

# County Employees Retirement System

GASB Statements No. 75 Accounting and Financial  
Reporting for Postemployment Benefits Other Than  
Pensions as of June 30, 2024





March 20, 2025

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, 2024 – CERS**

Dear Members of the Board:

This report contains information for the **County Employees Retirement System (CERS) Non-Hazardous and Hazardous Plans** in connection with the Governmental Accounting Standards Board (GASB) Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." This information can be used by participating employers for financial reporting for fiscal years ending between (and including) June 30, 2024 and June 30, 2025. 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, 2023. The total OPEB liability was rolled-forward from the valuation date to the plan's fiscal year ending June 30, 2024 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 discount rate used to calculate the total OPEB liability increased from 5.93% to 5.99% for the non-hazardous plan and from 5.97% to 6.02% for the hazardous plan (see further discussion on the calculation of the single discount rate later in this report). The assumed increase in future health care costs, or trend assumption, was reviewed during the June 30, 2023 valuation process and was updated to better reflect the plan's anticipated long-term healthcare cost increases. In general, the updated assumption is assuming higher future increases in pre-Medicare healthcare costs.

The Total OPEB Liability as of June 30, 2024 is determined using these updated assumptions. It is our opinion that these procedures for determining the information contained in these reports are reasonable, appropriate, and comply with applicable requirements under GASB No. 75.

### **Plan Provisions**

There have been no plan provision changes that would materially impact the total OPEB liability since June 30, 2023.

### **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. Additional information related to the implicit subsidy is provided in the Discussion Section of this report.

### **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**

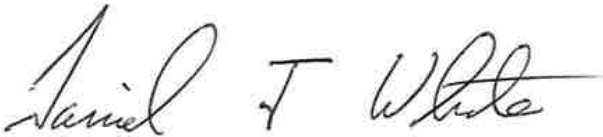
This report is based upon information furnished by KPPA, which includes benefit provisions, membership information, and financial data. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy or completeness of the information provided by KPPA. This report complements the GASB 74 accounting valuation report as of June 30, 2024, which was provided for plan accounting purposes, as well as the "Actuarial Valuation Report as of June 30, 2023", 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, 2024. Please see the GASB 74 accounting valuation report as of June 30, 2024 for additional discussion of accounting information and the actuarial valuation report for information regarding the nature of actuarial calculations, participant data, economic and demographic assumptions, and benefit provisions.



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

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

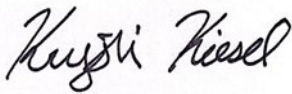
Respectfully submitted,  
**Gabriel, Roeder, Smith & Company**



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# 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 Postemployments Benefits Other Than OPEBs, as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB.

The following discussion provides a summary of the information that is required to be disclosed under GASB Statement No. 75. A number of the required disclosure items under this standard are provided in this report. However, certain information, such as notes regarding accounting policies and investments, are not included in this report. As a result, the employers are responsible for preparing and disclosing the non-actuarial information needed to comply with these accounting standards. Much of this additional information can be readily obtained from KPPA's 2024 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, 2023. The total OPEB liability was rolled forward from the valuation date to the measurement date at June 30, 2024, using generally accepted actuarial principles.

The discount rate used to calculate the total OPEB liability increased from 5.93% to 5.99% for the non-hazardous plan and from 5.97% to 6.02% for the hazardous plan (see further discussion on the calculation of the single discount rate later in this section of the report). The assumed increase in future health care costs, or trend assumption, was reviewed during the June 30, 2023 valuation process and was updated to better reflect the plan's anticipated long-term healthcare cost increases. In general, the updated assumption is assuming higher future increases in pre-Medicare healthcare costs.

There were no plan provision changes that would materially impact the total OPEB liability since June 30, 2023. 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, 2024.

### Single Discount Rate

Single discount rates of 5.99% for the CERS non-hazardous insurance plan and 6.02% for the CERS hazardous insurance plan were used to measure the total OPEB liability as of June 30, 2024. The single discount rates are based on the expected rate of return on OPEB plan investments of 6.50% and a municipal bond rate of 3.97%, as reported in Fidelity Index’s “20-Year Municipal GO AA Index” as of June 30, 2024. 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 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. The proportionate share of the Collective OPEB Amounts for employers that participate in the CERS non-hazardous insurance plan was determined using the employers’ actual salary for the fiscal year ending June 30, 2024. No employer contributions were required for the non-hazardous insurance plan for the fiscal year but future contributions, if required, will be collected as a percentage of pay.

The proportionate share of the Collective OPEB Amounts for employers that participate in the CERS hazardous insurance plan were determined using the employers’ actual contributions for the fiscal year ending June 30, 2024.

These methods used are 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, 2024 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, 2023:

Membership Status	Non-Hazardous	Hazardous
	(1)	(2)
Inactive plan members currently receiving benefits:	38,679	8,176
Inactive plan members entitled to but not yet receiving benefits:	27,097	835
Active plan members:	78,418	9,156
Total plan members:	144,194	18,167

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 2024 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 2024 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):	663,060	103,545
Total plan members:	144,194	18,167
Average expected remaining service life (years):	4.60	5.70

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.

## Implicit Subsidy (continued)

GASB defines the employer provided OPEB benefit as the difference between the underlying claims costs and the premium contributions made by retirees. As a result, the employer's portion of the blended health care premium is not what GASB considers the employer benefit. In order to account for the employer provided OPEB benefit, as it's defined by GASB, the explicit premium subsidies need to be adjusted to reflect the implicit subsidy (i.e. the difference between the estimated retiree claims and the overall premiums).

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. 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. These two illustrations are also consistent with the Basis of Conclusions that are provided in B49, B52, and B64 in Appendix B of GASB 75. 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 Statement and 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. This adjustment reflects the underlying cost of the benefits provided to retirees, which is how GASB defines the employer's OPEB benefit/liability. 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, 2025.



## SECTION 2

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### ACCOUNTING EXHIBITS

# Exhibit 1

## Development of Single Discount Rate at June 30, 2024

	<u>Non-Hazardous Plan</u>	<u>Hazardous Plan</u>
Single Discount Rate	5.99%	6.02%
Long-Term Expected Rate of Return	6.50%	6.50%
Long-Term Municipal Bond Rate <sup>1</sup>	3.97%	3.97%

<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, 2024.

## Exhibit 2

### Schedule of the Employers' Net OPEB Liability as of June 30, 2024 (\$ 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	\$ 3,534,297	\$ 3,707,277	\$ (172,980)	104.89%	\$ 3,259,999	-5.31%
CERS Hazardous Plan	\$ 1,873,669	\$ 1,752,366	\$ 121,303	93.53%	\$ 796,792	15.22%

Note:

<sup>1</sup> Based on derived compensation using the provided employer contribution information. For CERS non-hazardous plan, compensation is based on pension contribution information, as there were no required employer contributions for the insurance plan for FYE2024.



## Exhibit 3

### Schedule of Changes in the Employers' Net OPEB Liability for the Measurement Period Ending June 30, 2024 (\$ in thousands)

Change in the Net OPEB Liability (1)	Non-Hazardous Plan (2)	Hazardous Plan (3)
<b>Total OPEB liability</b>		
Service Cost	\$ 96,276	\$ 32,335
Interest	188,558	102,922
Benefit Changes	0	0
Difference between actual and expected experience	122,626	32,646
Assumption Changes	27,673	28,802
Benefit Payments <sup>1,2</sup>	(161,144)	(94,051)
<b>Net Change in Total OPEB Liability</b>	<b>273,989</b>	<b>102,654</b>
<b>Total OPEB Liability - Beginning</b>	<b>3,260,308</b>	<b>1,771,015</b>
<b>Total OPEB Liability - Ending (a)</b>	<b>\$ 3,534,297</b>	<b>\$ 1,873,669</b>
<b>Plan Fiduciary Net Position</b>		
Contributions - Employer <sup>2</sup>	\$ 57,187	\$ 21,945
Contributions - Member	20,651	4,979
Benefit Payments <sup>1,2</sup>	(161,144)	(94,051)
Net Investment Income	393,138	185,823
Administrative Expense	(930)	(522)
Other	0	0
<b>Net Change in Plan Fiduciary Net Position</b>	<b>308,902</b>	<b>118,174</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>3,398,375</b>	<b>1,634,192</b>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 3,707,277</b>	<b>\$ 1,752,366</b>
<b>Net OPEB Liability - Ending (a) - (b)</b>	<b>(172,980)</b>	<b>121,303</b>
<b>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability</b>	<b>104.89%</b>	<b>93.53%</b>
<b>Covered Payroll<sup>3</sup></b>	<b>\$ 3,259,999</b>	<b>\$ 796,792</b>
<b>Net OPEB Liability as a Percentage of Covered Payroll</b>	<b>-5.31%</b>	<b>15.22%</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 \$47,044,255 for the non-hazardous plan and -\$700,337 for the hazardous plan.

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

<sup>3</sup> Derived compensation for CERS non-hazardous plan is based on pension contribution information, as there were no required employer contributions for the insurance plan for FYE2024.



## Exhibit 4

### Schedule of the Employers' Contributions for the Measurement Period Ending June 30, 2024 (\$ 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	\$ 0	\$ 10,143	\$ (10,143)	\$ 3,259,999	0.31%
CERS Hazardous Plan	\$ 20,557	\$ 22,645	\$ (2,088)	\$ 796,792	2.84%

Note:

<sup>1</sup> Actuarially determined contribution for fiscal year ending 2024 is based on the contribution rates calculated with the June 30, 2022 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. For CERS non-hazardous plan, compensation is based on pension contribution information, as there were no required employer contributions for the insurance plan for FYE2024.





## Notes to Schedule of Employers' Contributions for FYE 2024

The actuarially determined contributions effective for fiscal year ending 2024 that are documented in the schedule on the previous page were calculated as of June 30, 2022. Based on the June 30, 2022 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, 2022	June 30, 2022
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 6.20% at January 1, 2024, gradually decreasing to an ultimate trend rate of 4.05% over a period of 12 years. The 2023 premiums were known at the time of the valuation and were incorporated into the liability measurement.	Initial trend starting at 6.20% at January 1, 2024, gradually decreasing to an ultimate trend rate of 4.05% over a period of 12 years. The 2023 premiums were known at the time of the valuation and were incorporated into the liability measurement.
Post-65	Initial trend starting at 9.00% at January 1, 2024, gradually decreasing to an ultimate trend rate of 4.05% over a period of 12 years. The 2023 premiums were known at the time of the valuation and were incorporated into the liability measurement.	Initial trend starting at 9.00% at January 1, 2024, gradually decreasing to an ultimate trend rate of 4.05% over a period of 12 years. The 2023 premiums were known at the time of the valuation and were incorporated into the liability measurement.



## Exhibit 5

### Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Healthcare Trend Rate for the Measurement Period Ending June 30, 2024 (\$ in thousands)

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

Plan (1)	1.00% Decrease (4.99% for non-hazardous) (5.02% for hazardous) (2)	Current Discount Rate (5.99% for non-hazardous) (6.02% for hazardous) (3)	1.00% Increase (6.99% for non-hazardous) (7.02% for hazardous) (4)
CERS Non-Hazardous Plan	\$ 233,889	\$ (172,980)	\$ (515,076)
CERS Hazardous Plan	\$ 335,224	\$ 121,303	\$ (57,470)

**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	\$ (416,169)	\$ (172,980)	\$ 110,318
CERS Hazardous Plan	\$ (18,804)	\$ 121,303	\$ 285,057

## Exhibit 6

### Components of Aggregate OPEB Expense (Measurement Date of June 30, 2024)

	Non-Hazardous Plan	Hazardous Plan
(1)	(2)	(3)
1. Total service cost:	\$ 96,275,951	\$ 32,335,444
2. Interest on total OPEB liability:	188,558,360	102,922,173
3. Current-period benefit changes:	0	0
4. Member contributions:	(20,650,565)	(4,979,001)
5. Projected earnings on plan investments:	(218,156,707)	(104,023,870)
6. Administrative expense:	929,855	522,264
7. Other:	0	0
8. Recognition of deferred outflows/ (inflows) due to liabilities: <sup>1</sup>	(401,143,123)	(103,843,315)
9. Recognition of deferred outflows/ (inflows) due to assets: <sup>2</sup>	(49,169,164)	(24,417,781)
<b>10. Total Aggregate OPEB Expense:</b>	<b>\$ (403,355,393)</b>	<b>\$ (101,484,086)</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

Liability	Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2024	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience						
					2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Thereafter
2018	2017-2018	(240,567,903)	-	6.30	(11,455,617)	-	-	-	-	-	-
2019	2018-2019	(404,300,749)	(17,410,081)	6.27	(64,481,778)	(17,410,081)	-	-	-	-	-
2020	2019-2020	505,842,247	-	4.94	96,253,383	-	-	-	-	-	-
2021	2020-2021	(340,830,110)	(63,732,458)	4.92	(69,274,413)	(63,732,458)	-	-	-	-	-
2022	2021-2022	(68,111,463)	(25,718,436)	4.82	(14,131,009)	(14,131,009)	(11,587,427)	-	-	-	-
2023	2022-2023	(2,134,258,700)	(1,254,152,020)	4.85	(440,053,340)	(440,053,340)	(440,053,340)	(374,045,340)	-	-	-
2024	2023-2024	122,625,015	95,967,403	4.60	26,657,612	26,657,612	26,657,612	26,657,612	15,994,567	-	-
			(1,265,045,592)		(476,485,162)	(508,669,276)	(424,983,155)	(347,387,728)	15,994,567	-	-

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

Investment	Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2024	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						
					2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Thereafter
2020	2019-2020	151,527,044	-	5.00	30,305,408	-	-	-	-	-	-
2021	2020-2021	(478,980,942)	(95,796,190)	5.00	(95,796,188)	(95,796,190)	-	-	-	-	-
2022	2021-2022	380,135,006	152,054,003	5.00	76,027,001	76,027,001	76,027,002	-	-	-	-
2023	2022-2023	(123,545,946)	(74,127,568)	5.00	(24,709,189)	(24,709,189)	(24,709,189)	(24,709,190)	-	-	-
2024	2023-2024	(174,980,980)	(139,984,784)	5.00	(34,996,196)	(34,996,196)	(34,996,196)	(34,996,196)	(34,996,196)	-	-
			(157,854,539)		(49,169,164)	(79,474,574)	16,321,617	(59,705,386)	(34,996,196)	-	-

#### Effects of Changes of Assumptions

Assumption	Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2024	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions						
					2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Thereafter
2018	2017-2018	(4,876,122)	-	6.30	(232,194)	-	-	-	-	-	-
2019	2018-2019	268,841,950	11,576,926	6.27	42,877,504	11,576,926	-	-	-	-	-
2020	2019-2020	60,225,166	-	4.94	11,459,850	-	-	-	-	-	-
2021	2020-2021	282,974,818	52,913,990	4.92	57,515,207	52,913,990	-	-	-	-	-
2022	2021-2022	(323,246,590)	(122,055,766)	4.82	(67,063,608)	(67,063,608)	(54,992,158)	-	-	-	-
2023	2022-2023	120,131,548	70,592,766	4.85	24,769,391	24,769,391	24,769,391	21,053,984	-	-	-
2024	2023-2024	27,673,089	21,657,200	4.60	6,015,889	6,015,889	6,015,889	6,015,889	3,609,533	-	-
			34,685,116		75,342,039	28,212,588	(24,206,878)	27,069,873	3,609,533	-	-



## 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

Liability	Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2024	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience						Thereafter
					2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	
2020	2019-2020	38,157,124	5,929,824	5.92	6,445,460	5,929,824	-	-	-	-	-
2021	2020-2021	(47,936,227)	(15,437,091)	5.90	(8,124,784)	(8,124,784)	(7,312,307)	-	-	-	-
2022	2021-2022	(7,814,594)	(3,786,452)	5.82	(1,342,714)	(1,342,714)	(1,342,714)	(1,101,024)	-	-	-
2023	2022-2023	(646,006,788)	(424,771,586)	5.84	(110,617,601)	(110,617,601)	(110,617,601)	(110,617,601)	(92,918,783)	-	-
2024	2023-2024	32,645,460	<u>26,918,186</u>	5.70	<u>5,727,274</u>	<u>5,727,274</u>	<u>5,727,274</u>	<u>5,727,274</u>	<u>5,727,274</u>	<u>4,009,090</u>	-
			(411,147,119)		(107,912,365)	(108,428,001)	(113,545,348)	(105,991,351)	(87,191,509)	4,009,090	-

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

Investment	Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2024	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on OPEB Plan Investments						Thereafter
					2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	
2020	2019-2020	80,794,294	-	5.00	16,158,858	-	-	-	-	-	-
2021	2020-2021	(244,967,302)	(48,993,462)	5.00	(48,993,460)	(48,993,462)	-	-	-	-	-
2022	2021-2022	180,610,351	72,244,141	5.00	36,122,070	36,122,070	36,122,071	-	-	-	-
2023	2022-2023	(56,726,554)	(34,035,932)	5.00	(11,345,311)	(11,345,311)	(11,345,311)	(11,345,310)	-	-	-
2024	2023-2024	(81,799,691)	<u>(65,439,753)</u>	5.00	<u>(16,359,938)</u>	<u>(16,359,938)</u>	<u>(16,359,938)</u>	<u>(16,359,938)</u>	<u>(16,359,939)</u>	-	-
			(76,225,006)		(24,417,781)	(40,576,641)	8,416,822	(27,705,248)	(16,359,939)	-	-

#### Effects of Changes of Assumptions

Assumption	Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2024	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions						Thereafter
					2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	
2020	2019-2020	46,924,731	7,292,356	5.92	7,926,475	7,292,356	-	-	-	-	-
2021	2020-2021	159,105,770	51,237,450	5.90	26,967,080	26,967,080	24,270,370	-	-	-	-
2022	2021-2022	(176,968,778)	(85,747,757)	5.82	(30,407,007)	(30,407,007)	(30,407,007)	(24,933,743)	-	-	-
2023	2022-2023	(31,947,115)	(21,006,323)	5.84	(5,470,396)	(5,470,396)	(5,470,396)	(5,470,396)	(4,595,135)	-	-
2024	2023-2024	28,801,517	<u>23,748,619</u>	5.70	<u>5,052,898</u>	<u>5,052,898</u>	<u>5,052,898</u>	<u>5,052,898</u>	<u>5,052,898</u>	<u>3,537,027</u>	-
			(24,475,655)		4,069,050	3,434,931	(6,554,135)	(25,351,241)	457,763	3,537,027	-



## 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)
Fiscal Year + 1	\$ (559,931,262)	\$ (145,569,711)
Fiscal Year + 2	(432,868,416)	(111,682,661)
Fiscal Year + 3	(380,023,241)	(159,047,840)
Fiscal Year + 4	(15,392,096)	(103,093,685)
Fiscal Year + 5	-	7,546,117
Thereafter	-	-
<b>Total</b>	<b>\$ (1,388,215,015)</b>	<b>\$ (511,847,780)</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 2.50% per annum for both the non-hazardous and hazardous plan.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
<b>Equity</b>		
Public Equity	50.00%	4.15%
Private Equity	10.00%	9.10%
<b>Fixed Income</b>		
Core Fixed Income	10.00%	2.85%
Specialty Credit	10.00%	3.82%
Cash	0.00%	1.70%
<b>Inflation Protected</b>		
Real Estate	7.00%	4.90%
Real Return	13.00%	5.35%
<b>Expected Real Return</b>	<b>100.00%</b>	<b>4.69%</b>
<b>Long Term Inflation Assumption</b>		<b>2.50%</b>
<b>Expected Nominal Return for Portfolio</b>		<b>7.19%</b>

Source: Kentucky Public Pensions Authority



## **SECTION 4**

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

## Development of Baseline Claims Cost

For non-Medicare retirees, the initial per capita costs were developed using retiree claims experience for calendar years 2021 through 2023. 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, 2024, 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.

<b>2024 MONTHLY COSTS</b>		
<b>FOR THOSE NOT ELIGIBLE FOR MEDICARE</b>		
<b>AGE</b>	<b>MALE</b>	<b>FEMALE</b>
40	\$ 425.25	\$ 691.00
50	689.33	849.19
60	1,171.54	1,153.57
64	1,424.63	1,344.47

<b>2024 MONTHLY COSTS</b>		
<b>FOR THOSE ELIGIBLE FOR MEDICARE</b>		
<b>AGE</b>	<b>MALE</b>	<b>FEMALE</b>
65	\$ 81.35	\$ 76.73
75	95.18	92.87
85	100.65	101.83

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	Payroll Fiscal Year Ending 6/30/2024	2024 Proportionate Share	2023 Proportionate Share	Employer Contributions for FYE June 30, 2024			Net OPEB Liability as of June 30, 2024				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.99%	Discount Rate Less 1.00% 4.99%	Discount Rate Plus 1.00% 6.99%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
10005	LEGS GENERAL ASSEMBLY	41,020	0.001308%	0.001374%	-	615	615	(2,263)	3,059	(6,737)	(5,443)	1,443
20025	JUDL ADM OFF OF THE COURT	79,255,425	2.526999%	2.324478%	-	1,188,808	1,188,808	(4,371,206)	5,910,364	(13,015,970)	(10,516,594)	2,787,734
35628	TRAN DEPT OF INTERGOV PRO	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
39931	JEFFERSON CO CLERK	10,175,745	0.324446%	0.361143%	-	152,633	152,633	(561,227)	758,842	(1,671,144)	(1,350,245)	357,922
39932	JEFFERSON CO SHERIFF	4,107,213	0.130955%	0.105804%	-	61,607	61,607	(226,526)	306,289	(674,518)	(544,995)	144,467
39933	KENTON CO COURT CLERK	1,853,594	0.059100%	0.059660%	-	27,803	27,803	(102,231)	138,228	(304,410)	(245,956)	65,198
39934	KENTON CO SHERIFF	687,433	0.021918%	0.022455%	-	10,311	10,311	(37,914)	51,264	(112,894)	(91,216)	24,179
39935	CAMPBELL COUNTY CLERK	1,204,109	0.038392%	0.040295%	-	18,061	18,061	(66,411)	89,795	(197,748)	(159,776)	42,353
39936	CAMPBELL CO SHERIFF	457,161	0.014576%	0.014482%	-	6,857	6,857	(25,214)	34,092	(75,078)	(60,661)	16,080
39937	FAYETTE CO CLERK	3,741,605	0.119298%	0.127649%	-	56,123	56,123	(206,362)	279,025	(614,476)	(496,482)	131,607
39938	FAYETTE CO SHERIFF	2,515,187	0.080195%	0.079889%	-	37,727	37,727	(138,721)	187,567	(413,065)	(333,747)	88,469
39939	DAVISS CO CLERK	1,248,232	0.039799%	0.038923%	-	18,723	18,723	(68,844)	93,085	(204,995)	(165,631)	43,905
39940	DAVISS CO SHERIFF	368,961	0.011764%	0.010805%	-	5,534	5,534	(20,349)	27,515	(60,594)	(48,958)	12,978
39941	PIKE CO CLERK	630,049	0.020089%	0.020843%	-	9,451	9,451	(34,750)	46,986	(103,474)	(83,604)	22,162
39942	PIKE CO SHERIFF	905,887	0.028884%	0.026599%	-	13,588	13,588	(49,964)	67,556	(148,775)	(120,206)	31,864
39943	HARDIN COUNTY CLERK OFFIC	1,422,788	0.045365%	0.044949%	-	21,342	21,342	(78,472)	106,104	(233,664)	(188,795)	50,046
39944	HARDIN COUNTY SHERIFF	666,656	0.021256%	0.018853%	-	10,000	10,000	(36,769)	49,715	(109,485)	(88,461)	23,449
39945	WARREN COUNTY CLERKS OFF	1,438,793	0.045875%	0.051099%	-	21,582	21,582	(79,355)	107,296	(236,291)	(190,918)	50,608
39946	WARREN COUNTY SHERIFF	2,140,662	0.068253%	0.072846%	-	32,109	32,109	(118,064)	159,636	(351,555)	(284,048)	75,295
39947	BOONE COUNTY CLERK	1,564,713	0.049890%	0.050130%	-	23,470	23,470	(86,300)	116,687	(256,972)	(207,627)	55,038
39948	BOONE COUNTY SHERIFF	552,610	0.017620%	0.017089%	-	8,289	8,289	(30,479)	41,211	(90,756)	(73,329)	19,438
39949	CHRISTIAN COUNTY CLERK	702,622	0.022403%	0.021392%	-	10,539	10,539	(38,753)	52,398	(115,393)	(93,234)	24,715
39950	CHRISTIAN COUNTY SHERIFF	2,697,795	0.086017%	0.085540%	-	40,466	40,466	(148,792)	201,184	(443,053)	(357,976)	94,892
39951	MADISON COUNTY CLERK	1,171,120	0.037340%	0.037016%	-	17,566	17,566	(64,591)	87,334	(192,329)	(155,398)	41,193
39952	MADISON COUNTY SHERIFF	381,806	0.012174%	0.012835%	-	5,727	5,727	(21,059)	28,474	(62,705)	(50,664)	13,430
39961	BULLITT COUNTY CLERK	1,372,995	0.043777%	0.044130%	-	20,595	20,595	(75,726)	102,389	(225,485)	(182,186)	48,294
39962	BULLITT CO SHERIFF	1,843,595	0.058782%	0.052884%	-	27,654	27,654	(101,681)	137,484	(302,772)	(244,633)	64,847
54527	J&PS DEPT OF CORRECTIONS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
116A	WAYNE COUNTY ATTORNEY	90,601	0.002889%	0.003626%	-	1,359	1,359	(4,997)	6,757	(14,881)	(12,023)	3,187
A051	HENDERSON CO TOURIST COMM	75,625	0.002411%	0.001945%	-	1,134	1,134	(4,171)	5,639	(12,418)	(10,034)	2,660
A073	HOUSING AUTH OF PADUCAH	1,693,503	0.053996%	0.052921%	-	25,402	25,402	(93,402)	126,291	(278,121)	(224,715)	59,567
A087	Reid Village Water District	169,860	0.005416%	0.000540%	-	2,548	2,548	(9,369)	12,667	(27,897)	(22,540)	5,975
A113	MORGANFIELD HOUSING AUTH	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
A156	CITY OF ANCHORAGE	577,086	0.018400%	0.019474%	-	8,656	8,656	(31,828)	43,036	(94,774)	(76,575)	20,299
AB19	BELLEVUE/DAYTON FIRE	13,165	0.000420%	0.001483%	-	198	198	(727)	982	(2,163)	(1,748)	463
AB87	Mt Sterling Montgomery County Industrial Auth	10,438	0.000333%	0.000000%	-	157	157	(576)	779	(1,715)	(1,386)	367
AC19	CAMPBELL CO FIRE DIST 1	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
B008	BURLINGTON FIRE PRO DIST	64,837	0.002067%	0.001983%	-	972	972	(3,575)	4,834	(10,647)	(8,602)	2,280
B010	HOUSING AUTHORITY OF CATLETTSBURG	265,016	0.008450%	0.009280%	-	3,975	3,975	(14,617)	19,764	(43,524)	(35,166)	9,322
B015	CITY OF HILLVIEW	686,390	0.021885%	0.023298%	-	10,296	10,296	(37,857)	51,187	(112,724)	(91,079)	24,143
B017	PENNYRILE EMER ASST CTR	248,837	0.007934%	0.009942%	-	3,732	3,732	(13,724)	18,557	(40,866)	(33,019)	8,753
B018	W KY ED COOPERATIVE	152,530	0.004863%	0.004640%	-	2,288	2,288	(8,412)	11,374	(25,048)	(20,238)	5,365
B023	CITY OF LONDON TOURISM	622,862	0.019859%	0.020846%	-	9,343	9,343	(34,352)	46,448	(102,289)	(82,647)	21,908
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	375,029	0.011958%	0.011465%	-	5,626	5,626	(20,685)	27,968	(61,593)	(49,766)	13,192
B030	OWENSBORO/DAV CO ECO DEV	180,206	0.005746%	0.004531%	-	2,703	2,703	(9,939)	13,439	(29,596)	(23,913)	6,339
B035	GTR FLEMING CO WATER COMM	114,598	0.003654%	0.003791%	-	1,719	1,719	(6,321)	8,546	(18,821)	(15,207)	4,031
B038	CITY OF HICKMAN	767,468	0.024470%	0.021045%	-	11,512	11,512	(42,328)	57,233	(126,039)	(101,837)	26,995
B042	HOUSING AUTH OF MAYFIELD	609,736	0.019441%	0.020273%	-	9,146	9,146	(33,629)	45,470	(100,136)	(80,907)	21,447
B043	GRAYSON CO CONSERV DIST	30,160	0.000962%	0.000981%	-	453	453	(1,664)	2,250	(4,955)	(4,004)	1,061
B045	CITY OF BELLEFONTE	-	0.000000%	0.00082%	-	-	-	-	-	-	-	-
B048	CITY OF HARLAN	1,131,451	0.036075%	0.034560%	-	16,971	16,971	(62,403)	84,375	(185,814)	(150,133)	39,797
B051	HENDERSON CITY/CO PLANNIN	389,950	0.012433%	0.012659%	-	5,849	5,849	(21,507)	29,079	(64,039)	(51,742)	13,716
B052	HENRY CO WATER DIST #2	974,956	0.031086%	0.035264%	-	14,624	14,624	(53,773)	72,707	(160,117)	(129,370)	34,293
B054	CITY OF NORTONVILLE	239,239	0.007628%	0.008023%	-	3,589	3,589	(13,195)	17,841	(39,290)	(31,745)	8,415
B058	JOHNSON CO FISCAL COURT	1,947,090	0.062082%	0.067750%	-	29,206	29,206	(107,390)	145,203	(319,770)	(258,366)	68,488
B061	KNOX CO UTILITIES COMM	384,924	0.012273%	0.012840%	-	5,774	5,774	(21,230)	28,705	(63,215)	(51,076)	13,539
B072	LAKE BARKLEY TOUR COMM	49,500	0.001578%	0.001705%	-	742	742	(2,730)	3,691	(8,128)	(6,567)	1,741
B078	MARION CO WATER DISTRICT	622,642	0.019852%	0.018185%	-	9,339	9,339	(34,340)	46,432	(102,253)	(82,618)	21,900
B084	N MERCER WATER DISTRICT	711,131	0.022674%	0.021244%	-	10,667	10,667	(39,222)	53,032	(116,788)	(94,362)	25,013
B087	MONTGOMERY CO FIRE DIST	2,461,505	0.078483%	0.084655%	-	36,922	36,922	(135,760)	183,563	(404,247)	(326,622)	86,581
B097	KY RIVER REGIONAL JAIL	1,288,289	0.041076%	0.038820%	-	19,324	19,324	(71,053)	96,072	(211,573)	(170,946)	45,314
B098	PIKE CO SENIOR CITIZEN PR	171,056	0.005454%	0.006601%	-	2,566	2,566	(9,434)	12,756	(28,092)	(22,698)	6,017
B100	CITY OF SCIENCE HILL	85,077	0.002713%	0.003967%	-	1,276	1,276	(4,693)	6,345	(13,974)	(11,291)	2,993
B104	RUSSELL CO AMBULANCE SER	968,210	0.030871%	0.029148%	-	14,523	14,523	(53,401)	72,204	(159,009)	(128,476)	34,056
B106	NORTH SHELBY WATER CO	625,420	0.019941%	0.021110%	-	9,381	9,381	(34,494)	46,640	(102,711)	(82,988)	21,999
B109	CAMPBELL/TAYLOR CO I D A	107,614	0.003431%	0.003403%	-	1,614	1,614	(5,935)	8,025	(17,672)	(14,279)	3,785



