.022473%	24,918	13,793	38,711	426,397	570,025	307,665	317,017	557,743
D084	GTR H/MERCER PL&ZONING CO	0.002421%	0.002543%	2,793	1,546	4,339	47,779	63,873	34,475	35,522	62,496
D098	CITY OF COAL RUN VILLAGE	0.009584%	0.006445%	11,053	6,118	17,171	189,142	252,852	136,474	140,623	247,404
D113	UNION CO WATER DISTRICT	0.008873%	0.009968%	10,234	5,664	15,898	175,110	234,094	126,350	130,190	229,050
D118	WHITLEY CO WATER DIST	0.006111%	0.007624%	7,048	3,901	10,949	120,601	161,225	87,019	89,664	157,751
D135	WESTERN FLEMING WATER DIS	0.008320%	0.008662%	9,595	5,311	14,906	164,196	219,504	118,475	122,076	214,775
G015	ZONETON FIRE PROT DIST	0.001356%	0.001260%	1,564	866	2,430	26,761	35,775	19,309	19,896	35,004
G090	NELSON CO. DISPATCH	0.021326%	0.020657%	24,595	13,614	38,209	420,872	562,638	303,678	312,909	550,515
GS06	SHELBY CO SUB FIRE DIST	0.002693%	0.002443%	3,106	1,719	4,825	53,147	71,049	38,348	39,513	69,518
J001	ADAIR CO BD OF EDUCATION	0.140061%	0.133448%	161,532	89,411	250,943	2,764,123	3,695,191	1,994,439	2,055,064	3,615,569
J002	CITY OF SCOTTSVILLE	0.067985%	0.069629%	78,407	43,400	121,807	1,341,693	1,793,630	968,092	997,519	1,754,981
J003	CITY OF LAWRENCEBURG	0.085305%	0.083975%	98,382	54,457	152,839	1,683,506	2,250,579	1,214,725	1,251,649	2,202,084
J004	BALLARD CO BD OF ED	0.065032%	0.065648%	75,001	41,515	116,516	1,283,415	1,715,722	926,042	954,191	1,678,752
J005	GLASGOW BD OF EDUCATION	0.100020%	0.101781%	115,353	63,850	179,203	1,973,908	2,638,801	1,424,264	1,467,557	2,581,941
J006	BATH CO BD OF EDUC	0.103086%	0.100248%	118,889	65,807	184,696	2,034,416	2,719,690	1,467,923	1,512,543	2,661,087
J007	CITY OF MIDDLESBORO	0.045481%	0.040100%	52,454	29,034	81,488	897,574	1,199,913	647,640	667,326	1,174,058
J008	BOONE CO WATER DISTRICT	0.052186%	0.056384%	60,186	33,314	93,500	1,029,898	1,376,809	743,118	765,706	1,347,142
J009	BOURBON CO BD OF EDUCATIO	0.164672%	0.156799%	189,915	105,122	295,037	3,249,824	4,344,497	2,344,895	2,416,172	4,250,883
J010	FAIRVIEW BD OF EDUCATION	0.029122%	0.032386%	33,587	18,591	52,178	574,727	768,318	414,691	427,296	751,762
J011	DANVILLE CITY BD OF ED	0.095869%	0.091853%	110,566	61,200	171,766	1,891,988	2,529,286	1,365,154	1,406,651	2,474,786
J012	BRACKEN CO BD OF EDUC	0.052270%	0.053042%	60,283	33,368	93,651	1,031,556	1,379,025	744,314	766,939	1,349,311
J013	BREATHITT CO BD OF ED	0.100539%	0.092447%	115,951	64,182	180,133	1,984,151	2,652,493	1,431,654	1,475,172	2,595,338
J014	BRECKINRIDGE CO BD OF ED	0.144924%	0.146548%	167,140	92,516	259,656	2,860,095	3,823,491	2,063,687	2,126,417	3,741,104
J015	BULLITT CO BD OF ED	0.645302%	0.641366%	744,225	411,944	1,156,169	12,735,123	17,024,828	9,188,965	9,468,281	16,657,984
J016	BUTLER CO BD OF ED	0.098018%	0.102871%	113,044	62,572	175,616	1,934,399	2,585,982	1,395,756	1,438,182	2,530,261
J017	CALDWELL CO BD EDUCATION	0.103788%	0.100470%	119,699	66,256	185,955	2,048,270	2,738,211	1,477,919	1,522,843	2,679,209
J018	CALLOWAY CO BD OF EDUC	0.127532%	0.122089%	147,082	81,413	228,495	2,516,861	3,364,642	1,816,029	1,871,231	3,292,142
J019	SANITATION DISTRICT NO 1	0.491646%	0.519490%	567,015	313,854	880,869	9,702,701	12,970,963	7,000,936	7,213,742	12,691,470
J021	CARROLL CO BD OF ED	0.163438%	0.162035%	188,493	104,335	292,828	3,225,471	4,311,941	2,327,323	2,398,066	4,219,029
J022	CARTER CO BD OF ED	0.218716%	0.235290%	252,245	139,623	391,868	4,316,390	5,770,325	3,114,470	3,209,140	5,645,988
J023	CASEY CO BD OF ED	0.135698%	0.135413%	156,500	86,626	243,126	2,678,019	3,580,084	1,932,311	1,991,047	3,502,941
J024	CITY OF HOPKINSVILLE	0.210414%	0.191400%	242,670	134,323	376,993	4,152,549	5,551,296	2,996,251	3,087,328	5,431,679
J025	CLARK CO BD OF ED	0.302377%	0.279702%	348,731	193,030	541,761	5,967,451	7,977,531	4,305,785	4,436,667	7,805,634
J026	CLAY CO BD OF ED	0.149555%	0.160508%	172,481	95,472	267,953	2,951,488	3,945,669	2,129,632	2,194,366	3,860,649
J027	CLINTON CO BD OF ED	0.097511%	0.102941%	112,460	62,249	174,709	1,924,393	2,572,606	1,388,536	1,430,743	2,517,173
J028	CRITTENDEN CO BD OF ED	0.071147%	0.071529%	82,054	45,418	127,472	1,404,096	1,877,052	1,013,118	1,043,914	1,836,606
J029	CUMBERLAND CO BD OF ED	0.054955%	0.051282%	63,379	35,082	98,461	1,084,544	1,449,863	782,548	806,335	1,418,622
J030	DAVISS CO LIBRARY DIST	0.062909%	0.066336%	72,553	40,159	112,712	1,241,518	1,659,711	895,811	923,041	1,623,948
J031	EDMONSON CO BD OF EDUC	0.098617%	0.100201%	113,735	62,955	176,690	1,946,220	2,601,786	1,404,285	1,446,971	2,545,723
J032	ELLIOTT CO BD OF ED	0.044787%	0.042333%	51,652	28,591	80,243	883,878	1,181,603	637,758	657,143	1,156,143
J033	ESTILL CO CONSERVATION DI	0.003049%	0.002216%	3,516	1,946	5,462	60,172	80,441	43,417	44,737	78,708
J034	GREATER LEX CONV&VISITOR	0.055400%	0.056385%	63,893	35,366	99,259	1,093,327	1,461,603	788,884	812,864	1,430,109





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Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.70%	Discount Rate Less 1.00% 4.70%	Discount Rate Plus 1.00% 6.70%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
J035	FLEMING CO BD OF ED	0.102854%	0.099206%	118,622	65,659	184,281	2,029,838	2,713,569	1,464,619	1,509,139	2,655,098
J037	CITY OF FRANKFORT	0.282805%	0.285865%	326,159	180,535	506,694	5,581,195	7,461,168	4,027,084	4,149,495	7,300,398
J038	FULTON COUNTY BD OF EDUC	0.024223%	0.023197%	27,937	15,463	43,400	478,044	639,069	344,930	355,415	625,298
J039	GALLATIN CO BD OF EDUC	0.093407%	0.094142%	107,727	59,629	167,356	1,843,400	2,464,332	1,330,096	1,370,527	2,411,231
J040	CITY OF LANCASTER	0.032558%	0.032590%	37,549	20,784	58,333	642,537	858,969	463,619	477,712	840,460
J041	WILLIAMSTOWN INDEPN DNT SC	0.051516%	0.056504%	59,414	32,886	92,300	1,016,675	1,359,133	733,577	755,875	1,329,847
J042	GRAVES CO LIBRARY	0.008765%	0.009324%	10,108	5,595	15,703	172,978	231,245	124,812	128,606	226,262
J043	GRAYSON CO BD OF ED	0.221051%	0.218056%	254,937	141,113	396,050	4,362,472	5,831,929	3,147,720	3,243,401	5,706,265
J044	GREEN CO BD OF EDUCATION	0.090792%	0.097841%	104,710	57,959	162,669	1,791,792	2,395,341	1,292,859	1,332,158	2,343,727
J045	RUSSELL INDPT BD OF ED	0.099306%	0.108128%	114,529	63,394	177,923	1,959,817	2,619,963	1,414,097	1,457,081	2,563,509
J046	HANCOCK CO BD EDUCATION	0.103661%	0.103198%	119,552	66,175	185,727	2,045,764	2,734,860	1,476,111	1,520,980	2,675,930
J047	HARDIN CO SOIL CN DIST	0.002083%	0.001278%	2,402	1,330	3,732	41,108	54,955	29,661	30,563	53,771
J048	HARLAN CO BD OF EDUCATION	0.234121%	0.216636%	270,011	149,457	419,468	4,620,410	6,176,751	3,333,834	3,435,172	6,043,657
J049	HARRISON CO BD OF ED	0.144659%	0.146335%	166,835	92,347	259,182	2,854,865	3,816,499	2,059,914	2,122,529	3,734,263
J050	HART CO BD OF ED	0.122792%	0.119273%	141,616	78,387	220,003	2,423,317	3,239,588	1,748,532	1,801,682	3,169,783
J051	HENDERSON PUBLIC LIBRARY	0.042284%	0.043018%	48,766	26,993	75,759	834,480	1,115,567	602,115	620,418	1,091,530
J052	EMINENCE INDEP BD OF EDUC	0.047634%	0.047172%	54,936	30,408	85,344	940,063	1,256,715	678,298	698,916	1,229,636
J053	HICKMAN CO BD OF ED	0.031636%	0.038371%	36,486	20,196	56,682	624,341	834,644	450,490	464,183	816,659
J054	HOPKINS CO BD OF ED	0.339958%	0.340356%	392,073	217,020	609,093	6,709,117	8,969,020	4,840,931	4,988,080	8,775,759
J055	JACKSON CO BD OF ED	0.100898%	0.107787%	116,366	64,411	180,777	1,991,236	2,661,965	1,436,766	1,480,440	2,604,606
J056	JEFF CO METRO SEWER DIST	1.831507%	1.953294%	2,112,273	1,169,187	3,281,460	36,145,040	48,320,154	26,080,276	26,873,034	47,278,970
J057	JESSAMINE CO BD OF ED	0.460343%	0.442378%	530,913	293,871	824,784	9,084,932	12,145,105	6,555,188	6,754,445	11,883,407
J058	PAINTSVILLE GAS/WATER SYS	0.067096%	0.068182%	77,381	42,832	120,213	1,324,149	1,770,176	955,433	984,475	1,732,033
J059	KENTON COUNTY AIRPORT BD	0.789345%	0.812227%	910,349	503,898	1,414,247	15,577,831	20,825,076	11,240,108	11,581,771	20,376,345
J060	KNOTT CO BD OF EDUCATION	0.134331%	0.136676%	154,924	85,753	240,677	2,651,041	3,544,018	1,912,845	1,970,990	3,467,653
J061	KNOX CO BD OF EDUCATION	0.258802%	0.267847%	298,476	165,213	463,689	5,107,493	6,827,903	3,685,286	3,797,307	6,680,778
J062	LARUE CO PUBLIC LIBRARY	0.005698%	0.005583%	6,572	3,637	10,209	112,451	150,329	81,138	83,605	147,090
J063	CITY OF LONDON	0.097485%	0.100235%	112,430	62,232	174,662	1,923,880	2,571,920	1,388,166	1,430,362	2,516,502
J064	LAWRENCE CO BD OF ED	0.136846%	0.137884%	157,825	87,359	245,184	2,700,674	3,610,371	1,948,658	2,007,891	3,532,576
J065	LEE CO BD OF ED	0.058661%	0.053537%	67,654	37,448	105,102	1,157,683	1,547,637	835,320	860,711	1,514,289
J066	LESLIE CO BD OF ED	0.096725%	0.097062%	111,553	61,747	173,300	1,908,881	2,551,870	1,377,344	1,419,211	2,496,883
J067	CITY OF WHITESBURG	0.041964%	0.032981%	48,397	26,789	75,186	828,165	1,107,125	597,559	615,722	1,083,269
J068	ELEC PLT BD OF VANCEBURG	0.035993%	0.037422%	41,510	22,977	64,487	710,327	949,594	512,533	528,112	929,132
J069	LINCOLN CO BD OF EDUC	0.192228%	0.194988%	221,696	122,713	344,409	3,793,646	5,071,499	2,737,286	2,820,491	4,962,221
J070	LIVINGSTON CO BD OF ED	0.085747%	0.083586%	98,892	54,739	153,631	1,692,229	2,262,240	1,221,019	1,258,134	2,213,494
J071	LOGAN CO BD OF EDUCATION	0.148950%	0.146715%	171,783	95,086	266,869	2,939,549	3,929,708	2,121,017	2,185,489	3,845,032
J072	LYON CO. PUBLIC LIBRARY	0.004914%	0.005036%	5,667	3,137	8,804	96,978	129,645	69,974	72,101	126,851
J073	PADUCAH WATER WORKS	0.118231%	0.131426%	136,356	75,476	211,832	2,333,305	3,119,257	1,683,585	1,734,760	3,052,044
J074	MCCREARY CO BD OF EDUCATN	0.170595%	0.178376%	196,747	108,903	305,650	3,366,716	4,500,762	2,429,237	2,503,078	4,403,781
J075	MCLEAN CO BD OF ED	0.072741%	0.070434%	83,892	46,436	130,328	1,435,554	1,919,106	1,035,817	1,067,302	1,877,754
J076	MADISON CO BD OF ED	0.564087%	0.516956%	650,560	360,099	1,010,659	11,132,334	14,882,155	8,032,481	8,276,643	14,561,480
J077	MAGOFFIN CO BD OF ED	0.116771%	0.124700%	134,672	74,544	209,216	2,304,492	3,080,738	1,662,795	1,713,338	3,014,355
J078	MARION CO BD OF EDUCATION	0.148064%	0.129357%	170,762	94,520	265,282	2,922,063	3,906,332	2,108,400	2,172,489	3,822,160
J079	MARSHALL COUNTY BD OF ED	0.218562%	0.214076%	252,067	139,524	391,591	4,313,351	5,766,262	3,112,277	3,206,881	5,642,013
J080	MARTIN CO BD OF ED	0.105167%	0.116175%	121,289	67,136	188,425	2,075,485	2,774,593	1,497,556	1,543,077	2,714,807
J081	MASON CO BD OF ED	0.124788%	0.129282%	143,918	79,661	223,579	2,462,708	3,292,248	1,776,955	1,830,969	3,221,308
J082	MEADE CO PUBLIC LIBRARY	0.012328%	0.011818%	14,218	7,870	22,088	243,295	325,246	175,548	180,884	318,238
J083	MENIFEE CO BD OF ED	0.061090%	0.054410%	70,455	38,998	109,453	1,205,619	1,611,721	869,909	896,351	1,576,992
J084	CITY OF HARRODSBURG	0.096028%	0.112153%	110,749	61,302	172,051	1,895,126	2,533,481	1,367,419	1,408,984	2,478,890
J085	METCALFE CO BD OF ED	0.092512%	0.096049%	106,694	59,057	165,751	1,825,737	2,440,719	1,317,352	1,357,395	2,388,127
J086	MONROE CO BOARD OF ED	0.128323%	0.135029%	147,994	81,918	229,912	2,532,472	3,385,511	1,827,293	1,882,837	3,312,561
J087	MT STERLING WATER WORKS	0.067093%	0.059963%	77,378	42,830	120,208	1,324,089	1,770,096	955,390	984,431	1,731,955
J088	MORGAN CO BD OF EDUCATION	0.107253%	0.110092%	123,695	68,468	192,163	2,116,653	2,829,627	1,527,260	1,573,684	2,768,655
J089	MUHLENBERG CO LIB BD DIST	0.015127%	0.016688%	17,446	9,657	27,103	298,533	399,092	215,405	221,953	390,492
J090	CITY OF BARDSTOWN	0.175375%	0.180279%	202,259	111,955	314,214	3,461,050	4,626,871	2,497,303	2,573,213	4,527,173
J091	NICHOLAS CO BD OF ED	0.055806%	0.047793%	64,361	35,625	99,986	1,101,339	1,472,315	794,666	818,821	1,440,590
J092	OHIO CO BD OF ED	0.235188%	0.202577%	271,242	150,138	421,380	4,641,467	6,204,901	3,349,028	3,450,828	6,071,201
J093	OLDHAM COUNTY BD OF ED	0.632266%	0.591756%	729,191	403,622	1,132,813	12,477,856	16,680,903	9,003,335	9,277,008	16,321,469
J094	OWEN CO BD OF ED	0.098610%	0.098337%	113,727	62,950	176,677	1,946,082	2,601,601	1,404,186	1,446,869	2,545,543
J095	OWSLEY CO BD OF EDUCATION	0.066287%	0.062370%	76,449	42,316	118,765	1,308,183	1,748,832	943,913	972,605	1,711,149
J096	PENDLETON CO BD OF ED	0.105305%	0.108955%	121,448	67,224	188,672	2,078,209	2,778,233	1,499,521	1,545,102	2,718,369
J097	HAZARD CITY SCHOOLS	0.052896%	0.050918%	61,004	33,767	94,771	1,043,910	1,395,541	753,228	776,124	1,365,470
J098	PIKE CO BD OF EDUCATION	0.495097%	0.599755%	570,994	316,057	887,051	9,770,807	13,062,010	7,050,078	7,264,378	12,780,555
J099	POWELL CO BD OF EDUCATION	0.141362%	0.138520%	163,033	90,242	253,275	2,789,798	3,729,515	2,012,965	2,074,153	3,649,153
J100	CITY OF SOMERSET	0.240431%	0.246709%	277,288	153,485	430,773	4,744,939	6,343,226	3,423,687	3,527,756	6,206,545
J101	ROBERTSON CO BD OF ED	0.033796%	0.027798%	38,976	21,574	60,550	666,969	891,631	481,248	495,876	872,418
J102	ROCKCASTLE CO BD OF ED	0.132514%	0.144661%	152,828	84,594	237,422	2,615,182	3,496,081	1,886,972	1,944,330	3,420,749



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

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.70%	Discount Rate Less 1.00% 4.70%	Discount Rate Plus 1.00% 6.70%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
J103	ROWAN CO BD OF ED	0.184545%	0.186567%	212,836	117,809	330,645	3,642,021	4,868,801	2,627,882	2,707,761	4,763,890
J104	RUSSELL CO BD OF ED	0.156236%	0.161491%	180,187	99,737	279,924	3,083,339	4,121,932	2,224,768	2,292,394	4,033,114
J105	SCOTT CO BOARD OF ED	0.506024%	0.529359%	583,596	323,033	906,629	9,986,453	13,350,294	7,205,676	7,424,706	13,062,628
J106	SHELBY CO LIBRARY	0.014245%	0.014618%	16,428	9,094	25,522	281,127	375,822	202,846	209,012	367,724
J107	SIMPSON CO BD OF ED	0.159246%	0.154832%	183,658	101,659	285,317	3,142,741	4,201,344	2,267,630	2,336,558	4,110,815
J108	SPENCER CO BD OF EDUC	0.170380%	0.164422%	196,499	108,766	305,265	3,362,473	4,495,089	2,426,176	2,499,924	4,398,231
J109	TAYLOR CO BD OF ED	0.188948%	0.161445%	217,914	120,620	338,534	3,728,915	4,984,964	2,690,580	2,772,365	4,877,550
J110	TODD CO BD OF ED	0.128298%	0.133555%	147,965	81,902	229,867	2,531,979	3,384,851	1,826,937	1,882,470	3,311,916
J111	TRIGG CO BD OF ED	0.111429%	0.109368%	128,511	71,133	199,644	2,199,066	2,939,801	1,586,726	1,634,957	2,876,456
J112	TRIMBLE CO BD OF ED	0.062032%	0.063204%	71,541	39,600	111,141	1,224,210	1,636,573	883,323	910,173	1,601,309
J113	CITY OF MORGANFIELD	0.073895%	0.075675%	85,223	47,173	132,396	1,458,328	1,949,552	1,052,249	1,084,234	1,907,544
J115	SPRINGFIELD WATER & SEWER	0.030067%	0.030788%	34,676	19,194	53,870	593,376	793,250	428,148	441,162	776,157
J117	CITY OF SEBREE	0.008615%	0.009048%	9,936	5,500	15,436	170,018	227,287	122,676	126,405	222,390
J118	CITY OF CORBIN	0.067745%	0.068460%	78,130	43,247	121,377	1,336,957	1,787,298	964,675	993,998	1,748,786
J119	WOLFE CO BD OF EDUCATION	0.077899%	0.068248%	89,840	49,729	139,569	1,537,347	2,055,188	1,109,265	1,142,984	2,010,904
J120	WOODFORD CO BD OF ED	0.222609%	0.240578%	256,735	142,108	398,843	4,393,219	5,873,033	3,169,906	3,266,261	5,746,483
J124	PENNYRILE NAR TASK FORCE	0.001128%	0.001215%	1,301	720	2,021	22,261	29,760	16,062	16,551	29,118
J134	LEX-FAY CO HUM RIGHTS COM	0.005282%	0.006571%	6,092	3,372	9,464	104,241	139,354	75,215	77,501	136,351
J135	FLEMING CO EMS	0.023637%	0.019775%	27,261	15,089	42,350	466,479	623,609	336,586	346,817	610,171
J154	CITY OF EARLINGTON	0.005971%	0.008197%	6,886	3,812	10,698	117,838	157,531	85,026	87,610	154,137
J156	CITY OF JEFFERSONTOWN	0.146120%	0.143057%	168,520	93,279	261,799	2,883,698	3,855,044	2,080,718	2,143,965	3,771,977
J178	LEBANON HOUSING AUTHORITY	0.010228%	0.010466%	11,795	6,529	18,324	201,851	269,843	145,645	150,072	264,028
J179	MARSHALL CO TOURIST COMM	0.002260%	0.002088%	2,606	1,443	4,049	44,601	59,625	32,182	33,160	58,340
J190	CITY OF BLOOMFIELD	0.010824%	0.011676%	12,483	6,910	19,393	213,613	285,567	154,131	158,817	279,413
J200	SOMERSET-PULASKI CONV & V	0.005094%	0.005124%	5,875	3,252	9,127	100,531	134,394	72,537	74,742	131,498
J203	FRONTIER HOUSING INC	0.008637%	0.009101%	9,961	5,514	15,475	170,452	227,868	122,989	126,728	222,958
J205	GEORGETOWN-SCOTT CO P COM	0.018856%	0.019309%	21,747	12,037	33,784	372,126	497,473	268,505	276,667	486,753
J210	BOYD CO AMBULANCE SERVICE	0.002132%	0.002119%	2,458	1,361	3,819	42,075	56,248	30,359	31,282	55,036
J214	COMM ACTION SOUTHERN KY	0.191480%	0.206511%	220,833	122,236	343,069	3,778,884	5,051,765	2,726,635	2,809,516	4,942,912
J217	CITY OF PROVIDENCE	0.064194%	0.060508%	74,034	40,980	115,014	1,266,877	1,693,613	914,109	941,895	1,657,120
J219	CAMPBELL CO PUBLIC LIBRAR	0.066895%	0.072536%	77,150	42,704	119,854	1,320,182	1,764,873	952,571	981,526	1,726,844
J224	HOUSING AUTH OF HOPKINSVL	0.019796%	0.025797%	22,831	12,637	35,468	390,677	522,273	281,891	290,459	511,019
J234	LFUC HOUSING AUTHORITY	0.118168%	0.125241%	136,283	75,435	211,718	2,332,062	3,117,594	1,682,688	1,733,836	3,050,418
J256	CITY OF ST MATTHEWS	0.056674%	0.058000%	65,362	36,179	101,541	1,118,469	1,495,215	807,026	831,557	1,462,997
J259	CITY OF PARK HILLS	0.004420%	0.004634%	5,098	2,822	7,920	87,229	116,612	62,940	64,853	114,099
J305	SCOTT CO SOIL CONSER DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-
J310	CANNONBURG WATER DIST	0.017039%	0.016541%	19,651	10,877	30,528	336,267	449,535	242,632	250,007	439,849
J314	BOWL GRN WARREN AIRPRT BD	0.007960%	0.009021%	9,180	5,081	14,261	157,092	210,007	113,349	116,794	205,481
J317	PROVIDENCE MUN HOUSING AU	0.005245%	0.006019%	6,049	3,348	9,397	103,511	138,377	74,688	76,958	135,396
J319	CITY OF ALEXANDRIA	0.025926%	0.027523%	29,901	16,550	46,451	511,653	683,999	369,181	380,403	669,260
J324	CITY OF OAK GROVE	0.033420%	0.028791%	38,543	21,334	59,877	659,548	881,711	475,894	490,359	862,712
J334	CENTRAL KY ED COOPERATIVE	0.003558%	0.003037%	4,104	2,271	6,375	70,218	93,870	50,665	52,205	91,847
J356	CITY OF WEST BUECHEL	0.008015%	0.008641%	9,244	5,117	14,361	158,177	211,458	114,132	117,601	206,901
J359	CITY OF FORT WRIGHT	0.013194%	0.015796%	15,216	8,423	23,639	260,385	348,094	187,880	193,591	340,593
J405	GEORGETOWN HOUSING AUTHOR	0.014675%	0.014936%	16,925	9,368	26,293	289,613	387,167	208,969	215,321	378,824
J414	WARREN CO PLANNING COMM	0.026025%	0.028103%	30,014	16,614	46,628	513,607	686,611	370,591	381,855	671,816
J417	WEBSTER CO CONSER DIST	0.002540%	0.003406%	2,929	1,621	4,550	50,127	67,012	36,169	37,268	65,568
J419	CITY OF COLD SPRING	0.012980%	0.014592%	14,970	8,286	23,256	256,162	342,448	184,832	190,451	335,069
J424	CITY OF CROFTON	0.000684%	0.001523%	789	437	1,226	13,499	18,046	9,740	10,036	17,657
J434	KY LEAGUE OF CITIES	0.210378%	0.217960%	242,629	134,300	376,929	4,151,838	5,550,346	2,995,739	3,086,800	5,430,749
J456	CITY OF SHIVELY	0.029974%	0.029934%	34,568	19,135	53,703	591,541	790,796	426,823	439,798	773,756
J459	N KY AREA PLAN COMMISSION	0.090734%	0.099685%	104,644	57,922	162,566	1,790,648	2,393,811	1,292,033	1,331,307	2,342,230
J510	CITY OF CATLETTSBURG	0.013109%	0.014458%	15,119	8,368	23,487	258,708	345,851	186,669	192,344	338,399
J514	BARREN RIVER AREA DEV	0.065379%	0.062529%	75,401	41,736	117,137	1,290,263	1,724,876	930,983	959,282	1,687,710
J519	NORTHERN KY COOP ED SER	0.043305%	0.050694%	49,944	27,645	77,589	854,630	1,142,504	616,654	635,398	1,117,886
J524	HOPKINSVILLE S W AUTHORI	0.093700%	0.099661%	108,064	59,816	167,880	1,849,182	2,472,062	1,334,268	1,374,826	2,418,795
J534	BLUEGRASS AREA DEV DISRIC	0.098126%	0.108934%	113,168	62,641	175,809	1,936,530	2,588,832	1,397,294	1,439,767	2,533,049
J556	LOUISVILLE CONV BUREAU	0.153625%	0.137334%	177,175	98,070	275,245	3,031,810	4,053,047	2,187,588	2,254,084	3,965,713
J559	CITY OF CRESCENT SPRINGS	0.009168%	0.011391%	10,574	5,853	16,427	180,932	241,877	130,550	134,519	236,665
J610	BOYD CO CONSERVATION DIST	0.001566%	0.001620%	1,807	1,000	2,807	30,905	41,315	22,300	22,977	40,425
J614	BOWL GRN CONV & VISIT BUR	0.011791%	0.011977%	13,598	7,527	21,125	232,697	311,079	167,901	173,005	304,376
J619	CITY OF FORT THOMAS	0.070952%	0.069744%	81,829	45,294	127,123	1,400,247	1,871,907	1,010,342	1,041,053	1,831,572
J656	OHIO VALLEY ED COOP	0.123287%	0.112643%	142,187	78,703	220,890	2,433,086	3,252,648	1,755,581	1,808,945	3,182,561
J710	BIG SANDY WATER DISTRICT	0.009927%	0.010505%	11,449	6,337	17,786	195,911	261,901	141,358	145,655	256,258
J714	BOWLING GR/WARREN COMM ED	0.019443%	0.017245%	22,424	12,412	34,836	383,710	512,959	276,864	285,280	501,906
J719	CITY OF SOUTHGATE	0.008507%	0.010036%	9,811	5,431	15,242	167,887	224,438	121,138	124,820	219,602
J756	CITY OF PROSPECT	0.011919%	0.012423%	13,746	7,609	21,355	235,223	314,456	169,724	174,883	307,680





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

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.70%	Discount Rate Less 1.00% 4.70%	Discount Rate Plus 1.00% 6.70%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
J759	N KY COMMUNITY ACT COMM	0.157720%	0.191898%	181,899	100,684	282,583	3,112,626	4,161,084	2,245,900	2,314,168	4,071,423
J810	HOUSING AUTH OF ASHLAND	0.024084%	0.024049%	27,776	15,375	43,151	475,301	635,402	342,951	353,376	621,710
J814	HOUSING AUTH BOWLING GRN	0.055685%	0.062091%	64,221	35,548	99,769	1,098,951	1,469,122	792,943	817,046	1,437,466
J819	CITY OF BELLEVUE	0.022351%	0.023670%	25,778	14,268	40,046	441,100	589,680	318,274	327,948	576,974
J834	KY LEGAL SERVICE PROGRAMS	0.019816%	0.019509%	22,854	12,650	35,504	391,071	522,800	282,176	290,753	511,535
J856	LOUISVILLE WATER COMPANY	1.213494%	1.280726%	1,399,520	774,663	2,174,183	23,948,469	32,015,284	17,279,901	17,805,155	31,325,431
J859	CITY OF VILLA HILLS	0.014685%	0.014474%	16,937	9,375	26,312	289,810	387,430	209,111	215,468	379,082
J910	SANITATION DISTRICT #4	0.017817%	0.018258%	20,548	11,374	31,922	351,621	470,061	253,710	261,422	459,932
J914	BOWLING GRN HUM RIGHT COM	0.002771%	0.002888%	3,196	1,769	4,965	54,686	73,107	39,458	40,658	71,531
J919	CITY OF DAYTON	0.015358%	0.016124%	17,712	9,804	27,516	303,092	405,186	218,695	225,342	396,455
J956	OKOLONA FIRE DISTRICT	0.004962%	0.004917%	5,723	3,168	8,891	97,926	130,911	70,658	72,806	128,090
J959	CITY OF INDEPENDENCE	0.034071%	0.034251%	39,294	21,750	61,044	672,396	898,886	485,164	499,911	879,517
K001	CITY OF COLUMBIA	0.029634%	0.028598%	34,177	18,918	53,095	584,831	781,826	421,982	434,809	764,979
K002	ALLEN CO BD OF ED	0.148347%	0.156093%	171,088	94,701	265,789	2,927,648	3,913,799	2,112,430	2,176,641	3,829,466
K003	ANDERSON CO BD OF ED	0.181205%	0.184117%	208,983	115,677	324,660	3,576,105	4,780,683	2,580,321	2,658,755	4,677,670
K004	CITY OF WICKLIFFE	0.008875%	0.009174%	10,236	5,666	15,902	175,149	234,147	126,378	130,220	229,101
K005	BARREN CO BD OF EDUCATION	0.265944%	0.265502%	306,712	169,772	476,484	5,248,441	7,016,329	3,786,987	3,902,099	6,865,144
K006	CITY OF OWINGSVILLE	0.018691%	0.019185%	21,556	11,932	33,488	368,869	493,120	266,156	274,246	482,494
K007	BELL CO BD OF ED	0.141377%	0.158125%	163,050	90,251	253,301	2,790,094	3,729,911	2,013,179	2,074,373	3,649,541
K009	PARIS BD OF EDUCATION	0.055776%	0.042142%	64,326	35,606	99,932	1,100,747	1,471,523	794,239	818,381	1,439,815
K010	CITY OF ASHLAND	0.315591%	0.317742%	363,970	201,465	565,435	6,228,231	8,326,152	4,493,950	4,630,552	8,146,743
K011	CITY OF DANVILLE	0.160236%	0.147127%	184,800	102,291	287,091	3,162,279	4,227,463	2,281,727	2,351,084	4,136,371
K012	AUGUSTA BD OF ED	0.010199%	0.011362%	11,763	6,511	18,274	201,279	269,077	145,232	149,646	263,279
K013	JACKSON CITY SCHOOLS	0.021652%	0.017171%	24,971	13,822	38,793	427,305	571,239	308,320	317,692	558,930
K014	CLOVERPORT INDEPENDENT SC	0.017579%	0.016234%	20,273	11,222	31,495	346,924	463,782	250,321	257,930	453,789
K015	BULLITT CO PUBLIC LIBRARY	0.066691%	0.069699%	76,915	42,574	119,489	1,316,156	1,759,491	949,666	978,533	1,721,578
K016	CITY OF MORGANTOWN	0.029964%	0.029399%	34,557	19,128	53,685	591,344	790,532	426,681	439,651	773,498
K017	GEORGE COON PUBLIC LIBRAR	0.004622%	0.005234%	5,331	2,951	8,282	91,216	121,941	65,816	67,817	119,313
K018	CITY OF MURRAY	0.156353%	0.162063%	180,322	99,812	280,134	3,085,648	4,125,019	2,226,434	2,294,111	4,036,135
K019	CITY OF NEWPORT	0.104709%	0.097980%	120,761	66,844	187,605	2,066,446	2,762,509	1,491,034	1,536,357	2,702,984
K020	CARLISLE CO BD OF ED	0.032288%	0.033897%	37,237	20,612	57,849	637,208	851,846	459,774	473,750	833,490
K021	CARROLL CO PUBLIC LIBRARY	0.012820%	0.014038%	14,786	8,184	22,970	253,004	338,227	182,554	188,103	330,939
K022	CARTER CO EMER AMBUL DIST	0.053952%	0.050150%	62,222	34,442	96,664	1,064,750	1,423,401	768,265	791,618	1,392,730
K023	CASEY CO AMBULANCE SERV	0.020638%	0.020852%	23,802	13,175	36,977	407,294	544,487	293,881	302,814	532,754
K025	CLARK CO LIBRARY BD	0.030076%	0.033151%	34,687	19,200	53,887	593,554	793,487	428,276	441,294	776,389
K026	CITY OF MANCHESTER	0.036779%	0.035047%	42,418	23,479	65,897	725,839	970,330	523,725	539,645	949,422
K027	CLINTON CO PUBLIC LIBRARY	0.002461%	0.003024%	2,839	1,571	4,410	48,568	64,928	35,044	36,109	63,529
K028	CITY OF MARION	0.033495%	0.035024%	38,629	21,382	60,011	661,028	883,690	476,962	491,460	864,648
K029	CITY OF BURKESVILLE	0.025730%	0.025085%	29,674	16,425	46,099	507,785	678,828	366,390	377,527	664,201
K030	OWENSBORO BD OF ED	0.342730%	0.316005%	395,270	218,790	614,060	6,763,823	9,042,153	4,880,403	5,028,752	8,847,316
K032	ELLIOTT CO AMB SERVICE	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K033	ESTILL CO BD OF EDUCATION	0.117543%	0.120415%	135,562	75,036	210,598	2,319,727	3,101,105	1,673,788	1,724,666	3,034,284
K034	LEX/FAYETTE URBAN CO GOVT	3.078280%	2.962597%	3,550,173	1,965,095	5,515,268	60,750,275	81,213,429	43,834,063	45,166,480	79,463,474
K035	LICKING VALLEY COM ACTION	0.063832%	0.061047%	73,618	40,749	114,367	1,259,733	1,684,062	908,954	936,584	1,647,775
K036	FLOYD CO SCHOOLS	0.394152%	0.365939%	454,574	251,617	706,191	7,778,643	10,398,806	5,612,642	5,783,249	10,174,736
K038	FULTON CITY SCHOOLS	0.020262%	0.017965%	23,369	12,935	36,304	399,873	534,567	288,527	297,297	523,048
K039	GALLATIN CO PUBLIC LIB	0.006568%	0.006923%	7,574	4,193	11,767	129,620	173,282	93,527	96,370	169,548
K040	GARRARD CO BD OF ED	0.121070%	0.120197%	139,629	77,288	216,917	2,389,333	3,194,157	1,724,011	1,776,416	3,125,331
K041	CITY OF WILLIAMSTOWN	0.068691%	0.072574%	79,221	43,851	123,072	1,355,626	1,812,256	978,145	1,007,878	1,773,206
K042	GRAVES CO BD OF ED	0.202585%	0.212692%	233,641	129,325	362,966	3,998,043	5,344,745	2,884,768	2,972,456	5,229,579
K043	CITY OF LEITCHFIELD	0.052809%	0.057398%	60,905	33,712	94,617	1,042,193	1,393,246	751,989	774,847	1,363,224
K044	CITY OF GREENSBURG	0.027858%	0.028849%	32,128	17,784	49,912	549,781	734,970	396,692	408,750	719,133
K045	GREENUP CO BD OF ED	0.159330%	0.155447%	183,755	101,712	285,467	3,144,399	4,203,560	2,268,826	2,337,791	4,112,984
K046	CITY OF HAWESVILLE	0.011075%	0.013224%	12,772	7,070	19,842	218,567	292,189	157,706	162,499	285,893
K047	HARDIN CO BD OF ED	0.787562%	0.775832%	908,293	502,759	1,411,052	15,542,643	20,778,035	11,214,718	11,555,610	20,330,318
K048	HARLAN INDEPENDENT SCHOOL	0.027256%	0.024700%	31,434	17,400	48,834	537,901	719,088	388,120	399,917	703,593
K049	CITY OF CYNTHIANA	0.056288%	0.057667%	64,917	35,933	100,850	1,110,851	1,485,031	801,529	825,893	1,453,032
K050	CAVERNA INDEPENDENT SCH	0.044367%	0.038801%	51,169	28,323	79,492	1,175,589	1,470,523	631,777	650,981	1,145,301
K052	HENRY CO BD OF EDUCATION	0.113024%	0.106656%	130,350	72,152	202,502	2,230,544	2,981,882	1,609,438	1,658,360	2,917,629
K055	JACKSON CO CONSERV DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K057	JESSAMINE CO PUBLIC LIBRA	0.061087%	0.062326%	70,451	38,996	109,447	1,205,560	1,611,642	869,866	896,307	1,576,915
K058	JOHNSON CO BD OF ED	0.174122%	0.165962%	200,815	111,155	311,970	3,436,321	4,593,814	2,479,461	2,554,829	4,494,828
K060	LKLP COMM ACTION COUNCIL	0.341527%	0.358007%	393,882	218,022	611,904	6,740,082	9,010,414	4,863,273	5,011,101	8,816,262
K061	BARBOURVILLE CITY SCHOOLS	0.020357%	0.025406%	23,478	12,995	36,473	401,748	537,073	289,879	298,691	525,501
K062	LARUE CO BD OF EDUCATION	0.111714%	0.119381%	128,840	71,315	200,155	2,204,691	2,947,320	1,590,784	1,639,139	2,883,813
K063	LONDON UTILITY COMM	0.053821%	0.056783%	62,072	34,358	96,430	1,062,165	1,419,945	766,400	789,696	1,389,348
K064	CITY OF LOUISA	0.022905%	0.021670%	26,417	14,622	41,039	452,033	604,296	326,162	336,077	591,275





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

Participating Employer Code	Participating Employer Name	2022		2021		Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
		Proportionate Share	Proportionate Share	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.70%	Discount Rate Less 1.00% 4.70%	Discount Rate Plus 1.00% 6.70%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase		
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
K065	CITY OF BEATTYVILLE	0.026634%	0.028829%	30,717	17,002	47,719	525,626	702,678	379,263	390,791	687,537		
K066	LESLIE CO PUBLIC LIBRARY	0.007684%	0.009779%	8,862	4,905	13,767	151,645	202,725	109,419	112,745	198,357		
K067	LETCHER CO BD OF ED	0.166616%	0.167975%	192,157	106,363	298,520	3,288,189	4,395,785	2,372,577	2,444,696	4,301,066		
K068	LEWIS CO BD OF ED	0.112457%	0.112374%	129,697	71,790	201,487	2,219,354	2,966,923	1,601,364	1,650,041	2,902,993		
K069	LINCOLN CO PUBLIC LIBRARY	0.008088%	0.007807%	9,328	5,163	14,491	159,618	213,384	115,171	118,672	208,786		
K070	LIVINGSTON CO CONSERV DIS	0.001830%	0.001734%	2,110	1,168	3,278	36,115	48,280	26,059	26,851	47,240		
K071	CITY OF RUSSELLVILLE	0.070909%	0.074515%	81,780	45,266	127,046	1,399,399	1,870,773	1,009,729	1,040,422	1,830,462		
K072	LYON CO BD OF EDUCATION	0.050597%	0.053537%	58,354	32,300	90,654	998,539	1,334,887	720,491	742,391	1,306,123		
K073	PADUCAH BOARD OF ED	0.173030%	0.181897%	199,555	110,458	310,013	3,414,771	4,565,004	2,463,911	2,538,806	4,466,639		
K074	MCCREARY CO WATER DIST	0.046243%	0.044216%	53,332	29,520	82,852	912,612	1,220,017	658,491	678,507	1,193,728		
K075	CITY OF CALHOUN	0.007895%	0.008145%	9,105	5,040	14,145	155,809	208,292	112,423	115,840	203,803		
K077	MAGOFFIN CO LIBRARY	0.001555%	0.001752%	1,794	993	2,787	30,688	41,025	22,143	22,816	40,141		
K078	CITY OF LEBANON	0.061499%	0.060417%	70,927	39,259	110,186	1,213,691	1,622,511	875,733	902,352	1,587,550		
K079	CITY OF BENTON	0.060482%	0.062658%	69,753	38,610	108,363	1,193,621	1,595,680	861,251	887,430	1,561,297		
K080	MARTIN COUNTY LIBRARY	0.006971%	0.006090%	8,040	4,450	12,490	137,574	183,914	99,266	102,283	179,951		
K081	MAYSVILLE UTILITY COMM	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
K082	CITY OF MULDRAGH	0.011638%	0.011366%	13,422	7,429	20,851	229,678	307,042	165,723	170,760	300,426		
K083	CITY OF FRENCHBURG	0.010869%	0.011001%	12,535	6,938	19,473	214,501	286,754	154,772	159,477	280,575		
K085	METCALFE HEALTH CARE CTN	0.062516%	0.062912%	72,099	39,909	112,008	1,233,762	1,649,343	890,215	917,274	1,613,803		
K086	MONROE CO CONSERV DIST	0.002420%	0.002439%	2,791	1,545	4,336	47,759	63,846	34,460	35,508	62,470		
K087	MONTGOMERY CO BD OF ED	0.220860%	0.202909%	254,717	140,991	395,708	4,358,702	5,826,890	3,145,000	3,240,598	5,701,334		
K088	GATEWAY COMM SER ORGANIZ	0.219181%	0.194568%	252,780	139,920	392,700	4,325,567	5,782,593	3,121,092	3,215,963	5,657,992		
K089	MUHLENBERG CO BD OF ED	0.292509%	0.283202%	337,350	186,730	524,080	5,772,705	7,717,186	4,165,267	4,291,878	7,550,899		
K090	NELSON COUNTY BD OF ED	0.241252%	0.243085%	278,235	154,009	432,244	4,761,141	6,364,886	3,435,378	3,539,803	6,227,738		
K091	CITY OF CARLISLE	0.031443%	0.025622%	36,264	20,072	56,336	620,532	829,552	447,742	461,352	811,677		
K092	OHIO CO LIBRARY	0.014126%	0.015359%	16,292	9,018	25,310	278,779	372,682	201,151	207,266	364,652		
K093	OLDHAM CO LIBRARY BD	0.031177%	0.032566%	35,957	19,903	55,860	615,282	822,534	443,954	457,449	804,811		
K094	OWEN CO PUBLIC LIBRARY	0.008172%	0.007784%	9,424	5,217	14,641	161,276	215,600	116,368	119,905	210,954		
K095	OWSLEY CO PUBLIC LIBRARY	0.002022%	0.001796%	2,332	1,291	3,623	39,904	53,346	28,793	29,668	52,196		
K096	PENDLETON CO LIBRARY	0.009933%	0.010366%	11,456	6,341	17,797	196,029	262,060	141,444	145,743	256,413		
K097	PERRY CO BD OF EDUCATION	0.221251%	0.221827%	255,168	141,241	396,409	4,366,419	5,837,205	3,150,568	3,246,335	5,711,428		
K098	PIKEVILLE INDEPENDENT SCH	0.043294%	0.047260%	49,931	27,638	77,569	854,413	1,142,214	616,497	635,237	1,117,602		
K099	CITY OF STANTON	0.010428%	0.010858%	12,026	6,657	18,683	205,798	275,119	148,493	153,006	269,191		
K100	SOMERSET BD OF EDUCATION	0.073760%	0.079213%	85,067	47,086	132,153	1,455,664	1,945,990	1,050,327	1,082,254	1,904,059		
K101	CITY OF MOUNT OLIVET	0.000704%	0.000682%	811	449	1,260	13,894	18,573	10,025	10,330	18,173		
K102	ROCKCASTLE CONSERV DIST	0.001619%	0.001497%	1,867	1,034	2,901	31,951	42,714	23,054	23,755	41,793		
K103	CITY OF MOREHEAD	0.057102%	0.058090%	65,856	36,452	102,308	1,126,916	1,506,507	813,121	837,837	1,474,045		
K104	RUSSELL CO CONS DIST	0.000752%	0.001147%	868	480	1,348	14,841	19,840	10,708	11,034	19,412		
K105	CITY OF GEORGETOWN	0.147257%	0.139036%	169,831	94,005	263,836	2,906,137	3,885,042	2,096,909	2,160,648	3,801,328		
K106	CITY OF SHELBYVILLE	0.061269%	0.064166%	70,661	39,113	109,774	1,209,152	1,616,443	872,458	898,978	1,581,613		
K107	FRANKLIN/SIMPSON PARKS BD	0.006539%	0.006102%	7,541	4,174	11,715	129,048	172,517	93,114	95,944	168,799		
K108	CITY OF TAYLORSVILLE	0.029948%	0.030070%	34,539	19,118	53,657	591,028	790,110	426,453	439,416	773,085		
K109	CAMPBELLSVLE MUN WTR&SEWR	0.069287%	0.069488%	79,908	44,231	124,139	1,367,388	1,827,980	986,632	1,016,623	1,788,592		
K110	TODD COUNTY WATER DIST	0.012849%	0.013586%	14,818	8,202	23,020	253,577	338,992	182,967	188,529	331,687		
K111	CITY OF CADIZ	0.038099%	0.043272%	43,939	24,321	68,260	751,889	1,005,156	542,522	559,013	983,497		
K112	TRIMBLE CO LIBRARY	0.009381%	0.008560%	10,819	5,989	16,808	185,135	247,496	133,583	137,644	242,163		
K113	UNION CO BD OF EDUCATION	0.143937%	0.136196%	166,002	91,886	257,888	2,840,616	3,797,451	2,049,633	2,111,935	3,715,625		
K114	CITY OF BOWLING GREEN	0.447982%	0.442360%	516,656	285,980	802,636	8,840,986	11,818,988	6,379,170	6,573,076	11,564,317		
K115	CITY OF SPRINGFIELD	0.028723%	0.029021%	33,126	18,336	51,462	566,852	757,791	409,010	421,442	741,463		
K116	WAYNE CO BD OF ED	0.187170%	0.168107%	215,863	119,485	335,348	3,693,825	4,938,055	2,665,262	2,746,277	4,831,652		
K117	WEBSTER CO PUBLIC LIBRARY	0.005566%	0.005971%	6,420	3,553	9,973	109,846	146,846	79,259	81,668	143,682		
K118	WHITLEY CO BD OF ED	0.239599%	0.236354%	276,328	152,954	429,282	4,728,519	6,321,276	3,411,840	3,515,549	6,185,067		
K119	WOLFE COUNTY LIBRARY	0.002568%	0.003365%	2,961	1,639	4,600	50,680	67,751	36,568	37,679	66,291		
K120	CITY OF VERSAILLES	0.089769%	0.091754%	103,530	57,306	160,836	1,771,603	2,368,351	1,278,292	1,317,148	2,317,319		
K137	KY MAGISTRATES/COMM ASSOC	0.007711%	0.007918%	8,893	4,923	13,816	152,178	203,437	109,803	113,141	199,054		
K141	GRANT CO PLANNING COMM	0.001955%	0.002116%	2,254	1,248	3,502	38,582	51,578	27,839	28,685	50,467		
K181	WESTERN LEWIS-RECTORVILLE	0.007413%	0.006879%	8,549	4,732	13,281	146,297	195,575	105,560	108,768	191,361		
K200	CITY OF FERGUSON	0.000017%	0.000549%	20	11	31	335	449	242	249	439		
K214	GREEN RIVER EDUC COOP	0.004957%	0.003343%	5,716	3,164	8,880	97,827	130,779	70,587	72,732	127,961		
K219	NORTHERN KY WATER SER DIS	0.341156%	0.351554%	393,455	217,785	611,240	6,732,760	9,000,626	4,857,990	5,005,658	8,806,685		
K237	KY CO JUDGE/EX ASSOC	0.008017%	0.007979%	9,246	5,118	14,364	158,217	211,510	114,160	117,631	206,953		
K256	JEFFERSONTOWN FIRE DIST	0.003625%	0.003807%	4,181	2,314	6,495	71,540	95,637	51,619	53,188	93,577		
K314	KY LEGAL AID	0.089750%	0.082970%	103,508	57,294	160,802	1,771,228	2,367,850	1,278,021	1,316,869	2,316,828		
K315	MT WASHINGTON FIRE P DIST	0.002438%	0.002335%	2,812	1,556	4,368	48,114	64,321	34,717	35,772	62,935		
K319	CITY OF SILVER GROVE	0.004010%	0.003752%	4,625	2,560	7,185	79,138	105,795	57,102	58,837	103,515		
K337	KY COUNCIL OF ADD'S	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
K356	ST MATTHEWS FIRE DIST.	0.002265%	0.003097%	2,612	1,446	4,058	44,700	59,757	32,253	33,234	58,469		



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

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.70%	Discount Rate Less 1.00% 4.70%	Discount Rate Plus 1.00% 6.70%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
K414	CITY OF SMITHS GROVE	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K419	ALEXANDRIA FIRE DISTRICT	0.001705%	0.000000%	1,966	1,088	3,054	33,648	44,983	24,279	25,017	44,013
K459	CITY OF LAKESIDE PARK	0.003043%	0.002682%	3,509	1,943	5,452	60,054	80,283	43,332	44,649	78,553
K519	CITY OF MELBOURNE	0.001322%	0.001388%	1,525	844	2,369	26,090	34,878	18,825	19,397	34,126
K559	CITY OF TAYLOR MILL	0.018524%	0.020374%	21,364	11,825	33,189	365,574	488,714	263,778	271,796	478,183
K614	WARREN CO PUBLIC LIBRARY	0.030456%	0.051797%	35,125	19,442	54,567	601,053	803,512	433,687	446,870	786,199
K619	CAMPBELL CO CONS DISPATCH	0.053224%	0.055269%	61,383	33,977	95,360	1,050,383	1,404,194	757,899	780,936	1,373,937
K659	CITY OF EDGEWOOD	0.035291%	0.034489%	40,701	22,529	63,230	696,473	931,073	502,536	517,812	911,011
K719	CENTRAL CAMPBELL CO FIRE	0.001096%	0.001168%	1,265	700	1,965	21,630	28,915	15,607	16,081	28,292
K759	LAKESIDE/CRESTVIEWHLS POL	0.002208%	0.002303%	2,547	1,410	3,957	43,575	58,253	31,441	32,397	56,998
K856	HIGHVIEW FIRE DISTRICT	0.003575%	0.002487%	4,124	2,282	6,406	70,553	94,318	50,907	52,455	92,286
K859	CITY OF FORT MITCHELL	0.023329%	0.023059%	26,905	14,893	41,798	460,401	615,483	332,200	342,298	602,221
K959	HOUSING AUTH OF COVINGTON	0.054714%	0.059956%	63,101	34,928	98,029	1,079,788	1,443,505	779,116	802,799	1,412,401
L002	ALLEN CO CONSERVATION DIS	0.001488%	0.001390%	1,716	950	2,666	29,366	39,258	21,189	21,833	38,412
L003	ANDERSON PUBLIC LIBRARY	0.011526%	0.010516%	13,292	7,358	20,650	227,467	304,087	164,128	169,117	297,535
L004	CITY OF BARLOW	0.003359%	0.004189%	3,874	2,144	6,018	66,290	88,620	47,831	49,285	86,710
L005	CITY OF GLASGOW	0.149838%	0.128408%	172,808	95,653	268,461	2,957,073	3,953,135	2,133,662	2,198,518	3,867,955
L006	BATH CO WATER DISTRICT	0.013401%	0.014776%	15,455	8,555	24,010	264,471	353,555	190,827	196,628	345,937
L007	BELL CO COURT CLERK	0.009686%	0.009599%	11,171	6,183	17,354	191,155	255,543	137,927	142,119	250,037
L008	BOONE CO BD OF ED	1.134645%	1.175504%	1,308,584	724,328	2,032,912	22,392,374	29,935,032	16,157,107	16,648,232	29,290,004
L009	CITY OF PARIS	0.179803%	0.177071%	207,366	114,782	322,148	3,548,437	4,743,694	2,560,357	2,638,184	4,641,479
L010	FIVCO AREA DEVELOPMT DIST	0.040856%	0.046388%	47,119	26,081	73,200	806,299	1,077,893	581,781	599,465	1,054,667
L011	DANVILLE BOYLE CO REC	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L012	BRACKEN COUNTY PUB LIBRAR	0.005068%	0.005275%	5,845	3,235	9,080	100,018	133,708	72,167	74,361	130,827
L013	BREATHITT CO PUBLIC LIB	0.006768%	0.006928%	7,806	4,321	12,127	133,567	178,558	96,375	99,304	174,711
L014	BRECKINRIDGE CO CLERK OFF	0.012190%	0.013886%	14,059	7,782	21,841	240,571	321,605	173,583	178,859	314,676
L015	CITY OF MT WASHINGTON	0.083841%	0.090472%	96,694	53,522	150,216	1,654,614	2,211,954	1,193,878	1,230,168	2,164,292
L016	BUTLER CO AMBULANCE SVC	0.021903%	0.023011%	25,261	13,982	39,243	432,259	577,861	311,894	321,375	565,409
L018	MURRAY PUBLIC SCHOOLS	0.168927%	0.167856%	194,824	107,839	302,663	3,333,797	4,456,755	2,405,485	2,478,604	4,360,723
L021	CITY OF CARROLLTON	0.053401%	0.056655%	61,587	34,090	95,677	1,053,876	1,408,864	760,419	783,533	1,378,506
L022	NORTHEAST KY CAA	0.112279%	0.118963%	129,491	71,676	201,167	2,215,841	2,962,226	1,598,829	1,647,429	2,898,398
L023	CITY OF LIBERTY	0.030735%	0.031620%	35,447	19,620	55,067	606,559	810,873	437,660	450,963	793,401
L024	HOPKINSVLE CHRIST LIBRARY	0.013257%	0.014137%	15,289	8,463	23,752	261,629	349,756	188,777	194,515	342,219
L025	CITY OF WINCHESTER	0.092519%	0.083566%	106,702	59,062	165,764	1,825,875	2,440,904	1,317,451	1,357,498	2,388,308
L026	DANIEL BOONE COMM AGENCY	0.138211%	0.132307%	159,399	88,230	247,629	2,727,613	3,646,383	1,968,096	2,027,920	3,567,813
L027	CITY OF ALBANY	0.044459%	0.045080%	51,275	28,381	79,656	877,404	1,172,950	633,087	652,331	1,147,676
L028	CRITTENDEN/LIV CO WAT DIS	0.018122%	0.018892%	20,900	11,569	32,469	357,640	478,108	258,053	265,897	467,806
L029	CUMBERLAND CO SOIL & WAT	0.001245%	0.001205%	1,436	795	2,231	24,570	32,846	17,729	18,267	32,139
L031	EDMONSON CO AMBULANCE DIS	0.012143%	0.011765%	14,004	7,752	21,756	239,644	320,365	172,914	178,170	313,462
L032	SANDY HOOK WATER DISTRICT	0.007937%	0.008591%	9,153	5,067	14,220	156,638	209,400	113,021	116,457	204,888
L033	CITY OF IRVINE	0.021926%	0.021094%	25,287	13,997	39,284	432,713	578,468	312,222	321,712	566,003
L035	CITY OF FLEMINGSBURG	0.023486%	0.026718%	27,086	14,993	42,079	463,499	619,625	334,436	344,602	606,273
L036	FLOYD CO LIBRARY	0.017178%	0.018649%	19,812	10,966	30,778	339,010	453,203	244,611	252,047	443,437
L038	FULTON CO LIBRARY	0.004704%	0.004630%	5,425	3,003	8,428	92,834	124,104	66,984	69,020	121,430
L039	CITY OF WARSAW	0.010786%	0.011173%	12,439	6,886	19,325	212,863	284,564	153,590	158,259	278,432
L041	GRANT CO PUBLIC LIBRARY	0.012064%	0.014960%	13,913	7,701	21,614	238,085	318,281	171,789	177,011	311,423
L042	MAYFIELD CITY SCHOOLS	0.137277%	0.131816%	158,321	87,634	245,955	2,709,180	3,621,742	1,954,796	2,014,215	3,543,702
L043	LEITCHFIELD UTILITY COMM	0.053029%	0.055165%	61,158	33,852	95,010	1,046,535	1,399,050	755,122	778,075	1,368,904
L044	GREEN CO AMBULANCE SVC	0.010952%	0.011985%	12,631	6,991	19,622	216,139	288,944	155,954	160,695	282,718
L045	RACELAND BOARD OF EDUC	0.042127%	0.042527%	48,585	26,893	75,478	831,382	1,111,425	599,880	618,114	1,087,477
L046	HANCOCK CO PUBLIC LIBRARY	0.010276%	0.010526%	11,852	6,560	18,412	202,798	271,109	146,328	150,776	265,267
L047	WEST POINT INDEPENDENT SC	0.000000%	0.000654%	-	-	-	-	-	-	-	-
L049	CYNTHIANA/HARRISON LIBRAR	0.007624%	0.008701%	8,793	4,867	13,660	150,461	201,142	108,564	111,864	196,808
L050	CITY OF MUNFORDVILLE	0.009801%	0.010410%	11,304	6,257	17,561	193,424	258,577	139,564	143,806	253,005
L051	HENDERSON CO WATER DIST	0.016145%	0.015702%	18,620	10,307	28,927	318,624	425,949	229,901	236,890	416,771
L052	CITY OF EMINENCE	0.014658%	0.013054%	16,905	9,357	26,262	289,278	386,718	208,727	215,071	378,385
L054	DAWSON SPRINGS PUBLIC SCH	0.029363%	0.031601%	33,864	18,745	52,609	579,483	774,676	418,123	430,833	757,984
L057	CITY OF NICHOLASVILLE	0.238557%	0.210793%	275,127	152,289	427,416	4,707,955	6,293,785	3,397,002	3,500,260	6,158,169
L058	PAINTSVILLE BD OF ED	0.033073%	0.029348%	38,143	21,113	59,256	652,700	872,556	470,953	485,268	853,755
L060	KNOTT CO SOIL CONV DIST	0.001211%	0.001256%	1,397	773	2,170	23,899	31,949	17,244	17,769	31,261
L061	CITY OF BARBOURVILLE	0.028169%	0.026401%	32,487	17,982	50,469	555,919	743,175	401,121	413,313	727,161
L062	CITY OF HODGENVILLE	0.039859%	0.041509%	45,969	25,445	71,414	786,623	1,051,589	567,584	584,837	1,028,930
L063	LAUREL CO PUBLIC LIB DIST	0.031009%	0.033139%	35,763	19,795	55,558	611,967	818,102	441,562	454,984	800,474
L064	LOUISA WATER & SEWER COMM	0.018225%	0.018877%	21,019	11,634	32,653	359,673	480,825	259,520	267,409	470,465
L065	LEE CO PUBLIC LIBRARY	0.003944%	0.003053%	4,549	2,518	7,067	77,835	104,053	56,162	57,869	101,811
L066	CITY OF HYDEN	0.004777%	0.004868%	5,509	3,050	8,559	94,275	126,030	68,023	70,091	123,315
L067	LETCHER COUNTY CONS DIST	0.001293%	0.001324%	1,491	825	2,316	25,518	34,113	18,412	18,972	33,378





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

Participating Employer Code	Participating Employer Name	2022			2021			Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
		Proportionate Share	Proportionate Share	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.70%	Discount Rate Less 1.00% 4.70%	Discount Rate Plus 1.00% 6.70%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase				
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)				
L068	HOUSING AUTH OF VANCEBURG	0.003109%	0.003365%	3,585	1,985	5,570	61,357	82,024	44,272	45,617	80,256				
L069	STANFORD WATER COMMISSION	0.020117%	0.020598%	23,201	12,842	36,043	397,012	530,741	286,462	295,169	519,305				
L071	RUSSELLVILLE CITY SCHOOLS	0.054174%	0.059236%	62,479	34,583	97,062	1,069,131	1,429,258	771,426	794,875	1,398,461				
L072	CITY OF EDDYVILLE	0.012681%	0.010982%	14,625	8,095	22,720	250,261	334,559	180,575	186,064	327,350				
L073	CITY OF PADUCAH	0.315934%	0.324971%	364,366	201,684	566,050	6,235,001	8,335,201	4,498,834	4,635,584	8,155,598				
L074	HOUSING AUTH MCREARY CO	0.005955%	0.006646%	6,868	3,802	10,670	117,523	157,109	84,798	87,376	153,724				
L075	CITY OF LIVERMORE	0.008596%	0.008320%	9,914	5,487	15,401	169,643	226,786	122,405	126,126	221,899				
L076	BEREA BD OF ED	0.050781%	0.046061%	58,565	32,417	90,982	1,002,170	1,339,741	723,111	745,091	1,310,873				
L077	CITY OF SALYERSVILLE	0.029307%	0.032129%	33,799	18,709	52,508	578,378	773,199	417,326	430,011	756,538				
L078	MARION FREE PUBLIC LIBRAR	0.008673%	0.009434%	10,002	5,537	15,539	171,163	228,817	123,502	127,256	223,887				
L079	MARSHALL CO SOIL & WATER	0.001270%	0.001330%	1,465	811	2,276	25,064	33,506	18,085	18,634	32,784				
L080	MARTIN CO CONSERV DIST	0.000859%	0.000896%	991	548	1,539	16,952	22,663	12,232	12,604	22,174				
L082	MEADE CO BD OF ED	0.228002%	0.229690%	262,954	145,551	408,505	4,499,651	6,015,315	3,246,701	3,345,390	5,885,699				
L083	MENIFEE CO PUBLIC LIBRARY	0.001511%	0.000657%	1,743	965	2,708	29,820	39,864	21,516	22,170	39,005				
L084	BURGIN INDEPENDENT SCH	0.018750%	0.019529%	21,624	11,970	33,594	370,034	494,676	266,996	275,112	484,017				
L085	METCALFE CO PUBLIC LIB	0.005171%	0.005708%	5,964	3,301	9,265	102,050	136,425	73,634	75,872	133,485				
L086	CITY OF TOMPKINSVILLE	0.028256%	0.028624%	32,587	18,038	50,625	557,636	745,470	402,360	414,590	729,407				
L087	MONTGOMERY CO SAN DIST #2	0.003535%	0.002179%	4,077	2,257	6,334	69,764	93,263	50,338	51,868	91,253				
L088	MORGAN COUNTY LIBRARY	0.004926%	0.005429%	5,681	3,145	8,826	97,215	129,961	70,145	72,277	127,161				
L090	CITY OF NEW HAVEN	0.003434%	0.004435%	3,960	2,192	6,152	67,770	90,598	48,899	50,386	88,646				
L091	NICHOLAS COUNTY LIBRARY	0.000832%	0.001914%	959	531	1,490	16,420	21,950	11,848	12,208	21,477				
L092	OHIO CO WATER DIST	0.033352%	0.035048%	38,465	21,291	59,756	658,206	879,917	474,925	489,362	860,957				
L093	LAGRANGE UTILITY COMM	0.020852%	0.024398%	24,049	13,311	37,360	411,517	550,133	296,928	305,954	538,279				
L096	PENDLETON COUNTY WATER	0.011263%	0.014462%	12,989	7,190	20,179	222,277	297,149	160,383	165,258	290,746				
L099	POWELLS VALLEY WATER DIST	0.009964%	0.009145%	11,491	6,361	17,852	196,641	262,878	141,885	146,198	257,213				
L100	SCIENCE HILL BD OF ED	0.021865%	0.024600%	25,217	13,958	39,175	431,509	576,858	311,353	320,817	564,428				
L102	CITY OF MOUNT VERNON	0.041165%	0.048969%	47,476	26,279	73,755	812,397	1,086,045	586,181	603,999	1,062,643				
L103	MOREHEAD UTILITY PLANT BD	0.076491%	0.085011%	88,216	48,830	137,046	1,509,560	2,018,041	1,089,216	1,122,325	1,974,557				
L104	LAKE CUMBERLAND ADD	0.094924%	0.107664%	109,476	60,597	170,073	1,873,338	2,504,354	1,351,698	1,392,785	2,450,391				
L105	GEORGETOWN/SCOTT CO PARKS	0.031057%	0.024030%	35,818	19,826	55,644	612,914	819,368	442,245	455,688	801,713				
L106	TRIPLE S PLANNING & ZONIN	0.006254%	0.006394%	7,212	3,992	11,204	123,424	164,998	89,056	91,763	161,442				
L107	CITY OF FRANKLIN	0.080060%	0.082660%	92,333	51,108	143,441	1,579,995	2,112,201	1,140,038	1,174,691	2,066,688				
L108	SPENCER CO FIRE DIST	0.001655%	0.001560%	1,909	1,057	2,966	32,662	43,663	23,567	24,283	42,723				
L109	CAMPBELLSVILLE CITY SCHOO	0.062828%	0.060043%	72,460	40,108	112,568	1,239,919	1,657,574	894,658	921,852	1,621,857				
L110	CITY OF ELKTON	0.024128%	0.023834%	27,827	15,403	43,230	476,169	636,562	343,578	354,021	622,846				
L111	HOUSING AUTH OF CADIZ	0.004437%	0.004622%	5,118	2,832	7,950	87,565	117,060	63,182	65,102	114,538				
L112	CITY OF BEDFORD	0.004459%	0.003430%	5,142	2,847	7,989	87,999	117,641	63,495	65,425	115,106				
L113	UNION CO PLANNING COMM	0.002242%	0.003418%	2,586	1,431	4,017	44,246	59,150	31,926	32,896	57,876				
L114	WARREN COUNTY BD OF ED	0.750923%	0.703220%	866,037	479,370	1,345,407	14,819,568	19,811,398	10,692,986	11,018,019	19,384,510				
L115	WASHINGTON CO SCHOOLS	0.091084%	0.080614%	105,047	58,146	163,193	1,797,555	2,403,045	1,297,017	1,336,442	2,351,265				
L118	CORBIN BD OF ED	0.107710%	0.112855%	124,221	68,759	192,980	2,125,672	2,841,684	1,533,768	1,580,390	2,780,452				
L119	CITY OF CAMPTON	0.012272%	0.017559%	14,154	7,834	21,988	242,190	323,769	174,751	180,063	316,792				
L120	FALLING SPRINGS ARTS	0.019631%	0.018937%	22,641	12,532	35,173	387,420	517,919	279,541	288,039	506,759				
L141	CORINTH WATER DISTRICT	0.003313%	0.003572%	3,821	2,115	5,936	65,383	87,406	47,176	48,610	85,523				
L156	CITY OF LYNDON	0.007714%	0.007618%	8,897	4,924	13,821	152,237	203,516	109,846	113,185	199,131				
L159	ELSMERE FIRE PROTECTION	0.002207%	0.002016%	2,545	1,409	3,954	43,555	58,227	31,427	32,383	56,972				
L256	CITY OF HURSTBOURNE	0.005302%	0.005338%	6,115	3,385	9,500	104,636	139,881	75,499	77,794	136,867				
L356	EASTWOOD FIRE PROT DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-				
L456	HARRODS CREEK FIRE DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-				
L656	FERN CREEK FIRE PROT DIST	0.004617%	0.004094%	5,324	2,947	8,271	91,117	121,809	65,745	67,744	119,184				
L756	PLEASURE RIDGE PARK FIRE	0.009185%	0.009411%	10,593	5,863	16,456	181,267	242,325	130,792	134,768	237,104				
L959	NORTHERN KY CONV CTR CORP	0.045689%	0.029672%	52,693	29,167	81,860	901,679	1,205,401	650,602	670,378	1,179,427				
M001	COLUMBIA/ADAIR UTILITIES	0.033810%	0.035319%	38,993	21,583	60,576	667,245	892,000	481,447	496,082	872,780				
M003	LAWBG-ANDERSON PLAN COMM	0.000654%	0.000664%	755	417	1,172	12,907	17,254	9,313	9,596	16,883				
M005	GLASGOW WATER COMPANY	0.093350%	0.094984%	107,660	59,592	167,252	1,842,275	2,462,828	1,329,284	1,369,690	2,409,760				
M006	GATEWAY AREA DEV DISTRICT	0.031017%	0.031184%	35,772	19,800	55,572	612,125	818,313	441,676	455,101	800,680				
M007	MIDDLESBORO CITY SCHOOL	0.055659%	0.065153%	64,191	35,531	99,722	1,098,438	1,468,436	792,573	816,664	1,436,795				
M008	WALTON/VERONA BD OF ED	0.087606%	0.089480%	101,036	55,925	156,961	1,728,916	2,311,285	1,247,491	1,285,411	2,261,483				
M009	PARIS BOURBON CO LIBRARY	0.013351%	0.013694%	15,397	8,523	23,920	263,484	352,236	190,115	195,894	344,646				
M010	BOYD CO BD OF ED	0.243464%	0.234543%	280,786	155,421	436,207	4,804,795	6,423,245	3,466,876	3,572,258	6,284,839				
M011	BOYLE COUNTY BD OF EDUC	0.107449%	0.110344%	123,921	68,593	192,514	2,120,521	2,834,798	1,530,051	1,576,560	2,773,715				
M012	EAST PENDLETON WATER DIST	0.011620%	0.013193%	13,401	7,418	20,819	229,322	306,567	165,466	170,496	299,962				
M013	BREATHITT CO SOIL CONSERV	0.000920%	0.000615%	1,061	587	1,648	18,156	24,272	13,101	13,499	23,749				
M014	CITY OF HARDINSBURG	0.007279%	0.007676%	8,395	4,647	13,042	143,652	192,040	103,651	106,802	187,902				
M015	BULLITT CO FISCAL COURT	0.247479%	0.228488%	285,417	157,984	443,401	4,884,032	6,529,172	3,524,049	3,631,169	6,388,484				
M017	CITY OF FREDONIA	0.000981%	0.001030%	1,131	626	1,757	19,360	25,881	13,969	14,394	25,324				
M018	CALLOWAY CO PUBLIC LIBRAR	0.011960%	0.013233%	13,793	7,635	21,428	236,032	315,537	170,308	175,485	308,738				



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

Participating Employer Code	Participating Employer Name	2022			2021			Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
		Proportionate Share	Proportionate Share	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.70%	Discount Rate Less 1.00% 4.70%	Discount Rate Plus 1.00% 6.70%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase				
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)				
M019	CAMPBELL CO COURTHOUSE	0.002844%	0.002731%	3,280	1,816	5,096	56,127	75,032	40,498	41,729	73,416				
M020	CITY OF BARDWELL	0.017131%	0.014829%	19,757	10,936	30,693	338,083	451,963	243,942	251,357	442,224				
M021	CARROLL CO WATER DISTRICT	0.018681%	0.019268%	21,545	11,925	33,470	368,672	492,856	266,014	274,099	482,236				
M022	CITY OF OLIVE HILL	0.032242%	0.039098%	37,185	20,582	57,767	636,300	850,632	459,119	473,075	832,303				
M023	E CASEY CO WATER DISTRICT	0.009352%	0.009840%	10,786	5,970	16,756	184,563	246,731	133,171	137,218	241,415				
M024	CHRISTIAN CO BD OF ED	0.469973%	0.459213%	542,018	300,019	842,037	9,274,981	12,399,171	6,692,317	6,895,742	12,131,998				
M025	WINCHESTER MUNICIPAL UTIL	0.119097%	0.125766%	137,354	76,028	213,382	2,350,396	3,142,104	1,695,916	1,747,467	3,074,399				
M026	CLAY COUNTY 911 BOARD	0.010259%	0.010140%	11,832	6,549	18,381	202,463	270,660	146,086	150,527	264,828				
M027	HOUSING AUTH OF ALBANY	0.005903%	0.006319%	6,808	3,768	10,576	116,497	155,737	84,057	86,613	152,381				
M029	CUMBERLAND CO FISCAL CT	0.040353%	0.039552%	46,539	25,760	72,299	796,372	1,064,622	574,618	592,085	1,041,682				
M030	DAVISS CO BD OF EDUC	0.638994%	0.607837%	736,950	407,917	1,144,867	12,610,634	16,858,406	9,099,141	9,375,726	16,495,148				
M031	EDMONSON CO CONSERV DIST	0.000984%	0.000866%	1,135	628	1,763	19,419	25,961	14,012	14,438	25,401				
M033	IRVINE MUNICIPAL UTILITY	0.026927%	0.025978%	31,055	17,190	48,245	531,408	710,408	383,435	395,090	695,100				
M034	FAYETTE CO BD EDUCATION	2.489187%	2.411948%	2,870,774	1,589,033	4,459,807	49,124,444	65,671,548	35,445,502	36,522,933	64,256,483				
M035	FLEMING COUNTY LIBRARY	0.005778%	0.006633%	6,664	3,689	10,353	114,030	152,439	82,278	84,778	149,155				
M037	FRANKLIN CO BD OF ED	0.395922%	0.358571%	456,617	252,746	709,363	7,813,575	10,445,503	5,637,846	5,809,219	10,220,428				
M038	HICKMAN/FULTON RIV PRT AU	0.011007%	0.010184%	12,694	7,027	19,721	217,225	290,395	156,737	161,502	284,137				
M039	GALLATIN CO WATER DIS	0.010249%	0.009115%	11,821	6,543	18,364	202,265	270,397	145,944	150,380	264,570				
M040	GARRARD CO PUBLIC LIBRARY	0.006495%	0.008242%	7,491	4,146	11,637	128,180	171,356	92,487	95,299	167,664				
M041	GRANT CO BD OF ED	0.182884%	0.191272%	210,919	116,748	327,667	3,609,241	4,824,979	2,604,230	2,683,390	4,721,012				
M042	CITY OF MAYFIELD	0.036022%	0.039873%	41,544	22,996	64,540	710,899	950,359	512,946	528,538	929,881				
M043	CITY OF CANEYVILLE	0.002513%	0.004315%	2,898	1,604	4,502	49,594	66,300	35,785	36,872	64,871				
M044	GREEN/TAYLOR WATER DIST	0.016970%	0.021283%	19,571	10,833	30,404	334,905	447,715	241,649	248,995	438,068				
M045	CITY OF FLATWOODS	0.045782%	0.045638%	52,800	29,226	82,026	903,514	1,207,854	651,926	671,743	1,181,828				
M046	CITY OF LEWISPORT	0.025654%	0.024255%	29,587	16,377	45,964	506,285	676,823	365,308	376,412	662,239				
M047	HARDIN CO PUBLIC LIBRARY	0.011599%	0.012294%	13,378	7,405	20,783	228,908	306,013	165,167	170,188	299,419				
M048	CITY OF BENHAM	0.004920%	0.007129%	5,675	3,141	8,816	97,097	129,803	70,060	72,189	127,006				
M049	HARRISON CO CONSERVA DIST	0.002541%	0.002310%	2,931	1,622	4,553	50,147	67,039	36,183	37,283	65,594				
M050	HART CO CONSERVATION DIST	0.001641%	0.001752%	1,893	1,048	2,941	32,385	43,294	23,367	24,078	42,361				
M051	HENDERSON CO BD OF ED	0.386991%	0.414528%	446,316	247,045	693,361	7,637,320	10,209,879	5,510,671	5,678,178	9,989,880				
M052	HENRY CO LIBRARY	0.005722%	0.006616%	6,600	3,653	10,253	112,924	150,962	81,480	83,957	147,709				
M054	CITY OF DAWSON SPRINGS	0.019978%	0.021682%	23,040	12,753	35,793	394,269	527,074	284,483	293,130	515,717				
M056	JEFF CO MED CTR STM & CHL	0.042523%	0.047915%	49,041	27,146	76,187	839,197	1,121,873	605,519	623,924	1,097,699				
M057	NICH-VLE/JESS CO PK & REC	0.012795%	0.013419%	14,757	8,168	22,925	252,511	337,567	182,198	187,736	330,293				
M058	CITY OF PAINTSVILLE	0.101227%	0.099816%	116,745	64,621	181,366	1,997,729	2,670,645	1,441,451	1,485,267	2,613,099				
M059	KENTON COUNTY FISCAL CT	0.364042%	0.391035%	419,848	232,395	652,243	7,184,418	9,604,422	5,183,882	5,341,455	9,397,469				
M060	CITY OF HINDMAN	0.002180%	0.002742%	2,514	1,392	3,906	43,023	57,514	31,043	31,986	56,275				
M061	KNOX CO E M S	0.052564%	0.043033%	60,622	33,556	94,178	1,037,358	1,386,782	748,500	771,252	1,356,900				
M062	LARUE CO WATER DIST #1	0.008395%	0.009314%	9,682	5,359	15,041	165,676	221,483	119,543	123,177	216,711				
M064	HOUSING AUTH/ LAWRENCE CO	0.006114%	0.006059%	7,051	3,903	10,954	120,661	161,304	87,062	89,708	157,828				
M065	LEE CO SOIL CONSERV DIST	0.001366%	0.001698%	1,576	872	2,448	26,958	36,039	19,452	20,043	35,262				
M067	JENKINS BD OF ED	0.018972%	0.017159%	21,880	12,111	33,991	374,415	500,533	270,157	278,369	489,748				
M068	CITY OF VANCEBURG	0.015090%	0.013369%	17,403	9,633	27,036	297,803	398,115	214,878	221,410	389,537				
M069	CITY OF STANFORD	0.006699%	0.006490%	7,726	4,276	12,002	132,206	176,738	95,392	98,292	172,930				
M070	LEDBETTER WATER DISTRICT	0.009242%	0.009545%	10,659	5,900	16,559	182,392	243,829	131,604	135,604	238,575				
M073	W MCCracken CO WATER DIST	0.002284%	0.003932%	2,634	1,458	4,092	45,075	60,258	32,524	33,512	58,960				
M075	CITY OF SACRAMENTO	0.007081%	0.006780%	8,166	4,520	12,686	139,744	186,816	100,832	103,897	182,791				
M076	CITY OF RICHMOND	0.196586%	0.189078%	226,722	125,495	352,217	3,879,651	5,186,475	2,799,343	2,884,435	5,074,719				
M077	MAGOFFIN CO COURT CLERK	0.008362%	0.007750%	9,643	5,338	14,981	165,025	220,612	119,073	122,693	215,859				
M078	LEBANON WATER WORKS	0.027109%	0.027109%	31,265	17,306	48,571	535,000	715,209	386,026	397,760	699,798				
M079	MARSHALL CO REF DISP DIST	0.024235%	0.026979%	27,950	15,471	43,421	478,281	639,385	345,101	355,591	625,608				
M081	CITY OF MAYSVILLE	0.128611%	0.120338%	148,327	82,102	230,429	2,538,156	3,393,109	1,831,394	1,887,062	3,319,996				
M082	CITY OF BRANDENBURG	0.019146%	0.025647%	22,081	12,222	34,303	377,849	505,124	272,635	280,922	494,240				
M084	MERCER CO BOARD OF ED	0.130327%	0.132816%	150,306	83,197	233,503	2,572,021	3,438,382	1,855,829	1,912,241	3,364,293				
M085	CITY OF EDMONTON	0.029583%	0.029934%	34,118	18,885	53,003	583,825	780,480	421,256	434,061	763,663				
M087	MT STERL/MONTGOMERY LIB	0.012604%	0.011190%	14,536	8,046	22,582	248,742	332,528	179,478	184,934	325,363				
M088	MORGAN CO CONSERVAT DIST	0.001185%	0.001352%	1,367	756	2,123	23,386	31,264	16,874	17,387	30,590				
M090	BARDSTOWN BD OF ED	0.186282%	0.173956%	214,839	118,918	333,757	3,676,301	4,914,628	2,652,617	2,733,248	4,808,729				
M091	NICHOLAS CO WATER DIST	0.005191%	0.004904%	5,987	3,314	9,301	102,445	136,953	73,919	76,166	134,002				
M092	CITY OF BEAVER DAM	0.030762%	0.029973%	35,478	19,638	55,116	607,092	811,586	438,044	451,360	794,098				
M093	OLDHAM CO WATER DIST	0.044068%	0.041940%	50,824	28,132	78,956	869,688	1,162,634	627,519	646,594	1,137,582				
M096	CITY OF FALMOUTH	0.032029%	0.034518%	36,939	20,446	57,385	632,097	845,012	456,086	469,950	826,804				
M097	E KY CONCEN EMPLOY PRO	0.084179%	0.086523%	97,084	53,738	150,822	1,661,284	2,220,872	1,198,691	1,235,128	2,173,017				
M098	PIKE CO HOUSING AUTHORITY	0.007270%	0.007301%	8,384	4,641	13,025	143,474	191,802	103,523	106,670	187,670				
M099	BEECH FORK WATER COMM	0.012740%	0.012589%	14,693	8,133	22,826	251,426	336,116	181,415	186,929	328,873				
M100	PULASKI CO BD OF ED	0.415860%	0.428284%	479,611	265,474	745,085	8,207,054	10,971,522	5,921,759	6,101,762	10,735,112				
M104	RUSSELL CO PUBLIC LIBRARY	0.008943%	0.009217%	10,313	5,709	16,022	176,491	235,941	127,346	131,217	230,857				