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

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2024	2024 Proportionate Share	2023 Proportionate Share	Employer Contributions for FYE June 30, 2024			Net OPEB Liability as of June 30, 2024				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.99%	Discount Rate Less 1.00% 4.99%	Discount Rate Plus 1.00% 6.99%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
B113	UNION CO ECONOMIC DEVELOP	103,042	0.003285%	0.003194%	-	1,545	1,545	(5,682)	7,683	(16,920)	(13,671)	3,624
B115	Springfield Washington County 911 dispatch	335,826	0.010708%	0.000000%	-	5,037	5,037	(18,523)	25,045	(55,154)	(44,563)	11,813
B116	MONTICELLO/WAYNE TELE BOA	324,532	0.010347%	0.009412%	-	4,868	4,868	(17,898)	24,200	(53,295)	(43,061)	11,415
B118	WHITLEY CO CONSERV DIST	34,450	0.001098%	0.000582%	-	517	517	(1,899)	2,568	(5,656)	(4,570)	1,211
B124	HOPKINS-CHRIST CO PLANNIN	930,164	0.029658%	0.033162%	-	13,952	13,952	(51,302)	69,367	(152,761)	(123,427)	32,718
B156	LOU POLICE RETIRE FUND	123,780	0.003947%	0.004039%	-	1,857	1,857	(6,828)	9,232	(20,330)	(16,426)	4,354
B179	HOUSING AUTH OF BENTON	240,147	0.007657%	0.007833%	-	3,602	3,602	(13,245)	17,909	(39,439)	(31,866)	8,447
B230	RIVERPARK CTR OWENSBORO	321,081	0.010237%	0.018787%	-	4,816	4,816	(17,708)	23,943	(52,728)	(42,603)	11,293
B256	BUECHEL FIRE PROTECT DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
B259	CITY OF LUDLOW	403,110	0.012853%	0.010376%	-	6,047	6,047	(22,233)	30,062	(66,203)	(53,490)	14,179
B356	CITY OF DOUGLASS HILLS	245,446	0.007826%	0.008155%	-	3,682	3,682	(13,537)	18,304	(40,310)	(32,569)	8,633
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	1,047,104	0.033386%	0.028117%	-	15,706	15,706	(57,751)	78,086	(171,963)	(138,942)	36,831
B656	LOUISVILLE AIRPORT AUTHOR	9,132,781	0.291192%	0.276694%	-	136,989	136,989	(503,704)	681,065	(1,499,861)	(1,211,852)	321,237
B756	LEGAL AID SOCIETY INC	3,529,686	0.112541%	0.106131%	-	52,944	52,944	(194,674)	263,221	(579,672)	(468,361)	124,153
B856	JEFF CO SOIL/CONSER DIST	32,960	0.001051%	0.000942%	-	494	494	(1,818)	2,458	(5,413)	(4,374)	1,159
B956	LAKE DREAMLAND FIRE DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	179,377	0.005719%	0.005704%	-	2,690	2,690	(9,893)	13,376	(29,457)	(23,801)	6,309
C045	GREENUP COUNTY PUBLIC LIBRARY	611,450	0.019496%	0.006776%	-	9,172	9,172	(33,724)	45,599	(100,419)	(81,136)	21,508
C079	JONATHAN CREEK WATER DIST	351,573	0.011210%	0.011171%	-	5,274	5,274	(19,391)	26,219	(57,740)	(46,653)	12,367
C087	CITY OF JEFFERSONVILLE	267,092	0.008516%	0.007444%	-	4,006	4,006	(14,731)	19,918	(43,864)	(35,441)	9,395
C105	CITY OF SADIEVILLE	41,438	0.001321%	0.001268%	-	621	621	(2,285)	3,090	(6,804)	(5,498)	1,457
C106	CITY OF SIMPSONVILLE	484,517	0.015448%	0.014308%	-	7,267	7,267	(26,722)	36,131	(79,569)	(64,290)	17,042
C118	HOUSING AUTH OF CORBIN	292,282	0.009319%	0.010659%	-	4,384	4,384	(16,120)	21,796	(48,000)	(38,783)	10,281
C230	HOUSING AUTH OF OWENSBORO	1,408,799	0.044918%	0.045032%	-	21,131	21,131	(77,699)	105,058	(231,362)	(186,935)	49,553
C256	LOUISVILLE/JEFF CO METRO	173,227,266	5.523220%	5.850226%	-	2,598,358	2,598,358	(9,554,074)	12,918,186	(28,448,792)	(22,985,946)	6,093,104
D017	CALDWELL CO WATER DISTRIC	279,292	0.008905%	0.007929%	-	4,189	4,189	(15,404)	20,828	(45,868)	(37,060)	9,824
D025	WINCHESTER-CLARK COUNTY TOURISM	70,930	0.002262%	0.002474%	-	1,064	1,064	(3,913)	5,291	(11,651)	(9,414)	2,495
D052	CITY OF PLEASUREVILLE	36,039	0.001149%	0.001172%	-	541	541	(1,988)	2,687	(5,918)	(4,782)	1,268
D054	CITY OF HANSON	317,389	0.010120%	0.000725%	-	4,761	4,761	(17,506)	23,670	(52,126)	(42,116)	11,164
D071	CITY OF LEWISBURG	184,134	0.005871%	0.006702%	-	2,762	2,762	(10,156)	13,732	(30,240)	(24,433)	6,477
D079	NORTH MARSHALL WATER DIST	701,449	0.022365%	0.023842%	-	10,521	10,521	(38,687)	52,309	(115,197)	(93,076)	24,673
D084	GTR H/MERCER PL&ZONING CO	83,726	0.002670%	0.002554%	-	1,256	1,256	(4,619)	6,245	(13,753)	(11,112)	2,945
D098	CITY OF COAL RUN VILLAGE	198,438	0.006327%	0.007285%	-	2,976	2,976	(10,944)	14,798	(32,589)	(26,331)	6,980
D113	UNION CO WATER DISTRICT	301,074	0.009600%	0.009339%	-	4,516	4,516	(16,606)	22,453	(49,447)	(39,952)	10,591
D118	WHITLEY CO WATER DIST	220,491	0.007030%	0.010570%	-	3,307	3,307	(12,161)	16,442	(36,210)	(29,257)	7,755
D135	WESTERN FLEMING WATER DIS	354,094	0.011290%	0.011010%	-	5,311	5,311	(19,529)	26,406	(58,152)	(46,986)	12,455
G015	ZONETON FIRE PROT DIST	108,750	0.003467%	0.003363%	-	1,631	1,631	(5,997)	8,109	(17,858)	(14,429)	3,825
G087	Mt Sterling- Montgomery County Parks and Recreation	21,936	0.000699%	0.000000%	-	329	329	(1,209)	1,635	(3,600)	(2,909)	771
G090	NELSON CO. DISPATCH	-	0.000000%	0.020584%	-	-	-	-	-	-	-	-
GS06	SHELBY CO SUB FIRE DIST	83,831	0.002673%	0.002739%	-	1,257	1,257	(4,624)	6,252	(13,768)	(11,124)	2,949
J001	ADAIR CO BD OF EDUCATION	4,331,777	0.138115%	0.155459%	-	64,975	64,975	(238,912)	323,035	(711,397)	(574,792)	152,366
J002	CITY OF SCOTTSVILLE	2,325,099	0.074134%	0.070659%	-	34,876	34,876	(128,237)	173,391	(381,847)	(308,523)	81,783
J003	CITY OF LAWRENCEBURG	2,481,595	0.079124%	0.083253%	-	37,223	37,223	(136,869)	185,062	(407,549)	(329,290)	87,288
J004	BALLARD CO BD OF ED	1,824,497	0.058173%	0.071132%	-	27,367	27,367	(100,628)	136,060	(299,635)	(242,098)	64,175
J005	GLASGOW BD OF EDUCATION	2,932,376	0.093497%	0.095129%	-	43,985	43,985	(161,731)	218,679	(481,581)	(389,106)	103,144
J006	BATH CO BD OF EDUC	2,913,678	0.092900%	0.098635%	-	43,704	43,704	(160,699)	217,283	(478,506)	(386,621)	102,485
J007	CITY OF MIDDLESBORO	1,366,414	0.043567%	0.046198%	-	20,496	20,496	(75,362)	101,898	(224,403)	(181,312)	48,062
J008	BOONE CO WATER DISTRICT	1,629,060	0.051941%	0.054455%	-	24,435	24,435	(89,848)	121,484	(267,536)	(216,162)	57,300
J009	BOURBON CO BD OF EDUCATIO	4,833,176	0.154102%	0.161182%	-	72,496	72,496	(266,566)	360,427	(793,743)	(641,325)	170,002
J010	FAIRVIEW BD OF EDUCATION	987,105	0.031473%	0.031138%	-	14,806	14,806	(54,442)	73,612	(162,110)	(130,981)	34,720
J011	DANVILLE CITY BD OF ED	3,157,670	0.100680%	0.094744%	-	47,364	47,364	(174,156)	235,479	(518,579)	(418,999)	111,068
J012	BRACKEN CO BD OF EDUC	1,617,725	0.051580%	0.058666%	-	24,265	24,265	(89,223)	120,640	(265,676)	(214,660)	56,902
J013	BREATHITT CO BD OF ED	3,235,038	0.103147%	0.093648%	-	48,525	48,525	(178,424)	241,249	(531,286)	(429,266)	113,790
J014	BRECKINRIDGE CO BD OF ED	4,741,619	0.151183%	0.146024%	-	71,123	71,123	(261,517)	353,600	(778,708)	(629,177)	166,782
J015	BULLITT CO BD OF ED	18,986,411	0.605367%	0.576254%	-	284,790	284,790	(1,047,165)	1,415,885	(3,118,101)	(2,519,352)	667,829
J016	BUTLER CO BD OF ED	2,978,046	0.094953%	0.102430%	-	44,670	44,670	(164,250)	222,084	(489,080)	(395,165)	104,750
J017	CALDWELL CO BD EDUCATION	3,019,117	0.096262%	0.099656%	-	45,286	45,286	(166,514)	225,146	(495,823)	(400,613)	106,194
J018	CALLOWAY CO BD OF EDUC	4,014,862	0.128011%	0.135801%	-	60,222	60,222	(221,434)	299,403	(659,354)	(532,742)	141,219
J019	SANITATION DISTRICT NO 1	14,200,577	0.452775%	0.473015%	-	213,005	213,005	(783,211)	1,058,989	(2,332,136)	(1,884,311)	499,492
J021	CARROLL CO BD OF ED	4,709,669	0.150164%	0.157640%	-	70,644	70,644	(259,754)	351,217	(773,459)	(624,936)	165,658
J022	CARTER CO BD OF ED	6,630,609	0.211412%	0.218104%	-	99,457	99,457	(365,701)	494,469	(1,088,933)	(879,832)	233,225
J023	CASEY CO BD OF ED	3,973,146	0.126681%	0.138295%	-	59,596	59,596	(219,133)	296,293	(652,504)	(527,207)	139,752
J024	CITY OF HOPKINSVILLE	7,852,291	0.250364%	0.225792%	-	117,782	117,782	(433,080)	585,573	(1,289,565)	(1,041,938)	276,196
J025	CLARK CO BD OF ED	10,086,289	0.321594%	0.288862%	-	151,292	151,292	(556,294)	752,172	(1,656,454)	(1,338,376)	354,776
J026	CLAY CO BD OF ED	4,649,378	0.148242%	0.145809%	-	69,739	69,739	(256,429)	346,721	(763,559)	(616,938)	163,538
J027	CLINTON CO BD OF ED	2,619,362	0.083516%	0.087726%	-	39,289	39,289	(144,466)	195,334	(430,171)	(347,568)	92,133
J028	CRITTENDEN CO BD OF ED	2,213,764	0.070584%	0.070997%	-	33,206	33,206	(122,096)	165,088	(363,561)	(293,749)	77,867



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

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2024	2024 Proportionate Share	2023 Proportionate Share	Employer Contributions for FYE June 30, 2024			Net OPEB Liability as of June 30, 2024				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.99%	Discount Rate Less 1.00% 4.99%	Discount Rate Plus 1.00% 6.99%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
J029	CUMBERLAND CO BD OF ED	1,931,931	0.061598%	0.059225%	-	28,978	28,978	(106,552)	144,071	(317,277)	(256,352)	67,954
J030	DAVISS CO LIBRARY DIST	1,954,035	0.062303%	0.063531%	-	29,310	29,310	(107,772)	145,720	(320,908)	(259,286)	68,731
J031	EDMONSON CO BD OF EDUC	3,019,226	0.096266%	0.104184%	-	45,288	45,288	(166,521)	225,155	(495,843)	(400,630)	106,199
J032	ELLIOTT CO BD OF ED	1,530,979	0.048814%	0.050345%	-	22,964	22,964	(84,439)	114,170	(251,429)	(203,149)	53,851
J033	ESTILL CO CONSERVATION DI	90,004	0.002870%	0.002972%	-	1,350	1,350	(4,965)	6,713	(14,783)	(11,944)	3,166
J034	GREATER LEX CONV&VISITOR	2,227,200	0.071013%	0.057822%	-	33,408	33,408	(122,838)	166,091	(365,771)	(295,534)	78,340
J035	FLEMING CO BD OF ED	2,632,851	0.083946%	0.094436%	-	39,492	39,492	(145,210)	196,340	(432,386)	(349,357)	92,608
J037	CITY OF FRANKFORT	7,844,375	0.250112%	0.277798%	-	117,663	117,663	(432,644)	584,984	(1,288,267)	(1,040,889)	275,918
J038	FULTON COUNTY BD OF EDUC	901,536	0.028745%	0.025888%	-	13,523	13,523	(49,723)	67,231	(148,059)	(119,628)	31,711
J039	GALLATIN CO BD OF EDUC	2,743,465	0.087473%	0.085518%	-	41,151	41,151	(151,311)	204,589	(450,553)	(364,036)	96,498
J040	CITY OF LANCASTER	1,280,187	0.040818%	0.035389%	-	19,203	19,203	(70,607)	95,469	(210,244)	(169,872)	45,030
J041	WILLIAMSTOWN INDEPN DNT SC	1,628,436	0.051921%	0.052502%	-	24,426	24,426	(89,813)	121,437	(267,433)	(216,079)	57,278
J042	GRAVES CO LIBRARY	281,842	0.008986%	0.008354%	-	4,227	4,227	(15,544)	21,017	(46,285)	(37,397)	9,913
J043	GRAYSON CO BD OF ED	6,553,886	0.208966%	0.231184%	-	98,306	98,306	(361,470)	488,748	(1,076,334)	(869,652)	230,527
J044	GREEN CO BD OF EDUCATION	2,610,262	0.083226%	0.090327%	-	39,153	39,153	(143,964)	194,656	(428,677)	(346,361)	91,813
J045	RUSSELL INDPNT BD OF ED	3,208,661	0.102306%	0.110708%	-	48,129	48,129	(176,969)	239,282	(526,954)	(425,766)	112,862
J046	HANCOCK CO BD EDUCATION	3,313,384	0.105645%	0.109657%	-	49,700	49,700	(182,745)	247,092	(544,152)	(439,662)	116,545
J047	HARDIN CO SOIL CN DIST	43,203	0.001377%	0.002150%	-	648	648	(2,382)	3,221	(7,093)	(5,731)	1,519
J048	HARLAN CO BD OF EDUCATION	7,286,879	0.232337%	0.245459%	-	109,301	109,301	(401,897)	543,410	(1,196,713)	(966,915)	256,309
J049	HARRISON CO BD OF ED	4,183,382	0.133384%	0.147915%	-	62,750	62,750	(230,728)	311,970	(687,029)	(555,103)	147,147
J050	HART CO BD OF ED	3,852,121	0.122822%	0.132135%	-	57,781	57,781	(212,458)	287,267	(632,627)	(511,147)	135,495
J051	HENDERSON PUBLIC LIBRARY	1,392,483	0.044398%	0.043056%	-	20,887	20,887	(76,800)	103,842	(228,684)	(184,771)	48,979
J052	EMINENCE INDEP BD OF EDUC	1,291,166	0.041168%	0.046653%	-	19,367	19,367	(71,212)	96,287	(212,047)	(171,329)	45,416
J053	HICKMAN CO BD OF ED	1,012,572	0.032285%	0.034143%	-	15,188	15,188	(55,847)	75,511	(166,292)	(134,360)	35,616
J054	HOPKINS CO BD OF ED	10,245,662	0.326675%	0.328689%	-	153,682	153,682	(565,083)	764,056	(1,682,625)	(1,359,521)	360,381
J055	JACKSON CO BD OF ED	2,952,204	0.094129%	0.099790%	-	44,282	44,282	(162,824)	220,157	(484,836)	(391,736)	103,841
J056	JEFF CO METRO SEWER DIST	57,608,416	1.836801%	1.869644%	-	864,109	864,109	(3,177,301)	4,296,069	(9,460,925)	(7,644,202)	2,026,322
J057	JESSAMINE CO BD OF ED	16,232,222	0.517552%	0.468803%	-	243,478	243,478	(895,262)	1,210,495	(2,665,787)	(2,153,893)	570,953
J058	PAINTSVILLE GAS/WATER SYS	2,060,180	0.065687%	0.067166%	-	30,902	30,902	(113,625)	153,634	(338,338)	(273,369)	72,465
J059	KENTON COUNTY AIRPORT BD	29,025,985	0.925472%	0.961717%	-	435,381	435,381	(1,600,883)	2,164,574	(4,766,886)	(3,851,530)	1,020,962
J060	KNOTT CO BD OF EDUCATION	3,670,092	0.117018%	0.126797%	-	55,050	55,050	(202,418)	273,692	(602,732)	(486,993)	129,092
J061	KNOX CO BD OF EDUCATION	7,637,335	0.243511%	0.241140%	-	114,558	114,558	(421,226)	569,545	(1,254,267)	(1,013,418)	268,636
J062	LARUE CO PUBLIC LIBRARY	170,868	0.005448%	0.005175%	-	2,563	2,563	(9,424)	12,742	(28,061)	(22,673)	6,010
J063	CITY OF LONDON	2,848,215	0.090813%	0.078646%	-	42,722	42,722	(157,088)	212,401	(467,756)	(377,936)	100,183
J064	LAWRENCE CO BD OF ED	3,760,281	0.119894%	0.128416%	-	56,403	56,403	(207,393)	280,418	(617,545)	(498,962)	132,265
J065	LEE CO BD OF ED	1,523,575	0.048578%	0.056011%	-	22,853	22,853	(84,030)	113,618	(250,214)	(202,167)	53,590
J066	LESLIE CO BD OF ED	3,113,857	0.099283%	0.097213%	-	46,707	46,707	(171,740)	232,212	(511,383)	(413,185)	109,527
J067	CITY OF WHITESBURG	764,740	0.024383%	0.031246%	-	11,471	11,471	(42,178)	57,029	(125,591)	(101,475)	26,899
J068	ELEC PLT BD OF VANCEBURG	1,047,342	0.033394%	0.033275%	-	15,710	15,710	(57,765)	78,105	(172,005)	(138,976)	36,840
J069	LINCOLN CO BD OF EDUC	6,336,792	0.202044%	0.192742%	-	95,050	95,050	(349,496)	472,558	(1,040,681)	(840,845)	222,891
J070	LIVINGSTON CO BD OF ED	2,104,941	0.067114%	0.076913%	-	31,573	31,573	(116,094)	156,972	(345,688)	(279,308)	74,039
J071	LOGAN CO BD OF EDUCATION	4,931,046	0.157223%	0.142943%	-	73,964	73,964	(271,965)	367,727	(809,818)	(654,314)	173,445
J072	LYON CO. PUBLIC LIBRARY	155,178	0.004948%	0.004998%	-	2,328	2,328	(8,559)	11,573	(25,486)	(20,592)	5,459
J073	PADUCAH WATER WORKS	3,580,686	0.114167%	0.117857%	-	53,709	53,709	(197,486)	267,024	(588,047)	(475,128)	125,947
J074	MCCREARY CO BD OF EDUCATN	5,254,430	0.167534%	0.181667%	-	78,815	78,815	(289,801)	391,843	(862,928)	(697,225)	184,820
J075	MCLEAN CO BD OF ED	2,216,587	0.070674%	0.071735%	-	33,248	33,248	(122,252)	165,298	(364,025)	(294,123)	77,966
J076	MADISON CO BD OF ED	17,648,653	0.562714%	0.554672%	-	264,725	264,725	(973,383)	1,316,124	(2,898,406)	(2,341,843)	620,775
J077	MAGOFFIN CO BD OF ED	3,474,447	0.110780%	0.120274%	-	52,116	52,116	(191,627)	259,102	(570,601)	(461,032)	122,210
J078	MARION CO BD OF EDUCATION	4,535,586	0.144614%	0.148688%	-	68,033	68,033	(250,154)	338,236	(744,872)	(601,839)	159,535
J079	MARSHALL COUNTY BD OF ED	6,287,123	0.200460%	0.226570%	-	94,305	94,305	(346,756)	468,853	(1,032,522)	(834,253)	221,143
J080	MARTIN CO BD OF ED	3,401,491	0.108454%	0.117759%	-	51,021	51,021	(187,604)	253,662	(558,621)	(451,352)	119,644
J081	MASON CO BD OF ED	3,936,633	0.125517%	0.134008%	-	59,049	59,049	(217,119)	293,570	(646,508)	(522,363)	138,468
J082	MEADE CO PUBLIC LIBRARY	511,727	0.016316%	0.014338%	-	7,676	7,676	(28,223)	38,161	(84,040)	(67,902)	17,999
J083	MENIFEE CO BD OF ED	1,710,864	0.054550%	0.058013%	-	25,663	25,663	(94,361)	127,586	(280,974)	(227,020)	60,178
J084	CITY OF HARRODSBURG	2,699,546	0.086073%	0.099868%	-	40,492	40,492	(148,889)	201,315	(443,342)	(358,209)	94,954
J085	METCALFE CO BD OF ED	2,447,781	0.078046%	0.087691%	-	36,716	36,716	(135,004)	182,541	(401,996)	(324,803)	86,099
J086	MONROE CO BOARD OF ED	3,887,477	0.123949%	0.133000%	-	58,311	58,311	(214,407)	289,903	(638,432)	(515,838)	136,738
J087	MT STERLING WATER WORKS	2,018,318	0.064353%	0.062293%	-	30,274	30,274	(111,318)	150,514	(331,467)	(267,817)	70,993
J088	MORGAN CO BD OF EDUCATION	3,003,100	0.095752%	0.108055%	-	45,046	45,046	(165,632)	223,953	(493,196)	(398,490)	105,632
J089	MUHLENBERG CO LIB BD DIST	506,842	0.016160%	0.018089%	-	7,602	7,602	(27,954)	37,796	(83,236)	(67,253)	17,827
J090	CITY OF BARDSTOWN	6,629,104	0.211364%	0.213884%	-	99,435	99,435	(365,618)	494,356	(1,088,686)	(879,632)	233,172
J091	NICHOLAS CO BD OF ED	1,573,016	0.050154%	0.057085%	-	23,595	23,595	(86,756)	117,305	(258,331)	(208,726)	53,329
J092	OHIO CO BD OF ED	5,713,587	0.182173%	0.190650%	-	85,702	85,702	(315,123)	426,082	(938,330)	(758,148)	200,970
J093	OLDHAM COUNTY BD OF ED	18,903,052	0.602709%	0.582941%	-	283,540	283,540	(1,042,567)	1,409,668	(3,104,411)	(2,508,290)	664,896
J094	OWEN CO BD OF ED	3,291,824	0.104957%	0.108884%	-	49,376	49,376	(181,555)	245,483	(540,609)	(436,799)	115,786
J095	OWSLEY CO BD OF EDUCATION	2,078,921	0.066285%	0.071919%	-	31,183	31,183	(114,660)	155,033	(341,418)	(275,858)	73,124
J096	PENDLETON CO BD OF ED	3,365,176	0.107296%	0.113817%	-	50,477	50,477	(185,601)	250,953	(552,656)	(446,533)	118,367



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

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2024	2024 Proportionate Share	2023 Proportionate Share	Employer Contributions for FYE June 30, 2024			Net OPEB Liability as of June 30, 2024				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.99%	Discount Rate Less 1.00% 4.99%	Discount Rate Plus 1.00% 6.99%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
J097	HAZARD CITY SCHOOLS	1,852,536	0.059067%	0.062068%	-	27,788	27,788	(102,174)	138,151	(304,240)	(245,819)	65,162
J098	PIKE CO BD OF EDUCATION	14,907,616	0.475318%	0.507992%	-	223,610	223,610	(822,206)	1,111,715	(2,448,250)	(1,978,128)	524,361
J099	POWELL CO BD OF EDUCATION	3,290,843	0.104926%	0.116162%	-	49,362	49,362	(181,501)	245,410	(540,449)	(436,670)	115,752
J100	CITY OF SOMERSET	7,256,113	0.231356%	0.238352%	-	108,840	108,840	(400,200)	541,115	(1,191,660)	(962,833)	255,227
J101	ROBERTSON CO BD OF ED	820,688	0.026167%	0.027144%	-	12,310	12,310	(45,264)	61,202	(134,780)	(108,899)	28,867
J102	ROCKCASTLE CO BD OF ED	4,594,431	0.146490%	0.154017%	-	68,915	68,915	(253,399)	342,624	(754,535)	(609,646)	161,605
J103	ROWAN CO BD OF ED	5,426,581	0.173022%	0.182119%	-	81,397	81,397	(299,294)	404,679	(891,195)	(720,064)	190,874
J104	RUSSELL CO BD OF ED	5,100,734	0.162633%	0.178526%	-	76,509	76,509	(281,323)	380,380	(837,684)	(676,829)	179,413
J105	SCOTT CO BOARD OF ED	17,614,499	0.561625%	0.515136%	-	264,212	264,212	(971,500)	1,313,577	(2,892,797)	(2,337,311)	619,573
J106	SHELBY CO LIBRARY	454,000	0.014475%	0.014733%	-	6,810	6,810	(25,039)	33,855	(74,557)	(60,241)	15,969
J107	SIMPSON CO BD OF ED	4,931,984	0.157253%	0.161033%	-	73,979	73,979	(272,016)	367,797	(809,973)	(654,439)	173,478
J108	SPENCER CO BD OF EDUC	5,957,254	0.189943%	0.182522%	-	89,357	89,357	(328,564)	444,255	(978,351)	(790,484)	209,541
J109	TAYLOR CO BD OF ED	5,651,581	0.180196%	0.186127%	-	84,772	84,772	(311,703)	421,458	(928,147)	(749,920)	198,789
J110	TODD CO BD OF ED	4,012,873	0.127947%	0.135566%	-	60,192	60,192	(221,323)	299,254	(659,025)	(532,476)	141,149
J111	TRIGG CO BD OF ED	2,877,922	0.091760%	0.103824%	-	43,168	43,168	(158,727)	214,616	(472,634)	(381,877)	101,228
J112	TRIMBLE CO BD OF ED	2,086,872	0.066538%	0.066839%	-	31,302	31,302	(115,098)	155,625	(342,721)	(276,911)	73,403
J113	CITY OF MORGANFIELD	2,139,329	0.068211%	0.073977%	-	32,089	32,089	(117,991)	159,538	(351,339)	(283,873)	75,249
J115	SPRINGFIELD WATER & SEWER	1,100,257	0.035081%	0.032990%	-	16,504	16,504	(60,683)	82,050	(180,694)	(145,996)	38,701
J117	CITY OF SEBREE	387,124	0.012343%	0.009700%	-	5,807	5,807	(21,351)	28,869	(63,576)	(51,368)	13,617
J118	CITY OF CORBIN	2,304,526	0.073478%	0.068888%	-	34,567	34,567	(127,102)	171,857	(378,468)	(305,793)	81,059
J119	WOLFE CO BD OF EDUCATION	2,141,105	0.068268%	0.073904%	-	32,116	32,116	(118,090)	159,671	(351,632)	(284,110)	75,312
J120	WOODFORD CO BD OF ED	8,036,396	0.256234%	0.224677%	-	120,543	120,543	(443,234)	599,302	(1,319,800)	(1,066,367)	282,672
J124	PENNYRILE NAR TASK FORCE	32,568	0.001038%	0.001075%	-	488	488	(1,796)	2,428	(5,346)	(4,320)	1,145
J134	LEX-FAY CO HUM RIGHTS COM	198,027	0.006314%	0.005930%	-	2,970	2,970	(10,922)	14,768	(32,522)	(26,277)	6,965
J135	FLEMING CO EMS	661,142	0.021080%	0.024245%	-	9,917	9,917	(36,464)	49,304	(108,578)	(87,728)	23,255
J154	CITY OF EARLINGTON	101,524	0.003237%	0.006891%	-	1,523	1,523	(5,599)	7,571	(16,673)	(13,471)	3,571
J156	CITY OF JEFFERSONTOWN	4,478,704	0.142800%	0.146612%	-	67,179	67,179	(247,016)	333,993	(735,529)	(594,290)	157,534
J178	LEBANON HOUSING AUTHORITY	239,742	0.007644%	0.008080%	-	3,596	3,596	(13,223)	17,878	(39,372)	(31,812)	8,433
J179	MARSHALL CO TOURIST COMM	67,500	0.002152%	0.002325%	-	1,012	1,012	(3,723)	5,033	(11,084)	(8,956)	2,374
J190	CITY OF BLOOMFIELD	173,860	0.005543%	0.007765%	-	2,608	2,608	(9,588)	12,964	(28,551)	(23,068)	6,115
J200	SOMERSET-PULASKI CONV & V	175,889	0.005608%	0.005320%	-	2,638	2,638	(9,701)	13,116	(28,885)	(23,339)	6,187
J203	FRONTIER HOUSING INC	197,404	0.006294%	0.008537%	-	2,961	2,961	(10,887)	14,721	(32,419)	(26,194)	6,943
J205	GEORGETOWN-SCOTT CO P COM	594,004	0.018939%	0.018795%	-	8,910	8,910	(32,761)	44,296	(97,550)	(78,818)	20,893
J210	BOYD CO AMBULANCE SERVICE	83,922	0.002676%	0.002355%	-	1,259	1,259	(4,629)	6,259	(13,783)	(11,137)	2,952
J214	COMM ACTION SOUTHERN KY	4,760,321	0.151779%	0.178922%	-	71,403	71,403	(262,548)	354,994	(781,778)	(631,658)	167,440
J217	CITY OF PROVIDENCE	1,857,946	0.059239%	0.062001%	-	27,869	27,869	(102,472)	138,553	(305,126)	(246,535)	65,351
J219	CAMPBELL CO PUBLIC LIBRAR	2,066,146	0.065877%	0.067094%	-	30,991	30,991	(113,954)	154,079	(339,317)	(274,160)	72,674
J224	HOUSING AUTH OF HOPKINSVL	685,978	0.021872%	0.018834%	-	10,290	10,290	(37,834)	51,156	(112,657)	(91,025)	24,129
J234	LFUC HOUSING AUTHORITY	3,565,258	0.113676%	0.119383%	-	53,478	53,478	(196,637)	265,875	(585,518)	(473,085)	125,405
J256	CITY OF ST MATTHEWS	1,632,447	0.052049%	0.054256%	-	24,486	24,486	(90,034)	121,737	(268,092)	(216,612)	57,419
J259	CITY OF PARK HILLS	135,082	0.004307%	0.004362%	-	2,026	2,026	(7,450)	10,074	(22,184)	(17,924)	4,751
J305	SCOTT CO SOIL CONSER DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
J310	CANNONSBURG WATER DIST	551,281	0.017577%	0.017810%	-	8,269	8,269	(30,405)	41,111	(90,535)	(73,150)	19,391
J314	BOWL GRN WARREN AIRPRT BD	257,631	0.008214%	0.009524%	-	3,864	3,864	(14,209)	19,212	(42,308)	(34,184)	9,062
J317	PROVIDENCE MUN HOUSING AU	184,622	0.005887%	0.006066%	-	2,769	2,769	(10,183)	13,769	(30,323)	(24,500)	6,494
J319	CITY OF ALEXANDRIA	763,267	0.024336%	0.021148%	-	11,449	11,449	(42,096)	56,919	(125,349)	(101,279)	26,847
J324	CITY OF OAK GROVE	1,408,464	0.044908%	0.039942%	-	21,127	21,127	(77,682)	105,035	(231,310)	(186,893)	49,542
J334	CENTRAL KY ED COOPERATIVE	146,737	0.004679%	0.004283%	-	2,201	2,201	(8,094)	10,944	(24,100)	(19,473)	5,162
J356	CITY OF WEST BUECHEL	183,974	0.005866%	0.006753%	-	2,760	2,760	(10,147)	13,720	(30,214)	(24,412)	6,471
J359	CITY OF FORT WRIGHT	463,942	0.014792%	0.015387%	-	6,959	6,959	(25,587)	34,597	(76,190)	(61,560)	16,318
J405	GEORGETOWN HOUSING AUTHOR	402,505	0.012834%	0.014186%	-	6,038	6,038	(22,200)	30,017	(66,105)	(53,411)	14,158
J414	WARREN CO PLANNING COMM	881,623	0.028110%	0.026507%	-	13,224	13,224	(48,625)	65,746	(144,788)	(116,985)	31,010
J417	WEBSTER CO CONSER DIST	91,154	0.002906%	0.003083%	-	1,367	1,367	(5,027)	6,797	(14,968)	(12,094)	3,206
J419	CITY OF COLD SPRING	471,344	0.015028%	0.017425%	-	7,070	7,070	(25,995)	35,149	(77,406)	(62,542)	16,579
J424	CITY OF CROFTON	10,800	0.000344%	0.000346%	-	162	162	(595)	805	(1,772)	(1,432)	379
J434	KY LEAGUE OF CITIES	7,170,733	0.228633%	0.227490%	-	107,559	107,559	(395,490)	534,747	(1,177,634)	(951,500)	252,223
J456	CITY OF SHIVELY	844,140	0.026915%	0.029794%	-	12,662	12,662	(46,558)	62,951	(138,633)	(112,012)	29,692
J459	N KY AREA PLAN COMMISSION	2,818,794	0.089875%	0.093919%	-	42,281	42,281	(155,466)	210,207	(462,925)	(374,032)	99,148
J510	CITY OF CATLETTSBURG	498,037	0.015880%	0.015966%	-	7,471	7,471	(27,469)	37,142	(81,794)	(66,088)	17,518
J514	BARREN RIVER AREA DEV	2,261,098	0.072093%	0.067836%	-	33,916	33,916	(124,707)	168,617	(371,334)	(300,029)	79,532
J519	NORTHERN KY COOP ED SER	1,650,761	0.052633%	0.039298%	-	24,761	24,761	(91,045)	123,103	(271,100)	(219,042)	58,064
J524	HOPKINSVILLE S W AUTHORI	2,788,000	0.088893%	0.090543%	-	41,819	41,819	(153,767)	207,911	(457,867)	(369,945)	98,065
J534	BLUEGRASS AREA DEV DISRIC	2,982,781	0.095104%	0.096764%	-	44,741	44,741	(164,511)	222,437	(489,858)	(395,794)	104,917
J556	LOUISVILLE CONV BUREAU	5,896,640	0.188010%	0.177659%	-	88,448	88,448	(325,220)	439,734	(968,395)	(782,440)	207,409
J559	CITY OF CRESCENT SPRINGS	253,332	0.008077%	0.008258%	-	3,800	3,800	(13,972)	18,891	(41,603)	(33,614)	8,910
J610	BOYD CO CONSERVATION DIST	49,201	0.001569%	0.001591%	-	738	738	(2,714)	3,670	(8,082)	(6,530)	1,731
J614	BOWL GRN CONV & VISIT BUR	396,610	0.012646%	0.014631%	-	5,949	5,949	(21,875)	29,578	(65,137)	(52,629)	13,951



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Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2024	2024 Proportionate Share	2023 Proportionate Share	Employer Contributions for FYE June 30, 2024			Net OPEB Liability as of June 30, 2024				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.99%	Discount Rate Less 1.00% 4.99%	Discount Rate Plus 1.00% 6.99%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
J619	CITY OF FORT THOMAS	2,109,972	0.067275%	0.067411%	-	31,649	31,649	(116,372)	157,349	(346,518)	(279,978)	74,216
J656	OHIO VALLEY ED COOP	5,958,066	0.189968%	0.151081%	-	89,369	89,369	(328,607)	444,314	(978,480)	(790,589)	209,569
J710	BIG SANDY WATER DISTRICT	329,976	0.010521%	0.009752%	-	4,950	4,950	(18,199)	24,607	(54,191)	(43,785)	11,607
J714	BOWLING GR/WARREN COMM ED	485,555	0.015482%	0.016509%	-	7,283	7,283	(26,781)	36,211	(79,744)	(64,431)	17,079
J719	CITY OF SOUTHGATE	269,657	0.008598%	0.009947%	-	4,045	4,045	(14,873)	20,110	(44,286)	(35,782)	9,485
J756	CITY OF PROSPECT	350,087	0.011162%	0.011728%	-	5,251	5,251	(19,308)	26,107	(57,493)	(46,453)	12,314
J759	N KY COMMUNITY ACT COMM	4,799,155	0.153017%	0.150980%	-	71,986	71,986	(264,689)	357,889	(788,154)	(636,810)	168,805
J810	HOUSING AUTH OF ASHLAND	681,568	0.021731%	0.023198%	-	10,223	10,223	(37,590)	50,826	(111,931)	(90,438)	23,973
J814	HOUSING AUTH BOWLING GRN	1,752,803	0.055887%	0.058074%	-	26,292	26,292	(96,673)	130,713	(287,861)	(232,585)	61,653
J819	CITY OF BELLEVUE	699,582	0.022306%	0.022891%	-	10,494	10,494	(38,585)	52,171	(114,893)	(92,831)	24,608
J834	KY LEGAL SERVICE PROGRAMS	1,158,561	0.036940%	0.022965%	-	17,378	17,378	(63,899)	86,398	(190,269)	(153,733)	40,751
J856	LOUISVILLE WATER COMPANY	37,191,697	1.185829%	1.192173%	-	557,864	557,864	(2,051,249)	2,773,520	(6,107,923)	(4,935,056)	1,308,183
J859	CITY OF VILLA HILLS	490,841	0.015650%	0.015301%	-	7,362	7,362	(27,071)	36,604	(80,609)	(65,130)	17,265
J910	SANITATION DISTRICT #4	700,615	0.022339%	0.019573%	-	10,509	10,509	(38,642)	52,248	(115,063)	(92,968)	24,644
J914	BOWLING GRN HUM RIGHT COM	84,265	0.002687%	0.002720%	-	1,264	1,264	(4,648)	6,285	(13,840)	(11,182)	2,964
J919	CITY OF DAYTON	597,896	0.019063%	0.016273%	-	8,968	8,968	(32,975)	44,586	(98,189)	(79,334)	21,030
J956	OKOLONA FIRE DISTRICT	331,177	0.010559%	0.009288%	-	4,967	4,967	(18,265)	24,696	(54,387)	(43,943)	11,648
J959	CITY OF INDEPENDENCE	1,112,261	0.035464%	0.038738%	-	16,684	16,684	(61,346)	82,946	(182,667)	(147,590)	39,123
K001	CITY OF COLUMBIA	877,361	0.027974%	0.030073%	-	13,160	13,160	(48,389)	65,428	(144,087)	(116,419)	30,860
K002	ALLEN CO BD OF ED	4,293,208	0.136886%	0.144070%	-	64,397	64,397	(236,786)	320,161	(705,067)	(569,678)	151,010
K003	ANDERSON CO BD OF ED	4,993,186	0.159204%	0.173402%	-	74,896	74,896	(275,391)	372,360	(820,022)	(662,558)	175,631
K004	CITY OF WICKLIFFE	301,171	0.009603%	0.008144%	-	4,518	4,518	(16,611)	22,460	(49,463)	(39,965)	10,594
K005	BARREN CO BD OF EDUCATION	8,710,154	0.277717%	0.267586%	-	130,650	130,650	(480,395)	649,549	(1,430,454)	(1,155,773)	306,372
K006	CITY OF OWINGSVILLE	482,745	0.015392%	0.019824%	-	7,241	7,241	(26,625)	36,000	(79,281)	(64,057)	16,980
K007	BELL CO BD OF ED	4,800,435	0.153058%	0.152639%	-	72,005	72,005	(264,760)	357,985	(788,365)	(636,980)	168,850
K009	PARIS BD OF EDUCATION	1,352,240	0.043115%	0.050848%	-	20,283	20,283	(74,580)	100,841	(222,075)	(179,431)	47,564
K010	CITY OF ASHLAND	12,029,734	0.383559%	0.355451%	-	180,442	180,442	(663,481)	897,101	(1,975,621)	(1,596,255)	423,135
K011	CITY OF DANVILLE	5,820,822	0.185593%	0.180228%	-	87,311	87,311	(321,039)	434,081	(955,945)	(772,381)	204,742
K012	AUGUSTA BD OF ED	425,825	0.013577%	0.013414%	-	6,387	6,387	(23,486)	31,755	(69,932)	(56,503)	14,978
K013	JACKSON CITY SCHOOLS	622,090	0.019835%	0.020426%	-	9,331	9,331	(34,311)	46,392	(102,165)	(82,547)	21,882
K014	CLOVERPORT INDEPENDENT SC	502,237	0.016013%	0.017760%	-	7,533	7,533	(27,699)	37,453	(82,479)	(66,641)	17,665
K015	BULLITT CO PUBLIC LIBRARY	2,311,325	0.073695%	0.074908%	-	34,669	34,669	(127,478)	172,364	(379,585)	(306,696)	81,299
K016	CITY OF MORGANTOWN	1,043,617	0.033275%	0.033808%	-	15,654	15,654	(57,559)	77,826	(171,392)	(138,480)	36,708
K017	GEORGE COON PUBLIC LIBRAR	145,281	0.004632%	0.004597%	-	2,179	2,179	(8,012)	10,834	(23,858)	(19,277)	5,110
K018	CITY OF MURRAY	4,753,851	0.151573%	0.157457%	-	71,306	71,306	(262,191)	354,512	(780,716)	(630,800)	167,212
K019	CITY OF NEWPORT	3,298,424	0.105168%	0.106280%	-	49,476	49,476	(181,920)	245,976	(541,695)	(437,677)	116,019
K020	CARLISLE CO BD OF ED	1,002,688	0.031970%	0.034059%	-	15,040	15,040	(55,302)	74,774	(164,670)	(133,049)	35,269
K021	CARROLL CO PUBLIC LIBRARY	372,478	0.011876%	0.013563%	-	5,587	5,587	(20,543)	27,777	(61,170)	(49,424)	13,101
K022	CARTER CO EMER AMBUL DIST	1,551,090	0.049455%	0.056894%	-	23,266	23,266	(85,547)	115,670	(254,731)	(205,817)	54,558
K023	CASEY CO AMBULANCE SERV	590,981	0.018843%	0.020847%	-	8,865	8,865	(32,595)	44,072	(97,056)	(78,419)	20,787
K025	CLARK CO LIBRARY BD	772,073	0.024617%	0.028191%	-	11,581	11,581	(42,583)	57,576	(126,796)	(102,448)	27,157
K026	CITY OF MANCHESTER	1,001,728	0.031939%	0.034086%	-	15,025	15,025	(55,248)	74,702	(164,510)	(132,920)	35,234
K027	CLINTON CO PUBLIC LIBRARY	76,442	0.002437%	0.002511%	-	1,146	1,146	(4,216)	5,700	(12,552)	(10,142)	2,688
K028	CITY OF MARION	948,298	0.030236%	0.030633%	-	14,224	14,224	(52,302)	70,719	(155,738)	(125,833)	33,356
K029	CITY OF BURKESVILLE	675,433	0.021536%	0.024247%	-	10,131	10,131	(37,253)	50,370	(110,927)	(89,626)	23,758
K030	OWENSBORO BD OF ED	9,587,820	0.305700%	0.345804%	-	143,814	143,814	(528,800)	714,998	(1,574,588)	(1,272,230)	337,242
K032	ELLIOTT CO AMB SERVICE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K033	ESTILL CO BD OF EDUCATION	3,518,832	0.112195%	0.112096%	-	52,781	52,781	(194,075)	262,411	(577,890)	(466,921)	123,771
K034	LEX/FAYETTE URBAN CO GOVT	98,091,758	3.127581%	3.099888%	-	1,471,347	1,471,347	(5,410,094)	7,315,057	(16,109,425)	(13,016,032)	3,450,284
K035	LICKING VALLEY COM ACTION	2,320,395	0.073984%	0.068979%	-	34,805	34,805	(127,978)	173,040	(381,074)	(307,899)	81,618
K036	FLOYD CO SCHOOLS	11,248,352	0.358645%	0.410148%	-	168,722	168,722	(620,385)	838,830	(1,847,295)	(1,492,570)	395,650
K038	FULTON CITY SCHOOLS	640,192	0.020412%	0.024459%	-	9,603	9,603	(35,309)	47,741	(105,137)	(84,948)	22,518
K039	GALLATIN CO PUBLIC LIB	228,820	0.007296%	0.007465%	-	3,432	3,432	(12,621)	17,065	(37,580)	(30,364)	8,049
K040	GARRARD CO BD OF ED	3,894,704	0.124180%	0.128306%	-	58,420	58,420	(214,807)	290,443	(639,622)	(516,799)	136,993
K041	CITY OF WILLIAMSTOWN	2,230,032	0.071103%	0.074923%	-	33,450	33,450	(122,994)	166,302	(366,235)	(295,909)	78,439
K042	GRAVES CO BD OF ED	6,096,957	0.194397%	0.200614%	-	91,453	91,453	(336,268)	454,673	(1,001,293)	(809,021)	214,455
K043	CITY OF LEITCHFIELD	1,742,783	0.055567%	0.050752%	-	26,141	26,141	(96,120)	129,965	(286,212)	(231,253)	61,300
K044	CITY OF GREENSBURG	961,115	0.030644%	0.030522%	-	14,416	14,416	(53,008)	71,673	(157,840)	(127,531)	33,806
K045	GREENUP CO BD OF ED	4,519,205	0.144091%	0.146422%	-	67,787	67,787	(249,249)	337,013	(742,178)	(599,663)	158,958
K046	CITY OF HAWESVILLE	539,749	0.017209%	0.013038%	-	8,096	8,096	(29,768)	40,250	(88,639)	(71,619)	18,985
K047	HARDIN CO BD OF ED	25,366,378	0.808788%	0.815723%	-	380,488	380,488	(1,399,043)	1,891,663	(4,165,874)	(3,365,927)	892,239
K048	HARLAN INDEPENDENT SCHOOL	980,565	0.031265%	0.031289%	-	14,708	14,708	(54,082)	73,125	(161,039)	(130,115)	34,491
K049	CITY OF CYNTHIANA	1,955,463	0.062348%	0.059391%	-	29,331	29,331	(107,850)	145,825	(321,140)	(259,473)	68,781
K050	CAVERNA INDEPENDENT SCH	1,387,428	0.044237%	0.047622%	-	20,811	20,811	(76,521)	103,465	(227,854)	(184,101)	48,801
K052	HENRY CO BD OF EDUCATION	3,563,772	0.113628%	0.111856%	-	53,455	53,455	(196,554)	265,763	(585,271)	(472,885)	125,352
K055	JACKSON CO CONSERV DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K057	JESSAMINE CO PUBLIC LIBRA	1,984,516	0.063275%	0.067928%	-	29,767	29,767	(109,453)	147,993	(325,914)	(263,331)	69,804





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

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2024	2024 Proportionate Share	2023 Proportionate Share	Employer Contributions for FYE June 30, 2024			Net OPEB Liability as of June 30, 2024				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.99%	Discount Rate Less 1.00% 4.99%	Discount Rate Plus 1.00% 6.99%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
K058	JOHNSON CO BD OF ED	4,994,089	0.159233%	0.166628%	-	74,910	74,910	(275,441)	372,428	(820,171)	(662,679)	175,663
K060	LKLP COMM ACTION COUNCIL	10,901,950	0.347600%	0.353531%	-	163,526	163,526	(601,279)	812,997	(1,790,405)	(1,446,605)	383,465
K061	BARBOURVILLE CITY SCHOOLS	680,659	0.021702%	0.020461%	-	10,210	10,210	(37,540)	50,759	(111,782)	(90,317)	23,941
K062	LARUE CO BD OF EDUCATION	3,317,684	0.105782%	0.109987%	-	49,764	49,764	(182,982)	247,412	(544,858)	(440,232)	116,697
K063	LONDON UTILITY COMM	1,824,419	0.058170%	0.056599%	-	27,366	27,366	(100,623)	136,053	(299,620)	(242,086)	64,172
K064	CITY OF LOUISA	653,192	0.020827%	0.021318%	-	9,798	9,798	(36,027)	48,712	(107,275)	(86,676)	22,976
K065	CITY OF BEATTYVILLE	799,086	0.025478%	0.023914%	-	11,986	11,986	(44,072)	59,590	(131,231)	(106,032)	28,107
K066	LESLIE CO PUBLIC LIBRARY	201,161	0.006414%	0.007139%	-	3,017	3,017	(11,095)	15,002	(33,037)	(26,693)	7,076
K067	LETCHER CO BD OF ED	4,732,294	0.150886%	0.150724%	-	70,983	70,983	(261,003)	352,905	(777,178)	(627,941)	166,454
K068	LEWIS CO BD OF ED	2,874,580	0.091654%	0.100531%	-	43,118	43,118	(158,543)	214,368	(472,088)	(381,436)	101,111
K069	LINCOLN CO PUBLIC LIBRARY	223,373	0.007122%	0.007685%	-	3,350	3,350	(12,320)	16,658	(36,684)	(29,640)	7,857
K070	LIVINGSTON CO CONSERV DIS	60,800	0.001939%	0.001882%	-	912	912	(3,354)	4,535	(9,987)	(8,070)	2,139
K071	CITY OF RUSSELLVILLE	2,423,876	0.077283%	0.079665%	-	36,357	36,357	(133,684)	180,756	(398,066)	(321,628)	85,257
K072	LYON CO BD OF EDUCATION	1,554,707	0.049571%	0.052308%	-	23,320	23,320	(85,748)	115,941	(255,328)	(206,299)	54,686
K073	PADUCAH BOARD OF ED	4,887,938	0.155848%	0.172012%	-	73,318	73,318	(269,586)	364,511	(802,736)	(648,592)	171,928
K074	MCCREARY CO WATER DIST	1,601,580	0.051065%	0.051652%	-	24,023	24,023	(88,332)	119,435	(263,024)	(212,517)	56,334
K075	CITY OF CALHOUN	240,479	0.007667%	0.007752%	-	3,607	3,607	(13,262)	17,932	(39,491)	(31,908)	8,458
K077	MAGOFFIN CO LIBRARY	52,296	0.001667%	0.001553%	-	784	784	(2,884)	3,899	(8,586)	(6,938)	1,839
K078	CITY OF LEBANON	2,239,553	0.071406%	0.064715%	-	33,592	33,592	(123,518)	167,011	(367,795)	(297,170)	78,774
K079	CITY OF BENTON	1,722,274	0.054913%	0.055405%	-	25,833	25,833	(94,989)	128,435	(282,844)	(228,531)	60,579
K080	MARTIN COUNTY LIBRARY	156,343	0.004985%	0.004813%	-	2,345	2,345	(8,623)	11,659	(25,677)	(20,746)	5,499
K081	MAYSVILLE UTILITY COMM	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K082	CITY OF MULDRAGH	276,994	0.008832%	0.011814%	-	4,155	4,155	(15,278)	20,657	(45,492)	(36,756)	9,743
K083	CITY OF FRENCHBURG	319,741	0.010195%	0.010903%	-	4,796	4,796	(17,635)	23,845	(52,512)	(42,428)	11,247
K085	METCALFE HEALTH CARE CTN	1,906,902	0.060800%	0.061696%	-	28,603	28,603	(105,172)	142,204	(313,166)	(253,031)	67,073
K086	MONROE CO CONSERV DIST	71,906	0.002293%	0.002327%	-	1,079	1,079	(3,966)	5,363	(11,811)	(9,543)	2,530
K087	MONTGOMERY CO BD OF ED	6,483,824	0.206732%	0.211021%	-	97,256	97,256	(357,605)	483,523	(1,064,827)	(860,355)	228,063
K088	GATEWAY COMM SER ORGANIZ	6,554,674	0.208991%	0.245215%	-	98,318	98,318	(361,513)	488,806	(1,076,463)	(869,756)	230,555
K089	MUHLBERG CO BD OF ED	8,645,993	0.275671%	0.278902%	-	129,687	129,687	(476,856)	644,763	(1,419,916)	(1,147,258)	304,115
K090	NELSON COUNTY BD OF ED	8,145,619	0.259717%	0.258443%	-	122,182	122,182	(449,259)	607,449	(1,337,740)	(1,080,862)	286,515
K091	CITY OF CARLISLE	951,740	0.030346%	0.032664%	-	14,276	14,276	(52,493)	70,976	(156,305)	(126,291)	33,477
K092	OHIO CO LIBRARY	388,292	0.012380%	0.013123%	-	5,824	5,824	(21,415)	28,955	(63,766)	(51,522)	13,657
K093	OLDHAM CO LIBRARY BD	925,556	0.029511%	0.030083%	-	13,883	13,883	(51,048)	69,023	(152,004)	(122,816)	32,556
K094	OWEN CO PUBLIC LIBRARY	257,837	0.008221%	0.007247%	-	3,868	3,868	(14,221)	19,228	(42,344)	(34,213)	9,069
K095	OWSLEY CO PUBLIC LIBRARY	64,909	0.002070%	0.002170%	-	974	974	(3,581)	4,841	(10,662)	(8,615)	2,284
K096	PENDLETON CO LIBRARY	267,771	0.008538%	0.011175%	-	4,017	4,017	(14,769)	19,969	(43,977)	(35,533)	9,419
K097	PERRY CO BD OF EDUCATION	6,962,545	0.221995%	0.227028%	-	104,436	104,436	(384,007)	519,221	(1,143,443)	(923,875)	244,900
K098	PIKEVILLE INDEPENDENT SCH	1,236,390	0.039421%	0.042299%	-	18,545	18,545	(68,191)	92,201	(203,048)	(164,058)	43,488
K099	CITY OF STANTON	220,317	0.007025%	0.008916%	-	3,305	3,305	(12,152)	16,431	(36,184)	(29,236)	7,750
K100	SOMERSET BD OF EDUCATION	2,013,255	0.064191%	0.070964%	-	30,198	30,198	(111,038)	150,135	(330,633)	(267,143)	70,814
K101	CITY OF MOUNT OLIVET	23,113	0.000737%	0.000746%	-	347	347	(1,275)	1,724	(3,796)	(3,067)	813
K102	ROCKCASTLE CONSERV DIST	63,812	0.002035%	0.001076%	-	957	957	(3,520)	4,760	(10,482)	(8,469)	2,245
K103	CITY OF MOREHEAD	1,773,374	0.056543%	0.059552%	-	26,600	26,600	(97,808)	132,248	(291,240)	(235,315)	62,377
K104	RUSSELL CO CONS DIST	17,728	0.000565%	0.000314%	-	266	266	(977)	1,321	(2,910)	(2,351)	623
K105	CITY OF GEORGETOWN	4,717,282	0.150407%	0.145756%	-	70,758	70,758	(260,174)	351,785	(774,711)	(625,948)	165,926
K106	CITY OF SHELBYVILLE	1,855,076	0.059148%	0.061970%	-	27,826	27,826	(102,314)	138,340	(304,657)	(246,156)	65,251
K107	FRANKLIN/SIMPSON PARKS BD	165,666	0.005282%	0.005646%	-	2,485	2,485	(9,137)	12,354	(27,206)	(21,982)	5,827
K108	CITY OF TAYLORSVILLE	1,131,009	0.036061%	0.033058%	-	16,965	16,965	(62,378)	84,343	(185,742)	(150,075)	39,782
K109	CAMPBELLSVLE MUN WTR&SEWR	2,197,634	0.070070%	0.066458%	-	32,964	32,964	(121,207)	163,886	(360,914)	(291,610)	77,300
K110	TODD COUNTY WATER DIST	434,123	0.013842%	0.014060%	-	6,512	6,512	(23,944)	32,375	(71,297)	(57,606)	15,270
K111	CITY OF CADIZ	961,140	0.030645%	0.034290%	-	14,417	14,417	(53,010)	71,675	(157,845)	(127,535)	33,807
K112	TRIMBLE CO LIBRARY	272,318	0.008683%	0.009118%	-	4,085	4,085	(15,020)	20,309	(44,724)	(36,136)	9,579
K113	UNION CO BD OF EDUCATION	3,949,336	0.125922%	0.133099%	-	59,239	59,239	(217,820)	294,517	(648,594)	(524,049)	138,915
K114	CITY OF BOWLING GREEN	14,264,551	0.454814%	0.440885%	-	213,964	213,964	(786,738)	1,063,758	(2,342,639)	(1,892,796)	501,742
K115	CITY OF SPRINGFIELD	699,101	0.022290%	0.030203%	-	10,486	10,486	(38,557)	52,134	(114,810)	(92,764)	24,590
K116	WAYNE CO BD OF ED	5,652,702	0.180232%	0.188270%	-	84,789	84,789	(311,766)	421,542	(928,332)	(750,070)	198,828
K117	WEBSTER CO PUBLIC LIBRARY	190,067	0.006060%	0.005949%	-	2,851	2,851	(10,483)	14,174	(31,214)	(25,220)	6,685
K118	WHITLEY CO BD OF ED	7,576,391	0.241567%	0.248773%	-	113,643	113,643	(417,863)	564,998	(1,244,254)	(1,005,328)	266,492
K119	WOLFE COUNTY LIBRARY	82,000	0.002615%	0.002308%	-	1,230	1,230	(4,523)	6,116	(13,469)	(10,883)	2,885
K120	CITY OF VERSAILLES	2,898,802	0.092426%	0.092309%	-	43,481	43,481	(159,879)	216,174	(476,064)	(384,649)	101,962
K137	KY MAGISTRATES/COMM ASSOC	271,105	0.008644%	0.008174%	-	4,067	4,067	(14,952)	20,217	(44,523)	(35,974)	9,536
K141	GRANT CO PLANNING COMM	54,056	0.001724%	0.001862%	-	811	811	(2,982)	4,032	(8,880)	(7,175)	1,902
K181	WESTERN LEWIS-RECTORVILLE	262,853	0.008381%	0.008614%	-	3,943	3,943	(14,497)	19,602	(43,169)	(34,879)	9,246
K200	CITY OF FERGUSON	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K214	GREEN RIVER EDUC COOP	300,158	0.009570%	0.007193%	-	4,502	4,502	(16,554)	22,383	(49,293)	(39,827)	10,557
K219	NORTHERN KY WATER SER DIS	11,306,664	0.360504%	0.352650%	-	169,596	169,596	(623,600)	843,178	(1,856,870)	(1,500,307)	397,701
K237	KY CO JUDGE/EX ASSOC	254,652	0.008119%	0.007856%	-	3,820	3,820	(14,044)	18,989	(41,819)	(33,789)	8,957



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

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2024	2024 Proportionate Share	2023 Proportionate Share	Employer Contributions for FYE June 30, 2024			Net OPEB Liability as of June 30, 2024				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.99%	Discount Rate Less 1.00% 4.99%	Discount Rate Plus 1.00% 6.99%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
K256	JEFFERSONTOWN FIRE DIST	150,562	0.004801%	0.004630%	-	2,259	2,259	(8,305)	11,229	(24,729)	(19,980)	5,296
K314	KY LEGAL AID	2,511,181	0.080067%	0.095749%	-	37,667	37,667	(138,500)	187,268	(412,406)	(333,214)	88,328
K315	MT WASHINGTON FIRE P DIST	74,045	0.002361%	0.002323%	-	1,111	1,111	(4,084)	5,522	(12,161)	(9,826)	2,605
K319	CITY OF SILVER GROVE	192,867	0.006149%	0.005680%	-	2,893	2,893	(10,637)	14,382	(31,672)	(25,590)	6,783
K337	KY COUNCIL OF ADD'S	119,867	0.003822%	0.000821%	-	1,798	1,798	(6,611)	8,939	(19,686)	(15,906)	4,216
K356	ST MATTHEWS FIRE DIST.	86,888	0.002770%	0.002594%	-	1,303	1,303	(4,792)	6,479	(14,268)	(11,528)	3,056
K414	CITY OF SMITHS GROVE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K419	ALEXANDRIA FIRE DISTRICT	17,840	0.000569%	0.002348%	-	268	268	(984)	1,331	(2,931)	(2,368)	628
K459	CITY OF LAKESIDE PARK	83,356	0.002658%	0.003023%	-	1,250	1,250	(4,598)	6,217	(13,691)	(11,062)	2,932
K519	CITY OF MELBOURNE	40,590	0.001294%	0.001308%	-	609	609	(2,238)	3,027	(6,665)	(5,385)	1,428
K559	CITY OF TAYLOR MILL	511,872	0.016321%	0.018434%	-	7,678	7,678	(28,232)	38,173	(84,066)	(67,923)	18,005
K614	WARREN CO PUBLIC LIBRARY	1,489,287	0.047485%	0.067428%	-	22,339	22,339	(82,140)	111,062	(244,584)	(197,618)	52,384
K619	CAMPBELL CO CONS DISPATCH	1,775,118	0.056598%	0.064221%	-	26,626	26,626	(97,903)	132,376	(291,523)	(235,544)	62,438
K659	CITY OF EDGEWOOD	1,134,572	0.036175%	0.035511%	-	17,018	17,018	(62,576)	84,609	(186,329)	(150,549)	39,908
K719	CENTRAL CAMPBELL CO FIRE	42,627	0.001359%	0.001178%	-	639	639	(2,351)	3,179	(7,000)	(5,656)	1,499
K759	LAKESIDE/CRESTVIEWHLS POL	75,458	0.002406%	0.002345%	-	1,132	1,132	(4,162)	5,627	(12,393)	(10,013)	2,654
K856	HIGHVIEW FIRE DISTRICT	-	0.000000%	0.004294%	-	-	-	-	-	-	-	-
K859	CITY OF FORT MITCHELL	811,510	0.025874%	0.026606%	-	12,172	12,172	(44,757)	60,516	(133,271)	(107,680)	28,544
K959	HOUSING AUTH OF COVINGTON	1,789,351	0.057052%	0.056052%	-	26,840	26,840	(98,689)	133,438	(293,861)	(237,433)	62,939
L002	ALLEN CO CONSERVATION DIS	71,863	0.002291%	0.002578%	-	1,078	1,078	(3,963)	5,358	(11,800)	(9,534)	2,527
L003	ANDERSON PUBLIC LIBRARY	489,737	0.015615%	0.017491%	-	7,346	7,346	(27,011)	36,522	(80,429)	(64,985)	17,226
L004	CITY OF BARLOW	41,254	0.001315%	0.001344%	-	619	619	(2,275)	3,076	(6,773)	(5,473)	1,451
L005	CITY OF GLASGOW	4,191,915	0.133656%	0.129265%	-	62,877	62,877	(231,198)	312,606	(688,430)	(556,235)	147,447
L006	BATH CO WATER DISTRICT	322,589	0.010286%	0.012085%	-	4,839	4,839	(17,793)	24,058	(52,981)	(42,807)	11,347
L007	BELL CO COURT CLERK	297,635	0.009490%	0.010079%	-	4,464	4,464	(16,416)	22,196	(48,881)	(39,494)	10,469
L008	BOONE CO BD OF ED	34,139,177	1.088502%	1.142480%	-	512,078	512,078	(1,882,892)	2,545,883	(5,606,615)	(4,530,011)	1,200,813
L009	CITY OF PARIS	4,923,135	0.156970%	0.188694%	-	73,845	73,845	(271,527)	367,135	(808,515)	(653,261)	173,166
L010	FIVCO AREA DEVELOPMT DIST	1,118,445	0.035661%	0.045919%	-	16,776	16,776	(61,686)	83,407	(183,681)	(148,410)	39,340
L011	DANVILLE BOYLE CO REC	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L012	BRACKEN COUNTY PUB LIBRAR	136,600	0.004355%	0.004441%	-	2,049	2,049	(7,533)	10,186	(22,432)	(18,124)	4,804
L013	BREATHITT CO PUBLIC LIB	216,321	0.006897%	0.006932%	-	3,245	3,245	(11,930)	16,131	(35,525)	(28,703)	7,609
L014	BRECKINRIDGE CO CLERK OFF	356,069	0.011353%	0.011633%	-	5,341	5,341	(19,638)	26,553	(58,477)	(47,248)	12,524
L015	CITY OF MT WASHINGTON	2,681,255	0.085490%	0.094172%	-	40,218	40,218	(147,881)	199,951	(440,339)	(355,783)	94,311
L016	BUTLER CO AMBULANCE SVC	758,150	0.024173%	0.025512%	-	11,372	11,372	(41,814)	56,538	(124,509)	(100,601)	26,667
L018	MURRAY PUBLIC SCHOOLS	5,138,760	0.163845%	0.167223%	-	77,080	77,080	(283,419)	383,215	(843,927)	(681,873)	180,750
L021	CITY OF CARROLLTON	1,777,454	0.056673%	0.053574%	-	26,661	26,661	(98,033)	132,552	(291,909)	(235,856)	62,521
L022	NORTHEAST KY CAA	3,630,422	0.115753%	0.116414%	-	54,455	54,455	(200,230)	270,733	(596,216)	(481,728)	127,696
L023	CITY OF LIBERTY	1,031,663	0.032894%	0.035191%	-	15,475	15,475	(56,900)	76,935	(169,429)	(136,895)	36,288
L024	HOPKINSVLE CHRIST LIBRARY	388,197	0.012377%	0.012758%	-	5,823	5,823	(21,410)	28,948	(63,751)	(51,509)	13,654
L025	CITY OF WINCHESTER	3,160,604	0.100773%	0.097624%	-	47,408	47,408	(174,317)	235,697	(519,058)	(419,386)	111,171
L026	DANIEL BOONE COMM AGENCY	4,346,615	0.138589%	0.140820%	-	65,198	65,198	(239,731)	324,144	(713,839)	(576,765)	152,889
L027	CITY OF ALBANY	1,398,970	0.044605%	0.043277%	-	20,984	20,984	(77,158)	104,326	(229,750)	(185,632)	49,207
L028	CRITTENDEN/LIV CO WAT DIS	525,790	0.016764%	0.017669%	-	7,886	7,886	(28,998)	39,209	(86,347)	(69,767)	18,494
L029	CUMBERLAND CO SOIL & WAT	36,910	0.001177%	0.001268%	-	554	554	(2,036)	2,753	(6,062)	(4,898)	1,298
L031	EDMONSON CO AMBULANCE DIS	440,198	0.014035%	0.012879%	-	6,603	6,603	(24,278)	32,826	(72,291)	(58,409)	15,483
L032	SANDY HOOK WATER DISTRICT	259,849	0.008285%	0.008004%	-	3,898	3,898	(14,331)	19,378	(42,674)	(34,480)	9,140
L033	CITY OF IRVINE	663,127	0.021143%	0.021792%	-	9,947	9,947	(36,573)	49,451	(108,903)	(87,991)	23,325
L035	CITY OF FLEMINGSBURG	757,074	0.024139%	0.023212%	-	11,356	11,356	(41,756)	56,458	(124,334)	(100,459)	26,630
L036	FLOYD CO LIBRARY	503,358	0.016049%	0.016776%	-	7,550	7,550	(27,762)	37,537	(82,665)	(66,791)	17,705
L038	FULTON CO LIBRARY	130,745	0.004169%	0.004901%	-	1,961	1,961	(7,212)	9,751	(21,474)	(17,350)	4,599
L039	CITY OF WARSAW	327,179	0.010432%	0.011558%	-	4,908	4,908	(18,045)	24,399	(53,733)	(43,415)	11,508
L041	GRANT CO PUBLIC LIBRARY	374,712	0.011947%	0.012675%	-	5,620	5,620	(20,666)	27,943	(61,536)	(49,720)	13,180
L042	MAYFIELD CITY SCHOOLS	4,009,151	0.127829%	0.140197%	-	60,136	60,136	(221,119)	298,978	(658,417)	(531,985)	141,018
L043	LEITCHFIELD UTILITY COMM	1,608,331	0.051280%	0.052159%	-	24,124	24,124	(88,704)	119,938	(264,131)	(213,412)	56,571
L044	GREEN CO AMBULANCE SVC	451,016	0.014380%	0.013505%	-	6,765	6,765	(24,875)	33,633	(74,068)	(59,845)	15,864
L045	RACELAND BOARD OF EDUC	1,249,837	0.039850%	0.044935%	-	18,747	18,747	(68,933)	93,205	(205,258)	(165,843)	43,962
L046	HANCOCK CO PUBLIC LIBRARY	300,008	0.009566%	0.009964%	-	4,500	4,500	(16,547)	22,374	(49,272)	(39,811)	10,553
L047	WEST POINT INDEPENDENT SC	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L049	CYNTHIANA/HARRISON LIBRAR	246,236	0.007851%	0.007564%	-	3,693	3,693	(13,581)	18,363	(40,439)	(32,673)	8,661
L050	CITY OF MUNFORDVILLE	138,744	0.004424%	0.006802%	-	2,081	2,081	(7,653)	10,347	(22,787)	(18,411)	4,880
L051	HENDERSON CO WATER DIST	537,511	0.017138%	0.016364%	-	8,062	8,062	(29,645)	40,084	(88,274)	(71,323)	18,906
L052	CITY OF EMINENCE	343,037	0.010937%	0.012137%	-	5,145	5,145	(18,919)	25,580	(56,334)	(45,516)	12,065
L054	DAWSON SPRINGS PUBLIC SCH	1,031,488	0.032888%	0.027853%	-	15,472	15,472	(56,890)	76,921	(169,398)	(136,870)	36,281
L057	CITY OF NICHOLASVILLE	7,674,671	0.244701%	0.234841%	-	115,118	115,118	(423,284)	572,328	(1,260,397)	(1,018,370)	269,949
L058	PAINTSVILLE BD OF ED	1,057,725	0.033725%	0.032101%	-	15,866	15,866	(58,338)	78,879	(173,709)	(140,353)	37,205
L060	KNOTT CO SOIL CONV DIST	39,396	0.001256%	0.001236%	-	591	591	(2,173)	2,938	(6,469)	(5,227)	1,386
L061	CITY OF BARBOURVILLE	896,079	0.028571%	0.027990%	-	13,441	13,441	(49,422)	66,824	(147,162)	(118,904)	31,519