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

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.70%	Discount Rate Less 1.00% 4.70%	Discount Rate Plus 1.00% 6.70%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
M105	SCOTT COUNTY LIBRARY	0.034765%	0.035457%	40,094	22,193	62,287	686,092	917,196	495,046	510,094	897,432
M106	SHELBY CO BD OF ED	0.367996%	0.342949%	424,409	234,919	659,328	7,262,451	9,708,739	5,240,186	5,399,471	9,499,539
M107	FRANKLIN ELECTRIC PLNT BD	0.050701%	0.047807%	58,474	32,366	90,840	1,000,591	1,337,631	721,972	743,917	1,308,808
M108	SPENCER CO PUBLIC LIB	0.008919%	0.009282%	10,287	5,694	15,981	176,018	235,308	127,005	130,865	230,237
M109	CITY OF CAMPBELLSVILLE	0.085421%	0.094679%	98,516	54,531	153,047	1,685,795	2,253,639	1,216,377	1,253,351	2,205,079
M110	CITY OF GUTHRIE	0.017344%	0.018917%	20,003	11,072	31,075	342,286	457,582	246,975	254,482	447,722
M111	TRIGG CO CONS DISTRICT	0.001386%	0.001292%	1,598	885	2,483	27,353	36,566	19,736	20,336	35,779
M112	CITY OF MILTON	0.010707%	0.011014%	12,348	6,835	19,183	211,304	282,480	152,465	157,100	276,393
M113	CITY OF STURGIS	0.021820%	0.020044%	25,165	13,929	39,094	430,621	575,671	310,712	320,157	563,267
M115	WASHINGTON CO LIBRARY BD	0.005710%	0.005526%	6,585	3,645	10,230	112,688	150,645	81,309	83,781	147,399
M116	WAYNE CO PUBLIC LIBRARY	0.007174%	0.008132%	8,274	4,580	12,854	141,580	189,270	102,156	105,261	185,191
M117	WEBSTER CO BD OF ED	0.124579%	0.126620%	143,677	79,528	223,205	2,458,584	3,286,734	1,773,979	1,827,902	3,215,913
M118	WHITLEY CO FISCAL COURT	0.168890%	0.155411%	194,781	107,815	302,596	3,333,067	4,455,779	2,404,958	2,478,061	4,359,768
M119	WOLFE CO FISCAL COURT	0.053281%	0.046478%	61,448	34,013	95,461	1,051,508	1,405,698	758,710	781,773	1,375,409
M120	WOODFORD COUNTY LIBRARY	0.019088%	0.019454%	22,014	12,185	34,199	376,704	503,594	271,809	280,071	492,742
M215	SHEPHER/BULLIT CO TOURIST	0.018809%	0.020767%	21,692	12,007	33,699	371,198	496,233	267,836	275,978	485,540
M315	CITY OF PIONEER VILLAGE	0.001774%	0.001673%	2,046	1,132	3,178	35,010	46,803	25,261	26,029	45,794
M356	MIDDLETOWN FIRE PROT DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-
M415	BULLITT CO SANITATION DIS	0.012063%	0.021246%	13,912	7,701	21,613	238,065	318,255	171,775	176,996	311,397
N001	ADAIR CO CONSERVATION DIS	0.003625%	0.002875%	4,181	2,314	6,495	71,540	95,637	51,619	53,188	93,577
N006	HOUSING AUTH OWINGSVILLE	0.003368%	0.003662%	3,884	2,150	6,034	66,468	88,857	47,960	49,417	86,942
N007	PINEVILLE BD OF EDUCATION	0.022350%	0.019099%	25,777	14,268	40,045	441,080	589,654	318,259	327,933	576,948
N008	CITY OF FLORENCE	0.182446%	0.183283%	210,415	116,469	326,884	3,600,597	4,813,423	2,597,993	2,676,964	4,709,706
N009	CITY OF MILLERSBURG	0.001798%	0.001822%	2,074	1,148	3,222	35,484	47,436	25,603	26,381	46,414
N010	BOYD CO PUBLIC LIBRARY	0.025067%	0.024240%	28,910	16,002	44,912	494,701	661,336	356,949	367,799	647,086
N011	CITY OF PERRYVILLE	0.000983%	0.001044%	1,134	628	1,762	19,400	25,934	13,998	14,423	25,375
N012	CITY OF BROOKSVILLE	0.009782%	0.011764%	11,281	6,245	17,526	193,049	258,076	139,294	143,528	252,515
N013	MIDDLE KY COMM ACT PART	0.082810%	0.084415%	95,505	52,864	148,369	1,634,267	2,184,754	1,179,197	1,215,041	2,137,678
N014	CITY OF IRVINGTON	0.006842%	0.005987%	7,891	4,368	12,259	135,028	180,511	97,429	100,390	176,621
N015	BULLITT CO CONSERVAT DIST	0.001195%	0.001226%	1,378	763	2,141	23,583	31,527	17,017	17,534	30,848
N017	PRINCETON ELECTRIC PL BD	0.050965%	0.051132%	58,778	32,535	91,313	1,005,801	1,344,596	725,731	747,791	1,315,623
N018	MURRAY/CALLOWAY CO AIRPRT	0.001675%	0.001719%	1,932	1,069	3,001	33,056	44,191	23,852	24,577	43,239
N020	CARLISLE CO SANIT DIST 1	0.003133%	0.003055%	3,613	2,000	5,613	61,830	82,657	44,613	45,969	80,876
N021	CARROLLTON UTILITIES COMM	0.056647%	0.065091%	65,330	36,162	101,492	1,117,936	1,494,502	806,641	831,161	1,462,300
N022	CITY OF GRAYSON	0.012076%	0.039996%	13,928	7,709	21,637	238,322	318,598	171,960	177,187	311,733
N025	EAST CLARK CO WATER DIST	0.011793%	0.012095%	13,601	7,528	21,129	232,736	311,132	167,930	173,034	304,427
N029	CUMBERLAND CO PUBLIC LIB	0.004310%	0.003731%	4,971	2,751	7,722	85,058	113,710	61,373	63,239	111,259
N033	ESTILL CO WATER DIST NO 1	0.011929%	0.012075%	13,758	7,615	21,373	235,420	314,720	169,866	175,030	307,938
N035	HOUSING AUTH FLEMINGSBURG	0.001597%	0.002529%	1,842	1,019	2,861	31,517	42,133	22,741	23,432	41,225
N036	PRESTONSBURG CITY UTIL	0.095076%	0.100160%	109,651	60,694	170,345	1,876,338	2,508,364	1,353,862	1,395,015	2,454,315
N037	FRANKFORT INDEP SCHOOLS	0.052387%	0.045059%	60,417	33,443	93,860	1,033,865	1,382,112	745,980	768,655	1,352,331
N038	HOUSING AUTH OF HICKMAN	0.006771%	0.006917%	7,809	4,322	12,131	133,627	178,637	96,418	99,348	174,788
N041	BULLOCK PEN WATER DIST	0.028729%	0.030463%	33,133	18,340	51,473	566,971	757,949	409,095	421,530	741,617
N042	PURCHASE AREA DEV DIST	0.075075%	0.073777%	86,583	47,926	134,509	1,481,615	1,980,683	1,069,052	1,101,548	1,938,004
N043	GRAYSON CO LIBRARY	0.008190%	0.008438%	9,446	5,228	14,674	161,631	216,075	116,624	120,169	211,419
N044	HOUSING AUTH OF GREENSBUR	0.000000%	0.000000%	-	-	-	-	-	-	-	-
N045	KENTUCKY ED DEV CORP	0.030457%	0.033275%	35,126	19,443	54,569	601,073	803,539	433,701	446,884	786,224
N047	ELIZABETHTOWN BD OF EDUC	0.104887%	0.112621%	120,966	66,957	187,923	2,069,959	2,767,205	1,493,569	1,538,969	2,707,579
N049	CYNTHIANA HARRISON CO JPC	0.003521%	0.003671%	4,061	2,248	6,309	69,487	92,894	50,138	51,662	90,892
N050	CITY OF HORSE CAVE	0.015275%	0.018236%	17,617	9,751	27,368	301,454	402,996	217,513	224,125	394,313
N051	CITY OF HENDERSON	0.273878%	0.288837%	315,863	174,837	490,700	5,405,020	7,225,649	3,899,965	4,018,512	7,069,954
N052	CITY OF NEW CASTLE	0.005695%	0.005417%	6,568	3,636	10,204	112,392	150,250	81,096	83,561	147,012
N054	CITY OF MADISONVILLE	0.352140%	0.342240%	406,122	224,797	630,919	6,949,531	9,290,414	5,014,400	5,166,822	9,090,228
N057	NICHOLASVILLE HOUSING AUT	0.002270%	0.003577%	2,618	1,449	4,067	44,799	59,889	32,324	33,307	58,598
N058	JOHNSON CO LIBRARY	0.010617%	0.011695%	12,245	6,778	19,023	209,528	280,105	151,184	155,779	274,070
N060	KNOTT CO WATER & SEWER	0.022124%	0.021719%	25,516	14,123	39,639	436,620	583,692	315,041	324,617	571,114
N061	KNOX CO SOIL CONSERV DIS	0.001359%	0.001465%	1,567	868	2,435	26,820	35,854	19,352	19,940	35,082
N063	CUMBERLAND VAL AREA DEV	0.036589%	0.039415%	42,198	23,357	65,555	722,089	965,318	521,020	536,857	944,517
N065	THREE FORKS REG JAIL	0.042879%	0.048532%	49,453	27,373	76,826	846,223	1,131,265	610,588	629,148	1,106,889
N067	HOUSING ORIENTED MINISTRI	0.014894%	0.016958%	17,177	9,508	26,685	293,935	392,944	212,087	218,534	384,477
N068	GAR,QUI,KY-O-HTS WTR DIST	0.008253%	0.008661%	9,519	5,269	14,788	162,874	217,737	117,521	121,093	213,045
N069	CITY OF CRAB ORCHARD	0.001619%	0.001472%	1,868	1,034	2,902	31,951	42,714	23,054	23,755	41,793
N071	CITY OF AUBURN	0.014218%	0.013907%	16,398	9,076	25,474	280,594	375,110	202,461	208,616	367,027
N072	LYON CO AMBULANCE SERVICE	0.025390%	0.025152%	29,282	16,208	45,490	501,075	669,858	361,548	372,538	655,424
N075	CITY OF ISLAND	0.004665%	0.005178%	5,381	2,978	8,359	92,064	123,075	66,429	68,448	120,423
N076	MADISON CO EMS	0.003235%	0.003302%	3,731	2,065	5,796	63,843	85,348	46,066	47,466	83,509
N077	MAGOFFIN CO WATER DIST	0.013290%	0.014404%	15,328	8,484	23,812	262,280	350,626	189,247	194,999	343,071



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

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.70%	Discount Rate Less 1.00% 4.70%	Discount Rate Plus 1.00% 6.70%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
N078	CENTRAL KY COMM ACTION	0.235872%	0.256559%	272,030	150,575	422,605	4,654,966	6,222,947	3,358,768	3,460,864	6,088,858
N079	BENTON ELECTRIC SYSTEM	0.030176%	0.030053%	34,802	19,264	54,066	595,527	796,125	429,700	442,761	778,971
N080	MARTIN CO WATER DISTRICT	0.000000%	0.000000%	-	-	-	-	-	-	-	-
N081	BUFFALO TRACE AR DEV DIST	0.057310%	0.057556%	66,095	36,585	102,680	1,131,021	1,511,994	816,082	840,889	1,479,414
N082	MEADE CO WATER DISTRICT	0.017196%	0.018407%	19,832	10,977	30,809	339,365	453,677	244,867	252,311	443,902
N084	MERCER CO PUBLIC LIBRARY	0.014977%	0.015925%	17,272	9,561	26,833	295,573	395,134	213,269	219,752	386,620
N085	METCALFE CO CONSERV DIST	0.001138%	0.001429%	1,312	726	2,038	22,459	30,024	16,205	16,697	29,377
N087	CITY OF MT STERLING	0.038457%	0.036406%	44,352	24,550	68,902	758,954	1,014,601	547,620	564,266	992,738
N088	MORGAN CO AMBULANCE SERV	0.012890%	0.011466%	14,866	8,229	23,095	254,386	340,073	183,551	189,130	332,746
N089	MUHLENBERG CO WATER DIST	0.026871%	0.027606%	30,990	17,154	48,144	530,303	708,930	382,637	394,268	693,655
N090	BARDSTOWN-NELSON CO TOURI	0.008078%	0.008863%	9,316	5,157	14,473	159,420	213,120	115,029	118,526	208,527
N092	CITY OF HARTFORD	0.027574%	0.029422%	31,801	17,603	49,404	544,177	727,477	392,648	404,583	711,802
N093	CITY OF LAGRANGE	0.026179%	0.028050%	30,192	16,712	46,904	516,646	690,673	372,783	384,115	675,791
N094	CITY OF OWENTON	0.002872%	0.004407%	3,312	1,833	5,145	56,679	75,771	40,897	42,140	74,139
N097	KY VALLEY ED COOPERATIVE	0.005090%	0.005375%	5,870	3,249	9,119	100,452	134,288	72,481	74,684	131,395
N098	PIKE CO LIBRARY DISTRICT	0.031779%	0.025326%	36,651	20,287	56,938	627,163	838,417	452,526	466,282	820,351
N099	CITY OF CLAY CITY	0.009157%	0.009842%	10,560	5,846	16,406	180,715	241,587	130,394	134,357	236,381
N100	CITY OF BURNSIDE	0.009697%	0.009791%	11,183	6,190	17,373	191,372	255,833	138,083	142,281	250,321
N103	HOUSING AUTH OF MOREHEAD	0.013376%	0.015739%	15,426	8,539	23,965	263,977	352,895	190,471	196,261	345,291
N104	CITY OF JAMESTOWN	0.041171%	0.039537%	47,482	26,283	73,765	812,515	1,086,203	586,266	604,087	1,062,798
N106	W SHELBY WATER DISTRICT	0.008801%	0.008925%	10,150	5,618	15,768	173,689	232,194	125,324	129,134	227,191
N107	SIMPSON CO CONSER DIST	0.001037%	0.000936%	1,196	662	1,858	20,465	27,359	14,767	15,216	26,769
N110	LOGAN/TODD REG. WATER COM	0.022007%	0.023934%	25,380	14,049	39,429	434,311	580,605	313,375	322,901	568,094
N111	BARKLEY LAKE WATER DIST	0.025267%	0.026970%	29,141	16,130	45,271	498,648	666,612	359,797	370,733	652,249
N112	TRIMBLE CO WATER DIST	0.004905%	0.004307%	5,657	3,131	8,788	96,801	129,407	69,846	71,969	126,619
N113	UNION CO LIBRARY BD	0.009423%	0.010601%	10,867	6,015	16,882	185,964	248,604	134,182	138,260	243,248
N114	BOWLING GRN MUNICIPAL UTI	0.517305%	0.524053%	596,606	330,234	926,840	10,209,085	13,647,918	7,366,315	7,590,228	13,353,838
N115	WASHINGTON CO CONSER DIST	0.001151%	0.001126%	1,328	735	2,063	22,715	30,367	16,390	16,888	29,712
N116	MONTICELLO UTILITY COMM	0.045044%	0.045483%	51,949	28,755	80,704	888,949	1,188,384	641,417	660,914	1,162,777
N117	CITY OF DIXON	0.003543%	0.002532%	4,086	2,262	6,348	69,922	93,474	50,452	51,985	91,460
N118	CITY OF WILLIAMSBURG	0.085714%	0.081184%	98,853	54,718	153,571	1,691,577	2,261,369	1,220,549	1,257,650	2,212,642
N119	WOLFE CO CONSER DISTRICT	0.001592%	0.001681%	1,836	1,016	2,852	31,418	42,001	22,670	23,359	41,096
N120	WOODFORD CO PLAN ZONING	0.009927%	0.010205%	11,449	6,337	17,786	195,911	261,901	141,358	145,655	256,258
N959	N KY CONV & VISITORS BUR	0.023711%	0.020126%	27,345	15,136	42,481	467,940	625,561	337,640	347,903	612,082
P001	HOUSING AUTH OF COLUMBIA	0.003378%	0.003434%	3,896	2,156	6,052	66,665	89,121	48,102	49,564	87,201
P005	GLASGOW ELECTRIC PLANT BD	0.147788%	0.149355%	170,444	94,344	264,788	2,916,616	3,899,051	2,104,470	2,168,439	3,815,036
P006	BATH COUNTY E.M.S.	0.017164%	0.019217%	19,795	10,957	30,752	338,734	452,833	244,412	251,841	443,076
P007	CITY OF PINEVILLE	0.012119%	0.009249%	13,977	7,736	21,713	239,170	319,732	172,572	177,818	312,843
P008	BOONE CO PLANNING COMM	0.037441%	0.040270%	43,181	23,901	67,082	738,903	987,796	533,152	549,358	966,511
P009	HOUSING AUTHORITY PARIS	0.007198%	0.008030%	8,302	4,595	12,897	142,054	189,903	102,498	105,614	185,811
P010	REGIONAL PUBLIC SAFETY	0.028795%	0.029531%	33,210	18,382	51,592	568,273	759,691	410,035	422,499	743,321
P011	CITY OF JUNCTION CITY	0.005311%	0.007345%	6,126	3,390	9,516	104,813	140,119	75,628	77,926	137,099
P013	CITY OF JACKSON	0.050910%	0.047860%	58,715	32,500	91,215	1,004,716	1,343,145	724,948	746,984	1,314,203
P014	BRECKINRIDGE CO PUBLIC LI	0.009285%	0.007866%	10,708	5,927	16,635	183,241	244,964	132,216	136,235	239,685
P015	CITY OF LEBANON JUNCTION	0.009839%	0.010226%	11,348	6,281	17,629	194,174	259,580	140,105	144,364	253,986
P017	PRINCETON WATER/WASTEWATE	0.025700%	0.028687%	29,640	16,406	46,046	507,193	678,036	365,963	377,087	663,426
P018	MURRAY/CALLOWAY TRANS AUT	0.014818%	0.013975%	17,090	9,459	26,549	292,435	390,939	211,005	217,419	382,515
P022	RATTLESNAKE RIDGE WATER	0.023763%	0.026251%	27,405	15,170	42,575	468,966	626,933	338,380	348,666	613,424
P023	LIBERTY TOURISM	0.001704%	0.000361%	1,965	1,088	3,053	33,629	44,956	24,265	25,002	43,987
P025	CLARK CO CONSVATION DIST	0.000869%	0.000936%	1,003	555	1,558	17,150	22,927	12,374	12,751	22,433
P033	ESTILL COUNTY EMS	0.000000%	0.000000%	-	-	-	-	-	-	-	-
P035	FLEMING CO DISPATCH	0.007058%	0.006478%	8,139	4,506	12,645	139,291	186,209	100,504	103,559	182,197
P037	COMMUNITY ACTION KENTUCKY	0.028482%	0.034147%	32,848	18,182	51,030	562,096	751,433	405,578	417,906	735,241
P038	HICKMAN ELECTRIC SYSTEM	0.014818%	0.015074%	17,090	9,459	26,549	292,435	390,939	211,005	217,419	382,515
P041	CITY OF DRY RIDGE	0.010627%	0.011079%	12,257	6,784	19,041	209,725	280,369	151,326	155,926	274,328
P043	CITY OF CLARKSON	0.006331%	0.005919%	7,301	4,042	11,343	124,943	167,029	90,152	92,892	163,430
P045	GREENUP CO ENVIR COMM	0.005256%	0.007562%	6,061	3,355	9,416	103,728	138,668	74,844	77,119	135,680
P047	CITY OF WEST POINT	0.005513%	0.008283%	6,358	3,519	9,877	108,800	145,448	78,504	80,890	142,314
P048	HARLAN COUNTY C A A	0.048505%	0.045791%	55,941	30,964	86,905	957,253	1,279,694	690,701	711,696	1,252,120
P049	HOUSING AUTHORITY OF CYNT	0.014710%	0.020296%	16,965	9,390	26,355	290,304	388,090	209,467	215,834	379,728
P050	HART CO SOLID WASTE SVC	0.029609%	0.026667%	34,148	18,902	53,050	584,338	781,166	421,626	434,442	764,334
P051	HENDERSON MUN POWER&LIGHT	0.136626%	0.145986%	157,571	87,219	244,790	2,696,333	3,604,567	1,945,526	2,004,663	3,526,897
P052	LITTLE KY RV WS CONV DIST	0.002401%	0.002856%	2,769	1,533	4,302	47,384	63,345	34,190	35,229	61,980
P054	HOUSING AUTH DAWSON SPG	0.010246%	0.010599%	11,817	6,541	18,358	202,206	270,317	145,901	150,336	264,493
P057	VALLEY VIEW FERRY AUTHORI	0.005936%	0.005196%	6,846	3,789	10,635	117,148	156,608	84,527	87,097	153,233
P061	BARBOURVILLE UTILITY COMM	0.097720%	0.095126%	112,701	62,382	175,083	1,928,518	2,578,120	1,391,512	1,433,810	2,522,568
P063	LAUREL CO WATER DIST #2	0.029966%	0.029173%	34,559	19,130	53,689	591,383	790,585	426,710	439,680	773,550





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

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate	Discount Rate	Discount Rate	Health Care	Health Care
							5.70%	Less 1.00% 4.70%	Plus 1.00% 6.70%	Trend Rate 1% Decrease	Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
P068	LEWIS CO PUBLIC LIBRARY	0.003578%	0.003585%	4,127	2,284	6,411	70,612	94,397	50,950	52,499	92,363
P069	LINCOLN CO CLERK	0.015844%	0.015547%	18,273	10,114	28,387	312,683	418,008	225,615	232,473	409,001
P071	LOGAN CO CONS DISTRICT	0.003336%	0.003863%	3,847	2,130	5,977	65,836	88,013	47,504	48,948	86,116
P072	LYON CO WATER DISTRICT	0.005288%	0.004975%	6,098	3,376	9,474	104,359	139,512	75,300	77,589	136,506
P075	MCLEAN CO REG WATER COMM	0.008476%	0.008632%	9,775	5,411	15,186	167,275	223,620	120,696	124,365	218,802
P076	MADISON CO PUBLIC LIBRARY	0.041459%	0.041738%	47,815	26,466	74,281	818,199	1,093,802	590,367	608,313	1,070,233
P077	SALYERS/MAG CO JOINT HOUS	0.004769%	0.004985%	5,500	3,044	8,544	94,117	125,819	67,910	69,974	123,108
P078	MARION CO CONSERVAT DIST	0.001132%	0.001202%	1,306	723	2,029	22,340	29,865	16,119	16,609	29,222
P079	CITY OF CALVERT CITY	0.047735%	0.052825%	55,053	30,473	85,526	942,057	1,259,380	679,736	700,398	1,232,243
P081	MASON COUNTY LIBRARY	0.005776%	0.005053%	6,662	3,687	10,349	113,990	152,387	82,249	84,749	149,103
P084	ANDERSON-DEAN COMM PARK	0.001945%	0.001027%	2,244	1,242	3,486	38,385	51,314	27,696	28,538	50,209
P087	MONTGOMERY CTY WATER DIST	0.002063%	0.002152%	2,379	1,317	3,696	40,714	54,428	29,377	30,270	53,255
P088	MORGAN CO WATER DIST	0.010997%	0.009014%	12,683	7,020	19,703	217,027	290,131	156,595	161,355	283,879
P089	MUHLENBERG WATER DIST #3	0.010007%	0.010486%	11,541	6,388	17,929	197,490	264,012	142,498	146,829	258,323
P090	NORTH NELSON WATER DIST	0.007940%	0.008333%	9,157	5,069	14,226	156,697	209,479	113,064	116,501	204,965
P092	OHIO CO REG WASTEWATER D	0.009418%	0.009911%	10,862	6,012	16,874	185,866	248,473	134,110	138,187	243,119
P097	KY RIVER AREA DEV DIST	0.057176%	0.055054%	65,941	36,500	102,441	1,128,376	1,508,459	814,174	838,923	1,475,955
P100	LAKE CUMBERLAND CAA, INC	0.149747%	0.132131%	172,703	95,595	268,298	2,955,277	3,950,735	2,132,366	2,197,183	3,865,606
P103	MOREHEAD TOURISM COMMISSI	0.009242%	0.009532%	10,659	5,900	16,559	182,392	243,829	131,604	135,604	238,575
P104	RUSSELL CO TOURIST COMM	0.002444%	0.002629%	2,819	1,560	4,379	48,233	64,479	34,802	35,860	63,090
P105	GEORGETOWN/SCOTT TOURISM	0.004760%	0.004411%	5,490	3,039	8,529	93,939	125,582	67,781	69,842	122,876
P106	MULTI PURPOSE COMM ACTION	0.014631%	0.013783%	16,874	9,340	26,214	288,745	386,006	208,342	214,675	377,688
P107	SIMPSON CO LIBRARY DIST	0.007759%	0.007994%	8,948	4,953	13,901	153,125	204,704	110,487	113,845	200,293
P110	TODD COUNTY CONSERVATION DISTRICT	0.001655%	0.001578%	1,908	1,057	2,965	32,662	43,663	23,567	24,283	42,723
P111	JOHN L STREET LIBRARY	0.004023%	0.003871%	4,640	2,568	7,208	79,394	106,138	57,287	59,028	103,851
P113	STURGIS HOUSING AUTHORITY	0.002261%	0.002257%	2,608	1,443	4,051	44,621	59,651	32,196	33,175	58,366
P115	HOUSING AUTH SPRINGFIELD	0.003203%	0.003145%	3,694	2,045	5,739	63,212	84,504	45,610	46,996	82,683
P116	CITY OF MONTICELLO	0.015408%	0.014297%	17,770	9,836	27,606	304,079	406,505	219,407	226,076	397,746
P117	CITY OF CLAY	0.012389%	0.012210%	14,289	7,909	22,198	244,499	326,856	176,417	181,779	319,813
P120	WOODFORD CO CONSERV DIST	0.002666%	0.001830%	3,074	1,702	4,776	52,614	70,336	37,963	39,117	68,821
P959	CITY OF CRESTVIEW HILLS	0.009124%	0.008271%	10,522	5,825	16,347	180,063	240,716	129,924	133,873	235,529
R003	SOUTH ANDERSON WATER DIST	0.009174%	0.009706%	10,580	5,856	16,436	181,050	242,035	130,636	134,607	236,820
R005	BARREN CO SOIL CONS DIS	0.001166%	0.001197%	1,345	744	2,089	23,011	30,762	16,604	17,108	30,099
R008	BOONE CO LIBRARY DIST	0.116705%	0.127727%	134,595	74,501	209,096	2,303,189	3,078,996	1,661,855	1,712,370	3,012,651
R010	ASHLAND BD OF ED	0.170536%	0.200969%	196,678	108,866	305,544	3,365,551	4,499,205	2,428,397	2,502,213	4,402,258
R011	DANVILLE BOYLE PLANNING	0.003290%	0.003719%	3,795	2,100	5,895	64,929	86,799	46,849	48,273	84,929
R013	BREATHITT COUNTY WATER DISTRICT	0.007198%	0.007165%	8,302	4,595	12,897	142,054	189,903	102,498	105,614	185,811
R015	CITY OF SHEPHERDSVILLE	0.052015%	0.047421%	59,988	33,205	93,193	1,026,523	1,372,298	740,683	763,197	1,342,728
R017	CITY OF PRINCETON	0.020185%	0.021574%	23,280	12,886	36,166	398,354	532,535	287,430	296,167	521,061
R018	MURRAY ELECTRIC SYSTEM	0.103090%	0.109727%	118,894	65,810	184,704	2,034,495	2,719,796	1,467,980	1,512,602	2,661,191
R019	FORT THOMAS BOARD OF ED	0.125462%	0.133294%	144,696	80,092	224,788	2,476,010	3,310,030	1,786,553	1,840,858	3,238,707
R021	CARROLLTON/CARR CO REC TR	0.001965%	0.001925%	2,266	1,254	3,520	38,780	51,842	27,981	28,832	50,725
R024	CHRISTIAN CO WATER DIST	0.021885%	0.023650%	25,240	13,971	39,211	431,903	577,386	311,638	321,111	564,945
R030	DAVISS CO AIRPORT BD	0.008709%	0.011436%	10,044	5,560	15,604	171,873	229,767	124,014	127,784	224,816
R033	CITY OF RAVENNA	0.002344%	0.001586%	2,704	1,496	4,200	46,259	61,841	33,378	34,393	60,509
R034	LEXINGTON PUBLIC LIBRARY	0.190142%	0.194577%	219,291	121,382	340,673	3,752,478	5,016,465	2,707,582	2,789,884	4,908,372
R036	CITY OF PRESTONSBURG	0.100767%	0.098283%	116,214	64,327	180,541	1,988,650	2,658,509	1,434,901	1,478,517	2,601,224
R037	PAUL SAWYIER LIBRARY	0.041330%	0.043244%	47,665	26,384	74,049	815,653	1,090,398	588,531	606,420	1,066,903
R038	CITY OF FULTON	0.047311%	0.049661%	54,564	30,202	84,766	933,689	1,248,193	673,699	694,177	1,221,298
R041	CITY OF CRITTENDEN	0.003794%	0.002994%	4,376	2,422	6,798	74,875	100,096	54,026	55,668	97,939
R042	MAYFIELD ELEC & WATER SYS	0.150044%	0.135338%	173,046	95,784	268,830	2,961,139	3,958,570	2,136,595	2,201,541	3,873,273
R045	CITY OF RUSSELL	0.036586%	0.039395%	42,195	23,356	65,551	722,030	965,239	520,977	536,813	944,440
R047	LINCOLN TRAIL AREA DEV DI	0.057308%	0.061893%	66,093	36,584	102,677	1,130,981	1,511,941	816,054	840,859	1,479,363
R048	HARLAN CO CONSERV DIST	0.001531%	0.001622%	1,766	977	2,743	30,214	40,392	21,801	22,464	39,522
R050	HART CO AMB SERVICE	0.038462%	0.039732%	44,358	24,553	68,911	759,053	1,014,733	547,691	564,339	992,867
R051	HENDERSON MUN W & S DEPT	0.141446%	0.155963%	163,130	90,295	253,425	2,791,456	3,731,732	2,014,161	2,075,386	3,651,322
R052	CITY OF CAMPBELLSBURG	0.002217%	0.002157%	2,557	1,415	3,972	43,753	58,491	31,570	32,529	57,230
R054	SOUTH HOPKINS WATER DIST	0.010045%	0.011121%	11,585	6,412	17,997	198,239	265,015	143,039	147,387	259,304
R057	CITY OF WILMORE	0.035781%	0.039592%	41,266	22,842	64,108	706,143	944,000	509,514	525,002	923,660
R058	HOUSING AUTH OF PAINTSVLE	0.018639%	0.019866%	21,497	11,899	33,396	367,843	491,748	265,415	273,483	481,152
R061	KY COMM ECONOMIC OPPORT	0.279774%	0.266260%	322,663	178,601	501,264	5,521,378	7,381,202	3,983,923	4,105,022	7,222,155
R063	WOODCREEK WATER DISTRICT	0.085520%	0.085638%	98,630	54,594	153,224	1,687,749	2,256,251	1,217,787	1,254,804	2,207,634
R071	LOGAN CO PUBLIC LIBRARY	0.017914%	0.018189%	20,660	11,436	32,096	353,535	472,620	255,092	262,846	462,436
R072	LYON CO HOUSING AUTHORITY	0.009498%	0.009541%	10,954	6,063	17,017	187,444	250,583	135,250	139,361	245,184
R073	MCCRACKEN CO BD OF ED	0.356312%	0.356429%	410,934	227,460	638,394	7,031,866	9,400,483	5,073,808	5,228,036	9,197,925
R076	RICHMOND UTILITIES	0.120210%	0.119208%	138,638	76,739	215,377	2,372,361	3,171,468	1,711,765	1,763,797	3,103,130
R078	CITY OF LORETTO	0.000920%	0.000977%	1,061	587	1,648	18,156	24,272	13,101	13,499	23,749



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

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.70%	Discount Rate Less 1.00% 4.70%	Discount Rate Plus 1.00% 6.70%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
R079	MARSHALL CO PUB LIBRARY	0.027331%	0.028977%	31,520	17,447	48,967	539,381	721,066	389,188	401,018	705,529
R088	CITY OF WEST LIBERTY	0.049509%	0.049774%	57,099	31,605	88,704	977,067	1,306,183	704,998	726,427	1,278,037
R089	CENTRAL CITY MUN WTR&SEWR	0.038538%	0.039010%	44,446	24,602	69,048	760,553	1,016,738	548,773	565,454	994,829
R090	NELSON CO PUBLIC LIBRARY	0.040408%	0.041252%	46,602	25,795	72,397	797,457	1,066,073	575,401	592,892	1,043,102
R093	TRI CO COMM ACTION AGENCY	0.009846%	0.009982%	11,355	6,285	17,640	194,312	259,764	140,205	144,467	254,167
R097	PERRY COUNTY PUBLIC LIB	0.021171%	0.023612%	24,417	13,515	37,932	417,813	558,549	301,471	310,634	546,513
R103	ROWAN CO PUBLIC LIBRARY	0.014694%	0.015066%	16,947	9,380	26,327	289,988	387,668	209,239	215,600	379,315
R104	CITY OF RUSSELL SPRINGS	0.037524%	0.035976%	43,276	23,954	67,230	740,541	989,986	534,334	550,576	968,654
R105	CITY OF STAMPING GROUND	0.000843%	0.000980%	972	538	1,510	16,637	22,241	12,004	12,369	21,761
R106	SHELBY CO PARK RECREATION	0.016821%	0.017318%	19,399	10,738	30,137	331,965	443,784	239,528	246,808	434,221
R109	TAYLOR CO PUBLIC LIBRARY	0.010675%	0.012383%	12,312	6,815	19,127	210,673	281,636	152,010	156,630	275,567
R114	BOWLING GREEN PUBLIC SCHO	0.239347%	0.259615%	276,039	152,793	428,832	4,723,546	6,314,627	3,408,251	3,511,851	6,178,562
R115	S W E D A	0.002386%	0.002427%	2,752	1,523	4,275	47,088	62,949	33,976	35,009	61,593
R116	WAYNE CO CONSERV DIST	0.002129%	0.001356%	2,455	1,359	3,814	42,016	56,169	30,317	31,238	54,959
R117	WEBSTER COUNTY WATER DIST	0.015302%	0.015986%	17,648	9,768	27,416	301,987	403,709	217,897	224,521	395,010
R118	WILLIAMSBURG IND BD OF ED	0.037734%	0.037563%	43,519	24,088	67,607	744,686	995,526	537,324	553,657	974,075
R120	CITY OF MIDWAY	0.011717%	0.009489%	13,513	7,480	20,993	231,237	309,126	166,848	171,919	302,466
R959	N KY LEGAL AID SOCIETY	0.103845%	0.100075%	119,764	66,292	186,056	2,049,395	2,739,715	1,478,731	1,523,680	2,680,680
T036	FLOYD COUNTY CONSV DIST	0.003814%	0.003914%	4,399	2,435	6,834	75,270	100,624	54,311	55,961	98,456
V001	ADAIR COUNTY FISCAL COURT	0.080018%	0.068534%	92,285	51,081	143,366	1,579,166	2,111,093	1,139,440	1,174,075	2,065,604
V002	ALLEN COUNTY FISCAL COURT	0.087314%	0.087202%	100,699	55,739	156,438	1,723,154	2,303,582	1,243,333	1,281,126	2,253,945
V003	ANDERSON CO FISCAL COURT	0.120086%	0.111404%	138,495	76,660	215,155	2,369,914	3,168,196	1,710,000	1,761,978	3,099,929
V004	BALLARD COUNTY FISCAL CT	0.093301%	0.098999%	107,604	59,561	167,165	1,841,308	2,461,535	1,328,587	1,368,972	2,408,495
V005	BARREN CO FISCAL CT	0.064557%	0.059906%	74,453	41,212	115,665	1,274,041	1,703,190	919,278	947,221	1,666,490
V006	BATH CO FISCAL COURT	0.050925%	0.051440%	58,732	32,509	91,241	1,005,012	1,343,541	725,161	747,204	1,314,590
V007	BELL CO FISCAL CT	0.082688%	0.091520%	95,363	52,786	148,149	1,631,859	2,181,535	1,177,460	1,213,251	2,134,528
V008	BOONE CO FISCAL CT	0.395379%	0.397477%	455,989	252,400	708,389	7,802,858	10,431,177	5,630,114	5,801,252	10,206,410
V009	BOURBON CO FISCAL COURT	0.095872%	0.098027%	110,569	61,202	171,771	1,892,047	2,529,365	1,365,197	1,406,695	2,474,863
V010	BOYD COUNTY FISCAL COURT	0.289999%	0.273960%	334,456	185,128	519,584	5,723,170	7,650,965	4,129,525	4,255,050	7,486,105
V011	BOYLE COUNTY FISCAL COURT	0.126109%	0.129455%	145,441	80,505	225,946	2,488,778	3,327,100	1,795,766	1,850,351	3,255,409
V012	BRACKEN CO FISCAL COURT	0.051972%	0.054031%	59,939	33,178	93,117	1,025,674	1,371,163	740,070	762,566	1,341,618
V013	BREATHITT CO FISCAL COURT	0.052217%	0.052355%	60,222	33,334	93,556	1,030,510	1,377,627	743,559	766,161	1,347,942
V014	BRECKINRIDGE CO FISCAL CT	0.093595%	0.101959%	107,942	59,749	167,691	1,847,110	2,469,292	1,332,773	1,373,285	2,416,084
V016	BUTLER COUNTY FISCAL CT	0.083504%	0.081772%	96,305	53,307	149,612	1,647,963	2,203,063	1,189,079	1,225,224	2,155,593
V017	CALDWELL CO FISCAL COURT	0.055293%	0.056996%	63,769	35,298	99,067	1,091,215	1,458,780	787,361	811,294	1,427,347
V018	CALLOWAY CO FISCAL COURT	0.147377%	0.152994%	169,969	94,082	264,051	2,908,505	3,888,208	2,098,618	2,162,409	3,804,426
V019	CAMPBELL CO FISCAL CT	0.311699%	0.345410%	359,481	198,981	558,462	6,151,422	8,223,470	4,438,529	4,573,446	8,046,274
V020	CARLISLE CO FISCAL COURT	0.041400%	0.040115%	47,747	26,429	74,176	817,035	1,092,245	589,527	607,447	1,068,710
V021	CARROLL CO FISCAL CT	0.106454%	0.106643%	122,773	67,958	190,731	2,100,884	2,808,547	1,515,883	1,561,961	2,748,030
V022	CARTER CO FISCAL CT	0.150639%	0.139206%	173,731	96,164	269,895	2,972,881	3,974,268	2,145,068	2,210,271	3,888,632
V023	CASEY CO FISCAL COURT	0.083436%	0.087765%	96,226	53,263	149,489	1,646,621	2,201,269	1,188,111	1,224,226	2,153,837
V024	CHRISTIAN CO FISCAL COURT	0.127213%	0.142134%	146,715	81,210	227,925	2,510,566	3,356,226	1,811,486	1,866,550	3,283,908
V025	CLARK COUNTY FISCAL COURT	0.127523%	0.115106%	147,072	81,407	228,479	2,516,684	3,364,405	1,815,901	1,871,098	3,291,910
V026	CLAY COUNTY FISCAL CT	0.183420%	0.160093%	211,538	117,091	328,629	3,619,819	4,839,120	2,611,862	2,691,255	4,734,849
V027	CLINTON CO FISCAL COURT	0.064853%	0.074672%	74,795	41,400	116,195	1,279,883	1,710,999	923,493	951,564	1,674,131
V028	CRITTENDEN CO FIS CT	0.084085%	0.086448%	96,975	53,678	150,653	1,659,429	2,218,392	1,197,353	1,233,749	2,170,591
V030	DAVIESS CO FISCAL COURT	0.244576%	0.246499%	282,069	156,131	438,200	4,826,741	6,452,582	3,482,711	3,588,574	6,313,545
V031	EDMONSON CO FISCAL CRT	0.069358%	0.062637%	79,990	44,276	124,266	1,368,790	1,829,853	987,643	1,017,665	1,790,424
V032	ELLIOTT CO FISCAL CT	0.031211%	0.030711%	35,996	19,924	55,920	615,953	823,431	444,438	457,948	805,688
V033	ESTILL CO FISCAL COURT	0.078198%	0.077028%	90,186	49,920	140,106	1,543,248	2,063,077	1,113,523	1,147,371	2,018,622
V035	FLEMING CO FISCAL COURT	0.047509%	0.043904%	54,792	30,329	85,121	937,597	1,253,417	676,518	697,082	1,226,409
V036	FLOYD CO FISCAL COURT	0.149123%	0.149535%	171,983	95,196	267,179	2,942,963	3,934,272	2,123,480	2,188,027	3,849,498
V037	FRANKLIN CO FISCAL COURT	0.198715%	0.199623%	229,177	126,855	356,032	3,921,668	5,242,644	2,829,660	2,915,673	5,129,678
V038	FULTON COUNTY FIS CT	0.103466%	0.102138%	119,327	66,050	185,377	2,041,916	2,729,716	1,473,334	1,518,119	2,670,897
V039	GALLATIN CO FISCAL COURT	0.082184%	0.082987%	94,782	52,464	147,246	1,621,912	2,168,238	1,170,283	1,205,856	2,121,518
V040	GARRARD CO FISCAL COURT	0.089109%	0.135304%	102,770	56,885	159,655	1,758,578	2,350,939	1,268,894	1,307,464	2,300,282
V041	GRANT COUNTY FISCAL COURT	0.123094%	0.123589%	141,964	78,580	220,544	2,429,277	3,247,556	1,752,833	1,806,113	3,177,579
V042	GRAVES COUNTY FISCAL CT	0.155677%	0.159532%	179,542	99,380	278,922	3,072,307	4,107,184	2,216,808	2,284,192	4,018,684
V043	GRAYSON CO FISCAL COURT	0.176873%	0.167050%	203,987	112,911	316,898	3,490,613	4,666,393	2,518,634	2,595,193	4,565,843
V044	GREEN COUNTY FISCAL COURT	0.030134%	0.033109%	34,753	19,237	53,990	594,699	795,017	429,102	442,145	777,886
V045	GREENUP CO FISCAL CT	0.170698%	0.169559%	196,865	108,969	305,834	3,368,748	4,503,479	2,430,704	2,504,589	4,406,440
V046	HANCOCK CO FISCAL COURT	0.087783%	0.094403%	101,240	56,038	157,278	1,732,409	2,315,955	1,250,012	1,288,008	2,266,052
V047	HARDIN CO FISCAL COURT	0.132767%	0.132319%	153,120	84,755	237,875	2,620,175	3,502,756	1,890,574	1,948,042	3,427,280
V048	HARLAN CO FIS CT	0.134721%	0.141635%	155,374	86,002	241,376	2,658,737	3,554,308	1,918,399	1,976,712	3,477,721
V049	HARRISON CO FISCAL COURT	0.053579%	0.054969%	61,792	34,203	95,995	1,057,389	1,413,560	762,954	786,145	1,383,101
V050	HART COUNTY FISCAL COURT	0.101639%	0.101904%	117,220	64,884	182,104	2,005,860	2,681,514	1,447,318	1,491,312	2,623,734
V051	HENDERSON CO FISCAL COURT	0.239830%	0.249562%	276,596	153,101	429,697	4,733,078	6,327,370	3,415,129	3,518,938	6,191,030





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

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.70%	Discount Rate Less 1.00% 4.70%	Discount Rate Plus 1.00% 6.70%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
V052	HENRY CO FISCAL COURT	0.045612%	0.047728%	52,604	29,118	81,722	900,159	1,203,369	649,505	669,248	1,177,439
V053	HICKMAN CO FISCAL COURT	0.041561%	0.041611%	47,933	26,531	74,464	820,212	1,096,493	591,820	609,809	1,072,866
V054	HOPKINS CO FISCAL COURT	0.171522%	0.187075%	197,816	109,495	307,311	3,385,010	4,525,219	2,442,437	2,516,680	4,427,711
V055	JACKSON CO FISCAL COURT	0.098688%	0.091365%	113,816	63,000	176,816	1,947,621	2,603,659	1,405,296	1,448,013	2,547,556
V057	JESSAMINE CO FISCAL COURT	0.233829%	0.230799%	269,675	149,270	418,945	4,614,647	6,169,047	3,329,676	3,430,888	6,036,119
V060	KNOTT CO FISCAL CT	0.062609%	0.061420%	72,207	39,968	112,175	1,235,597	1,651,796	891,539	918,639	1,616,204
V061	KNOX CO FISCAL CT	0.139844%	0.124350%	161,281	89,273	250,554	2,759,840	3,689,466	1,991,349	2,051,880	3,609,967
V062	LARUE CO FISCAL COURT	0.083596%	0.084739%	96,411	53,366	149,777	1,649,778	2,205,491	1,190,390	1,226,574	2,157,968
V063	LAUREL COUNTY FISCAL COUR	0.249313%	0.255251%	287,532	159,155	446,687	4,920,226	6,577,557	3,550,165	3,658,079	6,435,827
V064	LAWRENCE CO FISCAL CT	0.096423%	0.091145%	111,205	61,554	172,759	1,902,921	2,543,902	1,373,043	1,414,780	2,489,087
V065	LEE COUNTY FISCAL COURT	0.076550%	0.069075%	88,285	48,868	137,153	1,510,725	2,019,598	1,090,056	1,123,190	1,976,080
V066	LESLIE CO FISCAL COURT	0.096597%	0.104586%	111,406	61,665	173,071	1,906,355	2,548,493	1,375,521	1,417,333	2,493,579
V067	LETCHER CO FISCAL COURT	0.081557%	0.088126%	94,060	52,064	146,124	1,609,539	2,151,696	1,161,355	1,196,656	2,105,332
V068	LEWIS COUNTY FISCAL COURT	0.061779%	0.077897%	71,250	39,438	110,688	1,219,217	1,629,899	879,720	906,461	1,594,778
V069	LINCOLN CO FISCAL COURT	0.058181%	0.077276%	67,101	37,141	104,242	1,148,210	1,534,974	828,485	853,669	1,501,899
V070	LIVINGSTON CO FISCAL CT	0.077592%	0.083973%	89,487	49,533	139,020	1,531,289	2,047,089	1,104,894	1,138,479	2,002,979
V071	LOGAN COUNTY FISCAL COURT	0.146756%	0.152526%	169,253	93,685	262,938	2,896,250	3,871,824	2,089,775	2,153,297	3,788,395
V072	LYON COUNTY FISCAL COURT	0.036304%	0.038699%	41,869	23,176	65,045	716,464	957,799	516,961	532,675	937,160
V073	MCCRACKEN CO FISCAL COURT	0.139120%	0.150733%	160,447	88,811	249,258	2,745,552	3,670,365	1,981,040	2,041,257	3,591,278
V074	MCCREARY CO FISCAL CT	0.109053%	0.101896%	125,770	69,617	195,387	2,152,176	2,877,116	1,552,892	1,600,095	2,815,121
V075	MCLEAN COUNTY FISCAL CT	0.074277%	0.082475%	85,663	47,417	133,080	1,465,867	1,959,630	1,057,689	1,089,839	1,917,405
V076	MADISON CO FISCAL COURT	0.211425%	0.222070%	243,836	134,968	378,804	4,172,501	5,577,969	3,010,648	3,102,162	5,457,777
V077	MAGOFFIN CO FISCAL COURT	0.048089%	0.049132%	55,461	30,699	86,160	949,043	1,268,719	684,777	705,592	1,241,381
V078	MARION CO FISCAL COURT	0.183371%	0.171477%	211,481	117,059	328,540	3,618,852	4,837,828	2,611,165	2,690,536	4,733,584
V079	MARSHALL CO FISCAL COURT	0.153241%	0.163562%	176,733	97,825	274,558	3,024,232	4,042,916	2,182,120	2,248,449	3,955,801
V080	MARTIN CO FISCAL COURT	0.060101%	0.058161%	69,314	38,367	107,681	1,186,101	1,585,628	855,826	881,840	1,551,462
V081	MASON CO FIS CT	0.119607%	0.125680%	137,943	76,354	214,297	2,360,460	3,155,559	1,703,179	1,754,950	3,087,564
V082	MEADE COUNTY FISCAL COURT	0.227836%	0.209899%	262,763	145,445	408,208	4,496,374	6,010,936	3,244,337	3,342,955	5,881,414
V083	MENIFEE CO FISCAL COURT	0.034410%	0.035487%	39,685	21,966	61,651	679,086	907,830	489,991	504,885	888,268
V084	MERCER COUNTY FISCAL COUR	0.075368%	0.069615%	86,922	48,113	135,035	1,487,398	1,988,414	1,073,225	1,105,847	1,945,568
V085	METCALFE CO FISCAL COURT	0.040979%	0.042838%	47,261	26,160	73,421	808,726	1,081,138	583,532	601,270	1,057,842
V086	MONROE CO FISCAL COURT	0.036561%	0.039832%	42,165	23,340	65,505	721,536	964,579	520,621	536,446	943,795
V087	MONTGOMERY CO FISCAL CT	0.136074%	0.121540%	156,934	86,866	243,800	2,685,439	3,590,004	1,937,665	1,996,564	3,512,648
V088	MORGAN CO FISCAL CT	0.058979%	0.048629%	68,021	37,651	105,672	1,163,959	1,556,027	839,849	865,377	1,522,498
V089	MUHLENBERG CO FISCAL CT	0.189410%	0.172053%	218,447	120,914	339,361	3,738,032	4,997,153	2,697,159	2,779,144	4,889,476
V090	NELSON CO FISCAL CT	0.247696%	0.255262%	285,668	158,123	443,791	4,888,314	6,534,897	3,527,139	3,634,353	6,394,085
V091	NICHOLAS CO FISCAL COURT	0.056986%	0.047244%	65,721	36,378	102,099	1,124,626	1,503,446	811,469	836,135	1,471,051
V092	OHIO COUNTY FISCAL CRT	0.117405%	0.116314%	135,403	74,948	210,351	2,317,004	3,097,464	1,671,823	1,722,641	3,030,721
V093	OLDHAM CO FISCAL COURT	0.168450%	0.163317%	194,273	107,534	301,807	3,324,384	4,444,171	2,398,693	2,471,605	4,348,410
V094	OWEN COUNTY FISCAL COURT	0.080780%	0.072816%	93,163	51,568	144,731	1,594,204	2,131,197	1,150,290	1,185,255	2,085,275
V095	OWSLEY CO FISCAL COURT	0.029049%	0.030054%	33,502	18,544	52,046	573,286	766,392	413,652	426,225	749,878
V096	PENDLETON CO FISCAL COURT	0.054550%	0.058604%	62,913	34,823	97,736	1,076,552	1,439,178	776,781	800,392	1,408,167
V097	PERRY COUNTY FISCAL COURT	0.151524%	0.138481%	174,752	96,729	271,481	2,990,347	3,997,617	2,157,670	2,223,256	3,911,478
V098	PIKE COUNTY FISCAL COURT	0.309708%	0.295379%	357,185	197,710	554,895	6,112,130	8,170,942	4,410,177	4,544,233	7,994,878
V099	POWELL CO FISCAL CT	0.127824%	0.130697%	147,420	81,600	229,020	2,522,624	3,372,346	1,820,187	1,875,515	3,299,680
V100	PULASKI CO FISCAL CT	0.274409%	0.230998%	316,476	175,176	491,652	5,415,499	7,239,658	3,907,527	4,026,303	7,083,661
V101	ROBERTSON CO FISCAL CT	0.017616%	0.020453%	20,317	11,246	31,563	347,654	464,758	250,848	258,473	454,744
V102	ROCKCASTLE CO FISCAL CT	0.098132%	0.104615%	113,176	62,645	175,821	1,936,648	2,588,990	1,397,379	1,439,855	2,533,203
V103	ROWAN CO FISCAL COURT	0.157282%	0.162380%	181,393	100,405	281,798	3,103,982	4,149,528	2,239,663	2,307,741	4,060,116
V104	RUSSELL CO FISCAL COURT	0.106923%	0.096908%	123,314	68,257	191,571	2,110,140	2,820,921	1,522,561	1,568,842	2,760,137
V105	SCOTT CO FISCAL CT	0.159354%	0.156173%	183,782	101,728	285,510	3,144,873	4,204,193	2,269,168	2,338,143	4,113,603
V106	SHELBY CO FISCAL COURT	0.133834%	0.133650%	154,351	85,436	239,787	2,641,232	3,530,906	1,905,768	1,963,697	3,454,824
V107	SIMPSON CO FISCAL COURT	0.108963%	0.111837%	125,667	69,559	195,226	2,150,400	2,874,741	1,551,610	1,598,774	2,812,798
V108	SPENCER CO TREASURER	0.055334%	0.053075%	63,816	35,324	99,140	1,092,024	1,459,862	787,945	811,896	1,428,405
V109	TAYLOR COUNTY FISCAL COUR	0.111859%	0.106469%	129,007	71,408	200,415	2,207,553	2,951,146	1,592,849	1,641,266	2,887,556
V110	TODD COUNTY FISCAL COURT	0.073779%	0.075481%	85,089	47,099	132,188	1,456,039	1,946,491	1,050,598	1,082,532	1,904,549
V111	TRIGG COUNTY FISCAL COURT	0.084267%	0.088559%	97,185	53,794	150,979	1,663,021	2,223,193	1,199,944	1,236,419	2,175,289
V112	TRIMBLE CO FISCAL COURT	0.048497%	0.049953%	55,931	30,959	86,890	957,095	1,279,483	690,587	711,579	1,251,913
V113	UNION COUNTY FISCAL COURT	0.109260%	0.109002%	126,009	69,749	195,758	2,156,261	2,882,577	1,555,840	1,603,132	2,820,464
V114	WARREN COUNTY FISCAL COUR	0.336492%	0.341399%	388,076	214,808	602,884	6,640,715	8,877,577	4,791,576	4,937,224	8,686,287
V115	WASHINGTON CO FIS COURT	0.067107%	0.067082%	77,395	42,839	120,234	1,324,366	1,770,466	955,590	984,637	1,732,317
V116	WAYNE COUNTY FISCAL COURT	0.164910%	0.148818%	190,190	105,274	295,464	3,254,521	4,350,776	2,348,284	2,419,664	4,257,027
V117	WEBSTER CO FISCAL COURT	0.096113%	0.103234%	110,847	61,356	172,203	1,896,803	2,535,723	1,368,629	1,410,231	2,481,085
V119	CITY OF HIGHLAND HEIGHTS	0.020273%	0.015868%	23,380	12,942	36,322	400,090	534,857	288,683	297,458	523,332
V120	WOODFORD CO FISCAL COURT	0.107275%	0.120309%	123,720	68,482	192,202	2,117,087	2,830,207	1,527,574	1,574,007	2,769,223
V122	FAMILY HEALTH CENTER	0.661318%	0.665745%	762,697	422,168	1,184,865	13,051,201	17,447,374	9,417,030	9,703,278	17,071,425
V125	LOUISVILLE MEM COMM	0.005311%	0.005749%	6,125	3,390	9,515	104,813	140,119	75,628	77,926	137,099



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

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.70%	Discount Rate Less 1.00% 4.70%	Discount Rate Plus 1.00% 6.70%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
V126	LOU & JEFF CO RIVERPORT	0.003254%	0.004236%	3,753	2,077	5,830	64,218	85,849	46,336	47,745	84,000
V127	LOU LABOR MANAGER COM	0.002445%	0.002570%	2,820	1,561	4,381	48,252	64,506	34,816	35,875	63,116
V129	T A R C	1.166945%	1.249925%	1,345,835	744,948	2,090,783	23,029,818	30,787,194	16,617,053	17,122,158	30,123,804
V130	ANCHORAGE BD OF EDUCATION	0.032565%	0.032910%	37,557	20,789	58,346	642,675	859,154	463,719	477,814	840,641
V136	MOUNTAIN ARTS CENTER	0.000000%	0.000000%	-	-	-	-	-	-	-	-
V137	FRANKLIN CO CONS DIST	0.001795%	0.001870%	2,070	1,146	3,216	35,425	47,357	25,560	26,337	46,337
V145	CITY OF WURTLAND	0.003298%	0.003110%	3,803	2,105	5,908	65,086	87,010	46,963	48,390	85,135
V147	HARDIN CO WATER DIST #2	0.147235%	0.155348%	169,806	93,991	263,797	2,905,703	3,884,461	2,096,596	2,160,325	3,800,760
V151	HOUSING AUTH OF HENDERSON	0.039590%	0.042853%	45,659	25,273	70,932	781,314	1,044,492	563,753	580,890	1,021,986
V156	JEFF CO BD OF ED	7.783140%	6.949459%	8,976,282	4,968,560	13,944,842	153,601,327	205,340,482	110,830,289	114,199,185	200,915,889
V158	BIG SANDY AREA COMM PRO	0.071202%	0.078938%	82,117	45,454	127,571	1,405,181	1,878,503	1,013,902	1,044,721	1,838,026
V159	CITY OF ERLANGER	0.067971%	0.075347%	78,391	43,391	121,782	1,341,417	1,793,261	967,893	997,314	1,754,620
V163	EAST BERNSTADT BD OF ED	0.014546%	0.014631%	16,776	9,286	26,062	287,067	383,763	207,132	213,428	375,494
V171	CITY OF ADAIRVILLE	0.006708%	0.006594%	7,736	4,282	12,018	132,383	176,975	95,521	98,424	173,162
V176	MADISON CO CONSERVAT DIST	0.001482%	0.001558%	1,710	946	2,656	29,247	39,099	21,103	21,745	38,257
V179	MARSHALL CO SEN CITIZENS	0.000000%	0.000000%	-	-	-	-	-	-	-	-
V189	CITY OF CENTRAL CITY	0.053775%	0.055002%	62,019	34,329	96,348	1,061,257	1,418,731	765,745	789,021	1,388,161
V196	CITY OF BUTLER	0.001675%	0.002352%	1,932	1,069	3,001	33,056	44,191	23,852	24,577	43,239
V197	CITY OF HAZARD	0.134832%	0.135554%	155,501	86,073	241,574	2,660,928	3,557,236	1,919,979	1,978,341	3,480,586
V198	MOUNTAIN WATER DISTRICT	0.078846%	0.083051%	90,933	50,333	141,266	1,556,037	2,080,173	1,122,751	1,156,879	2,035,350
V200	PULASKI COUNTY LIBRARY	0.019129%	0.020899%	22,062	12,211	34,273	377,513	504,675	272,393	280,673	493,801
V205	BARREN/METCALFE CO AMB SR	0.006202%	0.005110%	7,152	3,959	11,111	122,397	163,626	88,315	91,000	160,100
V206	SHELBYVLE MUN WATER&SEWER	0.053218%	0.056343%	61,376	33,973	95,349	1,050,264	1,404,036	757,813	780,848	1,373,782
V207	BELL CO PUBLIC LIBRARY	0.010214%	0.010943%	11,780	6,520	18,300	201,575	269,473	145,445	149,866	263,667
V208	CITY OF WALTON	0.016603%	0.017825%	19,148	10,599	29,747	327,662	438,032	236,423	243,610	428,594
V218	MURRAY TOURISM COMMISSION	0.003460%	0.003366%	3,990	2,209	6,199	68,284	91,284	49,270	50,767	89,317
V219	BELLEVUE BD OF EDUCATION	0.041206%	0.040291%	47,523	26,305	73,828	813,206	1,087,127	586,765	604,601	1,063,702
V224	PENNYROYAL AREA MUSEUM	0.001701%	0.003304%	1,961	1,086	3,047	33,569	44,877	24,222	24,958	43,910
V230	OWENSBORO RIVERPORT AUTH	0.097819%	0.098324%	112,814	62,445	175,259	1,930,471	2,580,732	1,392,922	1,435,263	2,525,124
V236	BIG SANDY AREA DEV DIST	0.079693%	0.095074%	91,909	50,874	142,783	1,572,752	2,102,519	1,134,812	1,169,306	2,057,215
V237	BLUE GRASS COMM ACTION	0.207382%	0.212849%	239,173	132,387	371,560	4,092,712	5,471,303	2,953,076	3,042,840	5,353,410
V247	HARDIN CO WATER DIST #1	0.141004%	0.155704%	162,619	90,013	252,632	2,782,733	3,720,070	2,007,867	2,068,900	3,639,912
V251	HENDERSON CO RIVER AUTH	0.028316%	0.030975%	32,657	18,076	50,733	558,820	747,053	403,214	415,470	730,956
V259	KENTON CO PUBLIC LIBRARY	0.186576%	0.193205%	215,177	119,105	334,282	3,682,103	4,922,384	2,656,803	2,737,562	4,816,319
V263	LAUREL CO BD OF EDUCATION	0.352306%	0.358447%	406,314	224,903	631,217	6,952,807	9,294,794	5,016,764	5,169,257	9,094,513
V271	RUSSELLVILLE ELEC PL BD	0.048242%	0.048815%	55,638	30,796	86,434	952,062	1,272,756	686,956	707,837	1,245,331
V281	HOUSING AUTH OF MAYSVILLE	0.014989%	0.015426%	17,286	9,569	26,855	295,810	395,451	213,440	219,928	386,930
V298	CITY OF PIKEVILLE	0.127373%	0.124997%	146,898	81,312	228,210	2,513,723	3,360,447	1,813,765	1,868,898	3,288,038
V300	HOUSING AUTH OF SOMERSET	0.017331%	0.019956%	19,987	11,064	31,051	342,030	457,239	246,790	254,291	447,387
V305	CITY OF CAVE CITY	0.022538%	0.022433%	25,993	14,388	40,381	444,790	594,614	320,936	330,692	581,801
V306	HOUSING AUTH OF SHELBYVLE	0.003725%	0.004130%	4,296	2,378	6,674	73,513	98,276	53,043	54,656	96,158
V308	NORTHERN KY AREA DEV.DIST	0.114869%	0.121646%	132,478	73,329	205,807	2,266,955	3,030,558	1,635,711	1,685,431	2,965,257
V319	CAMPBELL CO BD OF ED	0.315758%	0.306461%	364,163	201,572	565,735	6,231,527	8,330,558	4,496,328	4,633,002	8,151,054
V324	CHRISTIAN CO CONS DIST	0.001717%	0.001478%	1,980	1,096	3,076	33,885	45,299	24,450	25,193	44,323
V330	CITY OF OWENSBORO	0.416659%	0.433391%	480,531	265,984	746,515	8,222,822	10,992,602	5,933,137	6,113,486	10,755,738
V336	SANDY VALLEY TRANS SER IN	0.077423%	0.083079%	89,292	49,425	138,717	1,527,953	2,042,630	1,102,487	1,135,999	1,998,616
V337	FRANKFORT ELEC WATER BD	0.559894%	0.532428%	645,725	357,422	1,003,147	11,049,584	14,771,532	7,972,773	8,215,120	14,453,241
V347	CITY OF RADCLIFF	0.082269%	0.086677%	94,880	52,518	147,398	1,623,590	2,170,481	1,171,493	1,207,103	2,123,712
V359	CITY OF ELSMERE	0.020452%	0.021991%	23,587	13,056	36,643	403,623	539,580	291,232	300,085	527,953
V363	LONDON LAUREL CO COMM CTR	0.028189%	0.029587%	32,510	17,995	50,505	556,314	743,703	401,405	413,607	727,678
V373	PADUCAH MCCRACKEN CO TOUR	0.011917%	0.012895%	13,744	7,608	21,352	235,184	314,403	169,696	174,854	307,628
V376	CITY OF BERA	0.170119%	0.275417%	196,198	108,600	304,798	3,357,322	4,488,204	2,422,459	2,496,094	4,391,494
V398	CITY OF ELKHORN CITY	0.004091%	0.009909%	4,718	2,612	7,330	80,736	107,932	58,255	60,026	105,606
V400	PULASKI CO SOIL CONS DIST	0.003939%	0.004385%	4,542	2,515	7,057	77,737	103,922	56,091	57,796	101,682
V405	MARY W WELDON MEM PUB LIB	0.009104%	0.009435%	10,499	5,812	16,311	179,669	240,188	129,639	133,580	235,013
V407	BELL/WHITLEY COMM ACTION	0.108856%	0.114524%	125,544	69,491	195,035	2,148,288	2,871,918	1,550,087	1,597,204	2,810,035
V408	UNION EMERGENCY SERVICES	0.002849%	0.001998%	3,286	1,819	5,105	56,225	75,164	40,569	41,802	73,545
V419	DAYTON CITY SCHOOLS	0.048693%	0.046921%	56,158	31,084	87,242	960,963	1,284,654	693,378	714,455	1,256,973
V424	PENNYRILE ALLIED COMM SER	0.159845%	0.145990%	184,348	102,041	286,389	3,154,563	4,217,147	2,276,159	2,345,347	4,126,278
V430	OWENSBORO MUN UTILITIES	0.514958%	0.620041%	593,900	328,736	922,636	10,162,766	13,585,998	7,332,894	7,555,791	13,293,252
V436	APPALACHIAN RES & DEFENSE	0.087095%	0.085607%	100,446	55,599	156,045	1,718,832	2,297,804	1,240,215	1,277,913	2,248,292
V437	FKT/FKLN CO TOUR&CONV COM	0.004304%	0.005558%	4,964	2,748	7,712	84,940	113,551	61,288	63,151	111,105
V447	CITY OF ELIZABETHTOWN	0.303794%	0.303846%	350,364	193,934	544,298	5,995,416	8,014,915	4,325,963	4,457,459	7,842,213
V459	LUDLOW BD OF EDUCATION	0.023375%	0.026852%	26,958	14,922	41,880	461,309	616,696	332,855	342,973	603,408
V463	LONDON LAUREL TOURIST COM	0.005856%	0.005610%	6,754	3,738	10,492	115,569	154,497	83,388	85,923	151,168
V473	PADUCAH POWER SYSTEM	0.224392%	0.223300%	258,791	143,246	402,037	4,428,407	5,920,073	3,195,295	3,292,422	5,792,510
V476	KY RIVER FOOTHILLS DEV CO	0.210766%	0.224368%	243,076	134,548	377,624	4,159,496	5,560,582	3,001,264	3,092,493	5,440,765





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

Participating Employer Code	Participating Employer Name	2022			2021			Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
		Proportionate Share	Proportionate Share	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.70%	Discount Rate Less 1.00% 4.70%	Discount Rate Plus 1.00% 6.70%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase				
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)				
V500	WEST PULASKI WATER DISTR	0.020477%	0.018992%	23,616	13,072	36,688	404,116	540,239	291,588	300,452	528,598				
V505	CITY OF PARK CITY	0.001427%	0.001099%	1,646	911	2,557	28,162	37,648	20,320	20,938	36,837				
V507	BELL CO SOLID WASTE OFFIC	0.005753%	0.007072%	6,634	3,673	10,307	113,536	151,780	81,922	84,412	148,509				
V508	CITY OF UNION	0.006062%	0.004125%	6,991	3,870	10,861	119,634	159,932	86,322	88,946	156,486				
V524	HOPKINSVL WATER ENV ATH	0.169077%	0.171362%	194,997	107,934	302,931	3,336,758	4,460,713	2,407,621	2,480,805	4,364,595				
V530	AUDUBON AREA COMM SER INC	0.620181%	0.632097%	715,254	395,908	1,111,162	12,239,356	16,362,068	8,831,248	9,099,690	16,009,504				
V537	CAPITAL COMMUNITY E I D A	0.003616%	0.003813%	4,170	2,308	6,478	71,362	95,400	51,491	53,056	93,344				
V547	ELIZABETHTOWN TOUR/CON BU	0.007798%	0.007499%	8,994	4,978	13,972	153,895	205,733	111,042	114,417	201,299				
V559	BEECHWOOD BOARD OF EDUC	0.047391%	0.051745%	54,656	30,253	84,909	935,268	1,250,304	674,838	695,351	1,223,363				
V563	LONDON-LAUREL CO IDA	0.003887%	0.002936%	4,483	2,481	6,964	76,710	102,550	55,350	57,033	100,340				
V576	SOUTHERN MADISON WATER DT	0.010942%	0.012721%	12,619	6,985	19,604	215,942	288,680	155,812	160,548	282,459				
V607	PINEVILLE UTILITY COMM	0.041656%	0.043976%	48,042	26,592	74,634	822,087	1,098,999	593,173	611,203	1,075,318				
V608	WALTON FIRE DIST/EMS	0.000727%	0.000000%	838	464	1,302	14,347	19,180	10,352	10,667	18,767				
V619	SOUTHGATE BD OF ED	0.010623%	0.009570%	12,251	6,781	19,032	209,646	280,264	151,269	155,867	274,225				
V624	HOPKINSVL ELECTRIC SYSTEM	0.148422%	0.154404%	171,175	94,749	265,924	2,929,128	3,915,777	2,113,498	2,177,742	3,831,402				
V630	CITY OF WHITESVILLE	0.005719%	0.006107%	6,595	3,651	10,246	112,865	150,883	81,437	83,913	147,632				
V637	FARMDALE WATER DISTRICT	0.004691%	0.004952%	5,410	2,995	8,405	92,578	123,761	66,799	68,829	121,095				
V647	CITY OF VINE GROVE	0.024013%	0.026525%	27,695	15,329	43,024	473,900	633,528	341,940	352,334	619,877				
V659	KENTON CO BD OF ED	0.688422%	0.715859%	793,955	439,471	1,233,426	13,586,102	18,162,451	9,802,985	10,100,965	17,771,094				
V663	LAUREL CO CONSERV DIST	0.002143%	0.002251%	2,471	1,368	3,839	42,292	56,538	30,516	31,443	55,320				
V673	PADUCAH-MCCRACKEN CO JOIN	0.055582%	0.058985%	64,103	35,482	99,585	1,096,918	1,466,405	791,476	815,534	1,434,807				
V676	MADISON CO UTILITIES DIST	0.022473%	0.024720%	25,918	14,346	40,264	443,508	592,899	320,011	329,738	580,124				
V707	BELL CO CONSERVATION DIST	0.000624%	0.000619%	720	398	1,118	12,315	16,463	8,886	9,156	16,108				
V708	HEBRON FIRE PROTECTION DI	0.002790%	0.002923%	3,218	1,781	4,999	55,061	73,608	39,729	40,937	72,022				
V719	SILVER GROVE BD OF ED	0.000000%	0.000000%	-	-	-	-	-	-	-	-				
V724	PENNYRILE AREA DEVP DIST	0.063418%	0.069201%	73,140	40,484	113,624	1,251,563	1,673,140	903,059	930,509	1,637,088				
V730	GREEN RIV AREA DEL DIST	0.089346%	0.091310%	103,042	57,036	160,078	1,763,255	2,357,191	1,272,268	1,310,941	2,306,400				
V737	KY ASSOC OF CO (KACO)	0.141618%	0.139856%	163,328	90,405	253,733	2,794,851	3,736,269	2,016,611	2,077,909	3,655,762				
V756	JEFF CO MED CENTER LAUNDR	0.082083%	0.094213%	94,666	52,400	147,066	1,619,919	2,165,574	1,168,845	1,204,374	2,118,911				
V759	ERLANGER/ELSMERE BD OF ED	0.131378%	0.137336%	151,518	83,868	235,386	2,592,763	3,466,110	1,870,795	1,927,661	3,391,424				
V773	MCCRACKEN CO PUB LIBRARY	0.037648%	0.038291%	43,419	24,034	67,453	742,988	993,257	536,100	552,395	971,855				
V808	POINT PLEASANT FIRE DIST	0.000005%	0.000103%	5	3	8	99	132	71	73	129				
V819	NEWPORT BD OF ED	0.121558%	0.119956%	140,193	77,600	217,793	2,398,964	3,207,032	1,730,960	1,783,576	3,137,928				
V830	REGIONAL WTR RESOURCE AGY	0.195756%	0.190707%	225,765	124,966	350,731	3,863,271	5,164,578	2,787,524	2,872,256	5,053,293				
V856	KYIANA REG PLANNING DEV	0.150160%	0.159578%	173,179	95,858	269,037	2,963,428	3,961,631	2,138,247	2,203,243	3,876,267				
V859	COVINGTON BD OF ED	0.330686%	0.358564%	381,380	211,101	592,481	6,526,133	8,724,399	4,708,899	4,852,035	8,536,409				
V873	PADUCAH-MCCRACKEN CO RIV	0.017035%	0.021642%	19,646	10,875	30,521	336,188	449,430	242,575	249,948	439,746				
V919	CITY OF WILDER	0.009139%	0.008632%	10,540	5,834	16,374	180,359	241,112	130,137	134,093	235,916				
V930	OWENSBORO METRO PLAN COMM	0.025827%	0.025383%	29,786	16,487	46,273	509,699	681,387	367,771	378,950	666,705				
V937	HOUSING AUTH OF FRANKFORT	0.021931%	0.023147%	25,293	14,000	39,293	432,811	578,600	312,293	321,786	566,132				
V959	CITY OF COVINGTON	0.308271%	0.283675%	355,528	196,792	552,320	6,083,770	8,133,030	4,389,715	4,523,148	7,957,783				
W001	ADAIR COUNTY ATTORNEY	0.004031%	0.004910%	4,649	2,573	7,222	79,552	106,349	57,401	59,145	104,057				
W003	ANDERSON COUNTY ATTORNEY	0.002265%	0.002061%	2,612	1,446	4,058	44,700	59,757	32,253	33,234	58,469				
W004	BALLARD COUNTY ATTORNEY	0.002932%	0.003108%	3,382	1,872	5,254	57,863	77,354	41,751	43,020	75,687				
W010	BOYD COUNTY ATTORNEY	0.007552%	0.008040%	8,709	4,821	13,530	149,040	199,242	107,539	110,808	194,949				
W011	BOYLE COUNTY ATTORNEY	0.003182%	0.003048%	3,670	2,031	5,701	62,797	83,950	45,311	46,688	82,141				
W013	BREATHITT CO ATTORNEY	0.001090%	0.001048%	1,257	696	1,953	21,511	28,757	15,521	15,993	28,138				
W015	BULLITT COUNTY ATTORNEY	0.013585%	0.016106%	15,668	8,672	24,340	268,102	358,409	193,448	199,328	350,687				
W016	BUTLER COUNTY ATTORNEY	0.002349%	0.001306%	2,709	1,500	4,209	46,358	61,973	33,449	34,466	60,638				
W017	CALDWELL COUNTY ATTORNEY	0.003743%	0.004272%	4,317	2,389	6,706	73,869	98,751	53,300	54,920	96,623				
W018	CALLOWAY COUNTY ATTORNEY	0.007715%	0.008154%	8,897	4,925	13,822	152,257	203,543	109,860	113,199	199,157				
W019	CAMPBELL COUNTY ATTORNEY	0.018685%	0.019869%	21,549	11,928	33,477	368,751	492,961	266,070	274,158	482,339				
W020	CARLISLE COUNTY ATTORNEY	0.000000%	0.000000%	-	-	-	-	-	-	-	-				
W021	CARROLL COUNTY ATTORNEY	0.001026%	0.001190%	1,183	655	1,838	20,248	27,069	14,610	15,054	26,485				
W022	CHILD SUPPORT ENCOURCMENT	0.002737%	0.003056%	3,157	1,747	4,904	54,015	72,210	38,974	40,159	70,654				
W024	CHRISTIAN COUNTY ATTORNEY	0.013242%	0.014335%	15,271	8,453	23,724	261,333	349,360	188,563	194,295	341,832				
W026	CLAY COUNTY ATTORNEY	0.005072%	0.005641%	5,850	3,238	9,088	100,097	133,813	72,224	74,420	130,930				
W027	CLINTON CO ATTORNEY	0.002955%	0.003233%	3,408	1,886	5,294	58,317	77,961	42,079	43,358	76,281				
W029	CUMBERLAND CO ATTORNEY	0.002003%	0.002408%	2,310	1,279	3,589	39,529	52,845	28,522	29,389	51,706				
W031	EDMONSON COUNTY ATTORNEY	0.001085%	0.001174%	1,251	693	1,944	21,413	28,625	15,450	15,920	28,008				
W032	ELLIOTT COUNTY ATTORNEY	0.002133%	0.002366%	2,460	1,362	3,822	42,095	56,274	30,373	31,297	55,062				
W033	ESTILL COUNTY ATTORNEY	0.003848%	0.004017%	4,438	2,456	6,894	75,941	101,521	54,795	56,460	99,333				
W035	FLEMING COUNTY ATTORNEY	0.006826%	0.007935%	7,872	4,358	12,230	134,712	180,089	97,201	100,155	176,208				
W036	FLOYD COUNTY ATTORNEY	0.006639%	0.006799%	7,657	4,238	11,895	131,022	175,155	94,538	97,412	171,381				
W039	GALLATIN COUNTY ATTORNEY	0.000000%	0.000000%	-	-	-	-	-	-	-	-				
W041	GRANT COUNTY CHILD SUPPOR	0.002852%	0.003182%	3,290	1,821	5,111	56,285	75,244	40,612	41,846	73,622				
W043	GRAYSON COUNTY ATTORNEY	0.003553%	0.003633%	4,097	2,268	6,365	70,119	93,738	50,594	52,132	91,718				



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

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate	Discount Rate Less 1.00%	Discount Rate Plus 1.00%	Health Care Trend Rate	Health Care Trend Rate
							5.70%	4.70%	6.70%	1% Decrease	1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
W044	GREEN COUNTY ATTORNEY	0.001902%	0.002019%	2,194	1,214	3,408	37,536	50,180	27,084	27,907	49,099
W045	GREENUP CO ATTY/CHILD SUP	0.000000%	0.005642%	-	-	-	-	-	-	-	-
W047	HARDIN COUNTY ATTORNEY	0.023677%	0.026967%	27,307	15,115	42,422	467,269	624,664	337,156	347,404	611,204
W048	HARLAN COUNTY ATTORNEY	0.009723%	0.010143%	11,213	6,207	17,420	191,885	256,519	138,453	142,662	250,992
W050	HART COUNTY ATTORNEY	0.006450%	0.006410%	7,439	4,118	11,557	127,292	170,169	91,847	94,638	166,502
W051	HENDERSON CO ATTORNEY	0.008748%	0.011066%	10,089	5,584	15,673	172,643	230,796	124,570	128,356	225,823
W052	HENRY COUNTY ATTORNEY	0.001467%	0.001260%	1,691	936	2,627	28,951	38,703	20,890	21,525	37,869
W055	JACKSON COUNTY ATTORNEY	0.003034%	0.003253%	3,500	1,937	5,437	59,876	80,045	43,204	44,517	78,320
W056	JEFFERSON CO ATTORNEY	0.174508%	0.195631%	201,260	111,401	312,661	3,443,939	4,603,997	2,484,957	2,560,492	4,504,792
W058	JOHNSON CO ATTORNEY	0.005742%	0.006456%	6,623	3,666	10,289	113,319	151,490	81,765	84,250	148,225
W060	KNOTT COUNTY ATTORNEY	0.003746%	0.004311%	4,320	2,391	6,711	73,928	98,830	53,342	54,964	96,700
W061	KNOX COUNTY ATTORNEY	0.007091%	0.006638%	8,178	4,527	12,705	139,942	187,080	100,974	104,044	183,049
W063	LAUREL COUNTY ATTORNEY	0.013272%	0.014513%	15,306	8,473	23,779	261,925	350,152	188,991	194,735	342,607
W064	LAWRENCE COUNTY ATTORNEY	0.002303%	0.003137%	2,656	1,470	4,126	45,450	60,759	32,794	33,791	59,450
W066	LESLIE COUNTY ATTORNEY	0.002929%	0.003442%	3,378	1,870	5,248	57,804	77,275	41,708	42,976	75,610
W067	LETCHER COUNTY ATTORNEY	0.005251%	0.006174%	6,056	3,352	9,408	103,629	138,536	74,773	77,046	135,551
W069	LINCOLN COUNTY ATTORNEY	0.004717%	0.003936%	5,440	3,011	8,451	93,091	124,447	67,169	69,211	121,766
W070	LIVINGSTON CO ATTORNEY	0.002436%	0.002585%	2,809	1,555	4,364	48,075	64,268	34,688	35,743	62,884
W071	LOGAN COUNTY ATTORNEY	0.000095%	0.000521%	109	61	170	1,875	2,506	1,353	1,394	2,452
W073	MCCRACKEN COUNTY ATTORNEY	0.001660%	0.001800%	1,915	1,060	2,975	32,760	43,795	23,638	24,357	42,852
W075	MCLEAN COUNTY ATTORNEY	0.000554%	0.000600%	639	354	993	10,933	14,616	7,889	8,129	14,301
W076	MADISON COUNTY ATTORNEY	0.002635%	0.002936%	3,039	1,682	4,721	52,002	69,518	37,522	38,662	68,021
W077	MAGOFFIN CO ATTORNEY	0.001249%	0.001266%	1,441	797	2,238	24,649	32,952	17,785	18,326	32,242
W078	MARION COUNTY ATTORNEY	0.001770%	0.002487%	2,041	1,130	3,171	34,931	46,697	25,204	25,971	45,691
W079	MARSHALL COUNTY ATTORNEY	0.001283%	0.001176%	1,480	819	2,299	25,320	33,849	18,270	18,825	33,120
W080	MARTIN COUNTY ATTORNEY	0.004379%	0.004278%	5,050	2,795	7,845	86,420	115,530	62,356	64,251	113,041
W082	MEADE COUNTY ATTORNEY	0.003122%	0.003194%	3,601	1,993	5,594	61,613	82,367	44,457	45,808	80,592
W083	MENIFEE COUNTY ATTORNEY	0.001599%	0.001774%	1,844	1,021	2,865	31,556	42,186	22,769	23,462	41,277
W084	MERCER COUNTY ATTORNEY	0.004076%	0.004275%	4,701	2,602	7,303	80,440	107,536	58,041	59,806	105,219
W085	METCALFE COUNTY ATTORNEY	0.003174%	0.003444%	3,661	2,026	5,687	62,639	83,739	45,197	46,571	81,934
W087	MONTGOMERY CO ATTORNEY	0.000362%	0.000391%	417	231	648	7,144	9,551	5,155	5,311	9,345
W090	NELSON COUNTY ATTORNEY	0.009431%	0.009678%	10,877	6,021	16,898	186,122	248,816	134,295	138,378	243,454
W091	NICHOLAS COUNTY ATTORNEY	0.001592%	0.001656%	1,836	1,016	2,852	31,418	42,001	22,670	23,359	41,096
W092	OHIO COUNTY ATTORNEY	0.000158%	0.000262%	183	101	284	3,118	4,168	2,250	2,318	4,079
W095	OWSLEY COUNTY ATTORNEY	0.002120%	0.002318%	2,444	1,353	3,797	41,838	55,931	30,188	31,106	54,726
W096	PENDLETON COUNTY ATTORNEY	0.003316%	0.003390%	3,824	2,117	5,941	65,442	87,485	47,219	48,654	85,600
W097	PERRY COUNTY ATTORNEY	0.009533%	0.010152%	10,995	6,086	17,081	188,135	251,507	135,748	139,874	246,087
W098	PIKE COUNTY ATTORNEY	0.018059%	0.019825%	20,828	11,528	32,356	356,397	476,446	257,156	264,973	466,179
W099	POWELL COUNTY ATTORNEY	0.004508%	0.004365%	5,200	2,878	8,078	88,966	118,933	64,193	66,144	116,371
W103	ROWAN COUNTY ATTORNEY	0.002087%	0.001638%	2,407	1,332	3,739	41,187	55,061	29,718	30,622	53,874
W104	RUSSELL COUNTY ATTORNEY	0.004989%	0.005432%	5,754	3,185	8,939	98,459	131,623	71,042	73,202	128,787
W105	SCOTT COUNTY ATTORNEY	0.000000%	0.001119%	-	-	-	-	-	-	-	-
W106	SHELBY COUNTY ATTORNEY	0.001979%	0.002037%	2,283	1,263	3,546	39,056	52,211	28,181	29,037	51,086
W107	SIMPSON COUNTY ATTORNEY	0.001624%	0.001666%	1,873	1,037	2,910	32,050	42,846	23,125	23,828	41,922
W109	TAYLOR COUNTY ATTORNEY	0.005094%	0.005149%	5,875	3,252	9,127	100,531	134,394	72,537	74,742	131,498
W110	TODD COUNTY ATTORNEY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W113	UNION COUNTY ATTORNEY	0.000410%	0.000376%	473	262	735	8,091	10,817	5,838	6,016	10,584
W114	WARREN CO ATTY/CHILD SUPP	0.019051%	0.020270%	21,971	12,162	34,133	375,974	502,617	271,282	279,528	491,787
W115	WASHINGTON CO ATTORNEY	0.002067%	0.002561%	2,384	1,320	3,704	40,793	54,533	29,434	30,328	53,358
W118	WHITLEY COUNTY ATTORNEY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W119	WOLFE COUNTY ATTORNEY	0.002327%	0.001575%	2,684	1,485	4,169	45,924	61,393	33,136	34,143	60,070
W120	WOODFORD COUNTY ATTORNEY	0.004830%	0.005918%	5,570	3,083	8,653	95,321	127,429	68,778	70,869	124,683
X030	OWENSBORO DAVIESS CO TOUR	0.012457%	0.010475%	14,367	7,952	22,319	245,841	328,650	177,385	182,777	321,568
X034	FAYETTE CO ATTORNEY OFF	0.051688%	0.059676%	59,612	32,996	92,608	1,020,070	1,363,671	736,026	758,399	1,334,287
X059	KENTON COUNTY ATTORNEY	0.026855%	0.031235%	30,971	17,144	48,115	529,987	708,508	382,410	394,034	693,242
X105	GEORGETOWN WATER & SEWER	0.128878%	0.131292%	148,634	82,272	230,906	2,543,425	3,400,153	1,835,196	1,890,980	3,326,888
X956	LOU FIREFIGHTERS PENS FUN	0.007065%	0.007439%	8,148	4,510	12,658	139,429	186,394	100,604	103,662	182,378
<b>TOTAL</b>		<b>100.000000%</b>	<b>100.000000%</b>	<b>115,329,772</b>	<b>63,837,433</b>	<b>179,167,205</b>	<b>1,973,513,617</b>	<b>2,638,272,960</b>	<b>1,423,979,067</b>	<b>1,467,263,523</b>	<b>2,581,424,500</b>





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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2023
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
10005	LEGS GENERAL ASSEMBLY	15,063	20,467	35,530	-	35,530	3,562
20025	JUDL ADM OFF OF THE COURT	6,490,640	(1,338,333)	5,152,307	-	5,152,307	1,534,833
35628	TRAN DEPT OF INTERGOV PRO	-	(774)	(774)	-	(774)	-
39931	JEFFERSON CO CLERK	1,156,081	104,100	1,260,181	-	1,260,181	273,377
39932	JEFFERSON CO SHERIFF	298,371	57,325	355,696	-	355,696	70,555
39933	KENTON CO COURT CLERK	164,387	16,480	180,867	-	180,867	38,872
39934	KENTON CO SHERIFF	63,574	7,419	70,993	-	70,993	15,033
39935	CAMPBELL COUNTY CLERK	119,005	4,348	123,353	-	123,353	28,141
39936	CAMPBELL CO SHERIFF	53,891	8,718	62,609	-	62,609	12,743
39937	FAYETTE CO CLERK	414,234	(1,901)	412,333	-	412,333	97,953
39938	FAYETTE CO SHERIFF	202,619	(50,335)	152,284	-	152,284	47,913
39939	DAVISS CO CLERK	120,781	(16,150)	104,631	-	104,631	28,561
39940	DAVISS CO SHERIFF	29,647	9,585	39,232	-	39,232	7,011
39941	PIKE CO CLERK	55,386	(11,918)	43,468	-	43,468	13,097
39942	PIKE CO SHERIFF	88,690	2,506	91,196	-	91,196	20,972
39943	HARDIN COUNTY CLERK OFFIC	143,330	2,302	145,632	-	145,632	33,893
39944	HARDIN COUNTY SHERIFF	59,548	7,537	67,085	-	67,085	14,081
39945	WARREN COUNTY CLERKS OFF	139,292	8,598	147,890	-	147,890	32,938
39946	WARREN COUNTY SHERIFF	195,265	(45,500)	149,765	-	149,765	46,174
39947	BOONE COUNTY CLERK	154,096	18,475	172,571	-	172,571	36,439
39948	BOONE COUNTY SHERIFF	45,288	(8,763)	36,525	-	36,525	10,709
39949	CHRISTIAN COUNTY CLERK	66,056	1,494	67,550	-	67,550	15,620
39950	CHRISTIAN COUNTY SHERIFF	210,638	2,712	213,350	-	213,350	49,809
39951	MADISON COUNTY CLERK	110,884	(1,616)	109,268	-	109,268	26,221
39952	MADISON COUNTY SHERIFF	31,408	(1,434)	29,974	-	29,974	7,427
39961	BULLITT COUNTY CLERK	127,108	17,770	144,878	-	144,878	30,057
39962	BULLITT CO SHERIFF	130,629	48,366	178,995	-	178,995	30,890
54527	J&PS DEPT OF CORRECTIONS	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	644	(1,358)	(714)	-	(714)	152
116A	WAYNE COUNTY ATTORNEY	12,412	11,722	24,134	-	24,134	2,935
A051	HENDERSON CO TOURIST COMM	5,898	(4,074)	1,824	-	1,824	1,395
A073	HOUSING AUTH OF PADUCAH	147,536	13,851	161,387	-	161,387	34,888
A113	MORGANFIELD HOUSING AUTH	-	(5,981)	(5,981)	-	(5,981)	-
A156	CITY OF ANCHORAGE	54,583	1,894	56,477	-	56,477	12,907
AB19	BELLEVUE/DAYTON FIRE	4,125	202	4,327	-	4,327	976
AC19	CAMPBELL CO FIRE DIST 1	-	(68)	(68)	-	(68)	-
B008	BURLINGTON FIRE PRO DIST	5,591	185	5,776	-	5,776	1,322
B010	HOUSING AUTHORITY OF CATLETTSBURG	26,223	(2,001)	24,222	-	24,222	6,201
B015	CITY OF HILLVIEW	64,233	24,794	89,027	-	89,027	15,189
B017	PENNYRILE EMER ASST CTR	31,555	4,877	36,432	-	36,432	7,462
B018	W KY ED COOPERATIVE	15,695	(30,291)	(14,596)	-	(14,596)	3,711
B023	CITY OF LONDON TOURISM	6,548	8,897	15,445	-	15,445	1,548
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	28,312	26,241	54,553	-	54,553	6,695
B030	OWENSBORO/DAV CO ECO DEV	21,758	(15,609)	6,149	-	6,149	5,145
B035	GTR FLEMING CO WATER COMM	11,548	(2,150)	9,398	-	9,398	2,731
B038	CITY OF HICKMAN	51,505	(4,887)	46,618	-	46,618	12,179
B042	HOUSING AUTH OF MAYFIELD	63,511	(1,037)	62,474	-	62,474	15,018
B043	GRAYSON CO CONSERV DIST	3,000	(294)	2,706	-	2,706	709
B045	CITY OF BELLEFONTE	496	32	528	-	528	117
B048	CITY OF HARLAN	106,861	(795)	106,066	-	106,066	25,269
B051	HENDERSON CITY/CO PLANNIN	38,055	(1,336)	36,719	-	36,719	8,999
B052	HENRY CO WATER DIST #2	103,124	(1,972)	101,152	-	101,152	24,386
B054	CITY OF NORTONVILLE	21,969	16,725	38,694	-	38,694	5,195
B058	JOHNSON CO FISCAL COURT	217,781	22,123	239,904	-	239,904	51,498
B061	KNOX CO UTILITIES COMM	41,521	4,580	46,101	-	46,101	9,818
B072	LAKE BARKLEY TOUR COMM	4,841	(167)	4,674	-	4,674	1,145
B078	MARION CO WATER DISTRICT	53,084	20,956	74,040	-	74,040	12,553
B084	N MERCER WATER DISTRICT	61,765	12,766	74,531	-	74,531	14,606
B087	MONTGOMERY CO FIRE DIST	292,250	(19,513)	272,737	-	272,737	69,108
B097	KY RIVER REGIONAL JAIL	93,549	(13,143)	80,406	-	80,406	22,121
B098	PIKE CO SENIOR CITIZEN PR	20,663	(25,793)	(5,130)	-	(5,130)	4,886
B100	CITY OF SCIENCE HILL	12,812	5,809	18,621	-	18,621	3,030
B104	RUSSELL CO AMBULANCE SER	80,719	20,599	101,318	-	101,318	19,087
B106	NORTH SHELBY WATER CO	63,348	7,429	70,777	-	70,777	14,980
B109	CAMPBELL/TAYLOR CO I D A	10,336	(165)	10,171	-	10,171	2,444
B113	UNION CO ECONOMIC DEVELOP	8,979	(767)	8,212	-	8,212	2,123
B116	MONTICELLO/WAYNE TELE BOA	26,572	7,389	33,961	-	33,961	6,284