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

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2024	2024 Proportionate Share	2023 Proportionate Share	Employer Contributions for FYE June 30, 2024			Net OPEB Liability as of June 30, 2024				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.99%	Discount Rate Less 1.00% 4.99%	Discount Rate Plus 1.00% 6.99%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
L062	CITY OF HODGENVILLE	1,392,511	0.044399%	0.042352%	-	20,887	20,887	(76,801)	103,844	(228,689)	(184,775)	48,980
L063	LAUREL CO PUBLIC LIB DIST	1,065,211	0.033963%	0.032345%	-	15,978	15,978	(58,749)	79,436	(174,935)	(141,344)	37,467
L064	LOUISA WATER & SEWER COMM	571,037	0.018207%	0.019333%	-	8,565	8,565	(31,494)	42,584	(93,780)	(75,772)	20,086
L065	LEE CO PUBLIC LIBRARY	125,643	0.004006%	0.004451%	-	1,885	1,885	(6,930)	9,370	(20,634)	(16,672)	4,419
L066	CITY OF HYDEN	109,870	0.003503%	0.004503%	-	1,648	1,648	(6,059)	8,193	(18,043)	(14,578)	3,864
L067	LETCHER COUNTY CONS DIST	55,433	0.001767%	0.001834%	-	831	831	(3,057)	4,133	(9,101)	(7,354)	1,949
L068	HOUSING AUTH OF VANCEBURG	87,627	0.002794%	0.003019%	-	1,314	1,314	(4,833)	6,535	(14,391)	(11,628)	3,082
L069	STANFORD WATER COMMISSION	655,693	0.020906%	0.021810%	-	9,835	9,835	(36,163)	48,897	(107,682)	(87,004)	23,063
L071	RUSSELLVILLE CITY SCHOOLS	1,699,067	0.054173%	0.054323%	-	25,485	25,485	(93,709)	126,705	(279,032)	(225,451)	59,763
L072	CITY OF EDDYVILLE	430,238	0.013718%	0.014663%	-	6,454	6,454	(23,729)	32,085	(70,658)	(57,090)	15,133
L073	CITY OF PADUCAH	10,094,640	0.321860%	0.318583%	-	151,417	151,417	(556,754)	752,794	(1,657,824)	(1,339,483)	355,069
L074	HOUSING AUTH MCREARY CO	163,675	0.005219%	0.005254%	-	2,455	2,455	(9,028)	12,207	(26,882)	(21,720)	5,757
L075	CITY OF LIVERMORE	253,864	0.008094%	0.008657%	-	3,808	3,808	(14,001)	18,931	(41,690)	(33,685)	8,929
L076	BEREA BD OF ED	1,605,333	0.051185%	0.051784%	-	24,080	24,080	(88,540)	119,716	(263,642)	(213,016)	56,466
L077	CITY OF SALYERSVILLE	699,811	0.022313%	0.027141%	-	10,497	10,497	(38,597)	52,188	(114,929)	(92,860)	24,615
L078	MARION FREE PUBLIC LIBRAR	261,592	0.008341%	0.008737%	-	3,924	3,924	(14,428)	19,509	(42,963)	(34,713)	9,202
L079	MARSHALL CO SOIL & WATER	41,752	0.001331%	0.001321%	-	626	626	(2,302)	3,113	(6,856)	(5,539)	1,468
L080	MARTIN CO CONSERV DIST	17,600	0.000561%	0.000623%	-	264	264	(970)	1,312	(2,890)	(2,335)	619
L082	MEADE CO BD OF ED	7,492,912	0.238906%	0.246578%	-	112,392	112,392	(413,260)	558,774	(1,230,548)	(994,253)	263,556
L083	MENIFEE CO PUBLIC LIBRARY	79,095	0.002522%	0.001902%	-	1,186	1,186	(4,363)	5,899	(12,990)	(10,496)	2,782
L084	BURGIN INDEPENDENT SCH	502,165	0.016011%	0.019201%	-	7,532	7,532	(27,696)	37,448	(82,469)	(66,633)	17,663
L085	METCALFE CO PUBLIC LIB	160,870	0.005129%	0.005308%	-	2,413	2,413	(8,872)	11,996	(26,418)	(21,345)	5,658
L086	CITY OF TOMPKINSVILLE	1,044,289	0.033296%	0.030480%	-	15,664	15,664	(57,595)	77,876	(171,500)	(138,568)	36,731
L087	MONTGOMERY CO SAN DIST #2	106,847	0.003407%	0.003458%	-	1,603	1,603	(5,893)	7,969	(17,549)	(14,179)	3,759
L088	MORGAN COUNTY LIBRARY	155,569	0.004960%	0.005280%	-	2,333	2,333	(8,580)	11,601	(25,548)	(20,642)	5,472
L090	CITY OF NEW HAVEN	102,875	0.003280%	0.003542%	-	1,543	1,543	(5,674)	7,672	(16,894)	(13,650)	3,618
L091	NICHOLAS COUNTY LIBRARY	43,185	0.001377%	0.000792%	-	648	648	(2,382)	3,221	(7,093)	(5,731)	1,519
L092	OHIO CO WATER DIST	1,148,712	0.036626%	0.036745%	-	17,230	17,230	(63,356)	85,664	(188,652)	(152,426)	40,405
L093	LAGRANGE UTILITY COMM	794,224	0.025323%	0.027106%	-	11,913	11,913	(43,804)	59,228	(130,433)	(105,387)	27,936
L096	PENDLETON COUNTY WATER	342,738	0.010928%	0.010308%	-	5,141	5,141	(18,903)	25,559	(56,288)	(45,479)	12,056
L099	POWELLS VALLEY WATER DIST	251,919	0.008032%	0.008901%	-	3,779	3,779	(13,894)	18,786	(41,371)	(33,427)	8,861
L100	SCIENCE HILL BD OF ED	729,330	0.023254%	0.021601%	-	10,940	10,940	(40,225)	54,388	(119,776)	(96,776)	25,653
L102	CITY OF MOUNT VERNON	1,472,872	0.046961%	0.046501%	-	22,092	22,092	(81,233)	109,836	(241,885)	(195,437)	51,806
L103	MOREHEAD UTILITY PLANT BD	2,915,130	0.092947%	0.107449%	-	43,726	43,726	(160,780)	217,392	(478,748)	(386,817)	102,537
L104	LAKE CUMBERLAND ADD	2,719,073	0.086696%	0.090442%	-	40,785	40,785	(149,967)	202,772	(446,550)	(360,802)	95,641
L105	GEORGETOWN/SCOTT CO PARKS	973,998	0.031055%	0.031610%	-	14,610	14,610	(53,719)	72,634	(159,957)	(129,241)	34,259
L106	TRIPLE S PLANNING & ZONIN	194,203	0.006192%	0.006308%	-	2,913	2,913	(10,711)	14,482	(31,894)	(25,769)	6,831
L107	CITY OF FRANKLIN	2,629,287	0.083833%	0.089143%	-	39,439	39,439	(145,014)	196,076	(431,804)	(348,887)	92,483
L108	SPENCER CO FIRE DIST	120,917	0.003855%	0.002838%	-	1,814	1,814	(6,668)	9,016	(19,856)	(16,043)	4,253
L109	CAMPBELLSVILLE CITY SCHOO	1,828,463	0.058299%	0.061745%	-	27,426	27,426	(100,846)	136,355	(300,284)	(242,623)	64,314
L110	CITY OF ELKTON	820,777	0.026170%	0.026158%	-	12,311	12,311	(45,269)	61,209	(134,795)	(108,912)	28,870
L111	HOUSING AUTH OF CADIZ	131,195	0.004183%	0.004395%	-	1,968	1,968	(7,236)	9,784	(21,546)	(17,408)	4,615
L112	CITY OF BEDFORD	136,166	0.004342%	0.004099%	-	2,043	2,043	(7,511)	10,155	(22,365)	(18,070)	4,790
L113	UNION CO PLANNING COMM	68,343	0.002179%	0.002286%	-	1,025	1,025	(3,769)	5,096	(11,224)	(9,068)	2,404
L114	WARREN COUNTY BD OF ED	22,762,990	0.725781%	0.720369%	-	341,438	341,438	(1,255,457)	1,697,519	(3,738,325)	(3,020,478)	800,667
L115	WASHINGTON CO SCHOOLS	2,769,196	0.088294%	0.101354%	-	41,537	41,537	(152,731)	206,510	(454,781)	(367,453)	97,404
L118	CORBIN BD OF ED	3,764,180	0.120018%	0.115973%	-	56,462	56,462	(207,607)	280,708	(618,184)	(499,478)	132,401
L119	CITY OF CAMPTON	418,811	0.013353%	0.014010%	-	6,282	6,282	(23,098)	31,231	(68,778)	(55,571)	14,731
L120	FALLING SPRINGS ARTS	583,960	0.018619%	0.018366%	-	8,759	8,759	(32,207)	43,548	(95,902)	(77,487)	20,540
L141	CORINTH WATER DISTRICT	102,877	0.003280%	0.003320%	-	1,543	1,543	(5,674)	7,672	(16,894)	(13,650)	3,618
L156	CITY OF LYNDON	263,708	0.008408%	0.008739%	-	3,955	3,955	(14,544)	19,665	(43,308)	(34,992)	9,276
L159	ELSMERE FIRE PROTECTION	64,389	0.002053%	0.001758%	-	966	966	(3,551)	4,802	(10,575)	(8,544)	2,265
L256	CITY OF HURSTBOURNE	159,331	0.005080%	0.005345%	-	2,390	2,390	(8,787)	11,882	(26,166)	(21,141)	5,604
L356	EASTWOOD FIRE PROT DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L456	HARRODS CREEK FIRE DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	498,085	0.015881%	0.008943%	-	7,471	7,471	(27,471)	37,144	(81,799)	(66,092)	17,520
L756	PLEASURE RIDGE PARK FIRE	372,232	0.011868%	0.011564%	-	5,583	5,583	(20,529)	27,758	(61,129)	(49,391)	13,093
L959	NORTHERN KY CONV CTR CORP	1,556,643	0.049632%	0.048310%	-	23,349	23,349	(85,854)	116,084	(255,643)	(206,553)	54,753
M001	COLUMBIA/ADAIR UTILITIES	1,047,215	0.033390%	0.036210%	-	15,708	15,708	(57,758)	78,095	(171,984)	(138,959)	36,835
M003	LAWBG-ANDERSON PLAN COMM	21,250	0.000678%	0.000689%	-	319	319	(1,173)	1,586	(3,492)	(2,822)	748
M005	GLASGOW WATER COMPANY	2,795,988	0.089148%	0.091906%	-	41,939	41,939	(154,208)	208,507	(459,180)	(371,007)	98,346
M006	GATEWAY AREA DEV DISTRICT	1,482,126	0.047256%	0.037285%	-	22,231	22,231	(81,743)	110,526	(243,404)	(196,665)	52,132
M007	MIDDLESBORO CITY SCHOOL	1,928,079	0.061475%	0.055797%	-	28,920	28,920	(106,340)	143,783	(316,643)	(255,840)	67,818
M008	WALTON/VERONA BD OF ED	2,727,529	0.086965%	0.090206%	-	40,912	40,912	(150,432)	203,401	(447,936)	(361,922)	95,938
M009	PARIS BOURBON CO LIBRARY	424,180	0.013525%	0.013391%	-	6,363	6,363	(23,396)	31,633	(69,664)	(56,287)	14,921
M010	BOYD CO BD OF ED	7,737,953	0.246719%	0.250055%	-	116,067	116,067	(426,775)	577,048	(1,270,791)	(1,026,769)	272,175
M011	BOYLE COUNTY BD OF EDUC	3,396,122	0.108283%	0.106673%	-	50,941	50,941	(187,308)	253,262	(557,740)	(450,641)	119,456



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

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2024	2024 Proportionate Share	2023 Proportionate Share	Employer Contributions for FYE June 30, 2024			Net OPEB Liability as of June 30, 2024				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.99%	Discount Rate Less 1.00% 4.99%	Discount Rate Plus 1.00% 6.99%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
M012	EAST PENDLETON WATER DIST	371,608	0.011848%	0.012142%	-	5,574	5,574	(20,495)	27,711	(61,026)	(49,308)	13,070
M013	BREATHITT CO SOIL CONSERV	27,554	0.000879%	0.000925%	-	414	414	(1,520)	2,056	(4,528)	(3,658)	970
M014	CITY OF HARDINSBURG	332,733	0.010609%	0.009075%	-	4,991	4,991	(18,351)	24,813	(54,644)	(44,151)	11,704
M015	BULLITT CO FISCAL COURT	8,103,153	0.258363%	0.242033%	-	121,545	121,545	(446,917)	604,282	(1,330,766)	(1,075,228)	285,021
M017	CITY OF FREDONIA	36,256	0.001156%	0.001096%	-	544	544	(2,000)	2,704	(5,954)	(4,811)	1,275
M018	CALLOWAY CO PUBLIC LIBRAR	391,234	0.012474%	0.011990%	-	5,868	5,868	(21,578)	29,175	(64,251)	(51,913)	13,761
M019	CAMPBELL CO COURTHOUSE	94,887	0.003025%	0.002959%	-	1,423	1,423	(5,233)	7,075	(15,581)	(12,589)	3,337
M020	CITY OF BARDWELL	499,316	0.015920%	0.015894%	-	7,489	7,489	(27,538)	37,235	(82,000)	(66,254)	17,563
M021	CARROLL CO WATER DISTRICT	617,306	0.019682%	0.020777%	-	9,259	9,259	(34,046)	46,034	(101,377)	(81,910)	21,713
M022	CITY OF OLIVE HILL	774,976	0.024710%	0.027829%	-	11,625	11,625	(42,743)	57,794	(127,275)	(102,835)	27,260
M023	E CASEY CO WATER DISTRICT	320,675	0.010224%	0.008990%	-	4,810	4,810	(17,685)	23,913	(52,661)	(42,549)	11,279
M024	CHRISTIAN CO BD OF ED	15,686,563	0.500154%	0.485243%	-	235,294	235,294	(865,167)	1,169,804	(2,576,174)	(2,081,487)	551,760
M025	WINCHESTER MUNICIPAL UTIL	3,450,429	0.110014%	0.116485%	-	51,755	51,755	(190,302)	257,310	(566,656)	(457,845)	121,365
M026	CLAY COUNTY 911 BOARD	261,303	0.008331%	0.010277%	-	3,919	3,919	(14,411)	19,485	(42,911)	(34,671)	9,191
M027	HOUSING AUTH OF ALBANY	146,034	0.004656%	0.005711%	-	2,190	2,190	(8,054)	10,890	(23,982)	(19,377)	5,136
M029	CUMBERLAND CO FISCAL CT	1,139,360	0.036328%	0.040198%	-	17,090	17,090	(62,840)	84,967	(187,117)	(151,186)	40,076
M030	DAVIESS CO BD OF EDUC	18,872,075	0.601722%	0.660507%	-	283,076	283,076	(1,040,860)	1,407,360	(3,099,327)	(2,504,182)	663,808
M031	EDMONSON CO CONSERV DIST	30,711	0.000979%	0.001002%	-	461	461	(1,693)	2,290	(5,043)	(4,074)	1,080
M033	IRVINE MUNICIPAL UTILITY	755,303	0.024082%	0.025615%	-	11,329	11,329	(41,657)	56,325	(124,041)	(100,222)	26,567
M034	FAYETTE CO BD EDUCATION	84,565,594	2.696310%	2.661755%	-	1,268,459	1,268,459	(4,664,081)	6,306,363	(13,888,051)	(11,221,215)	2,974,515
M035	FLEMING COUNTY LIBRARY	177,982	0.005675%	0.004523%	-	2,670	2,670	(9,817)	13,273	(29,231)	(23,618)	6,261
M037	FRANKLIN CO BD OF ED	12,260,059	0.390903%	0.398606%	-	183,897	183,897	(676,185)	914,278	(2,013,448)	(1,626,818)	431,236
M038	HICKMAN/FULTON RIV PRT AU	420,661	0.013412%	0.013956%	-	6,310	6,310	(23,200)	31,369	(69,082)	(55,817)	14,796
M039	GALLATIN CO WATER DIS	272,242	0.008680%	0.009490%	-	4,083	4,083	(15,015)	20,302	(44,709)	(36,123)	9,576
M040	GARRARD CO PUBLIC LIBRARY	258,019	0.008227%	0.006782%	-	3,870	3,870	(14,231)	19,242	(42,375)	(34,238)	9,076
M041	GRANT CO BD OF ED	6,854,031	0.218536%	0.193810%	-	102,809	102,809	(378,024)	511,131	(1,125,627)	(909,480)	241,084
M042	CITY OF MAYFIELD	1,121,284	0.035751%	0.039894%	-	16,819	16,819	(61,842)	83,618	(184,145)	(148,785)	39,440
M043	CITY OF CANEYVILLE	100,032	0.003189%	0.002213%	-	1,500	1,500	(5,516)	7,459	(16,426)	(13,272)	3,518
M044	GREEN/TAYLOR WATER DIST	483,486	0.015416%	0.013943%	-	7,252	7,252	(26,667)	36,056	(79,404)	(64,157)	17,007
M045	CITY OF FLATWOODS	1,443,482	0.046024%	0.042471%	-	21,652	21,652	(79,612)	107,645	(237,059)	(191,538)	50,773
M046	CITY OF LEWISPORT	752,954	0.024007%	0.024035%	-	11,294	11,294	(41,527)	56,150	(123,654)	(99,910)	26,484
M047	HARDIN CO PUBLIC LIBRARY	357,545	0.011400%	0.012137%	-	5,363	5,363	(19,720)	26,663	(58,719)	(47,443)	12,576
M048	CITY OF BENHAM	240,407	0.007665%	0.004965%	-	3,606	3,606	(13,259)	17,928	(39,481)	(31,899)	8,456
M049	HARRISON CO CONSERVA DIST	71,200	0.002270%	0.002491%	-	1,068	1,068	(3,927)	5,309	(11,692)	(9,447)	2,504
M050	HART CO CONSERVATION DIST	50,049	0.001596%	0.001674%	-	751	751	(2,761)	3,733	(8,221)	(6,642)	1,761
M051	HENDERSON CO BD OF ED	11,300,919	0.360321%	0.372881%	-	169,510	169,510	(623,284)	842,750	(1,855,928)	(1,499,545)	397,499
M052	HENRY CO LIBRARY	237,960	0.007587%	0.006868%	-	3,569	3,569	(13,124)	17,745	(39,079)	(31,575)	8,370
M054	CITY OF DAWSON SPRINGS	603,444	0.019240%	0.021041%	-	9,051	9,051	(33,281)	45,000	(99,101)	(80,071)	21,225
M056	JEFF CO MED CTR STM & CHL	1,337,233	0.042637%	0.044117%	-	20,058	20,058	(73,754)	99,723	(219,613)	(177,442)	47,036
M057	NICH-VLE/JESS CO PK & REC	517,459	0.016499%	0.014746%	-	7,762	7,762	(28,540)	38,589	(84,982)	(68,664)	18,201
M058	CITY OF PAINTSVILLE	3,375,925	0.107639%	0.104061%	-	50,638	50,638	(186,194)	251,755	(554,423)	(447,960)	118,745
M059	KENTON COUNTY FISCAL CT	13,282,333	0.423497%	0.390829%	-	199,231	199,231	(732,566)	990,511	(2,181,332)	(1,762,465)	467,193
M060	CITY OF HINDMAN	49,665	0.001584%	0.002448%	-	745	745	(2,740)	3,705	(8,159)	(6,592)	1,747
M061	KNOX CO E M S	1,521,649	0.048517%	0.050034%	-	22,824	22,824	(83,925)	113,476	(249,900)	(201,913)	53,523
M062	LARUE CO WATER DIST #1	189,802	0.006052%	0.007478%	-	2,847	2,847	(10,469)	14,155	(31,172)	(25,187)	6,676
M064	HOUSING AUTH/ LAWRENCE CO	180,664	0.005760%	0.006088%	-	2,710	2,710	(9,964)	13,472	(29,668)	(23,971)	6,354
M065	LEE CO SOIL CONSERV DIST	-	0.000000%	0.000946%	-	-	-	-	-	-	-	-
M067	JENKINS BD OF ED	749,456	0.023896%	0.021654%	-	11,242	11,242	(41,335)	55,890	(123,083)	(99,448)	26,362
M068	CITY OF VANCEBURG	369,026	0.011766%	0.013207%	-	5,535	5,535	(20,353)	27,519	(60,604)	(48,966)	12,980
M069	CITY OF STANFORD	195,933	0.006247%	0.006111%	-	2,939	2,939	(10,806)	14,611	(32,177)	(25,998)	6,892
M070	LEDBETTER WATER DISTRICT	273,850	0.008731%	0.009977%	-	4,107	4,107	(15,103)	20,421	(44,971)	(36,336)	9,632
M073	W MCCracken CO WATER DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
M075	CITY OF SACRAMENTO	184,150	0.005871%	0.006601%	-	2,762	2,762	(10,156)	13,732	(30,240)	(24,433)	6,477
M076	CITY OF RICHMOND	6,943,163	0.221377%	0.225995%	-	104,145	104,145	(382,938)	517,776	(1,140,260)	(921,303)	244,219
M077	MAGOFFIN CO COURT CLERK	169,908	0.005417%	0.008300%	-	2,548	2,548	(9,370)	12,670	(27,902)	(22,544)	5,976
M078	LEBANON WATER WORKS	1,104,187	0.035206%	0.032624%	-	16,562	16,562	(60,899)	82,343	(181,338)	(146,517)	38,839
M079	MARSHALL CO REF DISP DIST	638,435	0.020356%	0.022269%	-	9,576	9,576	(35,212)	47,610	(104,849)	(84,715)	22,456
M081	CITY OF MAYSVILLE	3,518,785	0.112194%	0.119058%	-	52,781	52,781	(194,073)	262,409	(577,885)	(466,917)	123,770
M082	CITY OF BRANDENBURG	543,026	0.017314%	0.016996%	-	8,145	8,145	(29,950)	40,495	(89,180)	(72,056)	19,100
M084	MERCER CO BOARD OF ED	4,324,762	0.137892%	0.143398%	-	64,870	64,870	(238,526)	322,514	(710,249)	(573,864)	152,120
M085	CITY OF EDMONTON	918,151	0.029275%	0.029905%	-	13,772	13,772	(50,640)	68,471	(150,789)	(121,834)	32,296
M087	MT STERL/MONTGOMERY LIB	437,770	0.013958%	0.014130%	-	6,566	6,566	(24,145)	32,646	(71,894)	(58,089)	15,398
M088	MORGAN CO CONSERVAT DIST	39,738	0.001267%	0.001328%	-	596	596	(2,192)	2,963	(6,526)	(5,273)	1,398
M090	BARDSTOWN BD OF ED	5,903,504	0.188229%	0.191194%	-	88,551	88,551	(325,599)	440,246	(969,523)	(783,351)	207,650
M091	NICHOLAS CO WATER DIST	145,449	0.004638%	0.004420%	-	2,182	2,182	(8,023)	10,848	(23,889)	(19,302)	5,117
M092	CITY OF BEAVER DAM	948,832	0.030253%	0.031143%	-	14,232	14,232	(52,332)	70,758	(155,826)	(125,904)	33,374
M093	OLDHAM CO WATER DIST	1,753,028	0.055894%	0.054887%	-	26,295	26,295	(96,686)	130,730	(287,897)	(232,614)	61,661



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Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2024	2024 Proportionate Share	2023 Proportionate Share	Employer Contributions for FYE June 30, 2024			Net OPEB Liability as of June 30, 2024				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.99%	Discount Rate Less 1.00% 4.99%	Discount Rate Plus 1.00% 6.99%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
M096	CITY OF FALMOUTH	795,846	0.025375%	0.032910%	-	11,937	11,937	(43,894)	59,349	(130,701)	(105,603)	27,993
M097	E KY CONCEN EMPLOY PRO	1,525,286	0.048633%	0.067407%	-	22,879	22,879	(84,125)	113,747	(250,497)	(202,396)	53,651
M098	PIKE CO HOUSING AUTHORITY	307,472	0.009803%	0.008776%	-	4,612	4,612	(16,957)	22,928	(50,493)	(40,797)	10,814
M099	BEECH FORK WATER COMM	331,112	0.010557%	0.012617%	-	4,966	4,966	(18,262)	24,692	(54,377)	(43,935)	11,646
M100	PULASKI CO BD OF ED	13,320,784	0.424723%	0.434854%	-	199,808	199,808	(734,686)	993,379	(2,187,647)	(1,767,567)	468,546
M104	RUSSELL CO PUBLIC LIBRARY	343,394	0.010949%	0.010485%	-	5,151	5,151	(18,940)	25,608	(56,396)	(45,566)	12,079
M105	SCOTT COUNTY LIBRARY	1,204,514	0.038405%	0.036671%	-	18,067	18,067	(66,433)	89,825	(197,815)	(159,830)	42,368
M106	SHELBY CO BD OF ED	11,062,716	0.352726%	0.380587%	-	165,937	165,937	(610,146)	824,986	(1,816,808)	(1,467,937)	389,120
M107	FRANKLIN ELECTRIC PLNT BD	1,878,899	0.059907%	0.055935%	-	28,183	28,183	(103,627)	140,116	(308,567)	(249,315)	66,088
M108	SPENCER CO PUBLIC LIB	249,690	0.007961%	0.008454%	-	3,745	3,745	(13,771)	18,620	(41,005)	(33,131)	8,782
M109	CITY OF CAMPBELLSVILLE	2,467,150	0.078663%	0.078547%	-	37,006	37,006	(136,071)	183,984	(405,174)	(327,371)	86,779
M110	CITY OF GUTHRIE	705,273	0.022487%	0.023044%	-	10,579	10,579	(38,898)	52,595	(115,825)	(93,584)	24,807
M111	TRIGG CO CONS DISTRICT	44,100	0.001406%	0.001502%	-	661	661	(2,432)	3,288	(7,242)	(5,851)	1,551
M112	CITY OF MILTON	330,109	0.010525%	0.010843%	-	4,951	4,951	(18,206)	24,617	(54,212)	(43,802)	11,611
M113	CITY OF STURGIS	497,571	0.015865%	0.025750%	-	7,464	7,464	(27,443)	37,106	(81,717)	(66,025)	17,502
M115	WASHINGTON CO LIBRARY BD	155,037	0.004943%	0.005983%	-	2,325	2,325	(8,550)	11,561	(25,460)	(20,571)	5,453
M116	WAYNE CO PUBLIC LIBRARY	234,110	0.007464%	0.007518%	-	3,511	3,511	(12,911)	17,457	(38,445)	(31,063)	8,234
M117	WEBSTER CO BD OF ED	3,555,800	0.113374%	0.119780%	-	53,336	53,336	(196,115)	265,169	(583,962)	(471,828)	125,072
M118	WHITLEY CO FISCAL COURT	5,464,501	0.174231%	0.186491%	-	81,966	81,966	(301,385)	407,507	(897,422)	(725,096)	192,208
M119	WOLFE CO FISCAL COURT	1,443,301	0.046019%	0.049465%	-	21,649	21,649	(79,604)	107,633	(237,033)	(191,517)	50,767
M120	WOODFORD COUNTY LIBRARY	559,970	0.017854%	0.019447%	-	8,399	8,399	(30,884)	41,758	(91,962)	(74,303)	19,696
M215	SHEPHER/BULLIT CO TOURIST	650,759	0.020749%	0.020670%	-	9,761	9,761	(35,892)	48,530	(106,873)	(86,351)	22,890
M315	CITY OF PIONEER VILLAGE	51,271	0.001635%	0.001700%	-	769	769	(2,828)	3,824	(8,421)	(6,804)	1,804
M356	MIDDLETOWN FIRE PROT DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
M415	BULLITT CO SANITATION DIS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
N001	ADAIR CO CONSERVATION DIS	139,254	0.004440%	0.004079%	-	2,089	2,089	(7,680)	10,385	(22,869)	(18,478)	4,898
N006	HOUSING AUTH OWINGSVILLE	39,381	0.001256%	0.001268%	-	591	591	(2,173)	2,938	(6,469)	(5,227)	1,386
N007	PINEVILLE BD OF EDUCATION	704,233	0.022454%	0.024172%	-	10,563	10,563	(38,841)	52,517	(115,655)	(93,447)	24,771
N008	CITY OF FLORENCE	6,122,323	0.195206%	0.201556%	-	91,833	91,833	(337,668)	456,565	(1,005,460)	(812,387)	215,347
N009	CITY OF MILLERSBURG	59,561	0.001899%	0.002279%	-	893	893	(3,285)	4,442	(9,781)	(7,903)	2,095
N010	BOYD CO PUBLIC LIBRARY	708,103	0.022577%	0.023783%	-	10,621	10,621	(39,054)	52,805	(116,289)	(93,959)	24,906
N011	CITY OF PERRYVILLE	28,850	0.000920%	0.000974%	-	433	433	(1,591)	2,152	(4,739)	(3,829)	1,015
N012	CITY OF BROOKSVILLE	258,174	0.008232%	0.007900%	-	3,873	3,873	(14,240)	19,254	(42,401)	(34,259)	9,081
N013	MIDDLE KY COMM ACT PART	2,721,545	0.086774%	0.077441%	-	40,822	40,822	(150,102)	202,955	(446,952)	(361,127)	95,727
N014	CITY OF IRVINGTON	211,828	0.006754%	0.006212%	-	3,177	3,177	(11,683)	15,797	(34,788)	(28,108)	7,451
N015	BULLITT CO CONSERVAT DIST	37,440	0.001194%	0.001226%	-	562	562	(2,065)	2,793	(6,150)	(4,969)	1,317
N017	PRINCETON ELECTRIC PL BD	1,602,205	0.051085%	0.053105%	-	24,033	24,033	(88,367)	119,482	(263,127)	(212,600)	56,356
N018	MURRAY/CALLOWAY CO AIRPRT	52,443	0.001672%	0.001674%	-	787	787	(2,892)	3,911	(8,612)	(6,958)	1,845
N020	CARLISLE CO SANIT DIST 1	92,009	0.002934%	0.003059%	-	1,380	1,380	(5,075)	6,862	(15,112)	(12,210)	3,237
N021	CARROLLTON UTILITIES COMM	1,915,119	0.061062%	0.065284%	-	28,726	28,726	(105,625)	142,817	(314,516)	(254,121)	67,362
N022	CITY OF GRAYSON	342,775	0.010929%	0.011928%	-	5,141	5,141	(18,905)	25,562	(56,293)	(45,483)	12,057
N025	EAST CLARK CO WATER DIST	416,149	0.013269%	0.012416%	-	6,242	6,242	(22,953)	31,035	(68,345)	(55,222)	14,638
N029	CUMBERLAND CO PUBLIC LIB	119,417	0.003808%	0.003902%	-	1,791	1,791	(6,587)	8,906	(19,614)	(15,848)	4,201
N033	ESTILL CO WATER DIST NO 1	417,095	0.013299%	0.013645%	-	6,256	6,256	(23,005)	31,105	(68,500)	(55,346)	14,671
N035	HOUSING AUTH FLEMINGSBURG	62,095	0.001980%	0.001965%	-	931	931	(3,425)	4,631	(10,199)	(8,240)	2,184
N036	PRESTONSBURG CITY UTIL	2,667,107	0.085039%	0.093255%	-	40,006	40,006	(147,101)	198,897	(438,016)	(353,906)	93,813
N037	FRANKFORT INDEP SCHOOLS	1,444,200	0.046047%	0.050085%	-	21,662	21,662	(79,652)	107,699	(237,177)	(191,633)	50,798
N038	HOUSING AUTH OF HICKMAN	201,428	0.006422%	0.006609%	-	3,021	3,021	(11,109)	15,020	(33,078)	(26,726)	7,085
N041	BULLOCK PEN WATER DIST	871,646	0.027792%	0.029105%	-	13,075	13,075	(48,075)	65,002	(143,150)	(115,662)	30,660
N042	PURCHASE AREA DEV DIST	2,622,079	0.083603%	0.081428%	-	39,330	39,330	(144,617)	195,538	(430,619)	(347,930)	92,229
N043	GRAYSON CO LIBRARY	287,488	0.009166%	0.011239%	-	4,312	4,312	(15,855)	21,438	(47,212)	(38,146)	10,112
N044	HOUSING AUTH OF GREENSBUR	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
N045	KENTUCKY ED DEV CORP	715,954	0.022828%	0.029583%	-	10,739	10,739	(39,488)	53,392	(117,582)	(95,003)	25,183
N047	ELIZABETHTOWN BD OF EDUC	3,036,584	0.096819%	0.109114%	-	45,548	45,548	(167,478)	226,449	(498,692)	(402,931)	106,809
N049	CYNTHIANA HARRISON CO JPC	100,341	0.003199%	0.003457%	-	1,505	1,505	(5,534)	7,482	(16,477)	(13,313)	3,529
N050	CITY OF HORSE CAVE	283,247	0.009031%	0.013268%	-	4,249	4,249	(15,622)	21,122	(46,517)	(37,584)	9,963
N051	CITY OF HENDERSON	8,749,740	0.278979%	0.285149%	-	131,244	131,244	(482,578)	652,500	(1,436,954)	(1,161,025)	307,764
N052	CITY OF NEW CASTLE	167,932	0.005354%	0.005151%	-	2,519	2,519	(9,261)	12,522	(27,577)	(22,282)	5,906
N054	CITY OF MADISONVILLE	10,965,811	0.349637%	0.355146%	-	164,484	164,484	(604,803)	817,761	(1,800,897)	(1,455,082)	385,712
N057	NICHOLASVILLE HOUSING AUT	59,268	0.001890%	0.002117%	-	889	889	(3,269)	4,420	(9,735)	(7,866)	2,085
N058	JOHNSON CO LIBRARY	381,710	0.012171%	0.010686%	-	5,726	5,726	(21,053)	28,467	(62,690)	(50,652)	13,427
N060	KNOTT CO WATER & SEWER	835,997	0.026655%	0.024546%	-	12,540	12,540	(46,108)	62,343	(137,294)	(110,930)	29,405
N061	KNOX CO SOIL CONSERV DIS	38,632	0.001232%	0.002137%	-	580	580	(2,131)	2,882	(6,346)	(5,127)	1,359
N063	CUMBERLAND VAL AREA DEV	1,250,930	0.039885%	0.037474%	-	18,764	18,764	(68,993)	93,286	(205,438)	(165,989)	44,000
N065	THREE FORKS REG JAIL	1,410,538	0.044974%	0.048495%	-	21,158	21,158	(77,796)	105,189	(231,650)	(187,168)	49,614
N067	HOUSING ORIENTED MINISTRI	436,587	0.013920%	0.014077%	-	6,549	6,549	(24,079)	32,557	(71,699)	(57,931)	15,356
N068	GAR,QUI,KY-O-HTS WTR DIST	265,156	0.008454%	0.007970%	-	3,977	3,977	(14,624)	19,773	(43,545)	(35,183)	9,326