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2023
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
B118	WHITLEY CO CONSERV DIST	1,270	(12,109)	(10,839)	-	(10,839)	300
B124	HOPKINS-CHRIST CO PLANNIN	111,847	179	112,026	-	112,026	26,448
B156	LOU POLICE RETIRE FUND	12,289	40	12,329	-	12,329	2,906
B179	HOUSING AUTH OF BENTON	23,082	(599)	22,483	-	22,483	5,458
B230	RIVERPARK CTR OWENSBORO	49,269	(13,633)	35,636	-	35,636	11,651
B256	BUECHEL FIRE PROTECT DIST	6,415	3,115	9,530	-	9,530	1,517
B259	CITY OF LUDLOW	26,037	(27,987)	(1,950)	-	(1,950)	6,157
B356	CITY OF DOUGLASS HILLS	24,325	15,717	40,042	-	40,042	5,752
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	54,177	53,017	107,194	-	107,194	12,811
B656	LOUISVILLE AIRPORT AUTHOR	815,678	(96,449)	719,229	-	719,229	192,882
B756	LEGAL AID SOCIETY INC	292,488	63,088	355,576	-	355,576	69,164
B856	JEFF CO SOIL/CONSER DIST	2,509	(1,749)	760	-	760	593
B956	LAKE DREAMLAND FIRE DIST	-	(5,509)	(5,509)	-	(5,509)	-
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	9,942	(3,052)	6,890	-	6,890	2,351
C079	JONATHAN CREEK WATER DIST	33,084	(3,224)	29,860	-	29,860	7,823
C087	CITY OF JEFFERSONVILLE	22,236	(4,359)	17,877	-	17,877	5,258
C105	CITY OF SADIEVILLE	4,354	4,025	8,379	-	8,379	1,030
C106	CITY OF SIMPSONVILLE	45,002	(24,852)	20,150	-	20,150	10,642
C118	HOUSING AUTH OF CORBIN	31,233	(5,859)	25,374	-	25,374	7,386
C230	HOUSING AUTH OF OWENSBORO	124,695	(16,979)	107,716	-	107,716	29,487
C256	LOUISVILLE/JEFF CO METRO	17,155,745	(1,119,908)	16,035,837	-	16,035,837	4,056,796
D017	CALDWELL CO WATER DISTRIC	27,343	(8,252)	19,091	-	19,091	6,466
D025	WINCHESTER-CLARK COUNTY TOURISM	8,539	13	8,552	-	8,552	2,019
D052	CITY OF PLEASUREVILLE	3,313	(365)	2,948	-	2,948	783
D071	CITY OF LEWISBURG	21,806	(2,780)	19,026	-	19,026	5,156
D079	NORTH MARSHALL WATER DIST	65,012	7,889	72,901	-	72,901	15,373
D084	GTR H/MERCER PL&ZONING CO	7,285	305	7,590	-	7,590	1,723
D098	CITY OF COAL RUN VILLAGE	28,838	29,448	58,286	-	58,286	6,819
D113	UNION CO WATER DISTRICT	26,699	(2,599)	24,100	-	24,100	6,313
D118	WHITLEY CO WATER DIST	18,388	(4,583)	13,805	-	13,805	4,348
D135	WESTERN FLEMING WATER DIS	25,035	1,301	26,336	-	26,336	5,920
G015	ZONETON FIRE PROT DIST	4,080	2,920	7,000	-	7,000	965
G090	NELSON CO. DISPATCH	64,170	70,066	134,236	-	134,236	15,174
GS06	SHELBY CO SUB FIRE DIST	8,103	1,059	9,162	-	9,162	1,916
J001	ADAIR CO BD OF EDUCATION	421,441	28,238	449,679	-	449,679	99,658
J002	CITY OF SCOTTSVILLE	204,566	(11,584)	192,982	-	192,982	48,373
J003	CITY OF LAWRENCEBURG	256,681	1,048	257,729	-	257,729	60,697
J004	BALLARD CO BD OF ED	195,680	(46,981)	148,699	-	148,699	46,272
J005	GLASGOW BD OF EDUCATION	300,958	(14,138)	286,820	-	286,820	71,167
J006	BATH CO BD OF EDUC	310,184	(22,540)	287,644	-	287,644	73,349
J007	CITY OF MIDDLESBORO	136,851	(41,122)	95,729	-	95,729	32,361
J008	BOONE CO WATER DISTRICT	157,027	(3,309)	153,718	-	153,718	37,132
J009	BOURBON CO BD OF EDUCATIO	495,495	15,764	511,259	-	511,259	117,169
J010	FAIRVIEW BD OF EDUCATION	87,628	(24,128)	63,500	-	63,500	20,721
J011	DANVILLE CITY BD OF ED	288,468	(74,211)	214,257	-	214,257	68,214
J012	BRACKEN CO BD OF EDUC	157,279	4,383	161,662	-	161,662	37,192
J013	BREATHITT CO BD OF ED	302,520	(46,752)	255,768	-	255,768	71,536
J014	BRECKINRIDGE CO BD OF ED	436,074	(63,336)	372,738	-	372,738	103,118
J015	BULLITT CO BD OF ED	1,941,702	(59,537)	1,882,165	-	1,882,165	459,152
J016	BUTLER CO BD OF ED	294,934	(17,095)	277,839	-	277,839	69,743
J017	CALDWELL CO BD EDUCATION	312,296	(28,896)	283,400	-	283,400	73,848
J018	CALLOWAY CO BD OF EDUC	383,741	(38,140)	345,601	-	345,601	90,743
J019	SANITATION DISTRICT NO 1	1,479,354	(214,929)	1,264,425	-	1,264,425	349,821
J021	CARROLL CO BD OF ED	491,782	3,160	494,942	-	494,942	116,291
J022	CARTER CO BD OF ED	658,112	(106,939)	551,173	-	551,173	155,623
J023	CASEY CO BD OF ED	408,313	(62,232)	346,081	-	346,081	96,553
J024	CITY OF HOPKINSVILLE	633,132	190,970	824,102	-	824,102	149,716
J025	CLARK CO BD OF ED	909,847	168,286	1,078,133	-	1,078,133	215,150
J026	CLAY CO BD OF ED	450,008	(140,153)	309,855	-	309,855	106,413
J027	CLINTON CO BD OF ED	293,409	(30,040)	263,369	-	263,369	69,382
J028	CRITTENDEN CO BD OF ED	214,080	(11,690)	202,390	-	202,390	50,623
J029	CUMBERLAND CO BD OF ED	165,359	29,053	194,412	-	194,412	39,102
J030	DAVISS CO LIBRARY DIST	189,292	(2,192)	187,100	-	187,100	44,762
J031	EDMONSON CO BD OF EDUC	296,737	(37,052)	259,685	-	259,685	70,169
J032	ELLIOTT CO BD OF ED	134,763	(16,553)	118,210	-	118,210	31,867
J033	ESTILL CO CONSERVATION DI	9,174	7,207	16,381	-	16,381	2,169
J034	GREATER LEX CONV&VISITOR	166,698	(5,648)	161,050	-	161,050	39,419



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		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
J035	FLEMING CO BD OF ED	309,486	(63,225)	246,261	-	246,261	73,184
J037	CITY OF FRANKFORT	850,955	(67,816)	783,139	-	783,139	201,224
J038	FULTON COUNTY BD OF EDUC	72,887	(2,224)	70,663	-	70,663	17,235
J039	GALLATIN CO BD OF EDUC	281,060	(31,849)	249,211	-	249,211	66,462
J040	CITY OF LANCASTER	97,966	32,962	130,928	-	130,928	23,166
J041	WILLIAMSTOWN INDEPN DNT SC	155,011	(39,319)	115,692	-	115,692	36,655
J042	GRAVES CO LIBRARY	26,374	6,211	32,585	-	32,585	6,237
J043	GRAYSON CO BD OF ED	665,138	(10,399)	654,739	-	654,739	157,284
J044	GREEN CO BD OF EDUCATION	273,191	(34,102)	239,089	-	239,089	64,601
J045	RUSSELL INDP T BD OF ED	298,810	(50,716)	248,094	-	248,094	70,659
J046	HANCOCK CO BD EDUCATION	311,914	(12,232)	299,682	-	299,682	73,758
J047	HARDIN CO SOIL CN DIST	6,268	4,668	10,936	-	10,936	1,482
J048	HARLAN CO BD OF EDUCATION	704,466	5,127	709,593	-	709,593	166,584
J049	HARRISON CO BD OF ED	435,276	(53,578)	381,698	-	381,698	102,929
J050	HART CO BD OF ED	369,479	(24,249)	345,230	-	345,230	87,370
J051	HENDERSON PUBLIC LIBRARY	127,232	14,983	142,215	-	142,215	30,086
J052	EMINENCE INDEP BD OF EDUC	143,330	28,660	171,990	-	171,990	33,893
J053	HICKMAN CO BD OF ED	95,192	(34,258)	60,934	-	60,934	22,510
J054	HOPKINS CO BD OF ED	1,022,927	(188,937)	833,990	-	833,990	241,890
J055	JACKSON CO BD OF ED	303,600	(98,594)	205,006	-	205,006	71,792
J056	JEFF CO METRO SEWER DIST	5,510,970	491,275	6,002,245	-	6,002,245	1,303,172
J057	JESSAMINE CO BD OF ED	1,385,163	(1,863)	1,383,300	-	1,383,300	327,548
J058	PAINTSVILLE GAS/WATER SYS	201,891	18,452	220,343	-	220,343	47,741
J059	KENTON COUNTY AIRPORT BD	2,375,124	70,070	2,445,194	-	2,445,194	561,642
J060	KNOTT CO BD OF EDUCATION	404,199	(88,574)	315,625	-	315,625	95,580
J061	KNOX CO BD OF EDUCATION	778,730	(37,451)	741,279	-	741,279	184,145
J062	LARUE CO PUBLIC LIBRARY	17,145	584	17,729	-	17,729	4,054
J063	CITY OF LONDON	293,331	(9,337)	283,994	-	283,994	69,363
J064	LAWRENCE CO BD OF ED	411,767	30,103	441,870	-	441,870	97,370
J065	LEE CO BD OF ED	176,510	13,047	189,557	-	189,557	41,739
J066	LESLIE CO BD OF ED	291,044	11,869	302,913	-	302,913	68,823
J067	CITY OF WHITESBURG	126,269	40,506	166,775	-	166,775	29,859
J068	ELEC PLT BD OF VANCEBURG	108,302	(4,758)	103,544	-	103,544	25,610
J069	LINCOLN CO BD OF EDUC	578,410	(156,342)	422,068	-	422,068	136,776
J070	LIVINGSTON CO BD OF ED	258,011	(10,228)	247,783	-	247,783	61,012
J071	LOGAN CO BD OF EDUCATION	448,188	(83,223)	364,965	-	364,965	105,982
J072	LYON CO. PUBLIC LIBRARY	14,786	2,665	17,451	-	17,451	3,496
J073	PADUCAH WATER WORKS	355,755	(13,491)	342,264	-	342,264	84,125
J074	MCCREARY CO BD OF EDUCATN	513,317	27,133	540,450	-	540,450	121,383
J075	MCLEAN CO BD OF ED	218,876	(11,486)	207,390	-	207,390	51,757
J076	MADISON CO BD OF ED	1,697,327	85,419	1,782,746	-	1,782,746	401,365
J077	MAGOFFIN CO BD OF ED	351,362	(80,153)	271,209	-	271,209	83,086
J078	MARION CO BD OF EDUCATION	445,522	(20,923)	424,599	-	424,599	105,352
J079	MARSHALL COUNTY BD OF ED	657,649	(20,617)	637,032	-	637,032	155,513
J080	MARTIN CO BD OF ED	316,446	(131,872)	184,574	-	184,574	74,829
J081	MASON CO BD OF ED	375,485	(33,163)	342,322	-	342,322	88,790
J082	MEADE CO PUBLIC LIBRARY	37,095	681	37,776	-	37,776	8,772
J083	MENIFEE CO BD OF ED	183,819	1,213	185,032	-	185,032	43,467
J084	CITY OF HARRODSBURG	288,946	(49,182)	239,764	-	239,764	68,327
J085	METCALFE CO BD OF ED	278,367	(2,019)	276,348	-	276,348	65,825
J086	MONROE CO BOARD OF ED	386,121	12,959	399,080	-	399,080	91,306
J087	MT STERLING WATER WORKS	201,882	42,497	244,379	-	244,379	47,739
J088	MORGAN CO BD OF EDUCATION	322,722	(44,778)	277,944	-	277,944	76,314
J089	MUHLENBERG CO LIB BD DIST	45,517	(13,733)	31,784	-	31,784	10,763
J090	CITY OF BARDSTOWN	527,700	217	527,917	-	527,917	124,785
J091	NICHOLAS CO BD OF ED	167,919	(11,981)	155,938	-	155,938	39,708
J092	OHIO CO BD OF ED	707,676	50,298	757,974	-	757,974	167,343
J093	OLDHAM COUNTY BD OF ED	1,902,476	(99,082)	1,803,394	-	1,803,394	449,876
J094	OWEN CO BD OF ED	296,716	(9,761)	286,955	-	286,955	70,164
J095	OWSLEY CO BD OF EDUCATION	199,456	(19,525)	179,931	-	179,931	47,165
J096	PENDLETON CO BD OF ED	316,861	(85,297)	231,564	-	231,564	74,928
J097	HAZARD CITY SCHOOLS	159,163	51,102	210,265	-	210,265	37,637
J098	PIKE CO BD OF EDUCATION	1,489,738	(326,649)	1,163,089	-	1,163,089	352,276
J099	POWELL CO BD OF EDUCATION	425,356	43,254	468,610	-	468,610	100,583
J100	CITY OF SOMERSET	723,452	(55,421)	668,031	-	668,031	171,074
J101	ROBERTSON CO BD OF ED	101,692	50,343	152,035	-	152,035	24,047
J102	ROCKCASTLE CO BD OF ED	398,732	(125,798)	272,934	-	272,934	94,288





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(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
J103	ROWAN CO BD OF ED	555,292	(73,953)	481,339	-	481,339	131,309
J104	RUSSELL CO BD OF ED	470,111	(51,555)	418,556	-	418,556	111,167
J105	SCOTT CO BOARD OF ED	1,522,617	95,860	1,618,477	-	1,618,477	360,051
J106	SHELBY CO LIBRARY	42,863	6,063	48,926	-	48,926	10,136
J107	SIMPSON CO BD OF ED	479,168	(29,395)	449,773	-	449,773	113,308
J108	SPENCER CO BD OF EDUC	512,670	(655)	512,015	-	512,015	121,230
J109	TAYLOR CO BD OF ED	568,541	166,921	735,462	-	735,462	134,442
J110	TODD CO BD OF ED	386,046	31,285	417,331	-	417,331	91,288
J111	TRIGG CO BD OF ED	335,288	(3,807)	331,481	-	331,481	79,285
J112	TRIMBLE CO BD OF ED	186,653	(30,813)	155,840	-	155,840	44,138
J113	CITY OF MORGANFIELD	222,349	(48,109)	174,240	-	174,240	52,578
J115	SPRINGFIELD WATER & SEWER	90,471	499	90,970	-	90,970	21,394
J117	CITY OF SEBREE	25,922	(9,797)	16,125	-	16,125	6,130
J118	CITY OF CORBIN	203,843	(6,166)	197,677	-	197,677	48,203
J119	WOLFE CO BD OF EDUCATION	234,397	13,560	247,957	-	247,957	55,427
J120	WOODFORD CO BD OF ED	669,826	(56,642)	613,184	-	613,184	158,393
J124	PENNYRILE NAF TASK FORCE	3,394	(7,958)	(4,564)	-	(4,564)	803
J134	LEX-FAY CO HUM RIGHTS COM	15,893	(8,976)	6,917	-	6,917	3,758
J135	FLEMING CO EMS	71,123	37,480	108,603	-	108,603	16,818
J154	CITY OF EARLINGTON	17,967	(13,227)	4,740	-	4,740	4,249
J156	CITY OF JEFFERSONTOWN	439,672	79,485	519,157	-	519,157	103,969
J178	LEBANON HOUSING AUTHORITY	30,776	(1,377)	29,399	-	29,399	7,278
J179	MARSHALL CO TOURIST COMM	6,800	(6,564)	236	-	236	1,608
J190	CITY OF BLOOMFIELD	32,569	3,098	35,667	-	35,667	7,702
J200	SOMERSET-PULASKI CONV & V	15,328	(452)	14,876	-	14,876	3,625
J203	FRONTIER HOUSING INC	25,989	(41,223)	(15,234)	-	(15,234)	6,145
J205	GEORGETOWN-SCOTT CO P COM	56,737	(2,066)	54,671	-	54,671	13,417
J210	BOYD CO AMBULANCE SERVICE	6,415	432	6,847	-	6,847	1,517
J214	COMM ACTION SOUTHERN KY	576,160	(36,401)	539,759	-	539,759	136,244
J217	CITY OF PROVIDENCE	193,159	17,706	210,865	-	210,865	45,676
J219	CAMPBELL CO PUBLIC LIBRAR	201,286	(27,669)	173,617	-	173,617	47,598
J224	HOUSING AUTH OF HOPKINSVL	59,566	(80,029)	(20,463)	-	(20,463)	14,085
J234	LFUC HOUSING AUTHORITY	355,565	(17,853)	337,712	-	337,712	84,080
J256	CITY OF ST MATTHEWS	170,531	(3,438)	167,093	-	167,093	40,325
J259	CITY OF PARK HILLS	13,300	45	13,345	-	13,345	3,145
J305	SCOTT CO SOIL CONSER DIST	-	(10,680)	(10,680)	-	(10,680)	-
J310	CANNONSBURG WATER DIST	51,270	3,694	54,964	-	54,964	12,124
J314	BOWL GRN WARREN AIRPRT BD	23,951	(1,568)	22,383	-	22,383	5,664
J317	PROVIDENCE MUN HOUSING AU	15,782	635	16,417	-	16,417	3,732
J319	CITY OF ALEXANDRIA	78,011	985	78,996	-	78,996	18,447
J324	CITY OF OAK GROVE	100,560	(774)	99,786	-	99,786	23,779
J334	CENTRAL KY ED COOPERATIVE	10,706	(5,329)	5,377	-	5,377	2,532
J356	CITY OF WEST BUECHEL	24,117	(8,451)	15,666	-	15,666	5,703
J359	CITY OF FORT WRIGHT	39,700	3,865	43,565	-	43,565	9,388
J405	GEORGETOWN HOUSING AUTHOR	44,157	(33,403)	10,754	-	10,754	10,442
J414	WARREN CO PLANNING COMM	78,309	(4,689)	73,620	-	73,620	18,518
J417	WEBSTER CO CONSER DIST	7,643	1,241	8,884	-	8,884	1,807
J419	CITY OF COLD SPRING	39,057	4,892	43,949	-	43,949	9,236
J424	CITY OF CROFTON	2,058	(4,267)	(2,209)	-	(2,209)	487
J434	KY LEAGUE OF CITIES	633,023	(28,579)	604,444	-	604,444	149,690
J456	CITY OF SHIVELY	90,191	10,166	100,357	-	100,357	21,327
J459	N KY AREA PLAN COMMISSION	273,017	(92,789)	180,228	-	180,228	64,560
J510	CITY OF CATLETTSBURG	39,445	(6,542)	32,903	-	32,903	9,327
J514	BARREN RIVER AREA DEV	196,724	34,989	231,713	-	231,713	46,519
J519	NORTHERN KY COOP ED SER	130,304	4,694	134,998	-	134,998	30,813
J524	HOPKINSVILLE S W AUTHORI	281,942	576	282,518	-	282,518	66,670
J534	BLUEGRASS AREA DEV DISRIC	295,259	(133,339)	161,920	-	161,920	69,820
J556	LOUISVILLE CONV BUREAU	462,255	(147,310)	314,945	-	314,945	109,309
J559	CITY OF CRESCENT SPRINGS	27,586	(14,227)	13,359	-	13,359	6,523
J610	BOYD CO CONSERVATION DIST	4,712	202	4,914	-	4,914	1,114
J614	BOWL GRN CONV & VISIT BUR	35,479	(14,006)	21,473	-	21,473	8,390
J619	CITY OF FORT THOMAS	213,493	(1,946)	211,547	-	211,547	50,484
J656	OHIO VALLEY ED COOP	370,968	138,650	509,618	-	509,618	87,722
J710	BIG SANDY WATER DISTRICT	29,870	(11,023)	18,847	-	18,847	7,063
J714	BOWLING GR/WARREN COMM ED	58,504	16,632	75,136	-	75,136	13,834
J719	CITY OF SOUTHGATE	25,597	(16,723)	8,874	-	8,874	6,053
J756	CITY OF PROSPECT	35,864	(6,295)	29,569	-	29,569	8,481





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		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
J759	N KY COMMUNITY ACT COMM	474,577	98,955	573,532	-	573,532	112,222
J810	HOUSING AUTH OF ASHLAND	72,468	4,395	76,863	-	76,863	17,136
J814	HOUSING AUTH BOWLING GRN	167,555	(30,182)	137,373	-	137,373	39,622
J819	CITY OF BELLEVUE	67,254	(13,081)	54,173	-	54,173	15,903
J834	KY LEGAL SERVICE PROGRAMS	59,626	20,842	80,468	-	80,468	14,100
J856	LOUISVILLE WATER COMPANY	3,651,381	(239,045)	3,412,336	-	3,412,336	863,437
J859	CITY OF VILLA HILLS	44,187	9,946	54,133	-	54,133	10,449
J910	SANITATION DISTRICT #4	53,611	5,906	59,517	-	59,517	12,677
J914	BOWLING GRN HUM RIGHT COM	8,338	(635)	7,703	-	7,703	1,972
J919	CITY OF DAYTON	46,212	(2,687)	43,525	-	43,525	10,928
J956	OKOLONA FIRE DISTRICT	14,931	12,887	27,818	-	27,818	3,531
J959	CITY OF INDEPENDENCE	102,519	4,637	107,156	-	107,156	24,243
K001	CITY OF COLUMBIA	89,168	21,419	110,587	-	110,587	21,085
K002	ALLEN CO BD OF ED	446,373	(46,665)	399,708	-	399,708	105,553
K003	ANDERSON CO BD OF ED	545,242	20,925	566,167	-	566,167	128,933
K004	CITY OF WICKLIFFE	26,705	(2,025)	24,680	-	24,680	6,315
K005	BARREN CO BD OF EDUCATION	800,220	(98,668)	701,552	-	701,552	189,227
K006	CITY OF OWINGSVILLE	56,241	3,318	59,559	-	59,559	13,299
K007	BELL CO BD OF ED	425,401	(100,508)	324,893	-	324,893	100,594
K009	PARIS BD OF EDUCATION	167,829	44,511	212,340	-	212,340	39,686
K010	CITY OF ASHLAND	949,607	(18,394)	931,213	-	931,213	224,552
K011	CITY OF DANVILLE	482,147	162,854	645,001	-	645,001	114,013
K012	AUGUSTA BD OF ED	30,689	(6,019)	24,670	-	24,670	7,257
K013	JACKSON CITY SCHOOLS	65,150	(10,708)	54,442	-	54,442	15,406
K014	CLOVERPORT INDEPENDENT SC	52,895	(30,960)	21,935	-	21,935	12,508
K015	BULLITT CO PUBLIC LIBRARY	200,672	21,959	222,631	-	222,631	47,453
K016	CITY OF MORGANTOWN	90,161	(9,301)	80,860	-	80,860	21,320
K017	GEORGE COON PUBLIC LIBRAR	13,908	(5,425)	8,483	-	8,483	3,289
K018	CITY OF MURRAY	470,463	(13,109)	457,354	-	457,354	111,250
K019	CITY OF NEWPORT	315,067	62,541	377,608	-	377,608	74,504
K020	CARLISLE CO BD OF ED	97,154	(17,639)	79,515	-	79,515	22,974
K021	CARROLL CO PUBLIC LIBRARY	38,575	(11,706)	26,869	-	26,869	9,122
K022	CARTER CO EMER AMBUL DIST	162,341	(58,415)	103,926	-	103,926	38,388
K023	CASEY CO AMBULANCE SERV	62,099	16,412	78,511	-	78,511	14,685
K025	CLARK CO LIBRARY BD	90,498	(14,215)	76,283	-	76,283	21,400
K026	CITY OF MANCHESTER	110,667	(5,222)	105,445	-	105,445	26,169
K027	CLINTON CO PUBLIC LIBRARY	7,405	(680)	6,725	-	6,725	1,751
K028	CITY OF MARION	100,786	(9,918)	90,868	-	90,868	23,833
K029	CITY OF BURKESVILLE	77,421	6,537	83,958	-	83,958	18,308
K030	OWENSBORO BD OF ED	1,031,268	121,439	1,152,707	-	1,152,707	243,863
K032	ELLIOTT CO AMB SERVICE	-	(14,416)	(14,416)	-	(14,416)	-
K033	ESTILL CO BD OF EDUCATION	353,685	(56,397)	297,288	-	297,288	83,635
K034	LEX/FAYETTE URBAN CO GOVT	9,262,487	(550,019)	8,712,468	-	8,712,468	2,190,288
K035	LICKING VALLEY COM ACTION	192,069	(52,274)	139,795	-	139,795	45,418
K036	FLOYD CO SCHOOLS	1,185,996	149,752	1,335,748	-	1,335,748	280,451
K038	FULTON CITY SCHOOLS	60,968	(11,773)	49,195	-	49,195	14,417
K039	GALLATIN CO PUBLIC LIB	19,763	(2,796)	16,967	-	16,967	4,673
K040	GARRARD CO BD OF ED	364,297	(39,893)	324,404	-	324,404	86,145
K041	CITY OF WILLIAMSTOWN	206,690	(8,742)	197,948	-	197,948	48,876
K042	GRAVES CO BD OF ED	609,574	(151,283)	458,291	-	458,291	144,145
K043	CITY OF LEITCHFIELD	158,901	(13,317)	145,584	-	145,584	37,575
K044	CITY OF GREENSBURG	83,824	2,143	85,967	-	85,967	19,822
K045	GREENUP CO BD OF ED	479,421	(32,649)	446,772	-	446,772	113,368
K046	CITY OF HAWESVILLE	33,324	(14,743)	18,581	-	18,581	7,880
K047	HARDIN CO BD OF ED	2,369,759	(87,796)	2,281,963	-	2,281,963	560,374
K048	HARLAN INDEPENDENT SCHOOL	82,013	(3,213)	78,800	-	78,800	19,393
K049	CITY OF CYNTHIANA	169,370	5,210	174,580	-	174,580	40,051
K050	CAVERNA INDEPENDENT SCH	133,499	16,130	149,629	-	149,629	31,568
K052	HENRY CO BD OF EDUCATION	340,087	225	340,312	-	340,312	80,420
K055	JACKSON CO CONSERV DIST	-	(4,404)	(4,404)	-	(4,404)	-
K057	JESSAMINE CO PUBLIC LIBRA	183,810	42,152	225,962	-	225,962	43,465
K058	JOHNSON CO BD OF ED	523,930	(40,478)	483,452	-	483,452	123,893
K060	LKLP COMM ACTION COUNCIL	1,027,648	(80,126)	947,522	-	947,522	243,007
K061	BARBOURVILLE CITY SCHOOLS	61,254	(20,025)	41,229	-	41,229	14,485
K062	LARUE CO BD OF EDUCATION	336,145	(40,003)	296,142	-	296,142	79,488
K063	LONDON UTILITY COMM	161,946	(19,275)	142,671	-	142,671	38,295
K064	CITY OF LOUISA	68,921	8,928	77,849	-	77,849	16,298



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2023
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
K065	CITY OF BEATTYVILLE	80,141	1,295	81,436	-	81,436	18,951
K066	LESLIE CO PUBLIC LIBRARY	23,121	(10,924)	12,197	-	12,197	5,467
K067	LETCHER CO BD OF ED	501,344	(84,816)	416,528	-	416,528	118,552
K068	LEWIS CO BD OF ED	338,381	(1,697)	336,684	-	336,684	80,016
K069	LINCOLN CO PUBLIC LIBRARY	24,337	2,270	26,607	-	26,607	5,755
K070	LIVINGSTON CO CONSERV DIS	5,506	758	6,264	-	6,264	1,302
K071	CITY OF RUSSELLVILLE	213,364	(27,195)	186,169	-	186,169	50,454
K072	LYON CO BD OF EDUCATION	152,245	(7,287)	144,958	-	144,958	36,001
K073	PADUCAH BOARD OF ED	520,644	(115,467)	405,177	-	405,177	123,116
K074	MCCREARY CO WATER DIST	139,144	6,619	145,763	-	145,763	32,903
K075	CITY OF CALHOUN	23,756	(10,269)	13,487	-	13,487	5,618
K077	MAGOFFIN CO LIBRARY	4,679	(3,027)	1,652	-	1,652	1,106
K078	CITY OF LEBANON	185,049	17,585	202,634	-	202,634	43,758
K079	CITY OF BENTON	181,989	(3,588)	178,401	-	178,401	43,035
K080	MARTIN COUNTY LIBRARY	20,976	(2,748)	18,228	-	18,228	4,960
K081	MAYSVILLE UTILITY COMM	-	(84,393)	(84,393)	-	(84,393)	-
K082	CITY OF MULDRAGH	35,019	(2,088)	32,931	-	32,931	8,281
K083	CITY OF FRENCHBURG	32,705	2,424	35,129	-	35,129	7,734
K085	METCALFE HEALTH CARE CTN	188,109	(41,035)	147,074	-	147,074	44,482
K086	MONROE CO CONSERV DIST	7,282	739	8,021	-	8,021	1,722
K087	MONTGOMERY CO BD OF ED	664,564	(63,927)	600,637	-	600,637	157,148
K088	GATEWAY COMM SER ORGANIZ	659,512	411,684	1,071,196	-	1,071,196	155,954
K089	MUHLENBERG CO BD OF ED	880,154	(27,664)	852,490	-	852,490	208,129
K090	NELSON COUNTY BD OF ED	725,923	(24,499)	701,424	-	701,424	171,658
K091	CITY OF CARLISLE	94,611	21,928	116,539	-	116,539	22,373
K092	OHIO CO LIBRARY	42,505	853	43,358	-	43,358	10,051
K093	OLDHAM CO LIBRARY BD	93,811	(12,143)	81,668	-	81,668	22,183
K094	OWEN CO PUBLIC LIBRARY	24,589	489	25,078	-	25,078	5,815
K095	OWSLEY CO PUBLIC LIBRARY	6,084	(3,450)	2,634	-	2,634	1,439
K096	PENDLETON CO LIBRARY	29,888	1,942	31,830	-	31,830	7,068
K097	PERRY CO BD OF EDUCATION	665,740	(147,146)	518,594	-	518,594	157,427
K098	PIKEVILLE INDEPENDENT SCH	130,271	(37,916)	92,355	-	92,355	30,805
K099	CITY OF STANTON	31,378	3,475	34,853	-	34,853	7,420
K100	SOMERSET BD OF EDUCATION	221,942	4,164	226,106	-	226,106	52,482
K101	CITY OF MOUNT OLIVET	2,118	236	2,354	-	2,354	501
K102	ROCKCASTLE CONSERV DIST	4,872	2,554	7,426	-	7,426	1,152
K103	CITY OF MOREHEAD	171,819	(1,237)	170,582	-	170,582	40,630
K104	RUSSELL CO CONS DIST	2,263	(1,899)	364	-	364	535
K105	CITY OF GEORGETOWN	443,094	55,596	498,690	-	498,690	104,778
K106	CITY OF SHELBYVILLE	184,357	5,160	189,517	-	189,517	43,595
K107	FRANKLIN/SIMPSON PARKS BD	19,676	(604)	19,072	-	19,072	4,653
K108	CITY OF TAYLORSVILLE	90,113	(10,282)	79,831	-	79,831	21,309
K109	CAMPBELLSVLE MUN WTR&SEWR	208,483	35,006	243,489	-	243,489	49,300
K110	TODD COUNTY WATER DIST	38,662	(3,269)	35,393	-	35,393	9,142
K111	CITY OF CADIZ	114,639	(13,659)	100,980	-	100,980	27,109
K112	TRIMBLE CO LIBRARY	28,227	7,433	35,660	-	35,660	6,675
K113	UNION CO BD OF EDUCATION	433,104	(2,262)	430,842	-	430,842	102,415
K114	CITY OF BOWLING GREEN	1,347,969	70,268	1,418,237	-	1,418,237	318,753
K115	CITY OF SPRINGFIELD	86,427	11,578	98,005	-	98,005	20,437
K116	WAYNE CO BD OF ED	563,191	32,772	595,963	-	595,963	133,177
K117	WEBSTER CO PUBLIC LIBRARY	16,748	(3,101)	13,647	-	13,647	3,960
K118	WHITLEY CO BD OF ED	720,949	(59,127)	661,822	-	661,822	170,482
K119	WOLFE COUNTY LIBRARY	7,727	(398)	7,329	-	7,329	1,827
K120	CITY OF VERSAILLES	270,113	(3,292)	266,821	-	266,821	63,873
K137	KY MAGISTRATES/COMM ASSOC	23,202	2,991	26,193	-	26,193	5,487
K141	GRANT CO PLANNING COMM	5,883	(577)	5,306	-	5,306	1,391
K181	WESTERN LEWIS-RECTORVILLE	22,306	(1,598)	20,708	-	20,708	5,275
K200	CITY OF FERGUSON	51	(194)	(143)	-	(143)	12
K214	GREEN RIVER EDUC COOP	14,916	(20,503)	(5,587)	-	(5,587)	3,527
K219	NORTHERN KY WATER SER DIS	1,026,532	38,031	1,064,563	-	1,064,563	242,743
K237	KY CO JUDGE/EX ASSOC	24,123	2,362	26,485	-	26,485	5,704
K256	JEFFERSONTOWN FIRE DIST	10,908	6,454	17,362	-	17,362	2,579
K314	KY LEGAL AID	270,056	77,104	347,160	-	347,160	63,860
K315	MT WASHINGTON FIRE P DIST	7,336	448	7,784	-	7,784	1,735
K319	CITY OF SILVER GROVE	12,066	1,204	13,270	-	13,270	2,853
K337	KY COUNCIL OF ADD'S	-	(9,750)	(9,750)	-	(9,750)	-
K356	ST MATTHEWS FIRE DIST.	6,815	(1,886)	4,929	-	4,929	1,612



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		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
K414	CITY OF SMITHS GROVE	-	(4,059)	(4,059)	-	(4,059)	-
K419	ALEXANDRIA FIRE DISTRICT	5,130	3,731	8,861	-	8,861	1,213
K459	CITY OF LAKESIDE PARK	9,156	5,713	14,869	-	14,869	2,165
K519	CITY OF MELBOURNE	3,978	(157)	3,821	-	3,821	941
K559	CITY OF TAYLOR MILL	55,738	(9,271)	46,467	-	46,467	13,180
K614	WARREN CO PUBLIC LIBRARY	91,642	(77,277)	14,365	-	14,365	21,670
K619	CAMPBELL CO CONS DISPATCH	160,150	(2,058)	158,092	-	158,092	37,870
K659	CITY OF EDGEWOOD	106,190	21,991	128,181	-	128,181	25,111
K719	CENTRAL CAMPBELL CO FIRE	3,298	(536)	2,762	-	2,762	780
K759	LAKESIDE/CRESTVIEWHLS POL	6,644	(58)	6,586	-	6,586	1,571
K856	HIGHVIEW FIRE DISTRICT	10,757	5,659	16,416	-	16,416	2,544
K859	CITY OF FORT MITCHELL	70,197	(11,005)	59,192	-	59,192	16,599
K959	HOUSING AUTH OF COVINGTON	164,633	(14,579)	150,054	-	150,054	38,931
L002	ALLEN CO CONSERVATION DIS	4,477	2,846	7,323	-	7,323	1,059
L003	ANDERSON PUBLIC LIBRARY	34,682	(838)	33,844	-	33,844	8,201
L004	CITY OF BARLOW	10,107	(5,724)	4,383	-	4,383	2,390
L005	CITY OF GLASGOW	450,860	99,484	550,344	-	550,344	106,614
L006	BATH CO WATER DISTRICT	40,323	(6,325)	33,998	-	33,998	9,535
L007	BELL CO COURT CLERK	29,145	(406)	28,739	-	28,739	6,892
L008	BOONE CO BD OF ED	3,414,125	154,428	3,568,553	-	3,568,553	807,334
L009	CITY OF PARIS	541,024	42,620	583,644	-	583,644	127,935
L010	FIVCO AREA DEVELOPMT DIST	122,935	4,414	127,349	-	127,349	29,070
L011	DANVILLE BOYLE CO REC	-	(24,066)	(24,066)	-	(24,066)	-
L012	BRACKEN COUNTY PUB LIBRAR	15,250	603	15,853	-	15,853	3,606
L013	BREATHITT CO PUBLIC LIB	20,365	(740)	19,625	-	19,625	4,816
L014	BRECKINRIDGE CO CLERK OFF	36,679	(2,008)	34,671	-	34,671	8,674
L015	CITY OF MT WASHINGTON	252,276	25,863	278,139	-	278,139	59,655
L016	BUTLER CO AMBULANCE SVC	65,906	7,459	73,365	-	73,365	15,585
L018	MURRAY PUBLIC SCHOOLS	508,298	117,882	626,180	-	626,180	120,197
L021	CITY OF CARROLLTON	160,683	1,091	161,774	-	161,774	37,996
L022	NORTHEAST KY CAA	337,845	46,742	384,587	-	384,587	79,890
L023	CITY OF LIBERTY	92,481	(3,758)	88,723	-	88,723	21,869
L024	HOPKINSVLE CHRIST LIBRARY	39,890	9,349	49,239	-	49,239	9,433
L025	CITY OF WINCHESTER	278,388	17,462	295,850	-	295,850	65,830
L026	DANIEL BOONE COMM AGENCY	415,874	52,330	468,204	-	468,204	98,341
L027	CITY OF ALBANY	133,776	(13,122)	120,654	-	120,654	31,634
L028	CRITTENDEN/LIV CO WAT DIS	54,529	(5,622)	48,907	-	48,907	12,894
L029	CUMBERLAND CO SOIL & WAT	3,746	461	4,207	-	4,207	886
L031	EDMONSON CO AMBULANCE DIS	36,538	10,512	47,050	-	47,050	8,640
L032	SANDY HOOK WATER DISTRICT	23,882	1,014	24,896	-	24,896	5,647
L033	CITY OF IRVINE	65,975	8,800	74,775	-	74,775	15,601
L035	CITY OF FLEMINGSBURG	70,669	(13,029)	57,640	-	57,640	16,711
L036	FLOYD CO LIBRARY	51,688	1,050	52,738	-	52,738	12,223
L038	FULTON CO LIBRARY	14,154	(2,131)	12,023	-	12,023	3,347
L039	CITY OF WARSAW	32,455	12,015	44,470	-	44,470	7,675
L041	GRANT CO PUBLIC LIBRARY	36,300	(20,477)	15,823	-	15,823	8,584
L042	MAYFIELD CITY SCHOOLS	413,064	49,398	462,462	-	462,462	97,677
L043	LEITCHFIELD UTILITY COMM	159,563	16,897	176,460	-	176,460	37,732
L044	GREEN CO AMBULANCE SVC	32,954	4,858	37,812	-	37,812	7,793
L045	RACELAND BOARD OF EDUC	126,759	(3,436)	123,323	-	123,323	29,975
L046	HANCOCK CO PUBLIC LIBRARY	8,115	39,035	47,150	-	47,150	7,312
L047	WEST POINT INDEPENDENT SC	-	(27,087)	(27,087)	-	(27,087)	-
L049	CYNTHIANA/HARRISON LIBRAR	22,940	(8,731)	14,209	-	14,209	5,425
L050	CITY OF MUNFORDVILLE	29,491	(14,798)	14,693	-	14,693	6,974
L051	HENDERSON CO WATER DIST	48,580	(4,549)	44,031	-	44,031	11,488
L052	CITY OF EMINENCE	44,106	3,521	47,627	-	47,627	10,430
L054	DAWSON SPRINGS PUBLIC SCH	88,353	(19,775)	68,578	-	68,578	20,893
L057	CITY OF NICHOLASVILLE	717,814	125,100	842,914	-	842,914	169,740
L058	PAINTSVILLE BD OF ED	99,516	(8,336)	91,180	-	91,180	23,532
L060	KNOTT CO SOIL CONV DIST	3,644	149	3,793	-	3,793	862
L061	CITY OF BARBOURVILLE	84,760	23,771	108,531	-	108,531	20,043
L062	CITY OF HODGENVILLE	119,935	11,883	131,818	-	131,818	28,361
L063	LAUREL CO PUBLIC LIB DIST	93,305	(8,764)	84,541	-	84,541	22,064
L064	LOUISA WATER & SEWER COMM	54,839	(5,010)	49,829	-	49,829	12,968
L065	LEE CO PUBLIC LIBRARY	11,867	3,623	15,490	-	15,490	2,806
L066	CITY OF HYDEN	14,374	(179)	14,195	-	14,195	3,399
L067	LETCHER COUNTY CONS DIST	3,891	231	4,122	-	4,122	920





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(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
L068	HOUSING AUTH OF VANCEBURG	9,355	(1,445)	7,910	-	7,910	2,212
L069	STANFORD WATER COMMISSION	60,532	(5,452)	55,080	-	55,080	14,314
L071	RUSSELLVILLE CITY SCHOOLS	163,009	(14,037)	148,972	-	148,972	38,546
L072	CITY OF EDDYVILLE	38,157	(9,143)	29,014	-	29,014	9,023
L073	CITY OF PADUCAH	950,639	(44,545)	906,094	-	906,094	224,796
L074	HOUSING AUTH MCREARY CO	17,918	56	17,974	-	17,974	4,237
L075	CITY OF LIVERMORE	25,865	4,565	30,430	-	30,430	6,116
L076	BEREA BD OF ED	152,799	(52,770)	100,029	-	100,029	36,132
L077	CITY OF SALYERSVILLE	88,184	(3,647)	84,537	-	84,537	20,853
L078	MARION FREE PUBLIC LIBRAR	26,097	(10,179)	15,918	-	15,918	6,171
L079	MARSHALL CO SOIL & WATER	3,821	407	4,228	-	4,228	904
L080	MARTIN CO CONSERV DIST	2,585	(353)	2,232	-	2,232	611
L082	MEADE CO BD OF ED	686,054	(139,664)	546,390	-	546,390	162,230
L083	MENIFEE CO PUBLIC LIBRARY	4,547	(1,452)	3,095	-	3,095	1,075
L084	BURGIN INDEPENDENT SCH	56,418	(21,123)	35,295	-	35,295	13,341
L085	METCALFE CO PUBLIC LIB	15,559	(2,006)	13,553	-	13,553	3,679
L086	CITY OF TOMPKINSVILLE	85,022	(12,024)	72,998	-	72,998	20,105
L087	MONTGOMERY CO SAN DIST #2	10,637	5,002	15,639	-	15,639	2,515
L088	MORGAN COUNTY LIBRARY	14,822	(391)	14,431	-	14,431	3,505
L090	CITY OF NEW HAVEN	10,333	(3,373)	6,960	-	6,960	2,443
L091	NICHOLAS COUNTY LIBRARY	2,503	(6,035)	(3,532)	-	(3,532)	592
L092	OHIO CO WATER DIST	100,356	758	101,114	-	101,114	23,731
L093	LAGRANGE UTILITY COMM	62,743	1,284	64,027	-	64,027	14,837
L096	PENDLETON COUNTY WATER	33,890	(8,842)	25,048	-	25,048	8,014
L099	POWELLS VALLEY WATER DIST	29,981	832	30,813	-	30,813	7,090
L100	SCIENCE HILL BD OF ED	65,791	(1,545)	64,246	-	64,246	15,558
L102	CITY OF MOUNT VERNON	123,865	(38,571)	85,294	-	85,294	29,290
L103	MOREHEAD UTILITY PLANT BD	230,160	8,330	238,490	-	238,490	54,426
L104	LAKE CUMBERLAND ADD	285,625	(85,453)	200,172	-	200,172	67,541
L105	GEORGETOWN/SCOTT CO PARKS	93,450	(962)	92,488	-	92,488	22,098
L106	TRIPLE S PLANNING & ZONIN	18,818	3,088	21,906	-	21,906	4,450
L107	CITY OF FRANKLIN	240,899	(42,628)	198,271	-	198,271	56,965
L108	SPENCER CO FIRE DIST	4,980	1,464	6,444	-	6,444	1,178
L109	CAMPBELLSVILLE CITY SCHOO	189,048	18,558	207,606	-	207,606	44,704
L110	CITY OF ELKTON	72,601	13,908	86,509	-	86,509	17,168
L111	HOUSING AUTH OF CADIZ	13,351	(5,364)	7,987	-	7,987	3,157
L112	CITY OF BEDFORD	13,417	5,886	19,303	-	19,303	3,173
L113	UNION CO PLANNING COMM	6,746	(9,196)	(2,450)	-	(2,450)	1,595
L114	WARREN COUNTY BD OF ED	2,259,513	212,205	2,471,718	-	2,471,718	534,304
L115	WASHINGTON CO SCHOOLS	274,070	17,003	291,073	-	291,073	64,809
L118	CORBIN BD OF ED	324,097	(70,473)	253,624	-	253,624	76,639
L119	CITY OF CAMPTON	36,926	(21,055)	15,871	-	15,871	8,732
L120	FALLING SPRINGS ARTS	59,069	(743)	58,326	-	58,326	13,968
L141	CORINTH WATER DISTRICT	9,969	(5,913)	4,056	-	4,056	2,357
L156	CITY OF LYNDON	23,211	729	23,940	-	23,940	5,489
L159	ELSMERE FIRE PROTECTION	6,641	1,358	7,999	-	7,999	1,570
L256	CITY OF HURSTBOURNE	15,954	(525)	15,429	-	15,429	3,773
L356	EASTWOOD FIRE PROT DIST	-	(5,348)	(5,348)	-	(5,348)	-
L456	HARRODS CREEK FIRE DIST	-	(343)	(343)	-	(343)	-
L656	FERN CREEK FIRE PROT DIST	13,892	8,346	22,238	-	22,238	3,285
L756	PLEASURE RIDGE PARK FIRE	27,637	216	27,853	-	27,853	6,535
L959	NORTHERN KY CONV CTR CORP	137,477	(18,427)	119,050	-	119,050	32,509
M001	COLUMBIA/ADAIR UTILITIES	101,734	(20,786)	80,948	-	80,948	24,057
M003	LAWBG-ANDERSON PLAN COMM	1,968	201	2,169	-	2,169	465
M005	GLASGOW WATER COMPANY	280,888	16,492	297,380	-	297,380	66,421
M006	GATEWAY AREA DEV DISTRICT	93,330	17,865	111,195	-	111,195	22,070
M007	MIDDLESBORO CITY SCHOOL	167,477	(21,522)	145,955	-	145,955	39,603
M008	WALTON/VERONA BD OF ED	263,605	6,495	270,100	-	270,100	62,334
M009	PARIS BOURBON CO LIBRARY	40,173	(15)	40,158	-	40,158	9,500
M010	BOYD CO BD OF ED	732,579	59,077	791,656	-	791,656	173,232
M011	BOYLE COUNTY BD OF EDUC	323,312	(35,934)	287,378	-	287,378	76,453
M012	EAST PENDLETON WATER DIST	34,964	(631)	34,333	-	34,333	8,268
M013	BREATHITT CO SOIL CONSERV	2,768	127	2,895	-	2,895	655
M014	CITY OF HARDINBURG	21,902	(16,857)	5,045	-	5,045	5,179
M015	BULLITT CO FISCAL COURT	744,660	126,709	871,369	-	871,369	176,089
M017	CITY OF FREDONIA	2,952	(3,293)	(341)	-	(341)	698
M018	CALLOWAY CO PUBLIC LIBRAR	35,987	(7,769)	28,218	-	28,218	8,510



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Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2023
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
M019	CAMPBELL CO COURTHOUSE	8,558	742	9,300	-	9,300	2,024
M020	CITY OF BARDWELL	51,547	8,698	60,245	-	60,245	12,189
M021	CARROLL CO WATER DISTRICT	56,211	4,154	60,365	-	60,365	13,292
M022	CITY OF OLIVE HILL	97,016	(23,743)	73,273	-	73,273	22,941
M023	E CASEY CO WATER DISTRICT	28,140	(3,757)	24,383	-	24,383	6,654
M024	CHRISTIAN CO BD OF ED	1,414,140	(150,051)	1,264,089	-	1,264,089	334,400
M025	WINCHESTER MUNICIPAL UTIL	358,361	(27,699)	330,662	-	330,662	84,741
M026	CLAY COUNTY 911 BOARD	30,869	1,829	32,698	-	32,698	7,300
M027	HOUSING AUTH OF ALBANY	17,762	(1,862)	15,900	-	15,900	4,200
M029	CUMBERLAND CO FISCAL CT	121,421	(4,512)	116,909	-	116,909	28,712
M030	DAVIESS CO BD OF EDUC	1,922,721	(41,636)	1,881,085	-	1,881,085	454,663
M031	EDMONSON CO CONSERV DIST	2,961	1,316	4,277	-	4,277	700
M033	IRVINE MUNICIPAL UTILITY	81,023	5,208	86,231	-	86,231	19,159
M034	FAYETTE CO BD EDUCATION	7,489,917	677,675	8,167,592	-	8,167,592	1,771,131
M035	FLEMING COUNTY LIBRARY	17,386	(3,930)	13,456	-	13,456	4,111
M037	FRANKLIN CO BD OF ED	1,191,322	35,336	1,226,658	-	1,226,658	281,710
M038	HICKMAN/FULTON RIV PRT AU	33,120	(8,263)	24,857	-	24,857	7,832
M039	GALLATIN CO WATER DIS	30,839	113	30,952	-	30,952	7,292
M040	GARRARD CO PUBLIC LIBRARY	19,543	(638)	18,905	-	18,905	4,621
M041	GRANT CO BD OF ED	550,295	(160,376)	389,919	-	389,919	130,127
M042	CITY OF MAYFIELD	108,390	445	108,835	-	108,835	25,631
M043	CITY OF CANEVILLE	7,562	(13,216)	(5,654)	-	(5,654)	1,788
M044	GREEN/TAYLOR WATER DIST	51,062	(6,988)	44,074	-	44,074	12,075
M045	CITY OF FLATWOODS	137,757	5,444	143,201	-	143,201	32,575
M046	CITY OF LEWISPORT	77,192	5,618	82,810	-	82,810	18,254
M047	HARDIN CO PUBLIC LIBRARY	34,901	(12,883)	22,018	-	22,018	8,253
M048	CITY OF BENHAM	14,804	(11,773)	3,031	-	3,031	3,501
M049	HARRISON CO CONSERVA DIST	7,646	4,016	11,662	-	11,662	1,808
M050	HART CO CONSERVATION DIST	4,938	(224)	4,714	-	4,714	1,168
M051	HENDERSON CO BD OF ED	1,164,449	(63,968)	1,100,481	-	1,100,481	275,356
M052	HENRY CO LIBRARY	17,217	(8,211)	9,006	-	9,006	4,071
M054	CITY OF DAWSON SPRINGS	60,113	(2,886)	57,227	-	57,227	14,215
M056	JEFF CO MED CTR STM & CHL	127,951	(51,723)	76,228	-	76,228	30,256
M057	NICH-VLE/JESS CO PK & REC	38,500	7,235	45,735	-	45,735	9,104
M058	CITY OF PAINTSVILLE	304,590	(18,504)	286,086	-	286,086	72,026
M059	KENTON COUNTY FISCAL CT	1,095,396	78,006	1,173,402	-	1,173,402	259,027
M060	CITY OF HINDMAN	6,560	(9,232)	(2,672)	-	(2,672)	1,551
M061	KNOX CO E M S	158,164	31,330	189,494	-	189,494	37,401
M062	LARUE CO WATER DIST #1	25,260	(16,874)	8,386	-	8,386	5,973
M064	HOUSING AUTH/ LAWRENCE CO	18,397	137	18,534	-	18,534	4,350
M065	LEE CO SOIL CONSERV DIST	4,110	(1,195)	2,915	-	2,915	972
M067	JENKINS BD OF ED	57,086	(14,148)	42,938	-	42,938	13,499
M068	CITY OF VANCEBURG	45,406	(3,737)	41,669	-	41,669	10,737
M069	CITY OF STANFORD	20,157	11,903	32,060	-	32,060	4,767
M070	LEDBETTER WATER DISTRICT	27,809	(372)	27,437	-	27,437	6,576
M073	W MCCracken CO WATER DIST	6,873	(9,635)	(2,762)	-	(2,762)	1,625
M075	CITY OF SACRAMENTO	21,307	2,150	23,457	-	23,457	5,038
M076	CITY OF RICHMOND	591,524	55,823	647,347	-	647,347	139,877
M077	MAGOFFIN CO COURT CLERK	25,161	(2,488)	22,673	-	22,673	5,950
M078	LEBANON WATER WORKS	81,570	3,294	84,864	-	84,864	19,289
M079	MARSHALL CO REF DISP DIST	72,923	(4,284)	68,639	-	68,639	17,244
M081	CITY OF MAYSVILLE	386,988	38,754	425,742	-	425,742	91,511
M082	CITY OF BRANDENBURG	57,610	(20,082)	37,528	-	37,528	13,623
M084	MERCER CO BOARD OF ED	392,151	(30,487)	361,664	-	361,664	92,732
M085	CITY OF EDMONTON	89,015	9,920	98,935	-	98,935	21,049
M087	MT STERL/MONTGOMERY LIB	37,925	1,607	39,532	-	39,532	8,968
M088	MORGAN CO CONSERVAT DIST	3,566	(598)	2,968	-	2,968	843
M090	BARDSTOWN BD OF ED	560,519	30,325	590,844	-	590,844	132,545
M091	NICHOLAS CO WATER DIST	15,620	578	16,198	-	16,198	3,694
M092	CITY OF BEAVER DAM	92,562	11,928	104,490	-	104,490	21,888
M093	OLDHAM CO WATER DIST	132,600	26,323	158,923	-	158,923	31,356
M096	CITY OF FALMOUTH	96,375	7,163	103,538	-	103,538	22,790
M097	E KY CONCEN EMPLOY PRO	253,293	2,440	255,733	-	255,733	59,896
M098	PIKE CO HOUSING AUTHORITY	21,875	(17,713)	4,162	-	4,162	5,173
M099	BEECH FORK WATER COMM	38,334	3,370	41,704	-	41,704	9,065
M100	PULASKI CO BD OF ED	1,251,315	(187,377)	1,063,938	-	1,063,938	295,897
M104	RUSSELL CO PUBLIC LIBRARY	26,909	(239)	26,670	-	26,670	6,363



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		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
M105	SCOTT COUNTY LIBRARY	104,607	(2,450)	102,157	-	102,157	24,736
M106	SHELBY CO BD OF ED	1,107,293	34,510	1,141,803	-	1,141,803	261,840
M107	FRANKLIN ELECTRIC PLNT BD	152,558	39,583	192,141	-	192,141	36,075
M108	SPENCER CO PUBLIC LIB	26,837	5,723	32,560	-	32,560	6,346
M109	CITY OF CAMPBELLSVILLE	257,030	(59,264)	197,766	-	197,766	60,780
M110	CITY OF GUTHRIE	52,188	20,953	73,141	-	73,141	12,341
M111	TRIGG CO CONS DISTRICT	4,170	514	4,684	-	4,684	986
M112	CITY OF MILTON	32,217	(330)	31,887	-	31,887	7,618
M113	CITY OF STURGIS	65,656	14,297	79,953	-	79,953	15,526
M115	WASHINGTON CO LIBRARY BD	17,181	1,232	18,413	-	18,413	4,063
M116	WAYNE CO PUBLIC LIBRARY	21,586	(9,964)	11,622	-	11,622	5,105
M117	WEBSTER CO BD OF ED	374,856	3,098	377,954	-	377,954	88,642
M118	WHITLEY CO FISCAL COURT	508,187	75,453	583,640	-	583,640	120,170
M119	WOLFE CO FISCAL COURT	160,322	35,634	195,956	-	195,956	37,911
M120	WOODFORD COUNTY LIBRARY	57,435	(7,753)	49,682	-	49,682	13,582
M215	SHEPHER/BULLIT CO TOURIST	56,596	3,377	59,973	-	59,973	13,383
M315	CITY OF PIONEER VILLAGE	5,338	977	6,315	-	6,315	1,262
M356	MIDDLETOWN FIRE PROT DIST	-	(7,110)	(7,110)	-	(7,110)	-
M415	BULLITT CO SANITATION DIS	36,297	(15,323)	20,974	-	20,974	8,583
N001	ADAIR CO CONSERVATION DIS	10,908	4,655	15,563	-	15,563	2,579
N006	HOUSING AUTH OWINGSVILLE	10,134	(2,735)	7,399	-	7,399	2,396
N007	PINEVILLE BD OF EDUCATION	67,251	8,906	76,157	-	76,157	15,903
N008	CITY OF FLORENCE	548,977	24,466	573,443	-	573,443	129,816
N009	CITY OF MILLERSBURG	5,410	2,299	7,709	-	7,709	1,279
N010	BOYD CO PUBLIC LIBRARY	75,426	(8,888)	66,538	-	66,538	17,836
N011	CITY OF PERRYVILLE	2,958	(3,798)	(840)	-	(840)	699
N012	CITY OF BROOKSVILLE	29,434	(2,523)	26,911	-	26,911	6,960
N013	MIDDLE KY COMM ACT PART	249,174	(29,846)	219,328	-	219,328	58,922
N014	CITY OF IRVINGTON	20,587	(21,476)	(889)	-	(889)	4,868
N015	BULLITT CO CONSERVAT DIST	3,596	(1,046)	2,550	-	2,550	850
N017	PRINCETON ELECTRIC PL BD	153,353	3,199	156,552	-	156,552	36,263
N018	MURRAY/CALLOWAY CO AIRPRT	5,040	(631)	4,409	-	4,409	1,192
N020	CARLISLE CO SANIT DIST 1	9,427	114	9,541	-	9,541	2,229
N021	CARROLLTON UTILITIES COMM	170,450	(26,077)	144,373	-	144,373	40,306
N022	CITY OF GRAYSON	36,336	(84,340)	(48,004)	-	(48,004)	8,592
N025	EAST CLARK CO WATER DIST	35,485	4,621	40,106	-	40,106	8,391
N029	CUMBERLAND CO PUBLIC LIB	12,969	2,719	15,688	-	15,688	3,067
N033	ESTILL CO WATER DIST NO 1	35,894	1,609	37,503	-	37,503	8,488
N035	HOUSING AUTH FLEMINGSBURG	4,805	(2,941)	1,864	-	1,864	1,136
N036	PRESTONSBURG CITY UTIL	286,082	(78,339)	207,743	-	207,743	67,649
N037	FRANKFORT INDEP SCHOOLS	157,631	(5,967)	151,664	-	151,664	37,275
N038	HOUSING AUTH OF HICKMAN	20,374	(4,402)	15,972	-	15,972	4,818
N041	BULLOCK PEN WATER DIST	86,445	(7,016)	79,429	-	79,429	20,442
N042	PURCHASE AREA DEV DIST	225,899	(33,959)	191,940	-	191,940	53,418
N043	GRAYSON CO LIBRARY	24,644	(8,378)	16,266	-	16,266	5,827
N044	HOUSING AUTH OF GREENSBUR	-	(4,411)	(4,411)	-	(4,411)	-
N045	KENTUCKY ED DEV CORP	91,645	(10,890)	80,755	-	80,755	21,671
N047	ELIZABETHTOWN BD OF EDUC	315,603	(64,938)	250,665	-	250,665	74,630
N049	CYNTHIANA HARRISON CO JPC	10,595	(1,215)	9,380	-	9,380	2,505
N050	CITY OF HORSE CAVE	45,962	4,909	50,871	-	50,871	10,869
N051	CITY OF HENDERSON	824,094	(113,049)	711,045	-	711,045	194,872
N052	CITY OF NEW CASTLE	17,136	2,220	19,356	-	19,356	4,052
N054	CITY OF MADISONVILLE	1,059,583	147,616	1,207,199	-	1,207,199	250,558
N057	NICHOLASVILLE HOUSING AUT	6,830	950	7,780	-	7,780	1,615
N058	JOHNSON CO LIBRARY	31,946	1,336	33,282	-	33,282	7,554
N060	KNOTT CO WATER & SEWER	66,571	15,460	82,031	-	82,031	15,742
N061	KNOX CO SOIL CONSERV DIS	4,089	(585)	3,504	-	3,504	967
N063	CUMBERLAND VAL AREA DEV	110,096	(26,088)	84,008	-	84,008	26,034
N065	THREE FORKS REG JAIL	129,022	8,667	137,689	-	137,689	30,510
N067	HOUSING ORIENTED MINISTRI	44,816	2,955	47,771	-	47,771	10,598
N068	GAR,QUI,KY-O-HTS WTR DIST	24,833	(4,039)	20,794	-	20,794	5,872
N069	CITY OF CRAB ORCHARD	4,872	(4,712)	160	-	160	1,152
N071	CITY OF AUBURN	42,782	1,194	43,976	-	43,976	10,117
N072	LYON CO AMBULANCE SERVICE	76,398	7,341	83,739	-	83,739	18,066
N075	CITY OF ISLAND	14,037	(654)	13,383	-	13,383	3,319
N076	MADISON CO EMS	9,734	(2,575)	7,159	-	7,159	2,302
N077	MAGOFFIN CO WATER DIST	39,989	1,167	41,156	-	41,156	9,456





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(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
N078	CENTRAL KY COMM ACTION	709,734	111,019	820,753	-	820,753	167,830
N079	BENTON ELECTRIC SYSTEM	90,799	(3,578)	87,221	-	87,221	21,471
N080	MARTIN CO WATER DISTRICT	-	(94,703)	(94,703)	-	(94,703)	-
N081	BUFFALO TRACE AR DEV DIST	172,445	2,627	175,072	-	175,072	40,778
N082	MEADE CO WATER DISTRICT	51,742	(1,345)	50,397	-	50,397	12,235
N084	MERCER CO PUBLIC LIBRARY	45,066	(5,511)	39,555	-	39,555	10,657
N085	METCALFE CO CONSERV DIST	3,424	(1,376)	2,048	-	2,048	810
N087	CITY OF MT STERLING	115,716	5,089	120,805	-	120,805	27,363
N088	MORGAN CO AMBULANCE SERV	38,786	(4,123)	34,663	-	34,663	9,172
N089	MUHLBERG CO WATER DIST	80,854	(4,977)	75,877	-	75,877	19,120
N090	BARDSTOWN-NELSON CO TOURI	24,307	3,908	28,215	-	28,215	5,748
N092	CITY OF HARTFORD	82,970	(14,369)	68,601	-	68,601	19,620
N093	CITY OF LAGRANGE	78,772	9,602	88,374	-	88,374	18,627
N094	CITY OF OWENTON	8,642	(7,226)	1,416	-	1,416	2,044
N097	KY VALLEY ED COOPERATIVE	15,316	(7,695)	7,621	-	7,621	3,622
N098	PIKE CO LIBRARY DISTRICT	95,622	37,648	133,270	-	133,270	22,612
N099	CITY OF CLAY CITY	27,553	14,038	41,591	-	41,591	6,515
N100	CITY OF BURNSIDE	29,178	3,549	32,727	-	32,727	6,900
N103	HOUSING AUTH OF MOREHEAD	40,248	(4,058)	36,190	-	36,190	9,517
N104	CITY OF JAMESTOWN	123,883	6,222	130,105	-	130,105	29,294
N106	W SHELBY WATER DISTRICT	26,482	1,539	28,021	-	28,021	6,262
N107	SIMPSON CO CONSER DIST	3,120	257	3,377	-	3,377	738
N110	LOGAN/TODD REG. WATER COM	66,219	12,728	78,947	-	78,947	15,659
N111	BARKLEY LAKE WATER DIST	76,028	(7,094)	68,934	-	68,934	17,978
N112	TRIMBLE CO WATER DIST	14,759	(7,334)	7,425	-	7,425	3,490
N113	UNION CO LIBRARY BD	28,354	(11,612)	16,742	-	16,742	6,705
N114	BOWLING GRN MUNICIPAL UTI	1,556,561	(1,918)	1,554,643	-	1,554,643	368,078
N115	WASHINGTON CO CONSER DIST	3,463	208	3,671	-	3,671	819
N116	MONTICELLO UTILITY COMM	135,537	(57)	135,480	-	135,480	32,050
N117	CITY OF DIXON	10,661	2,284	12,945	-	12,945	2,521
N118	CITY OF WILLIAMSBURG	257,912	35,634	293,546	-	293,546	60,988
N119	WOLFE CO CONSER DISTRICT	4,790	56	4,846	-	4,846	1,133
N120	WOODFORD CO PLAN ZONING	29,870	(167)	29,703	-	29,703	7,063
N959	N KY CONV & VISITORS BUR	71,346	(90,568)	(19,222)	-	(19,222)	16,871
P001	HOUSING AUTH OF COLUMBIA	10,164	(9,010)	1,154	-	1,154	2,404
P005	GLASGOW ELECTRIC PLANT BD	444,691	(24,220)	420,471	-	420,471	105,156
P006	BATH COUNTY E.M.S.	51,646	(25,429)	26,217	-	26,217	12,213
P007	CITY OF PINEVILLE	36,466	8,232	44,698	-	44,698	8,623
P008	BOONE CO PLANNING COMM	112,659	(16,172)	96,487	-	96,487	26,640
P009	HOUSING AUTHORITY PARIS	21,659	(14,602)	7,057	-	7,057	5,122
P010	REGIONAL PUBLIC SAFETY	86,644	(1,184)	85,460	-	85,460	20,488
P011	CITY OF JUNCTION CITY	15,981	(12,027)	3,954	-	3,954	3,779
P013	CITY OF JACKSON	153,187	2,995	156,182	-	156,182	36,224
P014	BRECKINRIDGE CO PUBLIC LI	27,938	6,430	34,368	-	34,368	6,607
P015	CITY OF LEBANON JUNCTION	29,605	7,794	37,399	-	37,399	7,001
P017	PRINCETON WATER/WASTEWATE	77,331	(18,503)	58,828	-	58,828	18,286
P018	MURRAY/CALLOWAY TRANS AUT	44,587	(11,475)	33,112	-	33,112	10,543
P022	RATTLESNAKE RIDGE WATER	71,502	3,570	75,072	-	75,072	16,908
P023	LIBERTY TOURISM	5,127	6,886	12,013	-	12,013	1,212
P025	CLARK CO CONSVATION DIST	2,615	(721)	1,894	-	1,894	618
P033	ESTILL COUNTY EMS	-	-	-	-	-	-
P035	FLEMING CO DISPATCH	21,237	2,212	23,449	-	23,449	5,022
P037	COMMUNITY ACTION KENTUCKY	85,702	16,163	101,865	-	101,865	20,266
P038	HICKMAN ELECTRIC SYSTEM	44,587	(6,458)	38,129	-	38,129	10,543
P041	CITY OF DRY RIDGE	31,976	(16,639)	15,337	-	15,337	7,561
P043	CITY OF CLARKSON	19,050	7,295	26,345	-	26,345	4,505
P045	GREENUP CO ENVIR COMM	15,815	(4,419)	11,396	-	11,396	3,740
P047	CITY OF WEST POINT	16,589	(19,265)	(2,676)	-	(2,676)	3,923
P048	HARLAN COUNTY C A A	145,951	10,701	156,652	-	156,652	34,513
P049	HOUSING AUTHORITY OF CYNT	44,262	(38,061)	6,201	-	6,201	10,467
P050	HART CO SOLID WASTE SVC	89,093	27,691	116,784	-	116,784	21,068
P051	HENDERSON MUN POWER&LIGHT	411,105	63,480	474,585	-	474,585	97,213
P052	LITTLE KY RV WS CONV DIST	7,225	(982)	6,243	-	6,243	1,708
P054	HOUSING AUTH DAWSON SPG	30,830	(485)	30,345	-	30,345	7,290
P057	VALLEY VIEW FERRY AUTHORI	17,861	4,784	22,645	-	22,645	4,224
P061	BARBOURVILLE UTILITY COMM	294,038	33,794	327,832	-	327,832	69,531
P063	LAUREL CO WATER DIST #2	90,167	10,090	100,257	-	100,257	21,322



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2023
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
P068	LEWIS CO PUBLIC LIBRARY	10,766	(148)	10,618	-	10,618	2,546
P069	LINCOLN CO CLERK	47,674	11,060	58,734	-	58,734	11,273
P071	LOGAN CO CONS DISTRICT	10,038	2,878	12,916	-	12,916	2,374
P072	LYON CO WATER DISTRICT	15,911	(7,060)	8,851	-	8,851	3,763
P075	MCLEAN CO REG WATER COMM	25,504	21,759	47,263	-	47,263	6,031
P076	MADISON CO PUBLIC LIBRARY	124,749	10,312	135,061	-	135,061	29,499
P077	SALYERS/MAG CO JOINT HOUS	14,350	999	15,349	-	15,349	3,393
P078	MARION CO CONSERVAT DIST	3,406	(89)	3,317	-	3,317	805
P079	CITY OF CALVERT CITY	143,634	(3,010)	140,624	-	140,624	33,965
P081	MASON COUNTY LIBRARY	17,380	(13,945)	3,435	-	3,435	4,110
P084	ANDERSON-DEAN COMM PARK	5,852	(8,277)	(2,425)	-	(2,425)	1,384
P087	MONTGOMERY CTY WATER DIST	6,208	(2,365)	3,843	-	3,843	1,468
P088	MORGAN CO WATER DIST	33,090	15,515	48,605	-	48,605	7,825
P089	MUHLENBERG WATER DIST #3	30,111	957	31,068	-	31,068	7,120
P090	NORTH NELSON WATER DIST	23,891	(2,700)	21,191	-	21,191	5,650
P092	OHIO CO REG WASTEWATER D	28,339	6,760	35,099	-	35,099	6,701
P097	KY RIVER AREA DEV DIST	172,042	(3,369)	168,673	-	168,673	40,682
P100	LAKE CUMBERLAND CAA, INC	450,586	135,420	586,006	-	586,006	106,549
P103	MOREHEAD TOURISM COMMISSI	27,809	(2,028)	25,781	-	25,781	6,576
P104	RUSSELL CO TOURIST COMM	7,354	(1,728)	5,626	-	5,626	1,739
P105	GEORGETOWN/SCOTT TOURISM	14,323	1,702	16,025	-	16,025	3,387
P106	MULTI PURPOSE COMM ACTION	44,024	12,532	56,556	-	56,556	10,410
P107	SIMPSON CO LIBRARY DIST	23,347	956	24,303	-	24,303	5,521
P110	TODD COUNTY CONSERVATION DISTRICT	4,980	832	5,812	-	5,812	1,178
P111	JOHN L STREET LIBRARY	12,105	(2,142)	9,963	-	9,963	2,862
P113	STURGIS HOUSING AUTHORITY	6,803	(2,582)	4,221	-	4,221	1,609
P115	HOUSING AUTH SPRINGFIELD	9,638	(4,052)	5,586	-	5,586	2,279
P116	CITY OF MONTICELLO	46,362	(2,487)	43,875	-	43,875	10,963
P117	CITY OF CLAY	37,278	11,086	48,364	-	48,364	8,815
P120	WOODFORD CO CONSERV DIST	8,022	3,784	11,806	-	11,806	1,897
P959	CITY OF CRESTVIEW HILLS	27,454	2,181	29,635	-	29,635	6,492
R003	SOUTH ANDERSON WATER DIST	27,604	4,179	31,783	-	31,783	6,528
R005	BARREN CO SOIL CONS DIS	3,508	(83)	3,425	-	3,425	830
R008	BOONE CO LIBRARY DIST	351,163	(1,443)	349,720	-	349,720	83,039
R010	ASHLAND BD OF ED	513,140	(123,305)	389,835	-	389,835	121,341
R011	DANVILLE BOYLE PLANNING	9,900	(5,696)	4,204	-	4,204	2,341
R013	BREATHITT COUNTY WATER DISTRICT	21,659	3,910	25,569	-	25,569	5,122
R015	CITY OF SHEPHERDSVILLE	156,512	15,509	172,021	-	172,021	37,010
R017	CITY OF PRINCETON	60,736	(17,329)	43,407	-	43,407	14,362
R018	MURRAY ELECTRIC SYSTEM	310,196	(18,325)	291,871	-	291,871	73,352
R019	FORT THOMAS BOARD OF ED	377,513	(38,094)	339,419	-	339,419	89,270
R021	CARROLLTON/CARR CO REC TR	5,913	270	6,183	-	6,183	1,398
R024	CHRISTIAN CO WATER DIST	65,852	3,213	69,065	-	69,065	15,572
R030	DAVISS CO AIRPORT BD	26,205	(2,846)	23,359	-	23,359	6,197
R033	CITY OF RAVENNA	7,053	(1,455)	5,598	-	5,598	1,668
R034	LEXINGTON PUBLIC LIBRARY	572,134	(127,615)	444,519	-	444,519	135,292
R036	CITY OF PRESTONSBURG	303,206	33,953	337,159	-	337,159	71,699
R037	PAUL SAWYIER LIBRARY	124,361	(15,436)	108,925	-	108,925	29,408
R038	CITY OF FULTON	142,358	(14,693)	127,665	-	127,665	33,663
R041	CITY OF CRITTENDEN	11,416	(1,784)	9,632	-	9,632	2,700
R042	MAYFIELD ELEC & WATER SYS	451,480	94,814	546,294	-	546,294	106,761
R045	CITY OF RUSSELL	110,087	(11,845)	98,242	-	98,242	26,032
R047	LINCOLN TRAIL AREA DEV DI	172,439	(19,561)	152,878	-	152,878	40,776
R048	HARLAN CO CONSERV DIST	4,607	181	4,788	-	4,788	1,089
R050	HART CO AMB SERVICE	115,731	(19,917)	95,814	-	95,814	27,367
R051	HENDERSON MUN W & S DEPT	425,608	(95,440)	330,168	-	330,168	100,643
R052	CITY OF CAMPBELLSBURG	6,671	(1,055)	5,616	-	5,616	1,577
R054	SOUTH HOPKINS WATER DIST	30,225	(10,538)	19,687	-	19,687	7,147
R057	CITY OF WILMORE	107,664	(15,393)	92,271	-	92,271	25,459
R058	HOUSING AUTH OF PAINTSVLE	56,084	(4,948)	51,136	-	51,136	13,262
R061	KY COMM ECONOMIC OPPORT	841,835	181,109	1,022,944	-	1,022,944	199,068
R063	WOODCREEK WATER DISTRICT	257,328	31,636	288,964	-	288,964	60,850
R071	LOGAN CO PUBLIC LIBRARY	53,903	38	53,941	-	53,941	12,746
R072	LYON CO HOUSING AUTHORITY	28,579	(2,402)	26,177	-	26,177	6,758
R073	MCCRACKEN CO BD OF ED	1,072,136	5,333	1,077,469	-	1,077,469	253,527
R076	RICHMOND UTILITIES	361,710	(35,282)	326,428	-	326,428	85,533
R078	CITY OF LORETTO	2,768	(244)	2,524	-	2,524	655





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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2023
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
R079	MARSHALL CO PUB LIBRARY	82,238	(31,057)	51,181	-	51,181	19,447
R088	CITY OF WEST LIBERTY	148,972	547	149,519	-	149,519	35,227
R089	CENTRAL CITY MUN WTR&SEWR	115,960	5,455	121,415	-	121,415	27,421
R090	NELSON CO PUBLIC LIBRARY	121,587	9,281	130,868	-	130,868	28,751
R093	TRI CO COMM ACTION AGENCY	29,626	(7,236)	22,390	-	22,390	7,006
R097	PERRY COUNTY PUBLIC LIB	63,703	(19,763)	43,940	-	43,940	15,064
R103	ROWAN CO PUBLIC LIBRARY	44,214	11,095	55,309	-	55,309	10,455
R104	CITY OF RUSSELL SPRINGS	112,909	25,802	138,711	-	138,711	26,699
R105	CITY OF STAMPING GROUND	2,537	950	3,487	-	3,487	600
R106	SHELBY CO PARK RECREATION	50,614	(10,733)	39,881	-	39,881	11,969
R109	TAYLOR CO PUBLIC LIBRARY	32,121	(10,532)	21,589	-	21,589	7,596
R114	BOWLING GREEN PUBLIC SCHO	720,191	(86,637)	633,554	-	633,554	170,303
R115	S W E D A	7,179	588	7,767	-	7,767	1,698
R116	WAYNE CO CONSERV DIST	6,406	960	7,366	-	7,366	1,515
R117	WEBSTER COUNTY WATER DIST	46,043	(13,435)	32,608	-	32,608	10,888
R118	WILLIAMSBURG IND BD OF ED	113,541	(10,574)	102,967	-	102,967	26,849
R120	CITY OF MIDWAY	35,256	10,391	45,647	-	45,647	8,337
R959	N KY LEGAL AID SOCIETY	312,468	81,791	394,259	-	394,259	73,889
T036	FLOYD COUNTY CONSV DIST	11,476	347	11,823	-	11,823	2,714
V001	ADAIR COUNTY FISCAL COURT	240,773	44,652	285,425	-	285,425	56,935
V002	ALLEN COUNTY FISCAL COURT	262,726	(51,936)	210,790	-	210,790	62,127
V003	ANDERSON CO FISCAL COURT	361,337	106,087	467,424	-	467,424	85,445
V004	BALLARD COUNTY FISCAL CT	280,741	12,066	292,807	-	292,807	66,386
V005	BARREN CO FISCAL CT	194,251	(2,374)	191,877	-	191,877	45,934
V006	BATH CO FISCAL COURT	153,232	(8,913)	144,319	-	144,319	36,235
V007	BELL CO FISCAL CT	248,807	(71,221)	177,586	-	177,586	58,835
V008	BOONE CO FISCAL CT	1,189,688	35,113	1,224,801	-	1,224,801	281,324
V009	BOURBON CO FISCAL COURT	288,477	18,597	307,074	-	307,074	68,216
V010	BOYD COUNTY FISCAL COURT	872,602	94,340	966,942	-	966,942	206,343
V011	BOYLE COUNTY FISCAL COURT	379,460	(17,198)	362,262	-	362,262	89,730
V012	BRACKEN CO FISCAL COURT	156,383	13,793	170,176	-	170,176	36,980
V013	BREATHITT CO FISCAL COURT	157,120	(24,037)	133,083	-	133,083	37,154
V014	BRECKINRIDGE CO FISCAL CT	281,626	(37,522)	244,104	-	244,104	66,596
V016	BUTLER COUNTY FISCAL CT	251,262	24,181	275,443	-	275,443	59,416
V017	CALDWELL CO FISCAL COURT	166,376	(21,860)	144,516	-	144,516	39,343
V018	CALLOWAY CO FISCAL COURT	443,455	(52,435)	391,020	-	391,020	104,863
V019	CAMPBELL CO FISCAL CT	937,896	(126,885)	811,011	-	811,011	221,783
V020	CARLISLE CO FISCAL COURT	124,572	(3,510)	121,062	-	121,062	29,457
V021	CARROLL CO FISCAL CT	320,318	21,532	341,850	-	341,850	75,745
V022	CARTER CO FISCAL CT	453,270	86,607	539,877	-	539,877	107,184
V023	CASEY CO FISCAL COURT	251,057	(37,700)	213,357	-	213,357	59,367
V024	CHRISTIAN CO FISCAL COURT	382,782	(53,518)	329,264	-	329,264	90,516
V025	CLARK COUNTY FISCAL COURT	383,714	40,542	424,256	-	424,256	90,736
V026	CLAY COUNTY FISCAL CT	551,907	118,552	670,459	-	670,459	130,509
V027	CLINTON CO FISCAL COURT	195,141	(69,229)	125,912	-	125,912	46,145
V028	CRITTENDEN CO FIS CT	253,010	26,597	279,607	-	279,607	59,829
V030	DAVIESS CO FISCAL COURT	735,925	(10,693)	725,232	-	725,232	174,023
V031	EDMONSON CO FISCAL CRT	208,697	45,853	254,550	-	254,550	49,350
V032	ELLIOTT CO FISCAL CT	93,913	(8,158)	85,755	-	85,755	22,208
V033	ESTILL CO FISCAL COURT	235,296	195	235,491	-	235,491	55,640
V035	FLEMING CO FISCAL COURT	142,954	8,037	150,991	-	150,991	33,804
V036	FLOYD CO FISCAL COURT	448,708	(11,236)	437,472	-	437,472	106,105
V037	FRANKLIN CO FISCAL COURT	597,930	44,247	642,177	-	642,177	141,392
V038	FULTON COUNTY FIS CT	311,327	(58,726)	252,601	-	252,601	73,619
V039	GALLATIN CO FISCAL COURT	247,290	8,617	255,907	-	255,907	58,476
V040	GARRARD CO FISCAL COURT	268,127	25,486	293,613	-	293,613	63,404
V041	GRANT COUNTY FISCAL COURT	370,388	86,638	457,026	-	457,026	87,585
V042	GRAVES COUNTY FISCAL CT	468,429	(31,734)	436,695	-	436,695	110,769
V043	GRAYSON CO FISCAL COURT	532,208	87,903	620,111	-	620,111	125,850
V044	GREEN COUNTY FISCAL COURT	90,673	(4,085)	86,588	-	86,588	21,441
V045	GREENUP CO FISCAL CT	513,627	441	514,068	-	514,068	121,457
V046	HANCOCK CO FISCAL COURT	264,137	(27,985)	236,152	-	236,152	62,460
V047	HARDIN CO FISCAL COURT	399,493	(14,147)	385,346	-	385,346	94,468
V048	HARLAN CO FIS CT	405,373	(78,794)	326,579	-	326,579	95,858
V049	HARRISON CO FISCAL COURT	161,218	(6,751)	154,467	-	154,467	38,123
V050	HART COUNTY FISCAL COURT	305,830	15,459	321,289	-	321,289	72,319
V051	HENDERSON CO FISCAL COURT	721,644	(173,202)	548,442	-	548,442	170,646



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2023
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
V052	HENRY CO FISCAL COURT	137,246	(64,217)	73,029	-	73,029	32,454
V053	HICKMAN CO FISCAL COURT	125,056	(18,450)	106,606	-	106,606	29,572
V054	HOPKINS CO FISCAL COURT	516,106	(51,691)	464,415	-	464,415	122,043
V055	JACKSON CO FISCAL COURT	296,950	14,330	311,280	-	311,280	70,219
V057	JESSAMINE CO FISCAL COURT	703,587	38,231	741,818	-	741,818	166,376
V060	KNOTT CO FISCAL CT	188,389	(28,514)	159,875	-	159,875	44,548
V061	KNOX CO FISCAL CT	420,788	96,887	517,675	-	517,675	99,503
V062	LARUE CO FISCAL COURT	251,539	9,260	260,799	-	260,799	59,481
V063	LAUREL COUNTY FISCAL COUR	750,178	67,268	817,446	-	817,446	177,394
V064	LAWRENCE CO FISCAL CT	290,135	34,392	324,527	-	324,527	68,608
V065	LEE COUNTY FISCAL COURT	230,338	112,851	343,189	-	343,189	54,468
V066	LESLIE CO FISCAL COURT	290,659	(80,769)	209,890	-	209,890	68,732
V067	LETCHER CO FISCAL COURT	245,403	(68,579)	176,824	-	176,824	58,030
V068	LEWIS COUNTY FISCAL COURT	185,892	(58,886)	127,006	-	127,006	43,958
V069	LINCOLN CO FISCAL COURT	175,066	(95,905)	79,161	-	79,161	41,398
V070	LIVINGSTON CO FISCAL CT	233,473	(32,554)	200,919	-	200,919	55,209
V071	LOGAN COUNTY FISCAL COURT	441,586	42,887	484,473	-	484,473	104,421
V072	LYON COUNTY FISCAL COURT	109,238	(9,559)	99,679	-	99,679	25,831
V073	MCCRACKEN CO FISCAL COURT	418,609	(43,048)	375,561	-	375,561	98,988
V074	MCCREARY CO FISCAL CT	328,138	83,267	411,405	-	411,405	77,594
V075	MCLEAN COUNTY FISCAL CT	223,498	(38,405)	185,093	-	185,093	52,850
V076	MADISON CO FISCAL COURT	636,174	(24,352)	611,822	-	611,822	150,435
V077	MAGOFFIN CO FISCAL COURT	144,699	(51,489)	93,210	-	93,210	34,217
V078	MARION CO FISCAL COURT	551,760	52,176	603,936	-	603,936	130,474
V079	MARSHALL CO FISCAL COURT	461,099	(105,577)	355,522	-	355,522	109,036
V080	MARTIN CO FISCAL COURT	180,843	(16,881)	163,962	-	163,962	42,764
V081	MASON CO FIS CT	359,895	(19,941)	339,954	-	339,954	85,104
V082	MEADE COUNTY FISCAL COURT	685,554	106,042	791,596	-	791,596	162,112
V083	MENIFEE CO FISCAL COURT	103,539	6,742	110,281	-	110,281	24,484
V084	MERCER COUNTY FISCAL COUR	226,781	5,887	232,668	-	232,668	53,627
V085	METCALFE CO FISCAL COURT	123,305	(22,084)	101,221	-	101,221	29,158
V086	MONROE CO FISCAL COURT	110,011	(7,341)	102,670	-	102,670	26,014
V087	MONTGOMERY CO FISCAL CT	409,444	11,583	421,027	-	421,027	96,821
V088	MORGAN CO FISCAL CT	177,467	60,144	237,611	-	237,611	41,965
V089	MUHLENBERG CO FISCAL CT	569,931	(13,542)	556,389	-	556,389	134,771
V090	NELSON CO FISCAL CT	745,313	70,883	816,196	-	816,196	176,243
V091	NICHOLAS CO FISCAL COURT	171,470	44,023	215,493	-	215,493	40,547
V092	OHIO COUNTY FISCAL CRT	353,269	32,069	385,338	-	385,338	83,537
V093	OLDHAM CO FISCAL COURT	506,863	24,587	531,450	-	531,450	119,857
V094	OWEN COUNTY FISCAL COURT	243,065	63,567	306,632	-	306,632	57,477
V095	OWSLEY CO FISCAL COURT	87,408	(15,333)	72,075	-	72,075	20,669
V096	PENDLETON CO FISCAL COURT	164,140	(28,498)	135,642	-	135,642	38,814
V097	PERRY COUNTY FISCAL COURT	455,933	14,730	470,663	-	470,663	107,814
V098	PIKE COUNTY FISCAL COURT	931,906	58,739	990,645	-	990,645	220,366
V099	POWELL CO FISCAL CT	384,620	33,537	418,157	-	418,157	90,951
V100	PULASKI CO FISCAL CT	825,692	150,897	976,589	-	976,589	195,250
V101	ROBERTSON CO FISCAL CT	53,006	(8,762)	44,244	-	44,244	12,534
V102	ROCKCASTLE CO FISCAL CT	295,277	(11,360)	283,917	-	283,917	69,824
V103	ROWAN CO FISCAL COURT	473,259	141,241	614,500	-	614,500	111,911
V104	RUSSELL CO FISCAL COURT	321,729	52,949	374,678	-	374,678	76,079
V105	SCOTT CO FISCAL CT	479,493	113,588	593,081	-	593,081	113,385
V106	SHELBY CO FISCAL COURT	402,704	45,448	448,152	-	448,152	95,227
V107	SIMPSON CO FISCAL COURT	327,868	(8,840)	319,028	-	319,028	77,530
V108	SPENCER CO TREASURER	166,499	18,320	184,819	-	184,819	39,372
V109	TAYLOR COUNTY FISCAL COUR	336,582	29,638	366,220	-	366,220	79,591
V110	TODD COUNTY FISCAL COURT	222,000	3,524	225,524	-	225,524	52,496
V111	TRIGG COUNTY FISCAL COURT	253,558	2,435	255,993	-	255,993	59,958
V112	TRIMBLE CO FISCAL COURT	145,927	6,533	152,460	-	152,460	34,507
V113	UNION COUNTY FISCAL COURT	328,761	39,543	368,304	-	368,304	77,742
V114	WARREN COUNTY FISCAL COUR	1,012,498	49,021	1,061,519	-	1,061,519	239,424
V115	WASHINGTON CO FIS COURT	201,924	17,433	219,357	-	219,357	47,749
V116	WAYNE COUNTY FISCAL COURT	496,211	73,717	569,928	-	569,928	117,338
V117	WEBSTER CO FISCAL COURT	289,202	(126,738)	162,464	-	162,464	68,387
V119	CITY OF HIGHLAND HEIGHTS	61,001	37,379	98,380	-	98,380	14,425
V120	WOODFORD CO FISCAL COURT	322,788	(74,571)	248,217	-	248,217	76,329
V122	FAMILY HEALTH CENTER	1,989,893	(104,387)	1,885,506	-	1,885,506	470,547
V125	LOUISVILLE MEM COMM	15,981	(3,740)	12,241	-	12,241	3,779



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2023
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
V126	LOU & JEFF CO RIVERPORT	9,791	(27,893)	(18,102)	-	(18,102)	2,315
V127	LOU LABOR MANAGER COM	7,357	(620)	6,737	-	6,737	1,740
V129	T A R C	3,511,316	(662,753)	2,848,563	-	2,848,563	830,316
V130	ANCHORAGE BD OF EDUCATION	97,987	(6,477)	91,510	-	91,510	23,171
V136	MOUNTAIN ARTS CENTER	-	(17,011)	(17,011)	-	(17,011)	-
V137	FRANKLIN CO CONS DIST	5,401	(3,530)	1,871	-	1,871	1,277
V145	CITY OF WURTLAND	9,924	802	10,726	-	10,726	2,347
V147	HARDIN CO WATER DIST #2	443,027	37,200	480,227	-	480,227	104,762
V151	HOUSING AUTH OF HENDERSON	119,126	(25,852)	93,274	-	93,274	28,169
V156	JEFF CO BD OF ED	23,419,315	(39,495)	23,379,820	-	23,379,820	5,537,929
V158	BIG SANDY AREA COMM PRO	214,245	(49,403)	164,842	-	164,842	50,662
V159	CITY OF ERLANGER	204,523	(83,166)	121,357	-	121,357	48,363
V163	EAST BERNSTADT BD OF ED	43,769	756	44,525	-	44,525	10,350
V171	CITY OF ADAIRVILLE	20,184	547	20,731	-	20,731	4,773
V176	MADISON CO CONSERVAT DIST	4,459	10	4,469	-	4,469	1,054
V179	MARSHALL CO SEN CITIZENS	-	(10,481)	(10,481)	-	(10,481)	-
V189	CITY OF CENTRAL CITY	161,808	(8,550)	153,258	-	153,258	38,263
V196	CITY OF BUTLER	5,040	387	5,427	-	5,427	1,192
V197	CITY OF HAZARD	405,707	(96,126)	309,581	-	309,581	95,937
V198	MOUNTAIN WATER DISTRICT	237,246	7,979	245,225	-	245,225	56,101
V200	PULASKI COUNTY LIBRARY	57,559	(14,075)	43,484	-	43,484	13,611
V205	BARREN/METCALFE CO AMB SR	18,662	4,607	23,269	-	23,269	4,413
V206	SHELBYVLE MUN WATER&SEWER	160,132	14,149	174,281	-	174,281	37,866
V207	BELL CO PUBLIC LIBRARY	30,734	272	31,006	-	31,006	7,268
V208	CITY OF WALTON	49,958	11,892	61,850	-	61,850	11,814
V218	MURRAY TOURISM COMMISSION	10,411	407	10,818	-	10,818	2,462
V219	BELLEVUE BD OF EDUCATION	123,988	13,221	137,209	-	137,209	29,319
V224	PENNYROYAL AREA MUSEUM	5,118	(11,393)	(6,275)	-	(6,275)	1,210
V230	OWENSBORO RIVERPORT AUTH	294,336	(3,113)	291,223	-	291,223	69,601
V236	BIG SANDY AREA DEV DIST	239,795	(90,936)	148,859	-	148,859	56,704
V237	BLUE GRASS COMM ACTION	624,009	9,674	633,683	-	633,683	147,558
V247	HARDIN CO WATER DIST #1	424,278	44,231	468,509	-	468,509	100,329
V251	HENDERSON CO RIVER AUTH	85,202	(7,501)	77,701	-	77,701	20,148
V259	KENTON CO PUBLIC LIBRARY	561,404	(44,503)	516,901	-	516,901	132,754
V263	LAUREL CO BD OF EDUCATION	1,060,082	(259,632)	800,450	-	800,450	250,676
V271	RUSSELLVILLE ELEC PL BD	145,159	17,148	162,307	-	162,307	34,326
V281	HOUSING AUTH OF MAYSVILLE	45,102	(451)	44,651	-	44,651	10,665
V298	CITY OF PIKEVILLE	383,263	120,804	504,067	-	504,067	90,630
V300	HOUSING AUTH OF SOMERSET	52,149	(14,579)	37,570	-	37,570	12,332
V305	CITY OF CAVE CITY	67,816	5,840	73,656	-	73,656	16,036
V306	HOUSING AUTH OF SHELBYVLE	11,208	(4,559)	6,649	-	6,649	2,650
V308	NORTHERN KY AREA DEV.DIST	345,639	(52,713)	292,926	-	292,926	81,733
V319	CAMPBELL CO BD OF ED	950,110	18,837	968,947	-	968,947	224,671
V324	CHRISTIAN CO CONS DIST	5,166	(3,872)	1,294	-	1,294	1,222
V330	CITY OF OWENSBORO	1,253,719	(6,291)	1,247,428	-	1,247,428	296,465
V336	SANDY VALLEY TRANS SER IN	232,964	(22,793)	210,171	-	210,171	55,089
V337	FRANKFORT ELEC WATER BD	1,684,711	275,522	1,960,233	-	1,960,233	398,381
V347	CITY OF RADCLIFF	247,546	(62,432)	185,114	-	185,114	58,537
V359	CITY OF ELSMERE	61,540	4,093	65,633	-	65,633	14,552
V363	LONDON LAUREL CO COMM CTR	84,820	655	85,475	-	85,475	20,057
V373	PADUCAH MCCracken CO TOUR	35,858	1,966	37,824	-	37,824	8,479
V376	CITY OF BERA	511,885	(346,033)	165,852	-	165,852	121,045
V398	CITY OF ELKHORN CITY	12,310	(8,579)	3,731	-	3,731	2,911
V400	PULASKI CO SOIL CONS DIST	11,852	(434)	11,418	-	11,418	2,803
V405	MARY W WELDON MEM PUB LIB	27,394	(1,276)	26,118	-	26,118	6,478
V407	BELL/WHITLEY COMM ACTION	327,546	5,536	333,082	-	333,082	77,454
V408	UNION EMERGENCY SERVICES	8,573	11,199	19,772	-	19,772	2,027
V419	DAYTON CITY SCHOOLS	146,516	2,563	149,079	-	149,079	34,647
V424	PENNYRILE ALLIED COMM SER	480,971	91,766	572,737	-	572,737	113,734
V430	OWENSBORO MUN UTILITIES	1,549,499	(936,098)	613,401	-	613,401	366,408
V436	APPALACHIAN RES & DEFENSE	262,067	110,370	372,437	-	372,437	61,971
V437	FKT/FKLN CO TOUR&CONV COM	12,951	(6,043)	6,908	-	6,908	3,062
V447	CITY OF ELIZABETHTOWN	914,110	(9,914)	904,196	-	904,196	216,158
V459	LUDLOW BD OF EDUCATION	70,335	(39,324)	31,011	-	31,011	16,632
V463	LONDON LAUREL TOURIST COM	17,621	(1,550)	16,071	-	16,071	4,167
V473	PADUCAH POWER SYSTEM	675,191	11,781	686,972	-	686,972	159,662
V476	KY RIVER FOOTHILLS DEV CO	634,191	(232,138)	402,053	-	402,053	149,966





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		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
V500	WEST PULASKI WATER DISTR	61,615	22,544	84,159	-	84,159	14,570
V505	CITY OF PARK CITY	4,294	1,794	6,088	-	6,088	1,015
V507	BELL CO SOLID WASTE OFFIC	17,311	(9,002)	8,309	-	8,309	4,093
V508	CITY OF UNION	18,240	7,922	26,162	-	26,162	4,313
V524	HOPKINSVL WATER ENV ATH	508,750	117,839	626,589	-	626,589	120,303
V530	AUDUBON AREA COMM SER INC	1,866,113	243,255	2,109,368	-	2,109,368	441,277
V537	CAPITAL COMMUNITY E I D A	10,880	(3,052)	7,828	-	7,828	2,573
V547	ELIZABETHTOWN TOUR/CON BU	23,464	(10,444)	13,020	-	13,020	5,549
V559	BEECHWOOD BOARD OF EDUC	142,599	(6,406)	136,193	-	136,193	33,720
V563	LONDON-LAUREL CO IDA	11,696	2,271	13,967	-	13,967	2,766
V576	SOUTHERN MADISON WATER DT	32,924	(11,724)	21,200	-	21,200	7,786
V607	PINEVILLE UTILITY COMM	125,342	(8,449)	116,893	-	116,893	29,639
V608	WALTON FIRE DIST/EMS	2,188	2,972	5,160	-	5,160	517
V619	SOUTHGATE BD OF ED	31,964	9,464	41,428	-	41,428	7,559
V624	HOPKINSVL ELECTRIC SYSTEM	446,599	19,334	465,933	-	465,933	105,607
V630	CITY OF WHITESVILLE	17,208	(4,278)	12,930	-	12,930	4,069
V637	FARMDALE WATER DISTRICT	14,115	(1,467)	12,648	-	12,648	3,338
V647	CITY OF VINE GROVE	72,255	7,344	79,599	-	79,599	17,086
V659	KENTON CO BD OF ED	2,071,449	(257,282)	1,814,167	-	1,814,167	489,833
V663	LAUREL CO CONSERV DIST	6,448	(94)	6,354	-	6,354	1,525
V673	PADUCAH-MCCRACKEN CO JOIN	167,245	(21,690)	145,555	-	145,555	39,548
V676	MADISON CO UTILITIES DIST	67,621	(3,104)	64,517	-	64,517	15,990
V707	BELL CO CONSERVATION DIST	1,878	309	2,187	-	2,187	444
V708	HEBRON FIRE PROTECTION DI	8,395	(178)	8,217	-	8,217	1,985
V719	SILVER GROVE BD OF ED	-	(28,525)	(28,525)	-	(28,525)	-
V724	PENNYRILE AREA DEVP DIST	190,824	(44,290)	146,534	-	146,534	45,124
V730	GREEN RIV AREA DEL DIST	268,840	(39,317)	229,523	-	229,523	63,572
V737	KY ASSOC OF CO (KACO)	426,126	(29,645)	396,481	-	396,481	100,765
V756	JEFF CO MED CENTER LAUNDR	246,986	(42,277)	204,709	-	204,709	58,404
V759	ERLANGER/ELSMERE BD OF ED	395,314	(52,975)	342,339	-	342,339	93,479
V773	MCCRACKEN CO PUB LIBRARY	113,282	(28,931)	84,351	-	84,351	26,788
V808	POINT PLEASANT FIRE DIST	15	(4,184)	(4,169)	-	(4,169)	4
V819	NEWPORT BD OF ED	365,766	(47,798)	317,968	-	317,968	86,492
V830	REGIONAL WTR RESOURCE AGY	589,026	55,806	644,832	-	644,832	139,286
V856	KYIANA REG PLANNING DEV	451,829	(117,774)	334,055	-	334,055	106,843
V859	COVINGTON BD OF ED	995,028	(109,659)	885,369	-	885,369	235,293
V873	PADUCAH-MCCRACKEN CO RIV	51,258	(34,805)	16,453	-	16,453	12,121
V919	CITY OF WILDER	27,499	998	28,497	-	28,497	6,503
V930	OWENSBORO METRO PLAN COMM	77,713	2,044	79,757	-	79,757	18,377
V937	HOUSING AUTH OF FRANKFORT	65,990	(19,789)	46,201	-	46,201	15,605
V959	CITY OF COVINGTON	927,582	224,102	1,151,684	-	1,151,684	219,344
W001	ADAIR COUNTY ATTORNEY	12,129	(7,237)	4,892	-	4,892	2,868
W003	ANDERSON COUNTY ATTORNEY	6,815	(3,441)	3,374	-	3,374	1,612
W004	BALLARD COUNTY ATTORNEY	8,822	(2,242)	6,580	-	6,580	2,086
W010	BOYD COUNTY ATTORNEY	22,724	(4,859)	17,865	-	17,865	5,373
W011	BOYLE COUNTY ATTORNEY	9,575	(3,489)	6,086	-	6,086	2,264
W013	BREATHITT CO ATTORNEY	3,280	(10,565)	(7,285)	-	(7,285)	776
W015	BULLITT COUNTY ATTORNEY	40,877	(19,311)	21,566	-	21,566	9,666
W016	BUTLER COUNTY ATTORNEY	7,068	198	7,266	-	7,266	1,671
W017	CALDWELL COUNTY ATTORNEY	11,263	(4,243)	7,020	-	7,020	2,663
W018	CALLOWAY COUNTY ATTORNEY	23,214	(7,402)	15,812	-	15,812	5,489
W019	CAMPBELL COUNTY ATTORNEY	56,223	(21,564)	34,659	-	34,659	13,295
W020	CARLISLE COUNTY ATTORNEY	-	(4,168)	(4,168)	-	(4,168)	-
W021	CARROLL COUNTY ATTORNEY	3,087	2,538	5,625	-	5,625	730
W022	CHILD SUPPORT ENCORMENT	8,236	(5,248)	2,988	-	2,988	1,947
W024	CHRISTIAN COUNTY ATTORNEY	39,845	(19,035)	20,810	-	20,810	9,422
W026	CLAY COUNTY ATTORNEY	15,262	(5,120)	10,142	-	10,142	3,609
W027	CLINTON CO ATTORNEY	8,892	(1,833)	7,059	-	7,059	2,103
W029	CUMBERLAND CO ATTORNEY	6,027	(3,921)	2,106	-	2,106	1,425
W031	EDMONSON COUNTY ATTORNEY	3,265	(47)	3,218	-	3,218	772
W032	ELLIOTT COUNTY ATTORNEY	6,418	(1,999)	4,419	-	4,419	1,518
W033	ESTILL COUNTY ATTORNEY	11,579	(4,109)	7,470	-	7,470	2,738
W035	FLEMING COUNTY ATTORNEY	20,539	(9,118)	11,421	-	11,421	4,857
W036	FLOYD COUNTY ATTORNEY	19,977	23,112	43,089	-	43,089	4,724
W039	GALLATIN COUNTY ATTORNEY	-	(10,440)	(10,440)	-	(10,440)	-
W041	GRANT COUNTY CHILD SUPPOR	8,582	(6,635)	1,947	-	1,947	2,029
W043	GRAYSON COUNTY ATTORNEY	10,691	(7,866)	2,825	-	2,825	2,528



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(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
W044	GREEN COUNTY ATTORNEY	5,723	(5,083)	640	-	640	1,353
W045	GREENUP CO ATTY/CHILD SUP	-	(26,318)	(26,318)	-	(26,318)	-
W047	HARDIN COUNTY ATTORNEY	71,244	(18,239)	53,005	-	53,005	16,847
W048	HARLAN COUNTY ATTORNEY	29,256	(17,983)	11,273	-	11,273	6,918
W050	HART COUNTY ATTORNEY	19,408	(4,324)	15,084	-	15,084	4,589
W051	HENDERSON CO ATTORNEY	26,323	(11,208)	15,115	-	15,115	6,224
W052	HENRY COUNTY ATTORNEY	4,414	253	4,667	-	4,667	1,044
W055	JACKSON COUNTY ATTORNEY	9,129	(671)	8,458	-	8,458	2,159
W056	JEFFERSON CO ATTORNEY	525,091	(293,165)	231,926	-	231,926	124,168
W058	JOHNSON CO ATTORNEY	17,278	(1,429)	15,849	-	15,849	4,086
W060	KNOTT COUNTY ATTORNEY	11,272	(4,368)	6,904	-	6,904	2,665
W061	KNOX COUNTY ATTORNEY	21,337	(6,866)	14,471	-	14,471	5,045
W063	LAUREL COUNTY ATTORNEY	39,935	(15,291)	24,644	-	24,644	9,443
W064	LAWRENCE COUNTY ATTORNEY	6,930	(8,499)	(1,569)	-	(1,569)	1,639
W066	LESLIE COUNTY ATTORNEY	8,813	(4,111)	4,702	-	4,702	2,084
W067	LETCHER COUNTY ATTORNEY	15,800	(4,759)	11,041	-	11,041	3,736
W069	LINCOLN COUNTY ATTORNEY	14,193	(6,363)	7,830	-	7,830	3,356
W070	LIVINGSTON CO ATTORNEY	7,330	(1,729)	5,601	-	5,601	1,733
W071	LOGAN COUNTY ATTORNEY	286	(3,973)	(3,687)	-	(3,687)	68
W073	MCCRACKEN COUNTY ATTORNEY	4,995	762	5,757	-	5,757	1,181
W075	MCLEAN COUNTY ATTORNEY	1,667	1,523	3,190	-	3,190	394
W076	MADISON COUNTY ATTORNEY	7,929	5,699	13,628	-	13,628	1,875
W077	MAGOFFIN CO ATTORNEY	3,758	128	3,886	-	3,886	889
W078	MARION COUNTY ATTORNEY	5,326	5,559	10,885	-	10,885	1,259
W079	MARSHALL COUNTY ATTORNEY	3,861	(1,290)	2,571	-	2,571	913
W080	MARTIN COUNTY ATTORNEY	13,176	(2,627)	10,549	-	10,549	3,116
W082	MEADE COUNTY ATTORNEY	9,394	(3,423)	5,971	-	5,971	2,221
W083	MENIFEE COUNTY ATTORNEY	4,811	(837)	3,974	-	3,974	1,138
W084	MERCER COUNTY ATTORNEY	12,265	(4,035)	8,230	-	8,230	2,900
W085	METCALFE COUNTY ATTORNEY	9,551	(2,096)	7,455	-	7,455	2,258
W087	MONTGOMERY CO ATTORNEY	1,089	(1,784)	(695)	-	(695)	258
W090	NELSON COUNTY ATTORNEY	28,378	(4,100)	24,278	-	24,278	6,710
W091	NICHOLAS COUNTY ATTORNEY	4,790	2,124	6,914	-	6,914	1,133
W092	OHIO COUNTY ATTORNEY	475	(18,310)	(17,835)	-	(17,835)	112
W095	OWSLEY COUNTY ATTORNEY	6,379	(1,177)	5,202	-	5,202	1,508
W096	PENDLETON COUNTY ATTORNEY	9,978	2,035	12,013	-	12,013	2,359
W097	PERRY COUNTY ATTORNEY	28,685	902	29,587	-	29,587	6,783
W098	PIKE COUNTY ATTORNEY	54,339	(31,063)	23,276	-	23,276	12,850
W099	POWELL COUNTY ATTORNEY	13,564	(2,248)	11,316	-	11,316	3,208
W103	ROWAN COUNTY ATTORNEY	6,280	7,562	13,842	-	13,842	1,485
W104	RUSSELL COUNTY ATTORNEY	15,012	(2,768)	12,244	-	12,244	3,550
W105	SCOTT COUNTY ATTORNEY	-	(8,650)	(8,650)	-	(8,650)	-
W106	SHELBY COUNTY ATTORNEY	5,955	(1,107)	4,848	-	4,848	1,408
W107	SIMPSON COUNTY ATTORNEY	4,887	4,265	9,152	-	9,152	1,156
W109	TAYLOR COUNTY ATTORNEY	15,328	(1,603)	13,725	-	13,725	3,625
W110	TODD COUNTY ATTORNEY	-	(6,731)	(6,731)	-	(6,731)	-
W113	UNION COUNTY ATTORNEY	1,234	131	1,365	-	1,365	292
W114	WARREN CO ATTY/CHILD SUPP	57,324	(17,670)	39,654	-	39,654	13,555
W115	WASHINGTON CO ATTORNEY	6,220	(2,833)	3,387	-	3,387	1,471
W118	WHITLEY COUNTY ATTORNEY	-	(3,833)	(3,833)	-	(3,833)	-
W119	WOLFE COUNTY ATTORNEY	7,002	(5,040)	1,962	-	1,962	1,656
W120	WOODFORD COUNTY ATTORNEY	14,533	(8,556)	5,977	-	5,977	3,437
X030	OWENSBORO DAVIESS CO TOUR	37,483	14,270	51,753	-	51,753	8,864
X034	FAYETTE CO ATTORNEY OFF	155,528	(95,973)	59,555	-	59,555	36,778
X059	KENTON COUNTY ATTORNEY	80,806	(66,969)	13,837	-	13,837	19,108
X105	GEORGETOWN WATER & SEWER	387,791	21,494	409,285	-	409,285	91,701
X956	LOU FIREFIGHTERS PENS FUN	21,258	506	21,764	-	21,764	5,027
<b>TOTAL</b>		<b>300,898,118</b>	<b>(8,111,783)</b>	<b>292,786,335</b>	<b>-</b>	<b>292,786,335</b>	<b>71,152,972</b>



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
10005	LEGS GENERAL ASSEMBLY	9,944	15,625	18,396	78,184	122,149	22,656	12,875	14,387	-	49,918
20025	JUDL ADM OFF OF THE COURT	4,285,070	6,732,813	7,927,055	848,105	19,793,043	9,762,391	5,547,799	6,199,227	5,524,948	27,034,365
35628	TRAN DEPT OF INTERGOV PRO	-	-	-	6,155	6,155	-	-	-	6,762	6,762
39931	JEFFERSON CO CLERK	763,235	1,199,215	1,411,928	402,950	3,777,328	1,738,829	988,146	1,104,176	24,485	3,855,636
39932	JEFFERSON CO SHERIFF	196,982	309,503	364,402	177,423	1,048,310	448,771	255,029	284,975	7,587	996,362
39933	KENTON CO COURT CLERK	108,527	170,520	200,766	132,072	611,885	247,249	140,508	157,006	38,879	583,642
39934	KENTON CO SHERIFF	41,971	65,946	77,643	27,376	212,936	95,620	54,339	60,719	8,113	218,791
39935	CAMPBELL COUNTY CLERK	78,566	123,445	145,342	31,333	378,686	178,992	101,718	113,662	16,811	411,183
39936	CAMPBELL CO SHERIFF	35,578	55,902	65,817	42,025	199,322	81,056	46,063	51,471	31,835	210,425
39937	FAYETTE CO CLERK	273,474	429,690	505,907	88,589	1,297,660	623,038	354,062	395,636	96,893	1,469,629
39938	FAYETTE CO SHERIFF	133,767	210,179	247,459	-	591,405	304,753	173,186	193,522	115,186	786,647
39939	DAVISS CO CLERK	79,738	125,287	147,510	92,642	445,177	181,663	103,236	115,358	175,671	575,928
39940	DAVISS CO SHERIFF	19,573	30,754	36,209	25,079	111,615	44,592	25,341	28,316	4,831	103,080
39941	PIKE CO CLERK	36,566	57,453	67,644	6,758	168,421	83,305	47,341	52,900	44,218	227,764
39942	PIKE CO SHERIFF	58,552	91,999	108,317	39,780	298,648	133,396	75,807	84,708	60,437	354,348
39943	HARDIN COUNTY CLERK OFFIC	94,625	148,678	175,049	38,675	457,027	215,578	122,509	136,895	26,620	501,602
39944	HARDIN COUNTY SHERIFF	39,313	61,770	72,726	29,022	202,831	89,564	50,898	56,874	23,178	220,514
39945	WARREN COUNTY CLERKS OFF	91,959	144,489	170,118	28,701	435,267	209,505	119,058	133,038	12,321	473,922
39946	WARREN COUNTY SHERIFF	128,912	202,550	238,478	34,781	604,721	293,692	166,900	186,498	113,566	760,656
39947	BOONE COUNTY CLERK	101,733	159,845	188,198	47,751	497,527	231,771	131,712	147,177	21,783	532,443
39948	BOONE COUNTY SHERIFF	29,899	46,978	55,311	15,861	148,049	68,117	38,710	43,255	19,500	169,582
39949	CHRISTIAN COUNTY CLERK	43,610	68,521	80,675	7,859	200,665	99,353	56,461	63,090	4,381	223,285
39950	CHRISTIAN COUNTY SHERIFF	139,061	218,497	257,253	38,497	653,308	316,814	180,040	201,181	29,343	727,378
39951	MADISON COUNTY CLERK	73,205	115,021	135,423	34,563	358,212	166,777	94,777	105,906	39,442	406,902
39952	MADISON COUNTY SHERIFF	20,735	32,580	38,358	9,542	101,215	47,240	26,845	29,998	16,397	120,480
39961	BULLITT COUNTY CLERK	83,916	131,851	155,238	43,404	414,409	191,180	108,644	121,402	90	421,316
39962	BULLITT CO SHERIFF	86,240	135,503	159,538	104,300	485,581	196,475	111,654	124,764	65,174	498,067
54527	J&PS DEPT OF CORRECTIONS	-	-	-	-	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	425	668	786	18	1,897	969	550	615	3,611	5,745
116A	WAYNE COUNTY ATTORNEY	8,194	12,875	15,159	36,850	73,078	18,669	10,609	11,855	14,612	55,745
A051	HENDERSON CO TOURIST COMM	3,894	6,118	7,203	2,628	19,843	8,870	5,041	5,633	11,547	31,091
A073	HOUSING AUTH OF PADUCAH	97,402	153,041	180,187	103,933	534,563	221,905	126,105	140,912	37,691	526,613
A113	MORGANFIELD HOUSING AUTH	-	-	-	-	-	-	-	-	12,347	12,347
A156	CITY OF ANCHORAGE	36,035	56,619	66,662	11,563	170,879	82,097	46,654	52,132	12,407	193,290
AB19	BELLEVUE/DAYTON FIRE	2,723	4,279	5,038	866	12,906	6,205	3,526	3,940	1,094	14,765
AC19	CAMPBELL CO FIRE DIST 1	-	-	-	538	538	-	-	-	591	591
B008	BURLINGTON FIRE PRO DIST	3,691	5,799	6,828	1,050	17,368	8,409	4,779	5,340	687	19,215
B010	HOUSING AUTHORITY OF CATLETTSBURG	17,312	27,202	32,027	17,441	93,982	39,442	22,414	25,046	22,271	109,173
B015	CITY OF HILLVIEW	42,406	66,629	78,448	63,506	250,989	96,611	54,902	61,349	33	212,895
B017	PENNYRILE EMER ASST CTR	20,832	32,733	38,539	14,883	106,987	47,461	26,971	30,138	9,862	114,432
B018	W KY ED COOPERATIVE	10,362	16,280	19,168	-	45,810	23,606	13,415	14,990	71,655	123,666
B023	CITY OF LONDON TOURISM	4,323	6,792	7,997	33,985	53,097	9,848	5,596	6,254	-	21,698
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	18,691	29,368	34,577	54,717	137,353	42,583	24,199	27,040	5,069	98,891
B030	OWENSBORO/DAV CO ECO DEV	14,364	22,570	26,573	25,483	88,990	32,726	18,597	20,781	68,949	141,053
B035	GTR FLEMING CO WATER COMM	7,624	11,979	14,104	598	34,305	17,370	9,871	11,030	5,554	43,825
B038	CITY OF HICKMAN	34,003	53,426	62,903	47,701	198,033	77,467	44,023	49,192	37,500	208,182
B042	HOUSING AUTH OF MAYFIELD	41,929	65,880	77,566	12,286	197,661	95,524	54,285	60,659	30,861	241,329
B043	GRAYSON CO CONSERV DIST	1,981	3,112	3,664	249	9,006	4,512	2,564	2,865	1,504	11,445
B045	CITY OF BELLEFONTE	328	515	606	148	1,597	747	424	474	152	1,797
B048	CITY OF HARLAN	70,549	110,848	130,510	26,216	338,123	160,727	91,338	102,063	18,391	372,519
B051	HENDERSON CITY/CO PLANNIN	25,123	39,474	46,476	4,102	115,175	57,237	32,527	36,346	12,744	138,854
B052	HENRY CO WATER DIST #2	68,082	106,971	125,946	21,209	322,208	155,106	88,144	98,494	29,974	371,718
B054	CITY OF NORTONVILLE	14,503	22,788	26,830	39,408	103,529	33,042	18,777	20,982	1,993	74,794
B058	JOHNSON CO FISCAL COURT	143,777	225,907	265,977	65,819	701,480	327,558	186,146	208,003	2,786	724,493
B061	KNOX CO UTILITIES COMM	27,412	43,070	50,710	25,590	146,782	62,450	35,490	39,657	15,065	152,662
B072	LAKE BARKLEY TOUR COMM	3,196	5,022	5,913	641	14,772	7,282	4,138	4,624	2,078	18,122
B078	MARION CO WATER DISTRICT	35,046	55,065	64,832	61,892	216,835	79,843	45,373	50,701	2,125	178,042
B084	N MERCER WATER DISTRICT	40,777	64,070	75,434	31,706	211,987	92,900	52,793	58,992	8,803	213,488
B087	MONTGOMERY CO FIRE DIST	192,941	303,155	356,927	5,185	858,208	439,566	249,798	279,129	43,982	1,012,475
B097	KY RIVER REGIONAL JAIL	61,760	97,040	114,252	113,324	386,376	140,705	79,960	89,349	130,946	440,960
B098	PIKE CO SENIOR CITIZEN PR	13,641	21,434	25,235	-	60,310	31,078	17,661	19,735	53,772	122,246
B100	CITY OF SCIENCE HILL	8,459	13,290	15,648	13,632	51,029	19,271	10,951	12,237	8,289	50,748
B104	RUSSELL CO AMBULANCE SER	53,290	83,731	98,582	68,544	304,147	121,407	68,994	77,095	8,340	275,836
B106	NORTH SHELBY WATER CO	41,822	65,712	77,367	39,982	224,883	95,280	54,146	60,504	20,961	230,891
B109	CAMPBELL/TAYLOR CO I D A	6,824	10,721	12,623	2,193	32,361	15,546	8,834	9,872	2,426	36,678
B113	UNION CO ECONOMIC DEVELOP	5,928	9,314	10,966	1,972	28,180	13,505	7,675	8,576	4,043	33,799
B116	MONTICELLO/WAYNE TELE BOA	17,543	27,564	32,453	75,992	153,552	39,967	22,712	25,379	42,848	130,906





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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
B118	WHITLEY CO CONSERV DIST	838	1,317	1,551	933	4,639	1,910	1,085	1,213	39,700	43,908
B124	HOPKINS-CHRIST CO PLANNIN	73,840	116,020	136,599	11,134	337,593	168,226	95,600	106,825	11,170	381,821
B156	LOU POLICE RETIRE FUND	8,113	12,747	15,008	2,309	38,177	18,483	10,504	11,737	2,929	43,653
B179	HOUSING AUTH OF BENTON	15,238	23,943	28,190	4,236	71,607	34,717	19,729	22,046	4,534	81,026
B230	RIVERPARK CTR OWENSBORO	32,527	51,107	60,173	129,023	272,830	74,104	42,112	47,057	114,755	278,028
B256	BUECHEL FIRE PROTECT DIST	4,235	6,655	7,835	6,827	25,552	9,649	5,483	6,127	931	22,190
B259	CITY OF LUDLOW	17,189	27,008	31,799	15,812	91,808	39,161	22,255	24,868	69,245	155,529
B356	CITY OF DOUGLASS HILLS	16,059	25,232	29,708	53,020	124,019	36,586	20,791	23,232	2,087	82,696
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	35,767	56,198	66,166	115,411	273,542	81,486	46,307	51,744	8,162	187,699
B656	LOUISVILLE AIRPORT AUTHOR	538,504	846,111	996,192	96,042	2,476,849	1,226,838	697,191	779,056	469,939	3,173,024
B756	LEGAL AID SOCIETY INC	193,098	303,401	357,217	175,901	1,029,617	439,923	250,001	279,356	14,107	983,387
B856	JEFF CO SOIL/CONSER DIST	1,657	2,603	3,065	13,842	21,167	3,774	2,145	2,397	9,887	18,203
B956	LAKE DREAMLAND FIRE DIST	-	-	-	9,526	9,526	-	-	-	29,242	29,242
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	6,563	10,313	12,142	912	29,930	14,953	8,498	9,495	13,103	46,049
C079	JONATHAN CREEK WATER DIST	21,842	34,318	40,405	18,947	115,512	49,760	28,278	31,598	25,872	135,508
C087	CITY OF JEFFERSONVILLE	14,680	23,066	27,157	6,178	71,081	33,445	19,006	21,238	27,335	101,024
C105	CITY OF SADIEVILLE	2,874	4,516	5,318	9,118	21,826	6,549	3,722	4,159	2,601	17,031
C106	CITY OF SIMPSONVILLE	29,710	46,681	54,962	6,743	138,096	67,687	38,465	42,982	66,779	215,913
C118	HOUSING AUTH OF CORBIN	20,620	32,399	38,145	28,309	119,473	46,977	26,696	29,831	25,224	128,728
C230	HOUSING AUTH OF OWENSBORO	82,323	129,348	152,291	32,956	396,918	187,551	106,582	119,097	73,515	486,745
C256	LOUISVILLE/JEFF CO METRO	11,326,090	17,795,846	20,952,406	2,780,145	52,854,487	25,803,478	14,663,674	16,385,496	4,312,771	61,165,419
D017	CALDWELL CO WATER DISTRIC	18,051	28,363	33,394	36,075	115,883	41,125	23,371	26,115	32,551	123,162
D025	WINCHESTER-CLARK COUNTY TOURISM	5,638	8,858	10,429	802	25,727	12,844	7,299	8,156	1,573	29,872
D052	CITY OF PLEASUREVILLE	2,187	3,436	4,046	8,622	18,291	4,983	2,832	3,164	8,714	19,693
D071	CITY OF LEWISBURG	14,396	22,620	26,632	10,432	74,080	32,798	18,638	20,827	23,690	95,953
D079	NORTH MARSHALL WATER DIST	42,920	67,438	79,400	29,321	219,079	97,783	55,568	62,093	15,018	230,462
D084	GTR H/MERCER PL&ZONING CO	4,809	7,557	8,897	2,019	23,282	10,957	6,227	6,958	2,087	26,229
D098	CITY OF COAL RUN VILLAGE	19,039	29,914	35,220	89,246	173,419	43,375	24,649	27,543	3,703	99,270
D113	UNION CO WATER DISTRICT	17,626	27,695	32,607	5,463	83,391	40,157	22,820	25,500	17,759	106,236
D118	WHITLEY CO WATER DIST	12,140	19,074	22,457	5,880	59,551	27,657	15,717	17,562	28,210	89,146
D135	WESTERN FLEMING WATER DIS	16,528	25,969	30,575	8,719	81,791	37,654	21,398	23,911	12,972	95,935
G015	ZONETON FIRE PROT DIST	2,694	4,232	4,983	5,477	17,386	6,137	3,487	3,897	1	13,522
G090	NELSON CO. DISPATCH	42,364	66,564	78,371	156,718	344,017	96,516	54,848	61,288	-	212,652
GS06	SHELBY CO SUB FIRE DIST	5,350	8,406	9,896	5,653	29,305	12,188	6,926	7,739	2,072	28,925
J001	ADAIR CO BD OF EDUCATION	278,232	437,165	514,708	131,234	1,361,339	633,878	360,222	402,519	51,789	1,448,408
J002	CITY OF SCOTTSVILLE	135,053	212,198	249,837	127,416	724,504	307,681	174,850	195,381	125,090	803,002
J003	CITY OF LAWRENCEBURG	169,459	266,258	313,486	41,098	790,301	386,067	219,395	245,157	36,896	887,515
J004	BALLARD CO BD OF ED	129,186	202,981	238,985	-	571,152	294,317	167,255	186,895	98,377	746,844
J005	GLASGOW BD OF EDUCATION	198,690	312,187	367,562	9,871	888,310	452,663	257,241	287,446	53,797	1,051,147
J006	BATH CO BD OF EDUC	204,781	321,757	378,829	61,598	966,965	466,539	265,126	296,257	93,901	1,121,823
J007	CITY OF MIDDLESBORO	90,348	141,958	167,137	81,488	480,931	205,834	116,972	130,707	124,729	578,242
J008	BOONE CO WATER DISTRICT	103,668	162,886	191,778	31,877	490,209	236,179	134,217	149,977	69,282	589,655
J009	BOURBON CO BD OF EDUCATIO	327,122	513,982	605,151	191,603	1,637,858	745,260	423,519	473,248	137,555	1,779,582
J010	FAIRVIEW BD OF EDUCATION	57,851	90,897	107,020	50,586	306,354	131,798	74,899	83,693	96,513	386,903
J011	DANVILLE CITY BD OF ED	190,444	299,231	352,308	56,872	898,855	433,877	246,565	275,517	214,860	1,170,819
J012	BRACKEN CO BD OF EDUC	103,835	163,148	192,086	17,100	476,169	236,560	134,433	150,218	16,518	537,729
J013	BREATHITT CO BD OF ED	199,721	313,807	369,469	120,494	1,003,491	455,012	258,575	288,938	163,691	1,166,216
J014	BRECKINRIDGE CO BD OF ED	287,892	452,344	532,579	-	1,272,815	655,886	372,729	416,495	150,162	1,595,272
J015	BULLITT CO BD OF ED	1,281,896	2,014,149	2,371,411	68,491	5,735,947	2,920,459	1,659,647	1,854,524	176,324	6,610,954
J016	BUTLER CO BD OF ED	194,713	305,939	360,205	42,699	903,556	443,602	252,092	281,693	96,843	1,074,230
J017	CALDWELL CO BD EDUCATION	206,175	323,948	381,409	52,484	964,016	469,716	266,931	298,275	104,548	1,139,470
J018	CALLOWAY CO BD OF EDUC	253,343	398,059	468,665	77,233	1,197,300	577,175	327,998	366,512	119,274	1,390,959
J019	SANITATION DISTRICT NO 1	976,658	1,534,550	1,806,743	46,121	4,364,072	2,225,054	1,264,460	1,412,934	704,982	5,607,430
J021	CARROLL CO BD OF ED	324,671	510,131	600,616	71,277	1,506,695	739,675	420,345	469,702	85,471	1,715,193
J022	CARTER CO BD OF ED	434,481	682,667	803,756	45,702	1,966,606	989,848	562,514	628,565	360,995	2,541,922
J023	CASEY CO BD OF ED	269,565	423,547	498,675	-	1,191,787	614,132	349,001	389,981	105,879	1,458,993
J024	CITY OF HOPKINSVILLE	417,989	656,755	773,247	622,020	2,470,011	952,276	541,162	604,706	10,593	2,108,737
J025	CLARK CO BD OF ED	600,674	943,794	1,111,201	494,181	3,149,850	1,368,475	777,681	868,997	613	3,015,766
J026	CLAY CO BD OF ED	297,092	466,799	549,597	-	1,313,488	676,845	384,639	429,804	392,323	1,883,611
J027	CLINTON CO BD OF ED	193,706	304,356	358,342	129,073	985,477	441,308	250,788	280,235	182,769	1,155,100
J028	CRITTENDEN CO BD OF ED	141,334	222,068	261,457	-	624,859	321,992	182,982	204,468	28,666	738,108
J029	CUMBERLAND CO BD OF ED	109,168	171,528	201,953	92,335	574,984	248,711	141,338	157,934	11,013	558,996
J030	DAVISS CO LIBRARY DIST	124,969	196,355	231,183	28,374	580,881	284,709	161,795	180,793	57,910	685,207
J031	EDMONSON CO BD OF EDUC	195,903	307,808	362,406	2,351	868,468	446,313	253,632	283,414	82,443	1,065,802
J032	ELLIOTT CO BD OF ED	88,970	139,791	164,587	37,712	431,060	202,694	115,187	128,713	63,443	510,037
J033	ESTILL CO CONSERVATION DI	6,057	9,517	11,205	27,916	54,695	13,799	7,842	8,762	2,123	32,526
J034	GREATER LEX CONV&VISITOR	110,052	172,917	203,589	63,379	549,937	250,725	142,483	159,213	105,254	657,675



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
J035	FLEMING CO BD OF ED	204,320	321,033	377,977	50,656	953,986	465,489	264,529	295,591	177,863	1,203,472
J037	CITY OF FRANKFORT	561,794	882,705	1,039,276	151,262	2,635,037	1,279,898	727,344	812,749	246,874	3,066,865
J038	FULTON COUNTY BD OF EDUC	48,119	75,606	89,017	21,340	234,082	109,627	62,299	69,614	13,943	255,483
J039	GALLATIN CO BD OF EDUC	185,554	291,547	343,260	2,454	822,815	422,734	240,233	268,441	73,094	1,004,502
J040	CITY OF LANCASTER	64,677	101,622	119,647	78,714	364,660	147,349	83,736	93,568	26,394	351,047
J041	WILLIAMSTOWN INDEPDNT SC	102,337	160,794	189,315	2,795	455,241	233,147	132,494	148,051	118,027	631,719
J042	GRAVES CO LIBRARY	17,412	27,358	32,210	21,268	98,248	39,668	22,543	25,190	9,341	96,742
J043	GRAYSON CO BD OF ED	439,119	689,955	812,337	56,431	1,997,842	1,000,416	568,519	635,275	78,217	2,282,427
J044	GREEN CO BD OF EDUCATION	180,359	283,385	333,650	63,197	860,591	410,900	233,507	260,926	164,797	1,070,130
J045	RUSSELL INDPT BD OF ED	197,272	309,959	364,938	76,881	949,050	449,432	255,404	285,394	212,621	1,202,851
J046	HANCOCK CO BD EDUCATION	205,923	323,552	380,942	4,809	915,226	469,141	266,605	297,910	38,019	1,071,675
J047	HARDIN CO SOIL CN DIST	4,138	6,502	7,655	15,851	34,146	9,427	5,357	5,986	2	20,772
J048	HARLAN CO BD OF EDUCATION	465,083	730,750	860,368	259,285	2,315,486	1,059,567	602,134	672,837	133,389	2,467,927
J049	HARRISON CO BD OF ED	287,366	451,517	531,605	8,516	1,279,004	654,687	372,047	415,733	146,415	1,588,882
J050	HART CO BD OF ED	243,927	383,264	451,247	76,621	1,155,059	555,723	315,808	352,890	139,643	1,364,064
J051	HENDERSON PUBLIC LIBRARY	83,997	131,979	155,389	35,077	406,442	191,366	108,750	121,519	14,293	435,928
J052	EMINENCE INDEP BD OF EDUC	94,625	148,678	175,049	61,257	479,609	215,578	122,509	136,895	34,997	509,979
J053	HICKMAN CO BD OF ED	62,845	98,744	116,259	18,844	296,692	143,176	81,364	90,918	128,937	444,395
J054	HOPKINS CO BD OF ED	675,329	1,061,094	1,249,307	7,336	2,993,066	1,538,556	874,335	977,000	445,453	3,835,344
J055	JACKSON CO BD OF ED	200,434	314,928	370,789	-	886,151	456,637	259,499	289,969	249,935	1,256,040
J056	JEFF CO METRO SEWER DIST	3,638,300	5,716,591	6,730,578	2,380,495	18,465,964	8,288,897	4,710,438	5,263,542	2,030,452	20,293,329
J057	JESSAMINE CO BD OF ED	914,474	1,436,845	1,691,708	324,467	4,367,494	2,083,386	1,183,952	1,322,973	224,897	4,815,208
J058	PAINTSVILLE GAS/WATER SYS	133,287	209,423	246,570	59,479	648,759	303,658	172,564	192,826	27,492	696,540
J059	KENTON COUNTY AIRPORT BD	1,568,039	2,463,743	2,900,752	463,663	7,396,197	3,572,358	2,030,110	2,268,487	650,172	8,521,127
J060	KNOTT CO BD OF EDUCATION	266,849	419,281	493,651	10,879	1,190,660	607,945	345,485	386,052	231,171	1,570,653
J061	KNOX CO BD OF EDUCATION	514,112	807,786	951,068	161,679	2,434,645	1,171,267	665,611	743,767	297,079	2,877,724
J062	LARUE CO PUBLIC LIBRARY	11,319	17,785	20,939	6,892	56,935	25,788	14,655	16,375	5,097	61,915
J063	CITY OF LONDON	193,655	304,275	358,246	72,325	928,501	441,190	250,721	280,161	155,868	1,127,940
J064	LAWRENCE CO BD OF ED	271,845	427,131	502,893	121,777	1,323,646	619,327	351,953	393,280	93,745	1,458,305
J065	LEE CO BD OF ED	116,530	183,096	215,572	138,297	653,495	265,484	150,870	168,585	46,032	630,971
J066	LESLIE CO BD OF ED	192,145	301,903	355,453	82,756	932,257	437,751	248,766	277,977	44,638	1,009,132
J067	CITY OF WHITESBURG	83,362	130,980	154,213	163,576	532,131	189,918	107,927	120,600	36,777	455,222
J068	ELEC PLT BD OF VANCEBURG	71,500	112,343	132,270	29,434	345,547	162,894	92,570	103,440	47,240	406,144
J069	LINCOLN CO BD OF EDUC	381,862	599,992	706,416	-	1,688,270	869,971	494,390	552,441	358,261	2,275,063
J070	LIVINGSTON CO BD OF ED	170,337	267,638	315,110	85,892	838,977	388,067	220,532	246,427	113,350	968,376
J071	LOGAN CO BD OF EDUCATION	295,890	464,910	547,374	25,562	1,333,736	674,107	383,083	428,065	161,954	1,647,209
J072	LYON CO. PUBLIC LIBRARY	9,762	15,338	18,058	7,488	50,646	22,239	12,638	14,122	2,236	51,235
J073	PADUCAH WATER WORKS	234,867	369,028	434,485	121,260	1,159,640	535,081	304,077	339,782	214,742	1,393,682
J074	MCCREARY CO BD OF EDUCATN	338,888	532,470	626,917	191,273	1,689,548	772,066	438,752	490,271	151,498	1,852,587
J075	MCLEAN CO BD OF ED	144,500	227,043	267,315	40,981	679,839	329,206	187,082	209,049	55,778	781,115
J076	MADISON CO BD OF ED	1,120,562	1,760,656	2,072,955	732,158	5,686,331	2,552,902	1,450,771	1,621,122	321,388	5,946,183
J077	MAGOFFIN CO BD OF ED	231,966	364,471	429,120	26,604	1,052,161	528,473	300,322	335,587	277,379	1,441,761
J078	MARION CO BD OF EDUCATION	294,130	462,145	544,118	283,930	1,584,323	670,097	380,805	425,519	229,113	1,705,534
J079	MARSHALL COUNTY BD OF ED	434,175	682,187	803,190	80,154	1,999,706	989,151	562,118	628,122	131,959	2,311,350
J080	MARTIN CO BD OF ED	208,915	328,252	386,477	-	923,644	475,957	270,478	302,238	368,993	1,417,666
J081	MASON CO BD OF ED	247,892	389,495	458,582	11,276	1,107,245	564,756	320,941	358,626	125,024	1,369,347
J082	MEADE CO PUBLIC LIBRARY	24,490	38,479	45,304	18,548	126,821	55,793	31,706	35,429	12,688	135,616
J083	MENIFEE CO BD OF ED	121,356	190,677	224,499	106,136	642,668	276,477	157,117	175,566	54,943	664,103
J084	CITY OF HARRODSBURG	190,760	299,727	352,892	114,086	957,465	434,596	246,974	275,973	295,030	1,252,573
J085	METCALFE CO BD OF ED	183,776	288,753	339,971	41,974	854,474	418,684	237,931	265,869	65,653	988,137
J086	MONROE CO BOARD OF ED	254,914	400,528	471,572	118,784	1,245,798	580,755	330,033	368,786	122,445	1,402,019
J087	MT STERLING WATER WORKS	133,281	209,414	246,559	148,396	737,650	303,644	172,556	192,818	1,321	670,339
J088	MORGAN CO BD OF EDUCATION	213,059	334,763	394,142	818	942,782	485,398	275,843	308,233	101,225	1,170,699
J089	MUHLENBERG CO LIB BD DIST	30,050	47,215	55,590	-	132,855	68,461	38,905	43,473	40,088	190,927
J090	CITY OF BARDSTOWN	348,383	547,389	644,483	269,804	1,810,059	793,699	451,045	504,008	227,829	1,976,581
J091	NICHOLAS CO BD OF ED	110,859	174,184	205,081	122,105	612,229	252,563	143,527	160,380	91,132	647,602
J092	OHIO CO BD OF ED	467,202	734,080	864,289	496,422	2,561,993	1,064,396	604,878	675,903	178,443	2,523,620
J093	OLDHAM COUNTY BD OF ED	1,256,000	1,973,460	2,323,505	688,275	6,241,240	2,861,462	1,626,120	1,817,060	837,035	7,141,677
J094	OWEN CO BD OF ED	195,889	307,786	362,380	22,166	888,221	446,282	253,614	283,394	49,301	1,032,591
J095	OWSLEY CO BD OF EDUCATION	131,680	206,898	243,597	57,204	639,379	299,997	170,483	190,501	71,639	732,620
J096	PENDLETON CO BD OF ED	209,189	328,683	386,984	2,465	927,321	476,581	270,833	302,635	211,813	1,261,862
J097	HAZARD CITY SCHOOLS	105,078	165,102	194,387	136,076	600,643	239,393	136,043	152,017	228	527,681
J098	PIKE CO BD OF EDUCATION	983,513	1,545,321	1,819,425	1,261,278	5,609,537	2,240,673	1,273,336	1,422,852	2,295,535	7,232,396
J099	POWELL CO BD OF EDUCATION	280,816	441,226	519,489	166,280	1,407,811	639,766	363,568	406,258	32,547	1,442,139
J100	CITY OF SOMERSET	477,618	750,445	883,556	129,448	2,241,067	1,088,125	618,362	690,971	245,901	2,643,359
J101	ROBERTSON CO BD OF ED	67,136	105,486	124,196	150,464	447,282	152,951	86,920	97,126	4,438	341,435
J102	ROCKCASTLE CO BD OF ED	263,240	413,609	486,974	-	1,163,823	599,722	340,812	380,830	353,417	1,674,781





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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
J103	ROWAN CO BD OF ED	366,600	576,011	678,182	35,441	1,656,234	835,200	474,630	530,361	252,576	2,092,767
J104	RUSSELL CO BD OF ED	310,364	487,652	574,149	34,860	1,407,025	707,081	401,822	449,004	164,816	1,722,723
J105	SCOTT CO BOARD OF ED	1,005,220	1,579,427	1,859,580	463,972	4,908,199	2,290,125	1,301,439	1,454,255	408,197	5,454,016
J106	SHELBY CO LIBRARY	28,298	44,462	52,349	17,663	142,772	64,469	36,637	40,939	6,787	148,832
J107	SIMPSON CO BD OF ED	316,343	497,047	585,211	74,681	1,473,282	720,704	409,563	457,655	143,370	1,731,292
J108	SPENCER CO BD OF EDUC	338,461	531,799	626,127	90,895	1,587,282	771,093	438,199	489,653	70,613	1,769,558
J109	TAYLOR CO BD OF ED	375,346	589,754	694,362	550,183	2,209,645	855,127	485,954	543,015	15,051	1,899,147
J110	TODD CO BD OF ED	254,865	400,450	471,480	191,339	1,318,134	580,641	329,969	368,714	107,182	1,386,506
J111	TRIGG CO BD OF ED	221,354	347,798	409,489	67,672	1,046,313	504,297	286,583	320,234	53,632	1,164,746
J112	TRIMBLE CO BD OF ED	123,227	193,617	227,960	9,157	553,961	280,740	159,540	178,273	77,294	695,847
J113	CITY OF MORGANFIELD	146,793	230,645	271,556	34,914	683,908	334,428	190,050	212,366	193,547	930,391
J115	SPRINGFIELD WATER & SEWER	59,728	93,847	110,493	37,366	301,434	136,075	77,329	86,409	31,978	331,791
J117	CITY OF SEBREE	17,114	26,890	31,659	393	76,056	38,989	22,157	24,759	25,981	111,886
J118	CITY OF CORBIN	134,576	211,449	248,955	22,386	617,366	306,595	174,233	194,691	31,653	707,172
J119	WOLFE CO BD OF EDUCATION	154,747	243,142	286,270	189,326	873,485	352,549	200,348	223,873	68,920	845,690
J120	WOODFORD CO BD OF ED	442,214	694,818	818,063	96,316	2,051,411	1,007,467	572,526	639,753	324,442	2,544,188
J124	PENNYRILE NAR TASK FORCE	2,241	3,521	4,145	976	10,883	5,105	2,901	3,242	15,186	26,434
J134	LEX-FAY CO HUM RIGHTS COM	10,493	16,486	19,411	964	47,354	23,905	13,585	15,180	31,559	84,229
J135	FLEMING CO EMS	46,955	73,777	86,863	107,684	315,279	106,975	60,792	67,930	32	235,729
J154	CITY OF EARLINGTON	11,861	18,637	21,943	11,744	64,185	27,023	15,357	17,160	56,394	115,934
J156	CITY OF JEFFERSONTOWN	290,268	456,077	536,974	216,226	1,499,545	661,299	375,805	419,932	1,064	1,458,100
J178	LEBANON HOUSING AUTHORITY	20,318	31,924	37,587	2,921	92,750	46,289	26,305	29,394	10,793	112,781
J179	MARSHALL CO TOURIST COMM	4,490	7,054	8,305	4,713	24,562	10,228	5,812	6,495	21,376	43,911
J190	CITY OF BLOOMFIELD	21,502	33,784	39,777	22,827	117,890	48,986	27,838	31,107	16,768	124,699
J200	SOMERSET-PULASKI CONV & V	10,119	15,900	18,720	4,450	49,189	23,054	13,101	14,640	5,657	56,452
J203	FRONTIER HOUSING INC	17,157	26,958	31,740	-	75,855	39,089	22,213	24,822	83,646	169,770
J205	GEORGETOWN-SCOTT CO P COM	37,458	58,854	69,294	8,637	174,243	85,337	48,496	54,190	25,607	213,630
J210	BOYD CO AMBULANCE SERVICE	4,235	6,655	7,835	2,224	20,949	9,649	5,483	6,127	702	21,961
J214	COMM ACTION SOUTHERN KY	380,376	597,657	703,667	261,950	1,943,650	866,586	492,466	550,292	454,340	2,363,684
J217	CITY OF PROVIDENCE	127,522	200,366	235,906	151,444	715,238	290,524	165,100	184,486	59,301	699,411
J219	CAMPBELL CO PUBLIC LIBRAR	132,887	208,796	245,831	5,610	593,124	302,748	172,047	192,249	103,700	770,744
J224	HOUSING AUTH OF HOPKINSVL	39,325	61,788	72,748	-	173,861	89,591	50,913	56,891	218,246	415,641
J234	LFUC HOUSING AUTHORITY	234,741	368,832	434,254	40,946	1,078,773	534,796	303,915	339,601	158,851	1,337,163
J256	CITY OF ST MATTHEWS	112,583	176,894	208,270	33,923	531,670	256,491	145,759	162,875	47,285	612,410
J259	CITY OF PARK HILLS	8,780	13,796	16,243	3,518	42,337	20,004	11,368	12,703	4,489	48,564
J305	SCOTT CO SOIL CONSER DIST	-	-	-	-	-	-	-	-	22,489	22,489
J310	CANNONSBURG WATER DIST	33,848	53,183	62,616	20,843	170,490	77,114	43,822	48,968	7,120	177,024
J314	BOWL GRN WARREN AIRPRT BD	15,813	24,845	29,252	7,809	77,719	36,025	20,472	22,876	19,838	99,211
J317	PROVIDENCE MUN HOUSING AU	10,419	16,371	19,275	12,837	58,902	23,737	13,490	15,074	13,947	67,248
J319	CITY OF ALEXANDRIA	51,502	80,922	95,275	20,905	248,604	117,334	66,679	74,508	34,459	292,980
J324	CITY OF OAK GROVE	66,389	104,312	122,815	120,703	414,219	151,250	85,953	96,045	88,427	421,675
J334	CENTRAL KY ED COOPERATIVE	7,068	11,105	13,075	10,357	41,605	16,103	9,151	10,225	17,754	53,233
J356	CITY OF WEST BUECHEL	15,922	25,017	29,454	13,763	84,156	36,274	20,614	23,034	35,133	115,055
J359	CITY OF FORT WRIGHT	26,210	41,182	48,486	42,547	158,425	59,712	33,934	37,918	46,490	178,054
J405	GEORGETOWN HOUSING AUTHOR	29,152	45,804	53,929	-	128,885	66,415	37,743	42,174	63,595	209,927
J414	WARREN CO PLANNING COMM	51,699	81,231	95,639	13,712	242,281	117,782	66,933	74,793	37,110	296,618
J417	WEBSTER CO CONSER DIST	5,046	7,928	9,334	10,623	32,931	11,495	6,533	7,300	13,747	39,075
J419	CITY OF COLD SPRING	25,785	40,514	47,700	46,811	160,810	58,744	33,383	37,303	34,553	163,983
J424	CITY OF CROFTON	1,359	2,135	2,514	164	6,172	3,096	1,759	1,966	14,870	21,691
J434	KY LEAGUE OF CITIES	417,917	656,642	773,115	87,993	1,935,667	952,113	541,069	604,602	243,164	2,340,948
J456	CITY OF SHIVELY	59,544	93,556	110,151	31,642	294,893	135,654	77,090	86,142	17,395	316,281
J459	N KY AREA PLAN COMMISSION	180,244	283,203	333,437	30,866	827,750	410,637	233,358	260,759	338,921	1,243,675
J510	CITY OF CATLETTSBURG	26,041	40,916	48,174	11,464	126,595	59,328	33,715	37,674	34,261	164,978
J514	BARREN RIVER AREA DEV	129,876	204,064	240,260	162,878	737,078	295,887	168,148	187,892	30,773	682,700
J519	NORTHERN KY COOP ED SER	86,026	135,166	159,141	56,885	437,218	195,987	111,376	124,454	118,723	550,540
J524	HOPKINSVILLE S W AUTHORI	186,136	292,461	344,337	54,401	877,335	424,060	240,986	269,283	101,206	1,035,535
J534	BLUEGRASS AREA DEV DISRIC	194,928	306,276	360,602	40,597	902,403	444,091	252,369	282,003	357,052	1,335,515
J556	LOUISVILLE CONV BUREAU	305,177	479,502	564,554	277,207	1,626,440	695,264	395,107	441,501	616,048	2,147,920
J559	CITY OF CRESCENT SPRINGS	18,212	28,616	33,691	21,058	101,577	41,492	23,579	26,348	63,049	154,468
J610	BOYD CO CONSERVATION DIST	3,111	4,888	5,755	1,081	14,835	7,087	4,028	4,501	950	16,566
J614	BOWL GRN CONV & VISIT BUR	23,423	36,803	43,331	1,168	104,725	53,363	30,325	33,886	34,370	151,944
J619	CITY OF FORT THOMAS	140,947	221,459	260,740	59,324	682,470	321,109	182,481	203,908	40,699	748,197
J656	OHIO VALLEY ED COOP	244,910	384,810	453,066	412,471	1,495,257	557,963	317,081	354,313	19,309	1,248,666
J710	BIG SANDY WATER DISTRICT	19,720	30,985	36,481	21,329	108,515	44,927	25,531	28,529	43,858	142,845
J714	BOWLING GR/WARREN COMM ED	38,624	60,686	71,451	54,978	225,739	87,994	50,005	55,877	36	193,912
J719	CITY OF SOUTHGATE	16,899	26,552	31,262	9,486	84,199	38,500	21,879	24,448	52,096	136,923
J756	CITY OF PROSPECT	23,677	37,202	43,801	7,569	112,249	53,942	30,654	34,254	31,694	150,544



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
J759	N KY COMMUNITY ACT COMM	313,312	492,284	579,603	687,352	2,072,551	713,797	405,639	453,269	571,635	2,144,340
J810	HOUSING AUTH OF ASHLAND	47,843	75,172	88,506	9,933	221,454	108,998	61,941	69,215	1,475	241,629
J814	HOUSING AUTH BOWLING GRN	110,619	173,807	204,636	50,997	540,059	252,015	143,216	160,032	162,066	717,329
J819	CITY OF BELLEVUE	44,400	69,763	82,137	9,013	205,313	101,154	57,484	64,234	49,399	272,271
J834	KY LEGAL SERVICE PROGRAMS	39,365	61,851	72,822	45,984	220,022	89,682	50,965	56,949	32	197,628
J856	LOUISVILLE WATER COMPANY	2,410,613	3,787,618	4,459,451	394,142	11,051,824	5,491,940	3,120,975	3,487,443	1,331,192	13,431,550
J859	CITY OF VILLA HILLS	29,172	45,836	53,966	30,131	159,105	66,460	37,768	42,203	3,409	149,840
J910	SANITATION DISTRICT #4	35,394	55,611	65,475	26,061	182,541	80,635	45,823	51,204	10,455	188,117
J914	BOWLING GRN HUM RIGHT COM	5,505	8,649	10,183	578	24,915	12,541	7,127	7,964	2,707	30,339
J919	CITY OF DAYTON	30,509	47,936	56,439	9,519	144,403	69,506	39,499	44,137	17,320	170,462
J956	OKOLONA FIRE DISTRICT	9,857	15,488	18,235	36,954	80,534	22,457	12,762	14,260	4	49,483
J959	CITY OF INDEPENDENCE	67,682	106,344	125,207	24,310	323,543	154,196	87,627	97,916	10,958	350,697
K001	CITY OF COLUMBIA	58,868	92,495	108,902	55,855	316,120	134,115	76,215	85,165	440	295,935
K002	ALLEN CO BD OF ED	294,692	463,028	545,158	7,089	1,309,967	671,378	381,532	426,332	172,400	1,651,642
K003	ANDERSON CO BD OF ED	359,965	565,586	665,908	183,536	1,774,995	820,084	466,040	520,762	116,242	1,923,128
K004	CITY OF WICKLIFFE	17,630	27,701	32,615	2,575	80,521	40,166	22,826	25,506	11,658	100,156
K005	BARREN CO BD OF EDUCATION	528,299	830,078	977,314	133,974	2,469,665	1,203,589	683,979	764,293	272,046	2,923,907
K006	CITY OF OWINGSVILLE	37,130	58,339	68,687	12,437	176,593	84,590	48,071	53,716	8,980	195,357
K007	BELL CO BD OF ED	280,846	441,273	519,544	213,593	1,455,256	639,833	363,606	406,301	454,976	1,864,716
K009	PARIS BD OF EDUCATION	110,799	174,091	204,970	211,108	700,968	252,427	143,450	160,294	22,895	579,066
K010	CITY OF ASHLAND	626,923	985,038	1,159,761	86,631	2,858,353	1,428,278	811,666	906,972	118,980	3,265,896
K011	CITY OF DANVILLE	318,310	500,137	588,849	475,901	1,883,197	725,184	412,110	460,500	278	1,598,072
K012	AUGUSTA BD OF ED	20,260	31,834	37,480	11,268	100,842	46,158	26,231	29,311	26,669	128,369
K013	JACKSON CITY SCHOOLS	43,012	67,581	79,569	70,558	260,720	97,991	55,687	62,225	70,021	285,924
K014	CLOVERPORT INDEPENDENT SC	34,921	54,868	64,601	20,225	174,615	79,558	45,211	50,520	65,914	241,203
K015	BULLITT CO PUBLIC LIBRARY	132,482	208,159	245,082	60,104	645,827	301,825	171,522	191,662	51,557	716,566
K016	CITY OF MORGANTOWN	59,524	93,525	110,114	7,097	270,260	135,609	77,064	86,113	20,738	319,524
K017	GEORGE COON PUBLIC LIBRAR	9,182	14,426	16,985	4,215	44,808	20,918	11,887	13,283	21,190	67,278
K018	CITY OF MURRAY	310,596	488,017	574,579	142,062	1,515,254	707,611	402,123	449,341	206,751	1,765,826
K019	CITY OF NEWPORT	208,005	326,823	384,794	222,559	1,142,181	473,884	269,300	300,922	7,661	1,051,767
K020	CARLISLE CO BD OF ED	64,140	100,779	118,655	1,709	285,283	146,127	83,041	92,792	50,003	371,963
K021	CARROLL CO PUBLIC LIBRARY	25,467	40,014	47,112	4,734	117,327	58,020	32,972	36,843	47,275	175,110
K022	CARTER CO EMER AMBUL DIST	107,176	168,398	198,267	131,024	604,865	244,172	138,759	155,052	170,554	708,537
K023	CASEY CO AMBULANCE SERV	40,998	64,416	75,842	34,269	215,525	93,402	53,079	59,311	6,320	212,112
K025	CLARK CO LIBRARY BD	59,746	93,875	110,526	21,208	285,355	136,116	77,352	86,435	73,684	373,587
K026	CITY OF MANCHESTER	73,062	114,796	135,159	59,053	382,070	166,452	94,592	105,699	52,494	419,237
K027	CLINTON CO PUBLIC LIBRARY	4,889	7,681	9,044	4,332	25,946	11,138	6,329	7,073	9,691	34,231
K028	CITY OF MARION	66,538	104,546	123,090	26,072	320,246	151,589	86,146	96,261	55,075	389,071
K029	CITY OF BURKESVILLE	51,113	80,310	94,555	22,299	248,277	116,447	66,175	73,945	3,954	260,521
K030	OWENSBORO BD OF ED	680,835	1,069,746	1,259,493	500,825	3,510,899	1,551,102	881,464	984,967	39,938	3,457,471
K032	ELLIOTT CO AMB SERVICE	-	-	-	33,899	33,899	-	-	-	53,989	53,989
K033	ESTILL CO BD OF EDUCATION	233,500	366,881	431,957	36,372	1,068,710	531,967	302,308	337,805	217,035	1,389,115
K034	LEX/FAYETTE URBAN CO GOVT	6,115,022	9,608,081	11,312,326	1,618,059	28,653,488	13,931,448	7,917,003	8,846,625	2,156,857	32,851,933
K035	LICKING VALLEY COM ACTION	126,803	199,236	234,575	39,609	600,223	288,886	164,169	183,446	138,860	775,361
K036	FLOYD CO SCHOOLS	782,985	1,230,247	1,448,463	661,715	4,123,410	1,783,823	1,013,716	1,132,748	138,720	4,069,007
K038	FULTON CITY SCHOOLS	40,251	63,243	74,461	63,250	241,205	91,700	52,112	58,231	62,621	264,664
K039	GALLATIN CO PUBLIC LIB	13,047	20,500	24,137	1,435	59,119	29,725	16,892	18,876	9,156	74,649
K040	GARRARD CO BD OF ED	240,506	377,890	444,918	12,210	1,075,524	547,929	311,379	347,941	93,197	1,300,446
K041	CITY OF WILLIAMSTOWN	136,455	214,402	252,432	40,469	643,758	310,877	176,666	197,410	76,663	761,616
K042	GRAVES CO BD OF ED	402,436	632,318	744,477	-	1,779,231	916,844	521,027	582,206	400,744	2,420,821
K043	CITY OF LEITCHFIELD	104,905	164,830	194,067	25,435	489,237	238,999	135,819	151,767	86,720	613,305
K044	CITY OF GREENSBURG	55,340	86,952	102,375	11,437	256,104	126,078	71,648	80,061	21,563	299,350
K045	GREENUP CO BD OF ED	316,510	497,309	585,519	73,325	1,472,663	721,084	409,779	457,896	131,598	1,720,357
K046	CITY OF HAWESVILLE	22,001	34,568	40,699	4,059	101,327	50,122	28,484	31,828	48,941	159,375
K047	HARDIN CO BD OF ED	1,564,497	2,458,178	2,894,200	354,910	7,271,785	3,564,289	2,025,524	2,263,363	596,884	8,450,060
K048	HARLAN INDEPENDENT SCHOOL	54,144	85,073	100,163	44,109	283,489	123,353	70,099	78,331	23,929	295,712
K049	CITY OF CYNTHIANA	111,816	175,689	206,852	23,365	517,722	254,744	144,767	161,765	25,341	586,617
K050	CAVERNA INDEPENDENT SCH	88,135	138,480	163,044	91,335	480,994	200,793	114,107	127,506	15,023	457,429
K052	HENRY CO BD OF EDUCATION	224,523	352,776	415,350	108,414	1,101,063	511,516	290,685	324,818	78,148	1,205,167
K055	JACKSON CO CONSERV DIST	-	-	-	-	-	-	-	-	6,063	6,063
K057	JESSAMINE CO PUBLIC LIBRA	121,350	190,668	224,488	97,851	634,357	276,463	157,109	175,557	23,437	632,566
K058	JOHNSON CO BD OF ED	345,894	543,478	639,878	116,874	1,646,124	788,028	447,823	500,407	144,271	1,880,529
K060	LKLP COMM ACTION COUNCIL	678,445	1,065,991	1,255,073	205,169	3,204,678	1,545,657	878,370	981,510	481,785	3,887,322
K061	BARBOURVILLE CITY SCHOOLS	40,439	63,539	74,810	51,219	230,007	92,130	52,356	58,504	108,613	311,603
K062	LARUE CO BD OF EDUCATION	221,921	348,687	410,536	26,652	1,007,796	505,587	287,316	321,053	171,197	1,285,153
K063	LONDON UTILITY COMM	106,916	167,989	197,786	38,480	511,171	243,579	138,422	154,675	91,624	628,300
K064	CITY OF LOUISA	45,501	71,492	84,173	28,081	229,247	103,662	58,909	65,826	2,221	230,618





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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
K065	CITY OF BEATTYVILLE	52,909	83,131	97,877	24,235	258,152	120,538	68,500	76,543	36,180	301,761
K066	LESLIE CO PUBLIC LIBRARY	15,264	23,984	28,238	-	67,486	34,776	19,762	22,083	37,003	113,624
K067	LETCHER CO BD OF ED	330,984	520,050	612,295	8,661	1,471,990	754,058	428,518	478,835	231,536	1,892,947
K068	LEWIS CO BD OF ED	223,397	351,006	413,267	33,625	1,021,295	508,949	289,227	323,189	22,659	1,144,024
K069	LINCOLN CO PUBLIC LIBRARY	16,067	25,245	29,722	12,443	83,477	36,604	20,801	23,244	4,432	85,081
K070	LIVINGSTON CO CONSERV DIS	3,635	5,712	6,725	2,796	18,868	8,282	4,707	5,259	727	18,975
K071	CITY OF RUSSELLVILLE	140,861	221,325	260,582	17,412	640,180	320,915	182,370	203,784	107,071	814,140
K072	LYON CO BD OF EDUCATION	100,511	157,926	185,938	46,553	490,928	228,988	130,130	145,410	94,857	599,385
K073	PADUCAH BOARD OF ED	343,725	540,070	635,865	-	1,519,660	783,086	445,014	497,268	307,732	2,033,100
K074	MCCREARY CO WATER DIST	91,862	144,336	169,938	60,190	466,326	209,283	118,932	132,897	27,750	488,862
K075	CITY OF CALHOUN	15,683	24,642	29,013	1,877	71,215	35,731	20,305	22,689	17,287	96,012
K077	MAGOFFIN CO LIBRARY	3,089	4,854	5,714	-	13,657	7,038	3,999	4,469	7,735	23,241
K078	CITY OF LEBANON	122,168	191,954	226,002	80,609	620,733	278,328	158,169	176,741	20,598	633,836
K079	CITY OF BENTON	120,148	188,779	222,264	44,939	576,130	273,725	155,553	173,818	58,715	661,811
K080	MARTIN COUNTY LIBRARY	13,848	21,758	25,618	14,395	75,619	31,549	17,929	20,034	16,478	85,990
K081	MAYSVILLE UTILITY COMM	-	-	-	-	-	-	-	-	109,425	109,425
K082	CITY OF MULDRAGH	23,119	36,325	42,768	7,498	109,710	52,670	29,932	33,446	9,654	125,702
K083	CITY OF FRENCHBURG	21,591	33,925	39,942	12,254	107,712	49,190	27,954	31,236	5,309	113,689
K085	METCALFE HEALTH CARE CTN	124,188	195,128	229,739	22,126	571,181	282,930	160,784	179,664	153,573	776,951
K086	MONROE CO CONSERV DIST	4,807	7,553	8,893	5,252	26,505	10,952	6,224	6,955	2,283	26,414
K087	MONTGOMERY CO BD OF ED	438,740	689,359	811,635	267,437	2,207,171	999,552	568,028	634,726	346,610	2,548,916
K088	GATEWAY COMM SER ORGANIZ	435,404	684,119	805,465	998,913	2,923,901	991,953	563,710	629,901	245	2,185,809
K089	MUHLBERG CO BD OF ED	581,071	912,994	1,074,937	174,022	2,743,024	1,323,815	752,301	840,637	212,961	3,129,714
K090	NELSON COUNTY BD OF ED	479,249	753,008	886,573	120,724	2,239,554	1,091,840	620,474	693,331	159,464	2,565,109
K091	CITY OF CARLISLE	62,462	98,141	115,549	116,502	392,654	142,302	80,868	90,364	18,889	332,423
K092	OHIO CO LIBRARY	28,061	44,091	51,911	19,116	143,179	63,930	36,331	40,597	23,649	164,507
K093	OLDHAM CO LIBRARY BD	61,933	97,311	114,572	73	273,889	141,099	80,184	89,599	37,933	348,815
K094	OWEN CO PUBLIC LIBRARY	16,234	25,507	30,031	6,251	78,023	36,984	21,017	23,485	2,052	83,538
K095	OWSLEY CO PUBLIC LIBRARY	4,017	6,311	7,431	5,616	23,375	9,151	5,200	5,811	9,663	29,825
K096	PENDLETON CO LIBRARY	19,732	31,003	36,503	9,971	97,209	44,954	25,547	28,546	8,935	107,982
K097	PERRY CO BD OF EDUCATION	439,516	690,580	813,072	17,650	1,960,818	1,001,321	569,034	635,850	341,987	2,548,192
K098	PIKEVILLE INDEPENDENT SCH	86,004	135,131	159,100	24,188	404,423	195,937	111,347	124,422	117,325	549,031
K099	CITY OF STANTON	20,715	32,548	38,322	12,253	103,838	47,194	26,820	29,969	7,430	111,413
K100	SOMERSET BD OF EDUCATION	146,525	230,223	271,060	104,276	752,084	333,817	189,703	211,978	107,414	842,912
K101	CITY OF MOUNT OLIVET	1,399	2,197	2,587	2,783	8,966	3,186	1,811	2,023	3,805	10,825
K102	ROCKCASTLE CONSERV DIST	3,216	5,053	5,950	7,778	21,997	7,327	4,164	4,653	39	16,183
K103	CITY OF MOREHEAD	113,433	178,230	209,843	13,010	514,516	258,428	146,860	164,105	23,655	593,048
K104	RUSSELL CO CONS DIST	1,494	2,347	2,764	-	6,605	3,403	1,934	2,161	6,911	14,409
K105	CITY OF GEORGETOWN	292,527	459,626	541,153	213,073	1,506,379	666,445	378,729	423,200	24,770	1,493,144
K106	CITY OF SHELBYVILLE	121,711	191,236	225,157	40,197	578,301	277,287	157,577	176,080	58,071	669,015
K107	FRANKLIN/SIMPSON PARKS BD	12,990	20,410	24,030	6,436	63,866	29,594	16,818	18,792	4,306	69,510
K108	CITY OF TAYLORSVILLE	59,492	93,475	110,055	8,095	271,117	135,536	77,023	86,067	31,423	330,049
K109	CAMPBELLSVLE MUN WTR&SEWR	137,639	216,262	254,622	83,313	691,836	313,574	178,199	199,123	21,442	712,338
K110	TODD COUNTY WATER DIST	25,525	40,105	47,219	10,776	123,625	58,151	33,046	36,927	22,715	150,839
K111	CITY OF CADIZ	75,684	118,916	140,009	31,107	365,716	172,426	97,986	109,492	92,812	472,716
K112	TRIMBLE CO LIBRARY	18,635	29,280	34,474	20,320	102,709	42,456	24,127	26,960	1,306	94,849
K113	UNION CO BD OF EDUCATION	285,932	449,263	528,952	149,332	1,413,479	651,419	370,190	413,658	84,576	1,519,843
K114	CITY OF BOWLING GREEN	889,919	1,398,264	1,646,282	260,945	4,195,410	2,027,443	1,152,161	1,287,449	32,495	4,499,548
K115	CITY OF SPRINGFIELD	57,058	89,652	105,554	39,421	291,685	129,992	73,872	82,547	11,437	297,848
K116	WAYNE CO BD OF ED	371,814	584,204	687,828	288,306	1,932,152	847,080	481,381	537,905	98,853	1,965,219
K117	WEBSTER CO PUBLIC LIBRARY	11,057	17,373	20,454	909	49,793	25,190	14,315	15,996	11,466	66,967
K118	WHITLEY CO BD OF ED	475,965	747,848	880,499	35,627	2,139,939	1,084,359	616,223	688,580	150,174	2,539,336
K119	WOLFE COUNTY LIBRARY	5,101	8,015	9,437	10,286	32,839	11,622	6,605	7,380	15,111	40,718
K120	CITY OF VERSAILLES	178,327	280,191	329,891	85,740	874,149	406,270	230,876	257,986	86,068	981,200
K137	KY MAGISTRATES/COMM ASSOC	15,318	24,068	28,337	8,848	76,571	34,898	19,832	22,161	3,753	80,644
K141	GRANT CO PLANNING COMM	3,884	6,102	7,184	954	18,124	8,848	5,028	5,618	3,353	22,847
K181	WESTERN LEWIS-RECTORVILLE	14,726	23,138	27,242	8,692	73,798	33,549	19,065	21,304	6,227	80,145
K200	CITY OF FERGUSON	34	53	62	4,326	4,475	77	44	49	8,344	8,514
K214	GREEN RIVER EDUC COOP	9,847	15,472	18,216	24,994	68,529	22,434	12,749	14,246	45,204	94,633
K219	NORTHERN KY WATER SER DIS	677,708	1,064,833	1,253,709	279,468	3,275,718	1,543,978	877,416	980,443	219,539	3,621,376
K237	KY CO JUDGE/EX ASSOC	15,926	25,023	29,462	5,583	75,994	36,283	20,619	23,040	518	80,460
K256	JEFFERSONTOWN FIRE DIST	7,201	11,315	13,321	14,927	46,764	16,406	9,323	10,418	3,089	39,236
K314	KY LEGAL AID	178,289	280,132	329,821	238,080	1,026,322	406,184	230,827	257,931	9,778	904,720
K315	MT WASHINGTON FIRE P DIST	4,843	7,610	8,959	1,671	23,083	11,034	6,270	7,007	16	24,327
K319	CITY OF SILVER GROVE	7,966	12,516	14,736	4,864	40,082	18,148	10,313	11,524	1,070	41,055
K337	KY COUNCIL OF ADD'S	-	-	-	-	-	-	-	-	18,695	18,695
K356	ST MATTHEWS FIRE DIST.	4,499	7,070	8,324	3,210	23,103	10,251	5,825	6,509	13,198	35,783



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
K414	CITY OF SMITHS GROVE	-	-	-	-	-	-	-	-	8,363	8,363
K419	ALEXANDRIA FIRE DISTRICT	3,387	5,322	6,266	44,154	59,129	7,716	4,385	4,900	36,409	53,410
K459	CITY OF LAKESIDE PARK	6,045	9,498	11,183	17,632	44,358	13,772	7,826	8,745	31	30,374
K519	CITY OF MELBOURNE	2,626	4,126	4,858	531	12,141	5,983	3,400	3,799	1,217	14,399
K559	CITY OF TAYLOR MILL	36,798	57,818	68,074	14,943	177,633	83,835	47,642	53,236	46,619	231,332
K614	WARREN CO PUBLIC LIBRARY	60,501	95,061	111,922	36,318	303,802	137,835	78,330	87,527	339,790	643,482
K619	CAMPBELL CO CONS DISPATCH	105,730	166,125	195,592	28,300	495,747	240,877	136,886	152,960	51,662	582,385
K659	CITY OF EDGEWOOD	70,106	110,152	129,690	44,562	354,510	159,717	90,765	101,422	67	351,971
K719	CENTRAL CAMPBELL CO FIRE	2,177	3,421	4,028	253	9,879	4,960	2,819	3,150	1,820	12,749
K759	LAKESIDE/CRESTVIEWHLS POL	4,386	6,892	8,114	1,373	20,765	9,993	5,679	6,346	1,847	23,865
K856	HIGHVIEW FIRE DISTRICT	7,102	11,158	13,138	19,659	51,057	16,179	9,195	10,274	5	35,653
K859	CITY OF FORT MITCHELL	46,343	72,816	85,731	13,048	217,938	105,581	60,000	67,045	22,066	254,692
K959	HOUSING AUTH OF COVINGTON	108,690	170,776	201,068	195,254	675,788	247,621	140,718	157,242	199,471	745,052
L002	ALLEN CO CONSERVATION DIS	2,956	4,644	5,468	5,188	18,256	6,734	3,827	4,276	195	15,032
L003	ANDERSON PUBLIC LIBRARY	22,896	35,976	42,357	23,234	124,463	52,164	29,644	33,124	24,726	139,658
L004	CITY OF BARLOW	6,673	10,484	12,344	3,185	32,686	15,202	8,639	9,653	17,623	51,117
L005	CITY OF GLASGOW	297,654	467,682	550,637	417,608	1,733,581	678,126	385,367	430,617	46,931	1,541,041
L006	BATH CO WATER DISTRICT	26,621	41,828	49,247	13,918	131,614	60,649	34,466	38,513	34,874	168,502
L007	BELL CO COURT CLERK	19,241	30,232	35,595	4,193	89,261	43,836	24,911	27,836	4,638	101,221
L008	BOONE CO BD OF ED	2,253,979	3,541,510	4,169,690	884,839	10,850,018	5,135,091	2,918,184	3,260,840	929,727	12,243,842
L009	CITY OF PARIS	357,180	561,210	660,755	178,625	1,757,770	813,739	462,434	516,733	27,985	1,820,891
L010	FIVCO AREA DEVELOPMT DIST	81,161	127,522	150,141	77,091	435,915	184,903	105,077	117,415	118,728	526,123
L011	DANVILLE BOYLE CO REC	-	-	-	34,445	34,445	-	-	-	121,841	121,841
L012	BRACKEN COUNTY PUB LIBRAR	10,068	15,818	18,624	4,195	48,705	22,936	13,034	14,565	3,797	54,332
L013	BREATHITT CO PUBLIC LIB	13,445	21,125	24,872	3,069	62,511	30,630	17,407	19,450	4,625	72,112
L014	BRECKINRIDGE CO CLERK OFF	24,216	38,048	44,797	20,724	127,785	55,169	31,351	35,033	29,981	151,534
L015	CITY OF MT WASHINGTON	166,551	261,689	308,106	145,918	882,264	379,441	215,630	240,949	174,077	1,010,097
L016	BUTLER CO AMBULANCE SVC	43,510	68,365	80,491	35,662	228,028	99,127	56,332	62,947	43,036	261,442
L018	MURRAY PUBLIC SCHOOLS	335,574	527,263	620,787	262,246	1,745,870	764,517	434,462	485,477	320	1,684,776
L021	CITY OF CARROLLTON	106,081	166,678	196,243	38,553	507,555	241,678	137,342	153,468	54,556	587,044
L022	NORTHEAST KY CAA	223,043	350,451	412,612	237,963	1,224,069	508,144	288,769	322,677	132,834	1,252,424
L023	CITY OF LIBERTY	61,055	95,932	112,948	18,931	288,866	139,098	79,047	88,329	43,434	349,908
L024	HOPKINSVLE CHRIST LIBRARY	26,335	41,378	48,718	28,352	144,783	59,998	34,096	38,099	14,668	146,861
L025	CITY OF WINCHESTER	183,790	288,775	339,997	134,507	947,069	418,716	237,949	265,889	35,067	957,621
L026	DANIEL BOONE COMM AGENCY	274,557	431,391	507,910	180,038	1,393,896	625,505	355,464	397,203	36,053	1,414,225
L027	CITY OF ALBANY	88,318	138,768	163,382	38,678	429,146	201,209	114,344	127,770	60,571	503,894
L028	CRITTENDEN/LIV CO WAT DIS	35,999	56,563	66,596	2,693	161,851	82,015	46,608	52,081	18,877	199,581
L029	CUMBERLAND CO SOIL & WAT	2,473	3,886	4,575	1,568	12,502	5,635	3,202	3,578	114	12,529
L031	EDMONSON CO AMBULANCE DIS	24,122	37,901	44,624	30,694	137,341	54,956	31,230	34,898	4,256	125,340
L032	SANDY HOOK WATER DISTRICT	15,767	24,773	29,168	9,054	78,762	35,921	20,413	22,810	11,154	90,298
L033	CITY OF IRVINE	43,556	68,437	80,576	43,486	236,055	99,231	56,391	63,013	9,432	228,067
L035	CITY OF FLEMINGSBURG	46,655	73,306	86,308	15,147	221,416	106,291	60,403	67,496	63,075	297,265
L036	FLOYD CO LIBRARY	34,124	53,617	63,127	19,210	170,078	77,743	44,180	49,368	29,404	200,695
L038	FULTON CO LIBRARY	9,345	14,682	17,287	3,074	44,388	21,289	12,098	13,519	7,567	54,473
L039	CITY OF WARSAW	21,426	33,666	39,637	34,056	128,785	48,814	27,740	30,998	6,773	114,325
L041	GRANT CO PUBLIC LIBRARY	23,965	37,655	44,334	3,205	109,159	54,598	31,027	34,671	75,134	195,430
L042	MAYFIELD CITY SCHOOLS	272,702	428,476	504,477	178,127	1,383,782	621,278	353,062	394,518	65,637	1,434,495
L043	LEITCHFIELD UTILITY COMM	105,342	165,517	194,875	59,568	525,302	239,995	136,385	152,399	36,989	565,768
L044	GREEN CO AMBULANCE SVC	21,756	34,184	40,247	40,251	136,438	49,566	28,167	31,475	24,088	133,296
L045	RACELAND BOARD OF EDUC	83,686	131,489	154,812	28,420	398,407	190,655	108,346	121,068	45,006	465,075
L046	HANCOCK CO PUBLIC LIBRARY	20,413	32,074	37,763	23,176	113,426	46,506	26,429	29,532	4,594	107,061
L047	WEST POINT INDEPENDENT SC	-	-	-	3,429	3,429	-	-	-	84,704	84,704
L049	CYNTHIANA/HARRISON LIBRAR	15,145	23,796	28,017	3,379	70,337	34,504	19,608	21,911	28,224	104,247
L050	CITY OF MUNFORDVILLE	19,470	30,591	36,018	4,438	90,517	44,357	25,207	28,167	37,845	135,576
L051	HENDERSON CO WATER DIST	32,072	50,393	59,331	8,555	150,351	73,068	41,523	46,399	19,228	180,218
L052	CITY OF EMINENCE	29,118	45,751	53,866	26,225	154,960	66,338	37,699	42,125	8,364	154,526
L054	DAWSON SPRINGS PUBLIC SCH	58,330	91,649	107,906	9,615	267,500	132,889	75,518	84,386	66,749	359,542
L057	CITY OF NICHOLASVILLE	473,895	744,596	876,670	507,014	2,602,175	1,079,643	613,543	685,586	30,710	2,409,482
L058	PAINTSVILLE BD OF ED	65,700	103,229	121,539	56,308	346,776	149,679	85,060	95,048	51,255	381,042
L060	KNOTT CO SOIL CONV DIST	2,406	3,780	4,450	850	11,486	5,481	3,115	3,480	785	12,861
L061	CITY OF BARBOURVILLE	55,958	87,922	103,518	68,720	316,118	127,485	72,448	80,954	6,382	287,269
L062	CITY OF HODGENVILLE	79,180	124,410	146,477	86,342	436,409	180,391	102,513	114,550	56,594	454,048
L063	LAUREL CO PUBLIC LIB DIST	61,600	96,787	113,955	22,063	294,405	140,338	79,752	89,116	49,642	358,848
L064	LOUISA WATER & SEWER COMM	36,204	56,885	66,975	16,800	176,864	82,481	46,873	52,377	25,079	206,810
L065	LEE CO PUBLIC LIBRARY	7,835	12,310	14,494	14,010	48,649	17,849	10,144	11,335	351	39,679
L066	CITY OF HYDEN	9,490	14,910	17,555	6,463	48,418	21,619	12,286	13,729	4,952	52,586
L067	LETCHER COUNTY CONS DIST	2,569	4,036	4,752	940	12,297	5,852	3,325	3,716	572	13,465