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

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2024	2024 Proportionate Share	2023 Proportionate Share	Employer Contributions for FYE June 30, 2024			Net OPEB Liability as of June 30, 2024				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.99%	Discount Rate Less 1.00% 4.99%	Discount Rate Plus 1.00% 6.99%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
N069	CITY OF CRAB ORCHARD	46,992	0.001498%	0.001774%	-	705	705	(2,591)	3,504	(7,716)	(6,234)	1,653
N071	CITY OF AUBURN	429,344	0.013689%	0.013748%	-	6,440	6,440	(23,679)	32,017	(70,509)	(56,969)	15,101
N072	LYON CO AMBULANCE SERVICE	741,115	0.023630%	0.025047%	-	11,117	11,117	(40,875)	55,268	(121,713)	(98,341)	26,068
N075	CITY OF ISLAND	174,065	0.005550%	0.005179%	-	2,611	2,611	(9,600)	12,981	(28,587)	(23,097)	6,123
N076	MADISON CO EMS	104,196	0.003322%	0.003264%	-	1,563	1,563	(5,746)	7,770	(17,111)	(13,825)	3,665
N077	MAGOFFIN CO WATER DIST	349,737	0.011151%	0.013411%	-	5,246	5,246	(19,289)	26,081	(57,436)	(46,407)	12,302
N078	CENTRAL KY COMM ACTION	8,422,112	0.268533%	0.256153%	-	126,329	126,329	(464,509)	628,068	(1,383,150)	(1,117,552)	296,240
N079	BENTON ELECTRIC SYSTEM	1,090,858	0.034781%	0.033075%	-	16,362	16,362	(60,164)	81,349	(179,149)	(144,748)	38,370
N080	MARTIN CO WATER DISTRICT	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
N081	BUFFALO TRACE AR DEV DIST	1,772,739	0.056522%	0.057369%	-	26,590	26,590	(97,772)	132,199	(291,131)	(235,227)	62,354
N082	MEADE CO WATER DISTRICT	526,998	0.016803%	0.016564%	-	7,905	7,905	(29,066)	39,300	(86,548)	(69,929)	18,537
N084	MERCER CO PUBLIC LIBRARY	433,009	0.013806%	0.016294%	-	6,495	6,495	(23,882)	32,291	(71,111)	(57,456)	15,230
N085	METCALFE CO CONSERV DIST	37,128	0.001184%	0.001248%	-	557	557	(2,048)	2,769	(6,099)	(4,927)	1,306
N087	CITY OF MT STERLING	1,145,950	0.036538%	0.037304%	-	17,189	17,189	(63,203)	85,458	(188,199)	(152,060)	40,308
N088	MORGAN CO AMBULANCE SERV	537,442	0.017136%	0.016163%	-	8,062	8,062	(29,642)	40,079	(88,263)	(71,315)	18,904
N089	MUHLENBERG CO WATER DIST	953,212	0.030392%	0.028793%	-	14,298	14,298	(52,572)	71,083	(156,542)	(126,482)	33,528
N090	BARDSTOWN-NELSON CO TOURI	249,087	0.007942%	0.009637%	-	3,736	3,736	(13,738)	18,575	(40,907)	(33,052)	8,761
N092	CITY OF HARTFORD	974,084	0.031058%	0.030782%	-	14,611	14,611	(53,724)	72,641	(159,972)	(129,254)	34,263
N093	CITY OF LAGRANGE	937,612	0.029895%	0.031219%	-	14,064	14,064	(51,712)	69,921	(153,982)	(124,414)	32,980
N094	CITY OF OWENTON	85,584	0.002729%	0.002359%	-	1,284	1,284	(4,721)	6,383	(14,056)	(11,357)	3,011
N097	KY VALLEY ED COOPERATIVE	119,069	0.003796%	0.004545%	-	1,786	1,786	(6,566)	8,878	(19,552)	(15,798)	4,188
N098	PIKE CO LIBRARY DISTRICT	928,599	0.029608%	0.032154%	-	13,929	13,929	(51,216)	69,250	(152,504)	(123,219)	32,663
N099	CITY OF CLAY CITY	247,712	0.007898%	0.009589%	-	3,716	3,716	(13,662)	18,473	(40,681)	(32,869)	8,713
N100	CITY OF BURNSIDE	322,446	0.010281%	0.011732%	-	4,837	4,837	(17,784)	24,046	(52,955)	(42,786)	11,342
N103	HOUSING AUTH OF MOREHEAD	497,239	0.015854%	0.014852%	-	7,458	7,458	(27,424)	37,081	(81,660)	(65,979)	17,490
N104	CITY OF JAMESTOWN	1,204,335	0.038399%	0.041078%	-	18,065	18,065	(66,423)	89,811	(197,784)	(159,805)	42,361
N106	W SHELBY WATER DISTRICT	262,009	0.008354%	0.008577%	-	3,930	3,930	(14,451)	19,539	(43,029)	(34,767)	9,216
N107	SIMPSON CO CONSER DIST	31,200	0.000995%	0.001116%	-	468	468	(1,721)	2,327	(5,125)	(4,141)	1,098
N110	LOGAN/TODD REG. WATER COM	760,078	0.024235%	0.022728%	-	11,401	11,401	(41,922)	56,683	(124,829)	(100,859)	26,736
N111	BARKLEY LAKE WATER DIST	779,321	0.024848%	0.023429%	-	11,690	11,690	(42,982)	58,117	(127,986)	(103,410)	27,412
N112	TRIMBLE CO WATER DIST	257,763	0.008219%	0.005202%	-	3,867	3,867	(14,217)	19,223	(42,334)	(34,205)	9,067
N113	UNION CO LIBRARY BD	264,404	0.008430%	0.009836%	-	3,966	3,966	(14,582)	19,717	(43,421)	(35,083)	9,300
N114	BOWLING GRN MUNICIPAL UTI	16,020,592	0.510804%	0.523866%	-	240,304	240,304	(883,589)	1,194,713	(2,631,030)	(2,125,809)	563,509
N115	WASHINGTON CO CONSER DIST	40,832	0.001302%	0.001239%	-	613	613	(2,252)	3,045	(6,706)	(5,419)	1,436
N116	MONTICELLO UTILITY COMM	1,187,319	0.037857%	0.042852%	-	17,810	17,810	(65,485)	88,543	(194,992)	(157,549)	41,763
N117	CITY OF DIXON	40,499	0.001291%	0.001828%	-	607	607	(2,233)	3,020	(6,650)	(5,373)	1,424
N118	CITY OF WILLIAMSBURG	2,304,497	0.073477%	0.077633%	-	34,567	34,567	(127,101)	171,854	(378,463)	(305,789)	81,058
N119	WOLFE CO CONSER DISTRICT	46,908	0.001496%	0.001577%	-	704	704	(2,588)	3,499	(7,706)	(6,226)	1,650
N120	WOODFORD CO PLAN ZONING	279,484	0.008911%	0.009090%	-	4,192	4,192	(15,414)	20,842	(45,898)	(37,085)	9,830
N959	N KY CONV & VISITORS BUR	1,089,063	0.034724%	0.032808%	-	16,336	16,336	(60,066)	81,216	(178,855)	(144,511)	38,307
P001	HOUSING AUTH OF COLUMBIA	101,100	0.003224%	0.003323%	-	1,517	1,517	(5,577)	7,541	(16,606)	(13,417)	3,557
P005	GLASGOW ELECTRIC PLANT BD	4,294,155	0.136916%	0.149918%	-	64,411	64,411	(236,837)	320,231	(705,222)	(569,802)	151,043
P006	BATH COUNTY E.M.S.	308,137	0.009825%	0.011352%	-	4,622	4,622	(16,995)	22,980	(50,606)	(40,889)	10,839
P007	CITY OF PINEVILLE	347,641	0.011084%	0.012251%	-	5,214	5,214	(19,173)	25,924	(57,091)	(46,128)	12,228
P008	BOONE CO PLANNING COMM	1,142,413	0.036425%	0.038358%	-	17,136	17,136	(63,008)	85,194	(187,617)	(151,590)	40,183
P009	HOUSING AUTHORITY PARIS	202,865	0.006468%	0.006451%	-	3,043	3,043	(11,188)	15,128	(33,315)	(26,918)	7,135
P010	REGIONAL PUBLIC SAFETY	836,383	0.026667%	0.026744%	-	12,545	12,545	(46,129)	62,371	(137,355)	(110,980)	29,418
P011	CITY OF JUNCTION CITY	103,755	0.003308%	0.004309%	-	1,556	1,556	(5,722)	7,737	(17,039)	(13,767)	3,649
P013	CITY OF JACKSON	1,354,579	0.043190%	0.048531%	-	20,318	20,318	(74,710)	101,017	(222,461)	(179,744)	47,646
P014	BRECKINRIDGE CO PUBLIC LI	312,818	0.009974%	0.009750%	-	4,692	4,692	(17,253)	23,328	(51,374)	(41,509)	11,003
P015	CITY OF LEBANON JUNCTION	307,444	0.009803%	0.010183%	-	4,612	4,612	(16,957)	22,928	(50,493)	(40,797)	10,814
P017	PRINCETON WATER/WASTEWATE	795,459	0.025363%	0.025669%	-	11,932	11,932	(43,873)	59,321	(130,639)	(105,553)	27,980
P018	MURRAY/CALLOWAY TRANS AUT	912,482	0.029094%	0.021909%	-	13,687	13,687	(50,327)	68,048	(149,856)	(121,080)	32,096
P022	RATTLESNAKE RIDGE WATER	669,235	0.021338%	0.022235%	-	10,038	10,038	(36,911)	49,907	(109,907)	(88,802)	23,540
P023	LIBERTY TOURISM	82,580	0.002633%	0.001906%	-	1,239	1,239	(4,555)	6,158	(13,562)	(10,958)	2,905
P025	CLARK CO CONSVATION DIST	30,288	0.000966%	0.000828%	-	454	454	(1,671)	2,259	(4,976)	(4,020)	1,066
P033	ESTILL COUNTY EMS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
P035	FLEMING CO DISPATCH	187,746	0.005986%	0.006265%	-	2,816	2,816	(10,355)	14,001	(30,832)	(24,912)	6,604
P037	COMMUNITY ACTION KENTUCKY	522,474	0.016659%	0.030178%	-	7,837	7,837	(28,817)	38,964	(85,807)	(69,330)	18,378
P038	HICKMAN ELECTRIC SYSTEM	454,009	0.014476%	0.015282%	-	6,810	6,810	(25,041)	33,858	(74,562)	(60,245)	15,970
P041	CITY OF DRY RIDGE	418,842	0.013354%	0.012356%	-	6,282	6,282	(23,100)	31,233	(68,783)	(55,575)	14,732
P043	CITY OF CLARKSON	171,540	0.005469%	0.006618%	-	2,573	2,573	(9,460)	12,791	(28,170)	(22,760)	6,033
P045	GREENUP CO ENVIR COMM	232,738	0.007421%	0.005464%	-	3,491	3,491	(12,837)	17,357	(38,224)	(30,884)	8,187
P047	CITY OF WEST POINT	-	0.000000%	0.002111%	-	-	-	-	-	-	-	-
P048	HARLAN COUNTY C A A	1,605,763	0.051199%	0.050502%	-	24,086	24,086	(88,564)	119,749	(263,714)	(213,075)	56,482
P049	HOUSING AUTHORITY OF CYNT	477,391	0.015221%	0.014602%	-	7,161	7,161	(26,329)	35,600	(78,400)	(63,345)	16,791
P050	HART CO SOLID WASTE SVC	925,461	0.029508%	0.029773%	-	13,882	13,882	(51,043)	69,016	(151,989)	(122,803)	32,553



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

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2024	2024 Proportionate Share	2023 Proportionate Share	Employer Contributions for FYE June 30, 2024			Net OPEB Liability as of June 30, 2024				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.99%	Discount Rate Less 1.00% 4.99%	Discount Rate Plus 1.00% 6.99%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
P051	HENDERSON MUN POWER&LIGHT	4,643,014	0.148039%	0.146725%	-	69,644	69,644	(256,078)	346,246	(762,514)	(616,093)	163,314
P052	LITTLE KY RV WS CONV DIST	73,388	0.002340%	0.002515%	-	1,101	1,101	(4,048)	5,473	(12,053)	(9,738)	2,581
P054	HOUSING AUTH DAWSON SPG	321,889	0.010263%	0.010044%	-	4,828	4,828	(17,753)	24,004	(52,862)	(42,711)	11,322
P057	VALLEY VIEW FERRY AUTHORI	278,893	0.008892%	0.007166%	-	4,183	4,183	(15,381)	20,797	(45,801)	(37,006)	9,809
P061	BARBOURVILLE UTILITY COMM	2,837,632	0.090476%	0.094782%	-	42,564	42,564	(156,506)	211,613	(466,020)	(376,533)	99,811
P063	LAUREL CO WATER DIST #2	1,022,053	0.032587%	0.031249%	-	15,330	15,330	(56,369)	76,217	(167,848)	(135,617)	35,949
P066	HYDEN LESLIE COUNTY WATER DISTRICT	573,169	0.018275%	0.000000%	-	8,597	8,597	(31,612)	42,743	(94,130)	(76,055)	20,161
P068	LEWIS CO PUBLIC LIBRARY	120,686	0.003848%	0.003677%	-	1,810	1,810	(6,656)	9,000	(19,820)	(16,014)	4,245
P069	LINCOLN CO CLERK	452,984	0.014443%	0.015802%	-	6,795	6,795	(24,984)	33,781	(74,392)	(60,107)	15,933
P071	LOGAN CO CONS DISTRICT	130,278	0.004154%	0.004123%	-	1,954	1,954	(7,186)	9,716	(21,396)	(17,288)	4,583
P072	LYON CO WATER DISTRICT	197,524	0.006298%	0.006255%	-	2,963	2,963	(10,894)	14,730	(32,439)	(26,210)	6,948
P075	MCLEAN CO REG WATER COMM	237,824	0.007583%	0.007853%	-	3,567	3,567	(13,117)	17,736	(39,058)	(31,558)	8,365
P076	MADISON CO PUBLIC LIBRARY	1,447,544	0.046154%	0.044056%	-	21,713	21,713	(79,837)	107,949	(237,728)	(192,079)	50,916
P077	SALYERS/MAG CO JOINT HOUS	113,563	0.003621%	0.004749%	-	1,703	1,703	(6,264)	8,469	(18,651)	(15,069)	3,995
P078	MARION CO CONSERVAT DIST	37,440	0.001194%	0.001199%	-	562	562	(2,065)	2,793	(6,150)	(4,969)	1,317
P079	CITY OF CALVERT CITY	1,449,214	0.046207%	0.046903%	-	21,738	21,738	(79,929)	108,073	(238,001)	(192,299)	50,975
P081	MASON COUNTY LIBRARY	171,564	0.005470%	0.005750%	-	2,573	2,573	(9,462)	12,794	(28,175)	(22,764)	6,034
P084	ANDERSON-DEAN COMM PARK	127,733	0.004073%	0.003433%	-	1,916	1,916	(7,045)	9,526	(20,979)	(16,951)	4,493
P087	MONTGOMERY CTY WATER DIST	76,890	0.002452%	0.002086%	-	1,154	1,154	(4,241)	5,735	(12,630)	(10,204)	2,705
P088	MORGAN CO WATER DIST	469,551	0.014971%	0.015573%	-	7,043	7,043	(25,897)	35,015	(77,112)	(62,305)	16,516
P089	MUHLENBERG WATER DIST #3	319,938	0.010201%	0.010061%	-	4,799	4,799	(17,646)	23,859	(52,543)	(42,453)	11,254
P090	NORTH NELSON WATER DIST	292,144	0.009315%	0.008024%	-	4,382	4,382	(16,113)	21,787	(47,979)	(38,766)	10,276
P092	OHIO CO REG WASTEWATER D	299,238	0.009541%	0.009290%	-	4,488	4,488	(16,504)	22,315	(49,143)	(39,707)	10,525
P097	KY RIVER AREA DEV DIST	2,008,973	0.064055%	0.060007%	-	30,134	30,134	(110,802)	149,817	(329,932)	(266,577)	70,664
P100	LAKE CUMBERLAND CAA, INC	4,151,283	0.132361%	0.116649%	-	62,268	62,268	(228,958)	309,577	(681,760)	(550,846)	146,018
P103	MOREHEAD TOURISM COMMISSI	280,857	0.008955%	0.010115%	-	4,213	4,213	(15,490)	20,945	(46,125)	(37,268)	9,879
P104	RUSSELL CO TOURIST COMM	78,953	0.002517%	0.002440%	-	1,184	1,184	(4,354)	5,887	(12,964)	(10,475)	2,777
P105	GEORGETOWN/SCOTT TOURISM	183,862	0.005862%	0.005874%	-	2,758	2,758	(10,140)	13,711	(30,194)	(24,396)	6,467
P106	MULTI PURPOSE COMM ACTION	486,864	0.015523%	0.015039%	-	7,303	7,303	(26,852)	36,307	(79,955)	(64,602)	17,125
P107	SIMPSON CO LIBRARY DIST	234,880	0.007489%	0.007937%	-	3,523	3,523	(12,954)	17,516	(38,574)	(31,167)	8,262
P110	TODD COUNTY CONSERVATION DISTRICT	4,641	0.000148%	0.001603%	-	70	70	(256)	346	(762)	(616)	163
P111	JOHN L STREET LIBRARY	200,605	0.006396%	0.006664%	-	3,009	3,009	(11,064)	14,960	(32,944)	(26,618)	7,056
P113	STURGIS HOUSING AUTHORITY	33,696	0.001074%	0.001233%	-	505	505	(1,858)	2,512	(5,532)	(4,470)	1,185
P115	HOUSING AUTH SPRINGFIELD	94,826	0.003023%	0.003935%	-	1,422	1,422	(5,229)	7,070	(15,571)	(12,581)	3,335
P116	CITY OF MONTICELLO	266,601	0.008500%	0.013949%	-	3,999	3,999	(14,703)	19,881	(43,781)	(35,374)	9,377
P117	CITY OF CLAY	325,080	0.010365%	0.011294%	-	4,876	4,876	(17,929)	24,243	(53,388)	(43,136)	11,434
P120	WOODFORD CO CONSERV DIST	84,899	0.002707%	0.002778%	-	1,273	1,273	(4,683)	6,331	(13,943)	(11,266)	2,986
P959	CITY OF CRESTVIEW HILLS	304,461	0.009708%	0.009605%	-	4,567	4,567	(16,793)	22,706	(50,004)	(40,402)	10,710
R003	SOUTH ANDERSON WATER DIST	307,586	0.009807%	0.009858%	-	4,614	4,614	(16,964)	22,937	(50,514)	(40,814)	10,819
R005	BARREN CO SOIL CONS DIS	15,288	0.000487%	0.001053%	-	229	229	(842)	1,139	(2,508)	(2,027)	537
R008	BOONE CO LIBRARY DIST	3,826,359	0.122001%	0.117877%	-	57,394	57,394	(211,038)	285,347	(628,398)	(507,731)	134,589
R010	ASHLAND BD OF ED	5,788,229	0.184553%	0.204565%	-	86,822	86,822	(319,240)	431,649	(950,589)	(768,053)	203,595
R011	DANVILLE BOYLE PLANNING	100,957	0.003219%	0.003043%	-	1,514	1,514	(5,568)	7,529	(16,580)	(13,396)	3,551
R013	BREATHITT COUNTY WATER DISTRICT	229,387	0.007314%	0.007762%	-	3,441	3,441	(12,652)	17,107	(37,673)	(30,439)	8,069
R015	CITY OF SHEPHERDSVILLE	1,880,661	0.059963%	0.052782%	-	28,209	28,209	(103,724)	140,247	(308,855)	(249,548)	66,150
R017	CITY OF PRINCETON	678,049	0.021619%	0.021969%	-	10,170	10,170	(37,397)	50,564	(111,354)	(89,972)	23,850
R018	MURRAY ELECTRIC SYSTEM	3,060,015	0.097566%	0.102920%	-	45,899	45,899	(168,770)	228,196	(502,539)	(406,040)	107,633
R019	FORT THOMAS BOARD OF ED	3,287,675	0.104825%	0.115798%	-	49,314	49,314	(181,326)	245,174	(539,929)	(436,249)	115,641
R021	CARROLLTON/CARR CO REC TR	59,822	0.001907%	0.002003%	-	897	897	(3,299)	4,460	(9,823)	(7,936)	2,104
R024	CHRISTIAN CO WATER DIST	675,127	0.021526%	0.021378%	-	10,127	10,127	(37,236)	50,347	(110,875)	(89,585)	23,747
R030	DAVIESS CO AIRPORT BD	325,278	0.010371%	0.010317%	-	4,879	4,879	(17,940)	24,257	(53,419)	(43,161)	11,441
R033	CITY OF RAVENNA	63,933	0.002038%	0.002243%	-	959	959	(3,525)	4,767	(10,497)	(8,482)	2,248
R034	LEXINGTON PUBLIC LIBRARY	7,021,061	0.223861%	0.217561%	-	105,314	105,314	(387,235)	523,586	(1,153,055)	(931,641)	246,959
R036	CITY OF PRESTONSBURG	3,332,030	0.106239%	0.108106%	-	49,979	49,979	(183,772)	248,481	(547,212)	(442,134)	117,201
R037	PAUL SAWYIER LIBRARY	1,180,310	0.037633%	0.041779%	-	17,704	17,704	(65,098)	88,019	(193,839)	(156,617)	41,516
R038	CITY OF FULTON	1,362,576	0.043445%	0.044263%	-	20,438	20,438	(75,151)	101,613	(223,775)	(180,805)	47,928
R041	CITY OF CRITTENDEN	125,124	0.003989%	0.004042%	-	1,877	1,877	(6,900)	9,330	(20,546)	(16,601)	4,401
R042	MAYFIELD ELEC & WATER SYS	4,453,425	0.141994%	0.132977%	-	66,800	66,800	(245,621)	332,108	(731,377)	(590,935)	156,645
R045	CITY OF RUSSELL	1,072,851	0.034207%	0.034604%	-	16,092	16,092	(59,171)	80,006	(176,192)	(142,359)	37,736
R047	LINCOLN TRAIL AREA DEV DI	2,122,147	0.067663%	0.062953%	-	31,832	31,832	(117,044)	158,256	(348,516)	(281,593)	74,644
R048	HARLAN CO CONSERV DIST	53,652	0.001711%	0.001642%	-	805	805	(2,960)	4,002	(8,813)	(7,121)	1,888
R050	HART CO AMB SERVICE	1,061,749	0.033853%	0.035414%	-	15,926	15,926	(58,559)	79,178	(174,369)	(140,886)	37,346
R051	HENDERSON MUN W & S DEPT	4,523,422	0.144226%	0.146206%	-	67,850	67,850	(249,482)	337,328	(742,874)	(600,224)	159,107
R052	CITY OF CAMPBELLSBURG	119,936	0.003824%	0.003068%	-	1,799	1,799	(6,615)	8,944	(19,697)	(15,914)	4,219
R054	SOUTH HOPKINS WATER DIST	327,820	0.010452%	0.010124%	-	4,917	4,917	(18,080)	24,446	(53,836)	(43,498)	11,530
R057	CITY OF WILMORE	1,065,476	0.033972%	0.036036%	-	15,982	15,982	(58,765)	79,457	(174,982)	(141,381)	37,477
R058	HOUSING AUTH OF PAINTSVLE	570,752	0.018198%	0.018736%	-	8,561	8,561	(31,479)	42,563	(93,734)	(75,734)	20,076



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

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2024	2024 Proportionate Share	2023 Proportionate Share	Employer Contributions for FYE June 30, 2024			Net OPEB Liability as of June 30, 2024				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.99%	Discount Rate Less 1.00% 4.99%	Discount Rate Plus 1.00% 6.99%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
R061	KY COMM ECONOMIC OPPORT	9,780,411	0.311841%	0.283447%	-	146,703	146,703	(539,423)	729,361	(1,606,219)	(1,297,787)	344,017
R063	WOODCREEK WATER DISTRICT	2,322,394	0.074048%	0.083482%	-	34,835	34,835	(128,088)	173,190	(381,404)	(308,165)	81,688
R071	LOGAN CO PUBLIC LIBRARY	529,572	0.016885%	0.016368%	-	7,943	7,943	(29,208)	39,492	(86,971)	(70,270)	18,627
R072	LYON CO HOUSING AUTHORITY	241,267	0.007693%	0.008678%	-	3,619	3,619	(13,307)	17,993	(39,625)	(32,016)	8,487
R073	MCCRACKEN CO BD OF ED	10,559,558	0.336684%	0.355885%	-	158,390	158,390	(582,396)	787,466	(1,734,179)	(1,401,175)	371,423
R076	RICHMOND UTILITIES	4,143,683	0.132118%	0.128494%	-	62,154	62,154	(228,538)	309,009	(680,508)	(549,835)	145,750
R078	CITY OF LORETTO	25,440	0.000811%	0.000893%	-	382	382	(1,403)	1,897	(4,177)	(3,375)	895
R079	MARSHALL CO PUB LIBRARY	904,808	0.028849%	0.028116%	-	13,572	13,572	(49,903)	67,475	(148,594)	(120,061)	31,826
R088	CITY OF WEST LIBERTY	1,716,812	0.054739%	0.057528%	-	25,752	25,752	(94,688)	128,028	(281,948)	(227,807)	60,387
R089	CENTRAL CITY MUN WTR&SEWR	1,143,306	0.036453%	0.040251%	-	17,149	17,149	(63,056)	85,259	(187,761)	(151,706)	40,214
R090	NELSON CO PUBLIC LIBRARY	1,063,352	0.033904%	0.038580%	-	15,950	15,950	(58,647)	79,298	(174,631)	(141,098)	37,402
R093	TRI CO COMM ACTION AGENCY	309,886	0.009880%	0.012217%	-	4,648	4,648	(17,090)	23,108	(50,890)	(41,118)	10,899
R097	PERRY COUNTY PUBLIC LIB	642,671	0.020491%	0.020267%	-	9,640	9,640	(35,445)	47,926	(105,544)	(85,277)	22,605
R103	ROWAN CO PUBLIC LIBRARY	546,879	0.017437%	0.013991%	-	8,203	8,203	(30,163)	40,783	(89,814)	(72,567)	19,236
R104	CITY OF RUSSELL SPRINGS	1,133,696	0.036147%	0.040142%	-	17,005	17,005	(62,527)	84,544	(186,185)	(150,433)	39,877
R105	CITY OF STAMPING GROUND	19,778	0.000631%	0.000894%	-	297	297	(1,092)	1,476	(3,250)	(2,626)	696
R106	SHELBY CO PARK RECREATION	550,239	0.017544%	0.018129%	-	8,253	8,253	(30,348)	41,033	(90,365)	(73,013)	19,354
R109	TAYLOR CO PUBLIC LIBRARY	323,390	0.010311%	0.010261%	-	4,851	4,851	(17,836)	24,116	(53,110)	(42,911)	11,375
R114	BOWLING GREEN PUBLIC SCHO	8,307,084	0.264865%	0.263341%	-	124,604	124,604	(458,164)	619,489	(1,364,257)	(1,102,287)	292,194
R115	S W E D A	77,500	0.002471%	0.002498%	-	1,162	1,162	(4,274)	5,779	(12,728)	(10,284)	2,726
R116	WAYNE CO CONSERV DIST	60,080	0.001916%	0.001941%	-	901	901	(3,314)	4,481	(9,869)	(7,974)	2,114
R117	WEBSTER COUNTY WATER DIST	367,051	0.011703%	0.014788%	-	5,506	5,506	(20,244)	27,372	(60,279)	(48,704)	12,911
R118	WILLIAMSBURG IND BD OF ED	919,323	0.029312%	0.031602%	-	13,790	13,790	(50,704)	68,557	(150,979)	(121,988)	32,336
R120	CITY OF MIDWAY	349,428	0.011141%	0.011483%	-	5,241	5,241	(19,272)	26,058	(57,385)	(46,365)	12,291
R959	N KY LEGAL AID SOCIETY	2,992,583	0.095416%	0.094560%	-	44,888	44,888	(165,051)	223,167	(491,465)	(397,092)	105,261
T036	FLOYD COUNTY CONSV DIST	113,870	0.003631%	0.003776%	-	1,708	1,708	(6,281)	8,492	(18,702)	(15,111)	4,006
V001	ADAIR COUNTY FISCAL COURT	2,205,086	0.070308%	0.069333%	-	33,076	33,076	(121,619)	164,442	(362,140)	(292,600)	77,562
V002	ALLEN COUNTY FISCAL COURT	2,737,378	0.087279%	0.090913%	-	41,060	41,060	(150,975)	204,136	(449,553)	(363,228)	96,284
V003	ANDERSON CO FISCAL COURT	3,658,567	0.116651%	0.108466%	-	54,878	54,878	(201,783)	272,833	(600,842)	(485,466)	128,687
V004	BALLARD COUNTY FISCAL CT	2,950,245	0.094066%	0.087401%	-	44,253	44,253	(162,716)	220,010	(484,512)	(391,474)	103,772
V005	BARREN CO FISCAL CT	2,240,283	0.071430%	0.061921%	-	33,604	33,604	(123,560)	167,067	(367,919)	(297,270)	78,800
V006	BATH CO FISCAL COURT	1,534,563	0.048928%	0.050783%	-	23,018	23,018	(84,636)	114,437	(252,016)	(203,623)	53,976
V007	BELL CO FISCAL CT	2,773,260	0.088423%	0.092210%	-	41,598	41,598	(152,954)	206,811	(455,446)	(367,989)	97,546
V008	BOONE CO FISCAL CT	13,721,160	0.437489%	0.440965%	-	205,813	205,813	(756,769)	1,023,237	(2,253,402)	(1,820,695)	482,629
V009	BOURBON CO FISCAL COURT	3,245,618	0.103484%	0.102646%	-	48,683	48,683	(179,007)	242,037	(533,021)	(430,669)	114,161
V010	BOYD COUNTY FISCAL COURT	9,748,787	0.310833%	0.317417%	-	146,229	146,229	(537,679)	727,003	(1,601,027)	(1,293,592)	342,905
V011	BOYLE COUNTY FISCAL COURT	4,584,580	0.146176%	0.135108%	-	68,767	68,767	(252,855)	341,889	(752,918)	(608,340)	161,258
V012	BRACKEN CO FISCAL COURT	1,683,735	0.053685%	0.053771%	-	25,256	25,256	(92,864)	125,563	(276,519)	(223,420)	59,224
V013	BREATHITT CO FISCAL COURT	1,384,454	0.044142%	0.047462%	-	20,766	20,766	(76,357)	103,243	(227,365)	(183,705)	48,697
V014	BRECKINRIDGE CO FISCAL CT	3,284,495	0.104724%	0.103951%	-	49,267	49,267	(181,152)	244,938	(539,408)	(435,829)	115,529
V016	BUTLER COUNTY FISCAL CT	2,732,495	0.087124%	0.090396%	-	40,987	40,987	(150,707)	203,773	(448,755)	(362,583)	96,113
V017	CALDWELL CO FISCAL COURT	1,602,425	0.051092%	0.053901%	-	24,036	24,036	(88,379)	119,498	(263,163)	(212,629)	56,364
V018	CALLOWAY CO FISCAL COURT	4,769,559	0.152074%	0.154144%	-	71,542	71,542	(263,058)	355,684	(783,297)	(632,885)	167,765
V019	CAMPBELL CO FISCAL CT	9,635,681	0.307226%	0.306397%	-	144,532	144,532	(531,440)	718,567	(1,582,448)	(1,278,580)	338,925
V020	CARLISLE CO FISCAL COURT	1,222,802	0.038988%	0.040856%	-	18,342	18,342	(67,441)	91,189	(200,818)	(162,256)	43,011
V021	CARROLL CO FISCAL CT	3,794,034	0.120970%	0.126997%	-	56,909	56,909	(209,254)	282,935	(623,088)	(503,440)	133,452
V022	CARTER CO FISCAL CT	4,078,714	0.130047%	0.142826%	-	61,180	61,180	(224,955)	304,165	(669,841)	(541,216)	143,465
V023	CASEY CO FISCAL COURT	2,465,457	0.078609%	0.079249%	-	36,981	36,981	(135,978)	183,858	(404,896)	(327,147)	86,720
V024	CHRISTIAN CO FISCAL COURT	3,663,662	0.116813%	0.120850%	-	54,954	54,954	(202,063)	273,212	(601,676)	(486,140)	128,866
V025	CLARK COUNTY FISCAL COURT	4,371,539	0.139383%	0.140754%	-	65,572	65,572	(241,105)	326,001	(717,929)	(580,069)	153,764
V026	CLAY COUNTY FISCAL CT	4,302,727	0.137189%	0.139335%	-	64,540	64,540	(237,310)	320,870	(706,628)	(570,939)	151,344
V027	CLINTON CO FISCAL COURT	2,016,016	0.064279%	0.064883%	-	30,240	30,240	(111,190)	150,341	(331,086)	(267,509)	70,911
V028	CRITTENDEN CO FIS CT	2,628,517	0.083808%	0.083727%	-	39,427	39,427	(144,971)	196,017	(431,675)	(348,783)	92,455
V030	DAVISS CO FISCAL COURT	7,919,034	0.252492%	0.249228%	-	118,783	118,783	(436,761)	590,550	(1,300,526)	(1,050,794)	278,544
V031	EDMONSON CO FISCAL CRT	1,832,631	0.058432%	0.060721%	-	27,489	27,489	(101,076)	136,666	(300,969)	(243,176)	64,461
V032	ELLIOTT CO FISCAL CT	1,140,989	0.036380%	0.035823%	-	17,115	17,115	(62,930)	85,089	(187,385)	(151,402)	40,134
V033	ESTILL CO FISCAL COURT	2,178,587	0.069463%	0.074492%	-	32,678	32,678	(120,157)	162,466	(357,787)	(289,084)	76,630
V035	FLEMING CO FISCAL COURT	1,345,053	0.042886%	0.042750%	-	20,175	20,175	(74,184)	100,305	(220,896)	(178,478)	47,311
V036	FLOYD CO FISCAL COURT	4,145,835	0.132187%	0.138340%	-	62,186	62,186	(228,657)	309,170	(680,864)	(550,122)	145,826
V037	FRANKLIN CO FISCAL COURT	5,965,735	0.190213%	0.193531%	-	89,484	89,484	(329,031)	444,887	(979,742)	(791,608)	209,839
V038	FULTON COUNTY FIS CT	3,585,688	0.114327%	0.104948%	-	53,784	53,784	(197,763)	267,398	(588,871)	(475,794)	126,123
V039	GALLATIN CO FISCAL COURT	2,595,506	0.082756%	0.079871%	-	38,932	38,932	(143,151)	193,557	(426,256)	(344,405)	91,295
V040	GARRARD CO FISCAL COURT	2,356,572	0.075137%	0.085765%	-	35,348	35,348	(129,972)	175,737	(387,013)	(312,697)	82,890
V041	GRANT COUNTY FISCAL COURT	3,819,414	0.121779%	0.118051%	-	57,290	57,290	(210,653)	284,827	(627,255)	(506,807)	134,344
V042	GRAVES COUNTY FISCAL CT	4,614,126	0.147118%	0.145767%	-	69,211	69,211	(254,485)	344,092	(757,770)	(612,260)	162,298
V043	GRAYSON CO FISCAL COURT	6,612,493	0.210834%	0.195577%	-	99,185	99,185	(364,701)	493,117	(1,085,956)	(877,426)	232,588
V044	GREEN COUNTY FISCAL COURT	971,467	0.030974%	0.029807%	-	14,571	14,571	(53,579)	72,445	(159,540)	(128,904)	34,170