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		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
L068	HOUSING AUTH OF VANCEBURG	6,176	9,704	11,425	1,519	28,824	14,070	7,996	8,935	5,714	36,715
L069	STANFORD WATER COMMISSION	39,963	62,790	73,928	6,568	183,249	91,044	51,739	57,814	28,047	228,644
L071	RUSSELLVILLE CITY SCHOOLS	107,617	169,091	199,083	60,337	536,128	245,177	139,330	155,690	138,113	678,310
L072	CITY OF EDDYVILLE	25,191	39,581	46,601	29,255	140,628	57,391	32,614	36,444	34,424	160,873
L073	CITY OF PADUCAH	627,605	986,109	1,161,021	93,818	2,868,553	1,429,830	812,548	907,958	215,246	3,365,582
L074	HOUSING AUTH MCREARY CO	11,830	18,587	21,884	11,323	63,624	26,951	15,316	17,114	12,547	71,928
L075	CITY OF LIVERMORE	17,076	26,830	31,589	14,201	89,696	38,903	22,108	24,704	139	85,854
L076	BEREA BD OF ED	100,877	158,500	186,614	93,178	539,169	229,821	130,603	145,939	177,352	683,715
L077	CITY OF SALYERSVILLE	58,219	91,474	107,700	35,982	293,375	132,635	75,374	84,225	52,716	344,950
L078	MARION FREE PUBLIC LIBRAR	17,229	27,071	31,872	1,795	77,967	39,252	22,306	24,925	33,025	119,508
L079	MARSHALL CO SOIL & WATER	2,523	3,964	4,667	1,986	13,140	5,748	3,266	3,650	1,208	13,872
L080	MARTIN CO CONSERV DIST	1,706	2,681	3,157	-	7,544	3,888	2,209	2,469	969	9,535
L082	MEADE CO BD OF ED	452,927	711,651	837,881	17,877	2,020,336	1,031,874	586,396	655,252	339,921	2,613,443
L083	MENIFEE CO PUBLIC LIBRARY	3,002	4,716	5,553	13,615	26,886	6,838	3,886	4,342	12,581	27,647
L084	BURGIN INDEPENDENT SCH	37,247	58,523	68,904	11,982	176,656	84,857	48,223	53,885	81,738	268,703
L085	METCALFE CO PUBLIC LIB	10,272	16,140	19,003	1,975	47,390	23,403	13,299	14,861	11,603	63,166
L086	CITY OF TOMPKINSVILLE	56,131	88,194	103,838	61,219	309,382	127,879	72,671	81,205	103,161	384,916
L087	MONTGOMERY CO SAN DIST #2	7,022	11,034	12,991	24,789	55,836	15,998	9,092	10,159	3,462	38,711
L088	MORGAN COUNTY LIBRARY	9,786	15,375	18,102	4,917	48,180	22,294	12,669	14,157	9,712	58,832
L090	CITY OF NEW HAVEN	6,822	10,718	12,620	1,933	32,093	15,541	8,832	9,869	16,763	51,005
L091	NICHOLAS COUNTY LIBRARY	1,653	2,597	3,058	10,408	17,716	3,765	2,140	2,391	39,051	47,347
L092	OHIO CO WATER DIST	66,254	104,100	122,565	26,375	319,294	150,942	85,778	95,850	49,957	382,527
L093	LAGRANGE UTILITY COMM	41,423	65,084	76,629	39,039	222,175	94,370	53,629	59,926	56,983	264,908
L096	PENDLETON COUNTY WATER	22,374	35,155	41,390	10,879	109,798	50,973	28,967	32,369	52,560	164,869
L099	POWELLS VALLEY WATER DIST	19,794	31,100	36,617	12,704	100,215	45,094	25,626	28,635	5,766	105,121
L100	SCIENCE HILL BD OF ED	43,435	68,246	80,351	52,004	244,036	98,955	56,234	62,838	63,549	281,576
L102	CITY OF MOUNT VERNON	81,775	128,486	151,277	14,447	375,985	186,301	105,872	118,304	157,552	568,029
L103	MOREHEAD UTILITY PLANT BD	151,950	238,748	281,096	99,728	771,522	346,177	196,727	219,826	138,652	901,382
L104	LAKE CUMBERLAND ADD	188,567	296,282	348,835	6,586	840,270	429,600	244,134	272,801	275,361	1,221,896
L105	GEORGETOWN/SCOTT CO PARKS	61,695	96,937	114,131	111,818	384,581	140,555	79,875	89,254	81,875	391,559
L106	TRIPLE S PLANNING & ZONIN	12,424	19,520	22,983	7,570	62,497	28,304	16,085	17,973	2,607	64,969
L107	CITY OF FRANKLIN	159,040	249,887	294,211	3,339	706,477	362,330	205,906	230,083	121,923	920,242
L108	SPENCER CO FIRE DIST	3,288	5,166	6,082	3,832	18,368	7,490	4,256	4,756	228	16,730
L109	CAMPBELLSVILLE CITY SCHOO	124,808	196,102	230,886	92,406	644,202	284,342	161,587	180,560	27,799	654,288
L110	CITY OF ELKTON	47,930	75,310	88,668	35,859	247,767	109,197	62,055	69,341	5,866	246,459
L111	HOUSING AUTH OF CADIZ	8,814	13,849	16,305	2,994	41,962	20,081	11,411	12,751	10,622	54,865
L112	CITY OF BEDFORD	8,858	13,918	16,386	22,604	61,766	20,180	11,468	12,815	4,011	48,474
L113	UNION CO PLANNING COMM	4,454	6,998	8,239	6,900	26,591	10,147	5,766	6,443	41,544	63,900
L114	WARREN COUNTY BD OF ED	1,491,713	2,343,818	2,759,556	1,019,777	7,614,864	3,398,471	1,931,293	2,158,067	391,649	7,879,480
L115	WASHINGTON CO SCHOOLS	180,939	284,296	334,723	168,565	968,523	412,221	234,258	261,765	78,493	986,737
L118	CORBIN BD OF ED	213,967	336,190	395,822	12,363	958,342	487,466	277,018	309,546	227,412	1,301,442
L119	CITY OF CAMPTON	24,378	38,304	45,098	12,728	120,508	55,540	31,562	35,268	94,408	216,778
L120	FALLING SPRINGS ARTS	38,997	61,273	72,142	11,969	184,381	88,845	50,489	56,417	10,160	205,911
L141	CORINTH WATER DISTRICT	6,581	10,341	12,175	12,374	41,471	14,994	8,521	9,521	24,666	57,702
L156	CITY OF LYNDON	15,324	24,077	28,348	4,785	72,534	34,911	19,840	22,169	5,518	82,438
L159	ELSMERE FIRE PROTECTION	4,384	6,889	8,110	5,450	24,833	9,988	5,676	6,343	695	22,702
L256	CITY OF HURSTBOURNE	10,532	16,549	19,484	933	47,498	23,995	13,636	15,237	2,849	55,717
L356	EASTWOOD FIRE PROT DIST	-	-	-	188	188	-	-	-	10,716	10,716
L456	HARRODS CREEK FIRE DIST	-	-	-	2,130	2,130	-	-	-	2,801	2,801
L656	FERN CREEK FIRE PROT DIST	9,172	14,411	16,967	25,035	65,585	20,895	11,874	13,269	6	46,044
L756	PLEASURE RIDGE PARK FIRE	18,246	28,669	33,754	14,387	95,056	41,569	23,623	26,397	16,582	108,171
L959	NORTHERN KY CONV CTR CORP	90,761	142,607	167,902	253,214	654,484	206,776	117,507	131,305	226,480	682,068
M001	COLUMBIA/ADAIR UTILITIES	67,164	105,529	124,248	6,512	303,453	153,015	86,956	97,166	59,962	397,099
M003	LAWBG-ANDERSON PLAN COMM	1,299	2,041	2,403	535	6,278	2,960	1,682	1,880	288	6,810
M005	GLASGOW WATER COMPANY	185,440	291,369	343,051	54,668	874,528	422,476	240,086	268,277	31,783	962,622
M006	GATEWAY AREA DEV DISTRICT	61,615	96,812	113,984	63,417	335,828	140,374	79,772	89,139	11,432	320,717
M007	MIDDLESBORO CITY SCHOOL	110,567	173,726	204,540	76,013	564,846	251,897	143,149	159,958	167,940	722,944
M008	WALTON/VERONA BD OF ED	174,030	273,440	321,942	61,507	830,919	396,481	225,313	251,770	49,842	923,406
M009	PARIS BOURBON CO LIBRARY	26,522	41,672	49,063	4,385	121,642	60,423	34,337	38,369	6,455	139,584
M010	BOYD CO BD OF ED	483,643	759,912	894,702	230,860	2,369,117	1,101,851	626,163	699,688	28,299	2,456,001
M011	BOYLE COUNTY BD OF EDUC	213,448	335,375	394,863	21,837	965,523	486,285	276,347	308,796	135,004	1,206,432
M012	EAST PENDLETON WATER DIST	23,083	36,269	42,702	14,870	116,924	52,589	29,885	33,395	25,435	141,304
M013	BREATHITT CO SOIL CONSERV	1,828	2,872	3,381	9,168	17,249	4,164	2,366	2,644	5,810	14,984
M014	CITY OF HARDINBURG	14,460	22,720	26,749	1,768	65,697	32,943	18,721	20,919	41,424	114,007
M015	BULLITT CO FISCAL COURT	491,619	772,444	909,457	521,344	2,694,864	1,120,022	636,489	711,226	61,766	2,529,503
M017	CITY OF FREDONIA	1,949	3,062	3,605	6,351	14,967	4,440	2,523	2,819	14,595	24,377
M018	CALLOWAY CO PUBLIC LIBRAR	23,759	37,330	43,952	2,705	107,746	54,128	30,760	34,372	25,384	144,644



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		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
M019	CAMPBELL CO COURTHOUSE	5,650	8,877	10,451	2,596	27,574	12,871	7,314	8,173	139	28,497
M020	CITY OF BARDWELL	34,031	53,470	62,954	54,549	205,004	77,530	44,059	49,233	18,721	189,543
M021	CARROLL CO WATER DISTRICT	37,110	58,308	68,651	16,239	180,308	84,545	48,046	53,687	11,435	197,713
M022	CITY OF OLIVE HILL	64,049	100,635	118,486	26,808	309,978	145,918	82,923	92,660	134,294	455,795
M023	E CASEY CO WATER DISTRICT	18,578	29,190	34,368	1,118	83,254	42,325	24,052	26,877	11,711	104,965
M024	CHRISTIAN CO BD OF ED	933,604	1,466,903	1,727,097	138,803	4,266,407	2,126,968	1,208,720	1,350,649	357,640	5,043,977
M025	WINCHESTER MUNICIPAL UTIL	236,587	371,731	437,668	33,859	1,079,845	539,000	306,305	342,271	145,541	1,333,117
M026	CLAY COUNTY 911 BOARD	20,380	32,021	37,701	19,327	109,429	46,429	26,385	29,483	6,475	108,772
M027	HOUSING AUTH OF ALBANY	11,726	18,425	21,693	2,158	54,002	26,715	15,182	16,965	8,305	67,167
M029	CUMBERLAND CO FISCAL CT	80,161	125,952	148,293	15,617	370,023	182,627	103,784	115,970	17,503	419,884
M030	DAVISS CO BD OF EDUC	1,269,365	1,994,460	2,348,230	485,532	6,097,587	2,891,911	1,643,423	1,836,396	483,427	6,855,157
M031	EDMONSON CO CONSERV DIST	1,955	3,071	3,616	3,551	12,193	4,453	2,531	2,828	60	9,872
M033	IRVINE MUNICIPAL UTILITY	53,491	84,046	98,954	19,791	256,282	121,864	69,253	77,385	4,071	272,573
M034	FAYETTE CO BD EDUCATION	4,944,785	7,769,374	9,147,477	1,958,480	23,820,116	11,265,375	6,401,919	7,153,639	5,509	24,826,442
M035	FLEMING COUNTY LIBRARY	11,478	18,035	21,233	5,318	56,064	26,150	14,860	16,605	18,192	75,807
M037	FRANKLIN CO BD OF ED	786,501	1,235,771	1,454,968	601,409	4,078,649	1,791,834	1,018,268	1,137,835	340,833	4,288,770
M038	HICKMAN/FULTON RIV PRT AU	21,865	34,356	40,449	12,205	108,875	49,815	28,309	31,633	28,637	138,394
M039	GALLATIN CO WATER DIS	20,360	31,990	37,664	17,188	107,202	46,384	26,359	29,454	10,815	113,012
M040	GARRARD CO PUBLIC LIBRARY	12,902	20,273	23,868	14,651	71,694	29,395	16,704	18,666	27,825	92,590
M041	GRANT CO BD OF ED	363,300	570,827	672,078	-	1,606,205	827,683	470,358	525,588	451,309	2,274,938
M042	CITY OF MAYFIELD	71,558	112,434	132,377	43,387	359,756	163,026	92,645	103,523	66,237	425,431
M043	CITY OF CANEYVILLE	4,992	7,844	9,235	12,410	34,481	11,373	6,463	7,222	53,735	78,793
M044	GREEN/TAYLOR WATER DIST	33,711	52,968	62,363	23,034	172,076	76,802	43,645	48,770	75,486	244,703
M045	CITY OF FLATWOODS	90,946	142,897	168,244	13,132	415,219	207,197	117,746	131,572	6,417	462,932
M046	CITY OF LEWISPORT	50,962	80,073	94,276	28,335	253,646	116,103	65,979	73,727	9,868	265,677
M047	HARDIN CO PUBLIC LIBRARY	23,041	36,203	42,625	16,443	118,312	52,494	29,831	33,334	63,821	179,480
M048	CITY OF BENHAM	9,774	15,357	18,080	12,827	56,038	22,267	12,654	14,140	57,811	106,872
M049	HARRISON CO CONSERVA DIST	5,048	7,931	9,338	10,871	33,188	11,500	6,535	7,303	1,494	26,832
M050	HART CO CONSERVATION DIST	3,260	5,122	6,030	569	14,981	7,427	4,220	4,716	1,849	18,212
M051	HENDERSON CO BD OF ED	768,760	1,207,896	1,422,148	216,789	3,615,593	1,751,415	995,299	1,112,168	487,863	4,346,745
M052	HENRY CO LIBRARY	11,367	17,860	21,028	3,643	53,898	25,896	14,716	16,444	33,674	90,730
M054	CITY OF DAWSON SPRINGS	39,686	62,356	73,417	16,089	191,548	90,415	51,381	57,414	31,360	230,570
M056	JEFF CO MED CTR STM & CHL	84,472	132,725	156,267	13,049	386,513	192,447	109,365	122,206	152,495	576,513
M057	NICH-VLE/JESS CO PK & REC	25,417	39,936	47,020	27,931	140,304	57,907	32,907	36,771	14,100	141,685
M058	CITY OF PAINTSVILLE	201,088	315,955	371,998	25,877	914,918	458,126	260,345	290,915	76,941	1,086,327
M059	KENTON COUNTY FISCAL CT	723,172	1,136,266	1,337,813	432,515	3,629,766	1,647,554	936,277	1,046,215	447,277	4,077,323
M060	CITY OF HINDMAN	4,331	6,804	8,011	-	19,146	9,866	5,607	6,265	27,057	48,795
M061	KNOX CO E M S	104,419	164,065	193,167	160,432	622,083	237,890	135,189	151,063	43,927	568,069
M062	LARUE CO WATER DIST #1	16,677	26,203	30,851	2,625	76,356	37,993	21,591	24,126	41,469	125,179
M064	HOUSING AUTH/ LAWRENCE CO	12,145	19,083	22,468	3,368	57,064	27,670	15,725	17,571	4,568	65,534
M065	LEE CO SOIL CONSERV DIST	2,714	4,264	5,020	5,787	17,785	6,182	3,513	3,926	8,553	22,174
M067	JENKINS BD OF ED	37,688	59,216	69,720	27,452	194,076	85,862	48,794	54,523	49,829	239,008
M068	CITY OF VANCEBURG	29,976	47,100	55,454	27,811	160,341	68,293	38,810	43,367	23,723	174,193
M069	CITY OF STANFORD	13,308	20,909	24,618	26,734	85,569	30,318	17,229	19,252	1,850	68,649
M070	LEDBETTER WATER DISTRICT	18,359	28,847	33,963	5,347	86,516	41,827	23,769	26,560	9,886	102,042
M073	W MCCracken CO WATER DIST	4,537	7,129	8,393	5,018	25,077	10,337	5,874	6,564	35,402	58,177
M075	CITY OF SACRAMENTO	14,066	22,102	26,022	11,855	74,045	32,047	18,212	20,350	6,651	77,260
M076	CITY OF RICHMOND	390,519	613,594	722,431	179,579	1,906,123	889,694	505,598	564,966	2,443	1,962,701
M077	MAGOFFIN CO COURT CLERK	16,611	26,100	30,729	17,316	90,756	37,844	21,506	24,031	22,439	105,820
M078	LEBANON WATER WORKS	53,852	84,614	99,622	9,394	247,482	122,688	69,721	77,908	4,613	274,930
M079	MARSHALL CO REF DISP DIST	48,143	75,643	89,061	18,083	230,930	109,681	62,330	69,649	48,448	290,108
M081	CITY OF MAYSVILLE	255,487	401,427	472,631	256,021	1,385,566	582,058	330,774	369,613	168,377	1,450,822
M082	CITY OF BRANDENBURG	38,034	59,759	70,359	23,186	191,338	86,650	49,241	55,023	107,173	298,087
M084	MERCER CO BOARD OF ED	258,895	406,783	478,937	24,258	1,168,873	589,824	335,187	374,545	127,903	1,427,459
M085	CITY OF EDMONTON	58,767	92,336	108,714	30,955	290,772	133,885	76,084	85,018	9,881	304,868
M087	MT STERL/MONTGOMERY LIB	25,038	39,340	46,318	22,173	132,869	57,042	32,416	36,222	9,554	135,234
M088	MORGAN CO CONSERVAT DIST	2,354	3,699	4,355	1,299	11,707	5,363	3,048	3,406	3,352	15,169
M090	BARDSTOWN BD OF ED	370,050	581,433	684,565	206,859	1,842,907	843,061	479,097	535,353	73,952	1,931,463
M091	NICHOLAS CO WATER DIST	10,312	16,202	19,076	6,351	51,941	23,493	13,351	14,918	2,094	53,856
M092	CITY OF BEAVER DAM	61,109	96,016	113,047	31,931	302,103	139,220	79,117	88,406	65	306,808
M093	OLDHAM CO WATER DIST	87,541	137,547	161,945	77,364	464,397	199,440	113,338	126,646	14,827	454,251
M096	CITY OF FALMOUTH	63,626	99,971	117,703	71,938	353,238	144,954	82,375	92,048	65,339	384,716
M097	E KY CONCEN EMPLOY PRO	167,222	262,744	309,348	29,990	769,304	380,971	216,499	241,921	42,320	881,711
M098	PIKE CO HOUSING AUTHORITY	14,442	22,691	26,716	-	63,849	32,902	18,698	20,893	38,110	110,603
M099	BEECH FORK WATER COMM	25,308	39,765	46,818	11,520	123,411	57,658	32,766	36,613	711	127,748
M100	PULASKI CO BD OF ED	826,108	1,298,003	1,528,238	240,296	3,892,645	1,882,068	1,069,547	1,195,134	811,624	4,958,373
M104	RUSSELL CO PUBLIC LIBRARY	17,765	27,913	32,864	11,789	90,331	40,474	23,000	25,701	10,424	99,599





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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
M105	SCOTT COUNTY LIBRARY	69,061	108,510	127,757	7,943	313,271	157,337	89,412	99,911	16,567	363,227
M106	SHELBY CO BD OF ED	731,026	1,148,607	1,352,343	869,499	4,101,475	1,665,449	946,446	1,057,578	827,314	4,496,787
M107	FRANKLIN ELECTRIC PLNT BD	100,718	158,250	186,320	108,358	553,646	229,459	130,397	145,709	4,290	509,855
M108	SPENCER CO PUBLIC LIB	17,718	27,838	32,776	14,842	93,174	40,365	22,939	25,632	6,276	95,212
M109	CITY OF CAMPBELLSVILLE	169,689	266,620	313,912	62,511	812,732	386,592	219,694	245,490	290,977	1,142,753
M110	CITY OF GUTHRIE	34,454	54,135	63,737	63,427	215,753	78,494	44,607	49,845	25,797	198,743
M111	TRIGG CO CONS DISTRICT	2,753	4,326	5,093	2,386	14,558	6,273	3,565	3,983	1,091	14,912
M112	CITY OF MILTON	21,270	33,419	39,347	7,701	101,737	48,457	27,537	30,771	9,081	115,846
M113	CITY OF STURGIS	43,346	68,106	80,186	54,307	245,945	98,751	56,119	62,708	6,401	223,979
M115	WASHINGTON CO LIBRARY BD	11,343	17,822	20,984	8,631	58,780	25,842	14,686	16,410	2,502	59,440
M116	WAYNE CO PUBLIC LIBRARY	14,251	22,392	26,364	2,630	65,637	32,468	18,451	20,617	35,776	107,312
M117	WEBSTER CO BD OF ED	247,477	388,842	457,814	26,646	1,120,779	563,810	320,404	358,026	43,044	1,285,284
M118	WHITLEY CO FISCAL COURT	335,501	527,148	620,651	301,201	1,784,501	764,350	434,367	485,371	19,356	1,703,444
M119	WOLFE CO FISCAL COURT	105,843	166,303	195,802	134,300	602,248	241,135	137,033	153,124	4,026	535,318
M120	WOODFORD COUNTY LIBRARY	37,918	59,578	70,146	6,001	173,643	86,387	49,092	54,857	26,397	216,733
M215	SHEPHER/BULLIT CO TOURIST	37,364	58,708	69,121	25,727	190,920	85,124	48,375	54,055	41,602	229,156
M315	CITY OF PIONEER VILLAGE	3,524	5,537	6,519	4,212	19,792	8,029	4,563	5,098	2,010	19,700
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-	-	-	13,337	13,337
M415	BULLITT CO SANITATION DIS	23,963	37,652	44,330	58,284	164,229	54,594	31,025	34,668	150,449	270,736
N001	ADAIR CO CONSERVATION DIS	7,201	11,315	13,321	15,303	47,140	16,406	9,323	10,418	6	36,153
N006	HOUSING AUTH OWINGSVILLE	6,691	10,512	12,377	1,688	31,268	15,243	8,662	9,679	8,246	41,830
N007	PINEVILLE BD OF EDUCATION	44,398	69,760	82,134	60,988	257,280	101,150	57,482	64,231	27,880	250,743
N008	CITY OF FLORENCE	362,430	569,460	670,468	106,881	1,709,239	825,700	469,231	524,329	67,348	1,886,608
N009	CITY OF MILLERSBURG	3,572	5,612	6,607	7,174	22,965	8,137	4,624	5,167	534	18,462
N010	BOYD CO PUBLIC LIBRARY	49,796	78,240	92,118	45,650	265,804	113,446	64,470	72,040	85,393	335,349
N011	CITY OF PERRYVILLE	1,953	3,068	3,612	324	8,957	4,449	2,528	2,825	6,004	15,806
N012	CITY OF BROOKSVILLE	19,432	30,532	35,948	20,201	106,113	44,271	25,158	28,112	34,871	132,412
N013	MIDDLE KY COMM ACT PART	164,503	258,471	304,317	-	727,291	374,775	212,978	237,986	66,468	892,207
N014	CITY OF IRVINGTON	13,592	21,356	25,144	16,534	76,626	30,965	17,597	19,663	55,897	124,122
N015	BULLITT CO CONSERVAT DIST	2,374	3,730	4,391	443	10,938	5,408	3,073	3,434	3,275	15,190
N017	PRINCETON ELECTRIC PL BD	101,242	159,074	187,291	27,444	475,051	230,654	131,076	146,468	12,310	520,508
N018	MURRAY/CALLOWAY CO AIRPRT	3,327	5,228	6,155	408	15,118	7,581	4,308	4,814	2,096	18,799
N020	CARLISLE CO SANIT DIST 1	6,224	9,779	11,513	1,941	29,457	14,179	8,058	9,004	668	31,909
N021	CARROLLTON UTILITIES COMM	112,530	176,809	208,171	77,597	575,107	256,369	145,690	162,797	178,008	742,864
N022	CITY OF GRAYSON	23,989	37,692	44,378	79,968	186,027	54,653	31,058	34,705	450,404	570,820
N025	EAST CLARK CO WATER DIST	23,427	36,809	43,338	13,179	116,753	53,372	30,330	33,892	6,020	123,614
N029	CUMBERLAND CO PUBLIC LIB	8,562	13,453	15,839	14,186	52,040	19,506	11,085	12,386	8,811	51,788
N033	ESTILL CO WATER DIST NO 1	23,697	37,233	43,838	18,822	123,590	53,987	30,680	34,283	11,267	130,217
N035	HOUSING AUTH FLEMINGSBURG	3,172	4,985	5,869	7,463	21,489	7,228	4,107	4,590	22,989	38,914
N036	PRESTONSBURG CITY UTIL	188,869	296,756	349,393	-	835,018	430,288	244,525	273,238	191,975	1,140,026
N037	FRANKFORT INDEP SCHOOLS	104,067	163,513	192,516	111,580	571,676	237,089	134,734	150,554	66,501	588,878
N038	HOUSING AUTH OF HICKMAN	13,451	21,134	24,883	2,630	62,098	30,644	17,414	19,459	10,511	78,028
N041	BULLOCK PEN WATER DIST	57,070	89,670	105,576	4,694	257,010	130,020	73,888	82,564	32,717	319,189
N042	PURCHASE AREA DEV DIST	149,137	234,328	275,892	61,987	721,344	339,769	193,085	215,757	96,059	844,670
N043	GRAYSON CO LIBRARY	16,269	25,563	30,097	2,344	74,273	37,066	21,064	23,537	29,020	110,687
N044	HOUSING AUTH OF GREENSBUR	-	-	-	965	965	-	-	-	11,397	11,397
N045	KENTUCKY ED DEV CORP	60,503	95,064	111,926	100,785	368,278	137,840	78,332	87,530	112,309	416,011
N047	ELIZABETHTOWN BD OF EDUC	208,359	327,379	385,448	12,683	933,869	474,690	269,758	301,433	230,290	1,276,171
N049	CYNTHIANA HARRISON CO JPC	6,994	10,990	12,939	877	31,800	15,935	9,056	10,119	3,703	38,813
N050	CITY OF HORSE CAVE	30,344	47,677	56,134	44,277	178,432	69,130	39,286	43,899	58,804	211,119
N051	CITY OF HENDERSON	544,060	854,842	1,006,470	22,421	2,427,793	1,239,496	704,385	787,094	373,495	3,104,470
N052	CITY OF NEW CASTLE	11,313	17,776	20,928	7,739	57,756	25,774	14,647	16,367	196	56,984
N054	CITY OF MADISONVILLE	699,528	1,099,117	1,294,074	419,231	3,511,950	1,593,689	905,666	1,012,010	750	3,512,115
N057	NICHOLASVILLE HOUSING AUT	4,509	7,085	8,342	12,226	32,162	10,273	5,838	6,524	21,982	44,617
N058	JOHNSON CO LIBRARY	21,091	33,138	39,016	9,779	103,024	48,050	27,306	30,512	17,604	123,472
N060	KNOTT CO WATER & SEWER	43,949	69,055	81,303	42,187	236,494	100,127	56,901	63,582	43	220,653
N061	KNOX CO SOIL CONSERV DIS	2,700	4,242	4,994	374	12,310	6,150	3,495	3,906	2,403	15,954
N063	CUMBERLAND VAL AREA DEV	72,684	114,203	134,460	21,512	342,859	165,592	94,103	105,153	88,977	453,825
N065	THREE FORKS REG JAIL	85,179	133,836	157,575	83,816	460,406	194,059	110,280	123,229	117,104	544,672
N067	HOUSING ORIENTED MINISTRI	29,587	46,488	54,734	41,608	172,417	67,406	38,306	42,804	44,636	193,152
N068	GAR,QUI,KY-O-HTS WTR DIST	16,395	25,760	30,329	2,507	74,991	37,351	21,226	23,718	17,021	99,316
N069	CITY OF CRAB ORCHARD	3,216	5,053	5,950	4,426	18,645	7,327	4,164	4,653	14,689	30,833
N071	CITY OF AUBURN	28,244	44,378	52,250	11,844	136,716	64,347	36,567	40,861	13,233	155,008
N072	LYON CO AMBULANCE SERVICE	50,437	79,249	93,305	20,950	243,941	114,908	65,300	72,968	365	253,541
N075	CITY OF ISLAND	9,267	14,561	17,143	9,302	50,273	21,113	11,998	13,407	10,963	57,481
N076	MADISON CO EMS	6,426	10,097	11,888	2,259	30,670	14,641	8,320	9,297	6,555	38,813
N077	MAGOFFIN CO WATER DIST	26,401	41,481	48,839	15,103	131,824	60,147	34,180	38,194	18,603	151,124



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
N078	CENTRAL KY COMM ACTION	468,561	736,215	866,803	475,625	2,547,204	1,067,492	606,637	677,869	339,915	2,691,913
N079	BENTON ELECTRIC SYSTEM	59,945	94,187	110,893	1,585	266,610	136,568	77,609	86,722	8,544	309,443
N080	MARTIN CO WATER DISTRICT	-	-	-	4,250	4,250	-	-	-	238,872	238,872
N081	BUFFALO TRACE AR DEV DIST	113,847	178,879	210,608	47,806	551,140	259,369	147,395	164,702	31,505	602,971
N082	MEADE CO WATER DISTRICT	34,160	53,673	63,193	13,400	164,426	77,824	44,226	49,419	23,184	194,653
N084	MERCER CO PUBLIC LIBRARY	29,752	46,747	55,039	8,537	140,075	67,782	38,519	43,042	23,128	172,471
N085	METCALFE CO CONSERV DIST	2,261	3,552	4,182	1,066	11,061	5,150	2,927	3,270	5,646	16,993
N087	CITY OF MT STERLING	76,395	120,034	141,325	42,988	380,742	174,046	98,907	110,521	27,906	411,380
N088	MORGAN CO AMBULANCE SERV	25,606	40,233	47,369	21,510	134,718	58,337	33,152	37,044	18,754	147,287
N089	MUHLBERG CO WATER DIST	53,379	83,871	98,748	2,998	238,996	121,611	69,109	77,224	20,712	288,656
N090	BARDSTOWN-NELSON CO TOURI	16,047	25,213	29,686	27,980	98,926	36,559	20,776	23,215	19,788	100,338
N092	CITY OF HARTFORD	54,776	86,065	101,331	17,703	259,875	124,792	70,917	79,245	55,637	330,591
N093	CITY OF LAGRANGE	52,005	81,711	96,205	48,797	278,718	118,479	67,330	75,235	32,113	293,157
N094	CITY OF OWENTON	5,705	8,964	10,554	6,454	31,677	12,998	7,386	8,254	29,931	58,569
N097	KY VALLEY ED COOPERATIVE	10,111	15,887	18,705	17,046	61,749	23,036	13,091	14,628	28,580	79,335
N098	PIKE CO LIBRARY DISTRICT	63,129	99,190	116,784	147,508	426,611	143,823	81,732	91,329	21,210	338,094
N099	CITY OF CLAY CITY	18,190	28,581	33,651	37,722	118,144	41,442	23,551	26,316	11,337	102,646
N100	CITY OF BURNSIDE	19,263	30,267	35,635	12,262	97,427	43,886	24,940	27,868	7,760	104,454
N103	HOUSING AUTH OF MOREHEAD	26,572	41,750	49,155	24,316	141,793	60,536	34,402	38,441	42,573	175,952
N104	CITY OF JAMESTOWN	81,786	128,505	151,299	39,599	401,189	186,329	105,887	118,321	7,402	417,939
N106	W SHELBY WATER DISTRICT	17,483	27,470	32,343	3,779	81,075	39,831	22,635	25,293	3,785	91,544
N107	SIMPSON CO CONSER DIST	2,060	3,237	3,811	1,518	10,626	4,693	2,667	2,980	278	10,618
N110	LOGAN/TODD REG. WATER COM	43,717	68,689	80,873	53,980	247,259	99,598	56,600	63,246	31,664	251,108
N111	BARKLEY LAKE WATER DIST	50,193	78,865	92,853	24,770	246,681	114,351	64,984	72,614	56,262	308,211
N112	TRIMBLE CO WATER DIST	9,744	15,310	18,025	9,065	52,144	22,199	12,615	14,096	15,667	64,577
N113	UNION CO LIBRARY BD	18,719	29,412	34,628	160	82,919	42,646	24,235	27,081	34,536	128,498
N114	BOWLING GRN MUNICIPAL UTI	1,027,629	1,614,638	1,901,037	168,500	4,711,804	2,341,180	1,330,452	1,486,675	175,789	5,334,096
N115	WASHINGTON CO CONSER DIST	2,286	3,593	4,230	1,003	11,112	5,209	2,960	3,308	260	11,737
N116	MONTICELLO UTILITY COMM	89,480	140,594	165,532	21,078	416,684	203,857	115,848	129,451	18,493	467,649
N117	CITY OF DIXON	7,038	11,059	13,020	18,717	49,834	16,035	9,112	10,182	10,548	45,877
N118	CITY OF WILLIAMSBURG	170,271	267,535	314,989	110,024	862,819	387,918	220,447	246,332	9,371	864,068
N119	WOLFE CO CONSER DISTRICT	3,163	4,969	5,850	988	14,970	7,205	4,094	4,575	1,502	17,376
N120	WOODFORD CO PLAN ZONING	19,720	30,985	36,481	4,147	91,333	44,927	25,531	28,529	7,080	106,067
N959	N KY CONV & VISITORS BUR	47,102	74,008	87,135	61,051	269,296	107,309	60,982	68,143	283,863	520,297
P001	HOUSING AUTH OF COLUMBIA	6,710	10,544	12,414	213	29,881	15,288	8,688	9,708	21,079	54,763
P005	GLASGOW ELECTRIC PLANT BD	293,582	461,283	543,104	77,049	1,375,018	668,848	380,095	424,726	106,320	1,579,989
P006	BATH COUNTY E.M.S.	34,096	53,573	63,076	11,037	161,782	77,680	44,144	49,327	68,213	239,364
P007	CITY OF PINEVILLE	24,074	37,826	44,536	45,268	151,704	54,847	31,169	34,829	8,596	129,441
P008	BOONE CO PLANNING COMM	74,377	116,863	137,591	7,021	335,852	169,448	96,294	107,601	60,437	433,780
P009	HOUSING AUTHORITY PARIS	14,299	22,467	26,452	8,463	71,681	32,576	18,512	20,686	45,447	117,221
P010	REGIONAL PUBLIC SAFETY	57,201	89,876	105,818	28,246	281,141	130,318	74,058	82,754	26,356	313,486
P011	CITY OF JUNCTION CITY	10,550	16,577	19,517	3,610	50,254	24,036	13,659	15,263	41,459	94,417
P013	CITY OF JACKSON	101,133	158,903	187,088	68,076	515,200	230,405	130,935	146,310	30,068	537,718
P014	BRECKINRIDGE CO PUBLIC LI	18,445	28,981	34,121	26,037	107,584	42,021	23,880	26,684	4,991	97,576
P015	CITY OF LEBANON JUNCTION	19,545	30,710	36,157	20,257	106,669	44,529	25,305	28,276	6,713	104,823
P017	PRINCETON WATER/WASTEWATE	51,053	80,216	94,445	7,617	233,331	116,311	66,098	73,859	70,471	326,739
P018	MURRAY/CALLOWAY TRANS AUT	29,436	46,251	54,454	20,384	150,525	67,062	38,110	42,585	33,611	181,368
P022	RATTLESNAKE RIDGE WATER	47,205	74,170	87,326	38,508	247,209	107,545	61,116	68,292	45,273	282,226
P023	LIBERTY TOURISM	3,385	5,319	6,262	25,043	40,009	7,712	4,383	4,897	-	16,992
P025	CLARK CO CONSVATION DIST	1,726	2,712	3,193	392	8,023	3,933	2,235	2,497	1,869	10,534
P033	ESTILL COUNTY EMS	-	-	-	-	-	-	-	-	-	-
P035	FLEMING CO DISPATCH	14,021	22,030	25,937	11,802	73,790	31,943	18,152	20,284	1,496	71,875
P037	COMMUNITY ACTION KENTUCKY	56,580	88,899	104,668	98,121	348,268	128,902	73,253	81,854	90,708	374,717
P038	HICKMAN ELECTRIC SYSTEM	29,436	46,251	54,454	1,903	132,044	67,062	38,110	42,585	20,943	168,700
P041	CITY OF DRY RIDGE	21,111	33,170	39,053	-	93,334	48,095	27,331	30,541	37,485	143,452
P043	CITY OF CLARKSON	12,577	19,761	23,266	20,547	76,151	28,652	16,283	18,195	2,201	65,331
P045	GREENUP CO ENVIR COMM	10,441	16,405	19,315	19,987	66,148	23,787	13,518	15,105	40,053	92,463
P047	CITY OF WEST POINT	10,952	17,207	20,260	6,376	54,795	24,950	14,179	15,844	73,884	128,857
P048	HARLAN COUNTY C A A	96,355	151,396	178,250	65,143	491,144	219,520	124,750	139,398	26,726	510,394
P049	HOUSING AUTHORITY OF CYNT	29,222	45,914	54,058	2,960	132,154	66,573	37,833	42,275	126,368	273,049
P050	HART CO SOLID WASTE SVC	58,818	92,417	108,810	80,934	340,979	134,002	76,151	85,093	4,215	299,461
P051	HENDERSON MUN POWER&LIGHT	271,408	426,444	502,085	226,524	1,426,461	618,332	351,387	392,648	155,757	1,518,124
P052	LITTLE KY RV WS CONV DIST	4,770	7,494	8,823	5,202	26,289	10,866	6,175	6,900	9,109	33,050
P054	HOUSING AUTH DAWSON SPG	20,354	31,980	37,653	8,742	98,729	46,371	26,352	29,446	9,761	111,930
P057	VALLEY VIEW FERRY AUTHORI	11,792	18,528	21,814	26,224	78,358	26,865	15,267	17,059	5,939	65,130
P061	BARBOURVILLE UTILITY COMM	194,121	305,009	359,110	109,370	967,610	442,254	251,325	280,836	9,311	983,726
P063	LAUREL CO WATER DIST #2	59,528	93,531	110,122	28,496	291,677	135,618	77,069	86,119	14,924	313,730





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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
P068	LEWIS CO PUBLIC LIBRARY	7,108	11,168	13,149	266	31,691	16,193	9,202	10,283	644	36,322
P069	LINCOLN CO CLERK	31,474	49,453	58,225	34,420	173,572	71,706	40,749	45,534	2,033	160,022
P071	LOGAN CO CONS DISTRICT	6,627	10,412	12,259	12,110	41,408	15,098	8,580	9,587	8,483	41,748
P072	LYON CO WATER DISTRICT	10,505	16,505	19,433	9,581	56,024	23,932	13,600	15,197	24,136	76,865
P075	MCLEAN CO REG WATER COMM	16,838	26,456	31,148	43,164	117,606	38,360	21,799	24,359	6,993	91,511
P076	MADISON CO PUBLIC LIBRARY	82,359	129,404	152,357	36,634	400,754	187,632	106,628	119,148	38,753	452,161
P077	SALYERS/MAG CO JOINT HOUS	9,474	14,885	17,526	5,011	46,896	21,583	12,265	13,706	3,950	51,504
P078	MARION CO CONSERVAT DIST	2,249	3,533	4,160	524	10,466	5,123	2,911	3,253	1,172	12,459
P079	CITY OF CALVERT CITY	94,826	148,993	175,421	62,079	481,319	216,035	122,769	137,185	88,396	564,385
P081	MASON COUNTY LIBRARY	11,474	18,028	21,226	11,517	62,245	26,141	14,855	16,600	42,001	99,597
P084	ANDERSON-DEAN COMM PARK	3,864	6,071	7,148	14,273	31,356	8,803	5,002	5,590	32,308	51,703
P087	MONTGOMERY CTY WATER DIST	4,098	6,439	7,581	537	18,655	9,337	5,306	5,929	6,994	27,566
P088	MORGAN CO WATER DIST	21,846	34,324	40,413	50,734	147,317	49,769	28,283	31,604	2,554	112,210
P089	MUHLENBERG WATER DIST #3	19,879	31,234	36,775	12,142	100,030	45,289	25,737	28,759	10,913	110,698
P090	NORTH NELSON WATER DIST	15,773	24,783	29,179	3,709	73,444	35,934	20,421	22,819	11,156	90,330
P092	OHIO CO REG WASTEWATER D	18,709	29,396	34,610	20,068	102,783	42,623	24,222	27,066	8,348	102,259
P097	KY RIVER AREA DEV DIST	113,580	178,461	210,115	51,599	553,755	258,763	147,050	164,317	47,721	617,851
P100	LAKE CUMBERLAND CAA, INC	297,473	467,398	550,303	427,574	1,742,748	677,714	385,133	430,356	274	1,493,477
P103	MOREHEAD TOURISM COMMISSI	18,359	28,847	33,963	8,427	89,596	41,827	23,769	26,560	14,542	106,698
P104	RUSSELL CO TOURIST COMM	4,855	7,628	8,981	3,988	25,452	11,061	6,286	7,024	9,294	33,665
P105	GEORGETOWN/SCOTT TOURISM	9,456	14,857	17,492	14,172	55,977	21,542	12,242	13,680	12,000	59,464
P106	MULTI PURPOSE COMM ACTION	29,065	45,667	53,767	51,379	179,878	66,216	37,629	42,048	8,728	154,621
P107	SIMPSON CO LIBRARY DIST	15,413	24,218	28,513	4,005	72,149	35,115	19,955	22,298	4,198	81,566
P110	TODD COUNTY CONSERVATION DISTRICT	3,288	5,166	6,082	2,793	17,329	7,490	4,256	4,756	446	16,948
P111	JOHN L STREET LIBRARY	7,992	12,557	14,784	4,128	39,461	18,207	10,347	11,562	7,947	48,063
P113	STURGIS HOUSING AUTHORITY	4,491	7,057	8,309	606	20,463	10,233	5,815	6,498	5,598	28,144
P115	HOUSING AUTH SPRINGFIELD	6,363	9,997	11,771	4,225	32,356	14,496	8,238	9,205	11,848	43,787
P116	CITY OF MONTICELLO	30,608	48,092	56,623	22,019	157,342	69,732	39,628	44,281	17,540	171,181
P117	CITY OF CLAY	24,611	38,669	45,528	32,406	141,214	56,069	31,863	35,605	432	123,969
P120	WOODFORD CO CONSERV DIST	5,296	8,321	9,797	14,842	38,256	12,066	6,857	7,662	411	26,996
P959	CITY OF CRESTVIEW HILLS	18,125	28,478	33,530	21,160	101,293	41,293	23,466	26,221	15,504	106,484
R003	SOUTH ANDERSON WATER DIST	18,224	28,634	33,713	13,367	93,938	41,519	23,595	26,365	8,946	100,425
R005	BARREN CO SOIL CONS DIS	2,316	3,639	4,285	324	10,564	5,277	2,999	3,351	665	12,292
R008	BOONE CO LIBRARY DIST	231,835	364,265	428,877	112,260	1,137,237	528,175	300,153	335,397	190,676	1,354,401
R010	ASHLAND BD OF ED	338,771	532,285	626,700	72,696	1,570,452	771,799	438,600	490,101	546,583	2,247,083
R011	DANVILLE BOYLE PLANNING	6,536	10,269	12,090	2,787	31,682	14,890	8,462	9,455	16,489	49,296
R013	BREATHITT COUNTY WATER DISTRICT	14,299	22,467	26,452	7,507	70,725	32,576	18,512	20,686	35	71,809
R015	CITY OF SHEPHERDSVILLE	103,328	162,352	191,149	78,092	534,921	235,406	133,777	149,485	18,400	537,068
R017	CITY OF PRINCETON	40,098	63,002	74,178	689	177,967	91,352	51,914	58,009	56,957	258,232
R018	MURRAY ELECTRIC SYSTEM	204,789	321,770	378,844	41,454	946,857	466,557	265,136	296,269	121,852	1,149,814
R019	FORT THOMAS BOARD OF ED	249,231	391,598	461,058	45,367	1,147,254	567,806	322,675	360,563	171,603	1,422,647
R021	CARROLLTON/CARR CO REC TR	3,903	6,133	7,221	900	18,157	8,893	5,054	5,647	8	19,602
R024	CHRISTIAN CO WATER DIST	43,475	68,309	80,425	26,159	218,368	99,045	56,286	62,895	31,886	250,112
R030	DAVISS CO AIRPORT BD	17,300	27,183	32,005	31,753	108,241	39,415	22,399	25,029	65,078	151,921
R033	CITY OF RAVENNA	4,656	7,316	8,614	12,683	33,269	10,608	6,029	6,736	13,682	37,055
R034	LEXINGTON PUBLIC LIBRARY	377,718	593,481	698,750	-	1,669,949	860,530	489,025	546,446	335,322	2,231,323
R036	CITY OF PRESTONSBURG	200,174	314,519	370,307	110,559	995,559	456,044	259,162	289,593	52,674	1,057,473
R037	PAUL SAWYIER LIBRARY	82,102	129,001	151,883	6,377	369,363	187,048	106,296	118,778	57,309	469,431
R038	CITY OF FULTON	93,984	147,669	173,862	30,874	446,389	214,117	121,679	135,966	67,838	539,600
R041	CITY OF CRITTENDEN	7,537	11,842	13,943	13,915	47,237	17,171	9,758	10,904	15,169	53,002
R042	MAYFIELD ELEC & WATER SYS	298,063	468,325	551,394	298,008	1,615,790	679,058	385,897	431,209	301	1,496,465
R045	CITY OF RUSSELL	72,678	114,194	134,449	17,511	338,832	165,578	94,095	105,144	61,495	426,312
R047	LINCOLN TRAIL AREA DEV DI	113,843	178,873	210,600	96,173	599,489	259,360	147,390	164,697	149,807	721,254
R048	HARLAN CO CONSERV DIST	3,041	4,779	5,626	1,130	14,576	6,929	3,938	4,400	1,528	16,795
R050	HART CO AMB SERVICE	76,405	120,050	141,343	12,173	349,971	174,068	98,920	110,535	60,303	443,826
R051	HENDERSON MUN W & S DEPT	280,983	441,488	519,798	7,265	1,249,534	640,146	363,784	406,500	315,313	1,725,743
R052	CITY OF CAMPBELLSBURG	4,404	6,920	8,147	2,317	21,788	10,034	5,702	6,371	4,136	26,243
R054	SOUTH HOPKINS WATER DIST	19,954	31,353	36,914	175	88,396	45,461	25,835	28,868	28,534	128,698
R057	CITY OF WILMORE	71,079	111,681	131,491	8,805	323,056	161,935	92,025	102,831	65,386	422,177
R058	HOUSING AUTH OF PAINTSVLE	37,026	58,177	68,496	6,591	170,290	84,355	47,937	53,566	24,430	210,288
R061	KY COMM ECONOMIC OPPORT	555,773	873,245	1,028,137	478,112	2,935,267	1,266,180	719,548	804,038	1,430	2,791,196
R063	WOODCREEK WATER DISTRICT	169,886	266,929	314,276	76,356	827,447	387,040	219,948	245,775	7,480	860,243
R071	LOGAN CO PUBLIC LIBRARY	35,586	55,914	65,832	11,231	168,563	81,074	46,073	51,483	16,412	195,042
R072	LYON CO HOUSING AUTHORITY	18,868	29,646	34,904	-	83,418	42,985	24,428	27,296	4,964	99,673
R073	MCCRACKEN CO BD OF ED	707,816	1,112,139	1,309,406	49,527	3,178,888	1,612,570	916,396	1,024,000	46,181	3,599,147
R076	RICHMOND UTILITIES	238,798	375,205	441,758	19,335	1,075,096	544,037	309,167	345,470	104,348	1,303,022
R078	CITY OF LORETTO	1,828	2,872	3,381	271	8,352	4,164	2,366	2,644	1,314	10,488



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
R079	MARSHALL CO PUB LIBRARY	54,293	85,307	100,438	-	240,038	123,693	70,292	78,546	75,417	347,948
R088	CITY OF WEST LIBERTY	98,350	154,530	181,940	14,588	449,408	224,064	127,332	142,283	11,998	505,677
R089	CENTRAL CITY MUN WTR&SEWR	76,556	120,287	141,623	28,819	367,285	174,412	99,116	110,754	16,225	400,507
R090	NELSON CO PUBLIC LIBRARY	80,271	126,123	148,495	27,382	382,271	182,875	103,925	116,128	15,900	418,828
R093	TRI CO COMM ACTION AGENCY	19,559	30,732	36,183	9,522	95,996	44,560	25,323	28,296	26,450	124,629
R097	PERRY COUNTY PUBLIC LIB	42,056	66,080	77,801	734	186,671	95,814	54,450	60,843	63,851	274,958
R103	ROWAN CO PUBLIC LIBRARY	29,190	45,864	53,999	27,437	156,490	66,501	37,791	42,229	6,796	153,317
R104	CITY OF RUSSELL SPRINGS	74,542	117,122	137,896	71,945	401,505	169,823	96,508	107,840	73	374,244
R105	CITY OF STAMPING GROUND	1,675	2,631	3,098	7,363	14,767	3,815	2,168	2,423	5,273	13,679
R106	SHELBY CO PARK RECREATION	33,415	52,503	61,815	8,247	155,980	76,127	43,262	48,342	32,052	199,783
R109	TAYLOR CO PUBLIC LIBRARY	21,206	33,319	39,229	4,524	98,278	48,312	27,455	30,679	39,444	145,890
R114	BOWLING GREEN PUBLIC SCHO	475,464	747,062	879,573	66,378	2,168,477	1,083,219	615,575	687,856	364,126	2,750,776
R115	S W E D A	4,740	7,447	8,768	2,056	23,011	10,798	6,137	6,857	1,507	25,299
R116	WAYNE CO CONSERV DIST	4,229	6,645	7,824	15,258	33,956	9,635	5,476	6,119	9,377	30,607
R117	WEBSTER COUNTY WATER DIST	30,398	47,761	56,233	709	135,101	69,253	39,355	43,976	35,724	188,308
R118	WILLIAMSBURG IND BD OF ED	74,959	117,777	138,668	14,522	345,926	170,774	97,048	108,443	43,180	419,445
R120	CITY OF MIDWAY	23,276	36,572	43,059	45,602	148,509	53,028	30,135	33,673	11,992	128,828
R959	N KY LEGAL AID SOCIETY	206,289	324,126	381,618	223,806	1,135,839	469,974	267,078	298,439	287	1,035,778
T036	FLOYD COUNTY CONSV DIST	7,577	11,904	14,016	2,324	35,821	17,261	9,809	10,961	1,911	39,942
V001	ADAIR COUNTY FISCAL COURT	158,956	249,756	294,057	190,706	893,475	362,139	205,798	229,963	17,826	815,726
V002	ALLEN COUNTY FISCAL COURT	173,450	272,529	320,869	15,076	781,924	395,159	224,562	250,930	119,694	990,345
V003	ANDERSON CO FISCAL COURT	238,552	374,818	441,302	314,801	1,369,473	543,476	308,848	345,113	221	1,197,658
V004	BALLARD COUNTY FISCAL CT	185,343	291,216	342,870	129,920	949,349	422,255	239,960	268,136	120,221	1,050,572
V005	BARREN CO FISCAL CT	128,243	201,499	237,240	94,602	661,584	292,167	166,034	185,529	68,781	712,511
V006	BATH CO FISCAL COURT	101,163	158,950	187,144	33,522	480,779	230,473	130,974	146,353	47,438	555,238
V007	BELL CO FISCAL CT	164,260	258,090	303,869	41,672	767,891	374,223	212,665	237,636	214,749	1,039,273
V008	BOONE CO FISCAL CT	785,423	1,234,077	1,452,972	138,021	3,610,493	1,789,377	1,016,872	1,136,274	98,478	4,041,001
V009	BOURBON CO FISCAL COURT	190,450	299,240	352,319	100,938	942,947	433,890	246,572	275,525	64,015	1,020,002
V010	BOYD COUNTY FISCAL COURT	576,085	905,159	1,065,713	313,076	2,860,033	1,312,456	745,846	833,424	641	2,892,367
V011	BOYLE COUNTY FISCAL COURT	250,516	393,618	463,436	49,154	1,156,724	570,735	324,339	362,423	97,328	1,354,825
V012	BRECKINRIDGE CO FISCAL COURT	103,243	162,218	190,991	69,123	525,575	235,211	133,666	149,362	41,862	560,101
V013	BREATHITT CO FISCAL COURT	103,729	162,982	191,891	11,920	470,522	236,320	134,296	150,066	52,064	572,746
V014	BRECKINRIDGE CO FISCAL CT	185,927	292,133	343,951	81,446	903,457	423,585	240,716	268,981	196,479	1,129,761
V016	BUTLER COUNTY FISCAL CT	165,881	260,637	306,868	78,897	812,283	377,916	214,763	239,981	14,537	847,197
V017	CALDWELL CO FISCAL COURT	109,840	172,583	203,195	9,006	494,624	250,241	142,208	158,906	58,193	609,548
V018	CALLOWAY CO FISCAL COURT	292,765	460,000	541,594	11,305	1,305,664	666,988	379,038	423,545	181,141	1,650,712
V019	CAMPBELL CO FISCAL CT	619,192	972,890	1,145,458	313,649	3,051,189	1,410,664	801,656	895,787	919,458	4,027,565
V020	CARLISLE CO FISCAL COURT	82,241	129,220	152,140	70,251	433,852	187,365	106,476	118,979	47,133	459,953
V021	CARROLL CO FISCAL CT	211,472	332,270	391,206	67,652	1,002,600	481,782	273,788	305,937	30,872	1,092,379
V022	CARTER CO FISCAL CT	299,245	470,182	553,581	283,697	1,606,705	681,751	387,427	432,919	13,879	1,515,976
V023	CASEY CO FISCAL COURT	165,746	260,425	306,618	9,379	742,168	377,608	214,588	239,786	131,244	963,226
V024	CHRISTIAN CO FISCAL COURT	252,709	397,064	467,493	39,480	1,156,746	575,731	327,178	365,596	248,593	1,517,098
V025	CLARK COUNTY FISCAL COURT	253,325	398,031	468,632	292,614	1,412,602	577,134	327,975	366,487	155,064	1,426,660
V026	CLAY COUNTY FISCAL CT	364,365	572,500	674,047	419,794	2,030,706	830,108	471,736	527,128	7,764	1,836,736
V027	CLINTON CO FISCAL COURT	128,831	202,422	238,327	151,865	721,445	293,507	166,795	186,380	330,717	977,399
V028	CRITTENDEN CO FIS CT	167,035	262,450	309,003	78,652	817,140	380,546	216,258	241,651	57,648	896,103
V030	DAVISS CO FISCAL COURT	485,852	763,383	898,789	84,750	2,232,774	1,106,884	629,023	702,883	97,363	2,536,153
V031	EDMONSON CO FISCAL CRT	137,780	216,484	254,883	167,086	776,233	313,895	178,381	199,327	4,167	695,770
V032	ELLIOTT CO FISCAL CT	62,001	97,417	114,697	18,349	292,464	141,252	80,271	89,697	22,375	333,595
V033	ESTILL CO FISCAL COURT	155,341	244,075	287,369	83,200	769,985	353,903	201,117	224,732	66,427	846,179
V035	FLEMING CO FISCAL COURT	94,377	148,287	174,590	53,957	471,211	215,013	122,188	136,535	11,458	485,194
V036	FLOYD CO FISCAL COURT	296,234	465,450	548,010	67,229	1,376,923	674,890	383,528	428,562	60,592	1,547,572
V037	FRANKLIN CO FISCAL COURT	394,749	620,239	730,255	126,593	1,871,836	899,329	511,073	571,084	88,138	2,069,624
V038	FULTON COUNTY FIS CT	205,536	322,943	380,226	40,748	949,453	468,259	266,103	297,349	196,955	1,228,666
V039	GALLATIN CO FISCAL COURT	163,259	256,517	302,017	57,756	779,549	371,942	211,368	236,187	32,534	852,031
V040	GARRARD CO FISCAL COURT	177,016	278,131	327,465	622,068	1,404,680	403,283	229,179	256,089	752,808	1,641,359
V041	GRANT COUNTY FISCAL COURT	244,527	384,207	452,356	209,765	1,290,855	557,090	316,584	353,758	16,241	1,243,673
V042	GRAVES COUNTY FISCAL CT	309,253	485,907	572,095	7,583	1,374,838	704,551	400,384	447,398	96,171	1,648,504
V043	GRAYSON CO FISCAL COURT	351,359	552,065	649,988	290,352	1,843,764	800,479	454,898	508,313	25,963	1,789,653
V044	GREEN COUNTY FISCAL COURT	59,861	94,056	110,739	22,442	287,098	136,378	77,501	86,602	57,013	357,494
V045	GREENUP CO FISCAL CT	339,093	532,791	627,296	53,271	1,552,451	772,532	439,017	490,567	48,408	1,750,524
V046	HANCOCK CO FISCAL COURT	174,381	273,993	322,592	58,843	829,809	397,282	225,768	252,278	139,498	1,014,826
V047	HARDIN CO FISCAL COURT	263,742	414,399	487,903	44,428	1,210,472	600,867	341,462	381,557	60,628	1,384,514
V048	HARLAN CO FIS CT	267,624	420,498	495,084	60,576	1,243,782	609,710	346,488	387,173	252,131	1,595,502
V049	HARRISON CO FISCAL COURT	106,435	167,233	196,897	30,374	500,939	242,484	137,799	153,980	45,466	579,729
V050	HART COUNTY FISCAL COURT	201,906	317,241	373,512	43,073	935,732	459,990	261,404	292,099	10,862	1,024,355
V051	HENDERSON CO FISCAL COURT	476,424	748,569	881,348	-	2,106,341	1,085,405	616,817	689,244	396,573	2,788,039





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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
V052	HENRY CO FISCAL COURT	90,609	142,366	167,619	4,525	405,119	206,427	117,309	131,084	184,164	638,984
V053	HICKMAN CO FISCAL COURT	82,561	129,722	152,732	-	365,015	188,094	106,890	119,442	35,626	450,052
V054	HOPKINS CO FISCAL COURT	340,729	535,363	630,324	96,201	1,602,617	776,261	441,136	492,935	291,768	2,002,100
V055	JACKSON CO FISCAL COURT	196,044	308,030	362,667	126,855	993,596	446,635	253,815	283,618	63,461	1,047,529
V057	JESSAMINE CO FISCAL COURT	464,503	729,839	859,295	139,330	2,192,967	1,058,246	601,383	671,998	12,001	2,343,628
V060	KNOTT CO FISCAL CT	124,373	195,418	230,081	52,953	602,825	283,351	161,024	179,931	84,592	708,898
V061	KNOX CO FISCAL CT	277,801	436,488	513,911	336,218	1,564,418	632,895	359,664	401,896	42,949	1,437,404
V062	LARUE CO FISCAL COURT	166,064	260,924	307,206	41,198	775,392	378,332	215,000	240,245	30,260	863,837
V063	LAUREL COUNTY FISCAL COUR	495,262	778,168	916,197	249,632	2,439,259	1,128,322	641,206	716,497	109,553	2,595,578
V064	LAWRENCE CO FISCAL CT	191,545	300,960	354,343	203,263	1,050,111	436,384	247,990	277,109	55,370	1,016,853
V065	LEE COUNTY FISCAL COURT	152,067	238,932	281,312	366,325	1,038,636	346,444	196,878	219,996	22,296	785,614
V066	LESLIE CO FISCAL COURT	191,891	301,503	354,983	8,035	856,412	437,171	248,437	277,609	239,821	1,203,038
V067	LETCHER CO FISCAL COURT	162,013	254,560	299,713	38,270	754,556	369,105	209,756	234,385	179,459	992,705
V068	LEWIS COUNTY FISCAL COURT	122,724	192,828	227,031	26,369	568,952	279,595	158,889	177,546	266,624	882,654
V069	LINCOLN CO FISCAL COURT	115,577	181,597	213,809	10,235	521,218	263,311	149,635	167,206	348,492	928,644
V070	LIVINGSTON CO FISCAL CT	154,137	242,184	285,142	26,796	708,259	351,160	199,558	222,991	130,589	904,298
V071	LOGAN COUNTY FISCAL COURT	291,532	458,062	539,311	146,065	1,434,970	664,177	377,441	421,760	100,149	1,563,527
V072	LYON COUNTY FISCAL COURT	72,118	113,314	133,413	3,753	322,598	164,302	93,370	104,334	41,894	403,900
V073	MCCRACKEN CO FISCAL COURT	276,363	434,228	511,250	50,372	1,272,213	629,619	357,802	399,815	211,121	1,598,357
V074	MCCREARY CO FISCAL CT	216,634	340,382	400,757	217,972	1,175,745	493,544	280,472	313,406	1,805	1,089,227
V075	MCLEAN COUNTY FISCAL CT	147,552	231,837	272,959	40,065	692,413	336,157	191,032	213,464	170,724	911,377
V076	MADISON CO FISCAL COURT	419,997	659,910	776,963	156,895	2,013,765	956,851	543,762	607,611	317,887	2,426,111
V077	MAGOFFIN CO FISCAL COURT	95,529	150,098	176,722	2,600	424,949	217,638	123,680	138,202	103,141	582,661
V078	MARION CO FISCAL COURT	364,268	572,347	673,867	235,455	1,845,937	829,887	471,610	526,987	61,143	1,889,627
V079	MARSHALL CO FISCAL COURT	304,414	478,303	563,143	1,883	1,347,743	693,527	394,119	440,397	306,108	1,834,151
V080	MARTIN CO FISCAL COURT	119,391	187,590	220,864	44,942	572,787	272,001	154,573	172,723	63,756	663,053
V081	MASON CO FIS CT	237,600	373,323	439,542	70,040	1,120,505	541,308	307,616	343,737	125,221	1,317,882
V082	MEADE COUNTY FISCAL COURT	452,598	711,133	837,271	423,003	2,424,005	1,031,123	585,970	654,775	31,712	2,303,580
V083	MENIFEE CO FISCAL COURT	68,356	107,402	126,453	34,104	336,315	155,730	88,499	98,890	22,703	365,822
V084	MERCER COUNTY FISCAL COUR	149,719	235,242	276,969	105,705	767,635	341,095	193,838	216,599	39,910	791,442
V085	METCALFE CO FISCAL COURT	81,405	127,906	150,593	8,123	368,027	185,460	105,394	117,769	67,482	476,105
V086	MONROE CO FISCAL COURT	72,629	114,116	134,357	24,353	345,455	165,465	94,031	105,072	60,266	424,834
V087	MONTGOMERY CO FISCAL CT	270,312	424,721	500,056	219,253	1,414,342	615,833	349,968	391,061	102,244	1,459,106
V088	MORGAN CO FISCAL CT	117,162	184,088	216,741	204,144	722,135	266,923	151,688	169,499	5,004	593,114
V089	MUHLENBERG CO FISCAL CT	376,264	591,196	696,060	260,126	1,923,646	857,218	487,142	544,343	175,554	2,064,257
V090	NELSON CO FISCAL CT	492,050	773,121	910,254	266,356	2,441,781	1,121,004	637,047	711,850	134,970	2,604,871
V091	NICHOLAS CO FISCAL COURT	113,203	177,868	209,417	182,484	682,972	257,903	146,562	163,771	15,557	583,793
V092	OHIO COUNTY FISCAL CRT	233,226	366,450	431,450	127,680	1,158,806	531,343	301,953	337,409	19,422	1,190,127
V093	OLDHAM CO FISCAL COURT	334,627	525,775	619,034	93,066	1,572,502	762,358	433,235	484,106	7,994	1,687,693
V094	OWEN COUNTY FISCAL COURT	160,470	252,135	296,857	236,198	945,660	365,588	207,757	232,152	26,101	831,598
V095	OWSLEY CO FISCAL COURT	57,706	90,669	106,752	3,848	258,975	131,468	74,711	83,484	37,939	327,602
V096	PENDLETON CO FISCAL COURT	108,364	170,264	200,465	35,622	514,715	246,878	140,297	156,770	108,040	651,985
V097	PERRY COUNTY FISCAL COURT	301,003	472,944	556,833	270,616	1,601,396	685,756	389,703	435,463	210,369	1,721,291
V098	PIKE COUNTY FISCAL COURT	615,237	966,676	1,138,141	291,730	3,011,784	1,401,653	796,535	890,065	98,085	3,186,338
V099	POWELL CO FISCAL CT	253,923	398,971	469,739	100,138	1,222,771	578,496	328,749	367,352	53,476	1,328,073
V100	PULASKI CO FISCAL CT	545,115	856,499	1,008,422	690,944	3,100,980	1,241,900	705,750	788,620	83,638	2,819,908
V101	ROBERTSON CO FISCAL CT	34,994	54,984	64,737	18,798	173,513	79,725	45,306	50,626	54,007	229,664
V102	ROCKCASTLE CO FISCAL CT	194,940	306,294	360,624	41,365	903,223	444,118	252,385	282,020	108,157	1,086,680
V103	ROWAN CO FISCAL COURT	312,442	490,916	577,993	380,277	1,761,628	711,815	404,512	452,010	90,227	1,658,564
V104	RUSSELL CO FISCAL COURT	212,403	333,733	392,930	217,323	1,156,389	483,904	274,994	307,284	24,283	1,090,465
V105	SCOTT CO FISCAL CT	316,558	497,384	585,608	283,388	1,682,938	721,192	409,841	457,965	304	1,589,302
V106	SHELBY CO FISCAL COURT	265,862	417,729	491,825	109,130	1,284,546	605,696	344,207	384,624	5,928	1,340,455
V107	SIMPSON CO FISCAL COURT	216,456	340,101	400,427	33,566	990,550	493,137	280,241	313,147	103,058	1,189,583
V108	SPENCER CO TREASURER	109,921	172,711	203,346	54,191	540,169	250,426	142,313	159,024	4,940	556,703
V109	TAYLOR COUNTY FISCAL COUR	222,209	349,140	411,069	125,990	1,108,408	506,243	287,689	321,470	50,224	1,165,626
V110	TODD COUNTY FISCAL COURT	146,562	230,283	271,129	59,152	707,126	333,903	189,752	212,032	57,546	793,233
V111	TRIGG COUNTY FISCAL COURT	167,397	263,018	309,672	55,230	795,317	381,369	216,726	242,174	92,148	932,417
V112	TRIMBLE CO FISCAL COURT	96,340	151,371	178,221	170,408	596,340	219,484	124,729	139,375	227,157	710,745
V113	UNION COUNTY FISCAL COURT	217,046	341,028	401,518	133,429	1,093,021	494,481	281,005	314,001	22,113	1,111,600
V114	WARREN COUNTY FISCAL COUR	668,443	1,050,276	1,236,569	374,032	3,329,320	1,522,870	865,421	967,040	219,903	3,575,234
V115	WASHINGTON CO FIS COURT	133,308	209,458	246,611	63,105	652,482	303,708	172,592	192,858	24,205	693,363
V116	WAYNE COUNTY FISCAL COURT	327,595	514,725	606,025	277,645	1,725,990	746,337	424,131	473,932	5,081	1,649,481
V117	WEBSTER CO FISCAL COURT	190,929	299,993	353,204	-	844,126	434,981	247,192	276,218	332,644	1,291,035
V119	CITY OF HIGHLAND HEIGHTS	40,272	63,277	74,501	117,429	295,479	91,750	52,140	58,262	25	202,177
V120	WOODFORD CO FISCAL COURT	213,102	334,832	394,223	16,172	958,329	485,497	275,900	308,296	279,439	1,349,132
V122	FAMILY HEALTH CENTER	1,313,712	2,064,139	2,430,268	-	5,808,119	2,992,943	1,700,838	1,900,552	256,159	6,850,492
V125	LOUISVILLE MEM COMM	10,550	16,577	19,517	8,974	55,618	24,036	13,659	15,263	15,006	67,964



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
V126	LOU & JEFF CO RIVERPORT	6,464	10,157	11,958	1,294	29,873	14,727	8,369	9,352	56,651	89,099
V127	LOU LABOR MANAGER COM	4,857	7,631	8,985	-	21,473	11,065	6,288	7,027	2,203	26,583
V129	T A R C	2,318,143	3,642,327	4,288,389	51,633	10,300,492	5,281,272	3,001,256	3,353,667	1,996,604	13,632,799
V130	ANCHORAGE BD OF EDUCATION	64,691	101,643	119,673	18,819	304,826	147,380	83,754	93,588	27,682	352,404
V136	MOUNTAIN ARTS CENTER	-	-	-	-	-	-	-	-	34,915	34,915
V137	FRANKLIN CO CONS DIST	3,566	5,603	6,596	3,588	19,353	8,124	4,617	5,159	15,084	32,984
V145	CITY OF WURLAND	6,551	10,294	12,120	6,505	35,470	14,926	8,482	9,478	1,865	34,751
V147	HARDIN CO WATER DIST #2	292,483	459,557	541,072	161,743	1,454,855	666,345	378,672	423,137	136,924	1,605,078
V151	HOUSING AUTH OF HENDERSON	78,646	123,570	145,489	3,213	350,918	179,173	101,821	113,777	74,974	469,745
V156	JEFF CO BD OF ED	15,461,257	24,293,111	28,602,158	12,577,941	80,934,467	35,224,323	20,017,391	22,367,855	7,918,410	85,527,979
V158	BIG SANDY AREA COMM PRO	141,443	222,239	261,659	46,386	671,727	322,241	183,124	204,626	195,645	905,636
V159	CITY OF ERLANGER	135,025	212,154	249,786	45,927	642,892	307,618	174,814	195,341	263,117	940,890
V163	EAST BERNSTADT BD OF ED	28,896	45,402	53,455	18,930	146,683	65,831	37,411	41,804	19,016	164,062
V171	CITY OF ADAIRVILLE	13,325	20,937	24,651	6,608	65,521	30,359	17,252	19,278	4,804	71,693
V176	MADISON CO CONSERVAT DIST	2,944	4,626	5,446	807	13,823	6,707	3,812	4,259	1,290	16,068
V179	MARSHALL CO SEN CITIZENS	-	-	-	1,451	1,451	-	-	-	23,353	23,353
V189	CITY OF CENTRAL CITY	106,824	167,845	197,617	22,964	495,250	243,371	138,303	154,543	40,917	577,134
V196	CITY OF BUTLER	3,327	5,228	6,155	9,902	24,612	7,581	4,308	4,814	11,050	27,753
V197	CITY OF HAZARD	267,845	420,844	495,492	60,123	1,244,304	610,213	346,773	387,492	271,647	1,616,125
V198	MOUNTAIN WATER DISTRICT	156,628	246,098	289,750	53,986	746,462	356,835	202,783	226,594	97,427	883,639
V200	PULASKI COUNTY LIBRARY	38,000	59,706	70,297	2,654	170,657	86,573	49,198	54,975	50,673	241,419
V205	BARREN/METCALFE CO AMB SR	12,320	19,358	22,792	37,634	92,104	28,069	15,951	17,824	19,173	81,017
V206	SHELBYVILLE MUN WATER&SEWER	105,718	166,107	195,570	55,667	523,062	240,850	136,871	152,942	55,274	585,937
V207	BELL CO PUBLIC LIBRARY	20,290	31,880	37,535	8,573	98,278	46,226	26,269	29,354	12,107	113,956
V208	CITY OF WALTON	32,982	51,822	61,014	38,394	184,212	75,141	42,701	47,715	20,598	186,155
V218	MURRAY TOURISM COMMISSION	6,873	10,800	12,715	3,301	33,689	15,659	8,899	9,944	1,611	36,113
V219	BELLEVUE BD OF EDUCATION	81,856	128,614	151,427	71,903	433,800	186,487	105,977	118,421	38,727	449,612
V224	PENNYROYAL AREA MUSEUM	3,379	5,309	6,251	1,426	16,365	7,698	4,375	4,888	41,660	58,621
V230	OWENSBORO RIVERPORT AUTH	194,318	305,318	359,474	26,641	885,751	442,702	251,580	281,121	25,495	1,000,898
V236	BIG SANDY AREA DEV DIST	158,311	248,742	292,863	5,275	705,191	360,669	204,962	229,029	301,068	1,095,728
V237	BLUE GRASS COMM ACTION	411,966	647,291	762,105	341,923	2,163,285	938,554	533,364	595,992	270,633	2,338,543
V247	HARDIN CO WATER DIST #1	280,105	440,109	518,174	200,818	1,439,206	638,145	362,647	405,229	258,667	1,664,688
V251	HENDERSON CO RIVER AUTH	56,250	88,381	104,058	18,689	267,378	128,150	72,826	81,377	57,950	340,303
V259	KENTON CO PUBLIC LIBRARY	370,634	582,350	685,645	17,920	1,656,549	844,392	479,853	536,198	175,358	2,035,801
V263	LAUREL CO BD OF EDUCATION	699,858	1,099,635	1,294,684	-	3,094,177	1,594,440	906,093	1,012,487	630,382	4,143,402
V271	RUSSELLVILLE ELEC PL BD	95,833	150,575	177,284	38,391	462,083	218,330	124,073	138,642	12,161	493,206
V281	HOUSING AUTH OF MAYSVILLE	29,776	46,784	55,083	10,066	141,709	67,836	38,550	43,077	12,061	161,524
V298	CITY OF PIKEVILLE	253,027	397,563	468,081	283,734	1,402,405	576,455	327,590	366,055	217	1,270,317
V300	HOUSING AUTH OF SOMERSET	34,428	54,094	63,689	9,626	161,837	78,435	44,573	49,807	56,086	228,901
V305	CITY OF CAVE CITY	44,772	70,347	82,825	21,094	219,038	102,001	57,965	64,772	19,429	244,167
V306	HOUSING AUTH OF SHELBYVILLE	7,400	11,627	13,689	3,591	36,307	16,858	9,580	10,705	13,033	50,176
V308	NORTHERN KY AREA DEV.DIST	228,188	358,535	422,130	30,813	1,039,666	519,865	295,431	330,120	173,497	1,318,913
V319	CAMPBELL CO BD OF ED	627,255	985,560	1,160,374	192,640	2,965,829	1,429,034	812,095	907,452	96,230	3,244,811
V324	CHRISTIAN CO CONS DIST	3,411	5,359	6,310	5,248	20,328	7,771	4,416	4,934	9,634	26,755
V330	CITY OF OWENSBORO	827,696	1,300,497	1,531,174	221,147	3,880,514	1,885,684	1,071,602	1,197,430	307,043	4,461,759
V336	SANDY VALLEY TRANS SER IN	153,801	241,657	284,521	18,341	698,320	350,395	199,124	222,505	112,906	884,930
V337	FRANKFORT ELEC WATER BD	1,112,233	1,747,569	2,057,546	808,878	5,726,226	2,533,926	1,439,987	1,609,071	4,856	5,587,840
V347	CITY OF RADCLIFF	163,428	256,782	302,329	626	723,165	372,327	211,587	236,432	170,685	991,031
V359	CITY OF ELSMERE	40,628	63,836	75,159	34,126	213,749	92,560	52,600	58,777	34,301	238,238
V363	LONDON LAUREL CO COMM CTR	55,998	87,985	103,591	15,586	263,160	127,576	72,499	81,012	23,786	304,873
V373	PADUCAH MCCracken CO TOUR	23,673	37,196	43,794	15,755	120,418	53,933	30,649	34,248	18,275	137,105
V376	CITY OF BERA	337,942	530,984	625,168	200,956	1,695,050	769,912	437,528	488,903	1,662,703	3,359,046
V398	CITY OF ELKHORN CITY	8,127	12,769	15,034	41,618	77,548	18,515	10,522	11,757	94,166	134,960
V400	PULASKI CO SOIL CONS DIST	7,825	12,295	14,475	4,028	38,623	17,827	10,131	11,320	7,552	46,830
V405	MARY W WELDON MEM PUB LIB	18,085	28,416	33,456	10,036	89,993	41,202	23,415	26,164	14,743	105,524
V407	BELL/WHITLEY COMM ACTION	216,243	339,767	400,033	70,040	1,026,083	492,652	279,966	312,840	96,073	1,181,531
V408	UNION EMERGENCY SERVICES	5,660	8,892	10,470	35,801	60,823	12,894	7,327	8,188	-	28,409
V419	DAYTON CITY SCHOOLS	96,729	151,983	178,941	43,553	471,206	220,371	125,233	139,938	36,072	521,614
V424	PENNYRILE ALLIED COMM SER	317,533	498,916	587,412	386,063	1,789,924	723,414	411,104	459,376	72,252	1,666,146
V430	OWENSBORO MUN UTILITIES	1,022,967	1,607,313	1,892,412	30,075	4,552,767	2,330,558	1,324,416	1,479,930	3,091,002	8,225,906
V436	APPALACHIAN RES & DEFENSE	173,015	271,845	320,064	250,807	1,015,731	394,168	223,999	250,301	127	868,595
V437	FKT/FKLN CO TOUR&CONV COM	8,550	13,434	15,817	5,234	43,035	19,479	11,069	12,369	24,922	67,839
V447	CITY OF ELIZABETHTOWN	603,489	948,217	1,116,408	74,226	2,742,340	1,374,888	781,325	873,069	144,713	3,173,995
V459	LUDLOW BD OF EDUCATION	46,435	72,959	85,900	-	205,294	105,789	60,118	67,177	103,662	336,746
V463	LONDON LAUREL TOURIST COM	11,633	18,278	21,520	8,464	59,895	26,503	15,061	16,829	10,594	68,987
V473	PADUCAH POWER SYSTEM	445,756	700,383	824,615	75,116	2,045,870	1,015,536	577,112	644,877	59,073	2,296,598
V476	KY RIVER FOOTHILLS DEV CO	418,688	657,853	774,541	412,017	2,263,099	953,869	542,067	605,717	928,062	3,029,715





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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
V500	WEST PULASKI WATER DISTR	40,678	63,914	75,251	73,933	253,776	92,673	52,665	58,849	3,394	207,581
V505	CITY OF PARK CITY	2,835	4,454	5,244	5,780	18,313	6,458	3,670	4,101	22	14,251
V507	BELL CO SOLID WASTE OFFIC	11,428	17,957	21,142	-	50,527	26,036	14,796	16,533	28,398	85,763
V508	CITY OF UNION	12,042	18,921	22,277	37,993	91,233	27,435	15,591	17,421	7,129	67,576
V524	HOPKINSVL WATER ENV ATH	335,872	527,732	621,339	381,491	1,866,434	765,196	434,848	485,908	69,213	1,755,165
V530	AUDUBON AREA COMM SER INC	1,231,993	1,935,740	2,279,094	829,433	6,276,260	2,806,768	1,595,038	1,782,329	254,317	6,438,452
V537	CAPITAL COMMUNITY E I D A	7,183	11,286	13,288	2,321	34,078	16,365	9,300	10,392	9,764	45,821
V547	ELIZABETHTOWN TOUR/CON BU	15,491	24,340	28,657	6,080	74,568	35,292	20,056	22,411	28,202	105,961
V559	BEECHWOOD BOARD OF EDUC	94,143	147,919	174,156	34,950	451,168	214,479	121,885	136,196	80,347	552,907
V563	LONDON-LAUREL CO IDA	7,722	12,132	14,284	20,654	54,792	17,591	9,997	11,171	11,340	50,099
V576	SOUTHERN MADISON WATER DT	21,736	34,153	40,211	-	96,100	49,520	28,142	31,446	36,815	145,923
V607	PINEVILLE UTILITY COMM	82,750	130,019	153,081	22,890	388,740	188,524	107,135	119,715	67,862	483,236
V608	WALTON FIRE DIST/EMS	1,444	2,269	2,672	11,354	17,739	3,290	1,870	2,089	-	7,249
V619	SOUTHGATE BD OF ED	21,103	33,157	39,038	37,716	131,014	48,077	27,321	30,529	12,586	118,513
V624	HOPKINSVL ELECTRIC SYSTEM	294,841	463,262	545,434	170,954	1,474,491	671,717	381,725	426,548	126,300	1,606,290
V630	CITY OF WHITESVILLE	11,361	17,850	21,017	2,294	52,522	25,883	14,709	16,436	13,016	70,044
V637	FARMDALE WATER DISTRICT	9,319	14,642	17,239	16,282	57,482	21,230	12,065	13,481	22,214	68,990
V647	CITY OF VINE GROVE	47,702	74,951	88,245	47,276	258,174	108,676	61,759	69,011	43,133	282,579
V659	KENTON CO BD OF ED	1,367,554	2,148,737	2,529,872	84,569	6,130,732	3,115,608	1,770,547	1,978,446	948,260	7,812,861
V663	LAUREL CO CONSERV DIST	4,257	6,689	7,875	1,222	20,043	9,699	5,512	6,159	1,950	23,320
V673	PADUCAH-MCCRACKEN CO JOIN	110,414	173,485	204,257	19,686	507,842	251,549	142,951	159,736	84,703	638,939
V676	MADISON CO UTILITIES DIST	44,643	70,144	82,586	16,230	213,603	101,707	57,798	64,585	40,345	264,435
V707	BELL CO CONSERVATION DIST	1,240	1,948	2,293	674	6,155	2,824	1,605	1,793	1	6,223
V708	HEBRON FIRE PROTECTION DI	5,542	8,708	10,253	3,445	27,948	12,627	7,176	8,018	4,240	32,061
V719	SILVER GROVE BD OF ED	-	-	-	4,257	4,257	-	-	-	62,021	62,021
V724	PENNYRILE AREA DEVP DIST	125,980	197,943	233,054	11,515	568,492	287,012	163,104	182,256	148,641	781,013
V730	GREEN RIV AREA DEL DIST	177,486	278,871	328,336	11,099	795,792	404,355	229,788	256,770	91,954	982,867
V737	KY ASSOC OF CO (KACO)	281,325	442,025	520,430	27,885	1,271,665	640,924	364,226	406,994	76,361	1,488,505
V756	JEFF CO MED CENTER LAUNDR	163,058	256,202	301,646	69,772	790,678	371,485	211,109	235,897	221,365	1,039,856
V759	ERLANGER/ELSMERE BD OF ED	260,983	410,064	482,799	34,485	1,188,331	594,581	337,890	377,565	205,865	1,515,901
V773	MCCRACKEN CO PUB LIBRARY	74,788	117,509	138,352	-	330,649	170,384	96,827	108,196	73,645	449,052
V808	POINT PLEASANT FIRE DIST	10	16	18	245	289	23	13	14	10,217	10,267
V819	NEWPORT BD OF ED	241,476	379,413	446,712	35,052	1,102,653	550,138	312,634	349,344	101,295	1,313,411
V830	REGIONAL WTR RESOURCE AGY	388,870	611,003	719,381	167,326	1,886,580	885,938	503,463	562,580	5,426	1,957,407
V856	KYIANA REG PLANNING DEV	298,294	468,687	551,821	67,601	1,386,403	679,583	386,195	431,543	337,750	1,835,071
V859	COVINGTON BD OF ED	656,910	1,032,154	1,215,233	155,289	3,059,586	1,496,594	850,489	950,354	657,718	3,955,155
V873	PADUCAH-MCCRACKEN CO RIV	33,840	53,170	62,602	61,337	210,949	77,096	43,812	48,957	139,095	308,960
V919	CITY OF WILDER	18,155	28,525	33,585	11,323	91,588	41,361	23,505	26,264	5,068	96,198
V930	OWENSBORO METRO PLAN COMM	51,305	80,613	94,911	40,123	266,952	116,886	66,424	74,224	17,460	274,994
V937	HOUSING AUTH OF FRANKFORT	43,566	68,452	80,594	-	192,612	99,254	56,404	63,027	50,692	269,377
V959	CITY OF COVINGTON	612,382	962,191	1,132,861	734,761	3,442,195	1,395,150	792,840	885,936	13,781	3,087,707
W001	ADAIR COUNTY ATTORNEY	8,008	12,582	14,813	-	35,403	18,243	10,367	11,585	21,263	61,458
W003	ANDERSON COUNTY ATTORNEY	4,499	7,070	8,324	7,118	27,011	10,251	5,825	6,509	10,530	33,115
W004	BALLARD COUNTY ATTORNEY	5,824	9,152	10,775	-	25,751	13,269	7,541	8,426	6,329	35,565
W010	BOYD COUNTY ATTORNEY	15,002	23,572	27,753	8,258	74,585	34,178	19,423	21,704	22,683	97,988
W011	BOYLE COUNTY ATTORNEY	6,321	9,932	11,693	5,628	33,574	14,401	8,184	9,145	8,605	40,335
W013	BREATHITT CO ATTORNEY	2,165	3,402	4,006	589	10,162	4,933	2,803	3,133	26,148	37,017
W015	BULLITT COUNTY ATTORNEY	26,987	42,402	49,923	2,445	121,757	61,482	34,939	39,042	61,726	197,189
W016	BUTLER COUNTY ATTORNEY	4,666	7,332	8,632	20,137	40,767	10,631	6,041	6,751	10,516	33,939
W017	CALDWELL COUNTY ATTORNEY	7,435	11,683	13,755	1,080	33,953	16,940	9,627	10,757	12,461	49,785
W018	CALLOWAY COUNTY ATTORNEY	15,326	24,080	28,352	2,022	69,780	34,916	19,842	22,172	20,353	97,283
W019	CAMPBELL COUNTY ATTORNEY	37,118	58,321	68,665	2,436	166,540	84,563	48,056	53,699	56,296	242,614
W020	CARLISLE COUNTY ATTORNEY	-	-	-	-	-	-	-	-	9,194	9,194
W021	CARROLL COUNTY ATTORNEY	2,038	3,202	3,770	7,543	16,553	4,643	2,639	2,949	4,256	14,487
W022	CHILD SUPPORT ENCOURCMENT	5,437	8,543	10,058	1,341	25,379	12,387	7,039	7,866	14,567	41,859
W024	CHRISTIAN COUNTY ATTORNEY	26,305	41,332	48,663	-	116,300	59,930	34,057	38,056	47,325	179,368
W026	CLAY COUNTY ATTORNEY	10,076	15,831	18,639	16	44,562	22,954	13,045	14,576	15,295	65,870
W027	CLINTON CO ATTORNEY	5,870	9,223	10,859	34	25,986	13,374	7,600	8,492	5,778	35,244
W029	CUMBERLAND CO ATTORNEY	3,979	6,252	7,361	150	17,742	9,065	5,151	5,756	12,302	32,274
W031	EDMONSON COUNTY ATTORNEY	2,155	3,387	3,987	1,268	10,797	4,910	2,791	3,118	1,702	12,521
W032	ELLIOTT COUNTY ATTORNEY	4,237	6,658	7,839	-	18,734	9,653	5,486	6,130	5,808	27,077
W033	ESTILL COUNTY ATTORNEY	7,644	12,011	14,141	-	33,796	17,415	9,897	11,059	9,075	47,446
W035	FLEMING COUNTY ATTORNEY	13,560	21,306	25,085	2,875	62,826	30,893	17,556	19,617	29,255	97,321
W036	FLOYD COUNTY ATTORNEY	13,188	20,722	24,398	61,064	119,372	30,046	17,075	19,080	2,932	69,133
W039	GALLATIN COUNTY ATTORNEY	-	-	-	167	167	-	-	-	20,783	20,783
W041	GRANT COUNTY CHILD SUPPOR	5,666	8,902	10,481	1,735	26,784	12,907	7,335	8,196	22,114	50,552
W043	GRAYSON COUNTY ATTORNEY	7,058	11,090	13,057	5,497	36,702	16,080	9,138	10,211	27,690	63,119



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
W044	GREEN COUNTY ATTORNEY	3,778	5,937	6,990	56	16,761	8,608	4,892	5,466	10,968	29,934
W045	GREENUP CO ATTY/CHILD SUP	-	-	-	177	177	-	-	-	94,261	94,261
W047	HARDIN COUNTY ATTORNEY	47,035	73,902	87,010	26,293	234,240	107,156	60,895	68,045	83,970	320,066
W048	HARLAN COUNTY ATTORNEY	19,315	30,348	35,731	1,853	87,247	44,004	25,007	27,943	47,260	144,214
W050	HART COUNTY ATTORNEY	12,813	20,132	23,703	1,034	57,682	29,191	16,589	18,537	10,523	74,840
W051	HENDERSON CO ATTORNEY	17,378	27,305	32,148	5,428	82,259	39,591	22,499	25,141	48,747	135,978
W052	HENRY COUNTY ATTORNEY	2,914	4,579	5,391	9,374	22,258	6,639	3,773	4,216	10,966	25,594
W055	JACKSON COUNTY ATTORNEY	6,027	9,470	11,150	7,545	34,192	13,731	7,803	8,719	7,349	37,602
W056	JEFFERSON CO ATTORNEY	346,661	544,683	641,297	-	1,532,641	789,775	448,816	501,516	786,048	2,526,155
W058	JOHNSON CO ATTORNEY	11,407	17,922	21,101	5,199	55,629	25,987	14,768	16,502	12,842	70,099
W060	KNOTT COUNTY ATTORNEY	7,441	11,692	13,766	4,373	37,272	16,953	9,634	10,766	16,130	53,483
W061	KNOX COUNTY ATTORNEY	14,086	22,133	26,059	6,653	68,931	32,092	18,237	20,379	18,671	89,379
W063	LAUREL COUNTY ATTORNEY	26,365	41,425	48,773	3,005	119,568	60,065	34,134	38,142	42,103	174,444
W064	LAWRENCE COUNTY ATTORNEY	4,575	7,188	8,463	1,064	21,290	10,423	5,923	6,619	27,516	50,481
W066	LESLIE COUNTY ATTORNEY	5,818	9,142	10,764	3,527	29,251	13,256	7,533	8,418	15,568	44,775
W067	LETCHER COUNTY ATTORNEY	10,431	16,390	19,297	3,128	49,246	23,765	13,505	15,091	20,156	72,517
W069	LINCOLN COUNTY ATTORNEY	9,370	14,723	17,334	11,947	53,374	21,348	12,132	13,556	19,392	66,428
W070	LIVINGSTON CO ATTORNEY	4,839	7,603	8,952	1,176	22,570	11,025	6,265	7,001	5,450	29,741
W071	LOGAN COUNTY ATTORNEY	189	297	349	48	883	430	244	273	10,214	11,161
W073	MCCRACKEN COUNTY ATTORNEY	3,298	5,181	6,100	4,373	18,952	7,513	4,269	4,771	2,696	19,249
W075	MCLEAN COUNTY ATTORNEY	1,101	1,729	2,036	3,954	8,820	2,507	1,425	1,592	979	6,503
W076	MADISON COUNTY ATTORNEY	5,234	8,224	9,683	15,060	38,201	11,925	6,777	7,573	5,419	31,694
W077	MAGOFFIN CO ATTORNEY	2,481	3,898	4,590	4,074	15,043	5,653	3,212	3,589	4,253	16,707
W078	MARION COUNTY ATTORNEY	3,516	5,525	6,505	18,536	34,082	8,011	4,552	5,087	11,356	29,006
W079	MARSHALL COUNTY ATTORNEY	2,549	4,005	4,715	2,449	13,718	5,807	3,300	3,687	3,877	16,671
W080	MARTIN COUNTY ATTORNEY	8,699	13,668	16,092	2,477	40,936	19,818	11,262	12,585	7,695	51,360
W082	MEADE COUNTY ATTORNEY	6,202	9,745	11,473	901	28,321	14,129	8,029	8,972	10,620	41,750
W083	MENIFEE COUNTY ATTORNEY	3,176	4,991	5,876	812	14,855	7,237	4,112	4,595	3,593	19,537
W084	MERCER COUNTY ATTORNEY	8,097	12,722	14,979	-	35,798	18,447	10,483	11,714	9,310	49,954
W085	METCALFE COUNTY ATTORNEY	6,305	9,907	11,664	531	28,407	14,365	8,163	9,122	6,913	38,563
W087	MONTGOMERY CO ATTORNEY	719	1,130	1,330	-	3,179	1,638	931	1,040	3,420	7,029
W090	NELSON COUNTY ATTORNEY	18,735	29,437	34,658	-	82,830	42,682	24,256	27,104	10,300	104,342
W091	NICHOLAS COUNTY ATTORNEY	3,163	4,969	5,850	17,064	31,046	7,205	4,094	4,575	24,571	40,445
W092	OHIO COUNTY ATTORNEY	314	493	581	270	1,658	715	406	454	48,893	50,468
W095	OWSLEY COUNTY ATTORNEY	4,211	6,617	7,791	1,087	19,706	9,595	5,452	6,093	5,084	26,224
W096	PENDLETON COUNTY ATTORNEY	6,587	10,350	12,186	5,851	34,974	15,007	8,528	9,530	1,571	34,636
W097	PERRY COUNTY ATTORNEY	18,937	29,755	35,033	17,368	101,093	43,144	24,518	27,397	22,257	117,316
W098	PIKE COUNTY ATTORNEY	35,874	56,367	66,365	5,569	164,175	81,730	46,446	51,900	97,490	277,566
W099	POWELL COUNTY ATTORNEY	8,955	14,071	16,566	6,099	45,691	20,402	11,594	12,955	8,112	53,063
W103	ROWAN COUNTY ATTORNEY	4,146	6,514	7,669	21,801	40,130	9,445	5,368	5,998	193	21,004
W104	RUSSELL COUNTY ATTORNEY	9,911	15,572	18,334	1,373	45,190	22,579	12,831	14,338	10,408	60,156
W105	SCOTT COUNTY ATTORNEY	-	-	-	13,908	13,908	-	-	-	47,344	47,344
W106	SHELBY COUNTY ATTORNEY	3,931	6,177	7,273	400	17,781	8,956	5,090	5,687	2,644	22,377
W107	SIMPSON COUNTY ATTORNEY	3,226	5,069	5,968	15,094	29,357	7,350	4,177	4,667	2,378	18,572
W109	TAYLOR COUNTY ATTORNEY	10,119	15,900	18,720	87	44,826	23,054	13,101	14,640	4,339	55,134
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-	-	-	14,088	14,088
W113	UNION COUNTY ATTORNEY	814	1,280	1,507	1,967	5,568	1,856	1,054	1,178	1,250	5,338
W114	WARREN CO ATTY/CHILD SUPP	37,845	59,463	70,010	-	167,318	86,220	48,997	54,750	46,424	236,391
W115	WASHINGTON CO ATTORNEY	4,106	6,452	7,596	1,602	19,756	9,355	5,316	5,940	10,021	30,632
W118	WHITLEY COUNTY ATTORNEY	-	-	-	-	-	-	-	-	4,969	4,969
W119	WOLFE COUNTY ATTORNEY	4,623	7,263	8,551	14,286	34,723	10,531	5,985	6,688	18,644	41,848
W120	WOODFORD COUNTY ATTORNEY	9,595	15,076	17,750	-	42,421	21,859	12,422	13,881	26,442	74,604
X030	OWENSBORO DAVIESS CO TOUR	24,746	38,881	45,778	51,372	160,777	56,377	32,038	35,800	23,709	147,924
X034	FAYETTE CO ATTORNEY OFF	102,679	161,331	189,947	-	453,957	233,926	132,936	148,545	255,400	770,807
X059	KENTON COUNTY ATTORNEY	53,348	83,821	98,689	-	235,858	121,538	69,068	77,178	180,881	448,665
X105	GEORGETOWN WATER & SEWER	256,017	402,260	473,612	88,432	1,220,321	583,266	331,460	370,381	52,185	1,337,292
X956	LOU FIREFIGHTERS PENS FUN	14,035	22,052	25,963	5,590	67,640	31,974	18,170	20,304	6,745	77,193
<b>TOTAL</b>		<b>198,650,599</b>	<b>312,124,972</b>	<b>367,488,528</b>	<b>96,034,210</b>	<b>974,298,309</b>	<b>452,572,474</b>	<b>257,189,164</b>	<b>287,388,566</b>	<b>114,630,817</b>	<b>1,111,781,021</b>



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(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
10005	LEGS GENERAL ASSEMBLY	20,331	20,067	14,579	17,254	-	-
20025	JUDL ADM OFF OF THE COURT	(1,381,562)	(1,313,849)	(3,885,665)	(660,247)	-	-
35628	TRAN DEPT OF INTERGOV PRO	(774)	(565)	732	-	-	-
39931	JEFFERSON CO CLERK	95,873	88,381	(350,799)	88,237	-	-
39932	JEFFERSON CO SHERIFF	55,146	53,114	(79,024)	22,712	-	-
39933	KENTON CO COURT CLERK	15,321	21,064	(27,931)	19,789	-	-
39934	KENTON CO SHERIFF	6,961	3,023	(18,529)	2,690	-	-
39935	CAMPBELL COUNTY CLERK	3,512	4,231	(41,522)	1,281	-	-
39936	CAMPBELL CO SHERIFF	8,322	5,879	(20,169)	(5,135)	-	-
39937	FAYETTE CO CLERK	(4,784)	(14,412)	(154,124)	1,351	-	-
39938	FAYETTE CO SHERIFF	(51,661)	(50,503)	(97,090)	4,011	-	-
39939	DAVISS CO CLERK	(16,969)	(19,809)	(62,380)	(31,592)	-	-
39940	DAVISS CO SHERIFF	9,359	8,543	(9,266)	(102)	-	-
39941	PIKE CO CLERK	(12,288)	(15,791)	(31,062)	(202)	-	-
39942	PIKE CO SHERIFF	1,875	(2,239)	(45,160)	(10,176)	-	-
39943	HARDIN COUNTY CLERK OFFIC	1,298	(1,669)	(46,884)	2,681	-	-
39944	HARDIN COUNTY SHERIFF	7,104	4,977	(26,667)	(3,097)	-	-
39945	WARREN COUNTY CLERKS OFF	7,606	4,389	(52,402)	1,752	-	-
39946	WARREN COUNTY SHERIFF	(46,753)	(36,232)	(76,859)	3,910	-	-
39947	BOONE COUNTY CLERK	17,364	12,326	(64,791)	186	-	-
39948	BOONE COUNTY SHERIFF	(9,055)	(1,221)	(14,226)	2,970	-	-
39949	CHRISTIAN COUNTY CLERK	1,029	(273)	(25,193)	1,817	-	-
39950	CHRISTIAN COUNTY SHERIFF	1,242	(681)	(78,681)	4,050	-	-
39951	MADISON COUNTY CLERK	(2,382)	(1,321)	(43,797)	(1,190)	-	-
39952	MADISON COUNTY SHERIFF	(1,650)	(1,563)	(15,808)	(244)	-	-
39961	BULLITT COUNTY CLERK	16,851	12,168	(40,335)	4,410	-	-
39962	BULLITT CO SHERIFF	47,335	10,288	(60,233)	(9,876)	-	-
54527	J&PS DEPT OF CORRECTIONS	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	(1,361)	(1,336)	(1,175)	24	-	-
116A	WAYNE COUNTY ATTORNEY	11,610	11,241	(2,771)	(2,748)	-	-
A051	HENDERSON CO TOURIST COMM	(4,108)	(4,737)	(2,334)	(70)	-	-
A073	HOUSING AUTH OF PADUCAH	12,802	13,616	(28,139)	9,671	-	-
A113	MORGANFIELD HOUSING AUTH	(5,970)	(5,706)	(672)	-	-	-
A156	CITY OF ANCHORAGE	1,506	(814)	(22,344)	(760)	-	-
AB19	BELLEVUE/DAYTON FIRE	173	(45)	(1,881)	(105)	-	-
AC19	CAMPBELL CO FIRE DIST 1	(68)	(49)	64	-	-	-
B008	BURLINGTON FIRE PRO DIST	145	3	(2,043)	49	-	-
B010	HOUSING AUTHORITY OF CATLETTSBURG	(2,181)	(1,978)	(9,093)	(1,939)	-	-
B015	CITY OF HILLVIEW	24,299	20,313	(14,416)	7,898	-	-
B017	PENNYRILE EMER ASST CTR	4,645	1,740	(12,710)	(1,121)	-	-
B018	W KY ED COOPERATIVE	(30,337)	(29,165)	(18,187)	(167)	-	-
B023	CITY OF LONDON TOURISM	8,838	8,723	6,338	7,501	-	-
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	25,985	19,057	(6,379)	(200)	-	-
B030	OWENSBORO/DAV CO ECO DEV	(15,726)	(10,310)	(21,734)	(4,294)	-	-
B035	GTR FLEMING CO WATER COMM	(2,226)	(1,734)	(5,232)	(328)	-	-
B038	CITY OF HICKMAN	(5,228)	(3,660)	(9,825)	8,563	-	-
B042	HOUSING AUTH OF MAYFIELD	(1,484)	(5,994)	(32,824)	(3,367)	-	-
B043	GRAYSON CO CONSERV DIST	(314)	(405)	(1,527)	(194)	-	-
B045	CITY OF BELLEFONTE	29	4	(215)	(18)	-	-
B048	CITY OF HARLAN	(1,536)	1,447	(40,757)	6,449	-	-
B051	HENDERSON CITY/CO PLANNIN	(1,600)	(2,624)	(18,118)	(1,336)	-	-
B052	HENRY CO WATER DIST #2	(2,688)	(2,265)	(42,295)	(2,263)	-	-
B054	CITY OF NORTONVILLE	16,540	12,993	(1,198)	398	-	-
B058	JOHNSON CO FISCAL COURT	20,567	17,494	(74,585)	13,511	-	-
B061	KNOX CO UTILITIES COMM	4,278	1,510	(16,207)	4,539	-	-
B072	LAKE BARKLEY TOUR COMM	(201)	(620)	(2,342)	(186)	-	-
B078	MARION CO WATER DISTRICT	20,551	17,591	(7,464)	8,114	-	-
B084	N MERCER WATER DISTRICT	12,310	7,056	(21,570)	702	-	-
B087	MONTGOMERY CO FIRE DIST	(21,518)	(22,778)	(118,098)	8,126	-	-
B097	KY RIVER REGIONAL JAIL	(13,782)	(23,277)	(39,292)	21,767	-	-
B098	PIKE CO SENIOR CITIZEN PR	(25,886)	(18,375)	(14,230)	(3,444)	-	-
B100	CITY OF SCIENCE HILL	5,704	29	(6,485)	1,034	-	-
B104	RUSSELL CO AMBULANCE SER	20,003	16,401	(15,465)	7,371	-	-
B106	NORTH SHELBY WATER CO	6,975	7,050	(18,000)	(2,032)	-	-
B109	CAMPBELL/TAYLOR CO I D A	(236)	(255)	(3,793)	(33)	-	-
B113	UNION CO ECONOMIC DEVELOP	(827)	(1,022)	(4,036)	265	-	-
B116	MONTICELLO/WAYNE TELE BOA	7,191	5,479	(5,588)	15,563	-	-





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Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
B118	WHITLEY CO CONSERV DIST	(12,098)	(11,916)	(10,110)	(5,144)	-	-
B124	HOPKINS-CHRIST CO PLANNIN	(602)	(5,015)	(43,496)	4,884	-	-
B156	LOU POLICE RETIRE FUND	(46)	(122)	(5,119)	(189)	-	-
B179	HOUSING AUTH OF BENTON	(759)	(1,175)	(9,097)	1,611	-	-
B230	RIVERPARK CTR OWENSBORO	(13,944)	(12,101)	(8,397)	29,243	-	-
B256	BUECHEL FIRE PROTECT DIST	3,065	2,809	(2,571)	58	-	-
B259	CITY OF LUDLOW	(28,115)	(24,249)	(9,693)	(1,664)	-	-
B356	CITY OF DOUGLASS HILLS	15,520	14,657	4,298	6,847	-	-
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	52,543	47,434	(14,084)	(50)	-	-
B656	LOUISVILLE AIRPORT AUTHOR	(102,001)	(119,967)	(455,709)	(18,498)	-	-
B756	LEGAL AID SOCIETY INC	60,943	53,983	(89,855)	21,157	-	-
B856	JEFF CO SOIL/CONSER DIST	(1,762)	(457)	2,307	2,876	-	-
B956	LAKE DREAMLAND FIRE DIST	(5,501)	(5,297)	(8,918)	-	-	-
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	(3,117)	(3,260)	(7,276)	(2,467)	-	-
C079	JONATHAN CREEK WATER DIST	(3,451)	(7,894)	(10,675)	2,023	-	-
C087	CITY OF JEFFERSONVILLE	(4,509)	(5,848)	(16,062)	(3,523)	-	-
C105	CITY OF SADIEVILLE	3,986	2,373	(1,141)	(423)	-	-
C106	CITY OF SIMPSONVILLE	(25,113)	(22,510)	(26,151)	(4,043)	-	-
C118	HOUSING AUTH OF CORBIN	(6,061)	(868)	(9,358)	7,033	-	-
C230	HOUSING AUTH OF OWENSBORO	(17,825)	(22,686)	(58,098)	8,782	-	-
C256	LOUISVILLE/JEFF CO METRO	(1,237,680)	(1,557,092)	(6,609,752)	1,093,592	-	-
D017	CALDWELL CO WATER DISTRICT	(8,418)	(1,850)	(785)	3,775	-	-
D025	WINCHESTER-CLARK COUNTY TOURISM	(47)	(303)	(3,738)	(57)	-	-
D052	CITY OF PLEASUREVILLE	(389)	(533)	(383)	(97)	-	-
D071	CITY OF LEWISBURG	(2,930)	(4,890)	(11,078)	(2,975)	-	-
D079	NORTH MARSHALL WATER DIST	7,419	5,928	(23,559)	(1,172)	-	-
D084	GTR H/MERCER PL&ZONING CO	254	(50)	(2,934)	(216)	-	-
D098	CITY OF COAL RUN VILLAGE	29,192	24,051	9,565	11,341	-	-
D113	UNION CO WATER DISTRICT	(2,781)	(3,357)	(13,737)	(2,969)	-	-
D118	WHITLEY CO WATER DIST	(4,705)	(6,356)	(13,935)	(4,600)	-	-
D135	WESTERN FLEMING WATER DIS	1,122	(1,518)	(13,269)	(479)	-	-
G015	ZONETON FIRE PROT DIST	2,885	1,524	(977)	433	-	-
G090	NELSON CO. DISPATCH	69,486	66,199	(8,296)	3,975	-	-
GS06	SHELBY CO SUB FIRE DIST	1,000	305	(1,985)	1,059	-	-
J001	ADAIR CO BD OF EDUCATION	25,245	4,497	(150,388)	33,577	-	-
J002	CITY OF SCOTTSVILLE	(12,961)	(6,339)	(59,157)	(41)	-	-
J003	CITY OF LAWRENCEBURG	(747)	(12,372)	(95,465)	11,370	-	-
J004	BALLARD CO BD OF ED	(48,253)	(44,544)	(86,075)	3,180	-	-
J005	GLASGOW BD OF EDUCATION	(16,213)	(18,666)	(130,111)	2,152	-	-
J006	BATH CO BD OF EDUC	(24,658)	(16,526)	(131,558)	17,883	-	-
J007	CITY OF MIDDLESBORO	(41,989)	(32,168)	(44,944)	21,790	-	-
J008	BOONE CO WATER DISTRICT	(4,407)	(10,365)	(74,761)	(9,914)	-	-
J009	BOURBON CO BD OF EDUCATIO	12,287	7,569	(201,388)	39,809	-	-
J010	FAIRVIEW BD OF EDUCATION	(24,681)	(9,852)	(37,382)	(8,634)	-	-
J011	DANVILLE CITY BD OF ED	(76,093)	(75,559)	(141,575)	21,264	-	-
J012	BRACKEN CO BD OF EDUC	3,272	(1,605)	(64,852)	1,626	-	-
J013	BREATHITT CO BD OF ED	(48,748)	(39,363)	(109,976)	35,362	-	-
J014	BRECKINRIDGE CO BD OF ED	(66,254)	(62,517)	(199,929)	6,243	-	-
J015	BULLITT CO BD OF ED	(72,972)	(78,082)	(789,344)	65,392	-	-
J016	BUTLER CO BD OF ED	(19,121)	(16,665)	(126,472)	(8,417)	-	-
J017	CALDWELL CO BD EDUCATION	(31,025)	(32,055)	(131,929)	19,555	-	-
J018	CALLOWAY CO BD OF EDUC	(40,728)	(39,983)	(141,574)	28,627	-	-
J019	SANITATION DISTRICT NO 1	(224,870)	(222,095)	(742,391)	(54,002)	-	-
J021	CARROLL CO BD OF ED	(279)	(15,348)	(210,799)	17,929	-	-
J022	CARTER CO BD OF ED	(111,350)	(110,470)	(315,377)	(38,119)	-	-
J023	CASEY CO BD OF ED	(64,949)	(43,215)	(170,965)	11,923	-	-
J024	CITY OF HOPKINSVILLE	186,243	179,862	(85,839)	81,008	-	-
J025	CLARK CO BD OF ED	161,632	125,784	(254,096)	100,763	-	-
J026	CLAY CO BD OF ED	(143,040)	(140,430)	(261,866)	(24,787)	-	-
J027	CLINTON CO BD OF ED	(32,035)	(19,129)	(108,059)	(10,400)	-	-
J028	CRITTENDEN CO BD OF ED	(13,162)	(15,573)	(88,977)	4,463	-	-
J029	CUMBERLAND CO BD OF ED	27,839	18,262	(46,917)	16,805	-	-
J030	DAVISS CO LIBRARY DIST	(3,515)	(7,200)	(87,157)	(6,453)	-	-
J031	EDMONSON CO BD OF EDUC	(39,047)	(34,653)	(126,270)	2,637	-	-
J032	ELLIOTT CO BD OF ED	(17,458)	(15,136)	(58,261)	11,878	-	-
J033	ESTILL CO CONSERVATION DI	7,133	7,557	4,428	3,051	-	-
J034	GREATER LEX CONV&VISITOR	(6,825)	(20,382)	(81,691)	1,161	-	-





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(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
J035	FLEMING CO BD OF ED	(65,261)	(67,810)	(137,006)	20,591	-	-
J037	CITY OF FRANKFORT	(73,573)	(41,573)	(329,232)	12,550	-	-
J038	FULTON COUNTY BD OF EDUC	(2,722)	240	(24,330)	5,411	-	-
J039	GALLATIN CO BD OF EDUC	(33,756)	(35,936)	(117,070)	5,074	-	-
J040	CITY OF LANCASTER	32,202	20,516	(41,627)	2,522	-	-
J041	WILLIAMSTOWN INDEPDNT SC	(40,333)	(41,105)	(82,411)	(12,629)	-	-
J042	GRAVES CO LIBRARY	6,013	5,447	(8,780)	(1,174)	-	-
J043	GRAYSON CO BD OF ED	(15,020)	(25,234)	(272,273)	27,943	-	-
J044	GREEN CO BD OF EDUCATION	(35,941)	(35,731)	(121,473)	(16,393)	-	-
J045	RUSSELL INDPT BD OF ED	(52,706)	(47,330)	(132,091)	(21,673)	-	-
J046	HANCOCK CO BD EDUCATION	(14,388)	(19,479)	(132,515)	9,933	-	-
J047	HARDIN CO SOIL CN DIST	4,616	4,229	1,648	2,880	-	-
J048	HARLAN CO BD OF EDUCATION	224	(1,040)	(229,401)	77,776	-	-
J049	HARRISON CO BD OF ED	(56,513)	(56,923)	(202,490)	6,047	-	-
J050	HART CO BD OF ED	(26,779)	(40,261)	(163,733)	21,767	-	-
J051	HENDERSON PUBLIC LIBRARY	14,061	7,342	(51,836)	946	-	-
J052	EMINENCE INDEP BD OF EDUC	27,587	1,970	(65,331)	5,404	-	-
J053	HICKMAN CO BD OF ED	(34,866)	(32,389)	(60,334)	(20,114)	-	-
J054	HOPKINS CO BD OF ED	(195,695)	(183,292)	(489,421)	26,131	-	-
J055	JACKSON CO BD OF ED	(100,534)	(99,255)	(155,062)	(15,038)	-	-
J056	JEFF CO METRO SEWER DIST	451,590	152,645	(2,169,623)	(261,978)	-	-
J057	JESSAMINE CO BD OF ED	(11,499)	(6,900)	(526,986)	97,671	-	-
J058	PAINTSVILLE GAS/WATER SYS	17,008	8,400	(74,953)	1,765	-	-
J059	KENTON COUNTY AIRPORT BD	53,241	(66,229)	(1,098,697)	(13,245)	-	-
J060	KNOTT CO BD OF EDUCATION	(91,225)	(80,964)	(210,764)	2,960	-	-
J061	KNOX CO BD OF EDUCATION	(42,811)	(71,236)	(319,497)	(9,535)	-	-
J062	LARUE CO PUBLIC LIBRARY	465	822	(7,114)	847	-	-
J063	CITY OF LONDON	(11,383)	(26,932)	(159,744)	(1,381)	-	-
J064	LAWRENCE CO BD OF ED	27,176	16,362	(185,759)	7,563	-	-
J065	LEE CO BD OF ED	11,810	19,359	(30,633)	21,988	-	-
J066	LESLIE CO BD OF ED	9,828	8,946	(102,331)	6,682	-	-
J067	CITY OF WHITESBURG	39,551	27,952	(24,223)	33,629	-	-
J068	ELEC PLT BD OF VANCEBURG	(5,514)	(6,015)	(47,166)	(1,903)	-	-
J069	LINCOLN CO BD OF EDUC	(160,072)	(142,950)	(290,012)	6,242	-	-
J070	LIVINGSTON CO BD OF ED	(12,028)	(19,320)	(112,254)	14,204	-	-
J071	LOGAN CO BD OF EDUCATION	(86,171)	(63,642)	(183,220)	19,559	-	-
J072	LYON CO. PUBLIC LIBRARY	2,556	1,978	(5,112)	(12)	-	-
J073	PADUCAH WATER WORKS	(15,962)	(22,802)	(160,413)	(34,864)	-	-
J074	MCCRERY CO BD OF EDUCATN	23,508	20,888	(195,027)	(12,408)	-	-
J075	MCLEAN CO BD OF ED	(12,984)	(15,237)	(86,700)	13,644	-	-
J076	MADISON CO BD OF ED	73,437	32,601	(570,123)	204,233	-	-
J077	MAGOFFIN CO BD OF ED	(82,453)	(98,385)	(191,506)	(17,256)	-	-
J078	MARION CO BD OF EDUCATION	(23,956)	(27,263)	(144,928)	74,936	-	-
J079	MARSHALL COUNTY BD OF ED	(25,170)	(48,725)	(270,510)	32,762	-	-
J080	MARTIN CO BD OF ED	(133,838)	(132,798)	(198,829)	(28,558)	-	-
J081	MASON CO BD OF ED	(35,737)	(46,090)	(175,231)	(5,043)	-	-
J082	MEADE CO PUBLIC LIBRARY	419	1,120	(13,049)	2,715	-	-
J083	MENIFEE CO BD OF ED	(60)	6,693	(55,490)	27,422	-	-
J084	CITY OF HARRODSBURG	(51,124)	(46,771)	(150,693)	(46,521)	-	-
J085	METCALFE CO BD OF ED	(3,961)	(9,251)	(116,020)	(4,431)	-	-
J086	MONROE CO BOARD OF ED	10,234	(4,410)	(149,837)	(12,208)	-	-
J087	MT STERLING WATER WORKS	41,019	38,130	(41,262)	29,423	-	-
J088	MORGAN CO BD OF EDUCATION	(46,939)	(38,611)	(141,475)	(892)	-	-
J089	MUHLENBERG CO LIB BD DIST	(14,026)	(13,523)	(26,491)	(4,032)	-	-
J090	CITY OF BARDSTOWN	(3,478)	8,634	(169,340)	(2,338)	-	-
J091	NICHOLAS CO BD OF ED	(13,116)	(8,198)	(45,542)	31,483	-	-
J092	OHIO CO BD OF ED	45,311	39,855	(175,574)	128,781	-	-
J093	OLDHAM COUNTY BD OF ED	(112,171)	(140,919)	(834,801)	187,455	-	-
J094	OWEN CO BD OF ED	(11,816)	(13,397)	(128,043)	8,886	-	-
J095	OWSLEY CO BD OF EDUCATION	(20,867)	(18,597)	(72,319)	18,542	-	-
J096	PENDLETON CO BD OF ED	(87,356)	(78,610)	(164,796)	(3,778)	-	-
J097	HAZARD CITY SCHOOLS	49,900	46,426	(34,298)	10,933	-	-
J098	PIKE CO BD OF EDUCATION	(336,470)	(333,763)	(640,325)	(312,303)	-	-
J099	POWELL CO BD OF EDUCATION	40,226	41,042	(136,584)	20,988	-	-
J100	CITY OF SOMERSET	(60,357)	(62,483)	(277,746)	(1,706)	-	-
J101	ROBERTSON CO BD OF ED	49,548	42,174	(8,795)	22,921	-	-
J102	ROCKCASTLE CO BD OF ED	(128,357)	(123,648)	(228,770)	(30,183)	-	-



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		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
J103	ROWAN CO BD OF ED	(77,721)	(91,268)	(275,649)	8,105	-	-
J104	RUSSELL CO BD OF ED	(54,742)	(56,831)	(199,061)	(5,065)	-	-
J105	SCOTT CO BOARD OF ED	85,033	56,232	(649,419)	(37,664)	-	-
J106	SHELBY CO LIBRARY	5,752	3,873	(15,579)	(105)	-	-
J107	SIMPSON CO BD OF ED	(32,691)	(38,496)	(214,550)	27,727	-	-
J108	SPENCER CO BD OF EDUC	(4,234)	(15,688)	(196,176)	33,823	-	-
J109	TAYLOR CO BD OF ED	162,679	137,365	(97,394)	107,848	-	-
J110	TODD CO BD OF ED	28,540	27,189	(116,770)	(7,331)	-	-
J111	TRIGG CO BD OF ED	(6,124)	(7,262)	(120,989)	15,942	-	-
J112	TRIMBLE CO BD OF ED	(32,059)	(33,266)	(77,627)	1,065	-	-
J113	CITY OF MORGANFIELD	(49,591)	(53,430)	(143,442)	(20)	-	-
J115	SPRINGFIELD WATER & SEWER	(135)	(372)	(29,852)	2	-	-
J117	CITY OF SEBREE	(9,961)	(10,306)	(14,802)	(761)	-	-
J118	CITY OF CORBIN	(7,578)	(6,549)	(78,747)	3,068	-	-
J119	WOLFE CO BD OF EDUCATION	11,930	20,599	(43,516)	38,782	-	-
J120	WOODFORD CO BD OF ED	(61,229)	(58,907)	(330,142)	(42,500)	-	-
J124	PENNYRILE NAR TASK FORCE	(7,965)	(5,545)	(1,839)	(201)	-	-
J134	LEX-FAY CO HUM RIGHTS COM	(9,073)	(9,845)	(14,044)	(3,913)	-	-
J135	FLEMING CO EMS	36,918	31,580	(3,857)	14,909	-	-
J154	CITY OF EARLINGTON	(13,329)	(10,869)	(20,541)	(7,011)	-	-
J156	CITY OF JEFFERSONTOWN	76,279	60,749	(117,700)	22,117	-	-
J178	LEBANON HOUSING AUTHORITY	(1,590)	(3,435)	(15,031)	26	-	-
J179	MARSHALL CO TOURIST COMM	(6,601)	(7,622)	(5,889)	763	-	-
J190	CITY OF BLOOMFIELD	2,866	3,187	(10,870)	(1,992)	-	-
J200	SOMERSET-PULASKI CONV & V	(560)	(1,314)	(5,699)	310	-	-
J203	FRONTIER HOUSING INC	(41,317)	(31,484)	(20,250)	(865)	-	-
J205	GEORGETOWN-SCOTT CO P COM	(2,463)	(7,538)	(29,385)	(1)	-	-
J210	BOYD CO AMBULANCE SERVICE	386	622	(2,237)	217	-	-
J214	COMM ACTION SOUTHERN KY	(40,322)	(49,708)	(294,877)	(35,127)	-	-
J217	CITY OF PROVIDENCE	16,355	28,848	(46,972)	17,596	-	-
J219	CAMPBELL CO PUBLIC LIBRAR	(29,031)	(30,345)	(104,660)	(13,585)	-	-
J224	HOUSING AUTH OF HOPKINSVL	(80,306)	(72,414)	(70,459)	(18,601)	-	-
J234	LFUC HOUSING AUTHORITY	(20,325)	(44,566)	(179,238)	(14,261)	-	-
J256	CITY OF ST MATTHEWS	(4,617)	(7,611)	(68,626)	114	-	-
J259	CITY OF PARK HILLS	(48)	(535)	(5,279)	(365)	-	-
J305	SCOTT CO SOIL CONSER DIST	(10,656)	(9,499)	(2,334)	-	-	-
J310	CANNONSBURG WATER DIST	3,333	3,097	(16,017)	3,053	-	-
J314	BOWL GRN WARREN AIRPRT BD	(1,734)	(3,967)	(12,863)	(2,928)	-	-
J317	PROVIDENCE MUN HOUSING AU	524	1,334	(8,022)	(2,182)	-	-
J319	CITY OF ALEXANDRIA	431	(3,235)	(38,291)	(3,280)	-	-
J324	CITY OF OAK GROVE	(1,448)	6,216	(30,506)	18,282	-	-
J334	CENTRAL KY ED COOPERATIVE	(5,395)	(6,021)	(2,254)	2,041	-	-
J356	CITY OF WEST BUECHEL	(8,601)	(10,152)	(10,687)	(1,460)	-	-
J359	CITY OF FORT WRIGHT	3,574	2,447	(17,957)	(7,693)	-	-
J405	GEORGETOWN HOUSING AUTHOR	(33,644)	(26,510)	(21,194)	306	-	-
J414	WARREN CO PLANNING COMM	(5,229)	(5,333)	(38,883)	(4,892)	-	-
J417	WEBSTER CO CONSER DIST	1,183	452	(5,069)	(2,711)	-	-
J419	CITY OF COLD SPRING	4,614	8,161	(11,571)	(4,378)	-	-
J424	CITY OF CROFTON	(4,275)	(4,221)	(4,254)	(2,769)	-	-
J434	KY LEAGUE OF CITIES	(32,983)	(53,693)	(310,082)	(8,523)	-	-
J456	CITY OF SHIVELY	9,512	5,533	(38,990)	2,557	-	-
J459	N KY AREA PLAN COMMISSION	(94,554)	(97,123)	(201,449)	(22,800)	-	-
J510	CITY OF CATLETTSBURG	(6,808)	(9,029)	(19,063)	(3,483)	-	-
J514	BARREN RIVER AREA DEV	33,574	39,045	(33,117)	14,876	-	-
J519	NORTHERN KY COOP ED SER	3,751	(17,904)	(77,795)	(21,374)	-	-
J524	HOPKINSVILLE S W AUTHORI	(1,411)	(15,656)	(128,639)	(12,493)	-	-
J534	BLUEGRASS AREA DEV DISRIC	(135,118)	(103,383)	(166,159)	(28,452)	-	-
J556	LOUISVILLE CONV BUREAU	(150,292)	(149,547)	(288,894)	67,253	-	-
J559	CITY OF CRESCENT SPRINGS	(14,397)	(16,332)	(15,419)	(6,742)	-	-
J610	BOYD CO CONSERVATION DIST	168	36	(1,880)	(55)	-	-
J614	BOWL GRN CONV & VISIT BUR	(14,228)	(12,102)	(21,217)	328	-	-
J619	CITY OF FORT THOMAS	(3,432)	(1,140)	(70,954)	9,799	-	-
J656	OHIO VALLEY ED COOP	135,820	105,430	(40,452)	45,793	-	-
J710	BIG SANDY WATER DISTRICT	(11,206)	(2,929)	(19,052)	(1,142)	-	-
J714	BOWLING GR/WARREN COMM ED	16,197	14,849	(8,190)	8,970	-	-
J719	CITY OF SOUTHGATE	(16,867)	(15,284)	(16,114)	(4,459)	-	-
J756	CITY OF PROSPECT	(6,535)	(8,921)	(22,106)	(734)	-	-



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Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
J759	N KY COMMUNITY ACT COMM	95,450	63,628	(128,561)	(102,307)	-	-
J810	HOUSING AUTH OF ASHLAND	3,880	1,043	(27,161)	2,063	-	-
J814	HOUSING AUTH BOWLING GRN	(31,295)	(26,371)	(102,540)	(17,064)	-	-
J819	CITY OF BELLEVUE	(13,526)	(12,777)	(38,019)	(2,635)	-	-
J834	KY LEGAL SERVICE PROGRAMS	20,385	16,087	(16,715)	2,636	-	-
J856	LOUISVILLE WATER COMPANY	(264,191)	(359,088)	(1,628,177)	(128,269)	-	-
J859	CITY OF VILLA HILLS	9,621	7,654	(9,909)	1,899	-	-
J910	SANITATION DISTRICT #4	5,521	5,198	(16,250)	(44)	-	-
J914	BOWLING GRN HUM RIGHT COM	(692)	(715)	(3,848)	(171)	-	-
J919	CITY OF DAYTON	(3,004)	(1,581)	(20,137)	(1,338)	-	-
J956	OKOLONA FIRE DISTRICT	12,761	12,426	5,311	553	-	-
J959	CITY OF INDEPENDENCE	3,913	1,202	(34,415)	2,146	-	-
K001	CITY OF COLUMBIA	20,758	18,895	(25,352)	5,883	-	-
K002	ALLEN CO BD OF ED	(49,708)	(56,988)	(220,889)	(14,089)	-	-
K003	ANDERSON CO BD OF ED	17,105	21,070	(191,149)	4,840	-	-
K004	CITY OF WICKLIFFE	(2,211)	(3,983)	(13,151)	(290)	-	-
K005	BARREN CO BD OF EDUCATION	(104,034)	(89,690)	(283,494)	22,977	-	-
K006	CITY OF OWINGSVILLE	2,917	949	(22,477)	(153)	-	-
K007	BELL CO BD OF ED	(103,305)	(65,733)	(195,467)	(44,954)	-	-
K009	PARIS BD OF EDUCATION	43,279	42,162	(13,940)	50,401	-	-
K010	CITY OF ASHLAND	(24,973)	(36,114)	(364,715)	18,259	-	-
K011	CITY OF DANVILLE	159,207	137,435	(68,592)	57,076	-	-
K012	AUGUSTA BD OF ED	(6,221)	(2,664)	(15,552)	(3,090)	-	-
K013	JACKSON CITY SCHOOLS	(11,140)	(12,185)	(18,713)	16,833	-	-
K014	CLOVERPORT INDEPENDENT SC	(31,267)	(23,205)	(18,064)	5,948	-	-
K015	BULLITT CO PUBLIC LIBRARY	20,501	1,720	(88,224)	(4,736)	-	-
K016	CITY OF MORGANTOWN	(9,912)	(9,951)	(33,724)	4,323	-	-
K017	GEORGE COON PUBLIC LIBRAR	(5,512)	(6,903)	(8,369)	(1,686)	-	-
K018	CITY OF MURRAY	(16,401)	(13,534)	(214,047)	(6,589)	-	-
K019	CITY OF NEWPORT	60,247	57,586	(58,531)	31,113	-	-
K020	CARLISLE CO BD OF ED	(18,289)	(20,179)	(45,406)	(2,807)	-	-
K021	CARROLL CO PUBLIC LIBRARY	(11,959)	(14,300)	(28,459)	(3,065)	-	-
K022	CARTER CO EMER AMBUL DIST	(59,380)	(17,931)	(43,518)	17,157	-	-
K023	CASEY CO AMBULANCE SERV	15,945	9,209	(22,687)	946	-	-
K025	CLARK CO LIBRARY BD	(14,831)	(15,836)	(49,645)	(7,920)	-	-
K026	CITY OF MANCHESTER	(5,985)	(10,707)	(29,276)	8,802	-	-
K027	CLINTON CO PUBLIC LIBRARY	(732)	(848)	(5,010)	(1,696)	-	-
K028	CITY OF MARION	(10,606)	(14,841)	(40,937)	(2,442)	-	-
K029	CITY OF BURKESVILLE	5,984	3,478	(25,955)	4,249	-	-
K030	OWENSBORO BD OF ED	114,066	115,573	(293,866)	117,655	-	-
K032	ELLIOTT CO AMB SERVICE	(14,395)	(9,727)	4,032	-	-	-
K033	ESTILL CO BD OF EDUCATION	(58,769)	(63,969)	(197,497)	(170)	-	-
K034	LEX/FAYETTE URBAN CO GOVT	(613,464)	(580,386)	(3,642,746)	638,150	-	-
K035	LICKING VALLEY COM ACTION	(53,512)	(54,777)	(81,381)	14,532	-	-
K036	FLOYD CO SCHOOLS	141,251	153,497	(367,166)	126,820	-	-
K038	FULTON CITY SCHOOLS	(12,161)	(9,654)	(11,012)	9,369	-	-
K039	GALLATIN CO PUBLIC LIB	(2,929)	(3,005)	(8,932)	(665)	-	-
K040	GARRARD CO BD OF ED	(42,358)	(34,831)	(160,454)	12,721	-	-
K041	CITY OF WILLIAMSTOWN	(10,169)	(10,968)	(89,202)	(7,520)	-	-
K042	GRAVES CO BD OF ED	(155,252)	(162,374)	(306,311)	(17,654)	-	-
K043	CITY OF LEITCHFIELD	(14,409)	(21,472)	(77,006)	(11,181)	-	-
K044	CITY OF GREENSBURG	1,548	(5,957)	(37,752)	(1,086)	-	-
K045	GREENUP CO BD OF ED	(35,916)	(39,796)	(197,928)	25,946	-	-
K046	CITY OF HAWESVILLE	(14,948)	(12,278)	(24,483)	(6,339)	-	-
K047	HARDIN CO BD OF ED	(104,221)	(127,156)	(1,050,021)	103,123	-	-
K048	HARLAN INDEPENDENT SCHOOL	(3,768)	2,526	(21,788)	10,808	-	-
K049	CITY OF CYNTHIANA	4,015	(1,410)	(71,406)	(95)	-	-
K050	CAVERNA INDEPENDENT SCH	15,178	14,757	(28,692)	22,321	-	-
K052	HENRY CO BD OF EDUCATION	(2,149)	(6,822)	(125,701)	30,569	-	-
K055	JACKSON CO CONSERV DIST	(4,394)	(1,571)	(98)	-	-	-
K057	JESSAMINE CO PUBLIC LIBRA	40,787	29,382	(69,145)	767	-	-
K058	JOHNSON CO BD OF ED	(44,039)	(31,206)	(200,698)	41,537	-	-
K060	LKLP COMM ACTION COUNCIL	(87,138)	(59,899)	(507,726)	(27,881)	-	-
K061	BARBOURVILLE CITY SCHOOLS	(20,413)	(15,723)	(30,109)	(15,352)	-	-
K062	LARUE CO BD OF EDUCATION	(42,280)	(46,388)	(171,907)	(16,783)	-	-
K063	LONDON UTILITY COMM	(20,362)	(19,951)	(71,196)	(5,621)	-	-
K064	CITY OF LOUISA	8,433	6,475	(22,287)	6,008	-	-





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Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
K065	CITY OF BEATTYVILLE	729	(1,336)	(37,765)	(5,236)	-	-
K066	LESLIE CO PUBLIC LIBRARY	(11,068)	(10,419)	(18,220)	(6,431)	-	-
K067	LETCHER CO BD OF ED	(88,177)	(93,993)	(247,676)	8,889	-	-
K068	LEWIS CO BD OF ED	(4,051)	(928)	(127,118)	9,368	-	-
K069	LINCOLN CO PUBLIC LIBRARY	2,096	1,234	(6,533)	1,600	-	-
K070	LIVINGSTON CO CONSERV DIS	718	657	(1,952)	470	-	-
K071	CITY OF RUSSELLVILLE	(28,636)	(30,526)	(108,390)	(6,409)	-	-
K072	LYON CO BD OF EDUCATION	(8,349)	(11,344)	(82,955)	(5,809)	-	-
K073	PADUCAH BOARD OF ED	(118,890)	(115,604)	(263,079)	(15,867)	-	-
K074	MCCREARY CO WATER DIST	5,639	999	(39,735)	10,561	-	-
K075	CITY OF CALHOUN	(10,411)	(3,926)	(10,256)	(205)	-	-
K077	MAGOFFIN CO LIBRARY	(3,054)	(2,802)	(3,189)	(538)	-	-
K078	CITY OF LEBANON	16,260	16,366	(54,339)	8,611	-	-
K079	CITY OF BENTON	(4,851)	(9,112)	(69,279)	(2,439)	-	-
K080	MARTIN COUNTY LIBRARY	(2,889)	(2,571)	(8,439)	3,528	-	-
K081	MAYSVILLE UTILITY COMM	(84,191)	(25,234)	-	-	-	-
K082	CITY OF MULDRAGH	(2,330)	(3,477)	(12,041)	1,856	-	-
K083	CITY OF FRENCHBURG	2,191	1,316	(9,918)	434	-	-
K085	METCALFE HEALTH CARE CTN	(42,281)	(51,188)	(116,017)	3,717	-	-
K086	MONROE CO CONSERV DIST	686	777	(1,504)	131	-	-
K087	MONTGOMERY CO BD OF ED	(68,440)	(74,716)	(276,862)	78,273	-	-
K088	GATEWAY COMM SER ORGANIZ	406,349	343,472	(112,294)	100,564	-	-
K089	MUHLENBERG CO BD OF ED	(33,775)	(59,240)	(348,642)	54,967	-	-
K090	NELSON COUNTY BD OF ED	(29,502)	(41,450)	(267,927)	13,324	-	-
K091	CITY OF CARLISLE	21,239	22,371	(5,513)	22,135	-	-
K092	OHIO CO LIBRARY	555	(469)	(18,403)	(3,011)	-	-
K093	OLDHAM CO LIBRARY BD	(12,779)	(14,257)	(45,733)	(2,157)	-	-
K094	OWEN CO PUBLIC LIBRARY	317	263	(8,062)	1,967	-	-
K095	OWSLEY CO PUBLIC LIBRARY	(3,483)	(2,001)	(1,892)	925	-	-
K096	PENDLETON CO LIBRARY	1,728	169	(12,014)	(655)	-	-
K097	PERRY CO BD OF EDUCATION	(151,509)	(114,901)	(336,902)	15,938	-	-
K098	PIKEVILLE INDEPENDENT SCH	(38,748)	(32,497)	(63,510)	(9,853)	-	-
K099	CITY OF STANTON	3,249	2,345	(12,564)	(605)	-	-
K100	SOMERSET BD OF EDUCATION	2,608	(2,007)	(79,032)	(12,397)	-	-
K101	CITY OF MOUNT OLIVET	220	(1,122)	(1,088)	130	-	-
K102	ROCKCASTLE CONSERV DIST	2,516	2,395	364	541	-	-
K103	CITY OF MOREHEAD	(2,438)	(7,615)	(69,766)	1,287	-	-
K104	RUSSELL CO CONS DIST	(1,911)	(1,928)	(2,696)	(1,269)	-	-
K105	CITY OF GEORGETOWN	52,404	42,475	(121,217)	39,573	-	-
K106	CITY OF SHELBYVILLE	3,857	(2,574)	(87,196)	(4,801)	-	-
K107	FRANKLIN/SIMPSON PARKS BD	(739)	(360)	(6,544)	2,000	-	-
K108	CITY OF TAYLORSVILLE	(10,896)	(12,664)	(37,380)	2,009	-	-
K109	CAMPBELLSVLE MUN WTR&SEWR	33,480	15,205	(74,109)	4,922	-	-
K110	TODD COUNTY WATER DIST	(3,533)	(4,870)	(17,368)	(1,443)	-	-
K111	CITY OF CADIZ	(14,446)	(16,783)	(61,436)	(14,336)	-	-
K112	TRIMBLE CO LIBRARY	7,223	4,907	(7,791)	3,521	-	-
K113	UNION CO BD OF EDUCATION	(5,263)	(7,271)	(131,519)	37,689	-	-
K114	CITY OF BOWLING GREEN	60,744	53,872	(473,876)	55,123	-	-
K115	CITY OF SPRINGFIELD	10,950	8,750	(27,182)	1,319	-	-
K116	WAYNE CO BD OF ED	28,803	19,668	(160,832)	79,294	-	-
K117	WEBSTER CO PUBLIC LIBRARY	(3,212)	(3,965)	(9,081)	(914)	-	-
K118	WHITLEY CO BD OF ED	(64,045)	(69,224)	(296,410)	30,283	-	-
K119	WOLFE COUNTY LIBRARY	(453)	(1,056)	(3,893)	(2,477)	-	-
K120	CITY OF VERSAILLES	(5,174)	(11,945)	(90,503)	570	-	-
K137	KY MAGISTRATES/COMM ASSOC	2,822	1,791	(8,612)	(74)	-	-
K141	GRANT CO PLANNING COMM	(617)	(657)	(3,063)	(385)	-	-
K181	WESTERN LEWIS-RECTORVILLE	(1,750)	(560)	(6,435)	2,398	-	-
K200	CITY OF FERGUSON	(194)	(286)	(1,768)	(1,791)	-	-
K214	GREEN RIVER EDUC COOP	(20,558)	(9,446)	(1,933)	5,832	-	-
K219	NORTHERN KY WATER SER DIS	30,785	30,268	(399,273)	(7,437)	-	-
K237	KY CO JUDGE/EX ASSOC	2,189	936	(8,367)	775	-	-
K256	JEFFERSONTOWN FIRE DIST	6,365	5,155	(3,672)	(319)	-	-
K314	KY LEGAL AID	75,092	74,019	(57,586)	30,076	-	-
K315	MT WASHINGTON FIRE P DIST	396	256	(2,439)	542	-	-
K319	CITY OF SILVER GROVE	1,118	759	(4,042)	1,193	-	-
K337	KY COUNCIL OF ADD'S	(9,727)	(7,283)	(1,685)	-	-	-
K356	ST MATTHEWS FIRE DIST.	(1,932)	(2,376)	(5,755)	(2,617)	-	-



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Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
K414	CITY OF SMITHS GROVE	(4,050)	(3,450)	(863)	-	-	-
K419	ALEXANDRIA FIRE DISTRICT	3,685	(5,330)	1,487	5,877	-	-
K459	CITY OF LAKESIDE PARK	5,639	5,390	1,493	1,462	-	-
K519	CITY OF MELBOURNE	(185)	(253)	(1,705)	(115)	-	-
K559	CITY OF TAYLOR MILL	(9,642)	(11,229)	(28,097)	(4,732)	-	-
K614	WARREN CO PUBLIC LIBRARY	(77,800)	(79,360)	(113,142)	(69,379)	-	-
K619	CAMPBELL CO CONS DISPATCH	(3,182)	(12,878)	(67,996)	(2,583)	-	-
K659	CITY OF EDGEWOOD	21,204	10,074	(34,290)	5,551	-	-
K719	CENTRAL CAMPBELL CO FIRE	(559)	(604)	(1,554)	(153)	-	-
K759	LAKESIDE/CRESTVIEWHLS POL	(104)	(113)	(2,741)	(142)	-	-
K856	HIGHVIEW FIRE DISTRICT	5,575	5,197	681	3,952	-	-
K859	CITY OF FORT MITCHELL	(11,465)	(1,617)	(26,464)	2,793	-	-
K959	HOUSING AUTH OF COVINGTON	(15,660)	12,156	(52,536)	(13,225)	-	-
L002	ALLEN CO CONSERVATION DIS	2,808	1,323	(1,357)	449	-	-
L003	ANDERSON PUBLIC LIBRARY	(1,082)	(3,924)	(14,521)	4,331	-	-
L004	CITY OF BARLOW	(5,783)	(3,590)	(6,537)	(2,522)	-	-
L005	CITY OF GLASGOW	96,193	85,295	(73,194)	84,246	-	-
L006	BATH CO WATER DISTRICT	(6,595)	(7,938)	(18,809)	(3,545)	-	-
L007	BELL CO COURT CLERK	(609)	(1,677)	(10,750)	1,076	-	-
L008	BOONE CO BD OF ED	130,297	84,208	(1,562,469)	(45,861)	-	-
L009	CITY OF PARIS	38,774	39,410	(165,031)	23,725	-	-
L010	FIVCO AREA DEVELOPMT DIST	3,529	(18,077)	(60,340)	(15,320)	-	-
L011	DANVILLE BOYLE CO REC	(24,029)	(27,120)	(36,248)	-	-	-
L012	BRACKEN COUNTY PUB LIBRAR	496	152	(5,988)	(287)	-	-
L013	BREATHITT CO PUBLIC LIB	(880)	(359)	(8,371)	9	-	-
L014	BRECKINRIDGE CO CLERK OFF	(2,261)	(1,489)	(15,275)	(4,724)	-	-
L015	CITY OF MT WASHINGTON	24,045	5,064	(141,396)	(15,546)	-	-
L016	BUTLER CO AMBULANCE SVC	6,979	(167)	(38,265)	(1,961)	-	-
L018	MURRAY PUBLIC SCHOOLS	114,108	86,916	(157,185)	17,254	-	-
L021	CITY OF CARROLLTON	(40)	(3,298)	(69,512)	(6,639)	-	-
L022	NORTHEAST KY CAA	44,291	38,068	(97,285)	(13,428)	-	-
L023	CITY OF LIBERTY	(4,401)	(7,619)	(48,527)	(495)	-	-
L024	HOPKINSVLE CHRIST LIBRARY	9,049	7,115	(16,350)	(1,893)	-	-
L025	CITY OF WINCHESTER	15,502	15,225	(78,894)	37,614	-	-
L026	DANIEL BOONE COMM AGENCY	49,319	25,711	(126,401)	31,042	-	-
L027	CITY OF ALBANY	(14,021)	(14,092)	(48,139)	1,503	-	-
L028	CRITTENDEN/LIV CO WAT DIS	(5,993)	(6,430)	(24,177)	(1,130)	-	-
L029	CUMBERLAND CO SOIL & WAT	434	420	(1,115)	235	-	-
L031	EDMONSON CO AMBULANCE DIS	10,237	6,834	(7,322)	2,252	-	-
L032	SANDY HOOK WATER DISTRICT	844	553	(11,373)	(1,560)	-	-
L033	CITY OF IRVINE	8,326	7,997	(12,909)	4,573	-	-
L035	CITY OF FLEMINGSBURG	(13,499)	(13,056)	(40,313)	(8,982)	-	-
L036	FLOYD CO LIBRARY	681	(3,266)	(24,468)	(3,564)	-	-
L038	FULTON CO LIBRARY	(2,226)	(2,229)	(6,260)	630	-	-
L039	CITY OF WARSAW	11,766	10,693	(7,569)	(431)	-	-
L041	GRANT CO PUBLIC LIBRARY	(20,698)	(21,463)	(35,336)	(8,774)	-	-
L042	MAYFIELD CITY SCHOOLS	46,423	10,530	(137,141)	29,475	-	-
L043	LEITCHFIELD UTILITY COMM	15,747	8,617	(61,922)	(2,907)	-	-
L044	GREEN CO AMBULANCE SVC	4,622	7,867	(6,753)	(2,593)	-	-
L045	RACELAND BOARD OF EDUC	(4,318)	(4,361)	(60,048)	2,060	-	-
L046	HANCOCK CO PUBLIC LIBRARY	7,885	7,133	(8,642)	(11)	-	-
L047	WEST POINT INDEPENDENT SC	(27,044)	(26,559)	(25,470)	(2,202)	-	-
L049	CYNTHIANA/HARRISON LIBRAR	(8,876)	(9,069)	(12,954)	(3,011)	-	-
L050	CITY OF MUNFORDVILLE	(14,974)	(14,402)	(14,425)	(1,258)	-	-
L051	HENDERSON CO WATER DIST	(4,881)	(5,888)	(21,895)	2,796	-	-
L052	CITY OF EMINENCE	3,209	1,970	(11,327)	6,583	-	-
L054	DAWSON SPRINGS PUBLIC SCH	(20,357)	(22,795)	(43,729)	(5,161)	-	-
L057	CITY OF NICHOLASVILLE	119,891	110,378	(150,314)	112,737	-	-
L058	PAINTSVILLE BD OF ED	(9,010)	(7,676)	(32,793)	15,212	-	-
L060	KNOTT CO SOIL CONV DIST	123	19	(1,464)	(54)	-	-
L061	CITY OF BARBOURVILLE	23,139	17,748	(20,267)	8,228	-	-
L062	CITY OF HODGENVILLE	11,033	9,195	(35,533)	(2,334)	-	-
L063	LAUREL CO PUBLIC LIB DIST	(9,401)	(11,134)	(39,245)	(4,663)	-	-
L064	LOUISA WATER & SEWER COMM	(5,381)	(4,110)	(19,733)	(723)	-	-
L065	LEE CO PUBLIC LIBRARY	3,535	3,258	(1,140)	3,318	-	-
L066	CITY OF HYDEN	(278)	186	(4,156)	79	-	-
L067	LETCHER COUNTY CONS DIST	204	105	(1,477)	1	-	-



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(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
L068	HOUSING AUTH OF VANCEBURG	(1,508)	(1,485)	(4,288)	(609)	-	-
L069	STANFORD WATER COMMISSION	(5,867)	(10,328)	(29,207)	8	-	-
L071	RUSSELLVILLE CITY SCHOOLS	(15,163)	(16,887)	(97,468)	(12,664)	-	-
L072	CITY OF EDDYVILLE	(9,387)	(8,578)	(9,024)	6,744	-	-
L073	CITY OF PADUCAH	(51,102)	(52,181)	(388,854)	(4,892)	-	-
L074	HOUSING AUTH MCREARY CO	(69)	201	(6,591)	(1,845)	-	-
L075	CITY OF LIVERMORE	4,377	3,991	(6,149)	1,622	-	-
L076	BEREA BD OF ED	(53,742)	(45,498)	(65,297)	19,991	-	-
L077	CITY OF SALYERSVILLE	(4,257)	(4,637)	(35,551)	(7,129)	-	-
L078	MARION FREE PUBLIC LIBRAR	(10,344)	(11,582)	(17,755)	(1,860)	-	-
L079	MARSHALL CO SOIL & WATER	379	314	(1,327)	(98)	-	-
L080	MARTIN CO CONSERV DIST	(370)	(370)	(1,194)	(56)	-	-
L082	MEADE CO BD OF ED	(144,201)	(129,128)	(332,518)	12,740	-	-
L083	MENIFEE CO PUBLIC LIBRARY	(1,481)	(1,575)	(703)	2,998	-	-
L084	BURGIN INDEPENDENT SCH	(21,488)	(26,665)	(42,787)	(1,108)	-	-
L085	METCALFE CO PUBLIC LIB	(2,113)	(3,262)	(9,011)	(1,390)	-	-
L086	CITY OF TOMPKINSVILLE	(12,616)	(19,545)	(44,417)	1,044	-	-
L087	MONTGOMERY CO SAN DIST #2	4,920	4,844	2,509	4,851	-	-
L088	MORGAN COUNTY LIBRARY	(495)	(769)	(8,092)	(1,296)	-	-
L090	CITY OF NEW HAVEN	(3,440)	(3,918)	(8,462)	(3,092)	-	-
L091	NICHOLAS COUNTY LIBRARY	(6,043)	(11,586)	(8,428)	(3,573)	-	-
L092	OHIO CO WATER DIST	46	(7,879)	(52,386)	(3,014)	-	-
L093	LAGRANGE UTILITY COMM	837	(1,810)	(31,510)	(10,251)	-	-
L096	PENDLETON COUNTY WATER	(9,068)	(9,827)	(26,318)	(9,858)	-	-
L099	POWELLS VALLEY WATER DIST	623	625	(9,717)	3,564	-	-
L100	SCIENCE HILL BD OF ED	(2,006)	(3,942)	(24,152)	(7,441)	-	-
L102	CITY OF MOUNT VERNON	(39,381)	(43,331)	(86,388)	(22,944)	-	-
L103	MOREHEAD UTILITY PLANT BD	6,685	(4,618)	(109,429)	(22,498)	-	-
L104	LAKE CUMBERLAND ADD	(87,303)	(81,543)	(177,564)	(35,216)	-	-
L105	GEORGETOWN/SCOTT CO PARKS	(1,608)	(4,608)	(26,927)	26,165	-	-
L106	TRIPLE S PLANNING & ZONIN	2,950	1,663	(7,119)	34	-	-
L107	CITY OF FRANKLIN	(44,233)	(43,033)	(124,215)	(2,284)	-	-
L108	SPENCER CO FIRE DIST	1,426	1,253	(1,497)	455	-	-
L109	CAMPBELLSVILLE CITY SCHOO	17,211	10,083	(51,832)	14,452	-	-
L110	CITY OF ELKTON	13,372	6,400	(21,403)	2,939	-	-
L111	HOUSING AUTH OF CADIZ	(5,445)	(1,694)	(5,501)	(263)	-	-
L112	CITY OF BEDFORD	5,782	3,888	(201)	3,824	-	-
L113	UNION CO PLANNING COMM	(9,230)	(9,596)	(14,707)	(3,777)	-	-
L114	WARREN COUNTY BD OF ED	196,041	129,447	(811,359)	221,255	-	-
L115	WASHINGTON CO SCHOOLS	15,072	8,596	(84,488)	42,604	-	-
L118	CORBIN BD OF ED	(72,625)	(77,210)	(184,650)	(8,615)	-	-
L119	CITY OF CAMPTON	(21,279)	(20,222)	(37,964)	(16,806)	-	-
L120	FALLING SPRINGS ARTS	(1,154)	(3,178)	(21,120)	3,922	-	-
L141	CORINTH WATER DISTRICT	(5,969)	(6,573)	(3,085)	(604)	-	-
L156	CITY OF LYNDON	564	(1,819)	(9,596)	947	-	-
L159	ELSMERE FIRE PROTECTION	1,310	1,544	(1,543)	821	-	-
L256	CITY OF HURSTBOURNE	(635)	(878)	(7,014)	307	-	-
L356	EASTWOOD FIRE PROT DIST	(5,339)	(5,123)	(66)	-	-	-
L456	HARRODS CREEK FIRE DIST	(343)	(523)	194	-	-	-
L656	FERN CREEK FIRE PROT DIST	8,235	7,862	1,310	2,134	-	-
L756	PLEASURE RIDGE PARK FIRE	25	598	(13,718)	(19)	-	-
L959	NORTHERN KY CONV CTR CORP	(19,346)	(16,807)	(49,038)	57,608	-	-
M001	COLUMBIA/ADAIR UTILITIES	(21,461)	(21,227)	(48,610)	(2,348)	-	-
M003	LAWBG-ANDERSON PLAN COMM	187	23	(760)	17	-	-
M005	GLASGOW WATER COMPANY	14,497	8,866	(113,500)	2,044	-	-
M006	GATEWAY AREA DEV DISTRICT	17,181	18,594	(22,609)	1,945	-	-
M007	MIDDLESBORO CITY SCHOOL	(22,661)	(25,643)	(82,333)	(27,461)	-	-
M008	WALTON/VERONA BD OF ED	4,649	4,070	(101,975)	769	-	-
M009	PARIS BOURBON CO LIBRARY	(295)	(917)	(16,655)	(75)	-	-
M010	BOYD CO BD OF ED	53,878	42,384	(232,848)	49,702	-	-
M011	BOYLE COUNTY BD OF EDUC	(38,140)	(46,902)	(154,805)	(1,063)	-	-
M012	EAST PENDLETON WATER DIST	(876)	(1,790)	(17,357)	(4,357)	-	-
M013	BREATHITT CO SOIL CONSERV	109	1,550	(495)	1,102	-	-
M014	CITY OF HARDINBURG	(16,977)	(17,815)	(12,770)	(749)	-	-
M015	BULLITT CO FISCAL COURT	121,339	129,370	(169,274)	83,926	-	-
M017	CITY OF FREDONIA	(3,307)	(1,796)	(4,222)	(85)	-	-
M018	CALLOWAY CO PUBLIC LIBRAR	(8,007)	(6,358)	(19,214)	(3,319)	-	-





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(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
M019	CAMPBELL CO COURTHOUSE	681	594	(2,808)	611	-	-
M020	CITY OF BARDWELL	8,326	5,514	(7,513)	9,133	-	-
M021	CARROLL CO WATER DISTRICT	3,752	604	(21,294)	(467)	-	-
M022	CITY OF OLIVE HILL	(24,393)	(28,373)	(72,579)	(20,473)	-	-
M023	E CASEY CO WATER DISTRICT	(3,947)	(3,860)	(13,018)	(887)	-	-
M024	CHRISTIAN CO BD OF ED	(159,587)	(147,356)	(544,823)	74,195	-	-
M025	WINCHESTER MUNICIPAL UTIL	(30,168)	(39,440)	(170,836)	(12,827)	-	-
M026	CLAY COUNTY 911 BOARD	1,613	4,568	(6,754)	1,230	-	-
M027	HOUSING AUTH OF ALBANY	(1,983)	(2,123)	(8,135)	(923)	-	-
M029	CUMBERLAND CO FISCAL CT	(5,346)	(5,197)	(45,274)	5,956	-	-
M030	DAVISS CO BD OF EDUC	(54,972)	(105,929)	(753,183)	156,515	-	-
M031	EDMONSON CO CONSERV DIST	1,293	1,222	(670)	477	-	-
M033	IRVINE MUNICIPAL UTILITY	4,633	2,924	(29,220)	5,371	-	-
M034	FAYETTE CO BD EDUCATION	624,094	450,722	(2,542,281)	461,139	-	-
M035	FLEMING COUNTY LIBRARY	(4,044)	(2,753)	(10,535)	(2,411)	-	-
M037	FRANKLIN CO BD OF ED	26,967	6,236	(401,047)	157,724	-	-
M038	HICKMAN/FULTON RIV PRT AU	(8,479)	(8,466)	(16,233)	3,659	-	-
M039	GALLATIN CO WATER DIS	(102)	(349)	(10,006)	4,647	-	-
M040	GARRARD CO PUBLIC LIBRARY	(776)	(2,381)	(12,382)	(5,357)	-	-
M041	GRANT CO BD OF ED	(163,942)	(169,510)	(321,822)	(13,460)	-	-
M042	CITY OF MAYFIELD	(320)	(6,090)	(49,211)	(10,054)	-	-
M043	CITY OF CANEYVILLE	(13,247)	(9,894)	(15,309)	(5,862)	-	-
M044	GREEN/TAYLOR WATER DIST	(7,344)	(14,103)	(38,032)	(13,148)	-	-
M045	CITY OF FLATWOODS	4,468	(1,693)	(54,674)	4,185	-	-
M046	CITY OF LEWISPORT	5,071	2,177	(26,062)	6,783	-	-
M047	HARDIN CO PUBLIC LIBRARY	(13,107)	(15,569)	(31,091)	(1,402)	-	-
M048	CITY OF BENHAM	(11,858)	(11,032)	(20,905)	(7,039)	-	-
M049	HARRISON CO CONSERVA DIST	3,955	3,601	(2,183)	983	-	-
M050	HART CO CONSERVATION DIST	(259)	(367)	(2,363)	(241)	-	-
M051	HENDERSON CO BD OF ED	(71,992)	(86,304)	(511,429)	(61,427)	-	-
M052	HENRY CO LIBRARY	(8,320)	(10,491)	(15,476)	(2,545)	-	-
M054	CITY OF DAWSON SPRINGS	(3,303)	(4,753)	(26,845)	(4,121)	-	-
M056	JEFF CO MED CTR STM & CHL	(52,521)	(50,760)	(72,004)	(14,715)	-	-
M057	NICH-VLE/JESS CO PK & REC	6,955	5,660	(12,927)	(1,067)	-	-
M058	CITY OF PAINTSVILLE	(20,600)	(30,949)	(132,790)	12,930	-	-
M059	KENTON COUNTY FISCAL CT	70,129	11,056	(467,292)	(61,450)	-	-
M060	CITY OF HINDMAN	(9,261)	(9,161)	(9,510)	(1,717)	-	-
M061	KNOX CO E M S	30,172	20,202	(32,690)	36,331	-	-
M062	LARUE CO WATER DIST #1	(17,014)	(14,322)	(15,072)	(2,414)	-	-
M064	HOUSING AUTH/ LAWRENCE CO	8	(828)	(8,328)	678	-	-
M065	LEE CO SOIL CONSERV DIST	(1,221)	(677)	(1,484)	(1,006)	-	-
M067	JENKINS BD OF ED	(14,515)	(11,598)	(26,454)	7,636	-	-
M068	CITY OF VANCEBURG	(4,046)	(4,021)	(12,798)	7,013	-	-
M069	CITY OF STANFORD	11,737	9,727	(5,788)	1,245	-	-
M070	LEDBETTER WATER DISTRICT	(569)	(2,809)	(11,875)	(272)	-	-
M073	W MCCracken CO WATER DIST	(9,665)	(9,267)	(8,804)	(5,364)	-	-
M075	CITY OF SACRAMENTO	1,999	1,477	(8,275)	1,584	-	-
M076	CITY OF RICHMOND	51,602	41,945	(191,281)	41,157	-	-
M077	MAGOFFIN CO COURT CLERK	(2,658)	(1,640)	(13,503)	2,737	-	-
M078	LEBANON WATER WORKS	2,715	92	(32,446)	2,190	-	-
M079	MARSHALL CO REF DISP DIST	(4,789)	(6,117)	(40,993)	(7,279)	-	-
M081	CITY OF MAYSVILLE	35,990	(15,969)	(123,517)	38,241	-	-
M082	CITY OF BRANDENBURG	(20,454)	(21,641)	(44,316)	(20,337)	-	-
M084	MERCER CO BOARD OF ED	(33,185)	(43,983)	(183,571)	2,152	-	-
M085	CITY OF EDMONTON	9,278	8,843	(33,425)	1,209	-	-
M087	MT STERL/MONTGOMERY LIB	1,341	1,716	(11,201)	5,779	-	-
M088	MORGAN CO CONSERVAT DIST	(621)	(583)	(1,790)	(466)	-	-
M090	BARDSTOWN BD OF ED	26,360	15,162	(186,623)	56,545	-	-
M091	NICHOLAS CO WATER DIST	469	687	(4,455)	1,384	-	-
M092	CITY OF BEAVER DAM	11,258	9,047	(30,153)	5,143	-	-
M093	OLDHAM CO WATER DIST	25,346	20,386	(46,311)	10,724	-	-
M096	CITY OF FALMOUTH	6,466	2,405	(34,559)	(5,790)	-	-
M097	E KY CONCEN EMPLOY PRO	664	(5,277)	(106,705)	(1,089)	-	-
M098	PIKE CO HOUSING AUTHORITY	(17,831)	(17,465)	(11,941)	482	-	-
M099	BEECH FORK WATER COMM	3,097	2,811	(11,784)	1,538	-	-
M100	PULASKI CO BD OF ED	(195,866)	(206,252)	(655,390)	(8,220)	-	-
M104	RUSSELL CO PUBLIC LIBRARY	(424)	1,140	(9,782)	(202)	-	-



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Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
M105	SCOTT COUNTY LIBRARY	(3,177)	(4,458)	(42,799)	478	-	-
M106	SHELBY CO BD OF ED	26,768	13,664	(549,794)	114,049	-	-
M107	FRANKLIN ELECTRIC PLNT BD	38,449	29,639	(38,135)	13,838	-	-
M108	SPENCER CO PUBLIC LIB	5,522	3,678	(10,737)	(502)	-	-
M109	CITY OF CAMPBELLSVILLE	(60,987)	(73,107)	(171,664)	(24,264)	-	-
M110	CITY OF GUTHRIE	20,546	16,490	(16,133)	(3,894)	-	-
M111	TRIGG CO CONS DISTRICT	484	265	(1,530)	427	-	-
M112	CITY OF MILTON	(555)	(1,346)	(12,039)	(169)	-	-
M113	CITY OF STURGIS	13,818	12,957	(12,552)	7,743	-	-
M115	WASHINGTON CO LIBRARY BD	1,111	2,142	(4,993)	1,080	-	-
M116	WAYNE CO PUBLIC LIBRARY	(10,099)	(11,733)	(17,198)	(2,645)	-	-
M117	WEBSTER CO BD OF ED	469	(10,436)	(157,735)	3,196	-	-
M118	WHITLEY CO FISCAL COURT	71,790	67,243	(116,995)	59,020	-	-
M119	WOLFE CO FISCAL COURT	34,460	33,793	(28,530)	27,206	-	-
M120	WOODFORD COUNTY LIBRARY	(8,141)	(6,827)	(28,430)	309	-	-
M215	SHEPHER/BULLIT CO TOURIST	2,966	(3,625)	(32,505)	(5,071)	-	-
M315	CITY OF PIONEER VILLAGE	938	258	(1,586)	482	-	-
M356	MIDDLETOWN FIRE PROT DIST	(7,094)	(5,097)	(1,146)	-	-	-
M415	BULLITT CO SANITATION DIS	(15,555)	(15,706)	(45,308)	(29,938)	-	-
N001	ADAIR CO CONSERVATION DIS	4,570	4,280	(681)	2,818	-	-
N006	HOUSING AUTH OWINGSVILLE	(2,801)	(1,909)	(5,135)	(718)	-	-
N007	PINEVILLE BD OF EDUCATION	8,419	5,353	(19,985)	12,749	-	-
N008	CITY OF FLORENCE	20,569	(7,099)	(202,764)	11,926	-	-
N009	CITY OF MILLERSBURG	2,258	2,186	(7)	66	-	-
N010	BOYD CO PUBLIC LIBRARY	(9,408)	(13,444)	(51,501)	4,808	-	-
N011	CITY OF PERRYVILLE	(3,810)	(1,564)	(1,349)	(126)	-	-
N012	CITY OF BROOKSVILLE	(2,725)	(3,741)	(13,952)	(5,882)	-	-
N013	MIDDLE KY COMM ACT PART	(31,527)	(26,263)	(108,416)	1,290	-	-
N014	CITY OF IRVINGTON	(21,583)	(21,365)	(7,981)	3,432	-	-
N015	BULLITT CO CONSERVAT DIST	(1,069)	(935)	(2,242)	(6)	-	-
N017	PRINCETON ELECTRIC PL BD	2,127	1,870	(53,008)	3,555	-	-
N018	MURRAY/CALLOWAY CO AIRPRT	(665)	(785)	(2,217)	(14)	-	-
N020	CARLISLE CO SANIT DIST 1	49	115	(3,132)	516	-	-
N021	CARROLLTON UTILITIES COMM	(27,235)	(33,259)	(83,416)	(23,847)	-	-
N022	CITY OF GRAYSON	(84,482)	(95,344)	(111,958)	(93,010)	-	-
N025	EAST CLARK CO WATER DIST	4,364	2,181	(13,343)	(64)	-	-
N029	CUMBERLAND CO PUBLIC LIB	2,622	474	(5,143)	2,298	-	-
N033	ESTILL CO WATER DIST NO 1	1,359	2,308	(10,765)	472	-	-
N035	HOUSING AUTH FLEMINGSBURG	(2,970)	(3,197)	(8,249)	(3,009)	-	-
N036	PRESTONSBURG CITY UTIL	(80,190)	(75,215)	(140,171)	(9,432)	-	-
N037	FRANKFORT INDEP SCHOOLS	(7,040)	527	(39,589)	28,901	-	-
N038	HOUSING AUTH OF HICKMAN	(4,535)	(3,517)	(7,935)	56	-	-
N041	BULLOCK PEN WATER DIST	(7,609)	(9,376)	(41,677)	(3,517)	-	-
N042	PURCHASE AREA DEV DIST	(35,445)	(22,141)	(76,174)	10,435	-	-
N043	GRAYSON CO LIBRARY	(8,537)	(10,169)	(17,534)	(174)	-	-
N044	HOUSING AUTH OF GREENSBUR	(4,402)	(4,868)	(1,163)	-	-	-
N045	KENTUCKY ED DEV CORP	(11,495)	(8,036)	(21,176)	(7,026)	-	-
N047	ELIZABETHTOWN BD OF EDUC	(67,034)	(73,279)	(184,430)	(17,559)	-	-
N049	CYNTHIANA HARRISON CO JPC	(1,287)	(960)	(4,544)	(221)	-	-
N050	CITY OF HORSE CAVE	4,576	(953)	(27,576)	(8,733)	-	-
N051	CITY OF HENDERSON	(118,630)	(139,449)	(390,373)	(28,225)	-	-
N052	CITY OF NEW CASTLE	2,097	1,796	(4,517)	1,395	-	-
N054	CITY OF MADISONVILLE	139,961	111,648	(313,553)	61,779	-	-
N057	NICHOLASVILLE HOUSING AUT	896	(2,414)	(6,721)	(4,216)	-	-
N058	JOHNSON CO LIBRARY	1,107	(2,122)	(16,660)	(2,772)	-	-
N060	KNOTT CO WATER & SEWER	14,968	13,289	(15,566)	3,150	-	-
N061	KNOX CO SOIL CONSERV DIS	(613)	(597)	(2,188)	(246)	-	-
N063	CUMBERLAND VAL AREA DEV	(26,806)	(26,165)	(51,437)	(6,558)	-	-
N065	THREE FORKS REG JAIL	7,727	(405)	(76,022)	(15,566)	-	-
N067	HOUSING ORIENTED MINISTRI	2,640	2,797	(20,427)	(5,745)	-	-
N068	GAR,QUI,KY-O-HTS WTR DIST	(4,207)	(4,739)	(14,674)	(705)	-	-
N069	CITY OF CRAB ORCHARD	(4,738)	(5,416)	(2,658)	625	-	-
N071	CITY OF AUBURN	889	(2,490)	(18,888)	2,196	-	-
N072	LYON CO AMBULANCE SERVICE	6,794	5,643	(24,890)	2,853	-	-
N075	CITY OF ISLAND	(750)	(15)	(5,092)	(1,351)	-	-
N076	MADISON CO EMS	(2,636)	(1,725)	(3,817)	35	-	-
N077	MAGOFFIN CO WATER DIST	883	318	(17,825)	(2,676)	-	-



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Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
N078	CENTRAL KY COMM ACTION	105,836	83,692	(283,657)	(50,579)	-	-
N079	BENTON ELECTRIC SYSTEM	(4,205)	(5,955)	(35,527)	2,854	-	-
N080	MARTIN CO WATER DISTRICT	(94,544)	(90,000)	(50,078)	-	-	-
N081	BUFFALO TRACE AR DEV DIST	1,427	1,972	(59,034)	3,804	-	-
N082	MEADE CO WATER DISTRICT	(1,704)	(1,550)	(24,287)	(2,687)	-	-
N084	MERCER CO PUBLIC LIBRARY	(5,816)	(4,117)	(20,482)	(1,980)	-	-
N085	METCALFE CO CONSERV DIST	(1,397)	(1,303)	(2,344)	(887)	-	-
N087	CITY OF MT STERLING	4,273	(1,603)	(43,320)	10,011	-	-
N088	MORGAN CO AMBULANCE SERV	(4,382)	(2,768)	(11,254)	5,835	-	-
N089	MUHLENBERG CO WATER DIST	(5,534)	(6,629)	(37,194)	(304)	-	-
N090	BARDSTOWN-NELSON CO TOURI	3,728	4,567	(7,717)	(1,990)	-	-
N092	CITY OF HARTFORD	(14,917)	(14,516)	(37,289)	(3,994)	-	-
N093	CITY OF LAGRANGE	9,035	6,335	(25,625)	(4,183)	-	-
N094	CITY OF OWENTON	(7,273)	(5,054)	(9,629)	(4,936)	-	-
N097	KY VALLEY ED COOPERATIVE	(7,781)	(3,364)	(5,892)	(548)	-	-
N098	PIKE CO LIBRARY DISTRICT	36,926	35,212	(7,911)	24,290	-	-
N099	CITY OF CLAY CITY	13,820	11,965	(8,720)	(1,567)	-	-
N100	CITY OF BURNSIDE	3,336	1,790	(12,619)	466	-	-
N103	HOUSING AUTH OF MOREHEAD	(4,333)	(4,794)	(18,158)	(6,873)	-	-
N104	CITY OF JAMESTOWN	5,352	6,585	(37,513)	8,827	-	-
N106	W SHELBY WATER DISTRICT	1,350	(1,055)	(11,058)	294	-	-
N107	SIMPSON CO CONSER DIST	235	191	(844)	425	-	-
N110	LOGAN/TODD REG. WATER COM	12,242	10,357	(21,739)	(4,710)	-	-
N111	BARKLEY LAKE WATER DIST	(7,612)	(13,432)	(36,796)	(3,690)	-	-
N112	TRIMBLE CO WATER DIST	(7,418)	(3,055)	(4,369)	2,409	-	-
N113	UNION CO LIBRARY BD	(11,790)	(11,660)	(18,925)	(3,204)	-	-
N114	BOWLING GRN MUNICIPAL UTI	(12,772)	(20,711)	(607,893)	19,084	-	-
N115	WASHINGTON CO CONSER DIST	184	191	(1,178)	178	-	-
N116	MONTICELLO UTILITY COMM	(1,000)	(2,404)	(49,725)	2,163	-	-
N117	CITY OF DIXON	2,206	1,431	(3,369)	3,689	-	-
N118	CITY OF WILLIAMSBURG	33,770	20,320	(77,515)	22,175	-	-
N119	WOLFE CO CONSER DISTRICT	23	(130)	(2,127)	(172)	-	-
N120	WOODFORD CO PLAN ZONING	(375)	(1,151)	(13,075)	(133)	-	-
N959	N KY CONV & VISITORS BUR	(90,917)	(90,940)	(83,128)	13,984	-	-
P001	HOUSING AUTH OF COLUMBIA	(9,065)	(8,935)	(6,967)	84	-	-
P005	GLASGOW ELECTRIC PLANT BD	(27,271)	(24,972)	(159,394)	6,666	-	-
P006	BATH COUNTY E.M.S.	(25,741)	(20,599)	(25,719)	(5,524)	-	-
P007	CITY OF PINEVILLE	7,965	7,151	(3,492)	10,639	-	-
P008	BOONE CO PLANNING COMM	(16,929)	(16,931)	(57,569)	(6,498)	-	-
P009	HOUSING AUTHORITY PARIS	(14,726)	(16,331)	(12,265)	(2,217)	-	-
P010	REGIONAL PUBLIC SAFETY	(1,786)	(830)	(29,576)	(152)	-	-
P011	CITY OF JUNCTION CITY	(12,119)	(11,950)	(13,677)	(6,417)	-	-
P013	CITY OF JACKSON	1,924	5,687	(44,508)	14,380	-	-
P014	BRECKINRIDGE CO PUBLIC LI	6,223	4,886	(6,628)	5,528	-	-
P015	CITY OF LEBANON JUNCTION	7,572	6,425	(11,643)	(508)	-	-
P017	PRINCETON WATER/WASTEWATE	(19,011)	(18,567)	(47,850)	(7,979)	-	-
P018	MURRAY/CALLOWAY TRANS AUT	(11,758)	(9,383)	(13,736)	4,035	-	-
P022	RATTLESNAKE RIDGE WATER	3,063	(180)	(31,443)	(6,456)	-	-
P023	LIBERTY TOURISM	6,840	6,750	4,770	4,658	-	-
P025	CLARK CO CONSVATION DIST	(738)	(374)	(1,242)	(156)	-	-
P033	ESTILL COUNTY EMS	-	-	-	-	-	-
P035	FLEMING CO DISPATCH	2,062	2,500	(5,168)	2,522	-	-
P037	COMMUNITY ACTION KENTUCKY	15,530	12,640	(37,850)	(16,769)	-	-
P038	HICKMAN ELECTRIC SYSTEM	(6,759)	(8,369)	(21,865)	336	-	-
P041	CITY OF DRY RIDGE	(16,829)	(15,572)	(17,055)	(662)	-	-
P043	CITY OF CLARKSON	7,149	7,149	(5,377)	1,898	-	-
P045	GREENUP CO ENVIR COMM	(4,522)	(3,057)	(11,398)	(7,339)	-	-
P047	CITY OF WEST POINT	(19,351)	(19,002)	(26,829)	(8,879)	-	-
P048	HARLAN COUNTY C A A	9,668	10,452	(52,424)	13,054	-	-
P049	HOUSING AUTHORITY OF CYNT	(38,309)	(37,066)	(47,905)	(17,615)	-	-
P050	HART CO SOLID WASTE SVC	27,022	22,183	(19,984)	12,297	-	-
P051	HENDERSON MUN POWER&LIGHT	60,465	37,237	(168,895)	(20,470)	-	-
P052	LITTLE KY RV WS CONV DIST	(1,030)	(1,214)	(3,179)	(1,337)	-	-
P054	HOUSING AUTH DAWSON SPG	(700)	(1,154)	(10,986)	(361)	-	-
P057	VALLEY VIEW FERRY AUTHORI	4,652	4,946	659	2,972	-	-
P061	BARBOURVILLE UTILITY COMM	31,687	30,578	(95,010)	16,629	-	-
P063	LAUREL CO WATER DIST #2	9,434	(1,214)	(35,365)	5,092	-	-