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

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2024	2024 Proportionate Share	2023 Proportionate Share	Employer Contributions for FYE June 30, 2024			Net OPEB Liability as of June 30, 2024				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.99%	Discount Rate Less 1.00% 4.99%	Discount Rate Plus 1.00% 6.99%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
V045	GREENUP CO FISCAL CT	7,183,892	0.229053%	0.188202%	-	107,756	107,756	(396,216)	535,729	(1,179,797)	(953,248)	252,687
V046	HANCOCK CO FISCAL COURT	2,631,531	0.083904%	0.086330%	-	39,472	39,472	(145,137)	196,242	(432,170)	(349,183)	92,561
V047	HARDIN CO FISCAL COURT	4,869,244	0.155252%	0.144066%	-	73,037	73,037	(268,555)	363,117	(799,666)	(646,111)	171,271
V048	HARLAN CO FIS CT	3,902,615	0.124432%	0.131832%	-	58,538	58,538	(215,243)	291,032	(640,920)	(517,848)	137,271
V049	HARRISON CO FISCAL COURT	1,557,421	0.049657%	0.053294%	-	23,361	23,361	(85,897)	116,142	(255,771)	(206,657)	54,781
V050	HART COUNTY FISCAL COURT	3,368,547	0.107404%	0.106819%	-	50,527	50,527	(185,788)	251,206	(553,212)	(446,982)	118,486
V051	HENDERSON CO FISCAL COURT	6,920,591	0.220658%	0.231303%	-	103,807	103,807	(381,695)	516,094	(1,136,557)	(918,311)	243,425
V052	HENRY CO FISCAL COURT	1,411,748	0.045013%	0.043635%	-	21,176	21,176	(77,864)	105,280	(231,851)	(187,330)	49,657
V053	HICKMAN CO FISCAL COURT	1,249,784	0.039848%	0.040625%	-	18,746	18,746	(68,929)	93,200	(205,248)	(165,835)	43,960
V054	HOPKINS CO FISCAL COURT	5,592,125	0.178301%	0.169318%	-	83,880	83,880	(308,425)	417,026	(918,386)	(742,034)	196,698
V055	JACKSON CO FISCAL COURT	3,205,166	0.102194%	0.098611%	-	48,076	48,076	(176,775)	239,020	(526,377)	(425,300)	112,738
V057	JESSAMINE CO FISCAL COURT	7,943,033	0.253258%	0.260908%	-	119,143	119,143	(438,086)	592,342	(1,304,472)	(1,053,982)	279,389
V060	KNOTT CO FISCAL CT	2,232,061	0.071168%	0.067388%	-	33,480	33,480	(123,107)	166,454	(366,569)	(296,179)	78,511
V061	KNOX CO FISCAL CT	4,095,476	0.130581%	0.133563%	-	61,431	61,431	(225,879)	305,414	(672,592)	(543,438)	144,054
V062	LARUE CO FISCAL COURT	2,700,733	0.086111%	0.081465%	-	40,510	40,510	(148,955)	201,404	(443,537)	(358,368)	94,996
V063	LAUREL COUNTY FISCAL COUR	8,623,290	0.274947%	0.276255%	-	129,347	129,347	(475,604)	643,070	(1,416,187)	(1,144,245)	303,316
V064	LAWRENCE CO FISCAL CT	2,604,703	0.083049%	0.091439%	-	39,070	39,070	(143,658)	194,242	(427,766)	(345,624)	91,618
V065	LEE COUNTY FISCAL COURT	2,097,121	0.066865%	0.066801%	-	31,456	31,456	(115,663)	156,390	(344,406)	(278,272)	73,764
V066	LESLIE CO FISCAL COURT	3,736,615	0.119139%	0.100293%	-	56,048	56,048	(206,087)	278,653	(613,657)	(495,820)	131,432
V067	LETCHER CO FISCAL COURT	2,523,956	0.080474%	0.074801%	-	37,858	37,858	(139,204)	188,220	(414,502)	(334,908)	88,777
V068	LEWIS COUNTY FISCAL COURT	1,673,324	0.053353%	0.057699%	-	25,100	25,100	(92,290)	124,787	(274,809)	(222,039)	58,858
V069	LINCOLN CO FISCAL COURT	1,875,278	0.059792%	0.054601%	-	28,129	28,129	(103,428)	139,847	(307,974)	(248,836)	65,961
V070	LIVINGSTON CO FISCAL CT	2,304,783	0.073486%	0.079002%	-	34,571	34,571	(127,116)	171,875	(378,509)	(305,826)	81,068
V071	LOGAN COUNTY FISCAL COURT	5,462,169	0.174157%	0.164021%	-	81,931	81,931	(301,257)	407,333	(897,041)	(724,788)	192,126
V072	LYON COUNTY FISCAL COURT	982,311	0.031320%	0.035109%	-	14,734	14,734	(54,177)	73,254	(161,322)	(130,344)	34,552
V073	MCCRACKEN CO FISCAL COURT	4,209,374	0.134213%	0.134923%	-	63,140	63,140	(232,162)	313,909	(691,299)	(558,553)	148,061
V074	MCCREARY CO FISCAL CT	3,486,212	0.111155%	0.117026%	-	52,292	52,292	(192,276)	259,979	(572,533)	(462,593)	122,624
V075	MCLEAN COUNTY FISCAL CT	2,471,072	0.078788%	0.077178%	-	37,065	37,065	(136,288)	184,276	(405,818)	(327,891)	86,917
V076	MADISON CO FISCAL COURT	6,153,205	0.196190%	0.230916%	-	92,296	92,296	(339,370)	458,866	(1,010,528)	(816,483)	216,433
V077	MAGOFFIN CO FISCAL COURT	1,445,989	0.046104%	0.049296%	-	21,689	21,689	(79,751)	107,832	(237,471)	(191,871)	50,861
V078	MARION CO FISCAL COURT	6,065,728	0.193401%	0.195203%	-	90,984	90,984	(334,545)	452,343	(996,163)	(804,876)	213,356
V079	MARSHALL CO FISCAL COURT	4,369,449	0.139317%	0.148020%	-	65,541	65,541	(240,991)	325,847	(717,589)	(579,795)	153,692
V080	MARTIN CO FISCAL COURT	1,969,654	0.062801%	0.062054%	-	29,544	29,544	(108,633)	146,884	(323,473)	(261,358)	69,281
V081	MASON CO FIS CT	3,843,532	0.122548%	0.123295%	-	57,652	57,652	(211,984)	286,626	(631,216)	(510,007)	135,192
V082	MADE COUNTY FISCAL COURT	6,612,648	0.210839%	0.224908%	-	99,188	99,188	(364,710)	493,129	(1,085,982)	(877,447)	232,593
V083	MENIFEE CO FISCAL COURT	1,061,040	0.033830%	0.034861%	-	15,915	15,915	(58,519)	79,125	(174,250)	(140,790)	37,321
V084	MERCER COUNTY FISCAL COUR	2,173,495	0.069300%	0.066158%	-	32,602	32,602	(119,875)	162,085	(356,948)	(288,405)	76,450
V085	METCALFE CO FISCAL COURT	1,429,411	0.045576%	0.046992%	-	21,441	21,441	(78,837)	106,597	(234,751)	(189,673)	50,279
V086	MONROE CO FISCAL COURT	1,328,415	0.042355%	0.036684%	-	19,926	19,926	(73,266)	99,064	(218,161)	(176,269)	46,725
V087	MONTGOMERY CO FISCAL CT	3,561,993	0.113571%	0.125836%	-	53,429	53,429	(196,455)	265,630	(584,977)	(472,648)	125,289
V088	MORGAN CO FISCAL CT	1,550,879	0.049449%	0.053922%	-	23,263	23,263	(85,537)	115,656	(254,700)	(205,792)	54,551
V089	MUHLENBERG CO FISCAL CT	5,666,987	0.180688%	0.179546%	-	85,003	85,003	(312,554)	422,609	(930,681)	(751,968)	199,331
V090	NELSON CO FISCAL CT	8,620,877	0.274870%	0.247401%	-	129,311	129,311	(475,471)	642,890	(1,415,790)	(1,143,925)	303,231
V091	NICHOLAS CO FISCAL COURT	1,612,691	0.051419%	0.053476%	-	24,190	24,190	(88,945)	120,263	(264,847)	(213,990)	56,724
V092	OHIO COUNTY FISCAL CRT	3,921,976	0.125049%	0.124422%	-	58,828	58,828	(216,310)	292,475	(644,098)	(520,416)	137,952
V093	OLDHAM CO FISCAL COURT	5,701,917	0.181801%	0.169929%	-	85,527	85,527	(314,480)	425,212	(936,414)	(756,600)	200,559
V094	OWEN COUNTY FISCAL COURT	2,412,298	0.076914%	0.082169%	-	36,184	36,184	(133,046)	179,893	(396,166)	(320,092)	84,850
V095	OWSLEY CO FISCAL COURT	915,093	0.029177%	0.032030%	-	13,726	13,726	(50,470)	68,242	(150,284)	(121,426)	32,187
V096	PENDLETON CO FISCAL COURT	1,538,111	0.049042%	0.055828%	-	23,071	23,071	(84,833)	114,704	(252,604)	(204,098)	54,102
V097	PERRY COUNTY FISCAL COURT	4,910,770	0.156576%	0.172068%	-	73,660	73,660	(270,845)	366,214	(806,486)	(651,621)	172,731
V098	PIKE COUNTY FISCAL COURT	10,084,456	0.321535%	0.328109%	-	151,264	151,264	(556,192)	752,034	(1,656,150)	(1,338,130)	354,711
V099	POWELL CO FISCAL CT	4,173,866	0.133081%	0.133114%	-	62,607	62,607	(230,204)	311,261	(685,469)	(553,842)	146,812
V100	PULASKI CO FISCAL CT	6,878,318	0.219310%	0.221115%	-	103,173	103,173	(379,363)	512,941	(1,129,614)	(912,701)	241,938
V101	ROBERTSON CO FISCAL CT	492,211	0.015694%	0.016528%	-	7,383	7,383	(27,148)	36,706	(80,836)	(65,314)	17,313
V102	ROCKCASTLE CO FISCAL CT	2,956,766	0.094274%	0.100081%	-	44,351	44,351	(163,075)	220,496	(485,583)	(392,339)	104,001
V103	ROWAN CO FISCAL COURT	5,284,624	0.168496%	0.167361%	-	79,268	79,268	(291,465)	394,093	(867,883)	(701,229)	185,881
V104	RUSSELL CO FISCAL COURT	2,862,796	0.091278%	0.094399%	-	42,941	42,941	(157,893)	213,489	(470,151)	(379,871)	100,696
V105	SCOTT CO FISCAL CT	5,002,560	0.159503%	0.162722%	-	75,037	75,037	(275,909)	373,059	(821,562)	(663,803)	175,960
V106	SHELBY CO FISCAL COURT	4,151,074	0.132354%	0.132436%	-	62,265	62,265	(228,946)	309,561	(681,724)	(550,817)	146,010
V107	SIMPSON CO FISCAL COURT	3,545,757	0.113054%	0.115628%	-	53,185	53,185	(195,561)	264,420	(582,314)	(470,496)	124,719
V108	SPENCER CO TREASURER	1,714,581	0.054668%	0.055986%	-	25,718	25,718	(94,565)	127,862	(281,582)	(227,511)	60,309
V109	TAYLOR COUNTY FISCAL COUR	3,669,773	0.117008%	0.115765%	-	55,046	55,046	(202,401)	273,668	(602,680)	(486,951)	129,081
V110	TODD COUNTY FISCAL COURT	2,267,297	0.072291%	0.072796%	-	34,009	34,009	(125,049)	169,080	(372,354)	(300,853)	79,750
V111	TRIGG COUNTY FISCAL COURT	2,638,636	0.084131%	0.083126%	-	39,579	39,579	(145,530)	196,773	(433,339)	(350,127)	92,812
V112	TRIMBLE CO FISCAL COURT	1,773,463	0.056546%	0.050070%	-	26,602	26,602	(97,813)	132,255	(291,255)	(235,327)	62,380
V113	UNION COUNTY FISCAL COURT	3,706,006	0.118163%	0.113393%	-	55,589	55,589	(204,399)	276,370	(608,629)	(491,758)	130,355
V114	WARREN COUNTY FISCAL COUR	11,471,831	0.365771%	0.374467%	-	172,074	172,074	(632,711)	855,497	(1,883,999)	(1,522,227)	403,511



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

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2024	2024 Proportionate Share	2023 Proportionate Share	Employer Contributions for FYE June 30, 2024			Net OPEB Liability as of June 30, 2024				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.99%	Discount Rate Less 1.00% 4.99%	Discount Rate Plus 1.00% 6.99%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
V115	WASHINGTON CO FIS COURT	1,971,414	0.062857%	0.065665%	-	29,571	29,571	(108,730)	147,015	(323,761)	(261,592)	69,343
V116	WAYNE COUNTY FISCAL COURT	4,466,371	0.142407%	0.145873%	-	66,994	66,994	(246,336)	333,074	(733,505)	(592,654)	157,101
V117	WEBSTER CO FISCAL COURT	2,787,521	0.088878%	0.093749%	-	41,812	41,812	(153,741)	207,876	(457,789)	(369,883)	98,048
V119	CITY OF HIGHLAND HEIGHTS	651,329	0.020767%	0.020589%	-	9,770	9,770	(35,923)	48,572	(106,966)	(86,426)	22,910
V120	WOODFORD CO FISCAL COURT	4,082,220	0.130158%	0.123004%	-	61,232	61,232	(225,147)	304,425	(670,413)	(541,678)	143,588
V122	FAMILY HEALTH CENTER	19,215,617	0.612675%	0.617203%	-	288,228	288,228	(1,059,806)	1,432,977	(3,155,743)	(2,549,765)	675,891
V125	LOUISVILLE MEM COMM	19,200	0.000612%	0.004826%	-	288	288	(1,059)	1,431	(3,152)	(2,547)	675
V126	LOU & JEFF CO RIVERPORT	90,000	0.002870%	0.003100%	-	1,350	1,350	(4,965)	6,713	(14,783)	(11,944)	3,166
V127	LOU LABOR MANAGER COM	78,106	0.002490%	0.002563%	-	1,171	1,171	(4,307)	5,824	(12,825)	(10,363)	2,747
V129	T A R C	35,442,468	1.130056%	1.164679%	-	531,626	531,626	(1,954,772)	2,643,073	(5,820,649)	(4,702,946)	1,246,655
V130	ANCHORAGE BD OF EDUCATION	1,015,459	0.032377%	0.032967%	-	15,232	15,232	(56,006)	75,726	(166,766)	(134,743)	35,718
V136	MOUNTAIN ARTS CENTER	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
V137	FRANKLIN CO CONS DIST	31,616	0.001008%	0.001129%	-	474	474	(1,744)	2,358	(5,192)	(4,195)	1,112
V145	CITY OF WURLAND	40,695	0.001298%	0.002952%	-	611	611	(2,245)	3,036	(6,686)	(5,402)	1,432
V147	HARDIN CO WATER DIST #2	5,623,958	0.179316%	0.158395%	-	84,358	84,358	(310,181)	419,400	(923,614)	(746,258)	197,818
V151	HOUSING AUTH OF HENDERSON	1,200,862	0.038289%	0.038030%	-	18,013	18,013	(66,232)	89,554	(197,218)	(159,347)	42,240
V156	JEFF CO BD OF ED	228,152,259	7.274475%	6.097824%	-	3,422,232	3,422,232	(12,583,390)	17,014,169	(37,469,070)	(30,274,139)	8,025,060
V158	BIG SANDY AREA COMM PRO	2,382,690	0.075970%	0.070084%	-	35,740	35,740	(131,413)	177,685	(391,303)	(316,164)	83,809
V159	CITY OF ERLANGER	2,095,315	0.066808%	0.065257%	-	31,429	31,429	(115,565)	156,256	(344,112)	(278,034)	73,701
V163	EAST BERNSTADT BD OF ED	368,266	0.011742%	0.014771%	-	5,524	5,524	(20,311)	27,463	(60,480)	(48,867)	12,954
V171	CITY OF ADAIRVILLE	254,638	0.008119%	0.007221%	-	3,820	3,820	(14,044)	18,989	(41,819)	(33,789)	8,957
V176	MADISON CO CONSERVAT DIST	39,276	0.001252%	0.001511%	-	589	589	(2,166)	2,928	(6,449)	(5,210)	1,381
V179	MARSHALL CO SEN CITIZENS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
V189	CITY OF CENTRAL CITY	1,637,682	0.052216%	0.052206%	-	24,565	24,565	(90,323)	122,127	(268,952)	(217,307)	57,604
V196	CITY OF BUTLER	39,256	0.001252%	0.001544%	-	589	589	(2,166)	2,928	(6,449)	(5,210)	1,381
V197	CITY OF HAZARD	4,066,317	0.129651%	0.138575%	-	60,993	60,993	(224,270)	303,239	(667,801)	(539,568)	143,028
V198	MOUNTAIN WATER DISTRICT	2,601,630	0.082951%	0.082758%	-	39,024	39,024	(143,489)	194,013	(427,261)	(345,217)	91,510
V200	PULASKI COUNTY LIBRARY	676,952	0.021584%	0.020753%	-	10,154	10,154	(37,336)	50,483	(111,174)	(89,826)	23,811
V205	BARREN/METCALFE CO AMB SR	165,368	0.005273%	0.005529%	-	2,481	2,481	(9,121)	12,333	(27,160)	(21,945)	5,817
V206	SHELBYVLE MUN WATER&SEWER	1,799,969	0.057391%	0.055430%	-	26,999	26,999	(99,275)	134,231	(295,607)	(238,844)	63,313
V207	BELL CO PUBLIC LIBRARY	284,106	0.009059%	0.008287%	-	4,262	4,262	(15,670)	21,188	(46,661)	(37,701)	9,994
V208	CITY OF WALTON	581,791	0.018550%	0.017303%	-	8,727	8,727	(32,088)	43,386	(95,547)	(77,199)	20,464
V218	MURRAY TOURISM COMMISSION	109,585	0.003494%	0.003598%	-	1,644	1,644	(6,044)	8,172	(17,997)	(14,541)	3,855
V219	BELLEVUE BD OF EDUCATION	1,236,951	0.039439%	0.037355%	-	18,554	18,554	(68,222)	92,243	(203,141)	(164,133)	43,508
V224	PENNYROYAL AREA MUSEUM	117,192	0.003737%	0.002441%	-	1,758	1,758	(6,464)	8,740	(19,248)	(15,552)	4,123
V230	OWENSBORO RIVERPORT AUTH	3,125,611	0.099658%	0.105267%	-	46,883	46,883	(172,389)	233,089	(513,315)	(414,746)	109,941
V236	BIG SANDY AREA DEV DIST	2,718,575	0.086680%	0.075888%	-	40,778	40,778	(149,939)	202,735	(446,468)	(360,736)	95,624
V237	BLUE GRASS COMM ACTION	7,040,969	0.224496%	0.215477%	-	105,612	105,612	(388,333)	525,071	(1,156,325)	(934,283)	247,659
V247	HARDIN CO WATER DIST #1	4,717,741	0.150422%	0.143541%	-	70,765	70,765	(260,200)	351,820	(774,788)	(626,010)	165,942
V251	HENDERSON CO RIVER AUTH	881,870	0.028118%	0.025780%	-	13,228	13,228	(48,639)	65,765	(144,829)	(117,018)	31,019
V259	KENTON CO PUBLIC LIBRARY	5,661,480	0.180512%	0.185399%	-	84,921	84,921	(312,250)	422,197	(929,774)	(751,236)	199,137
V263	LAUREL CO BD OF EDUCATION	12,956,505	0.413108%	0.380009%	-	194,344	194,344	(714,595)	966,213	(2,127,821)	(1,719,229)	455,732
V271	RUSSELLVILLE ELEC PL BD	1,536,259	0.048982%	0.047890%	-	23,043	23,043	(84,729)	114,563	(252,295)	(203,848)	54,036
V281	HOUSING AUTH OF MAYSVILLE	476,505	0.015193%	0.015356%	-	7,147	7,147	(26,281)	35,535	(78,256)	(63,229)	16,761
V298	CITY OF PIKEVILLE	3,997,154	0.127446%	0.137677%	-	59,956	59,956	(220,456)	298,082	(656,444)	(530,391)	140,596
V300	HOUSING AUTH OF SOMERSET	481,207	0.015343%	0.015691%	-	7,218	7,218	(26,540)	35,886	(79,028)	(63,853)	16,926
V305	CITY OF CAVE CITY	812,343	0.025901%	0.024182%	-	12,185	12,185	(44,804)	60,580	(133,410)	(107,792)	28,573
V306	HOUSING AUTH OF SHELBYVLE	107,586	0.003430%	0.003789%	-	1,614	1,614	(5,933)	8,022	(17,667)	(14,275)	3,784
V308	NORTHERN KY AREA DEV.DIST	3,732,333	0.119003%	0.111792%	-	55,984	55,984	(205,852)	278,335	(612,956)	(495,254)	131,282
V319	CAMPBELL CO BD OF ED	10,401,863	0.331656%	0.323538%	-	156,025	156,025	(573,699)	775,706	(1,708,281)	(1,380,250)	365,876
V324	CHRISTIAN CO CONS DIST	49,754	0.001586%	0.001822%	-	746	746	(2,743)	3,709	(8,169)	(6,600)	1,750
V330	CITY OF OWENSBORO	13,841,018	0.441310%	0.428072%	-	207,611	207,611	(763,379)	1,032,174	(2,273,083)	(1,836,597)	486,844
V336	SANDY VALLEY TRANS SER IN	1,842,073	0.058733%	0.072656%	-	27,631	27,631	(101,596)	137,370	(302,520)	(244,429)	64,793
V337	FRANKFORT ELEC WATER BD	15,777,727	0.503061%	0.547805%	-	236,661	236,661	(870,196)	1,176,603	(2,591,147)	(2,093,585)	554,967
V347	CITY OF RADCLIFF	2,296,465	0.073221%	0.079206%	-	34,446	34,446	(126,658)	171,256	(377,144)	(304,723)	80,776
V359	CITY OF ELSMERE	756,322	0.024115%	0.021140%	-	11,345	11,345	(41,714)	56,402	(124,211)	(100,359)	26,603
V363	LONDON LAUREL CO COMM CTR	790,010	0.025189%	0.024000%	-	11,850	11,850	(43,572)	58,914	(129,743)	(104,829)	27,788
V373	PADUCAH MCCRACKEN CO TOUR	388,069	0.012373%	0.013030%	-	5,821	5,821	(21,403)	28,939	(63,730)	(51,493)	13,650
V376	CITY OF BERA	4,629,127	0.147596%	0.154595%	-	69,435	69,435	(255,312)	345,210	(760,232)	(614,249)	162,825
V398	CITY OF ELKHORN CITY	91,898	0.002930%	0.000000%	-	1,378	1,378	(5,068)	6,853	(15,092)	(12,194)	3,232
V400	PULASKI CO SOIL CONS DIST	57,409	0.001830%	0.002775%	-	861	861	(3,166)	4,280	(9,426)	(7,616)	2,019
V405	MARY W WELDON MEM PUB LIB	291,762	0.009303%	0.009508%	-	4,377	4,377	(16,092)	21,759	(47,918)	(38,716)	10,263
V407	BELL/WHITLEY COMM ACTION	3,146,504	0.100324%	0.105179%	-	47,197	47,197	(173,541)	234,646	(516,745)	(417,518)	110,675
V408	UNION EMERGENCY SERVICES	85,034	0.002711%	0.002770%	-	1,275	1,275	(4,689)	6,341	(13,964)	(11,282)	2,991
V419	DAYTON CITY SCHOOLS	1,543,165	0.049203%	0.049580%	-	23,147	23,147	(85,111)	115,080	(253,433)	(204,768)	54,280
V424	PENNYRILE ALLIED COMM SER	5,431,528	0.173180%	0.169111%	-	81,471	81,471	(299,567)	405,048	(892,009)	(720,722)	191,049
V430	OWENSBORO MUN UTILITIES	15,032,041	0.479285%	0.510981%	-	225,476	225,476	(829,068)	1,120,993	(2,468,683)	(1,994,637)	528,737



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

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2024	2024 Proportionate Share	2023 Proportionate Share	Employer Contributions for FYE June 30, 2024			Net OPEB Liability as of June 30, 2024				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.99%	Discount Rate Less 1.00% 4.99%	Discount Rate Plus 1.00% 6.99%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
V436	APPALACHIAN RES & DEFENSE	3,211,487	0.102396%	0.093194%	-	48,171	48,171	(177,125)	239,493	(527,417)	(426,141)	112,961
V437	FKT/FKLN CO TOUR&CONV COM	146,891	0.004684%	0.004740%	-	2,204	2,204	(8,102)	10,955	(24,126)	(19,493)	5,167
V447	CITY OF ELIZABETHTOWN	10,671,225	0.340244%	0.348726%	-	160,065	160,065	(588,555)	795,792	(1,752,516)	(1,415,991)	375,350
V459	LUDLOW BD OF EDUCATION	815,011	0.025986%	0.024996%	-	12,225	12,225	(44,951)	60,778	(133,848)	(108,146)	28,667
V463	LONDON LAUREL TOURIST COM	132,617	0.004228%	0.004846%	-	1,989	1,989	(7,314)	9,889	(21,777)	(17,596)	4,664
V473	PADUCAH POWER SYSTEM	7,204,304	0.229704%	0.227575%	-	108,063	108,063	(397,342)	537,252	(1,183,151)	(955,958)	253,405
V476	KY RIVER FOOTHILLS DEV CO	5,389,341	0.171835%	0.188690%	-	80,838	80,838	(297,240)	401,903	(885,081)	(715,125)	189,565
V500	WEST PULASKI WATER DISTR	779,335	0.024848%	0.023374%	-	11,690	11,690	(42,982)	58,117	(127,986)	(103,410)	27,412
V505	CITY OF PARK CITY	40,920	0.001305%	0.001055%	-	614	614	(2,257)	3,052	(6,722)	(5,431)	1,440
V507	BELL CO SOLID WASTE OFFIC	178,432	0.005689%	0.006485%	-	2,676	2,676	(9,841)	13,306	(29,303)	(23,676)	6,276
V508	CITY OF UNION	233,260	0.007437%	0.006274%	-	3,499	3,499	(12,865)	17,394	(38,306)	(30,951)	8,204
V524	HOPKINSVL WATER ENV ATH	5,536,016	0.176512%	0.168403%	-	83,039	83,039	(305,331)	412,842	(909,171)	(734,589)	194,724
V530	AUDUBON AREA COMM SER INC	19,508,592	0.622017%	0.618028%	-	292,623	292,623	(1,075,966)	1,454,827	(3,203,862)	(2,588,644)	686,197
V537	CAPITAL COMMUNITY E I D A	54,167	0.001727%	0.003445%	-	812	812	(2,987)	4,039	(8,895)	(7,187)	1,905
V547	ELIZABETHTOWN TOUR/CON BU	276,994	0.008832%	0.007869%	-	4,155	4,155	(15,278)	20,657	(45,492)	(36,756)	9,743
V559	BEECHWOOD BOARD OF EDUC	1,418,622	0.045232%	0.047134%	-	21,279	21,279	(78,242)	105,793	(232,979)	(188,242)	49,899
V563	LONDON-LAUREL CO IDA	143,000	0.004559%	0.004656%	-	2,145	2,145	(7,886)	10,663	(23,482)	(18,973)	5,029
V576	SOUTHERN MADISON WATER DT	240,258	0.007660%	0.007975%	-	3,604	3,604	(13,250)	17,916	(39,455)	(31,879)	8,450
V607	PINEVILLE UTILITY COMM	1,175,295	0.037473%	0.041396%	-	17,629	17,629	(64,821)	87,645	(193,015)	(155,951)	41,339
V608	WALTON FIRE DIST/EMS	190,292	0.006067%	0.005264%	-	2,854	2,854	(10,495)	14,190	(31,250)	(25,249)	6,693
V619	SOUTHGATE BD OF ED	355,920	0.011348%	0.011866%	-	5,339	5,339	(19,630)	26,542	(58,451)	(47,227)	12,519
V624	HOPKINSVL ELECTRIC SYSTEM	4,455,910	0.142073%	0.149132%	-	66,837	66,837	(245,758)	332,293	(731,784)	(591,264)	156,732
V630	CITY OF WHITESVILLE	279,687	0.008918%	0.006634%	-	4,195	4,195	(15,426)	20,858	(45,934)	(37,114)	9,838
V637	FARMDALE WATER DISTRICT	113,819	0.003629%	0.004082%	-	1,707	1,707	(6,277)	8,488	(18,692)	(15,103)	4,003
V647	CITY OF VINE GROVE	1,027,274	0.032754%	0.026827%	-	15,409	15,409	(56,658)	76,608	(168,708)	(136,312)	36,134
V659	KENTON CO BD OF ED	20,075,242	0.640084%	0.678877%	-	301,123	301,123	(1,107,218)	1,497,084	(3,296,920)	(2,663,833)	706,128
V663	LAUREL CO CONSERV DIST	64,047	0.002042%	0.002121%	-	961	961	(3,532)	4,776	(10,518)	(8,498)	2,253
V673	PADUCAH-MCCRACKEN CO JOIN	1,796,450	0.057278%	0.056822%	-	26,946	26,946	(99,080)	133,967	(295,025)	(238,373)	63,188
V676	MADISON CO UTILITIES DIST	799,685	0.025497%	0.025174%	-	11,995	11,995	(44,105)	59,635	(131,329)	(106,111)	28,128
V707	BELL CO CONSERVATION DIST	23,868	0.000761%	0.000711%	-	358	358	(1,316)	1,780	(3,920)	(3,167)	840
V708	HEBRON FIRE PROTECTION DI	71,823	0.002290%	0.001531%	-	1,077	1,077	(3,961)	5,356	(11,795)	(9,530)	2,526
V719	SILVER GROVE BD OF ED	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
V724	PENNYRILE AREA DEVP DIST	2,113,021	0.067372%	0.067677%	-	31,695	31,695	(116,540)	157,575	(347,017)	(280,382)	74,323
V730	GREEN RIV AREA DEL DIST	3,224,273	0.102804%	0.098414%	-	48,363	48,363	(177,831)	240,447	(529,519)	(427,839)	113,411
V737	KY ASSOC OF CO (KACO)	4,174,155	0.133090%	0.136583%	-	62,611	62,611	(230,219)	311,282	(685,515)	(553,880)	146,822
V756	JEFF CO MED CENTER LAUNDR	2,412,538	0.076922%	0.080337%	-	36,187	36,187	(133,060)	179,912	(396,207)	(320,126)	84,859
V759	ERLANGER/ELSMERE BD OF ED	4,329,007	0.138027%	0.139214%	-	64,934	64,934	(238,759)	322,830	(710,944)	(574,426)	152,269
V773	MCCRACKEN CO PUB LIBRARY	1,157,052	0.036892%	0.036910%	-	17,356	17,356	(63,816)	86,286	(190,022)	(153,533)	40,699
V808	POINT PLEASANT FIRE DIST	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
V819	NEWPORT BD OF ED	4,114,154	0.131177%	0.137335%	-	61,711	61,711	(226,910)	306,808	(675,662)	(545,918)	144,712
V830	REGIONAL WTR RESOURCE AGY	6,874,335	0.219183%	0.212560%	-	103,113	103,113	(379,143)	512,644	(1,128,959)	(912,172)	241,798
V856	KYIANA REG PLANNING DEV	4,469,962	0.142521%	0.157244%	-	67,048	67,048	(246,533)	333,340	(734,092)	(593,129)	157,226
V859	COVINGTON BD OF ED	11,564,106	0.368713%	0.339732%	-	173,458	173,458	(637,800)	862,378	(1,899,153)	(1,534,470)	406,757
V873	PADUCAH-MCCRACKEN CO RIV	567,237	0.018086%	0.017747%	-	8,508	8,508	(31,285)	42,301	(93,157)	(75,268)	19,952
V919	CITY OF WILDER	265,253	0.008457%	0.008282%	-	3,979	3,979	(14,629)	19,780	(43,560)	(35,195)	9,330
V930	OWENSBORO METRO PLAN COMM	796,713	0.025403%	0.026620%	-	11,951	11,951	(43,942)	59,415	(130,845)	(105,719)	28,024
V937	HOUSING AUTH OF FRANKFORT	730,185	0.023281%	0.022610%	-	10,952	10,952	(40,272)	54,452	(119,915)	(96,888)	25,683
V959	CITY OF COVINGTON	8,562,675	0.273014%	0.286852%	-	128,437	128,437	(472,260)	638,549	(1,406,230)	(1,136,200)	301,184
W001	ADAIR COUNTY ATTORNEY	142,464	0.004542%	0.004627%	-	2,137	2,137	(7,857)	10,623	(23,395)	(18,902)	5,011
W003	ANDERSON COUNTY ATTORNEY	58,785	0.001874%	0.002158%	-	882	882	(3,242)	4,383	(9,653)	(7,799)	2,067
W004	BALLARD COUNTY ATTORNEY	67,597	0.002155%	0.002652%	-	1,014	1,014	(3,728)	5,040	(11,100)	(8,968)	2,377
W010	BOYD COUNTY ATTORNEY	201,830	0.006435%	0.006845%	-	3,027	3,027	(11,131)	15,051	(33,145)	(26,780)	7,099
W011	BOYLE COUNTY ATTORNEY	101,905	0.003249%	0.003568%	-	1,528	1,528	(5,620)	7,599	(16,735)	(13,521)	3,584
W013	BREATHITT CO ATTORNEY	201,011	0.006409%	0.001175%	-	3,015	3,015	(11,086)	14,990	(33,011)	(26,672)	7,070
W015	BULLITT COUNTY ATTORNEY	336,131	0.010717%	0.010888%	-	5,042	5,042	(18,538)	25,066	(55,201)	(44,601)	11,823
W016	BUTLER COUNTY ATTORNEY	68,241	0.002176%	0.002006%	-	1,024	1,024	(3,764)	5,089	(11,208)	(9,056)	2,401
W017	CALDWELL COUNTY ATTORNEY	166,021	0.005293%	0.003872%	-	2,490	2,490	(9,156)	12,380	(27,263)	(22,028)	5,839
W018	CALLOWAY COUNTY ATTORNEY	291,033	0.009279%	0.008956%	-	4,365	4,365	(16,051)	21,703	(47,794)	(38,616)	10,236
W019	CAMPBELL COUNTY ATTORNEY	707,771	0.022567%	0.020060%	-	10,616	10,616	(39,036)	52,782	(116,237)	(93,917)	24,895
W020	CARLISLE COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W021	CARROLL COUNTY ATTORNEY	36,328	0.001158%	0.000994%	-	545	545	(2,003)	2,708	(5,965)	(4,819)	1,277
W022	CHILD SUPPORT ENFORCEMENT	138,804	0.004426%	0.004208%	-	2,082	2,082	(7,656)	10,352	(22,797)	(18,420)	4,883
W024	CHRISTIAN COUNTY ATTORNEY	394,003	0.012562%	0.013538%	-	5,910	5,910	(21,730)	29,381	(64,704)	(52,279)	13,858
W026	CLAY COUNTY ATTORNEY	150,022	0.004783%	0.004207%	-	2,250	2,250	(8,274)	11,187	(24,636)	(19,905)	5,277
W027	CLINTON CO ATTORNEY	94,057	0.002999%	0.003086%	-	1,411	1,411	(5,188)	7,014	(15,447)	(12,481)	3,308
W029	CUMBERLAND CO ATTORNEY	12,761	0.000407%	0.002080%	-	191	191	(704)	952	(2,096)	(1,694)	449
W031	EDMONSON COUNTY ATTORNEY	63,899	0.002037%	0.001033%	-	958	958	(3,524)	4,764	(10,492)	(8,477)	2,247