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(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
P068	LEWIS CO PUBLIC LIBRARY	(222)	(406)	(4,269)	266	-	-
P069	LINCOLN CO CLERK	10,708	9,879	(9,317)	2,279	-	-
P071	LOGAN CO CONS DISTRICT	2,802	2,352	(3,989)	(1,505)	-	-
P072	LYON CO WATER DISTRICT	(7,159)	(6,267)	(8,896)	1,482	-	-
P075	MCLEAN CO REG WATER COMM	21,535	10,197	(5,797)	161	-	-
P076	MADISON CO PUBLIC LIBRARY	9,415	(9,574)	(53,659)	2,411	-	-
P077	SALYERS/MAG CO JOINT HOUS	897	722	(5,886)	(341)	-	-
P078	MARION CO CONSERVAT DIST	(112)	(181)	(1,556)	(143)	-	-
P079	CITY OF CALVERT CITY	(4,011)	(3,611)	(62,169)	(13,276)	-	-
P081	MASON COUNTY LIBRARY	(14,041)	(12,907)	(13,302)	2,899	-	-
P084	ANDERSON-DEAN COMM PARK	(8,304)	(8,160)	(7,133)	3,249	-	-
P087	MONTGOMERY CTY WATER DIST	(2,405)	(2,712)	(3,659)	(135)	-	-
P088	MORGAN CO WATER DIST	15,260	13,701	(1,417)	7,564	-	-
P089	MUHLENBERG WATER DIST #3	747	712	(11,322)	(804)	-	-
P090	NORTH NELSON WATER DIST	(2,862)	(3,123)	(10,221)	(680)	-	-
P092	OHIO CO REG WASTEWATER D	6,549	4,597	(9,724)	(898)	-	-
P097	KY RIVER AREA DEV DIST	(4,554)	(11,026)	(60,279)	11,764	-	-
P100	LAKE CUMBERLAND CAA, INC	132,048	116,868	(71,044)	71,400	-	-
P103	MOREHEAD TOURISM COMMISSI	(2,220)	(4,051)	(10,602)	(229)	-	-
P104	RUSSELL CO TOURIST COMM	(1,776)	(1,476)	(4,536)	(426)	-	-
P105	GEORGETOWN/SCOTT TOURISM	1,595	(598)	(6,044)	1,560	-	-
P106	MULTI PURPOSE COMM ACTION	12,207	15,767	(6,754)	4,037	-	-
P107	SIMPSON CO LIBRARY DIST	790	(389)	(9,653)	(164)	-	-
P110	TODD COUNTY CONSERVATION DISTRICT	796	483	(1,292)	395	-	-
P111	JOHN L STREET LIBRARY	(2,220)	(2,488)	(4,731)	837	-	-
P113	STURGIS HOUSING AUTHORITY	(2,625)	(2,495)	(2,757)	196	-	-
P115	HOUSING AUTH SPRINGFIELD	(4,111)	(4,372)	(3,402)	454	-	-
P116	CITY OF MONTICELLO	(2,801)	(2,779)	(13,243)	4,984	-	-
P117	CITY OF CLAY	10,808	9,650	(4,816)	1,603	-	-
P120	WOODFORD CO CONSERV DIST	3,722	3,797	712	3,029	-	-
P959	CITY OF CRESTVIEW HILLS	1,985	965	(11,749)	3,609	-	-
R003	SOUTH ANDERSON WATER DIST	3,978	2,590	(12,005)	(1,050)	-	-
R005	BARREN CO SOIL CONS DIS	(107)	(120)	(1,489)	(11)	-	-
R008	BOONE CO LIBRARY DIST	(3,900)	(13,734)	(171,855)	(27,676)	-	-
R010	ASHLAND BD OF ED	(126,714)	(145,611)	(315,639)	(88,666)	-	-
R011	DANVILLE BOYLE PLANNING	(5,754)	(5,084)	(5,598)	(1,178)	-	-
R013	BREATHITT COUNTY WATER DISTRICT	3,751	1,833	(7,363)	695	-	-
R015	CITY OF SHEPHERDSVILLE	14,390	10,386	(46,591)	19,667	-	-
R017	CITY OF PRINCETON	(17,726)	(19,092)	(40,403)	(3,045)	-	-
R018	MURRAY ELECTRIC SYSTEM	(20,468)	(28,305)	(140,174)	(14,010)	-	-
R019	FORT THOMAS BOARD OF ED	(40,677)	(44,494)	(173,997)	(16,226)	-	-
R021	CARROLLTON/CARR CO REC TR	229	130	(2,095)	292	-	-
R024	CHRISTIAN CO WATER DIST	2,745	(878)	(29,439)	(4,172)	-	-
R030	DAVISS CO AIRPORT BD	(3,035)	(6,322)	(25,845)	(8,478)	-	-
R033	CITY OF RAVENNA	(1,502)	(2,034)	(2,991)	2,741	-	-
R034	LEXINGTON PUBLIC LIBRARY	(131,383)	(135,626)	(294,800)	435	-	-
R036	CITY OF PRESTONSBURG	31,765	15,150	(125,333)	16,504	-	-
R037	PAUL SAWYIER LIBRARY	(16,281)	(21,416)	(59,267)	(3,104)	-	-
R038	CITY OF FULTON	(15,656)	(15,115)	(58,350)	(4,089)	-	-
R041	CITY OF CRITTENDEN	(1,861)	(1,817)	(5,086)	2,998	-	-
R042	MAYFIELD ELEC & WATER SYS	91,503	78,051	(111,857)	61,628	-	-
R045	CITY OF RUSSELL	(12,597)	(16,835)	(51,548)	(6,499)	-	-
R047	LINCOLN TRAIL AREA DEV DI	(20,712)	(18,113)	(72,137)	(10,803)	-	-
R048	HARLAN CO CONSERV DIST	148	(41)	(2,142)	(183)	-	-
R050	HART CO AMB SERVICE	(20,693)	(23,457)	(48,539)	(1,166)	-	-
R051	HENDERSON MUN W & S DEPT	(98,243)	(101,322)	(239,204)	(37,440)	-	-
R052	CITY OF CAMPBELLSBURG	(1,098)	(1,139)	(2,599)	381	-	-
R054	SOUTH HOPKINS WATER DIST	(10,728)	(9,393)	(17,369)	(2,813)	-	-
R057	CITY OF WILMORE	(16,119)	(16,598)	(56,465)	(9,939)	-	-
R058	HOUSING AUTH OF PAINTSVLE	(5,332)	(6,571)	(25,470)	(2,625)	-	-
R061	KY COMM ECONOMIC OPPORT	174,930	154,899	(253,856)	68,099	-	-
R063	WOODCREEK WATER DISTRICT	29,777	24,023	(93,110)	6,514	-	-
R071	LOGAN CO PUBLIC LIBRARY	(343)	(3,276)	(23,381)	521	-	-
R072	LYON CO HOUSING AUTHORITY	(2,598)	(2,583)	(11,699)	624	-	-
R073	MCCRACKEN CO BD OF ED	(2,177)	(25,538)	(420,942)	28,397	-	-
R076	RICHMOND UTILITIES	(37,751)	(41,802)	(161,460)	13,087	-	-
R078	CITY OF LORETTO	(263)	(322)	(1,435)	(117)	-	-



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Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
R079	MARSHALL CO PUB LIBRARY	(31,568)	(27,716)	(45,294)	(3,333)	-	-
R088	CITY OF WEST LIBERTY	(494)	(1,804)	(57,079)	3,108	-	-
R089	CENTRAL CITY MUN WTR&SEWR	4,637	2,341	(41,726)	1,526	-	-
R090	NELSON CO PUBLIC LIBRARY	8,412	4,984	(50,378)	424	-	-
R093	TRI CO COMM ACTION AGENCY	(7,426)	(5,452)	(16,093)	337	-	-
R097	PERRY COUNTY PUBLIC LIB	(20,174)	(21,535)	(40,071)	(6,507)	-	-
R103	ROWAN CO PUBLIC LIBRARY	10,763	7,881	(15,407)	(64)	-	-
R104	CITY OF RUSSELL SPRINGS	24,968	21,729	(27,679)	8,243	-	-
R105	CITY OF STAMPING GROUND	932	1,761	(1,210)	(394)	-	-
R106	SHELBY CO PARK RECREATION	(11,062)	(9,124)	(23,303)	(314)	-	-
R109	TAYLOR CO PUBLIC LIBRARY	(10,741)	(11,374)	(20,610)	(4,887)	-	-
R114	BOWLING GREEN PUBLIC SCHO	(91,523)	(90,700)	(351,187)	(48,889)	-	-
R115	S W E D A	537	(0)	(2,878)	54	-	-
R116	WAYNE CO CONSERV DIST	915	1,456	(1,795)	2,773	-	-
R117	WEBSTER COUNTY WATER DIST	(13,729)	(14,779)	(23,634)	(1,066)	-	-
R118	WILLIAMSBURG IND BD OF ED	(11,351)	(10,907)	(54,884)	3,624	-	-
R120	CITY OF MIDWAY	10,125	8,701	(7,593)	8,448	-	-
R959	N KY LEGAL AID SOCIETY	79,469	72,885	(73,374)	21,081	-	-
T036	FLOYD COUNTY CONSV DIST	266	115	(4,475)	(28)	-	-
V001	ADAIR COUNTY FISCAL COURT	42,899	37,757	(48,032)	45,124	-	-
V002	ALLEN COUNTY FISCAL COURT	(53,671)	(57,432)	(104,752)	7,433	-	-
V003	ANDERSON CO FISCAL COURT	103,386	88,198	(58,699)	38,930	-	-
V004	BALLARD COUNTY FISCAL CT	10,094	15,624	(115,299)	(11,643)	-	-
V005	BARREN CO FISCAL CT	(3,727)	(3,759)	(64,315)	20,874	-	-
V006	BATH CO FISCAL COURT	(9,963)	(12,322)	(54,556)	2,381	-	-
V007	BELL CO FISCAL CT	(72,815)	(52,298)	(123,219)	(23,050)	-	-
V008	BOONE CO FISCAL CT	26,735	5,444	(487,572)	24,885	-	-
V009	BOURBON CO FISCAL COURT	16,557	11,514	(105,618)	492	-	-
V010	BOYD COUNTY FISCAL COURT	88,096	72,059	(269,914)	77,425	-	-
V011	BOYLE COUNTY FISCAL COURT	(19,807)	(18,916)	(158,303)	(1,075)	-	-
V012	BRACKEN CO FISCAL COURT	12,676	6,588	(51,059)	(2,732)	-	-
V013	BREATHITT CO FISCAL COURT	(25,076)	(17,843)	(63,059)	3,754	-	-
V014	BRECKINRIDGE CO FISCAL CT	(39,407)	(28,794)	(137,509)	(20,593)	-	-
V016	BUTLER COUNTY FISCAL CT	22,373	15,702	(85,567)	12,579	-	-
V017	CALDWELL CO FISCAL COURT	(22,975)	(18,208)	(72,475)	(1,267)	-	-
V018	CALLOWAY CO FISCAL COURT	(55,441)	(62,805)	(219,800)	(7,001)	-	-
V019	CAMPBELL CO FISCAL CT	(133,260)	(142,630)	(612,191)	(88,295)	-	-
V020	CARLISLE CO FISCAL COURT	(4,363)	(633)	(28,776)	7,672	-	-
V021	CARROLL CO FISCAL CT	19,253	1,596	(118,594)	7,965	-	-
V022	CARTER CO FISCAL CT	83,302	68,085	(111,317)	50,659	-	-
V023	CASEY CO FISCAL COURT	(39,392)	(40,752)	(133,085)	(7,829)	-	-
V024	CHRISTIAN CO FISCAL COURT	(56,107)	(60,993)	(203,303)	(39,949)	-	-
V025	CLARK COUNTY FISCAL COURT	37,768	19,527	(123,455)	52,102	-	-
V026	CLAY COUNTY FISCAL CT	114,516	104,922	(118,816)	93,346	-	-
V027	CLINTON CO FISCAL COURT	(70,486)	(39,532)	(118,121)	(27,814)	-	-
V028	CRITTENDEN CO FIS CT	24,772	4,394	(106,968)	(1,162)	-	-
V030	DAVISS CO FISCAL COURT	(15,805)	(25,810)	(275,053)	13,289	-	-
V031	EDMONSON CO FISCAL CRT	44,326	42,969	(35,063)	28,230	-	-
V032	ELLIOTT CO FISCAL CT	(8,792)	(4,479)	(32,066)	4,205	-	-
V033	ESTILL CO FISCAL COURT	(1,426)	6,120	(91,145)	10,256	-	-
V035	FLEMING CO FISCAL COURT	7,029	6,194	(43,179)	15,974	-	-
V036	FLOYD CO FISCAL COURT	(14,327)	(968)	(166,019)	10,664	-	-
V037	FRANKLIN CO FISCAL COURT	39,970	7,748	(258,507)	13,001	-	-
V038	FULTON COUNTY FIS CT	(60,810)	(68,356)	(162,879)	12,832	-	-
V039	GALLATIN CO FISCAL COURT	6,882	6,057	(89,360)	3,939	-	-
V040	GARRARD CO FISCAL COURT	23,541	693	(112,609)	(148,305)	-	-
V041	GRANT COUNTY FISCAL COURT	83,892	75,150	(120,140)	8,280	-	-
V042	GRAVES COUNTY FISCAL CT	(34,949)	(36,299)	(202,021)	(397)	-	-
V043	GRAYSON CO FISCAL COURT	84,048	68,020	(145,316)	47,358	-	-
V044	GREEN COUNTY FISCAL COURT	(4,715)	(7,430)	(50,671)	(7,580)	-	-
V045	GREENUP CO FISCAL CT	(3,152)	(21,019)	(191,530)	17,627	-	-
V046	HANCOCK CO FISCAL COURT	(29,771)	(19,985)	(120,070)	(15,192)	-	-
V047	HARDIN CO FISCAL COURT	(16,891)	(9,004)	(160,382)	12,235	-	-
V048	HARLAN CO FIS CT	(81,473)	(81,014)	(176,846)	(12,388)	-	-
V049	HARRISON CO FISCAL COURT	(7,861)	(9,235)	(61,343)	(351)	-	-
V050	HART COUNTY FISCAL COURT	13,292	5,111	(114,347)	7,321	-	-
V051	HENDERSON CO FISCAL COURT	(177,911)	(145,574)	(344,831)	(13,382)	-	-



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Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
V052	HENRY CO FISCAL COURT	(65,065)	(68,974)	(96,388)	(3,438)	-	-
V053	HICKMAN CO FISCAL COURT	(19,285)	(15,650)	(53,291)	3,188	-	-
V054	HOPKINS CO FISCAL COURT	(55,209)	(64,321)	(241,457)	(38,497)	-	-
V055	JACKSON CO FISCAL COURT	12,234	(1,965)	(96,827)	32,625	-	-
V057	JESSAMINE CO FISCAL COURT	33,260	27,218	(240,234)	29,094	-	-
V060	KNOTT CO FISCAL CT	(29,761)	(23,272)	(62,101)	9,060	-	-
V061	KNOX CO FISCAL CT	93,791	84,630	(114,863)	63,457	-	-
V062	LARUE CO FISCAL COURT	7,483	4,121	(102,957)	2,909	-	-
V063	LAUREL COUNTY FISCAL COUR	61,909	45,274	(263,658)	156	-	-
V064	LAWRENCE CO FISCAL CT	32,329	32,786	(57,413)	25,556	-	-
V065	LEE COUNTY FISCAL COURT	111,069	109,126	1,479	31,348	-	-
V066	LESLIE CO FISCAL COURT	(82,657)	(90,049)	(154,832)	(19,088)	-	-
V067	LETCHER CO FISCAL COURT	(70,148)	(37,363)	(115,117)	(15,522)	-	-
V068	LEWIS COUNTY FISCAL COURT	(60,103)	(67,878)	(136,455)	(49,266)	-	-
V069	LINCOLN CO FISCAL COURT	(96,971)	(94,293)	(156,584)	(59,578)	-	-
V070	LIVINGSTON CO FISCAL CT	(34,130)	(36,164)	(110,536)	(15,210)	-	-
V071	LOGAN COUNTY FISCAL COURT	39,707	22,307	(183,005)	(7,566)	-	-
V072	LYON COUNTY FISCAL COURT	(10,308)	(13,031)	(52,833)	(5,129)	-	-
V073	MCCRACKEN CO FISCAL COURT	(45,897)	(46,162)	(206,234)	(27,851)	-	-
V074	MCCREARY CO FISCAL CT	80,824	69,182	(96,392)	32,903	-	-
V075	MCLEAN COUNTY FISCAL CT	(39,903)	(44,693)	(112,774)	(21,594)	-	-
V076	MADISON CO FISCAL COURT	(28,755)	(34,413)	(330,429)	(18,750)	-	-
V077	MAGOFFIN CO FISCAL COURT	(52,403)	(44,809)	(60,875)	375	-	-
V078	MARION CO FISCAL COURT	48,229	36,936	(183,712)	54,856	-	-
V079	MARSHALL CO FISCAL COURT	(108,607)	(101,050)	(254,389)	(22,361)	-	-
V080	MARTIN CO FISCAL COURT	(18,096)	(17,844)	(65,712)	11,387	-	-
V081	MASON CO FIS CT	(22,413)	(16,582)	(147,602)	(10,780)	-	-
V082	MEADE COUNTY FISCAL COURT	101,107	102,861	(162,333)	78,790	-	-
V083	MENIFEE CO FISCAL COURT	6,007	5,723	(40,394)	(844)	-	-
V084	MERCER COUNTY FISCAL COUR	4,305	6,769	(60,337)	25,456	-	-
V085	METCALFE CO FISCAL COURT	(22,902)	(25,038)	(57,191)	(2,947)	-	-
V086	MONROE CO FISCAL COURT	(8,096)	(7,025)	(56,200)	(8,057)	-	-
V087	MONTGOMERY CO FISCAL CT	8,729	9,468	(122,881)	59,920	-	-
V088	MORGAN CO FISCAL CT	58,810	52,990	(22,384)	39,605	-	-
V089	MUHLENBERG CO FISCAL CT	(17,469)	(13,240)	(183,634)	73,732	-	-
V090	NELSON CO FISCAL CT	65,542	47,096	(270,274)	(5,455)	-	-
V091	NICHOLAS CO FISCAL COURT	42,763	40,618	(21,601)	37,399	-	-
V092	OHIO COUNTY FISCAL CRT	29,552	28,979	(103,009)	13,157	-	-
V093	OLDHAM CO FISCAL COURT	21,010	10,874	(177,965)	30,891	-	-
V094	OWEN COUNTY FISCAL COURT	61,768	51,293	(32,337)	33,338	-	-
V095	OWSLEY CO FISCAL COURT	(15,915)	(13,056)	(38,620)	(1,036)	-	-
V096	PENDLETON CO FISCAL COURT	(29,590)	(26,989)	(71,452)	(9,239)	-	-
V097	PERRY COUNTY FISCAL COURT	11,492	(31,239)	(156,298)	56,150	-	-
V098	PIKE COUNTY FISCAL COURT	52,115	27,939	(327,869)	73,261	-	-
V099	POWELL CO FISCAL CT	30,780	13,348	(150,088)	658	-	-
V100	PULASKI CO FISCAL CT	144,896	118,782	(150,911)	168,305	-	-
V101	ROBERTSON CO FISCAL CT	(9,121)	(9,939)	(28,965)	(8,126)	-	-
V102	ROCKCASTLE CO FISCAL CT	(13,410)	(21,442)	(134,711)	(13,894)	-	-
V103	ROWAN CO FISCAL COURT	137,637	115,043	(145,165)	(4,452)	-	-
V104	RUSSELL CO FISCAL COURT	50,621	41,568	(68,618)	42,353	-	-
V105	SCOTT CO FISCAL CT	110,034	84,511	(124,496)	23,586	-	-
V106	SHELBY CO FISCAL COURT	42,549	28,966	(138,856)	11,432	-	-
V107	SIMPSON CO FISCAL COURT	(11,129)	(31,887)	(155,148)	(869)	-	-
V108	SPENCER CO TREASURER	17,124	11,960	(57,694)	12,075	-	-
V109	TAYLOR COUNTY FISCAL COUR	27,223	11,251	(122,875)	27,183	-	-
V110	TODD COUNTY FISCAL COURT	1,963	5,283	(93,585)	232	-	-
V111	TRIGG COUNTY FISCAL COURT	653	(6,754)	(123,358)	(7,640)	-	-
V112	TRIMBLE CO FISCAL COURT	5,506	(3,641)	(115,287)	(982)	-	-
V113	UNION COUNTY FISCAL COURT	37,172	30,404	(95,854)	9,698	-	-
V114	WARREN COUNTY FISCAL COUR	41,845	34,913	(333,342)	10,670	-	-
V115	WASHINGTON CO FIS COURT	15,995	7,392	(69,774)	5,506	-	-
V116	WAYNE COUNTY FISCAL COURT	70,136	64,214	(125,336)	67,495	-	-
V117	WEBSTER CO FISCAL COURT	(128,516)	(118,318)	(183,871)	(16,204)	-	-
V119	CITY OF HIGHLAND HEIGHTS	36,892	35,061	4,882	16,466	-	-
V120	WOODFORD CO FISCAL COURT	(76,702)	(90,456)	(188,436)	(35,208)	-	-
V122	FAMILY HEALTH CENTER	(118,079)	(132,647)	(830,181)	38,535	-	-
V125	LOUISVILLE MEM COMM	(3,845)	(363)	(7,095)	(1,044)	-	-





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(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
V126	LOU & JEFF CO RIVERPORT	(27,903)	(15,088)	(13,192)	(3,043)	-	-
V127	LOU LABOR MANAGER COM	(671)	(780)	(3,438)	(222)	-	-
V129	T A R C	(686,187)	(712,765)	(1,748,313)	(185,042)	-	-
V130	ANCHORAGE BD OF EDUCATION	(7,148)	(7,387)	(34,512)	1,469	-	-
V136	MOUNTAIN ARTS CENTER	(16,978)	(16,183)	(1,754)	-	-	-
V137	FRANKLIN CO CONS DIST	(3,564)	(5,393)	(4,566)	(108)	-	-
V145	CITY OF WURTLAND	732	1,274	(2,186)	900	-	-
V147	HARDIN CO WATER DIST #2	34,015	18,086	(186,910)	(15,413)	-	-
V151	HOUSING AUTH OF HENDERSON	(26,634)	(21,914)	(62,494)	(7,784)	-	-
V156	JEFF CO BD OF ED	(202,031)	(445,187)	(7,381,608)	3,435,314	-	-
V158	BIG SANDY AREA COMM PRO	(50,811)	(55,072)	(107,738)	(20,288)	-	-
V159	CITY OF ERLANGER	(84,424)	(83,835)	(110,400)	(19,338)	-	-
V163	EAST BERNSTADT BD OF ED	449	1,929	(20,646)	889	-	-
V171	CITY OF ADAIRVILLE	405	933	(8,435)	925	-	-
V176	MADISON CO CONSERVAT DIST	(21)	(172)	(1,915)	(136)	-	-
V179	MARSHALL CO SEN CITIZENS	(10,462)	(10,705)	(735)	-	-	-
V189	CITY OF CENTRAL CITY	(9,661)	(9,770)	(62,667)	216	-	-
V196	CITY OF BUTLER	351	394	(1,741)	(2,145)	-	-
V197	CITY OF HAZARD	(98,753)	(69,561)	(211,972)	8,464	-	-
V198	MOUNTAIN WATER DISTRICT	6,282	(17,865)	(117,810)	(7,783)	-	-
V200	PULASKI COUNTY LIBRARY	(14,455)	(15,851)	(36,043)	(4,413)	-	-
V205	BARREN/METCALFE CO AMB SR	4,474	2,859	(423)	4,177	-	-
V206	SHELBYVLE MUN WATER&SEWER	12,999	2,893	(72,549)	(6,218)	-	-
V207	BELL CO PUBLIC LIBRARY	56	(777)	(13,326)	(1,630)	-	-
V208	CITY OF WALTON	11,518	10,341	(21,031)	(2,772)	-	-
V218	MURRAY TOURISM COMMISSION	333	445	(3,797)	595	-	-
V219	BELLEVUE BD OF EDUCATION	12,343	10,019	(44,584)	6,410	-	-
V224	PENNYROYAL AREA MUSEUM	(11,412)	(12,222)	(13,365)	(5,258)	-	-
V230	OWENSBORO RIVERPORT AUTH	(5,156)	(4,314)	(111,880)	6,204	-	-
V236	BIG SANDY AREA DEV DIST	(92,450)	(89,492)	(163,259)	(45,337)	-	-
V237	BLUE GRASS COMM ACTION	5,357	11,007	(189,975)	(1,647)	-	-
V247	HARDIN CO WATER DIST #1	41,115	(18,665)	(209,842)	(38,090)	-	-
V251	HENDERSON CO RIVER AUTH	(8,084)	(10,845)	(47,332)	(6,663)	-	-
V259	KENTON CO PUBLIC LIBRARY	(48,361)	(65,160)	(258,489)	(7,241)	-	-
V263	LAUREL CO BD OF EDUCATION	(266,543)	(256,039)	(534,437)	7,794	-	-
V271	RUSSELLVILLE ELEC PL BD	16,098	6,673	(55,863)	1,970	-	-
V281	HOUSING AUTH OF MAYSVILLE	(764)	510	(19,302)	(260)	-	-
V298	CITY OF PIKEVILLE	117,895	94,767	(98,864)	18,290	-	-
V300	HOUSING AUTH OF SOMERSET	(14,920)	(15,807)	(28,902)	(7,435)	-	-
V305	CITY OF CAVE CITY	5,348	(4,412)	(28,239)	2,174	-	-
V306	HOUSING AUTH OF SHELBYVLE	(4,627)	(2,481)	(5,700)	(1,061)	-	-
V308	NORTHERN KY AREA DEV.DIST	(55,031)	(54,408)	(156,276)	(13,532)	-	-
V319	CAMPBELL CO BD OF ED	12,201	1,987	(349,980)	56,810	-	-
V324	CHRISTIAN CO CONS DIST	(3,898)	(2,142)	(1,329)	943	-	-
V330	CITY OF OWENSBORO	(15,054)	(27,186)	(516,348)	(22,657)	-	-
V336	SANDY VALLEY TRANS SER IN	(24,392)	(35,014)	(114,419)	(12,784)	-	-
V337	FRANKFORT ELEC WATER BD	263,310	223,702	(486,325)	137,699	-	-
V347	CITY OF RADCLIFF	(64,055)	(64,297)	(131,323)	(8,191)	-	-
V359	CITY OF ELSMERE	3,657	3,593	(28,212)	(3,527)	-	-
V363	LONDON LAUREL CO COMM CTR	59	(2,252)	(37,092)	(2,429)	-	-
V373	PADUCAH MCCracken CO TOUR	1,711	(377)	(15,692)	(2,329)	-	-
V376	CITY OF BERIA	(349,120)	(371,795)	(602,364)	(340,717)	-	-
V398	CITY OF ELKHORN CITY	(8,657)	(11,370)	(18,131)	(19,255)	-	-
V400	PULASKI CO SOIL CONS DIST	(516)	(1,016)	(5,492)	(1,183)	-	-
V405	MARY W WELDON MEM PUB LIB	(1,464)	(2,349)	(11,339)	(379)	-	-
V407	BELL/WHITLEY COMM ACTION	3,229	(8,941)	(139,452)	(10,284)	-	-
V408	UNION EMERGENCY SERVICES	11,121	10,971	7,227	3,096	-	-
V419	DAYTON CITY SCHOOLS	1,531	(1,867)	(59,971)	9,899	-	-
V424	PENNYRILE ALLIED COMM SER	88,275	69,760	(93,813)	59,555	-	-
V430	OWENSBORO MUN UTILITIES	(945,445)	(982,081)	(1,433,487)	(312,127)	-	-
V436	APPALACHIAN RES & DEFENSE	108,328	91,928	(65,166)	12,046	-	-
V437	FKT/FKLN CO TOUR&CONV COM	(6,124)	(6,087)	(8,720)	(3,873)	-	-
V447	CITY OF ELIZABETHTOWN	(16,288)	(40,823)	(398,918)	24,373	-	-
V459	LUDLOW BD OF EDUCATION	(39,742)	(35,873)	(46,020)	(9,816)	-	-
V463	LONDON LAUREL TOURIST COM	(1,667)	(1,389)	(7,338)	1,301	-	-
V473	PADUCAH POWER SYSTEM	7,025	(13,519)	(266,041)	21,807	-	-
V476	KY RIVER FOOTHILLS DEV CO	(236,140)	(272,779)	(228,940)	(28,757)	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
V500	WEST PULASKI WATER DISTR	22,078	22,614	(5,150)	6,653	-	-
V505	CITY OF PARK CITY	1,761	1,429	(347)	1,220	-	-
V507	BELL CO SOLID WASTE OFFIC	(9,108)	(8,672)	(13,483)	(3,974)	-	-
V508	CITY OF UNION	7,782	8,861	3	7,011	-	-
V524	HOPKINSVL WATER ENV ATH	114,102	114,354	(123,157)	5,970	-	-
V530	AUDUBON AREA COMM SER INC	229,798	161,909	(563,900)	10,000	-	-
V537	CAPITAL COMMUNITY E I D A	(3,121)	(3,264)	(4,985)	(373)	-	-
V547	ELIZABETHTOWN TOUR/CON BU	(10,589)	(11,549)	(10,893)	1,637	-	-
V559	BEECHWOOD BOARD OF EDUC	(7,400)	(15,793)	(67,717)	(10,828)	-	-
V563	LONDON-LAUREL CO IDA	2,185	1,849	(2,856)	3,516	-	-
V576	SOUTHERN MADISON WATER DT	(11,934)	(11,410)	(21,374)	(5,104)	-	-
V607	PINEVILLE UTILITY COMM	(9,321)	(19,389)	(61,341)	(4,444)	-	-
V608	WALTON FIRE DIST/EMS	2,952	2,914	2,117	2,506	-	-
V619	SOUTHGATE BD OF ED	9,222	9,114	(10,237)	4,402	-	-
V624	HOPKINSVL ELECTRIC SYSTEM	16,178	18,283	(158,115)	(8,144)	-	-
V630	CITY OF WHITESVILLE	(4,391)	(4,423)	(7,863)	(845)	-	-
V637	FARMDALE WATER DISTRICT	(1,560)	(3,176)	(6,273)	(499)	-	-
V647	CITY OF VINE GROVE	6,821	6,470	(31,180)	(6,515)	-	-
V659	KENTON CO BD OF ED	(271,369)	(327,252)	(1,046,772)	(36,736)	-	-
V663	LAUREL CO CONSERV DIST	(139)	(194)	(2,752)	(193)	-	-
V673	PADUCAH-MCCRACKEN CO JOIN	(22,814)	(20,529)	(80,790)	(6,964)	-	-
V676	MADISON CO UTILITIES DIST	(3,575)	(7,426)	(34,085)	(5,747)	-	-
V707	BELL CO CONSERVATION DIST	295	188	(620)	68	-	-
V708	HEBRON FIRE PROTECTION DI	(237)	(444)	(3,208)	(224)	-	-
V719	SILVER GROVE BD OF ED	(28,476)	(28,926)	(363)	-	-	-
V724	PENNYRILE AREA DEVP DIST	(45,538)	(46,907)	(105,732)	(14,343)	-	-
V730	GREEN RIV AREA DEL DIST	(41,107)	(31,885)	(114,693)	609	-	-
V737	KY ASSOC OF CO (KACO)	(32,568)	(36,693)	(164,953)	17,374	-	-
V756	JEFF CO MED CENTER LAUNDR	(43,935)	(41,659)	(129,384)	(34,200)	-	-
V759	ERLANGER/ELSMERE BD OF ED	(55,633)	(64,071)	(198,427)	(9,440)	-	-
V773	MCCRACKEN CO PUB LIBRARY	(29,667)	(28,347)	(61,268)	879	-	-
V808	POINT PLEASANT FIRE DIST	(4,175)	(4,144)	(1,330)	(330)	-	-
V819	NEWPORT BD OF ED	(50,239)	(24,545)	(151,188)	15,215	-	-
V830	REGIONAL WTR RESOURCE AGY	51,592	34,958	(190,190)	32,814	-	-
V856	KYIANA REG PLANNING DEV	(120,679)	(99,067)	(209,352)	(19,571)	-	-
V859	COVINGTON BD OF ED	(116,481)	(149,637)	(562,327)	(67,125)	-	-
V873	PADUCAH-MCCRACKEN CO RIV	(35,092)	(26,710)	(22,076)	(14,132)	-	-
V919	CITY OF WILDER	806	771	(8,634)	2,446	-	-
V930	OWENSBORO METRO PLAN COMM	1,507	6,125	(19,256)	3,581	-	-
V937	HOUSING AUTH OF FRANKFORT	(20,214)	(17,336)	(36,894)	(2,321)	-	-
V959	CITY OF COVINGTON	217,249	208,115	(178,581)	107,705	-	-
W001	ADAIR COUNTY ATTORNEY	(7,310)	(6,915)	(9,197)	(2,633)	-	-
W003	ANDERSON COUNTY ATTORNEY	(3,480)	(2,137)	(1,358)	871	-	-
W004	BALLARD COUNTY ATTORNEY	(2,300)	(2,351)	(4,807)	(355)	-	-
W010	BOYD COUNTY ATTORNEY	(5,013)	(5,846)	(11,512)	(1,032)	-	-
W011	BOYLE COUNTY ATTORNEY	(3,547)	(731)	(3,191)	707	-	-
W013	BREATHITT CO ATTORNEY	(10,569)	(9,883)	(6,632)	229	-	-
W015	BULLITT COUNTY ATTORNEY	(19,561)	(20,401)	(28,081)	(7,389)	-	-
W016	BUTLER COUNTY ATTORNEY	151	752	2,224	3,701	-	-
W017	CALDWELL COUNTY ATTORNEY	(4,314)	(3,453)	(6,585)	(1,480)	-	-
W018	CALLOWAY COUNTY ATTORNEY	(7,550)	(5,691)	(13,407)	(854)	-	-
W019	CAMPBELL COUNTY ATTORNEY	(21,912)	(21,621)	(30,064)	(2,476)	-	-
W020	CARLISLE COUNTY ATTORNEY	(4,159)	(4,066)	(969)	-	-	-
W021	CARROLL COUNTY ATTORNEY	2,510	867	(840)	(470)	-	-
W022	CHILD SUPPORT ENCORMENT	(5,294)	(5,176)	(5,158)	(853)	-	-
W024	CHRISTIAN COUNTY ATTORNEY	(19,276)	(18,302)	(22,881)	(2,610)	-	-
W026	CLAY COUNTY ATTORNEY	(5,217)	(5,459)	(9,128)	(1,505)	-	-
W027	CLINTON CO ATTORNEY	(1,892)	(1,953)	(4,714)	(698)	-	-
W029	CUMBERLAND CO ATTORNEY	(3,957)	(4,088)	(5,286)	(1,200)	-	-
W031	EDMONSON COUNTY ATTORNEY	(71)	(18)	(1,424)	(211)	-	-
W032	ELLIOTT COUNTY ATTORNEY	(2,040)	(2,012)	(3,680)	(610)	-	-
W033	ESTILL COUNTY ATTORNEY	(4,182)	(3,754)	(5,456)	(257)	-	-
W035	FLEMING COUNTY ATTORNEY	(9,245)	(9,412)	(12,655)	(3,181)	-	-
W036	FLOYD COUNTY ATTORNEY	22,931	22,246	5,065	(2)	-	-
W039	GALLATIN COUNTY ATTORNEY	(10,421)	(9,930)	(265)	-	-	-
W041	GRANT COUNTY CHILD SUPPOR	(6,684)	(6,654)	(9,550)	(879)	-	-
W043	GRAYSON COUNTY ATTORNEY	(7,925)	(8,819)	(9,690)	18	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
W044	GREEN COUNTY ATTORNEY	(5,115)	(4,972)	(2,846)	(240)	-	-
W045	GREENUP CO ATTY/CHILD SUP	(26,276)	(25,285)	(23,530)	(18,992)	-	-
W047	HARDIN COUNTY ATTORNEY	(18,709)	(14,294)	(43,661)	(9,163)	-	-
W048	HARLAN COUNTY ATTORNEY	(18,158)	(17,869)	(20,311)	(629)	-	-
W050	HART COUNTY ATTORNEY	(4,453)	(4,977)	(8,384)	656	-	-
W051	HENDERSON CO ATTORNEY	(11,377)	(12,969)	(22,279)	(7,096)	-	-
W052	HENRY COUNTY ATTORNEY	222	(1,009)	(3,363)	815	-	-
W055	JACKSON COUNTY ATTORNEY	(733)	931	(3,118)	(491)	-	-
W056	JEFFERSON CO ATTORNEY	(296,302)	(258,343)	(381,863)	(57,007)	-	-
W058	JOHNSON CO ATTORNEY	(1,547)	(1,691)	(9,291)	(1,941)	-	-
W060	KNOTT COUNTY ATTORNEY	(4,439)	(4,325)	(5,848)	(1,599)	-	-
W061	KNOX COUNTY ATTORNEY	(7,001)	(6,874)	(8,671)	2,098	-	-
W063	LAUREL COUNTY ATTORNEY	(15,541)	(11,718)	(24,511)	(3,105)	-	-
W064	LAWRENCE COUNTY ATTORNEY	(8,534)	(9,083)	(8,952)	(2,622)	-	-
W066	LESLIE COUNTY ATTORNEY	(4,164)	(3,409)	(6,461)	(1,491)	-	-
W067	LETCHER COUNTY ATTORNEY	(4,861)	(5,707)	(10,020)	(2,683)	-	-
W069	LINCOLN COUNTY ATTORNEY	(6,449)	(4,874)	(4,740)	3,008	-	-
W070	LIVINGSTON CO ATTORNEY	(1,777)	(1,245)	(3,844)	(306)	-	-
W071	LOGAN COUNTY ATTORNEY	(3,968)	(2,680)	(2,205)	(1,424)	-	-
W073	MCCRACKEN COUNTY ATTORNEY	726	834	(1,519)	(338)	-	-
W075	MCLEAN COUNTY ATTORNEY	1,508	1,456	(539)	(109)	-	-
W076	MADISON COUNTY ATTORNEY	5,632	5,328	(3,651)	(801)	-	-
W077	MAGOFFIN CO ATTORNEY	102	(14)	(1,796)	44	-	-
W078	MARION COUNTY ATTORNEY	5,511	5,087	(3,252)	(2,270)	-	-
W079	MARSHALL COUNTY ATTORNEY	(1,314)	(1,189)	(915)	465	-	-
W080	MARTIN COUNTY ATTORNEY	(2,712)	(3,015)	(5,389)	693	-	-
W082	MEADE COUNTY ATTORNEY	(3,484)	(4,034)	(5,924)	12	-	-
W083	MENIFEE COUNTY ATTORNEY	(870)	(939)	(2,414)	(459)	-	-
W084	MERCER COUNTY ATTORNEY	(4,113)	(3,916)	(5,786)	(341)	-	-
W085	METCALFE COUNTY ATTORNEY	(2,159)	(2,086)	(5,257)	(653)	-	-
W087	MONTGOMERY CO ATTORNEY	(1,788)	(1,226)	(769)	(68)	-	-
W090	NELSON COUNTY ATTORNEY	(4,291)	(4,512)	(12,639)	(69)	-	-
W091	NICHOLAS COUNTY ATTORNEY	2,084	(6,762)	(4,633)	(87)	-	-
W092	OHIO COUNTY ATTORNEY	(18,281)	(16,256)	(13,937)	(336)	-	-
W095	OWSLEY COUNTY ATTORNEY	(1,220)	(1,249)	(3,553)	(496)	-	-
W096	PENDLETON COUNTY ATTORNEY	1,961	1,894	(3,536)	19	-	-
W097	PERRY COUNTY ATTORNEY	696	(4,216)	(11,389)	(1,315)	-	-
W098	PIKE COUNTY ATTORNEY	(31,394)	(34,629)	(42,881)	(4,486)	-	-
W099	POWELL COUNTY ATTORNEY	(2,338)	(2,167)	(3,713)	846	-	-
W103	ROWAN COUNTY ATTORNEY	7,506	7,233	2,707	1,680	-	-
W104	RUSSELL COUNTY ATTORNEY	(2,868)	(2,873)	(8,138)	(1,087)	-	-
W105	SCOTT COUNTY ATTORNEY	(8,639)	(8,389)	(12,641)	(3,767)	-	-
W106	SHELBY COUNTY ATTORNEY	(1,146)	(895)	(2,521)	(34)	-	-
W107	SIMPSON COUNTY ATTORNEY	4,224	4,091	2,480	(10)	-	-
W109	TAYLOR COUNTY ATTORNEY	(1,707)	(2,002)	(6,824)	226	-	-
W110	TODD COUNTY ATTORNEY	(6,716)	(6,001)	(1,370)	-	-	-
W113	UNION COUNTY ATTORNEY	122	149	(189)	148	-	-
W114	WARREN CO ATTY/CHILD SUPP	(18,039)	(17,140)	(31,330)	(2,565)	-	-
W115	WASHINGTON CO ATTORNEY	(2,871)	(2,433)	(4,075)	(1,496)	-	-
W118	WHITLEY COUNTY ATTORNEY	(3,823)	(1,146)	-	-	-	-
W119	WOLFE COUNTY ATTORNEY	(5,078)	(4,984)	218	2,719	-	-
W120	WOODFORD COUNTY ATTORNEY	(8,642)	(8,417)	(11,851)	(3,272)	-	-
X030	OWENSBORO DAVIESS CO TOUR	13,974	3,684	(12,482)	7,678	-	-
X034	FAYETTE CO ATTORNEY OFF	(96,881)	(91,910)	(105,346)	(22,713)	-	-
X059	KENTON COUNTY ATTORNEY	(67,414)	(67,382)	(65,438)	(12,573)	-	-
X105	GEORGETOWN WATER & SEWER	18,745	5,580	(143,584)	2,288	-	-
X956	LOU FIREFIGHTERS PENS FUN	356	170	(9,391)	(687)	-	-
<b>TOTAL</b>		<b>(10,197,345)</b>	<b>(14,233,273)</b>	<b>(121,132,278)</b>	<b>8,080,185</b>	-	-





## **APPENDIX B**

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### **COLLECTIVE OPEB AMOUNTS – CERS HAZARDOUS INSURANCE PLAN**

# Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.61%	Discount Rate Less 1.00% 4.61%	Discount Rate Plus 1.00% 6.61%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
39932	JEFFERSON CO SHERIFF	0.960141%	1.063463%	546,153	61,596	607,749	8,178,344	11,363,565	5,591,350	5,710,835	11,186,105
39934	KENTON CO SHERIFF	0.222179%	0.242942%	126,381	14,253	140,634	1,892,489	2,629,557	1,293,852	1,321,501	2,588,492
39936	CAMPBELL CO SHERIFF	0.009007%	0.011526%	5,123	578	5,701	76,720	106,601	52,452	53,573	104,936
39938	FAYETTE CO SHERIFF	0.386134%	0.419993%	219,643	24,772	244,415	3,289,034	4,570,015	2,248,639	2,296,691	4,498,647
39940	DAVISS CO SHERIFF	0.299914%	0.310390%	170,599	19,240	189,839	2,554,625	3,549,575	1,746,539	1,783,862	3,494,143
39944	HARDIN COUNTY SHERIFF	0.205655%	0.196924%	116,982	13,193	130,175	1,751,740	2,433,990	1,197,625	1,223,218	2,395,980
39946	WARREN COUNTY SHERIFF	0.330585%	0.354165%	188,045	21,208	209,253	2,815,876	3,912,576	1,925,151	1,966,291	3,851,475
39948	BOONE COUNTY SHERIFF	1.469929%	1.571649%	836,134	94,300	930,434	12,520,646	17,397,064	8,560,084	8,743,010	17,125,381
39952	MADISON COUNTY SHERIFF	0.175858%	0.163094%	100,033	11,282	111,315	1,497,933	2,081,334	1,024,103	1,045,988	2,048,830
39962	BULLITT CO SHERIFF	0.236346%	0.222495%	134,440	15,162	149,602	2,013,162	2,797,228	1,376,353	1,405,765	2,753,545
A156	CITY OF ANCHORAGE	0.013686%	0.026691%	7,785	878	8,663	116,575	161,978	79,700	81,403	159,448
AB19	BELLEVUE/DAYTON FIRE	0.202681%	0.192266%	115,290	13,003	128,293	1,726,408	2,398,792	1,180,306	1,205,529	2,361,331
AC19	CAMPBELL CO FIRE DIST 1	0.086847%	0.090743%	49,401	5,571	54,972	739,750	1,027,861	505,751	516,558	1,011,809
AD19	SOUTHERN CAMPBELL F DIST	0.076960%	0.074925%	43,777	4,937	48,714	655,534	910,845	448,174	457,751	896,621
AS02	ALLEN CO AMBULANCE SVC	0.123332%	0.121574%	70,154	7,912	78,066	1,050,524	1,459,672	718,220	733,568	1,436,877
AS20	WOODFORD CO FIRE DISTRICT	0.045105%	0.029990%	25,657	2,894	28,551	384,198	533,832	262,668	268,281	525,495
B008	BURLINGTON FIRE PRO DIST	0.250754%	0.260142%	142,635	16,087	158,722	2,135,887	2,967,751	1,460,258	1,491,463	2,921,405
B015	CITY OF HILLVIEW	0.164828%	0.167347%	93,759	10,574	104,333	1,403,981	1,950,790	959,871	980,383	1,920,326
B045	CITY OF BELLEFONTE	0.034676%	0.034314%	19,725	2,225	21,950	295,365	410,401	201,935	206,250	403,992
B048	CITY OF HARLAN	0.006851%	0.004167%	3,897	440	4,337	58,356	81,084	39,897	40,749	79,817
B256	BUECHEL FIRE PROTECT DIST	0.367637%	0.267955%	209,122	23,585	232,707	3,131,480	4,351,097	2,140,922	2,186,673	4,283,148
B259	CITY OF LUDLOW	0.146238%	0.160875%	83,184	9,382	92,566	1,245,634	1,730,772	851,612	869,811	1,703,743
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	2.446417%	2.544504%	1,391,586	156,944	1,548,530	20,838,232	28,954,101	14,246,630	14,551,075	28,501,937
B656	LOUISVILLE AIRPORT AUTHOR	0.294085%	0.348942%	167,283	18,866	186,149	2,504,974	3,480,587	1,712,594	1,749,192	3,426,232
B956	LAKE DREAMLAND FIRE DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-
C106	CITY OF SIMPSONVILLE	0.065982%	0.063874%	37,532	4,233	41,765	562,025	780,917	384,244	392,455	768,722
C156	FAIRDALE FIRE DISTRICT	0.154799%	0.156963%	88,054	9,931	97,985	1,318,556	1,832,094	901,467	920,731	1,803,483
C256	LOUISVILLE/JEFF CO METRO	25.921270%	25.705560%	14,744,696	1,662,932	16,407,628	220,793,690	306,786,243	150,951,678	154,177,460	301,995,291
C356	INDIAN HILLS POLICE DEPT	0.032095%	0.027070%	18,256	2,059	20,315	273,381	379,854	186,904	190,898	373,922
D024	CITY OF PEMBROKE	0.000000%	0.000000%	-	-	-	-	-	-	-	-
D071	CITY OF LEWISBURG	0.007959%	0.008455%	4,527	511	5,038	67,794	94,197	46,349	47,339	92,726
D098	CITY OF COAL RUN VILLAGE	0.023085%	0.020825%	13,132	1,481	14,613	196,635	273,218	134,435	137,308	268,951
D106	SIMPSONVILLE RURAL FIRE	0.080700%	0.073886%	45,904	5,177	51,081	687,391	955,109	469,954	479,997	940,194
G015	ZONETON FIRE PROT DIST	0.166969%	0.163351%	94,976	10,712	105,688	1,422,218	1,976,130	972,339	993,117	1,945,269
GS06	SHELBY CO SUB FIRE DIST	0.012075%	0.012818%	6,869	775	7,644	102,853	142,911	70,318	71,821	140,680
J002	CITY OF SCOTTSVILLE	0.103194%	0.098615%	58,700	6,620	65,320	878,992	1,221,333	600,947	613,789	1,202,260
J003	CITY OF LAWRENCEBURG	0.127146%	0.123121%	72,324	8,157	80,481	1,083,012	1,504,812	740,431	756,253	1,481,312
J007	CITY OF MIDDLESBORO	0.377488%	0.349290%	214,725	24,217	238,942	3,215,389	4,467,687	2,198,289	2,245,266	4,397,917
J024	CITY OF HOPKINSVILLE	1.426193%	1.474424%	811,256	91,494	902,750	12,148,109	16,879,435	8,305,389	8,482,872	16,615,836
J037	CITY OF FRANKFORT	1.419958%	1.503764%	807,709	91,094	898,803	12,095,000	16,805,642	8,269,079	8,445,787	16,543,195
J040	CITY OF LANCASTER	0.040640%	0.045723%	23,117	2,607	25,724	346,166	480,987	236,666	241,723	473,476
J059	KENTON COUNTY AIRPORT BD	1.273577%	1.323909%	724,444	81,704	806,148	10,848,148	15,073,177	7,416,634	7,575,125	14,837,786
J063	CITY OF LONDON	0.358857%	0.329419%	204,127	23,022	227,149	3,056,693	4,247,183	2,089,792	2,134,450	4,180,857
J067	CITY OF WHITESBURG	0.066532%	0.053919%	37,845	4,268	42,113	566,710	787,427	387,447	395,727	775,130
J084	CITY OF HARRODSBURG	0.056942%	0.063516%	32,390	3,653	36,043	485,024	673,926	331,600	338,686	663,402
J090	CITY OF BARDSTOWN	0.330162%	0.353933%	187,805	21,181	208,986	2,812,273	3,907,569	1,922,688	1,963,775	3,846,546
J100	CITY OF SOMERSET	1.000759%	1.037357%	569,258	64,201	633,459	8,524,323	11,844,292	5,827,888	5,952,427	11,659,325
J113	CITY OF MORGANFIELD	0.028598%	0.029793%	16,267	1,835	18,102	243,594	338,466	166,540	170,098	333,180
J118	CITY OF CORBIN	0.289109%	0.309209%	164,453	18,547	183,000	2,462,589	3,421,694	1,683,617	1,719,595	3,368,259
J156	CITY OF JEFFERSONTOWN	0.716618%	0.700843%	407,631	45,973	453,604	6,104,050	8,481,395	4,173,202	4,262,382	8,348,945
J210	BOYD CO AMBULANCE SERVICE	0.355933%	0.318224%	202,464	22,834	225,298	3,031,787	4,212,577	2,072,764	2,117,059	4,146,791
J256	CITY OF ST MATTHEWS	0.314812%	0.298962%	179,073	20,196	199,269	2,681,524	3,725,897	1,833,297	1,872,474	3,667,712
J259	CITY OF PARK HILLS	0.040519%	0.041983%	23,049	2,599	25,648	345,135	479,555	235,961	241,003	472,066
J319	CITY OF ALEXANDRIA	0.148510%	0.151075%	84,476	9,527	94,003	1,264,987	1,757,662	864,843	883,325	1,730,213
J324	CITY OF OAK GROVE	0.136204%	0.129450%	77,476	8,738	86,214	1,160,166	1,612,016	793,180	810,130	1,586,842
J356	CITY OF WEST BUECHEL	0.054956%	0.089889%	31,260	3,526	34,786	468,107	650,421	320,034	326,874	640,264
J359	CITY OF FORT WRIGHT	0.253099%	0.288401%	143,969	16,237	160,206	2,155,861	2,995,505	1,473,914	1,505,411	2,948,725
J410	CANNONSBURG VOL FIRE DEPT	0.011480%	0.011702%	6,530	736	7,266	97,785	135,869	66,853	68,282	133,748
J419	CITY OF COLD SPRING	0.085547%	0.107752%	48,662	5,488	54,150	728,677	1,012,475	498,180	508,826	996,664
J456	CITY OF SHIVELY	0.662682%	0.653133%	376,951	42,513	419,464	5,644,631	7,843,046	3,859,107	3,941,575	7,720,565
J510	CITY OF CATLETTSBURG	0.083210%	0.100660%	47,332	5,338	52,670	708,771	984,816	484,571	494,926	969,437
J619	CITY OF FORT THOMAS	0.633478%	0.662882%	360,339	40,639	400,978	5,395,875	7,497,408	3,689,039	3,767,872	7,380,324
J719	CITY OF SOUTHGATE	0.018688%	0.011056%	10,630	1,199	11,829	159,182	221,178	108,829	111,155	217,724
J756	CITY OF PROSPECT	0.019566%	0.020970%	11,130	1,255	12,385	166,660	231,570	113,942	116,377	227,953
J819	CITY OF BELLEVUE	0.103141%	0.103195%	58,669	6,617	65,286	878,540	1,220,706	600,638	613,474	1,201,642
J859	CITY OF VILLA HILLS	0.104881%	0.107253%	59,659	6,728	66,387	893,361	1,241,299	610,771	623,823	1,221,914
J919	CITY OF DAYTON	0.095919%	0.093317%	54,561	6,153	60,714	817,024	1,135,231	558,581	570,518	1,117,503



# Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	2022		2021		Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
		Proportionate Share	Proportionate Share	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.61%	Discount Rate Less 1.00% 4.61%	Discount Rate Plus 1.00% 6.61%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
J956	OKOLONA FIRE DISTRICT	0.655528%	0.538277%	372,882	42,054	414,936	5,583,694	7,758,376	3,817,446	3,899,024	7,637,217		
J959	CITY OF INDEPENDENCE	0.274413%	0.319103%	156,093	17,604	173,697	2,337,411	3,247,763	1,598,035	1,632,185	3,197,044		
K001	CITY OF COLUMBIA	0.099841%	0.098114%	56,792	6,405	63,197	850,431	1,181,649	581,421	593,846	1,163,196		
K010	CITY OF ASHLAND	1.147157%	1.146956%	652,533	73,593	726,126	9,771,320	13,576,958	6,680,432	6,823,190	13,364,932		
K011	CITY OF DANVILLE	0.526473%	0.449728%	299,472	33,775	333,247	4,484,422	6,230,971	3,065,898	3,131,416	6,133,664		
K016	CITY OF MORGANTOWN	0.049497%	0.043830%	28,155	3,175	31,330	421,608	585,812	288,244	294,404	576,664		
K018	CITY OF MURRAY	0.527635%	0.576788%	300,133	33,849	333,982	4,494,320	6,244,723	3,072,665	3,138,327	6,147,202		
K019	CITY OF NEWPORT	0.983923%	0.964707%	559,681	63,121	622,802	8,380,916	11,645,033	5,729,844	5,852,288	11,463,177		
K026	CITY OF MANCHESTER	0.070316%	0.065813%	39,998	4,511	44,509	598,942	832,212	409,483	418,233	819,215		
K029	CITY OF BURKESVILLE	0.042332%	0.043479%	24,080	2,716	26,796	360,578	501,012	246,519	251,787	493,188		
K034	LEX/FAYETTE URBAN CO GOVT	2.246424%	2.259364%	1,277,825	144,114	1,421,939	19,134,720	26,587,122	13,081,977	13,361,535	26,171,922		
K041	CITY OF WILLIAMSTOWN	0.071025%	0.069220%	40,401	4,556	44,957	604,981	840,603	413,612	422,451	827,475		
K043	CITY OF LEITCHFIELD	0.161839%	0.166147%	92,058	10,382	102,440	1,378,522	1,915,415	942,464	962,604	1,885,502		
K049	CITY OF CYNTHIANA	0.227086%	0.253289%	129,172	14,568	143,740	1,934,286	2,687,633	1,322,428	1,350,688	2,645,661		
K065	CITY OF BEATTYVILLE	0.037308%	0.035822%	21,222	2,393	23,615	317,784	441,552	217,262	221,905	434,656		
K071	CITY OF RUSSELLVILLE	0.237053%	0.246354%	134,842	15,208	150,050	2,019,184	2,805,595	1,380,470	1,409,971	2,761,782		
K078	CITY OF LEBANON	0.119475%	0.125822%	67,960	7,665	75,625	1,017,671	1,414,024	695,759	710,627	1,391,941		
K079	CITY OF BENTON	0.077022%	0.070900%	43,812	4,941	48,753	656,062	911,579	448,535	458,120	897,343		
K090	NELSON COUNTY BD OF ED	0.000000%	0.000079%	-	-	-	-	-	-	-	-		
K091	CITY OF CARLISLE	0.004900%	0.024165%	2,787	314	3,101	41,738	57,993	28,535	29,145	57,087		
K099	CITY OF STANTON	0.073642%	0.073621%	41,889	4,724	46,613	627,272	871,576	428,852	438,016	857,965		
K103	CITY OF MOREHEAD	0.157631%	0.163246%	89,665	10,112	99,777	1,342,678	1,865,612	917,959	937,575	1,836,477		
K105	CITY OF GEORGETOWN	1.086562%	0.966601%	618,065	69,706	687,771	9,255,181	12,859,797	6,327,559	6,462,776	12,658,971		
K106	CITY OF SHELBYVILLE	0.472326%	0.411865%	268,671	30,301	298,972	4,023,206	5,590,124	2,750,575	2,809,354	5,502,826		
K108	CITY OF TAYLORSVILLE	0.022632%	0.019329%	12,874	1,452	14,326	192,776	267,857	131,797	134,613	263,674		
K111	CITY OF CADIZ	0.050130%	0.049478%	28,515	3,216	31,731	427,000	593,304	291,930	298,169	584,039		
K114	CITY OF BOWLING GREEN	2.646173%	2.593404%	1,505,212	169,759	1,674,971	22,539,725	31,318,275	15,409,903	15,739,207	30,829,191		
K115	CITY OF SPRINGFIELD	0.069634%	0.042494%	39,610	4,467	44,077	593,133	824,140	405,511	414,177	811,270		
K120	CITY OF VERSAILLES	0.431134%	0.427801%	245,240	27,658	272,898	3,672,338	5,102,604	2,510,695	2,564,348	5,022,919		
K256	JEFFERSONTOWN FIRE DIST	0.914549%	0.946998%	520,220	58,671	578,891	7,789,998	10,823,970	5,325,846	5,439,658	10,654,937		
K315	MT WASHINGTON FIRE P DIST	0.159825%	0.148841%	90,913	10,253	101,166	1,361,367	1,891,578	930,736	950,625	1,862,038		
K356	ST MATTHEWS FIRE DIST.	1.079516%	1.137496%	614,057	69,254	683,311	9,195,164	12,776,405	6,286,526	6,420,867	12,576,882		
K414	CITY OF SMITHS GROVE	0.017921%	0.008486%	10,194	1,150	11,344	152,649	212,101	104,362	106,593	208,788		
K419	ALEXANDRIA FIRE DISTRICT	0.188870%	0.199238%	107,434	12,117	119,551	1,608,768	2,235,335	1,099,878	1,123,382	2,200,427		
K456	CAMP TAYLOR FIRE PRO DIST	0.007314%	0.074597%	4,160	469	4,629	62,300	86,563	42,593	43,503	85,212		
K559	CITY OF TAYLOR MILL	0.178793%	0.169071%	101,702	11,470	113,172	1,522,933	2,116,070	1,041,195	1,063,445	2,083,025		
K656	MCMAHAN FIRE PRO DIST 14	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
K659	CITY OF EDGEWOOD	0.287361%	0.307277%	163,458	18,435	181,893	2,447,700	3,401,006	1,673,437	1,709,198	3,347,894		
K719	CENTRAL CAMPBELL CO FIRE	0.267743%	0.267541%	152,299	17,176	169,475	2,280,597	3,168,821	1,559,193	1,592,512	3,119,335		
K759	LAKESIDE/CRESTVIEWHLS POL	0.129637%	0.138639%	73,741	8,317	82,058	1,104,230	1,534,294	754,937	771,070	1,510,334		
K856	HIGHVIEW FIRE DISTRICT	0.252176%	0.238571%	143,444	16,178	159,622	2,147,999	2,984,581	1,468,539	1,499,921	2,937,972		
K859	CITY OF FORT MITCHELL	0.298244%	0.301745%	169,649	19,133	188,782	2,540,400	3,529,810	1,736,814	1,773,929	3,474,686		
L001	ADAIR CO AMBULANCE SER	0.120809%	0.111152%	68,719	7,750	76,469	1,029,034	1,429,812	703,527	718,561	1,407,483		
L005	CITY OF GLASGOW	0.594761%	0.537961%	338,316	38,156	376,472	5,066,090	7,039,180	3,463,571	3,537,587	6,929,252		
L009	CITY OF PARIS	0.174885%	0.168276%	99,479	11,219	110,698	1,489,646	2,069,818	1,018,437	1,040,201	2,037,495		
L015	CITY OF MT WASHINGTON	0.209169%	0.214528%	118,981	13,419	132,400	1,781,672	2,475,580	1,218,089	1,244,119	2,436,920		
L025	CITY OF WINCHESTER	0.767381%	0.801228%	436,506	49,230	485,736	6,536,442	9,082,191	4,468,818	4,564,315	8,940,359		
L031	EDMONSON CO AMBULANCE DIS	0.035743%	0.048866%	20,331	2,293	22,624	304,454	423,029	208,148	212,596	416,423		
L035	CITY OF FLEMINGSBURG	0.041670%	0.044958%	23,703	2,673	26,376	354,939	493,177	242,664	247,850	485,476		
L039	CITY OF WARSAW	0.035053%	0.031802%	19,939	2,249	22,188	298,576	414,863	204,130	208,492	408,384		
L044	GREEN CO AMBULANCE SVC	0.049621%	0.054450%	28,226	3,183	31,409	422,665	587,280	288,966	295,141	578,109		
L050	CITY OF MUNFORDVILLE	0.027520%	0.022339%	15,654	1,765	17,419	234,411	325,708	160,262	163,687	320,621		
L052	CITY OF EMINENCE	0.062015%	0.051008%	35,276	3,978	39,254	528,235	733,967	361,142	368,860	722,505		
L057	CITY OF NICHOLASVILLE	1.111712%	1.044947%	632,371	71,319	703,690	9,469,405	13,157,455	6,474,019	6,612,366	12,951,981		
L061	CITY OF BARBOURVILLE	0.039371%	0.041068%	22,395	2,526	24,921	335,357	465,968	229,276	234,175	458,691		
L072	CITY OF EDDYVILLE	0.027042%	0.026644%	15,382	1,735	17,117	230,340	320,050	157,478	160,843	315,052		
L073	CITY OF PADUCAH	1.571704%	1.627488%	894,026	100,829	994,855	13,387,551	18,601,602	9,152,767	9,348,359	18,311,109		
L077	CITY OF SALYERSVILLE	0.038683%	0.033204%	22,004	2,482	24,486	329,496	457,825	225,269	230,083	450,676		
L086	CITY OF TOMPKINSVILLE	0.048226%	0.053815%	27,432	3,094	30,526	410,782	570,770	280,843	286,844	561,856		
L090	CITY OF NEW HAVEN	0.003392%	0.006581%	1,929	218	2,147	28,893	40,145	19,753	20,175	39,518		
L107	CITY OF FRANKLIN	0.182509%	0.185283%	103,816	11,708	115,524	1,554,586	2,160,050	1,062,835	1,085,548	2,126,318		
L108	SPENCER CO FIRE DIST	0.021931%	0.021825%	12,475	1,407	13,882	186,805	259,560	127,714	130,444	255,507		
L110	CITY OF ELKTON	0.017070%	0.017335%	9,710	1,095	10,805	145,400	202,029	99,407	101,531	198,874		
L159	ELSMERE FIRE PROTECTION	0.118166%	0.095758%	67,216	7,581	74,797	1,006,521	1,398,531	688,136	702,841	1,376,691		
L356	EASTWOOD FIRE PROT DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
L456	HARRODS CREEK FIRE DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
L556	LYNDON FIRE PROTECT DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-		





# Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.61%	Discount Rate Less 1.00% 4.61%	Discount Rate Plus 1.00% 6.61%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
L656	FERN CREEK FIRE PROT DIST	0.429078%	0.379027%	244,071	27,527	271,598	3,654,825	5,078,271	2,498,722	2,552,119	4,998,966
L756	PLEASURE RIDGE PARK FIRE	0.975617%	0.990085%	554,956	62,589	617,545	8,310,167	11,546,729	5,681,474	5,802,885	11,366,408
L956	WORTHINGTON FIRE DEPT	0.000000%	0.000000%	-	-	-	-	-	-	-	-
M014	CITY OF HARDINSBURG	0.028942%	0.039447%	16,463	1,857	18,320	246,524	342,538	168,543	172,144	337,188
M015	BULLITT CO FISCAL COURT	0.007561%	0.014108%	4,301	485	4,786	64,404	89,487	44,031	44,972	88,089
M022	CITY OF OLIVE HILL	0.048669%	0.020732%	27,684	3,122	30,806	414,556	576,013	283,422	289,479	567,017
M042	CITY OF MAYFIELD	0.509176%	0.564070%	289,633	32,665	322,298	4,337,089	6,026,255	2,965,170	3,028,535	5,932,146
M054	CITY OF DAWSON SPRINGS	0.035742%	0.034223%	20,331	2,293	22,624	304,445	423,018	208,142	212,590	416,412
M059	KENTON COUNTY FISCAL CT	0.468775%	0.533523%	266,651	30,073	296,724	3,992,959	5,548,097	2,729,896	2,788,233	5,461,455
M069	CITY OF STANFORD	0.094306%	0.089329%	53,644	6,050	59,694	803,285	1,116,141	549,188	560,924	1,098,710
M076	CITY OF RICHMOND	1.139120%	1.123820%	647,961	73,078	721,039	9,702,862	13,481,837	6,633,628	6,775,387	13,271,297
M081	CITY OF MAYSVILLE	0.423325%	0.415312%	240,798	27,157	267,955	3,605,822	5,010,182	2,465,219	2,517,900	4,931,940
M082	CITY OF BRANDENBURG	0.033675%	0.000000%	19,155	2,160	21,315	286,839	398,554	196,105	200,296	392,330
M085	CITY OF EDMONTON	0.047758%	0.041593%	27,166	3,064	30,230	406,796	565,231	278,117	284,060	556,404
M096	CITY OF FALMOUTH	0.000000%	0.004860%	-	-	-	-	-	-	-	-
M109	CITY OF CAMPBELLSVILLE	0.198564%	0.237368%	112,948	12,738	125,686	1,691,340	2,350,066	1,156,331	1,181,041	2,313,366
M110	CITY OF GUTHRIE	0.000000%	0.000000%	-	-	-	-	-	-	-	-
M118	WHITLEY CO FISCAL COURT	0.026759%	0.031250%	15,221	1,717	16,938	227,929	316,701	155,830	159,160	311,755
M315	CITY OF PIONEER VILLAGE	0.042524%	0.040800%	24,189	2,728	26,917	362,213	503,285	247,637	252,929	495,425
M356	MIDDLETOWN FIRE PROT DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-
N008	CITY OF FLORENCE	1.554701%	1.550624%	884,355	99,738	984,093	13,242,722	18,400,367	9,053,751	9,247,226	18,113,016
N011	CITY OF PERRYVILLE	0.005337%	0.005716%	3,036	342	3,378	45,460	63,165	31,080	31,744	62,179
N012	CITY OF BROOKSVILLE	0.000000%	0.001623%	-	-	-	-	-	-	-	-
N014	CITY OF IRVINGTON	0.029228%	0.034047%	16,626	1,875	18,501	248,960	345,922	170,208	173,846	340,520
N022	CITY OF GRAYSON	0.122994%	0.000000%	69,962	7,890	77,852	1,047,645	1,455,672	716,252	731,558	1,432,939
N050	CITY OF HORSE CAVE	0.010616%	0.000000%	6,039	681	6,720	90,426	125,644	61,822	63,143	123,682
N051	CITY OF HENDERSON	1.010957%	1.066406%	575,059	64,856	639,915	8,611,188	11,964,988	5,887,275	6,013,084	11,778,136
N054	CITY OF MADISONVILLE	1.064034%	1.050827%	605,250	68,261	673,511	9,063,290	12,593,171	6,196,368	6,328,782	12,396,509
N076	MADISON CO EMS	0.427966%	0.436999%	243,438	27,455	270,893	3,645,354	5,065,110	2,492,246	2,545,505	4,986,010
N087	CITY OF MT STERLING	0.204880%	0.197790%	116,541	13,144	129,685	1,745,139	2,424,818	1,193,112	1,218,608	2,386,951
N088	MORGAN CO AMBULANCE SERV	0.026505%	0.031742%	15,076	1,700	16,776	225,766	313,695	154,351	157,649	308,796
N093	CITY OF LAGRANGE	0.103149%	0.104532%	58,674	6,617	65,291	878,609	1,220,800	600,685	613,521	1,201,736
N094	CITY OF OWENTON	0.024253%	0.025538%	13,796	1,556	15,352	206,584	287,042	141,237	144,255	282,559
N099	CITY OF CLAY CITY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
N100	CITY OF BURNSIDE	0.023930%	0.031879%	13,612	1,535	15,147	203,832	283,219	139,356	142,334	278,796
N104	CITY OF JAMESTOWN	0.007721%	0.008218%	4,392	495	4,887	65,766	91,380	44,963	45,924	89,953
P007	CITY OF PINEVILLE	0.032971%	0.045575%	18,755	2,115	20,870	280,842	390,222	192,006	196,109	384,128
P015	CITY OF LEBANON JUNCTION	0.024525%	0.018751%	13,951	1,573	15,524	208,900	290,261	142,821	145,873	285,728
P033	ESTILL COUNTY EMS	0.104382%	0.091274%	59,375	6,696	66,071	889,111	1,235,393	607,865	620,855	1,216,101
P041	CITY OF DRY RIDGE	0.167795%	0.127398%	95,446	10,765	106,211	1,429,254	1,985,906	977,149	998,030	1,954,893
P043	CITY OF CLARKSON	0.006718%	0.006317%	3,822	431	4,253	57,223	79,510	39,122	39,958	78,268
P079	CITY OF CALVERT CITY	0.075170%	0.083794%	42,759	4,822	47,581	640,287	889,660	437,750	447,105	875,767
P093	SOUTH OLDHAM FIRE DEPT	0.147354%	0.134329%	83,819	9,453	93,272	1,255,140	1,743,980	858,111	876,449	1,716,745
P116	CITY OF MONTICELLO	0.058526%	0.071606%	33,291	3,755	37,046	498,516	692,673	340,824	348,108	681,856
P117	CITY OF CLAY	0.000000%	0.003710%	-	-	-	-	-	-	-	-
R015	CITY OF SHEPHERDSVILLE	0.725241%	0.685274%	412,536	46,526	459,062	6,177,500	8,583,451	4,223,417	4,313,670	8,449,407
R017	CITY OF PRINCETON	0.085182%	0.095804%	48,454	5,465	53,919	725,568	1,008,155	496,055	506,655	992,411
R045	CITY OF RUSSELL	0.132484%	0.150958%	75,360	8,499	83,859	1,128,480	1,567,989	771,516	788,003	1,543,502
R057	CITY OF WILMORE	0.069226%	0.078350%	39,378	4,441	43,819	589,657	819,311	403,135	411,750	806,516
R104	CITY OF RUSSELL SPRINGS	0.063574%	0.065516%	36,163	4,078	40,241	541,514	752,418	370,221	378,133	740,668
R105	CITY OF STAMPING GROUND	0.006891%	0.010180%	3,919	442	4,361	58,697	81,557	40,130	40,987	80,283
TS59	INDEPENDENCE FIRE DIST	0.410948%	0.436702%	233,758	26,363	260,121	3,500,397	4,863,697	2,393,142	2,444,283	4,787,742
V001	ADAIR COUNTY FISCAL COURT	0.065905%	0.076687%	37,489	4,228	41,717	561,369	780,006	383,796	391,997	767,825
V002	ALLEN COUNTY FISCAL COURT	0.121765%	0.119328%	69,263	7,812	77,075	1,037,177	1,441,126	709,095	724,248	1,418,621
V003	ANDERSON CO FISCAL COURT	0.098141%	0.095673%	55,825	6,296	62,121	835,951	1,161,529	571,521	583,734	1,143,390
V005	BARREN CO FISCAL CT	0.264162%	0.261851%	150,262	16,947	167,209	2,250,094	3,126,439	1,538,339	1,571,213	3,077,615
V007	BELL CO FISCAL CT	0.051523%	0.054243%	29,308	3,305	32,613	438,866	609,791	300,043	306,454	600,268
V008	BOONE CO FISCAL CT	0.374668%	0.386282%	213,121	24,036	237,157	3,191,369	4,434,312	2,181,867	2,228,493	4,365,063
V009	BOURBON CO FISCAL COURT	0.058475%	0.061203%	33,262	3,751	37,013	498,082	692,070	340,527	347,804	681,262
V011	BOYLE COUNTY FISCAL COURT	0.345016%	0.272754%	196,254	22,134	218,388	2,938,797	4,083,371	2,009,190	2,052,125	4,019,603
V012	BRACKEN CO FISCAL COURT	0.016005%	0.020958%	9,104	1,027	10,131	136,328	189,424	93,205	95,196	186,466
V013	BREATHITT CO FISCAL COURT	0.014755%	0.015614%	8,393	947	9,340	125,681	174,630	85,925	87,761	171,903
V014	BRECKINRIDGE CO FISCAL CT	0.059397%	0.063255%	33,787	3,810	37,597	505,935	702,982	345,897	353,288	692,004
V017	CALDWELL CO FISCAL COURT	0.062552%	0.060640%	35,581	4,013	39,594	532,809	740,322	364,270	372,054	728,761
V019	CAMPBELL CO FISCAL CT	0.364477%	0.380142%	207,324	23,382	230,706	3,104,563	4,313,698	2,122,520	2,167,877	4,246,333
V023	CASEY CO FISCAL COURT	0.041105%	0.040105%	23,382	2,637	26,019	350,127	486,490	239,374	244,489	478,893
V025	CLARK COUNTY FISCAL COURT	0.318098%	0.326549%	180,942	20,407	201,349	2,709,514	3,764,788	1,852,433	1,892,019	3,705,995



# Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.61%	Discount Rate Less 1.00% 4.61%	Discount Rate Plus 1.00% 6.61%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
V030	DAVISS CO FISCAL COURT	0.657781%	0.668187%	374,163	42,198	416,361	5,602,885	7,785,041	3,830,566	3,912,424	7,663,466
V032	ELLIOTT CO FISCAL CT	0.023806%	0.018710%	13,542	1,527	15,069	202,776	281,751	138,633	141,596	277,351
V035	FLEMING CO FISCAL COURT	0.045989%	0.044477%	26,160	2,950	29,110	391,728	544,294	267,815	273,539	535,794
V037	FRANKLIN CO FISCAL COURT	0.725857%	0.713229%	412,886	46,566	459,452	6,182,747	8,590,742	4,227,005	4,317,334	8,456,584
V041	GRANT COUNTY FISCAL COURT	0.149097%	0.142255%	84,810	9,565	94,375	1,269,987	1,764,609	868,262	886,816	1,737,052
V043	GRAYSON CO FISCAL COURT	0.283672%	0.321852%	161,360	18,198	179,558	2,416,278	3,357,346	1,651,955	1,687,256	3,304,916
V047	HARDIN CO FISCAL COURT	0.651885%	0.728237%	370,809	41,820	412,629	5,552,664	7,715,260	3,796,231	3,877,355	7,594,774
V049	HARRISON CO FISCAL COURT	0.049770%	0.058826%	28,311	3,193	31,504	423,934	589,043	289,834	296,028	579,844
V052	HENRY CO FISCAL COURT	0.046675%	0.043362%	25,412	2,866	28,278	380,535	528,742	260,163	265,723	520,485
V054	HOPKINS CO FISCAL COURT	0.251114%	0.259422%	142,840	16,110	158,950	2,138,953	2,972,012	1,462,354	1,493,604	2,925,599
V057	JESSAMINE CO FISCAL COURT	0.576231%	0.494924%	327,775	36,967	364,742	4,908,254	6,819,872	3,355,663	3,427,372	6,713,369
V060	KNOTT CO FISCAL CT	0.025701%	0.029131%	14,619	1,649	16,268	218,917	304,179	149,669	152,867	299,429
V062	LARUE CO FISCAL COURT	0.030763%	0.033842%	17,499	1,974	19,473	262,035	364,090	179,147	182,976	358,404
V063	LAUREL COUNTY FISCAL COUR	0.037817%	0.053892%	21,511	2,426	23,937	322,120	447,576	220,226	224,932	440,586
V067	LETCHER CO FISCAL COURT	0.049055%	0.061664%	27,904	3,147	31,051	417,844	580,581	285,670	291,775	571,514
V070	LIVINGSTON CO FISCAL CT	0.045524%	0.056527%	25,895	2,920	28,815	387,767	538,791	265,108	270,773	530,377
V072	LYON COUNTY FISCAL COURT	0.026661%	0.026414%	15,166	1,710	16,876	227,095	315,541	155,259	158,577	310,614
V073	MCCRACKEN CO FISCAL COURT	0.720578%	0.699339%	409,884	46,227	456,111	6,137,781	8,528,263	4,196,263	4,285,935	8,395,081
V076	MADISON CO FISCAL COURT	0.142307%	0.148207%	80,948	9,129	90,077	1,212,151	1,684,247	828,720	846,430	1,657,945
V078	MARION CO FISCAL COURT	0.075349%	0.067973%	42,860	4,834	47,694	641,812	891,779	438,792	448,169	877,852
V079	MARSHALL CO FISCAL COURT	0.336660%	0.350223%	191,501	21,598	213,099	2,867,622	3,984,475	1,960,529	2,002,424	3,922,251
V081	MASON CO FIS CT	0.090044%	0.092684%	51,219	5,777	56,996	766,982	1,065,699	524,368	535,574	1,049,056
V083	MENIFEE CO FISCAL COURT	0.034692%	0.033736%	19,734	2,226	21,960	295,502	410,591	202,028	206,345	404,179
V087	MONTGOMERY CO FISCAL CT	0.110124%	0.115353%	62,642	7,065	69,707	938,021	1,303,352	641,304	655,008	1,282,998
V088	MORGAN CO FISCAL CT	0.006746%	0.009694%	3,837	433	4,270	57,461	79,841	39,285	40,125	78,594
V090	NELSON CO FISCAL CT	0.237052%	0.245981%	134,841	15,208	150,049	2,019,175	2,805,584	1,380,465	1,409,965	2,761,770
V093	OLDHAM CO FISCAL COURT	0.625643%	0.647060%	355,882	40,137	396,019	5,329,138	7,404,678	3,643,412	3,721,270	7,289,043
V094	OWEN COUNTY FISCAL COURT	0.024994%	0.026536%	14,217	1,603	15,820	212,895	295,812	145,552	148,662	291,192
V096	PENDLETON CO FISCAL COURT	0.035624%	0.047576%	20,264	2,285	22,549	303,440	421,621	207,455	211,888	415,037
V100	PULASKI CO FISCAL CT	0.550068%	0.467383%	312,893	35,288	348,181	4,685,401	6,510,225	3,203,303	3,271,757	6,408,557
V103	ROWAN CO FISCAL COURT	0.062623%	0.073623%	35,622	4,017	39,639	533,414	741,163	364,683	372,476	729,588
V105	SCOTT CO FISCAL CT	1.362730%	1.376579%	775,156	87,423	862,579	11,607,540	16,128,331	7,935,814	8,105,399	15,876,461
V106	SHELBY CO FISCAL COURT	0.547781%	0.591718%	311,592	35,142	346,734	4,665,921	6,483,157	3,189,985	3,258,154	6,381,913
V107	SIMPSON CO FISCAL COURT	0.110637%	0.110835%	62,933	7,098	70,031	942,390	1,309,423	644,291	658,059	1,288,974
V108	SPENCER CO TREASURER	0.140638%	0.132200%	79,998	9,022	89,020	1,197,934	1,664,494	819,001	836,503	1,638,500
V109	TAYLOR COUNTY FISCAL COUR	0.078675%	0.081882%	44,752	5,047	49,799	670,142	931,143	458,161	467,952	916,602
V112	TRIMBLE CO FISCAL COURT	0.014494%	0.015186%	8,244	930	9,174	123,458	171,541	84,405	86,209	168,862
V113	UNION COUNTY FISCAL COURT	0.036940%	0.039676%	21,012	2,370	23,382	314,650	437,196	215,119	219,716	430,369
V115	WASHINGTON CO FIS COURT	0.058709%	0.056168%	33,395	3,766	37,161	500,075	694,839	341,890	349,196	683,988
V119	CITY OF HIGHLAND HEIGHTS	0.094279%	0.110438%	53,628	6,048	59,676	803,055	1,115,821	549,031	560,763	1,098,396
V120	WOODFORD CO FISCAL COURT	0.162899%	0.160495%	92,661	10,450	103,111	1,387,551	1,927,960	948,637	968,909	1,897,852
V159	CITY OF ERLANGER	0.696274%	0.817911%	396,059	44,668	440,727	5,930,763	8,240,618	4,054,729	4,141,377	8,111,928
V171	CITY OF ADAIRVILLE	0.000000%	0.000000%	-	-	-	-	-	-	-	-
V196	CITY OF BUTLER	0.008106%	0.008356%	4,611	520	5,131	69,046	95,937	47,205	48,214	94,439
V197	CITY OF HAZARD	0.009999%	0.010768%	5,688	641	6,329	85,170	118,341	58,229	59,473	116,493
V205	BARREN/METCALFE CO AMB SR	0.324623%	0.350351%	184,654	20,825	205,479	2,765,093	3,842,014	1,890,432	1,930,829	3,782,014
V298	CITY OF PIKEVILLE	0.133773%	0.174900%	76,093	8,582	84,675	1,139,459	1,583,245	779,023	795,670	1,558,520
V330	CITY OF OWENSBORO	1.893658%	1.942088%	1,077,162	121,483	1,198,645	16,129,909	22,412,028	11,027,656	11,263,313	22,062,028
V347	CITY OF RADCLIFF	0.524550%	0.538010%	298,378	33,651	332,029	4,468,042	6,208,211	3,054,700	3,119,978	6,111,260
V359	CITY OF ELSMERE	0.132900%	0.133824%	75,597	8,526	84,123	1,132,023	1,572,913	773,939	790,478	1,548,349
V376	CITY OF BERA	0.352738%	0.000000%	200,647	22,629	223,276	3,004,572	4,174,763	2,054,158	2,098,055	4,109,568
V408	UNION EMERGENCY SERVICES	0.337213%	0.346048%	191,816	21,633	213,449	2,872,332	3,991,020	1,963,749	2,005,714	3,928,694
V447	CITY OF ELIZABETHTOWN	1.011530%	1.040831%	575,384	64,892	640,276	8,616,069	11,971,770	5,890,612	6,016,492	11,784,812
V608	WALTON FIRE DIST/EMS	0.275453%	0.274713%	156,685	17,671	174,356	2,346,269	3,260,071	1,604,092	1,638,370	3,209,160
V647	CITY OF VINE GROVE	0.053312%	0.054105%	30,325	3,420	33,745	454,104	630,964	310,461	317,095	621,110
V708	HEBRON FIRE PROTECTION DI	0.492096%	0.501091%	279,917	31,569	311,486	4,191,604	5,824,108	2,865,705	2,926,944	5,733,156
V808	POINT PLEASANT FIRE DIST	0.137562%	0.125740%	78,249	8,825	87,074	1,171,734	1,628,089	801,088	818,207	1,602,664
V919	CITY OF WILDER	0.225738%	0.218345%	128,406	14,482	142,888	1,922,804	2,671,679	1,314,578	1,342,670	2,629,957
V959	CITY OF COVINGTON	3.153228%	3.035684%	1,793,639	202,288	1,995,927	26,858,748	37,319,428	18,362,721	18,755,126	36,736,626
<b>TOTAL</b>		<b>100.000000%</b>	<b>100.000000%</b>	<b>56,882,615</b>	<b>6,415,278</b>	<b>63,297,893</b>	<b>851,785,774</b>	<b>1,183,530,898</b>	<b>582,346,761</b>	<b>594,791,300</b>	<b>1,165,048,199</b>





## Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2023
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
39932	JEFFERSON CO SHERIFF	989,069	(484,846)	504,223	-	504,223	89,220
39934	KENTON CO SHERIFF	228,873	(78,753)	150,120	-	150,120	20,646
39936	CAMPBELL CO SHERIFF	9,278	(28,911)	(19,633)	-	(19,633)	837
39938	FAYETTE CO SHERIFF	397,768	26,839	424,607	-	424,607	35,881
39940	DAVISS CO SHERIFF	308,950	(75,955)	232,995	-	232,995	27,869
39944	HARDIN COUNTY SHERIFF	211,851	(10,527)	201,324	-	201,324	19,110
39946	WARREN COUNTY SHERIFF	340,545	(106,550)	233,995	-	233,995	30,719
39948	BOONE COUNTY SHERIFF	1,514,217	(158,977)	1,355,240	-	1,355,240	136,591
39952	MADISON COUNTY SHERIFF	181,156	18,327	199,483	-	199,483	16,341
39962	BULLITT CO SHERIFF	243,467	(81,366)	162,101	-	162,101	21,962
A156	CITY OF ANCHORAGE	14,098	(60,327)	(46,229)	-	(46,229)	1,272
AB19	BELLEVUE/DAYTON FIRE	208,788	12,251	221,039	-	221,039	18,834
AC19	CAMPBELL CO FIRE DIST 1	89,464	9,784	99,248	-	99,248	8,070
AD19	SOUTHERN CAMPBELL F DIST	79,279	(335)	78,944	-	78,944	7,151
AS02	ALLEN CO AMBULANCE SVC	127,048	(6,863)	120,185	-	120,185	11,460
AS20	WOODFORD CO FIRE DISTRICT	46,464	3,463	49,927	-	49,927	4,191
B008	BURLINGTON FIRE PRO DIST	258,309	(2,360)	255,949	-	255,949	23,301
B015	CITY OF HILLVIEW	169,794	66,491	236,285	-	236,285	15,316
B045	CITY OF BELLEFONTE	35,721	9,233	44,954	-	44,954	3,222
B048	CITY OF HARLAN	7,057	9,332	16,389	-	16,389	637
B256	BUECHEL FIRE PROTECT DIST	378,714	311,824	690,538	-	690,538	34,162
B259	CITY OF LUDLOW	150,644	3,597	154,241	-	154,241	13,589
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	2,520,126	2,641,549	5,161,675	-	5,161,675	227,329
B656	LOUISVILLE AIRPORT AUTHOR	302,946	(140,027)	162,919	-	162,919	27,327
B956	LAKE DREAMLAND FIRE DIST	-	(41,909)	(41,909)	-	(41,909)	-
C106	CITY OF SIMPSONVILLE	67,970	76,418	144,388	-	144,388	6,131
C156	FAIRDALE FIRE DISTRICT	159,463	(19,207)	140,256	-	140,256	14,384
C256	LOUISVILLE/JEFF CO METRO	26,702,255	(3,001,060)	23,701,195	-	23,701,195	2,408,691
C356	INDIAN HILLS POLICE DEPT	33,062	(18,123)	14,939	-	14,939	2,982
D024	CITY OF PEMBROKE	-	(8,688)	(8,688)	-	(8,688)	-
D071	CITY OF LEWISBURG	8,199	(1,436)	6,763	-	6,763	740
D098	CITY OF COAL RUN VILLAGE	23,781	(2,304)	21,477	-	21,477	2,145
D106	SIMPSONVILLE RURAL FIRE	83,131	38,198	121,329	-	121,329	7,499
G015	ZONETON FIRE PROT DIST	172,000	33,568	205,568	-	205,568	15,515
GS06	SHELBY CO SUB FIRE DIST	12,439	(1,761)	10,678	-	10,678	1,122
J002	CITY OF SCOTTSVILLE	106,303	76,505	182,808	-	182,808	9,589
J003	CITY OF LAWRENCEBURG	130,977	19,989	150,966	-	150,966	11,815
J007	CITY OF MIDDLESBORO	388,861	(21,745)	367,116	-	367,116	35,077
J024	CITY OF HOPKINSVILLE	1,469,163	(337,711)	1,131,452	-	1,131,452	132,527
J037	CITY OF FRANKFORT	1,462,740	(186,502)	1,276,238	-	1,276,238	131,947
J040	CITY OF LANCASTER	41,864	(13,500)	28,364	-	28,364	3,776
J059	KENTON COUNTY AIRPORT BD	1,311,949	(295,201)	1,016,748	-	1,016,748	118,345
J063	CITY OF LONDON	369,669	(24,094)	345,575	-	345,575	33,346
J067	CITY OF WHITESBURG	68,537	21,556	90,093	-	90,093	6,182
J084	CITY OF HARRODSBURG	58,658	(55,157)	3,501	-	3,501	5,291
J090	CITY OF BARDSTOWN	340,110	(34,034)	306,076	-	306,076	30,680
J100	CITY OF SOMERSET	1,030,911	83,422	1,114,333	-	1,114,333	92,994
J113	CITY OF MORGANFIELD	29,460	(2,920)	26,540	-	26,540	2,657
J118	CITY OF CORBIN	297,820	(43,336)	254,484	-	254,484	26,865
J156	CITY OF JEFFERSONTOWN	738,209	(57,794)	680,415	-	680,415	66,591
J210	BOYD CO AMBULANCE SERVICE	366,657	9,801	376,458	-	376,458	33,074
J256	CITY OF ST MATTHEWS	324,297	(85,558)	238,739	-	238,739	29,253
J259	CITY OF PARK HILLS	41,740	(15,998)	25,742	-	25,742	3,765
J319	CITY OF ALEXANDRIA	152,984	(28,038)	124,946	-	124,946	13,800
J324	CITY OF OAK GROVE	140,308	10,771	151,079	-	151,079	12,657
J356	CITY OF WEST BUECHEL	56,612	(73,173)	(16,561)	-	(16,561)	5,107
J359	CITY OF FORT WRIGHT	260,725	26,472	287,197	-	287,197	23,519
J410	CANNONSBURG VOL FIRE DEPT	11,826	(528)	11,298	-	11,298	1,067
J419	CITY OF COLD SPRING	88,124	(28,474)	59,650	-	59,650	7,949
J456	CITY OF SHIVELY	682,648	55,242	737,890	-	737,890	61,579
J510	CITY OF CATLETTSBURG	85,717	(10,618)	75,099	-	75,099	7,732
J619	CITY OF FORT THOMAS	652,564	(61,858)	590,706	-	590,706	58,865
J719	CITY OF SOUTHGATE	19,251	23,392	42,643	-	42,643	1,737
J756	CITY OF PROSPECT	20,156	(15,825)	4,331	-	4,331	1,818
J819	CITY OF BELLEVUE	106,249	(8,269)	97,980	-	97,980	9,584
J859	CITY OF VILLA HILLS	108,041	76,733	184,774	-	184,774	9,746
J919	CITY OF DAYTON	98,809	8,609	107,418	-	107,418	8,913





# Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2023
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
J956	OKOLONA FIRE DISTRICT	675,279	377,493	1,052,772	-	1,052,772	60,914
J959	CITY OF INDEPENDENCE	282,681	(89,254)	193,427	-	193,427	25,499
K001	CITY OF COLUMBIA	102,849	(11,327)	91,522	-	91,522	9,278
K010	CITY OF ASHLAND	1,181,720	4,293	1,186,013	-	1,186,013	106,598
K011	CITY OF DANVILLE	542,335	65,725	608,060	-	608,060	48,922
K016	CITY OF MORGANTOWN	50,988	16,118	67,106	-	67,106	4,599
K018	CITY OF MURRAY	543,532	(99,030)	444,502	-	444,502	49,030
K019	CITY OF NEWPORT	1,013,568	(29,732)	983,836	-	983,836	91,429
K026	CITY OF MANCHESTER	72,435	(7,805)	64,630	-	64,630	6,534
K029	CITY OF BURKESVILLE	43,607	(2,260)	41,347	-	41,347	3,934
K034	LEX/FAYETTE URBAN CO GOVT	2,314,107	(288,453)	2,025,654	-	2,025,654	208,745
K041	CITY OF WILLIAMSTOWN	73,165	8,836	82,001	-	82,001	6,600
K043	CITY OF LEITCHFIELD	166,715	31,810	198,525	-	198,525	15,039
K049	CITY OF CYNTHIANA	233,928	(59,735)	174,193	-	174,193	21,102
K065	CITY OF BEATTYVILLE	38,432	1,608	40,040	-	40,040	3,467
K071	CITY OF RUSSELLVILLE	244,195	(40,326)	203,869	-	203,869	22,028
K078	CITY OF LEBANON	123,075	27,864	150,939	-	150,939	11,102
K079	CITY OF BENTON	79,343	12,164	91,507	-	91,507	7,157
K090	NELSON COUNTY BD OF ED	-	490	490	-	490	-
K091	CITY OF CARLISLE	5,048	(57,341)	(52,293)	-	(52,293)	455
K099	CITY OF STANTON	75,861	29,311	105,172	-	105,172	6,843
K103	CITY OF MOREHEAD	162,380	(24,606)	137,774	-	137,774	14,648
K105	CITY OF GEORGETOWN	1,119,299	72,458	1,191,757	-	1,191,757	100,967
K106	CITY OF SHELBYVILLE	486,557	(16,557)	470,000	-	470,000	43,890
K108	CITY OF TAYLORSVILLE	23,314	1,599	24,913	-	24,913	2,103
K111	CITY OF CADIZ	51,640	(34,494)	17,146	-	17,146	4,658
K114	CITY OF BOWLING GREEN	2,725,900	108,885	2,834,785	-	2,834,785	245,891
K115	CITY OF SPRINGFIELD	71,732	31,454	103,186	-	103,186	6,471
K120	CITY OF VERSAILLES	444,124	(19,313)	424,811	-	424,811	40,062
K256	JEFFERSONTOWN FIRE DIST	942,104	570,130	1,512,234	-	1,512,234	84,983
K315	MT WASHINGTON FIRE P DIST	164,640	1,913	166,553	-	166,553	14,851
K356	ST MATTHEWS FIRE DIST.	1,112,041	831,944	1,943,985	-	1,943,985	100,312
K414	CITY OF SMITHS GROVE	18,461	12,898	31,359	-	31,359	1,665
K419	ALEXANDRIA FIRE DISTRICT	194,561	6,474	201,035	-	201,035	17,550
K456	CAMP TAYLOR FIRE PRO DIST	7,534	(81,902)	(74,368)	-	(74,368)	680
K559	CITY OF TAYLOR MILL	184,180	(30,293)	153,887	-	153,887	16,614
K656	MCMAHAN FIRE PRO DIST 14	-	(135,513)	(135,513)	-	(135,513)	-
K659	CITY OF EDGEWOOD	296,019	(38,464)	257,555	-	257,555	26,703
K719	CENTRAL CAMPBELL CO FIRE	275,810	34,267	310,077	-	310,077	24,880
K759	LAKESIDE/CRESTVIEWHLS POL	133,543	(14,047)	119,496	-	119,496	12,046
K856	HIGHVIEW FIRE DISTRICT	259,774	164,969	424,743	-	424,743	23,433
K859	CITY OF FORT MITCHELL	307,230	(48,315)	258,915	-	258,915	27,714
L001	ADAIR CO AMBULANCE SER	124,449	39,916	164,365	-	164,365	11,226
L005	CITY OF GLASGOW	612,681	50,405	663,086	-	663,086	55,267
L009	CITY OF PARIS	180,154	(80,650)	99,504	-	99,504	16,251
L015	CITY OF MT WASHINGTON	215,471	1,733	217,204	-	217,204	19,437
L025	CITY OF WINCHESTER	790,502	(195,201)	595,301	-	595,301	71,308
L031	EDMONSON CO AMBULANCE DIS	36,820	(20,487)	16,333	-	16,333	3,321
L035	CITY OF FLEMINGSBURG	42,925	389	43,314	-	43,314	3,872
L039	CITY OF WARSAW	36,109	25,506	61,615	-	61,615	3,257
L044	GREEN CO AMBULANCE SVC	51,116	(3,984)	47,132	-	47,132	4,611
L050	CITY OF MUNFORDVILLE	28,349	10,805	39,154	-	39,154	2,557
L052	CITY OF EMINENCE	63,883	12,063	75,946	-	75,946	5,763
L057	CITY OF NICHOLASVILLE	1,145,207	121,939	1,267,146	-	1,267,146	103,304
L061	CITY OF BARBOURVILLE	40,557	(23,707)	16,850	-	16,850	3,658
L072	CITY OF EDDYVILLE	27,857	(20,901)	6,956	-	6,956	2,513
L073	CITY OF PADUCAH	1,619,058	(105,142)	1,513,916	-	1,513,916	146,048
L077	CITY OF SALYERSVILLE	39,848	11,865	51,713	-	51,713	3,595
L086	CITY OF TOMPKINSVILLE	49,679	(33,206)	16,473	-	16,473	4,481
L090	CITY OF NEW HAVEN	3,494	(6,875)	(3,381)	-	(3,381)	315
L107	CITY OF FRANKLIN	188,008	(25,538)	162,470	-	162,470	16,959
L108	SPENCER CO FIRE DIST	22,592	3,227	25,819	-	25,819	2,038
L110	CITY OF ELKTON	17,584	(1,493)	16,091	-	16,091	1,586
L159	ELSMERE FIRE PROTECTION	121,726	(134)	121,592	-	121,592	10,980
L356	EASTWOOD FIRE PROT DIST	-	(181,262)	(181,262)	-	(181,262)	-
L456	HARRODS CREEK FIRE DIST	-	(402,453)	(402,453)	-	(402,453)	-
L556	LYNDON FIRE PROTECT DIST	-	(413,409)	(413,409)	-	(413,409)	-



## Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2023
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
L656	FERN CREEK FIRE PROT DIST	442,006	327,395	769,401	-	769,401	39,871
L756	PLEASURE RIDGE PARK FIRE	1,005,012	674,136	1,679,148	-	1,679,148	90,658
L956	WORTHINGTON FIRE DEPT	-	(460,965)	(460,965)	-	(460,965)	-
M014	CITY OF HARDINSBURG	29,814	147	29,961	-	29,961	2,689
M015	BULLITT CO FISCAL COURT	7,789	(151,665)	(143,876)	-	(143,876)	703
M022	CITY OF OLIVE HILL	50,135	66,899	117,034	-	117,034	4,522
M042	CITY OF MAYFIELD	524,517	(26,976)	497,541	-	497,541	47,314
M054	CITY OF DAWSON SPRINGS	36,819	(6,940)	29,879	-	29,879	3,321
M059	KENTON COUNTY FISCAL CT	482,899	(123,364)	359,535	-	359,535	43,560
M069	CITY OF STANFORD	97,147	41,082	138,229	-	138,229	8,763
M076	CITY OF RICHMOND	1,173,441	102,057	1,275,498	-	1,275,498	105,851
M081	CITY OF MAYSVILLE	436,079	201,669	637,748	-	637,748	39,337
M082	CITY OF BRANDENBURG	34,690	47,271	81,961	-	81,961	3,129
M085	CITY OF EDMONTON	49,197	6,946	56,143	-	56,143	4,438
M096	CITY OF FALMOUTH	-	(3,585)	(3,585)	-	(3,585)	-
M109	CITY OF CAMPBELLSVILLE	204,547	(63,775)	140,772	-	140,772	18,451
M110	CITY OF GUTHRIE	-	(18,498)	(18,498)	-	(18,498)	-
M118	WHITLEY CO FISCAL COURT	27,565	7,873	35,438	-	35,438	2,487
M315	CITY OF PIONEER VILLAGE	43,805	6,181	49,986	-	49,986	3,951
M356	MIDDLETOWN FIRE PROT DIST	-	(616,724)	(616,724)	-	(616,724)	-
N008	CITY OF FLORENCE	1,601,543	(13,440)	1,588,103	-	1,588,103	144,468
N011	CITY OF PERRYVILLE	5,498	(89)	5,409	-	5,409	496
N012	CITY OF BROOKSVILLE	-	(17,386)	(17,386)	-	(17,386)	-
N014	CITY OF IRVINGTON	30,109	34,792	64,901	-	64,901	2,716
N022	CITY OF GRAYSON	126,700	172,653	299,353	-	299,353	11,429
N050	CITY OF HORSE CAVE	10,936	(753)	10,183	-	10,183	986
N051	CITY OF HENDERSON	1,041,416	(164,443)	876,973	-	876,973	93,942
N054	CITY OF MADISONVILLE	1,096,092	(12,185)	1,083,907	-	1,083,907	98,874
N076	MADISON CO EMS	440,860	(32,127)	408,733	-	408,733	39,768
N087	CITY OF MT STERLING	211,053	6,485	217,538	-	217,538	19,038
N088	MORGAN CO AMBULANCE SERV	27,304	(12,464)	14,840	-	14,840	2,463
N093	CITY OF LAGRANGE	106,257	(47,602)	58,655	-	58,655	9,585
N094	CITY OF OWENTON	24,984	(162)	24,822	-	24,822	2,254
N099	CITY OF CLAY CITY	-	(12,672)	(12,672)	-	(12,672)	-
N100	CITY OF BURNSIDE	24,651	(3,278)	21,373	-	21,373	2,224
N104	CITY OF JAMESTOWN	7,954	(24,105)	(16,151)	-	(16,151)	717
P007	CITY OF PINEVILLE	33,964	(35,220)	(1,256)	-	(1,256)	3,064
P015	CITY OF LEBANON JUNCTION	25,264	467	25,731	-	25,731	2,279
P033	ESTILL COUNTY EMS	107,527	(17,946)	89,581	-	89,581	9,700
P041	CITY OF DRY RIDGE	172,851	80,529	253,380	-	253,380	15,592
P043	CITY OF CLARKSON	6,920	462	7,382	-	7,382	624
P079	CITY OF CALVERT CITY	77,435	4,157	81,592	-	81,592	6,985
P093	SOUTH OLDHAM FIRE DEPT	151,794	27,458	179,252	-	179,252	13,693
P116	CITY OF MONTICELLO	60,289	(51,440)	8,849	-	8,849	5,438
P117	CITY OF CLAY	-	(13,691)	(13,691)	-	(13,691)	-
R015	CITY OF SHEPHERDSVILLE	747,092	261,391	1,008,483	-	1,008,483	67,392
R017	CITY OF PRINCETON	87,748	(50,861)	36,887	-	36,887	7,915
R045	CITY OF RUSSELL	136,476	(49,808)	86,668	-	86,668	12,311
R057	CITY OF WILMORE	71,312	(10,495)	60,817	-	60,817	6,433
R104	CITY OF RUSSELL SPRINGS	65,489	(24,847)	40,642	-	40,642	5,908
R105	CITY OF STAMPING GROUND	7,099	1,836	8,935	-	8,935	640
TS59	INDEPENDENCE FIRE DIST	423,330	(65,728)	357,602	-	357,602	38,187
V001	ADAIR COUNTY FISCAL COURT	67,891	(28,677)	39,214	-	39,214	6,124
V002	ALLEN COUNTY FISCAL COURT	125,434	76,448	201,882	-	201,882	11,315
V003	ANDERSON CO FISCAL COURT	101,098	(1,759)	99,339	-	99,339	9,120
V005	BARREN CO FISCAL CT	272,121	(37,972)	234,149	-	234,149	24,547
V007	BELL CO FISCAL CT	53,075	2,562	55,637	-	55,637	4,788
V008	BOONE CO FISCAL CT	385,956	(69,841)	316,115	-	316,115	34,815
V009	BOURBON CO FISCAL COURT	60,237	(10,939)	49,298	-	49,298	5,434
V011	BOYLE COUNTY FISCAL COURT	355,411	55,384	410,795	-	410,795	32,060
V012	BRACKEN CO FISCAL COURT	16,487	(16,793)	(306)	-	(306)	1,487
V013	BREATHITT CO FISCAL COURT	15,200	3,128	18,328	-	18,328	1,371
V014	BRECKINRIDGE CO FISCAL CT	61,187	34,735	95,922	-	95,922	5,519
V017	CALDWELL CO FISCAL COURT	64,437	(20,703)	43,734	-	43,734	5,813
V019	CAMPBELL CO FISCAL CT	375,458	(14,086)	361,372	-	361,372	33,868
V023	CASEY CO FISCAL COURT	42,343	(4,410)	37,933	-	37,933	3,820
V025	CLARK COUNTY FISCAL COURT	327,682	772	328,454	-	328,454	29,559



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Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2023
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
V030	DAVISS CO FISCAL COURT	677,599	2,047	679,646	-	679,646	61,123
V032	ELLIOTT CO FISCAL CT	24,523	18,224	42,747	-	42,747	2,212
V035	FLEMING CO FISCAL COURT	47,375	(7,031)	40,344	-	40,344	4,273
V037	FRANKLIN CO FISCAL COURT	747,726	(47,238)	700,488	-	700,488	67,449
V041	GRANT COUNTY FISCAL COURT	153,589	34,380	187,969	-	187,969	13,855
V043	GRAYSON CO FISCAL COURT	292,219	(204,375)	87,844	-	87,844	26,360
V047	HARDIN CO FISCAL COURT	671,526	(131,669)	539,857	-	539,857	60,575
V049	HARRISON CO FISCAL COURT	51,270	(60,718)	(9,448)	-	(9,448)	4,625
V052	HENRY CO FISCAL COURT	46,021	(16,359)	29,662	-	29,662	4,151
V054	HOPKINS CO FISCAL COURT	258,680	(67,662)	191,018	-	191,018	23,334
V057	JESSAMINE CO FISCAL COURT	593,592	90,206	683,798	-	683,798	53,545
V060	KNOTT CO FISCAL CT	26,475	(32,201)	(5,726)	-	(5,726)	2,388
V062	LARUE CO FISCAL COURT	31,690	(15,290)	16,400	-	16,400	2,859
V063	LAUREL COUNTY FISCAL COUR	38,956	(62,857)	(23,901)	-	(23,901)	3,514
V067	LETCHER CO FISCAL COURT	50,533	(58,761)	(8,228)	-	(8,228)	4,558
V070	LIVINGSTON CO FISCAL CT	46,896	(10,362)	36,534	-	36,534	4,230
V072	LYON COUNTY FISCAL COURT	27,464	(21,060)	6,404	-	6,404	2,477
V073	MCCRACKEN CO FISCAL COURT	742,288	(81,131)	661,157	-	661,157	66,959
V076	MADISON CO FISCAL COURT	146,595	(20,382)	126,213	-	126,213	13,224
V078	MARION CO FISCAL COURT	77,619	9,672	87,291	-	87,291	7,002
V079	MARSHALL CO FISCAL COURT	346,803	(56,937)	289,866	-	289,866	31,284
V081	MASON CO FIS CT	92,757	(8,706)	84,051	-	84,051	8,367
V083	MENIFEE CO FISCAL COURT	35,737	(5,155)	30,582	-	30,582	3,224
V087	MONTGOMERY CO FISCAL CT	113,442	(26,623)	86,819	-	86,819	10,233
V088	MORGAN CO FISCAL CT	6,949	(28,964)	(22,015)	-	(22,015)	627
V090	NELSON CO FISCAL CT	244,194	(517)	243,677	-	243,677	22,028
V093	OLDHAM CO FISCAL COURT	644,493	(44,295)	600,198	-	600,198	58,137
V094	OWEN COUNTY FISCAL COURT	25,747	(7,947)	17,800	-	17,800	2,323
V096	PENDLETON CO FISCAL COURT	36,697	(43,782)	(7,085)	-	(7,085)	3,310
V100	PULASKI CO FISCAL CT	566,641	114,757	681,398	-	681,398	51,114
V103	ROWAN CO FISCAL COURT	64,510	(127,968)	(63,458)	-	(63,458)	5,819
V105	SCOTT CO FISCAL CT	1,403,788	252,799	1,656,587	-	1,656,587	126,629
V106	SHELBY CO FISCAL COURT	564,285	(150,829)	413,456	-	413,456	50,902
V107	SIMPSON CO FISCAL COURT	113,970	7,223	121,193	-	121,193	10,281
V108	SPENCER CO TREASURER	144,875	(36,731)	108,144	-	108,144	13,069
V109	TAYLOR COUNTY FISCAL COUR	81,045	3,469	84,514	-	84,514	7,311
V112	TRIMBLE CO FISCAL COURT	14,931	(3,142)	11,789	-	11,789	1,347
V113	UNION COUNTY FISCAL COURT	38,053	(3,239)	34,814	-	34,814	3,433
V115	WASHINGTON CO FIS COURT	60,478	(14,390)	46,088	-	46,088	5,455
V119	CITY OF HIGHLAND HEIGHTS	97,120	(41,620)	55,500	-	55,500	8,761
V120	WOODFORD CO FISCAL COURT	167,807	(246)	167,561	-	167,561	15,137
V159	CITY OF ERLANGER	717,252	(113,227)	604,025	-	604,025	64,700
V171	CITY OF ADAIRVILLE	-	(10,093)	(10,093)	-	(10,093)	-
V196	CITY OF BUTLER	8,350	(644)	7,706	-	7,706	753
V197	CITY OF HAZARD	10,300	(658)	9,642	-	9,642	929
V205	BARREN/METCALFE CO AMB SR	334,404	113,535	447,939	-	447,939	30,165
V298	CITY OF PIKEVILLE	137,803	(202,427)	(64,624)	-	(64,624)	12,431
V330	CITY OF OWENSBORO	1,950,712	13,250	1,963,962	-	1,963,962	175,965
V347	CITY OF RADCLIFF	540,354	(78,578)	461,776	-	461,776	48,743
V359	CITY OF ELSMERE	136,904	9,372	146,276	-	146,276	12,350
V376	CITY OF BERA	363,366	495,156	858,522	-	858,522	32,778
V408	UNION EMERGENCY SERVICES	347,373	36,593	383,966	-	383,966	31,335
V447	CITY OF ELIZABETHTOWN	1,042,007	25,156	1,067,163	-	1,067,163	93,995
V608	WALTON FIRE DIST/EMS	283,752	25,277	309,029	-	309,029	25,596
V647	CITY OF VINE GROVE	54,918	28,872	83,790	-	83,790	4,954
V708	HEBRON FIRE PROTECTION DI	506,922	28,379	535,301	-	535,301	45,727
V808	POINT PLEASANT FIRE DIST	141,707	(811)	140,896	-	140,896	12,783
V919	CITY OF WILDER	232,539	(31,098)	201,441	-	201,441	20,976
V959	CITY OF COVINGTON	3,248,232	229,106	3,477,338	-	3,477,338	293,009
<b>TOTAL</b>		<b>103,012,919</b>	<b>(2,441,666)</b>	<b>100,571,253</b>	<b>-</b>	<b>100,571,253</b>	<b>9,292,335</b>





# Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
39932	JEFFERSON CO SHERIFF	180,706	1,365,204	1,709,723	-	3,255,633	484,368	1,407,200	1,411,219	1,312,889	4,615,676
39934	KENTON CO SHERIFF	41,816	315,912	395,634	-	753,362	112,084	325,629	326,560	295,724	1,059,997
39936	CAMPBELL CO SHERIFF	1,695	12,807	16,039	-	30,541	4,544	13,201	13,239	86,406	117,390
39938	FAYETTE CO SHERIFF	72,673	549,036	687,589	151,364	1,460,662	194,795	565,925	567,541	489,931	1,818,192
39940	DAVISS CO SHERIFF	56,446	426,441	534,057	-	1,016,944	151,299	439,559	440,815	240,408	1,272,081
39944	HARDIN COUNTY SHERIFF	38,706	292,416	366,210	109,601	806,933	103,748	301,412	302,273	121,530	828,963
39946	WARREN COUNTY SHERIFF	62,219	470,052	588,673	21,266	1,142,210	166,772	484,511	485,895	285,518	1,422,696
39948	BOONE COUNTY SHERIFF	276,652	2,090,060	2,617,502	463,450	5,447,664	741,543	2,154,354	2,160,507	837,226	5,893,630
39952	MADISON COUNTY SHERIFF	33,098	250,049	313,150	88,708	685,005	88,716	257,741	258,477	19,244	624,178
39962	BULLITT CO SHERIFF	44,482	336,055	420,861	88,148	889,546	119,231	346,393	347,382	132,477	945,483
A156	CITY OF ANCHORAGE	2,576	19,460	24,371	34,988	81,395	6,904	20,058	20,116	162,483	209,561
AB19	BELLEVUE/DAYTON FIRE	38,146	288,188	360,914	78,700	765,948	102,248	297,053	297,901	283	697,485
AC19	CAMPBELL CO FIRE DIST 1	16,345	123,486	154,648	29,606	324,085	43,812	127,285	127,648	127,632	426,377
AD19	SOUTHERN CAMPBELL F DIST	14,484	109,428	137,043	11,894	272,849	38,824	112,794	113,116	15,718	280,452
AS02	ALLEN CO AMBULANCE SVC	23,212	175,363	219,617	8,852	427,044	62,218	180,758	181,274	22,033	446,283
AS20	WOODFORD CO FIRE DISTRICT	8,489	64,134	80,318	118,141	271,082	22,754	66,107	66,296	36,853	192,010
B008	BURLINGTON FIRE PRO DIST	47,194	356,542	446,518	44,339	894,593	126,499	367,510	368,559	70,031	932,599
B015	CITY OF HILLVIEW	31,022	234,365	293,509	150,656	709,552	83,152	241,575	242,265	21,232	588,224
B045	CITY OF BELLEFONTE	6,526	49,305	61,748	31,544	149,123	17,493	50,822	50,967	3,137	122,419
B048	CITY OF HARLAN	1,289	9,741	12,200	39,841	63,071	3,456	10,041	10,070	-	23,567
B256	BUECHEL FIRE PROTECT DIST	69,192	522,735	654,651	983,133	2,229,711	185,464	538,815	540,354	25,683	1,290,316
B259	CITY OF LUDLOW	27,523	207,933	260,406	28,334	524,196	73,773	214,329	214,941	106,615	609,658
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	460,434	3,478,507	4,356,334	6,178,687	14,473,962	1,234,157	3,585,512	3,595,753	727,348	9,142,770
B656	LOUISVILLE AIRPORT AUTHOR	55,349	418,153	523,677	623	997,802	148,359	431,016	432,247	465,560	1,477,182
B956	LAKE DREAMLAND FIRE DIST	-	-	-	25,316	25,316	-	-	-	169,499	169,499
C106	CITY OF SIMPSONVILLE	12,418	93,818	117,494	130,718	354,448	33,286	96,704	96,981	-	226,971
C156	FAIRDALE FIRE DISTRICT	29,134	220,105	275,651	34,200	559,090	78,092	226,876	227,524	20,637	553,129
C256	LOUISVILLE/JEFF CO METRO	4,878,580	36,856,887	46,157,987	816,153	88,709,607	13,076,645	37,990,674	38,099,182	5,711,676	94,878,177
C356	INDIAN HILLS POLICE DEPT	6,041	45,635	57,152	33,322	142,150	16,191	47,039	47,173	38,775	149,178
D024	CITY OF PEMBROKE	-	-	-	-	-	-	-	-	4,805	4,805
D071	CITY OF LEWISBURG	1,498	11,317	14,173	-	26,988	4,015	11,665	11,698	5,304	32,682
D098	CITY OF COAL RUN VILLAGE	4,345	32,824	41,107	28,267	106,543	11,646	33,834	33,930	41,189	120,599
D106	SIMPSONVILLE RURAL FIRE	15,188	114,746	143,702	117,196	390,832	40,711	118,275	118,613	-	277,599
G015	ZONETON FIRE PROT DIST	31,425	237,410	297,322	111,461	677,618	84,232	244,713	245,412	52,478	626,835
GS06	SHELBY CO SUB FIRE DIST	2,273	17,169	21,502	-	40,944	6,092	17,697	17,748	5,771	47,308
J002	CITY OF SCOTTSVILLE	19,422	146,729	183,758	58,191	408,100	52,059	151,243	151,675	23,735	378,712
J003	CITY OF LAWRENCEBURG	23,930	180,786	226,409	38,126	469,251	64,142	186,347	186,880	714	438,083
J007	CITY OF MIDDLESBORO	71,046	536,742	672,193	182,047	1,462,028	190,433	553,253	554,833	86,334	1,384,853
J024	CITY OF HOPKINSVILLE	268,420	2,027,873	2,539,621	-	4,835,914	719,479	2,090,254	2,096,224	754,664	5,660,621
J037	CITY OF FRANKFORT	267,247	2,019,008	2,528,519	124,427	4,939,201	716,334	2,081,116	2,087,060	761,360	5,645,870
J040	CITY OF LANCASTER	7,649	57,785	72,368	767	138,569	20,502	59,563	59,733	43,225	183,023
J059	KENTON COUNTY AIRPORT BD	239,697	1,810,872	2,267,858	-	4,318,427	642,488	1,866,577	1,871,908	1,146,950	5,527,923
J063	CITY OF LONDON	67,540	510,251	639,017	192,446	1,409,254	181,035	525,947	527,449	233,073	1,467,504
J067	CITY OF WHITESBURG	12,522	94,600	118,474	120,213	345,809	33,564	97,510	97,789	44,629	273,492
J084	CITY OF HARRODSBURG	10,717	80,965	101,397	-	193,079	28,726	83,455	83,694	89,621	285,496
J090	CITY OF BARDSTOWN	62,139	469,450	587,919	116,381	1,235,889	166,559	483,891	485,273	254,453	1,390,176
J100	CITY OF SOMERSET	188,350	1,422,958	1,782,051	469,045	3,862,404	504,858	1,466,730	1,470,919	275,468	3,717,975
J113	CITY OF MORGANFIELD	5,382	40,663	50,924	3,075	100,044	14,427	41,914	42,033	9,758	108,132
J118	CITY OF CORBIN	54,412	411,078	514,816	-	980,306	145,848	423,723	424,934	189,094	1,183,599
J156	CITY OF JEFFERSONTOWN	134,873	1,018,944	1,276,081	157,151	2,587,049	361,516	1,050,288	1,053,288	154,563	2,619,655
J210	BOYD CO AMBULANCE SERVICE	66,989	506,093	633,810	252,996	1,459,888	179,559	521,662	523,152	128,310	1,352,683
J256	CITY OF ST MATTHEWS	59,250	447,624	560,586	99,760	1,167,220	158,815	461,394	462,712	253,898	1,336,819
J259	CITY OF PARK HILLS	7,626	57,613	72,152	12,078	149,469	20,441	59,385	59,555	23,264	162,645
J319	CITY OF ALEXANDRIA	27,951	211,163	264,452	16,117	519,683	74,920	217,659	218,281	88,667	599,527
J324	CITY OF OAK GROVE	25,635	193,666	242,538	168,213	630,052	68,712	199,623	200,193	196,885	665,413
J356	CITY OF WEST BUECHEL	10,343	78,141	97,860	106,208	292,552	27,724	80,544	80,775	266,543	455,586
J359	CITY OF FORT WRIGHT	47,635	359,876	450,693	225,717	1,083,921	127,682	370,946	372,006	246,074	1,116,708
J410	CANNONSBURG VOL FIRE DEPT	2,161	16,323	20,442	1,905	40,831	5,791	16,825	16,873	5,779	45,268
J419	CITY OF COLD SPRING	16,101	121,637	152,334	62,365	352,437	43,156	125,379	125,737	180,111	474,383
J456	CITY OF SHIVELY	124,722	942,253	1,180,038	121,737	2,368,750	334,307	971,238	974,013	344,870	2,624,428
J510	CITY OF CATLETTSBURG	15,661	118,314	148,172	40,818	322,965	41,977	121,954	122,302	120,587	406,820
J619	CITY OF FORT THOMAS	119,225	900,729	1,128,034	17,029	2,165,017	319,574	928,437	931,088	391,886	2,570,985
J719	CITY OF SOUTHGATE	3,517	26,572	33,278	65,088	128,455	9,428	27,389	27,468	1,955	66,240
J756	CITY OF PROSPECT	3,682	27,820	34,841	-	66,343	9,871	28,676	28,758	19,102	86,407
J819	CITY OF BELLEVUE	19,412	146,654	183,663	14,670	364,399	52,032	151,165	151,597	25,449	380,243
J859	CITY OF VILLA HILLS	19,739	149,128	186,762	90,190	445,819	52,910	153,715	154,154	25,780	386,559
J919	CITY OF DAYTON	18,053	136,385	170,803	30,629	355,870	48,389	140,581	140,982	91,897	421,849



# Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
J956	OKOLONA FIRE DISTRICT	123,375	932,081	1,167,298	1,575,809	3,798,563	330,698	960,753	963,498	2,416	2,257,365
J959	CITY OF INDEPENDENCE	51,647	390,182	488,647	-	930,476	138,435	402,185	403,333	380,684	1,324,637
K001	CITY OF COLUMBIA	18,791	141,962	177,787	14,658	353,198	50,367	146,329	146,747	82,364	425,807
K010	CITY OF ASHLAND	215,903	1,631,118	2,042,742	153,933	4,043,696	578,713	1,681,294	1,686,096	41,181	3,987,284
K011	CITY OF DANVILLE	99,086	748,581	937,490	508,007	2,293,164	265,593	771,608	773,812	152,702	1,963,715
K016	CITY OF MORGANTOWN	9,316	70,379	88,139	45,442	213,276	24,970	72,544	72,751	3,901	174,166
K018	CITY OF MURRAY	99,305	750,233	939,559	35,087	1,824,184	266,179	773,311	775,520	614,624	2,429,634
K019	CITY OF NEWPORT	185,182	1,399,019	1,752,071	155,737	3,492,009	496,365	1,442,055	1,446,174	154,192	3,538,786
K026	CITY OF MANCHESTER	13,234	99,981	125,212	29,862	268,289	35,473	103,056	103,351	23,120	265,000
K029	CITY OF BURKESVILLE	7,967	60,191	75,381	5,686	149,225	21,355	62,043	62,220	11,071	156,689
K034	LEX/FAYETTE URBAN CO GOVT	422,794	3,194,142	4,000,206	-	7,617,142	1,133,266	3,292,399	3,301,803	886,805	8,614,273
K041	CITY OF WILLIAMSTOWN	13,367	100,989	126,474	38,826	279,656	35,830	104,095	104,393	24,978	269,296
K043	CITY OF LEITCHFIELD	30,459	230,115	288,187	28,249	577,010	81,644	237,194	237,872	38,148	594,858
K049	CITY OF CYNTHIANA	42,739	322,889	404,372	11,873	781,873	114,559	332,821	333,772	304,851	1,086,003
K065	CITY OF BEATTYVILLE	7,022	53,047	66,434	49,082	175,585	18,821	54,679	54,835	20,618	148,953
K071	CITY OF RUSSELLVILLE	44,615	337,061	422,120	-	803,796	119,587	347,429	348,421	155,742	971,179
K078	CITY OF LEBANON	22,486	169,879	212,749	42,387	447,501	60,272	175,105	175,605	46,093	457,075
K079	CITY OF BENTON	14,496	109,516	137,153	87,356	348,521	38,856	112,885	113,207	2,819	267,767
K090	NELSON COUNTY BD OF ED	-	-	-	6,836	6,836	-	-	-	44,837	44,837
K091	CITY OF CARLISLE	922	6,967	8,725	-	16,614	2,472	7,182	7,202	193,253	210,109
K099	CITY OF STANTON	13,860	104,710	131,134	59,043	308,747	37,151	107,931	108,239	1,701	255,022
K103	CITY OF MOREHEAD	29,667	224,132	280,693	-	534,492	79,521	231,027	231,687	95,614	637,849
K105	CITY OF GEORGETOWN	204,499	1,544,959	1,934,841	841,336	4,525,635	548,144	1,592,485	1,597,033	228,307	3,965,969
K106	CITY OF SHELBYVILLE	88,895	671,590	841,071	554,259	2,155,815	238,277	692,249	694,227	188,846	1,813,599
K108	CITY OF TAYLORSVILLE	4,260	32,180	40,301	24,127	100,868	11,417	33,170	33,265	20,601	98,453
K111	CITY OF CADIZ	9,435	71,279	89,266	3,173	173,153	25,289	73,471	73,681	93,660	266,101
K114	CITY OF BOWLING GREEN	498,029	3,762,536	4,712,039	548,240	9,520,844	1,334,929	3,878,278	3,889,355	-	9,102,562
K115	CITY OF SPRINGFIELD	13,106	99,011	123,997	191,836	427,950	35,129	102,057	102,348	85,462	324,996
K120	CITY OF VERSAILLES	81,143	613,020	767,720	11,844	1,473,727	217,497	631,878	633,682	160,039	1,643,096
K256	JEFFERSONTOWN FIRE DIST	172,125	1,300,377	1,628,537	793,946	3,894,985	461,368	1,340,379	1,344,208	243,254	3,389,209
K315	MT WASHINGTON FIRE P DIST	30,080	227,252	284,600	71,968	613,900	80,628	234,242	234,911	60,805	610,586
K356	ST MATTHEWS FIRE DIST.	203,173	1,534,940	1,922,294	912,866	4,573,273	544,589	1,582,158	1,586,677	420,766	4,134,190
K414	CITY OF SMITHS GROVE	3,373	25,481	31,912	66,346	127,112	9,041	26,265	26,340	2,416	64,062
K419	ALEXANDRIA FIRE DISTRICT	35,547	268,550	336,321	90,475	730,893	95,280	276,811	277,602	75,137	724,830
K456	CAMP TAYLOR FIRE PRO DIST	1,377	10,400	13,024	23,808	48,609	3,690	10,720	10,750	460,215	485,375
K559	CITY OF TAYLOR MILL	33,650	254,222	318,377	123,109	729,358	90,197	262,042	262,791	43,373	658,403
K656	MCMAHAN FIRE PRO DIST 14	-	-	-	-	-	-	-	-	75,486	75,486
K659	CITY OF EDGEWOOD	54,083	408,592	511,704	21,825	996,204	144,967	421,161	422,364	184,436	1,172,928
K719	CENTRAL CAMPBELL CO FIRE	50,391	380,698	476,770	19,786	927,645	135,070	392,409	393,530	23,586	944,595
K759	LAKESIDE/CRESTVIEWHLS POL	24,399	184,328	230,845	23,165	462,737	65,399	189,998	190,541	93,964	539,902
K856	HIGHVIEW FIRE DISTRICT	47,461	358,564	449,050	605,872	1,460,947	127,217	369,594	370,649	-	867,460
K859	CITY OF FORT MITCHELL	56,132	424,067	531,083	6,952	1,018,234	150,457	437,112	438,360	191,522	1,217,451
L001	ADAIR CO AMBULANCE SER	22,737	171,776	215,125	118,345	527,983	60,945	177,060	177,566	-	415,571
L005	CITY OF GLASGOW	111,938	845,678	1,059,091	370,849	2,387,556	300,042	871,692	874,182	79,964	2,125,880
L009	CITY OF PARIS	32,915	248,665	311,418	40,505	633,503	88,225	256,315	257,047	148,381	749,968
L015	CITY OF MT WASHINGTON	39,367	297,413	372,467	4,535	713,782	105,521	306,562	307,437	59,701	779,221
L025	CITY OF WINCHESTER	144,427	1,091,122	1,366,475	-	2,602,024	387,125	1,124,687	1,127,900	657,791	3,297,503
L031	EDMONSON CO AMBULANCE DIS	6,727	50,822	63,648	1,582	122,779	18,031	52,386	52,535	92,002	214,954
L035	CITY OF FLEMINGSBURG	7,843	59,250	74,202	8,711	150,006	21,021	61,072	61,247	37,789	181,129
L039	CITY OF WARSAW	6,597	49,841	62,419	160,147	279,004	17,683	51,374	51,521	6,567	127,145
L044	GREEN CO AMBULANCE SVC	9,339	70,555	88,360	19,747	188,001	25,033	72,725	72,933	51,593	222,284
L050	CITY OF MUNFORDVILLE	5,179	39,130	49,005	49,700	143,014	13,883	40,334	40,449	5,671	100,337
L052	CITY OF EMINENCE	11,672	88,178	110,430	73,359	283,639	31,285	90,890	91,150	10,384	223,709
L057	CITY OF NICHOLASVILLE	209,232	1,580,719	1,979,625	505,706	4,275,282	560,831	1,629,345	1,633,999	-	3,824,175
L061	CITY OF BARBOURVILLE	7,410	55,981	70,108	4,950	138,449	19,862	57,703	57,868	32,840	168,273
L072	CITY OF EDDYVILLE	5,090	38,450	48,154	2,026	93,720	13,642	39,633	39,746	72,665	165,686
L073	CITY OF PADUCAH	295,806	2,234,772	2,798,733	459,367	5,788,678	792,886	2,303,517	2,310,097	477,687	5,884,187
L077	CITY OF SALYERSVILLE	7,280	55,003	68,883	50,954	182,120	19,515	56,694	56,856	1,347	134,412
L086	CITY OF TOMPKINSVILLE	9,076	68,572	85,876	5,117	168,641	24,329	70,681	70,883	115,436	281,329
L090	CITY OF NEW HAVEN	638	4,823	6,040	-	11,501	1,711	4,971	4,986	29,286	40,954
L107	CITY OF FRANKLIN	34,350	259,506	324,994	115,950	734,800	92,071	267,488	268,252	170,143	797,954
L108	SPENCER CO FIRE DIST	4,128	31,183	39,053	7,813	82,177	11,064	32,142	32,234	4,501	79,941
L110	CITY OF ELKTON	3,213	24,271	30,397	31,589	89,470	8,611	25,018	25,090	29,573	88,292
L159	ELSMERE FIRE PROTECTION	22,240	168,018	210,418	149,218	549,894	59,612	173,186	173,681	72,389	478,868
L356	EASTWOOD FIRE PROT DIST	-	-	-	14,840	14,840	-	-	-	609,413	609,413
L456	HARRODS CREEK FIRE DIST	-	-	-	41,575	41,575	-	-	-	1,400,531	1,400,531
L556	LYNDON FIRE PROTECT DIST	-	-	-	-	-	-	-	-	231,499	231,499





# Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
L656	FERN CREEK FIRE PROT DIST	80,756	610,097	764,059	1,147,155	2,602,067	216,459	628,864	630,660	-	1,475,983
L756	PLEASURE RIDGE PARK FIRE	183,618	1,387,209	1,737,281	2,235,923	5,544,031	492,175	1,429,882	1,433,966	122,671	3,478,694
L956	WORTHINGTON FIRE DEPT	-	-	-	10,554	10,554	-	-	-	1,391,575	1,391,575
M014	CITY OF HARDINSBURG	5,447	41,152	51,537	17,027	115,163	14,601	42,418	42,539	86,167	185,725
M015	BULLITT CO FISCAL COURT	1,423	10,751	13,464	-	25,638	3,814	11,082	11,113	296,227	322,236
M022	CITY OF OLIVE HILL	9,160	69,201	86,665	296,888	461,914	24,552	71,330	71,534	-	167,416
M042	CITY OF MAYFIELD	95,831	723,986	906,689	31,300	1,757,806	256,867	746,257	748,389	385,534	2,137,047
M054	CITY OF DAWSON SPRINGS	6,727	50,821	63,646	22,007	143,201	18,031	52,384	52,534	13,387	136,336
M059	KENTON COUNTY FISCAL CT	88,227	666,541	834,747	43,888	1,633,403	236,485	687,045	689,007	497,768	2,110,305
M069	CITY OF STANFORD	17,749	134,092	167,931	110,807	430,579	47,575	138,217	138,611	-	324,403
M076	CITY OF RICHMOND	214,391	1,619,690	2,028,431	314,311	4,176,823	574,658	1,669,514	1,674,283	310,203	4,228,658
M081	CITY OF MAYSVILLE	79,673	601,917	753,815	139,311	1,574,716	213,557	620,433	622,205	169,800	1,625,995
M082	CITY OF BRANDENBURG	6,338	47,882	59,965	227,847	342,032	16,988	49,355	49,496	-	115,839
M085	CITY OF EDMONTON	8,988	67,906	85,043	46,066	208,003	24,093	69,995	70,195	13,913	178,196
M096	CITY OF FALMOUTH	-	-	-	18,570	18,570	-	-	-	81,143	81,143
M109	CITY OF CAMPBELLSVILLE	37,371	282,334	353,583	14,698	687,986	100,171	291,019	291,850	373,576	1,056,616
M110	CITY OF GUTHRIE	-	-	-	-	-	-	-	-	15,962	15,962
M118	WHITLEY CO FISCAL COURT	5,036	38,048	47,650	21,311	112,045	13,499	39,218	39,330	31,168	123,215
M315	CITY OF PIONEER VILLAGE	8,003	60,464	75,722	14,303	158,492	21,452	62,324	62,502	5,460	151,738
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-	-	-	264,599	264,599
N008	CITY OF FLORENCE	292,606	2,210,596	2,768,455	-	5,271,657	784,308	2,278,597	2,285,105	205,675	5,553,685
N011	CITY OF PERRYVILLE	1,004	7,589	9,504	745	18,842	2,692	7,822	7,844	4,436	22,794
N012	CITY OF BROOKSVILLE	-	-	-	1,019	1,019	-	-	-	71,010	71,010
N014	CITY OF IRVINGTON	5,501	41,559	52,046	136,364	235,470	14,745	42,837	42,959	33,458	133,999
N022	CITY OF GRAYSON	23,148	174,883	219,015	832,186	1,249,232	62,047	180,262	180,777	-	423,086
N050	CITY OF HORSE CAVE	1,998	15,095	18,904	71,829	107,826	5,356	15,559	15,603	7,015	43,533
N051	CITY OF HENDERSON	190,270	1,437,458	1,800,211	-	3,427,939	510,003	1,481,676	1,485,908	651,969	4,129,556
N054	CITY OF MADISONVILLE	200,259	1,512,927	1,894,725	267,707	3,875,618	536,779	1,559,467	1,563,921	118,885	3,779,052
N076	MADISON CO EMS	80,546	608,516	762,079	-	1,451,141	215,898	627,235	629,026	118,074	1,590,233
N087	CITY OF MT STERLING	38,560	291,314	364,830	87,216	781,920	103,357	300,276	301,133	73,887	778,653
N088	MORGAN CO AMBULANCE SERV	4,988	37,687	47,197	3,310	93,182	13,371	38,846	38,957	87,242	178,416
N093	CITY OF LAGRANGE	19,413	146,665	183,677	-	349,755	52,036	151,177	151,609	99,658	454,480
N094	CITY OF OWENTON	4,565	34,485	43,187	45,646	127,883	12,235	35,546	35,647	14,216	97,644
N099	CITY OF CLAY CITY	-	-	-	-	-	-	-	-	4,534	4,534
N100	CITY OF BURNSIDE	4,504	34,026	42,612	14,489	95,631	12,072	35,072	35,172	57,338	139,654
N104	CITY OF JAMESTOWN	1,453	10,978	13,749	-	26,180	3,895	11,316	11,348	49,401	75,960
P007	CITY OF PINEVILLE	6,205	46,881	58,711	1,877	113,674	16,633	48,323	48,461	148,628	262,045
P015	CITY OF LEBANON JUNCTION	4,616	34,872	43,672	47,329	130,489	12,372	35,944	36,047	6,502	90,865
P033	ESTILL COUNTY EMS	19,645	148,419	185,873	192,950	546,887	52,658	152,984	153,421	97,596	456,659
P041	CITY OF DRY RIDGE	31,580	238,584	298,792	335,159	904,115	84,648	245,923	246,626	60,182	637,379
P043	CITY OF CLARKSON	1,264	9,552	11,963	4,042	26,821	3,389	9,846	9,874	5,325	28,434
P079	CITY OF CALVERT CITY	14,148	106,883	133,855	34,270	289,156	37,921	110,170	110,485	62,923	321,499
P093	SOUTH OLDHAM FIRE DEPT	27,733	209,519	262,393	110,615	610,260	74,336	215,965	216,581	21,819	528,701
P116	CITY OF MONTICELLO	11,015	83,217	104,217	-	198,449	29,525	85,777	86,022	165,819	367,143
P117	CITY OF CLAY	-	-	-	-	-	-	-	-	54,183	54,183
R015	CITY OF SHEPHERDSVILLE	136,496	1,031,204	1,291,436	713,005	3,172,141	365,866	1,062,926	1,065,962	-	2,494,754
R017	CITY OF PRINCETON	16,032	121,118	151,684	-	288,834	42,972	124,844	125,201	217,045	510,062
R045	CITY OF RUSSELL	24,934	188,376	235,914	15,202	464,426	66,835	194,171	194,725	218,047	673,778
R057	CITY OF WILMORE	13,029	98,431	123,271	227	234,958	34,923	101,459	101,749	66,199	304,330
R104	CITY OF RUSSELL SPRINGS	11,965	90,394	113,206	-	215,565	32,072	93,175	93,441	105,784	324,472
R105	CITY OF STAMPING GROUND	1,297	9,798	12,271	8,395	31,761	3,476	10,100	10,128	26,727	50,431
TS59	INDEPENDENCE FIRE DIST	77,343	584,318	731,775	124,681	1,518,117	207,313	602,293	604,013	319,440	1,733,059
V001	ADAIR COUNTY FISCAL COURT	12,404	93,709	117,357	-	223,470	33,247	96,592	96,867	92,952	319,658
V002	ALLEN COUNTY FISCAL COURT	22,917	173,135	216,827	177,268	590,147	61,427	178,461	178,971	-	418,859
V003	ANDERSON CO FISCAL COURT	18,471	139,545	174,760	18,909	351,685	49,510	143,837	144,248	5,786	343,381
V005	BARREN CO FISCAL CT	49,717	375,606	470,393	80,919	976,635	133,263	387,161	388,266	238,777	1,147,467
V007	BELL CO FISCAL CT	9,697	73,259	91,747	41,709	216,412	25,992	75,513	75,729	78,979	256,213
V008	BOONE CO FISCAL CT	70,515	532,732	667,171	-	1,270,418	189,011	549,120	550,688	259,577	1,548,396
V009	BOURBON CO FISCAL COURT	11,005	83,144	104,126	32,844	231,119	29,499	85,702	85,947	27,884	229,032
V011	BOYLE COUNTY FISCAL COURT	64,935	490,571	614,370	482,103	1,651,979	174,052	505,662	507,106	98,223	1,285,043
V012	BRECKINRIDGE CO FISCAL COURT	3,012	22,757	28,500	-	54,269	8,074	23,457	23,524	68,281	123,336
V013	BREATHITT CO FISCAL COURT	2,777	20,980	26,274	14,859	64,890	7,444	21,625	21,687	34,032	84,788
V014	BRECKINRIDGE CO FISCAL CT	11,179	84,455	105,768	13,917	215,319	29,964	87,053	87,302	28,542	232,861
V017	CALDWELL CO FISCAL COURT	11,773	88,941	111,386	11,419	223,519	31,556	91,677	91,939	48,898	264,070
V019	CAMPBELL CO FISCAL CT	68,597	518,242	649,024	49,953	1,285,816	183,870	534,184	535,710	129,709	1,383,473
V023	CASEY CO FISCAL COURT	7,736	58,446	73,196	31,230	170,608	20,736	60,244	60,416	67,627	209,023
V025	CLARK COUNTY FISCAL COURT	59,868	452,297	566,437	32,083	1,110,685	160,473	466,210	467,542	93,436	1,187,661





# Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
V030	DAVISS CO FISCAL COURT	123,799	935,285	1,171,310	25,666	2,256,060	331,834	964,055	966,809	202,762	2,465,460
V032	ELLIOTT CO FISCAL CT	4,480	33,849	42,391	113,121	193,841	12,010	34,890	34,990	1,901	83,791
V035	FLEMING CO FISCAL COURT	8,655	65,391	81,893	9,142	165,081	23,200	67,402	67,595	38,181	196,378
V037	FRANKLIN CO FISCAL COURT	136,612	1,032,080	1,292,533	86,114	2,547,339	366,177	1,063,829	1,066,867	34,762	2,531,635
V041	GRANT COUNTY FISCAL COURT	28,061	211,998	265,497	118,980	624,536	75,216	218,519	219,143	12,165	525,043
V043	GRAYSON CO FISCAL COURT	53,389	403,347	505,135	-	961,871	143,106	415,755	416,942	637,910	1,613,713
V047	HARDIN CO FISCAL COURT	122,690	926,901	1,160,811	22,618	2,233,020	328,860	955,414	958,143	601,913	2,844,330
V049	HARRISON CO FISCAL COURT	9,367	70,767	88,625	-	168,759	25,108	72,944	73,152	173,321	344,525
V052	HENRY CO FISCAL COURT	8,408	63,522	79,553	13,665	165,148	22,537	65,476	65,663	38,960	192,636
V054	HOPKINS CO FISCAL COURT	47,262	357,054	447,159	-	851,475	126,681	368,037	369,088	179,716	1,043,522
V057	JESSAMINE CO FISCAL COURT	108,451	819,330	1,026,094	560,533	2,514,408	290,694	844,534	846,947	164,302	2,146,477
V060	KNOTT CO FISCAL CT	4,837	36,544	45,766	-	87,147	12,966	37,668	37,775	55,442	143,851
V062	LARUE CO FISCAL COURT	5,790	43,741	54,780	6,070	110,381	15,519	45,087	45,216	72,844	178,666
V063	LAUREL COUNTY FISCAL COUR	7,117	53,771	67,341	-	128,229	19,078	55,425	55,584	156,450	286,537
V067	LETCHER CO FISCAL COURT	9,233	69,750	87,352	-	166,335	24,747	71,896	72,101	142,078	310,822
V070	LIVINGSTON CO FISCAL CT	8,568	64,730	81,065	23,372	177,735	22,966	66,721	66,911	76,147	232,745
V072	LYON COUNTY FISCAL COURT	5,018	37,909	47,475	31,827	122,229	13,450	39,075	39,186	47,326	139,037
V073	MCCRACKEN CO FISCAL COURT	135,618	1,024,574	1,283,133	156,947	2,600,272	363,514	1,056,092	1,059,108	76,131	2,554,845
V076	MADISON CO FISCAL COURT	26,783	202,343	253,406	59,294	541,826	71,790	208,568	209,163	78,083	567,604
V078	MARION CO FISCAL COURT	14,181	107,137	134,174	87,725	343,217	38,012	110,433	110,748	4,303	263,496
V079	MARSHALL CO FISCAL COURT	63,362	478,690	599,490	-	1,141,542	169,837	493,415	494,824	234,410	1,392,486
V081	MASON CO FIS CT	16,947	128,032	160,341	2,211	307,531	45,425	131,970	132,347	36,079	345,821
V083	MENIFEE CO FISCAL COURT	6,529	49,328	61,776	29,135	146,768	17,501	50,845	50,990	6,801	126,137
V087	MONTGOMERY CO FISCAL CT	20,726	156,583	196,098	-	373,407	55,555	161,400	161,861	68,498	447,314
V088	MORGAN CO FISCAL CT	1,270	9,592	12,013	-	22,875	3,403	9,887	9,915	55,256	78,461
V090	NELSON CO FISCAL CT	44,615	337,059	422,118	25,738	829,530	119,587	347,428	348,420	66,571	882,006
V093	OLDHAM CO FISCAL COURT	117,751	889,588	1,114,082	32,161	2,153,582	315,622	916,953	919,572	314,167	2,466,314
V094	OWEN COUNTY FISCAL COURT	4,704	35,538	44,507	8,721	93,470	12,609	36,632	36,736	38,629	124,606
V096	PENDLETON CO FISCAL COURT	6,705	50,653	63,436	21,826	142,620	17,971	52,211	52,360	131,610	254,152
V100	PULASKI CO FISCAL CT	103,527	782,130	979,506	608,351	2,473,514	277,496	806,189	808,492	41,100	1,933,277
V103	ROWAN CO FISCAL COURT	11,786	89,042	111,513	-	212,341	31,592	91,781	92,044	302,598	518,015
V105	SCOTT CO FISCAL CT	256,476	1,937,636	2,426,613	794,883	5,415,608	687,464	1,997,241	2,002,946	128,157	4,815,808
V106	SHELBY CO FISCAL COURT	103,096	778,878	975,433	11,092	1,868,499	276,342	802,838	805,131	344,045	2,228,356
V107	SIMPSON CO FISCAL COURT	20,823	157,312	197,011	54,215	429,361	55,814	162,152	162,615	21,850	402,431
V108	SPENCER CO TREASURER	26,469	199,970	250,434	65,989	542,862	70,948	206,122	206,710	61,985	545,765
V109	TAYLOR COUNTY FISCAL COUR	14,807	111,866	140,097	32,749	299,519	39,690	115,307	115,637	40,936	311,570
V112	TRIMBLE CO FISCAL COURT	2,728	20,609	25,809	39,202	88,348	7,312	21,243	21,303	38,105	87,963
V113	UNION COUNTY FISCAL COURT	6,952	52,524	65,779	14,350	139,605	18,635	54,140	54,295	19,505	146,575
V115	WASHINGTON CO FIS COURT	11,049	83,477	104,543	30,465	229,534	29,617	86,045	86,291	25,923	227,876
V119	CITY OF HIGHLAND HEIGHTS	17,744	134,053	167,883	-	319,680	47,561	138,177	138,572	160,362	484,672
V120	WOODFORD CO FISCAL COURT	30,659	231,623	290,074	87,632	639,988	82,179	238,748	239,430	12,349	572,706
V159	CITY OF ERLANGER	131,044	990,017	1,239,855	475,509	2,836,425	351,253	1,020,472	1,023,386	877,146	3,272,257
V171	CITY OF ADAIRVILLE	-	-	-	-	-	-	-	-	35,677	35,677
V196	CITY OF BUTLER	1,526	11,526	14,434	172	27,658	4,089	11,880	11,914	2,689	30,572
V197	CITY OF HAZARD	1,882	14,217	17,805	266	34,170	5,044	14,655	14,697	6,633	41,029
V205	BARREN/METCALFE CO AMB SR	61,096	461,574	578,056	305,337	1,406,063	163,764	475,773	477,132	182,847	1,299,516
V298	CITY OF PIKEVILLE	25,177	190,209	238,210	-	453,596	67,485	196,060	196,620	584,881	1,045,046
V330	CITY OF OWENSBORO	356,401	2,692,551	3,372,036	45,891	6,466,879	955,304	2,775,379	2,783,306	460,123	6,974,112
V347	CITY OF RADCLIFF	98,724	745,846	934,066	-	1,778,636	264,623	768,790	770,986	303,233	2,107,632
V359	CITY OF ELSMERE	25,013	188,968	236,655	42,888	493,524	67,045	194,781	195,337	44,164	501,327
V376	CITY OF BERE A	66,388	501,551	628,120	2,386,650	3,582,709	177,948	516,979	518,456	-	1,213,383
V408	UNION EMERGENCY SERVICES	63,466	479,476	600,475	187,068	1,330,485	170,116	494,225	495,637	73,362	1,233,340
V447	CITY OF ELIZABETHTOWN	190,377	1,438,273	1,801,231	115,094	3,544,975	510,292	1,482,516	1,486,751	224,303	3,703,862
V608	WALTON FIRE DIST/EMS	51,842	391,661	490,499	57,952	991,954	138,959	403,709	404,862	27,842	975,372
V647	CITY OF VINE GROVE	10,034	75,803	94,933	127,145	307,915	26,895	78,135	78,358	9,797	193,185
V708	HEBRON FIRE PROTECTION DI	92,616	699,701	876,275	154,232	1,822,824	248,250	721,225	723,285	257,275	1,950,035
V808	POINT PLEASANT FIRE DIST	25,890	195,596	244,957	95,659	562,102	69,397	201,613	202,189	199,881	673,080
V919	CITY OF WILDER	42,486	320,972	401,972	50,941	816,371	113,879	330,846	331,791	137,836	914,352
V959	CITY OF COVINGTON	593,461	4,483,507	5,614,952	804,082	11,496,002	1,590,726	4,621,427	4,634,627	23,457	10,870,237
<b>TOTAL</b>		<b>18,820,744</b>	<b>142,187,834</b>	<b>178,069,959</b>	<b>39,535,403</b>	<b>378,613,940</b>	<b>50,447,543</b>	<b>146,561,771</b>	<b>146,980,382</b>	<b>45,365,194</b>	<b>389,354,890</b>



# Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
39932	JEFFERSON CO SHERIFF	(279,205)	(262,005)	(422,485)	(22,918)	(373,430)	-
39934	KENTON CO SHERIFF	(57,341)	(63,384)	(100,134)	(2,998)	(82,778)	-
39936	CAMPBELL CO SHERIFF	(25,044)	(21,298)	(22,397)	(12,818)	(5,294)	-
39938	FAYETTE CO SHERIFF	4,984	(63,349)	(132,759)	(25,114)	(141,291)	-
39940	DAVISS CO SHERIFF	(45,203)	(46,145)	(96,608)	24,281	(91,462)	-
39944	HARDIN COUNTY SHERIFF	9,555	10,607	(26,509)	28,648	(44,332)	-
39946	WARREN COUNTY SHERIFF	(55,462)	(34,081)	(91,883)	15,655	(114,715)	-
39948	BOONE COUNTY SHERIFF	2,731	20,645	(232,412)	269,542	(506,471)	-
39952	MADISON COUNTY SHERIFF	30,750	19,318	(10,747)	53,292	(31,786)	-
39962	BULLITT CO SHERIFF	(25,774)	(3,805)	(42,576)	62,754	(46,537)	-
A156	CITY OF ANCHORAGE	(44,826)	(28,242)	(29,053)	(7,401)	(18,644)	-
AB19	BELLEVUE/DAYTON FIRE	33,926	27,381	(8,036)	56,789	(41,597)	-
AC19	CAMPBELL CO FIRE DIST 1	(2,910)	(23,140)	(38,497)	(10,261)	(27,483)	-
AD19	SOUTHERN CAMPBELL F DIST	2,499	2,472	(10,793)	16,230	(18,012)	-
AS02	ALLEN CO AMBULANCE SVC	3,980	1,415	(19,653)	25,624	(30,605)	-
AS20	WOODFORD CO FIRE DISTRICT	16,619	20,866	12,604	23,455	5,528	-
B008	BURLINGTON FIRE PRO DIST	22,363	9,167	(34,861)	42,522	(77,197)	-
B015	CITY OF HILLVIEW	64,450	44,771	14,154	44,478	(46,525)	-
B045	CITY OF BELLEFONTE	9,342	8,703	2,778	14,639	(8,758)	-
B048	CITY OF HARLAN	9,853	9,658	8,472	10,234	1,287	-
B256	BUECHEL FIRE PROTECT DIST	298,242	241,623	170,614	211,028	17,887	-
B259	CITY OF LUDLOW	1,003	(6,934)	(32,918)	8,991	(55,604)	-
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	2,339,488	1,881,008	1,320,324	551,030	(760,658)	-
B656	LOUISVILLE AIRPORT AUTHOR	(84,622)	(93,613)	(142,348)	(17,602)	(141,195)	-
B956	LAKE DREAMLAND FIRE DIST	(36,442)	(34,222)	(34,916)	(38,603)	-	-
C106	CITY OF SIMPSONVILLE	55,230	35,787	23,012	28,471	(15,024)	-
C156	FAIRDALE FIRE DISTRICT	16,132	11,509	(15,228)	37,008	(43,459)	-
C256	LOUISVILLE/JEFF CO METRO	(200,450)	(149,490)	(4,544,328)	5,335,395	(6,609,697)	-
C356	INDIAN HILLS POLICE DEPT	(5,165)	(3,697)	(8,359)	12,879	(2,686)	-
D024	CITY OF PEMBROKE	(4,298)	(264)	(243)	-	-	-
D071	CITY OF LEWISBURG	(1,032)	(669)	(2,042)	728	(2,679)	-
D098	CITY OF COAL RUN VILLAGE	(1,073)	(1,803)	(6,167)	(1,517)	(3,497)	-
D106	SIMPSONVILLE RURAL FIRE	38,261	33,705	18,920	35,828	(13,481)	-
G015	ZONETON FIRE PROT DIST	32,505	30,636	(759)	28,401	(40,000)	-
GS06	SHELBY CO SUB FIRE DIST	(506)	(588)	(2,675)	1,459	(4,054)	-
J002	CITY OF SCOTTSVILLE	37,061	4,446	(13,324)	23,221	(22,016)	-
J003	CITY OF LAWRENCEBURG	22,828	12,730	(9,258)	33,861	(28,993)	-
J007	CITY OF MIDDLESBORO	27,327	34,881	(29,381)	111,655	(67,306)	-
J024	CITY OF HOPKINSVILLE	(115,330)	(102,684)	(346,870)	173,279	(433,101)	-
J037	CITY OF FRANKFORT	(33,796)	(49,102)	(298,286)	147,067	(472,552)	-
J040	CITY OF LANCASTER	(7,230)	(6,724)	(13,779)	(94)	(16,627)	-
J059	KENTON COUNTY AIRPORT BD	(212,582)	(226,654)	(441,661)	66,546	(395,145)	-
J063	CITY OF LONDON	2,541	(9,182)	(69,358)	78,693	(60,944)	-
J067	CITY OF WHITESBURG	24,841	11,710	1,417	37,383	(3,033)	-
J084	CITY OF HARRODSBURG	(30,147)	(15,707)	(24,988)	1,087	(22,662)	-
J090	CITY OF BARDSTOWN	3,979	(23,284)	(78,108)	57,953	(114,826)	-
J100	CITY OF SOMERSET	168,728	142,128	(40,980)	181,641	(307,088)	-
J113	CITY OF MORGANFIELD	692	60	(4,869)	4,978	(8,948)	-
J118	CITY OF CORBIN	(24,765)	(27,156)	(76,897)	25,247	(99,722)	-
J156	CITY OF JEFFERSONTOWN	32,372	44,553	(81,346)	143,212	(171,397)	-
J210	BOYD CO AMBULANCE SERVICE	42,837	26,889	(32,042)	120,137	(50,616)	-
J256	CITY OF ST MATTHEWS	(33,862)	(36,242)	(88,031)	53,525	(64,989)	-
J259	CITY OF PARK HILLS	(7,818)	2,444	(4,545)	9,157	(12,413)	-
J319	CITY OF ALEXANDRIA	(11,381)	(6,889)	(33,035)	13,721	(42,261)	-
J324	CITY OF OAK GROVE	15,601	5,854	(21,006)	(7,573)	(28,237)	-
J356	CITY OF WEST BUECHEL	(40,724)	(14,354)	(25,555)	(27,503)	(54,899)	-
J359	CITY OF FORT WRIGHT	39,299	23,751	(22,299)	34,218	(107,756)	-
J410	CANNONSBURG VOL FIRE DEPT	188	(226)	(2,264)	1,157	(3,293)	-
J419	CITY OF COLD SPRING	(8,801)	(14,336)	(30,767)	(19,753)	(48,289)	-
J456	CITY OF SHIVELY	35,093	(41,551)	(156,683)	71,781	(164,317)	-
J510	CITY OF CATLETTSBURG	(6,394)	(9,240)	(24,113)	(1,931)	(42,178)	-
J619	CITY OF FORT THOMAS	(35,965)	(71,022)	(177,106)	79,718	(201,593)	-
J719	CITY OF SOUTHGATE	18,426	13,187	10,005	16,723	3,873	-
J756	CITY OF PROSPECT	(7,649)	(2,038)	(5,379)	1,804	(6,801)	-
J819	CITY OF BELLEVUE	7,907	2,800	(15,394)	16,196	(27,354)	-
J859	CITY OF VILLA HILLS	49,822	13,180	(4,781)	31,532	(30,492)	-
J919	CITY OF DAYTON	(1,568)	(13,847)	(30,608)	2,421	(22,375)	-



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		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
J956	OKOLONA FIRE DISTRICT	425,589	409,350	291,967	452,285	(37,994)	-
J959	CITY OF INDEPENDENCE	(68,413)	(69,917)	(116,729)	(14,860)	(124,242)	-
K001	CITY OF COLUMBIA	(6,311)	(14,581)	(31,824)	4,529	(24,422)	-
K010	CITY OF ASHLAND	110,892	92,081	(107,677)	264,429	(303,313)	-
K011	CITY OF DANVILLE	98,131	83,504	(5,123)	203,580	(50,643)	-
K016	CITY OF MORGANTOWN	17,099	9,174	714	18,673	(6,551)	-
K018	CITY OF MURRAY	(82,566)	(132,669)	(218,541)	24,729	(196,404)	-
K019	CITY OF NEWPORT	39,472	37,676	(129,122)	243,347	(238,151)	-
K026	CITY OF MANCHESTER	5,178	2,135	(9,635)	19,015	(13,404)	-
K029	CITY OF BURKESVILLE	916	1,477	(5,837)	8,506	(12,527)	-
K034	LEX/FAYETTE URBAN CO GOVT	(78,776)	(134,616)	(516,084)	341,714	(609,368)	-
K041	CITY OF WILLIAMSTOWN	11,823	8,357	(4,673)	11,560	(16,708)	-
K043	CITY OF LEITCHFIELD	23,805	1,941	(25,939)	30,147	(47,801)	-
K049	CITY OF CYNTHIANA	(40,247)	(58,582)	(97,826)	(17,115)	(90,361)	-
K065	CITY OF BEATTYVILLE	7,263	7,186	1,266	19,071	(8,155)	-
K071	CITY OF RUSSELLVILLE	(25,555)	(26,037)	(66,318)	23,996	(73,470)	-
K078	CITY OF LEBANON	18,800	5,926	(15,190)	19,837	(38,948)	-
K079	CITY OF BENTON	26,204	26,831	12,636	28,390	(13,308)	-
K090	NELSON COUNTY BD OF ED	(4,939)	(11,312)	(11,325)	(10,334)	(91)	-
K091	CITY OF CARLISLE	(49,245)	(42,775)	(43,126)	(34,794)	(23,555)	-
K099	CITY OF STANTON	26,636	21,068	7,153	18,328	(19,461)	-
K103	CITY OF MOREHEAD	(14,983)	(14,789)	(41,747)	16,362	(48,199)	-
K105	CITY OF GEORGETOWN	180,027	151,429	(30,449)	407,574	(148,915)	-
K106	CITY OF SHELBYVILLE	101,499	117,572	31,560	146,714	(55,129)	-
K108	CITY OF TAYLORSVILLE	1,893	(1,014)	(4,503)	8,209	(2,171)	-
K111	CITY OF CADIZ	(28,523)	(27,527)	(33,920)	9,533	(12,510)	-
K114	CITY OF BOWLING GREEN	361,280	262,109	(201,066)	635,187	(639,228)	-
K115	CITY OF SPRINGFIELD	26,226	14,976	4,291	44,531	12,930	-
K120	CITY OF VERSAILLES	(10,056)	(18,524)	(92,699)	62,141	(110,230)	-
K256	JEFFERSONTOWN FIRE DIST	437,455	179,659	7,826	160,321	(279,484)	-
K315	MT WASHINGTON FIRE P DIST	10,089	4,166	(22,707)	41,365	(29,599)	-
K356	ST MATTHEWS FIRE DIST.	521,562	124,722	(68,662)	214,093	(352,632)	-
K414	CITY OF SMITHS GROVE	14,719	14,418	11,241	16,514	6,157	-
K419	ALEXANDRIA FIRE DISTRICT	28,445	17,017	(16,305)	38,861	(61,954)	-
K456	CAMP TAYLOR FIRE PRO DIST	(81,823)	(89,787)	(91,493)	(93,993)	(79,670)	-
K559	CITY OF TAYLOR MILL	18,149	26,954	(3,184)	65,113	(36,077)	-
K656	MCMAHAN FIRE PRO DIST 14	(75,486)	-	-	-	-	-
K659	CITY OF EDGEWOOD	(23,756)	(20,906)	(69,796)	36,779	(99,046)	-
K719	CENTRAL CAMPBELL CO FIRE	28,843	9,800	(36,772)	51,792	(70,614)	-
K759	LAKESIDE/CRESTVIEWHLS POL	(8,499)	(10,972)	(32,633)	19,641	(44,702)	-
K856	HIGHVIEW FIRE DISTRICT	184,670	175,805	127,981	156,039	(51,008)	-
K859	CITY OF FORT MITCHELL	(21,624)	(31,503)	(83,276)	20,148	(82,962)	-
L001	ADAIR CO AMBULANCE SER	43,093	32,872	11,456	45,800	(20,809)	-
L005	CITY OF GLASGOW	96,680	83,050	(19,101)	192,800	(91,754)	-
L009	CITY OF PARIS	(34,049)	(28,181)	(55,386)	39,791	(38,640)	-
L015	CITY OF MT WASHINGTON	662	(2,907)	(38,682)	37,027	(61,539)	-
L025	CITY OF WINCHESTER	(114,407)	(114,667)	(247,429)	23,183	(242,159)	-
L031	EDMONSON CO AMBULANCE DIS	(16,547)	(16,731)	(22,961)	(11,317)	(24,619)	-
L035	CITY OF FLEMINGSBURG	1,586	(5,657)	(12,941)	712	(14,823)	-
L039	CITY OF WARSAW	40,562	46,132	38,651	32,033	(5,519)	-
L044	GREEN CO AMBULANCE SVC	828	(3,411)	(12,463)	(529)	(18,708)	-
L050	CITY OF MUNFORDVILLE	13,143	12,144	6,969	11,718	(1,296)	-
L052	CITY OF EMINENCE	16,622	14,695	4,208	28,096	(3,692)	-
L057	CITY OF NICHOLASVILLE	208,177	160,299	(33,013)	332,674	(217,030)	-
L061	CITY OF BARBOURVILLE	(7,873)	(5,076)	(11,442)	6,945	(12,378)	-
L072	CITY OF EDDYVILLE	(17,895)	(18,642)	(22,775)	(5,959)	(6,694)	-
L073	CITY OF PADUCAH	98,460	101,794	(169,933)	354,501	(480,331)	-
L077	CITY OF SALYERSVILLE	14,497	14,276	7,178	15,662	(3,905)	-
L086	CITY OF TOMPKINSVILLE	(31,553)	(29,453)	(35,807)	3,343	(19,218)	-
L090	CITY OF NEW HAVEN	(6,630)	(6,551)	(7,039)	(4,651)	(4,583)	-
L107	CITY OF FRANKLIN	1,321	9,271	(25,495)	3,245	(51,496)	-
L108	SPENCER CO FIRE DIST	3,218	1,117	(2,556)	6,136	(5,679)	-
L110	CITY OF ELKTON	(386)	(932)	(3,136)	10,455	(4,823)	-
L159	ELSMERE FIRE PROTECTION	16,374	16,399	(3,264)	46,893	(5,377)	-
L356	EASTWOOD FIRE PROT DIST	(193,863)	(208,703)	(192,007)	-	-	-
L456	HARRODS CREEK FIRE DIST	(438,059)	(479,634)	(441,263)	-	-	-
L556	LYNDON FIRE PROTECT DIST	(231,499)	-	-	-	-	-





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Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
L656	FERN CREEK FIRE PROT DIST	331,512	300,566	224,086	325,630	(55,709)	-
L756	PLEASURE RIDGE PARK FIRE	725,283	669,265	474,202	471,456	(274,869)	-
L956	WORTHINGTON FIRE DEPT	(466,013)	(476,567)	(438,441)	-	-	-
M014	CITY OF HARDINBURG	(5,100)	(14,193)	(19,442)	(12,033)	(19,795)	-
M015	BULLITT CO FISCAL COURT	(116,516)	(80,256)	(76,407)	(13,855)	(9,564)	-
M022	CITY OF OLIVE HILL	70,597	69,212	60,788	74,501	19,398	-
M042	CITY OF MAYFIELD	(30,035)	(47,724)	(136,129)	32,799	(198,152)	-
M054	CITY OF DAWSON SPRINGS	715	6,197	(334)	7,989	(7,702)	-
M059	KENTON COUNTY FISCAL CT	(75,059)	(69,536)	(149,921)	16,460	(198,846)	-
M069	CITY OF STANFORD	44,141	34,988	16,980	29,269	(19,202)	-
M076	CITY OF RICHMOND	138,742	54,206	(148,078)	187,036	(283,741)	-
M081	CITY OF MAYSVILLE	86,232	(21,306)	(92,356)	78,909	(102,757)	-
M082	CITY OF BRANDENBURG	49,830	48,871	43,043	54,454	29,994	-
M085	CITY OF EDMONTON	12,320	6,072	(1,812)	18,742	(5,515)	-
M096	CITY OF FALMOUTH	(10,106)	(14,251)	(14,646)	(17,956)	(5,615)	-
M109	CITY OF CAMPBELLSVILLE	(57,959)	(78,308)	(111,055)	(23,934)	(97,374)	-
M110	CITY OF GUTHRIE	(8,882)	(3,687)	(3,392)	-	-	-
M118	WHITLEY CO FISCAL COURT	5,883	(306)	(5,197)	719	(12,268)	-
M315	CITY OF PIONEER VILLAGE	5,673	3,884	(3,561)	10,019	(9,261)	-
M356	MIDDLETOWN FIRE PROT DIST	(264,599)	-	-	-	-	-
N008	CITY OF FLORENCE	34,076	13,205	(251,282)	328,645	(406,672)	-
N011	CITY OF PERRYVILLE	0	(896)	(1,774)	567	(1,849)	-
N012	CITY OF BROOKSVILLE	(17,044)	(18,063)	(17,937)	(15,073)	(1,875)	-
N014	CITY OF IRVINGTON	37,013	36,181	28,967	12,610	(13,301)	-
N022	CITY OF GRAYSON	181,998	178,498	157,209	198,888	109,554	-
N050	CITY OF HORSE CAVE	8,694	15,406	13,569	17,166	9,457	-
N051	CITY OF HENDERSON	(85,930)	(112,928)	(283,479)	112,285	(331,565)	-
N054	CITY OF MADISONVILLE	96,219	80,337	(100,970)	287,272	(266,291)	-
N076	MADISON CO EMS	2,506	(7,980)	(81,417)	71,478	(123,678)	-
N087	CITY OF MT STERLING	17,009	16,118	(20,555)	36,716	(46,021)	-
N088	MORGAN CO AMBULANCE SERV	(16,651)	(20,715)	(24,864)	(9,939)	(13,065)	-
N093	CITY OF LAGRANGE	(30,527)	(21,086)	(37,605)	13,386	(28,893)	-
N094	CITY OF OWENTON	7,519	11,711	7,262	11,649	(7,902)	-
N099	CITY OF CLAY CITY	(4,534)	-	-	-	-	-
N100	CITY OF BURNSIDE	(1,969)	(7,641)	(12,043)	(6,856)	(15,514)	-
N104	CITY OF JAMESTOWN	(16,194)	(13,016)	(13,791)	(4,160)	(2,618)	-
P007	CITY OF PINEVILLE	(30,573)	(33,387)	(38,752)	(22,371)	(23,287)	-
P015	CITY OF LEBANON JUNCTION	6,719	10,833	6,634	15,254	184	-
P033	ESTILL COUNTY EMS	7,805	23,005	7,114	64,779	(12,475)	-
P041	CITY OF DRY RIDGE	84,182	66,401	35,933	77,949	2,272	-
P043	CITY OF CLARKSON	247	(817)	(1,834)	2,105	(1,313)	-
P079	CITY OF CALVERT CITY	1,228	1,564	(12,003)	6,719	(29,852)	-
P093	SOUTH OLDHAM FIRE DEPT	32,139	22,295	(2,612)	53,679	(23,942)	-
P116	CITY OF MONTICELLO	(40,065)	(37,671)	(46,721)	(13,637)	(30,599)	-
P117	CITY OF CLAY	(13,363)	(12,828)	(12,731)	(10,974)	(4,286)	-
R015	CITY OF SHEPHERDSVILLE	267,968	209,591	79,485	266,071	(145,728)	-
R017	CITY OF PRINCETON	(49,100)	(49,499)	(63,591)	(24,227)	(34,812)	-
R045	CITY OF RUSSELL	(33,383)	(38,601)	(61,909)	(19,059)	(56,400)	-
R057	CITY OF WILMORE	(10,385)	(9,851)	(21,838)	1,562	(28,860)	-
R104	CITY OF RUSSELL SPRINGS	(23,613)	(24,731)	(35,248)	(6,249)	(19,066)	-
R105	CITY OF STAMPING GROUND	(2,720)	(2,423)	(3,845)	(4,059)	(5,623)	-
TS59	INDEPENDENCE FIRE DIST	(23,949)	(31,472)	(99,037)	78,010	(138,494)	-
V001	ADAIR COUNTY FISCAL COURT	(18,395)	(16,349)	(27,655)	(3,894)	(29,895)	-
V002	ALLEN COUNTY FISCAL COURT	76,029	59,401	34,442	30,819	(29,404)	-
V003	ANDERSON CO FISCAL COURT	7,290	8,046	(8,879)	24,964	(23,117)	-
V005	BARREN CO FISCAL CT	(11,034)	(24,079)	(71,619)	3,129	(67,230)	-
V007	BELL CO FISCAL CT	918	(3,595)	(13,572)	(6,776)	(16,776)	-
V008	BOONE CO FISCAL CT	(48,740)	(47,373)	(110,305)	40,997	(112,557)	-
V009	BOURBON CO FISCAL COURT	2,343	8,574	(2,031)	11,828	(18,627)	-
V011	BOYLE COUNTY FISCAL COURT	97,670	89,881	30,760	156,431	(7,806)	-
V012	BRACKEN CO FISCAL COURT	(15,773)	(15,518)	(18,092)	(9,727)	(9,957)	-
V013	BREATHITT CO FISCAL COURT	2,359	(9,150)	(10,942)	2,730	(4,896)	-
V014	BRECKINRIDGE CO FISCAL CT	8,975	(1,322)	(11,749)	6,729	(20,175)	-
V017	CALDWELL CO FISCAL COURT	(9,559)	(6,513)	(17,162)	7,026	(14,343)	-
V019	CAMPBELL CO FISCAL CT	18,107	6,346	(58,071)	50,502	(114,541)	-
V023	CASEY CO FISCAL COURT	(518)	(7,440)	(15,094)	(5,643)	(9,721)	-
V025	CLARK COUNTY FISCAL COURT	17,439	(2,668)	(56,957)	59,146	(93,936)	-



# Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
V030	DAVISS CO FISCAL COURT	26,511	(17,874)	(131,279)	99,316	(186,074)	-
V032	ELLIOTT CO FISCAL CT	30,290	31,513	26,425	22,235	(413)	-
V035	FLEMING CO FISCAL COURT	(4,873)	(6,207)	(14,010)	4,213	(10,421)	-
V037	FRANKLIN CO FISCAL COURT	46,814	49,279	(76,038)	173,125	(177,477)	-
V041	GRANT COUNTY FISCAL COURT	46,772	27,475	2,002	54,790	(31,546)	-
V043	GRAYSON CO FISCAL COURT	(143,296)	(147,110)	(192,659)	(49,606)	(119,171)	-
V047	HARDIN CO FISCAL COURT	(82,304)	(95,231)	(206,379)	33,309	(260,704)	-
V049	HARRISON CO FISCAL COURT	(45,282)	(39,058)	(47,032)	(20,761)	(23,633)	-
V052	HENRY CO FISCAL COURT	(10,080)	(6,403)	(13,204)	12,501	(10,302)	-
V054	HOPKINS CO FISCAL COURT	(32,080)	(30,141)	(73,162)	19,380	(76,044)	-
V057	JESSAMINE CO FISCAL COURT	130,848	99,505	(447)	196,561	(58,537)	-
V060	KNOTT CO FISCAL CT	(14,889)	(12,322)	(16,342)	(2,388)	(10,763)	-
V062	LARUE CO FISCAL COURT	(11,340)	(15,045)	(20,459)	(9,743)	(11,697)	-
V063	LAUREL COUNTY FISCAL COUR	(41,646)	(30,850)	(37,089)	(20,143)	(28,579)	-
V067	LETCHER CO FISCAL COURT	(37,115)	(30,952)	(38,474)	(10,399)	(27,547)	-
V070	LIVINGSTON CO FISCAL CT	(4,919)	(5,930)	(14,335)	(5,070)	(24,757)	-
V072	LYON COUNTY FISCAL COURT	(10,873)	(4,328)	(7,846)	13,008	(6,769)	-
V073	MCCRACKEN CO FISCAL COURT	29,190	66,175	(59,390)	175,583	(166,131)	-
V076	MADISON CO FISCAL COURT	794	13,471	(12,784)	17,212	(44,471)	-
V078	MARION CO FISCAL COURT	21,726	23,885	10,789	34,739	(11,417)	-
V079	MARSHALL CO FISCAL COURT	(38,126)	(36,960)	(95,062)	23,956	(104,752)	-
V081	MASON CO FIS CT	(3,228)	(4,262)	(19,454)	15,530	(26,876)	-
V083	MENIFEE CO FISCAL COURT	3,395	9,209	3,088	13,013	(8,075)	-
V087	MONTGOMERY CO FISCAL CT	(13,398)	(9,524)	(28,310)	12,507	(35,181)	-
V088	MORGAN CO FISCAL CT	(20,310)	(12,934)	(13,460)	(3,692)	(5,191)	-
V090	NELSON CO FISCAL CT	15,592	3,622	(37,698)	39,051	(73,042)	-
V093	OLDHAM CO FISCAL COURT	(12,989)	(53,754)	(157,850)	102,151	(190,291)	-
V094	OWEN COUNTY FISCAL COURT	(5,951)	(4,678)	(9,243)	(2,867)	(8,396)	-
V096	PENDLETON CO FISCAL COURT	(34,193)	(22,277)	(27,439)	(4,389)	(23,234)	-
V100	PULASKI CO FISCAL CT	146,153	146,839	52,308	244,958	(50,022)	-
V103	ROWAN CO FISCAL COURT	(92,657)	(72,001)	(80,651)	(31,084)	(29,280)	-
V105	SCOTT CO FISCAL CT	312,788	258,998	16,486	388,115	(376,587)	-
V106	SHELBY CO FISCAL COURT	(45,966)	(39,143)	(133,694)	54,655	(195,709)	-
V107	SIMPSON CO FISCAL COURT	15,122	12,365	(6,309)	35,257	(29,505)	-
V108	SPENCER CO TREASURER	(8,890)	6,324	(16,846)	43,974	(27,465)	-
V109	TAYLOR COUNTY FISCAL COUR	7,784	5,646	(8,869)	7,912	(24,524)	-
V112	TRIMBLE CO FISCAL COURT	2,149	5,576	1,993	(4,698)	(4,635)	-
V113	UNION COUNTY FISCAL COURT	3,015	1,314	(5,108)	6,745	(12,936)	-
V115	WASHINGTON CO FIS COURT	1,790	1,385	(8,101)	19,186	(12,600)	-
V119	CITY OF HIGHLAND HEIGHTS	(32,550)	(30,946)	(46,980)	(10,900)	(43,615)	-
V120	WOODFORD CO FISCAL COURT	31,713	24,798	(3,060)	54,158	(40,327)	-
V159	CITY OF ERLANGER	(25,551)	(11,696)	(134,850)	61,034	(324,769)	-
V171	CITY OF ADAIRVILLE	(10,090)	(10,062)	(9,769)	(5,756)	-	-
V196	CITY OF BUTLER	100	(164)	(1,570)	1,153	(2,432)	-
V197	CITY OF HAZARD	(421)	(950)	(2,682)	730	(3,535)	-
V205	BARREN/METCALFE CO AMB SR	94,163	61,085	1,263	65,657	(115,621)	-
V298	CITY OF PIKEVILLE	(156,912)	(130,443)	(150,914)	(70,270)	(82,912)	-
V330	CITY OF OWENSBORO	84,180	(15,602)	(341,450)	322,662	(557,025)	-
V347	CITY OF RADCLIFF	(38,069)	(51,283)	(140,799)	55,507	(154,352)	-
V359	CITY OF ELSMERE	20,610	6,670	(17,230)	18,380	(36,233)	-
V376	CITY OF BERE A	521,957	511,918	450,864	570,396	314,193	-
V408	UNION EMERGENCY SERVICES	66,334	61,660	(485)	69,071	(99,435)	-
V447	CITY OF ELIZABETHTOWN	79,319	33,931	(143,426)	172,799	(301,510)	-
V608	WALTON FIRE DIST/EMS	29,064	17,784	(29,182)	70,947	(72,031)	-
V647	CITY OF VINE GROVE	36,249	37,808	27,286	28,411	(15,023)	-
V708	HEBRON FIRE PROTECTION DI	37,191	(28,528)	(108,665)	113,395	(140,604)	-
V808	POINT PLEASANT FIRE DIST	(9,814)	(32,546)	(55,155)	9,279	(22,742)	-
V919	CITY OF WILDER	(5,393)	(18,201)	(56,372)	33,174	(51,190)	-
V959	CITY OF COVINGTON	456,871	294,034	(251,104)	824,524	(698,561)	-
<b>TOTAL</b>		<b>5,896,794</b>	<b>3,364,021</b>	<b>(13,914,058)</b>	<b>20,372,852</b>	<b>(26,460,559)</b>	<b>-</b>