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

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2024	2024 Proportionate Share	2023 Proportionate Share	Employer Contributions for FYE June 30, 2024			Net OPEB Liability as of June 30, 2024				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.99%	Discount Rate Less 1.00% 4.99%	Discount Rate Plus 1.00% 6.99%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
W032	ELLIOTT COUNTY ATTORNEY	67,773	0.002161%	0.001763%	-	1,017	1,017	(3,738)	5,054	(11,131)	(8,993)	2,384
W033	ESTILL COUNTY ATTORNEY	109,662	0.003496%	0.003715%	-	1,645	1,645	(6,047)	8,177	(18,007)	(14,549)	3,857
W035	FLEMING COUNTY ATTORNEY	250,965	0.008002%	0.007887%	-	3,764	3,764	(13,842)	18,716	(41,216)	(33,302)	8,828
W036	FLOYD COUNTY ATTORNEY	176,685	0.005633%	0.006076%	-	2,650	2,650	(9,744)	13,175	(29,014)	(23,443)	6,214
W039	GALLATIN COUNTY ATTORNEY	33,450	0.001067%	0.000000%	-	502	502	(1,846)	2,496	(5,496)	(4,441)	1,177
W041	GRANT COUNTY CHILD SUPPOR	97,304	0.003102%	0.003056%	-	1,459	1,459	(5,366)	7,255	(15,978)	(12,910)	3,422
W043	GRAYSON COUNTY ATTORNEY	62,088	0.001980%	0.004063%	-	931	931	(3,425)	4,631	(10,199)	(8,240)	2,184
W044	GREEN COUNTY ATTORNEY	59,975	0.001912%	0.001948%	-	899	899	(3,307)	4,472	(9,848)	(7,957)	2,109
W045	GREENUP CO ATTY/CHILD SUP	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W047	HARDIN COUNTY ATTORNEY	598,001	0.019067%	0.020024%	-	8,970	8,970	(32,982)	44,596	(98,210)	(79,351)	21,034
W048	HARLAN COUNTY ATTORNEY	295,920	0.009435%	0.009525%	-	4,439	4,439	(16,321)	22,067	(48,597)	(39,266)	10,409
W050	HART COUNTY ATTORNEY	174,440	0.005562%	0.006264%	-	2,617	2,617	(9,621)	13,009	(28,649)	(23,147)	6,136
W051	HENDERSON CO ATTORNEY	323,564	0.010317%	0.009867%	-	4,854	4,854	(17,846)	24,130	(53,140)	(42,936)	11,382
W052	HENRY COUNTY ATTORNEY	4,400	0.000140%	0.000607%	-	66	66	(242)	327	(721)	(583)	154
W055	JACKSON COUNTY ATTORNEY	94,390	0.003010%	0.003192%	-	1,416	1,416	(5,207)	7,040	(15,504)	(12,527)	3,321
W056	JEFFERSON CO ATTORNEY	6,364,616	0.202931%	0.192654%	-	95,467	95,467	(351,030)	474,633	(1,045,249)	(844,537)	223,869
W058	JOHNSON CO ATTORNEY	190,332	0.006069%	0.006212%	-	2,855	2,855	(10,498)	14,195	(31,260)	(25,257)	6,695
W060	KNOTT COUNTY ATTORNEY	116,600	0.003718%	0.003357%	-	1,749	1,749	(6,431)	8,696	(19,151)	(15,473)	4,102
W061	KNOX COUNTY ATTORNEY	253,785	0.008092%	0.007384%	-	3,807	3,807	(13,998)	18,926	(41,680)	(33,676)	8,927
W063	LAUREL COUNTY ATTORNEY	485,252	0.015472%	0.015576%	-	7,279	7,279	(26,763)	36,187	(79,693)	(64,390)	17,068
W064	LAWRENCE COUNTY ATTORNEY	3,929	0.000125%	0.000855%	-	59	59	(216)	292	(644)	(520)	138
W066	LESLIE COUNTY ATTORNEY	97,728	0.003116%	0.003148%	-	1,466	1,466	(5,390)	7,288	(16,050)	(12,968)	3,438
W067	LETCHER COUNTY ATTORNEY	155,728	0.004965%	0.005038%	-	2,336	2,336	(8,588)	11,613	(25,574)	(20,663)	5,477
W069	LINCOLN COUNTY ATTORNEY	159,222	0.005077%	0.005330%	-	2,388	2,388	(8,782)	11,875	(26,150)	(21,129)	5,601
W070	LIVINGSTON CO ATTORNEY	92,298	0.002943%	0.002848%	-	1,385	1,385	(5,091)	6,883	(15,159)	(12,248)	3,247
W071	LOGAN COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W073	MCCRACKEN COUNTY ATTORNEY	43,997	0.001403%	0.001692%	-	660	660	(2,427)	3,281	(7,227)	(5,839)	1,548
W075	MCLEAN COUNTY ATTORNEY	15,321	0.000489%	0.000528%	-	230	230	(846)	1,144	(2,519)	(2,035)	539
W076	MADISON COUNTY ATTORNEY	78,670	0.002508%	0.002671%	-	1,180	1,180	(4,338)	5,866	(12,918)	(10,438)	2,767
W077	MAGOFFIN CO ATTORNEY	38,220	0.001219%	0.001261%	-	573	573	(2,109)	2,851	(6,279)	(5,073)	1,345
W078	MARION COUNTY ATTORNEY	48,132	0.001535%	0.001867%	-	722	722	(2,655)	3,590	(7,906)	(6,388)	1,693
W079	MARSHALL COUNTY ATTORNEY	34,741	0.001108%	0.001259%	-	521	521	(1,917)	2,591	(5,707)	(4,611)	1,222
W080	MARTIN COUNTY ATTORNEY	188,638	0.006015%	0.005083%	-	2,830	2,830	(10,405)	14,068	(30,982)	(25,033)	6,636
W082	MEADE COUNTY ATTORNEY	103,639	0.003304%	0.003422%	-	1,554	1,554	(5,715)	7,728	(17,018)	(13,750)	3,645
W083	MENIFEE COUNTY ATTORNEY	55,252	0.001762%	0.001651%	-	829	829	(3,048)	4,121	(9,076)	(7,333)	1,944
W084	MERCER COUNTY ATTORNEY	126,458	0.004032%	0.004245%	-	1,897	1,897	(6,975)	9,430	(20,768)	(16,780)	4,448
W085	METCALFE COUNTY ATTORNEY	89,891	0.002866%	0.002961%	-	1,348	1,348	(4,958)	6,703	(14,762)	(11,927)	3,162
W087	MONTGOMERY CO ATTORNEY	54,249	0.001730%	0.001123%	-	814	814	(2,993)	4,046	(8,911)	(7,200)	1,909
W090	NELSON COUNTY ATTORNEY	306,526	0.009773%	0.009154%	-	4,598	4,598	(16,905)	22,858	(50,338)	(40,672)	10,781
W091	NICHOLAS COUNTY ATTORNEY	52,665	0.001679%	0.001675%	-	790	790	(2,904)	3,927	(8,648)	(6,987)	1,852
W092	OHIO COUNTY ATTORNEY	13,228	0.000422%	0.000220%	-	199	199	(730)	987	(2,174)	(1,756)	466
W095	OWSLEY COUNTY ATTORNEY	-	0.000000%	0.001701%	-	-	-	-	-	-	-	-
W096	PENDLETON COUNTY ATTORNEY	32,007	0.001021%	0.000852%	-	480	480	(1,766)	2,388	(5,259)	(4,249)	1,126
W097	PERRY COUNTY ATTORNEY	240,441	0.007666%	0.009611%	-	3,606	3,606	(13,261)	17,930	(39,486)	(31,904)	8,457
W098	PIKE COUNTY ATTORNEY	600,468	0.019145%	0.019148%	-	9,007	9,007	(33,117)	44,778	(98,611)	(79,676)	21,120
W099	POWELL COUNTY ATTORNEY	132,297	0.004218%	0.004430%	-	1,984	1,984	(7,296)	9,865	(21,726)	(17,554)	4,653
W103	ROWAN COUNTY ATTORNEY	93,760	0.002989%	0.002629%	-	1,406	1,406	(5,170)	6,991	(15,396)	(12,439)	3,297
W104	RUSSELL COUNTY ATTORNEY	141,473	0.004511%	0.004846%	-	2,122	2,122	(7,803)	10,551	(23,235)	(18,773)	4,976
W105	SCOTT COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W106	SHELBY COUNTY ATTORNEY	-	0.000000%	0.000995%	-	-	-	-	-	-	-	-
W107	SIMPSON COUNTY ATTORNEY	42,885	0.001367%	0.001426%	-	643	643	(2,365)	3,197	(7,041)	(5,689)	1,508
W109	TAYLOR COUNTY ATTORNEY	199,809	0.006371%	0.006354%	-	2,997	2,997	(11,021)	14,901	(32,816)	(26,514)	7,028
W110	TODD COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W113	UNION COUNTY ATTORNEY	7,800	0.000249%	0.000041%	-	117	117	(431)	582	(1,283)	(1,036)	275
W114	WARREN CO ATTY/CHILD SUPP	671,804	0.021420%	0.021224%	-	10,077	10,077	(37,052)	50,099	(110,329)	(89,143)	23,630
W115	WASHINGTON CO ATTORNEY	67,176	0.002142%	0.002255%	-	1,008	1,008	(3,705)	5,010	(11,033)	(8,914)	2,363
W118	WHITLEY COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W119	WOLFE COUNTY ATTORNEY	70,469	0.002247%	0.002208%	-	1,057	1,057	(3,887)	5,255	(11,574)	(9,351)	2,479
W120	WOODFORD COUNTY ATTORNEY	141,026	0.004496%	0.004807%	-	2,115	2,115	(7,777)	10,516	(23,158)	(18,711)	4,960
X030	OWENSBORO DAVIESS CO TOUR	369,796	0.011791%	0.013022%	-	5,547	5,547	(20,396)	27,578	(60,733)	(49,071)	13,008
X034	FAYETTE CO ATTORNEY OFF	1,725,516	0.055017%	0.048582%	-	25,882	25,882	(95,168)	128,679	(283,379)	(228,964)	60,694
X059	KENTON COUNTY ATTORNEY	913,299	0.029120%	0.029925%	-	13,699	13,699	(50,372)	68,108	(149,990)	(121,189)	32,125
X105	GEORGETOWN WATER & SEWER	3,760,339	0.119896%	0.134363%	-	56,404	56,404	(207,396)	280,423	(617,556)	(498,970)	132,267
X956	LOU FIREFIGHTERS PENS FUN	161,743	0.005157%	0.007254%	-	2,426	2,426	(8,921)	12,062	(26,562)	(21,462)	5,689
<b>TOTAL</b>		<b>3,136,345,482</b>	<b>100.000000%</b>	<b>100.000000%</b>	<b>-</b>	<b>47,044,255</b>	<b>47,044,255</b>	<b>(172,980,142)</b>	<b>233,888,666</b>	<b>(515,076,197)</b>	<b>(416,169,306)</b>	<b>110,317,972</b>



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2025
		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)	(14)	(15)	(16)	(17)	(18)	(19)
10005	LEGS GENERAL ASSEMBLY	(5,276)	4,507	(769)	-	(769)	613
20025	JUDL ADM OFF OF THE COURT	(10,192,787)	226,258	(9,966,529)	-	(9,966,529)	1,184,915
35628	TRAN DEPT OF INTERGOV PRO	-	(565)	(565)	-	(565)	-
39931	JEFFERSON CO CLERK	(1,308,670)	(126,940)	(1,435,610)	-	(1,435,610)	152,133
39932	JEFFERSON CO SHERIFF	(528,214)	176,778	(351,436)	-	(351,436)	61,405
39933	KENTON CO COURT CLERK	(238,383)	42,842	(195,541)	-	(195,541)	27,712
39934	KENTON CO SHERIFF	(88,407)	7,643	(80,764)	-	(80,764)	10,277
39935	CAMPBELL COUNTY CLERK	(154,856)	2,195	(152,661)	-	(152,661)	18,002
39936	CAMPBELL CO SHERIFF	(58,793)	(7,685)	(66,478)	-	(66,478)	6,835
39937	FAYETTE CO CLERK	(481,195)	(81,682)	(562,877)	-	(562,877)	55,939
39938	FAYETTE CO SHERIFF	(323,471)	7,119	(316,352)	-	(316,352)	37,604
39939	DAVISS CO CLERK	(160,531)	(20,149)	(180,680)	-	(180,680)	18,662
39940	DAVISS CO SHERIFF	(47,451)	16,502	(30,949)	-	(30,949)	5,516
39941	PIKE CO CLERK	(81,030)	(7,327)	(88,357)	-	(88,357)	9,420
39942	PIKE CO SHERIFF	(116,505)	(5,021)	(121,526)	-	(121,526)	13,544
39943	HARDIN COUNTY CLERK OFFIC	(182,982)	(9,636)	(192,618)	-	(192,618)	21,272
39944	HARDIN COUNTY SHERIFF	(85,737)	10,505	(75,232)	-	(75,232)	9,967
39945	WARREN COUNTY CLERKS OFF	(185,039)	7,983	(177,056)	-	(177,056)	21,511
39946	WARREN COUNTY SHERIFF	(275,302)	(16,121)	(291,423)	-	(291,423)	32,004
39947	BOONE COUNTY CLERK	(201,234)	8,989	(192,245)	-	(192,245)	23,394
39948	BOONE COUNTY SHERIFF	(71,071)	10,052	(61,019)	-	(61,019)	8,262
39949	CHRISTIAN COUNTY CLERK	(90,364)	1,914	(88,450)	-	(88,450)	10,505
39950	CHRISTIAN COUNTY SHERIFF	(346,954)	70,441	(276,513)	-	(276,513)	40,334
39951	MADISON COUNTY CLERK	(150,613)	2,112	(148,501)	-	(148,501)	17,509
39952	MADISON COUNTY SHERIFF	(49,104)	6,734	(42,370)	-	(42,370)	5,708
39961	BULLITT COUNTY CLERK	(176,577)	20,741	(155,836)	-	(155,836)	20,527
39962	BULLITT CO SHERIFF	(237,100)	73,978	(163,122)	-	(163,122)	27,563
54527	J&PS DEPT OF CORRECTIONS	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	-	(2,242)	(2,242)	-	(2,242)	-
116A	WAYNE COUNTY ATTORNEY	(11,653)	6,612	(5,041)	-	(5,041)	1,355
A051	HENDERSON CO TOURIST COMM	(9,725)	(3,031)	(12,756)	-	(12,756)	1,131
A073	HOUSING AUTH OF PADUCAH	(217,796)	36,207	(181,589)	-	(181,589)	25,319
A087	Reid Village Water District	(21,846)	19,965	(1,881)	-	(1,881)	2,540
A113	MORGANFIELD HOUSING AUTH	-	(5,706)	(5,706)	-	(5,706)	-
A156	CITY OF ANCHORAGE	(74,217)	1,768	(72,449)	-	(72,449)	8,628
AB19	BELLEVUE/DAYTON FIRE	(1,694)	(3,357)	(5,051)	-	(5,051)	197
AB87	Mt Sterling Montgomery County Industrial Auth	(1,343)	1,206	(137)	-	(137)	156
AC19	CAMPBELL CO FIRE DIST 1	-	(49)	(49)	-	(49)	-
B008	BURLINGTON FIRE PRO DIST	(8,337)	921	(7,416)	-	(7,416)	969
B010	HOUSING AUTHORITY OF CATLETTSBURG	(34,084)	(2,199)	(36,283)	-	(36,283)	3,962
B015	CITY OF HILLVIEW	(88,274)	24,440	(63,834)	-	(63,834)	10,262
B017	PENNYRILE EMER ASST CTR	(32,002)	(7,418)	(39,420)	-	(39,420)	3,720
B018	W KY ED COOPERATIVE	(19,615)	(30,601)	(50,216)	-	(50,216)	2,280
B023	CITY OF LONDON TOURISM	(80,102)	85,082	4,980	-	4,980	9,312
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	(48,233)	30,031	(18,202)	-	(18,202)	5,607
B030	OWENSBORO/DAV CO ECO DEV	(23,177)	(17,152)	(40,329)	-	(40,329)	2,694
B035	GTR FLEMING CO WATER COMM	(14,739)	(2,270)	(17,009)	-	(17,009)	1,713
B038	CITY OF HICKMAN	(98,701)	26,262	(72,439)	-	(72,439)	11,474
B042	HOUSING AUTH OF MAYFIELD	(78,416)	(11,683)	(90,099)	-	(90,099)	9,116
B043	GRAYSON CO CONSERV DIST	(3,880)	(499)	(4,379)	-	(4,379)	451
B045	CITY OF BELLEFONTE	-	(642)	(642)	-	(642)	-
B048	CITY OF HARLAN	(145,510)	4,351	(141,159)	-	(141,159)	16,916
B051	HENDERSON CITY/CO PLANNIN	(50,149)	(2,858)	(53,007)	-	(53,007)	5,830
B052	HENRY CO WATER DIST #2	(125,387)	(11,705)	(137,092)	-	(137,092)	14,576
B054	CITY OF NORTONVILLE	(30,768)	14,959	(15,809)	-	(15,809)	3,577
B058	JOHNSON CO FISCAL COURT	(250,411)	(19,764)	(270,175)	-	(270,175)	29,110
B061	KNOX CO UTILITIES COMM	(49,504)	(4,063)	(53,567)	-	(53,567)	5,755
B072	LAKE BARKLEY TOUR COMM	(6,365)	(602)	(6,967)	-	(6,967)	740
B078	MARION CO WATER DISTRICT	(80,074)	26,694	(53,380)	-	(53,380)	9,309
B084	N MERCER WATER DISTRICT	(91,457)	16,165	(75,292)	-	(75,292)	10,632
B087	MONTGOMERY CO FIRE DIST	(316,565)	(94,362)	(410,927)	-	(410,927)	36,801
B097	KY RIVER REGIONAL JAIL	(165,682)	19,260	(146,422)	-	(146,422)	19,261
B098	PIKE CO SENIOR CITIZEN PR	(21,999)	(23,377)	(45,376)	-	(45,376)	2,557
B100	CITY OF SCIENCE HILL	(10,943)	(5,578)	(16,521)	-	(16,521)	1,272
B104	RUSSELL CO AMBULANCE SER	(124,520)	33,701	(90,819)	-	(90,819)	14,475
B106	NORTH SHELBY WATER CO	(80,433)	3,948	(76,485)	-	(76,485)	9,350
B109	CAMPBELL/TAYLOR CO I D A	(13,839)	(145)	(13,984)	-	(13,984)	1,609



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2025
		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)	(14)	(15)	(16)	(17)	(18)	(19)
B113	UNION CO ECONOMIC DEVELOP	(13,250)	332	(12,918)	-	(12,918)	1,540
B115	Springfield Washington County 911 dispatch	(43,191)	38,773	(4,418)	-	(4,418)	5,021
B116	MONTICELLO/WAYNE TELE BOA	(41,735)	11,722	(30,013)	-	(30,013)	4,852
B118	WHITLEY CO CONSERV DIST	(4,429)	(9,345)	(13,774)	-	(13,774)	515
B124	HOPKINS-CHRIST CO PLANNIN	(119,627)	(33,280)	(152,907)	-	(152,907)	13,907
B156	LOU POLICE RETIRE FUND	(15,920)	(475)	(16,395)	-	(16,395)	1,851
B179	HOUSING AUTH OF BENTON	(30,885)	(796)	(31,681)	-	(31,681)	3,590
B230	RIVERPARK CTR OWENSBORO	(41,291)	(32,051)	(73,342)	-	(73,342)	4,800
B256	BUECHEL FIRE PROTECT DIST	-	(6,219)	(6,219)	-	(6,219)	-
B259	CITY OF LUDLOW	(51,843)	(7,546)	(59,389)	-	(59,389)	6,027
B356	CITY OF DOUGLASS HILLS	(31,567)	14,110	(17,457)	-	(17,457)	3,670
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	(134,664)	110,515	(24,149)	-	(24,149)	15,655
B656	LOUISVILLE AIRPORT AUTHOR	(1,174,539)	(32,036)	(1,206,575)	-	(1,206,575)	136,541
B756	LEGAL AID SOCIETY INC	(453,940)	119,464	(334,476)	-	(334,476)	52,771
B856	JEFF CO SOIL/CONSER DIST	(4,239)	435	(3,804)	-	(3,804)	493
B956	LAKE DREAMLAND FIRE DIST	-	(5,297)	(5,297)	-	(5,297)	-
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	(23,068)	7,197	(15,871)	-	(15,871)	2,682
C045	GREENUP COUNTY PUBLIC LIBRARY	(78,638)	75,036	(3,602)	-	(3,602)	9,142
C079	JONATHAN CREEK WATER DIST	(45,216)	(6,536)	(51,752)	-	(51,752)	5,256
C087	CITY OF JEFFERSONVILLE	(34,350)	(1,424)	(35,774)	-	(35,774)	3,993
C105	CITY OF SADIEVILLE	(5,328)	1,861	(3,467)	-	(3,467)	619
C106	CITY OF SIMPSONVILLE	(62,310)	(20,522)	(82,832)	-	(82,832)	7,244
C118	HOUSING AUTH OF CORBIN	(37,589)	(4,089)	(41,678)	-	(41,678)	4,370
C230	HOUSING AUTH OF OWENSBORO	(181,179)	(5,994)	(187,173)	-	(187,173)	21,062
C256	LOUISVILLE/JEFF CO METRO	(22,278,206)	(1,864,777)	(24,142,983)	-	(24,142,983)	2,589,850
D017	CALDWELL CO WATER DISTRICT	(35,919)	(2,885)	(38,804)	-	(38,804)	4,176
D025	WINCHESTER-CLARK COUNTY TOURISM	(9,124)	(2,508)	(11,632)	-	(11,632)	1,061
D052	CITY OF PLEASUREVILLE	(4,635)	(266)	(4,901)	-	(4,901)	539
D054	CITY OF HANSON	(40,820)	37,119	(3,701)	-	(3,701)	4,745
D071	CITY OF LEWISBURG	(23,681)	(9,924)	(33,605)	-	(33,605)	2,753
D079	NORTH MARSHALL WATER DIST	(90,210)	11,054	(79,156)	-	(79,156)	10,487
D084	GTR H/MERCER PL&ZONING CO	(10,770)	1,041	(9,729)	-	(9,729)	1,252
D098	CITY OF COAL RUN VILLAGE	(25,520)	11,154	(14,366)	-	(14,366)	2,967
D113	UNION CO WATER DISTRICT	(38,722)	(45)	(38,767)	-	(38,767)	4,501
D118	WHITLEY CO WATER DIST	(28,356)	152	(28,204)	-	(28,204)	3,296
D135	WESTERN FLEMING WATER DIS	(45,539)	11,350	(34,189)	-	(34,189)	5,294
G015	ZONETON FIRE PROT DIST	(13,984)	10,540	(3,444)	-	(3,444)	1,626
G087	Mt Sterling- Montgomery County Parks and Recreation	(2,819)	2,531	(288)	-	(288)	328
G090	NELSON CO. DISPATCH	-	(10,609)	(10,609)	-	(10,609)	-
GS06	SHELBY CO SUB FIRE DIST	(10,782)	376	(10,406)	-	(10,406)	1,253
J001	ADAIR CO BD OF EDUCATION	(557,094)	13,450	(543,644)	-	(543,644)	64,762
J002	CITY OF SCOTTSVILLE	(299,023)	20,546	(278,477)	-	(278,477)	34,762
J003	CITY OF LAWRENCEBURG	(319,151)	(32,502)	(351,653)	-	(351,653)	37,101
J004	BALLARD CO BD OF ED	(234,644)	(62,639)	(297,283)	-	(297,283)	27,277
J005	GLASGOW BD OF EDUCATION	(377,125)	(41,274)	(418,399)	-	(418,399)	43,841
J006	BATH CO BD OF EDUC	(374,717)	(51,980)	(426,697)	-	(426,697)	43,561
J007	CITY OF MIDDLESBORO	(175,730)	(36,711)	(212,441)	-	(212,441)	20,429
J008	BOONE CO WATER DISTRICT	(209,507)	(7,564)	(217,071)	-	(217,071)	24,355
J009	BOURBON CO BD OF EDUCATIO	(621,579)	(26,048)	(647,627)	-	(647,627)	72,259
J010	FAIRVIEW BD OF EDUCATION	(126,948)	1,211	(125,737)	-	(125,737)	14,758
J011	DANVILLE CITY BD OF ED	(406,098)	(54,834)	(460,932)	-	(460,932)	47,209
J012	BRACKEN CO BD OF EDUC	(208,051)	2,293	(205,758)	-	(205,758)	24,186
J013	BREATHITT CO BD OF ED	(416,049)	(30,197)	(446,246)	-	(446,246)	48,366
J014	BRECKINRIDGE CO BD OF ED	(609,805)	(33,021)	(642,826)	-	(642,826)	70,890
J015	BULLITT CO BD OF ED	(2,441,780)	(240,733)	(2,682,513)	-	(2,682,513)	283,858
J016	BUTLER CO BD OF ED	(382,998)	(20,738)	(403,736)	-	(403,736)	44,524
J017	CALDWELL CO BD EDUCATION	(388,278)	(57,639)	(445,917)	-	(445,917)	45,137
J018	CALLOWAY CO BD OF EDUC	(516,339)	(27,451)	(543,790)	-	(543,790)	60,025
J019	SANITATION DISTRICT NO 1	(1,826,292)	(354,325)	(2,180,617)	-	(2,180,617)	212,307
J021	CARROLL CO BD OF ED	(605,695)	(60,322)	(666,017)	-	(666,017)	70,412
J022	CARTER CO BD OF ED	(852,742)	(128,095)	(980,837)	-	(980,837)	99,132
J023	CASEY CO BD OF ED	(510,975)	(68,441)	(579,416)	-	(579,416)	59,401
J024	CITY OF HOPKINSVILLE	(1,009,857)	343,472	(666,385)	-	(666,385)	117,396
J025	CLARK CO BD OF ED	(1,297,167)	199,260	(1,097,907)	-	(1,097,907)	150,796
J026	CLAY CO BD OF ED	(597,942)	(141,334)	(739,276)	-	(739,276)	69,511
J027	CLINTON CO BD OF ED	(336,866)	(72,107)	(408,973)	-	(408,973)	39,161
J028	CRITTENDEN CO BD OF ED	(284,704)	(14,710)	(299,414)	-	(299,414)	33,097



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2025
		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)	(14)	(15)	(16)	(17)	(18)	(19)
J029	CUMBERLAND CO BD OF ED	(248,459)	47,431	(201,028)	-	(201,028)	28,883
J030	DAVISS CO LIBRARY DIST	(251,303)	(6,334)	(257,637)	-	(257,637)	29,214
J031	EDMONSON CO BD OF EDUC	(388,294)	(35,358)	(423,652)	-	(423,652)	45,139
J032	ELLIOTT CO BD OF ED	(196,894)	4,976	(191,918)	-	(191,918)	22,889
J033	ESTILL CO CONSERVATION DI	(11,576)	6,987	(4,589)	-	(4,589)	1,346
J034	GREATER LEX CONV&VISITOR	(286,435)	40,075	(246,360)	-	(246,360)	33,298
J035	FLEMING CO BD OF ED	(338,601)	(137,455)	(476,056)	-	(476,056)	39,362
J037	CITY OF FRANKFORT	(1,008,840)	(151,309)	(1,160,149)	-	(1,160,149)	117,278
J038	FULTON COUNTY BD OF EDUC	(115,945)	18,727	(97,218)	-	(97,218)	13,479
J039	GALLATIN CO BD OF EDUC	(352,827)	(58,655)	(411,482)	-	(411,482)	41,016
J040	CITY OF LANCASTER	(164,642)	53,653	(110,989)	-	(110,989)	19,140
J041	WILLIAMSTOWN INDEPNNT SC	(209,426)	(36,820)	(246,246)	-	(246,246)	24,346
J042	GRAVES CO LIBRARY	(36,246)	6,348	(29,898)	-	(29,898)	4,214
J043	GRAYSON CO BD OF ED	(842,876)	(53,030)	(895,906)	-	(895,906)	97,985
J044	GREEN CO BD OF EDUCATION	(335,697)	(59,604)	(395,301)	-	(395,301)	39,025
J045	RUSSELL INDPD BD OF ED	(412,657)	(24,805)	(437,462)	-	(437,462)	47,972
J046	HANCOCK CO BD EDUCATION	(426,125)	(3,994)	(430,119)	-	(430,119)	49,537
J047	HARDIN CO SOIL CN DIST	(5,554)	1,805	(3,749)	-	(3,749)	646
J048	HARLAN CO BD OF EDUCATION	(937,144)	9,805	(927,339)	-	(927,339)	108,943
J049	HARRISON CO BD OF ED	(538,012)	(89,514)	(627,526)	-	(627,526)	62,544
J050	HART CO BD OF ED	(495,409)	(28,850)	(524,259)	-	(524,259)	57,591
J051	HENDERSON PUBLIC LIBRARY	(179,082)	17,286	(161,796)	-	(161,796)	20,818
J052	EMINENCE INDEP BD OF EDUC	(166,053)	(20,077)	(186,130)	-	(186,130)	19,304
J053	HICKMAN CO BD OF ED	(130,223)	(27,061)	(157,284)	-	(157,284)	15,139
J054	HOPKINS CO BD OF ED	(1,317,661)	(224,440)	(1,542,101)	-	(1,542,101)	153,179
J055	JACKSON CO BD OF ED	(379,674)	(120,237)	(499,911)	-	(499,911)	44,137
J056	JEFF CO METRO SEWER DIST	(7,408,836)	274,045	(7,134,791)	-	(7,134,791)	861,280
J057	JESSAMINE CO BD OF ED	(2,087,574)	225,208	(1,862,366)	-	(1,862,366)	242,681
J058	PAINTSVILLE GAS/WATER SYS	(264,952)	6,173	(258,779)	-	(258,779)	30,801
J059	KENTON COUNTY AIRPORT BD	(3,732,941)	572,952	(3,159,989)	-	(3,159,989)	433,956
J060	KNOTT CO BD OF EDUCATION	(471,998)	(142,927)	(614,925)	-	(614,925)	54,870
J061	KNOX CO BD OF EDUCATION	(982,215)	(127,267)	(1,109,482)	-	(1,109,482)	114,183
J062	LARUE CO PUBLIC LIBRARY	(21,975)	(186)	(22,161)	-	(22,161)	2,555
J063	CITY OF LONDON	(366,299)	(59,330)	(425,629)	-	(425,629)	42,582
J064	LAWRENCE CO BD OF ED	(483,599)	(44,775)	(528,374)	-	(528,374)	56,219
J065	LEE CO BD OF ED	(195,942)	(16,414)	(212,356)	-	(212,356)	22,778
J066	LESLIE CO BD OF ED	(400,463)	22,607	(377,856)	-	(377,856)	46,554
J067	CITY OF WHITESBURG	(98,350)	(40,963)	(139,313)	-	(139,313)	11,433
J068	ELEC PLT BD OF VANCEBURG	(134,696)	(15,690)	(150,386)	-	(150,386)	15,659
J069	LINCOLN CO BD OF EDUC	(814,955)	(98,965)	(913,920)	-	(913,920)	94,739
J070	LIVINGSTON CO BD OF ED	(270,708)	(88,964)	(359,672)	-	(359,672)	31,470
J071	LOGAN CO BD OF EDUCATION	(634,167)	(31,343)	(665,510)	-	(665,510)	73,722
J072	LYON CO. PUBLIC LIBRARY	(19,958)	2,364	(17,594)	-	(17,594)	2,320
J073	PADUCAH WATER WORKS	(460,499)	(32,777)	(493,276)	-	(493,276)	53,533
J074	MCCREARY CO BD OF EDUCATN	(675,757)	24,256	(651,501)	-	(651,501)	78,557
J075	MCLEAN CO BD OF ED	(285,067)	(20,313)	(305,380)	-	(305,380)	33,139
J076	MADISON CO BD OF ED	(2,269,737)	45,245	(2,224,492)	-	(2,224,492)	263,858
J077	MAGOFFIN CO BD OF ED	(446,837)	(112,857)	(559,694)	-	(559,694)	51,945
J078	MARION CO BD OF EDUCATION	(583,308)	(33,103)	(616,411)	-	(616,411)	67,810
J079	MARSHALL COUNTY BD OF ED	(808,566)	(99,806)	(908,372)	-	(908,372)	93,996
J080	MARTIN CO BD OF ED	(437,455)	(108,206)	(545,661)	-	(545,661)	50,854
J081	MASON CO BD OF ED	(506,280)	(32,144)	(538,424)	-	(538,424)	58,855
J082	MEADE CO PUBLIC LIBRARY	(65,811)	17,398	(48,413)	-	(48,413)	7,651
J083	MENIFEE CO BD OF ED	(220,030)	(16,429)	(236,459)	-	(236,459)	25,579
J084	CITY OF HARRODSBURG	(347,180)	(76,251)	(423,431)	-	(423,431)	40,360
J085	METCALFE CO BD OF ED	(314,803)	(60,890)	(375,693)	-	(375,693)	36,596
J086	MONROE CO BOARD OF ED	(499,955)	(11,771)	(511,726)	-	(511,726)	58,120
J087	MT STERLING WATER WORKS	(259,571)	27,892	(231,679)	-	(231,679)	30,175
J088	MORGAN CO BD OF EDUCATION	(386,221)	(75,207)	(461,428)	-	(461,428)	44,898
J089	MUHLENBERG CO LIB BD DIST	(65,182)	(7,203)	(72,385)	-	(72,385)	7,577
J090	CITY OF BARDSTOWN	(852,548)	171,586	(680,962)	-	(680,962)	99,109
J091	NICHOLAS CO BD OF ED	(202,299)	(25,471)	(227,770)	-	(227,770)	23,517
J092	OHIO CO BD OF ED	(734,805)	(171,385)	(906,190)	-	(906,190)	85,421
J093	OLDHAM COUNTY BD OF ED	(2,431,059)	(253,614)	(2,684,673)	-	(2,684,673)	282,612
J094	OWEN CO BD OF ED	(423,350)	20,477	(402,873)	-	(402,873)	49,215
J095	OWSLEY CO BD OF EDUCATION	(267,364)	(12,117)	(279,481)	-	(279,481)	31,081
J096	PENDLETON CO BD OF ED	(432,784)	(61,381)	(494,165)	-	(494,165)	50,311



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

Participating Employer Code	Participating Employer Name	OPEB Expense				Implicit Subsidy Year Ending 6/30/2025	
		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)	(14)	(15)	(16)	(17)	(18)	(19)
J097	HAZARD CITY SCHOOLS	(238,250)	77,014	(161,236)	-	(161,236)	27,697
J098	PIKE CO BD OF EDUCATION	(1,917,221)	(376,051)	(2,293,272)	-	(2,293,272)	222,878
J099	POWELL CO BD OF EDUCATION	(423,225)	(101,447)	(524,672)	-	(524,672)	49,200
J100	CITY OF SOMERSET	(933,187)	(86,567)	(1,019,754)	-	(1,019,754)	108,483
J101	ROBERTSON CO BD OF ED	(105,546)	11,614	(93,932)	-	(93,932)	12,270
J102	ROCKCASTLE CO BD OF ED	(590,875)	(53,360)	(644,235)	-	(644,235)	68,689
J103	ROWAN CO BD OF ED	(697,894)	(126,800)	(824,694)	-	(824,694)	81,130
J104	RUSSELL CO BD OF ED	(655,989)	(12,469)	(668,458)	-	(668,458)	76,259
J105	SCOTT CO BOARD OF ED	(2,265,345)	284,871	(1,980,474)	-	(1,980,474)	263,347
J106	SHELBY CO LIBRARY	(58,386)	5,626	(52,760)	-	(52,760)	6,787
J107	SIMPSON CO BD OF ED	(634,288)	(37,825)	(672,113)	-	(672,113)	73,736
J108	SPENCER CO BD OF EDUC	(766,145)	70,291	(695,854)	-	(695,854)	89,065
J109	TAYLOR CO BD OF ED	(726,830)	111,793	(615,037)	-	(615,037)	84,494
J110	TODD CO BD OF ED	(516,081)	36,092	(479,989)	-	(479,989)	59,995
J111	TRIGG CO BD OF ED	(370,119)	(78,769)	(448,888)	-	(448,888)	43,026
J112	TRIMBLE CO BD OF ED	(268,385)	(11,184)	(279,569)	-	(279,569)	31,200
J113	CITY OF MORGANFIELD	(275,133)	(70,842)	(345,975)	-	(345,975)	31,984
J115	SPRINGFIELD WATER & SEWER	(141,501)	20,967	(120,534)	-	(120,534)	16,450
J117	CITY OF SEBREE	(49,786)	4,268	(45,518)	-	(45,518)	5,788
J118	CITY OF CORBIN	(296,377)	17,816	(278,561)	-	(278,561)	34,454
J119	WOLFE CO BD OF EDUCATION	(275,363)	(13,608)	(288,971)	-	(288,971)	32,011
J120	WOODFORD CO BD OF ED	(1,033,534)	73,590	(959,944)	-	(959,944)	120,149
J124	PENNYRILE NAR TASK FORCE	(4,187)	(5,859)	(10,046)	-	(10,046)	487
J134	LEX-FAY CO HUM RIGHTS COM	(25,468)	(5,461)	(30,929)	-	(30,929)	2,961
J135	FLEMING CO EMS	(85,027)	23,717	(61,310)	-	(61,310)	9,884
J154	CITY OF EARLINGTON	(13,057)	(19,914)	(32,971)	-	(32,971)	1,518
J156	CITY OF JEFFERSONTOWN	(575,992)	55,211	(520,781)	-	(520,781)	66,959
J178	LEBANON HOUSING AUTHORITY	(30,832)	(13,768)	(44,600)	-	(44,600)	3,584
J179	MARSHALL CO TOURIST COMM	(8,680)	(7,875)	(16,555)	-	(16,555)	1,009
J190	CITY OF BLOOMFIELD	(22,358)	(17,484)	(39,842)	-	(39,842)	2,599
J200	SOMERSET-PULASKI CONV & V	(22,620)	910	(21,710)	-	(21,710)	2,630
J203	FRONTIER HOUSING INC	(25,387)	(39,668)	(65,055)	-	(65,055)	2,951
J205	GEORGETOWN-SCOTT CO P COM	(76,391)	(6,482)	(82,873)	-	(82,873)	8,881
J210	BOYD CO AMBULANCE SERVICE	(10,794)	2,827	(7,967)	-	(7,967)	1,255
J214	COMM ACTION SOUTHERN KY	(612,209)	(193,620)	(805,829)	-	(805,829)	71,169
J217	CITY OF PROVIDENCE	(238,944)	12,175	(226,769)	-	(226,769)	27,777
J219	CAMPBELL CO PUBLIC LIBRAR	(265,718)	(31,080)	(296,798)	-	(296,798)	30,890
J224	HOUSING AUTH OF HOPKINSVL	(88,222)	(64,693)	(152,915)	-	(152,915)	10,256
J234	LFUC HOUSING AUTHORITY	(458,518)	(55,052)	(513,570)	-	(513,570)	53,303
J256	CITY OF ST MATTHEWS	(209,942)	(23,553)	(233,495)	-	(233,495)	24,406
J259	CITY OF PARK HILLS	(17,373)	(797)	(18,170)	-	(18,170)	2,020
J305	SCOTT CO SOIL CONSER DIST	-	(9,499)	(9,499)	-	(9,499)	-
J310	CANNONSBURG WATER DIST	(70,898)	6,269	(64,629)	-	(64,629)	8,242
J314	BOWL GRN WARREN AIRPRT BD	(33,132)	(1,686)	(34,818)	-	(34,818)	3,852
J317	PROVIDENCE MUN HOUSING AU	(23,746)	4,417	(19,329)	-	(19,329)	2,760
J319	CITY OF ALEXANDRIA	(98,161)	(11,031)	(109,192)	-	(109,192)	11,411
J324	CITY OF OAK GROVE	(181,139)	53,497	(127,642)	-	(127,642)	21,057
J334	CENTRAL KY ED COOPERATIVE	(18,873)	(1,336)	(20,209)	-	(20,209)	2,194
J356	CITY OF WEST BUECHEL	(23,661)	(18,422)	(42,083)	-	(42,083)	2,751
J359	CITY OF FORT WRIGHT	(59,664)	10,227	(49,437)	-	(49,437)	6,936
J405	GEORGETOWN HOUSING AUTHOR	(51,767)	(32,878)	(84,645)	-	(84,645)	6,018
J414	WARREN CO PLANNING COMM	(113,383)	3,630	(109,753)	-	(109,753)	13,181
J417	WEBSTER CO CONSER DIST	(11,722)	2,240	(9,482)	-	(9,482)	1,363
J419	CITY OF COLD SPRING	(60,616)	19,038	(41,578)	-	(41,578)	7,047
J424	CITY OF CROFTON	(1,388)	(5,645)	(7,033)	-	(7,033)	161
J434	KY LEAGUE OF CITIES	(922,204)	32,496	(889,708)	-	(889,708)	107,207
J456	CITY OF SHIVELY	(108,563)	(4,398)	(112,961)	-	(112,961)	12,621
J459	N KY AREA PLAN COMMISSION	(362,516)	(94,319)	(456,835)	-	(456,835)	42,143
J510	CITY OF CATLETTSBURG	(64,053)	3,430	(60,623)	-	(60,623)	7,446
J514	BARREN RIVER AREA DEV	(290,791)	67,723	(223,068)	-	(223,068)	33,805
J519	NORTHERN KY COOP ED SER	(212,298)	15,072	(197,226)	-	(197,226)	24,680
J524	HOPKINSVILLE S W AUTHORI	(358,555)	(31,179)	(389,734)	-	(389,734)	41,682
J534	BLUEGRASS AREA DEV DISRIC	(383,607)	(111,080)	(494,687)	-	(494,687)	44,594
J556	LOUISVILLE CONV BUREAU	(758,348)	(2,808)	(761,156)	-	(761,156)	88,158
J559	CITY OF CRESCENT SPRINGS	(32,579)	(20,492)	(53,071)	-	(53,071)	3,787
J610	BOYD CO CONSERVATION DIST	(6,329)	129	(6,200)	-	(6,200)	736
J614	BOWL GRN CONV & VISIT BUR	(51,008)	(6,647)	(57,655)	-	(57,655)	5,930





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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2025
		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)	(14)	(15)	(16)	(17)	(18)	(19)
J619	CITY OF FORT THOMAS	(271,357)	(13,783)	(285,140)	-	(285,140)	31,545
J656	OHIO VALLEY ED COOP	(766,246)	370,296	(395,950)	-	(395,950)	89,076
J710	BIG SANDY WATER DISTRICT	(42,437)	(473)	(42,910)	-	(42,910)	4,933
J714	BOWLING GR/WARREN COMM ED	(62,447)	(596)	(63,043)	-	(63,043)	7,260
J719	CITY OF SOUTHGATE	(34,680)	(13,652)	(48,332)	-	(48,332)	4,032
J756	CITY OF PROSPECT	(45,023)	(11,284)	(56,307)	-	(56,307)	5,234
J759	N KY COMMUNITY ACT COMM	(617,202)	48,831	(568,371)	-	(568,371)	71,750
J810	HOUSING AUTH OF ASHLAND	(87,653)	(7,042)	(94,695)	-	(94,695)	10,190
J814	HOUSING AUTH BOWLING GRN	(225,423)	(21,725)	(247,148)	-	(247,148)	26,206
J819	CITY OF BELLEVUE	(89,972)	(11,644)	(101,616)	-	(101,616)	10,459
J834	KY LEGAL SERVICE PROGRAMS	(148,999)	80,992	(68,007)	-	(68,007)	17,321
J856	LOUISVILLE WATER COMPANY	(4,783,105)	(422,067)	(5,205,172)	-	(5,205,172)	556,038
J859	CITY OF VILLA HILLS	(63,125)	12,171	(50,954)	-	(50,954)	7,338
J910	SANITATION DISTRICT #4	(90,106)	23,474	(66,632)	-	(66,632)	10,475
J914	BOWLING GRN HUM RIGHT COM	(10,838)	(935)	(11,773)	-	(11,773)	1,260
J919	CITY OF DAYTON	(76,892)	13,082	(63,810)	-	(63,810)	8,939
J956	OKOLONA FIRE DISTRICT	(42,590)	35,737	(6,853)	-	(6,853)	4,951
J959	CITY OF INDEPENDENCE	(143,046)	10,741	(132,305)	-	(132,305)	16,629
K001	CITY OF COLUMBIA	(112,835)	14,422	(98,413)	-	(98,413)	13,117
K002	ALLEN CO BD OF ED	(552,137)	(95,036)	(647,173)	-	(647,173)	64,186
K003	ANDERSON CO BD OF ED	(642,158)	(56,068)	(698,226)	-	(698,226)	74,651
K004	CITY OF WICKLIFFE	(38,734)	(1,452)	(40,186)	-	(40,186)	4,503
K005	BARREN CO BD OF EDUCATION	(1,120,186)	(34,770)	(1,154,956)	-	(1,154,956)	130,222
K006	CITY OF OWINGSVILLE	(62,084)	(9,465)	(71,549)	-	(71,549)	7,217
K007	BELL CO BD OF ED	(617,368)	(10,093)	(627,461)	-	(627,461)	71,769
K009	PARIS BD OF EDUCATION	(173,907)	(4,562)	(178,469)	-	(178,469)	20,217
K010	CITY OF ASHLAND	(1,547,106)	249,430	(1,297,676)	-	(1,297,676)	179,852
K011	CITY OF DANVILLE	(748,599)	249,112	(499,487)	-	(499,487)	87,025
K012	AUGUSTA BD OF ED	(54,764)	12,105	(42,659)	-	(42,659)	6,366
K013	JACKSON CITY SCHOOLS	(80,006)	(18,655)	(98,661)	-	(98,661)	9,301
K014	CLOVERPORT INDEPENDENT SC	(64,589)	(28,016)	(92,605)	-	(92,605)	7,509
K015	BULLITT CO PUBLIC LIBRARY	(297,253)	35,280	(261,973)	-	(261,973)	34,556
K016	CITY OF MORGANTOWN	(134,217)	5,821	(128,396)	-	(128,396)	15,603
K017	GEORGE COON PUBLIC LIBRAR	(18,683)	(6,688)	(25,371)	-	(25,371)	2,172
K018	CITY OF MURRAY	(611,378)	(23,525)	(634,903)	-	(634,903)	71,073
K019	CITY OF NEWPORT	(424,201)	64,693	(359,508)	-	(359,508)	49,314
K020	CARLISLE CO BD OF ED	(128,953)	(18,808)	(147,761)	-	(147,761)	14,991
K021	CARROLL CO PUBLIC LIBRARY	(47,902)	(16,691)	(64,593)	-	(64,593)	5,569
K022	CARTER CO EMER AMBUL DIST	(199,479)	(30,011)	(229,490)	-	(229,490)	23,190
K023	CASEY CO AMBULANCE SERV	(76,004)	3,716	(72,288)	-	(72,288)	8,836
K025	CLARK CO LIBRARY BD	(99,294)	(35,570)	(134,864)	-	(134,864)	11,543
K026	CITY OF MANCHESTER	(128,828)	(28,447)	(157,275)	-	(157,275)	14,976
K027	CLINTON CO PUBLIC LIBRARY	(9,830)	(798)	(10,628)	-	(10,628)	1,143
K028	CITY OF MARION	(121,959)	(27,105)	(149,064)	-	(149,064)	14,178
K029	CITY OF BURKESVILLE	(86,867)	(11,596)	(98,463)	-	(98,463)	10,098
K030	OWENSBORO BD OF ED	(1,233,057)	(2,043)	(1,235,100)	-	(1,235,100)	143,343
K032	ELLIOTT CO AMB SERVICE	-	(9,727)	(9,727)	-	(9,727)	-
K033	ESTILL CO BD OF EDUCATION	(452,545)	(81,948)	(534,493)	-	(534,493)	52,608
K034	LEX/FAYETTE URBAN CO GOVT	(12,615,267)	(257,899)	(12,873,166)	-	(12,873,166)	1,466,529
K035	LICKING VALLEY COM ACTION	(298,418)	(11,952)	(310,370)	-	(310,370)	34,691
K036	FLOYD CO SCHOOLS	(1,446,614)	52,034	(1,394,580)	-	(1,394,580)	168,169
K038	FULTON CITY SCHOOLS	(82,333)	(5,506)	(87,839)	-	(87,839)	9,571
K039	GALLATIN CO PUBLIC LIB	(29,429)	495	(28,934)	-	(28,934)	3,421
K040	GARRARD CO BD OF ED	(500,887)	(13,721)	(514,608)	-	(514,608)	58,228
K041	CITY OF WILLIAMSTOWN	(286,798)	4,747	(282,051)	-	(282,051)	33,340
K042	GRAVES CO BD OF ED	(784,111)	(184,771)	(968,882)	-	(968,882)	91,153
K043	CITY OF LEITCHFIELD	(224,132)	(10,607)	(234,739)	-	(234,739)	26,055
K044	CITY OF GREENSBURG	(123,604)	7,052	(116,552)	-	(116,552)	14,369
K045	GREENUP CO BD OF ED	(581,199)	(96,717)	(677,916)	-	(677,916)	67,565
K046	CITY OF HAWESVILLE	(69,413)	11,687	(57,726)	-	(57,726)	8,069
K047	HARDIN CO BD OF ED	(3,262,290)	1,372	(3,260,918)	-	(3,260,918)	379,242
K048	HARLAN INDEPENDENT SCHOOL	(126,109)	20,836	(105,273)	-	(105,273)	14,660
K049	CITY OF CYNTHIANA	(251,484)	24,941	(226,543)	-	(226,543)	29,235
K050	CAVERNA INDEPENDENT SCH	(178,432)	18,291	(160,141)	-	(160,141)	20,743
K052	HENRY CO BD OF EDUCATION	(458,325)	(634)	(458,959)	-	(458,959)	53,280
K055	JACKSON CO CONSERV DIST	-	(1,571)	(1,571)	-	(1,571)	-
K057	JESSAMINE CO PUBLIC LIBRA	(255,223)	44,365	(210,858)	-	(210,858)	29,670



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2025
		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)	(14)	(15)	(16)	(17)	(18)	(19)
K058	JOHNSON CO BD OF ED	(642,275)	(82,688)	(724,963)	-	(724,963)	74,665
K060	LKLP COMM ACTION COUNCIL	(1,402,063)	(15,639)	(1,417,702)	-	(1,417,702)	162,990
K061	BARBOURVILLE CITY SCHOOLS	(87,536)	(9,926)	(97,462)	-	(97,462)	10,176
K062	LARUE CO BD OF EDUCATION	(426,677)	(64,289)	(490,966)	-	(490,966)	49,601
K063	LONDON UTILITY COMM	(234,632)	(113)	(234,745)	-	(234,745)	27,276
K064	CITY OF LOUISA	(84,007)	(1,123)	(85,130)	-	(85,130)	9,766
K065	CITY OF BEATTYVILLE	(102,767)	(6,182)	(108,949)	-	(108,949)	11,947
K066	LESLIE CO PUBLIC LIBRARY	(25,871)	(15,052)	(40,923)	-	(40,923)	3,008
K067	LETCHER CO BD OF ED	(608,607)	(154,342)	(762,949)	-	(762,949)	70,751
K068	LEWIS CO BD OF ED	(369,691)	(79,329)	(449,020)	-	(449,020)	42,977
K069	LINCOLN CO PUBLIC LIBRARY	(28,727)	(2,187)	(30,914)	-	(30,914)	3,340
K070	LIVINGSTON CO CONSERV DIS	(7,821)	1,162	(6,659)	-	(6,659)	909
K071	CITY OF RUSSELLVILLE	(311,725)	1,284	(310,441)	-	(310,441)	36,238
K072	LYON CO BD OF EDUCATION	(199,947)	(11,804)	(211,751)	-	(211,751)	23,244
K073	PADUCAH BOARD OF ED	(628,621)	(171,190)	(799,811)	-	(799,811)	73,077
K074	MCCREARY CO WATER DIST	(205,973)	23,955	(182,018)	-	(182,018)	23,944
K075	CITY OF CALHOUN	(30,925)	(4,512)	(35,437)	-	(35,437)	3,595
K077	MAGOFFIN CO LIBRARY	(6,724)	(2,333)	(9,057)	-	(9,057)	782
K078	CITY OF LEBANON	(288,020)	56,940	(231,080)	-	(231,080)	33,482
K079	CITY OF BENTON	(221,495)	(30,054)	(251,549)	-	(251,549)	25,749
K080	MARTIN COUNTY LIBRARY	(20,107)	(10,884)	(30,991)	-	(30,991)	2,337
K081	MAYSVILLE UTILITY COMM	-	(25,234)	(25,234)	-	(25,234)	-
K082	CITY OF MULDRAGH	(35,624)	(13,031)	(48,655)	-	(48,655)	4,141
K083	CITY OF FRENCHBURG	(41,122)	(645)	(41,767)	-	(41,767)	4,780
K085	METCALFE HEALTH CARE CTN	(245,240)	(55,303)	(300,543)	-	(300,543)	28,509
K086	MONROE CO CONSERV DIST	(9,249)	358	(8,891)	-	(8,891)	1,075
K087	MONTGOMERY CO BD OF ED	(833,865)	(123,009)	(956,874)	-	(956,874)	96,937
K088	GATEWAY COMM SER ORGANIZ	(842,976)	332,883	(510,093)	-	(510,093)	97,996
K089	MUHLENBERG CO BD OF ED	(1,111,934)	(116,795)	(1,228,729)	-	(1,228,729)	129,263
K090	NELSON COUNTY BD OF ED	(1,047,583)	46,852	(1,000,731)	-	(1,000,731)	121,782
K091	CITY OF CARLISLE	(122,402)	20,524	(101,878)	-	(101,878)	14,229
K092	OHIO CO LIBRARY	(49,935)	(6,853)	(56,788)	-	(56,788)	5,805
K093	OLDHAM CO LIBRARY BD	(119,034)	(19,692)	(138,726)	-	(138,726)	13,838
K094	OWEN CO PUBLIC LIBRARY	(33,160)	178	(32,982)	-	(32,982)	3,855
K095	OWSLEY CO PUBLIC LIBRARY	(8,349)	(1,644)	(9,993)	-	(9,993)	971
K096	PENDLETON CO LIBRARY	(34,438)	(3,650)	(38,088)	-	(38,088)	4,003
K097	PERRY CO BD OF EDUCATION	(895,429)	(99,091)	(994,520)	-	(994,520)	104,094
K098	PIKEVILLE INDEPENDENT SCH	(159,007)	(45,347)	(204,354)	-	(204,354)	18,485
K099	CITY OF STANTON	(28,336)	(10,529)	(38,865)	-	(38,865)	3,294
K100	SOMERSET BD OF EDUCATION	(258,918)	(35,378)	(294,296)	-	(294,296)	30,099
K101	CITY OF MOUNT OLIVET	(2,973)	(946)	(3,919)	-	(3,919)	346
K102	ROCKCASTLE CONSERV DIST	(8,208)	3,613	(4,595)	-	(4,595)	954
K103	CITY OF MOREHEAD	(228,069)	(5,626)	(233,695)	-	(233,695)	26,513
K104	RUSSELL CO CONS DIST	(2,279)	(2,860)	(5,139)	-	(5,139)	265
K105	CITY OF GEORGETOWN	(606,675)	59,106	(547,569)	-	(547,569)	70,526
K106	CITY OF SHELBYVILLE	(238,577)	(7,212)	(245,789)	-	(245,789)	27,735
K107	FRANKLIN/SIMPSON PARKS BD	(21,305)	(5,221)	(26,526)	-	(26,526)	2,477
K108	CITY OF TAYLORSVILLE	(145,454)	12,772	(132,682)	-	(132,682)	16,909
K109	CAMPBELLSVLE MUN WTR&SEWR	(282,631)	19,108	(263,523)	-	(263,523)	32,856
K110	TODD COUNTY WATER DIST	(55,832)	61	(55,771)	-	(55,771)	6,491
K111	CITY OF CADIZ	(123,608)	(44,663)	(168,271)	-	(168,271)	14,370
K112	TRIMBLE CO LIBRARY	(35,023)	2,603	(32,420)	-	(32,420)	4,071
K113	UNION CO BD OF EDUCATION	(507,913)	(73,537)	(581,450)	-	(581,450)	59,045
K114	CITY OF BOWLING GREEN	(1,834,517)	92,849	(1,741,668)	-	(1,741,668)	213,263
K115	CITY OF SPRINGFIELD	(89,908)	(12,362)	(102,270)	-	(102,270)	10,452
K116	WAYNE CO BD OF ED	(726,975)	3,160	(723,815)	-	(723,815)	84,511
K117	WEBSTER CO PUBLIC LIBRARY	(24,443)	(1,691)	(26,134)	-	(26,134)	2,842
K118	WHITLEY CO BD OF ED	(974,374)	(45,982)	(1,020,356)	-	(1,020,356)	113,271
K119	WOLFE COUNTY LIBRARY	(10,548)	(949)	(11,497)	-	(11,497)	1,226
K120	CITY OF VERSAILLES	(372,805)	3,126	(369,679)	-	(369,679)	43,339
K137	KY MAGISTRATES/COMM ASSOC	(34,866)	5,799	(29,067)	-	(29,067)	4,053
K141	GRANT CO PLANNING COMM	(6,954)	(1,473)	(8,427)	-	(8,427)	808
K181	WESTERN LEWIS-RECTORVILLE	(33,805)	4,045	(29,760)	-	(29,760)	3,930
K200	CITY OF FERGUSON	-	(358)	(358)	-	(358)	-
K214	GREEN RIVER EDUC COOP	(38,601)	8,932	(29,669)	-	(29,669)	4,487
K219	NORTHERN KY WATER SER DIS	(1,454,112)	122,246	(1,331,866)	-	(1,331,866)	169,041
K237	KY CO JUDGE/EX ASSOC	(32,748)	1,538	(31,210)	-	(31,210)	3,807



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Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2025
		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)	(14)	(15)	(16)	(17)	(18)	(19)
K256	JEFFERSONTOWN FIRE DIST	(19,365)	10,225	(9,140)	-	(9,140)	2,251
K314	KY LEGAL AID	(322,955)	46,675	(276,280)	-	(276,280)	37,544
K315	MT WASHINGTON FIRE P DIST	(9,523)	5	(9,518)	-	(9,518)	1,107
K319	CITY OF SILVER GROVE	(24,802)	9,768	(15,034)	-	(15,034)	2,883
K337	KY COUNCIL OF ADD'S	(15,416)	7,095	(8,321)	-	(8,321)	1,792
K356	ST MATTHEWS FIRE DIST.	(11,173)	(236)	(11,409)	-	(11,409)	1,299
K414	CITY OF SMITHS GROVE	-	(3,450)	(3,450)	-	(3,450)	-
K419	ALEXANDRIA FIRE DISTRICT	(2,295)	(8,951)	(11,246)	-	(11,246)	267
K459	CITY OF LAKESIDE PARK	(10,721)	4,111	(6,610)	-	(6,610)	1,246
K519	CITY OF MELBOURNE	(5,219)	(307)	(5,526)	-	(5,526)	607
K559	CITY OF TAYLOR MILL	(65,832)	(18,484)	(84,316)	-	(84,316)	7,653
K614	WARREN CO PUBLIC LIBRARY	(191,533)	7,820	(183,713)	-	(183,713)	22,266
K619	CAMPBELL CO CONS DISPATCH	(228,291)	8,792	(219,499)	-	(219,499)	26,539
K659	CITY OF EDGEWOOD	(145,914)	14,907	(131,007)	-	(131,007)	16,963
K719	CENTRAL CAMPBELL CO FIRE	(5,482)	448	(5,034)	-	(5,034)	637
K759	LAKESIDE/CRESTVIEWHLS POL	(9,705)	787	(8,918)	-	(8,918)	1,128
K856	HIGHVIEW FIRE DISTRICT	-	(7,126)	(7,126)	-	(7,126)	-
K859	CITY OF FORT MITCHELL	(104,364)	10,730	(93,634)	-	(93,634)	12,132
K959	HOUSING AUTH OF COVINGTON	(230,122)	23,806	(206,316)	-	(206,316)	26,752
L002	ALLEN CO CONSERVATION DIS	(9,241)	5,008	(4,233)	-	(4,233)	1,074
L003	ANDERSON PUBLIC LIBRARY	(62,984)	15,278	(47,706)	-	(47,706)	7,322
L004	CITY OF BARLOW	(5,304)	(12,170)	(17,474)	-	(17,474)	617
L005	CITY OF GLASGOW	(539,109)	19,534	(519,575)	-	(519,575)	62,672
L006	BATH CO WATER DISTRICT	(41,489)	(19,514)	(61,003)	-	(61,003)	4,823
L007	BELL CO COURT CLERK	(38,278)	(1,720)	(39,998)	-	(39,998)	4,450
L008	BOONE CO BD OF ED	(4,390,532)	(29,892)	(4,420,424)	-	(4,420,424)	510,401
L009	CITY OF PARIS	(633,147)	(29,857)	(663,004)	-	(663,004)	73,604
L010	FIVCO AREA DEVELOPMT DIST	(143,841)	(31,846)	(175,687)	-	(175,687)	16,722
L011	DANVILLE BOYLE CO REC	-	(27,120)	(27,120)	-	(27,120)	-
L012	BRACKEN COUNTY PUB LIBRAR	(17,566)	(2,627)	(20,193)	-	(20,193)	2,042
L013	BREATHITT CO PUBLIC LIB	(27,819)	501	(27,318)	-	(27,318)	3,234
L014	BRECKINRIDGE CO CLERK OFF	(45,793)	(4,371)	(50,164)	-	(50,164)	5,323
L015	CITY OF MT WASHINGTON	(344,829)	21,342	(323,487)	-	(323,487)	40,086
L016	BUTLER CO AMBULANCE SVC	(97,503)	11,341	(86,162)	-	(86,162)	11,335
L018	MURRAY PUBLIC SCHOOLS	(660,878)	74,520	(586,358)	-	(586,358)	76,827
L021	CITY OF CARROLLTON	(228,594)	10,914	(217,680)	-	(217,680)	26,574
L022	NORTHEAST KY CAA	(466,896)	58,091	(408,805)	-	(408,805)	54,277
L023	CITY OF LIBERTY	(132,680)	4,416	(128,264)	-	(128,264)	15,424
L024	HOPKINSVLE CHRIST LIBRARY	(49,923)	4,161	(45,762)	-	(45,762)	5,804
L025	CITY OF WINCHESTER	(406,473)	52,360	(354,113)	-	(354,113)	47,253
L026	DANIEL BOONE COMM AGENCY	(559,006)	34,618	(524,388)	-	(524,388)	64,985
L027	CITY OF ALBANY	(179,917)	(12,463)	(192,380)	-	(192,380)	20,915
L028	CRITTENDEN/LIV CO WAT DIS	(67,618)	(10,880)	(78,498)	-	(78,498)	7,861
L029	CUMBERLAND CO SOIL & WAT	(4,747)	242	(4,505)	-	(4,505)	552
L031	EDMONSON CO AMBULANCE DIS	(56,611)	14,679	(41,932)	-	(41,932)	6,581
L032	SANDY HOOK WATER DISTRICT	(33,418)	2,192	(31,226)	-	(31,226)	3,885
L033	CITY OF IRVINE	(85,281)	5,999	(79,282)	-	(79,282)	9,914
L035	CITY OF FLEMINGSBURG	(97,366)	(9,881)	(107,247)	-	(107,247)	11,319
L036	FLOYD CO LIBRARY	(64,735)	(6,893)	(71,628)	-	(71,628)	7,525
L038	FULTON CO LIBRARY	(16,816)	(3,839)	(20,655)	-	(20,655)	1,955
L039	CITY OF WARSAW	(42,078)	10,372	(31,706)	-	(31,706)	4,892
L041	GRANT CO PUBLIC LIBRARY	(48,189)	(20,977)	(69,166)	-	(69,166)	5,602
L042	MAYFIELD CITY SCHOOLS	(515,605)	(15,978)	(531,583)	-	(531,583)	59,939
L043	LEITCHFIELD UTILITY COMM	(206,841)	3,949	(202,892)	-	(202,892)	24,045
L044	GREEN CO AMBULANCE SVC	(58,003)	22,415	(35,588)	-	(35,588)	6,743
L045	RACELAND BOARD OF EDUC	(160,737)	(8,989)	(169,726)	-	(169,726)	18,686
L046	HANCOCK CO PUBLIC LIBRARY	(38,585)	4,792	(33,793)	-	(33,793)	4,486
L047	WEST POINT INDEPENDENT SC	-	(26,559)	(26,559)	-	(26,559)	-
L049	CYNTHIANA/HARRISON LIBRAR	(31,667)	(7,965)	(39,632)	-	(39,632)	3,681
L050	CITY OF MUNFORDVILLE	(17,844)	(35,424)	(53,268)	-	(53,268)	2,074
L051	HENDERSON CO WATER DIST	(69,127)	(1,468)	(70,595)	-	(70,595)	8,036
L052	CITY OF EMINENCE	(44,115)	(12,538)	(56,653)	-	(56,653)	5,128
L054	DAWSON SPRINGS PUBLIC SCH	(132,656)	(9,782)	(142,438)	-	(142,438)	15,421
L057	CITY OF NICHOLASVILLE	(987,015)	140,249	(846,766)	-	(846,766)	114,741
L058	PAINTSVILLE BD OF ED	(136,032)	(4,557)	(140,589)	-	(140,589)	15,814
L060	KNOTT CO SOIL CONV DIST	(5,066)	250	(4,816)	-	(4,816)	589
L061	CITY OF BARBOURVILLE	(115,243)	20,275	(94,968)	-	(94,968)	13,397



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2025
		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)	(14)	(15)	(16)	(17)	(18)	(19)
L062	CITY OF HODGENVILLE	(179,086)	28,948	(150,138)	-	(150,138)	20,819
L063	LAUREL CO PUBLIC LIB DIST	(136,992)	1,746	(135,246)	-	(135,246)	15,925
L064	LOUISA WATER & SEWER COMM	(73,439)	(2,680)	(76,119)	-	(76,119)	8,537
L065	LEE CO PUBLIC LIBRARY	(16,158)	3,981	(12,177)	-	(12,177)	1,878
L066	CITY OF HYDEN	(14,130)	(4,405)	(18,535)	-	(18,535)	1,643
L067	LETCHER COUNTY CONS DIST	(7,127)	2,230	(4,897)	-	(4,897)	829
L068	HOUSING AUTH OF VANCEBURG	(11,270)	(2,554)	(13,824)	-	(13,824)	1,310
L069	STANFORD WATER COMMISSION	(84,325)	(5,513)	(89,838)	-	(89,838)	9,803
L071	RUSSELLVILLE CITY SCHOOLS	(218,510)	(14,508)	(233,018)	-	(233,018)	25,402
L072	CITY OF EDDYVILLE	(55,332)	(2,989)	(58,321)	-	(58,321)	6,432
L073	CITY OF PADUCAH	(1,298,240)	(15,664)	(1,313,904)	-	(1,313,904)	150,921
L074	HOUSING AUTH MCREARY CO	(21,051)	(2,672)	(23,723)	-	(23,723)	2,447
L075	CITY OF LIVERMORE	(32,648)	2,575	(30,073)	-	(30,073)	3,795
L076	BEREA BD OF ED	(206,457)	(41,236)	(247,693)	-	(247,693)	24,001
L077	CITY OF SALYERSVILLE	(90,001)	(30,145)	(120,146)	-	(120,146)	10,463
L078	MARION FREE PUBLIC LIBRAR	(33,644)	(12,376)	(46,020)	-	(46,020)	3,911
L079	MARSHALL CO SOIL & WATER	(5,369)	622	(4,747)	-	(4,747)	624
L080	MARTIN CO CONSERV DIST	(2,263)	(1,568)	(3,831)	-	(3,831)	263
L082	MEADE CO BD OF ED	(963,640)	(67,855)	(1,031,495)	-	(1,031,495)	112,024
L083	MENIFEE CO PUBLIC LIBRARY	(10,173)	2,406	(7,767)	-	(7,767)	1,183
L084	BURGIN INDEPENDENT SCH	(64,581)	(35,497)	(100,078)	-	(100,078)	7,508
L085	METCALFE CO PUBLIC LIB	(20,688)	(3,107)	(23,795)	-	(23,795)	2,405
L086	CITY OF TOMPKINSVILLE	(134,301)	1,354	(132,947)	-	(132,947)	15,613
L087	MONTGOMERY CO SAN DIST #2	(13,742)	4,480	(9,262)	-	(9,262)	1,598
L088	MORGAN COUNTY LIBRARY	(20,006)	(206)	(20,212)	-	(20,212)	2,326
L090	CITY OF NEW HAVEN	(13,230)	(4,260)	(17,490)	-	(17,490)	1,538
L091	NICHOLAS COUNTY LIBRARY	(5,554)	(9,603)	(15,157)	-	(15,157)	646
L092	OHIO CO WATER DIST	(147,733)	7,606	(140,127)	-	(140,127)	17,174
L093	LAGRANGE UTILITY COMM	(102,142)	19,358	(82,784)	-	(82,784)	11,874
L096	PENDLETON COUNTY WATER	(44,079)	(11,191)	(55,270)	-	(55,270)	5,124
L099	POWELLS VALLEY WATER DIST	(32,398)	(6,647)	(39,045)	-	(39,045)	3,766
L100	SCIENCE HILL BD OF ED	(93,796)	1,836	(91,960)	-	(91,960)	10,904
L102	CITY OF MOUNT VERNON	(189,420)	(17,110)	(206,530)	-	(206,530)	22,020
L103	MOREHEAD UTILITY PLANT BD	(374,907)	78,486	(296,421)	-	(296,421)	43,583
L104	LAKE CUMBERLAND ADD	(349,693)	(110,271)	(459,964)	-	(459,964)	40,652
L105	GEORGETOWN/SCOTT CO PARKS	(125,262)	(2,943)	(128,205)	-	(128,205)	14,562
L106	TRIPLE S PLANNING & ZONIN	(24,976)	1,738	(23,238)	-	(23,238)	2,903
L107	CITY OF FRANKLIN	(338,145)	(20,042)	(358,187)	-	(358,187)	39,309
L108	SPENCER CO FIRE DIST	(15,549)	10,064	(5,485)	-	(5,485)	1,808
L109	CAMPBELLSVILLE CITY SCHOO	(235,152)	(4,377)	(239,529)	-	(239,529)	27,337
L110	CITY OF ELKTON	(105,558)	16,142	(89,416)	-	(89,416)	12,271
L111	HOUSING AUTH OF CADIZ	(16,872)	(2,454)	(19,326)	-	(19,326)	1,961
L112	CITY OF BEDFORD	(17,514)	3,417	(14,097)	-	(14,097)	2,036
L113	UNION CO PLANNING COMM	(8,789)	(9,701)	(18,490)	-	(18,490)	1,022
L114	WARREN COUNTY BD OF ED	(2,927,477)	50,046	(2,877,431)	-	(2,877,431)	340,320
L115	WASHINGTON CO SCHOOLS	(356,139)	9,066	(347,073)	-	(347,073)	41,401
L118	CORBIN BD OF ED	(484,099)	(22,685)	(506,784)	-	(506,784)	56,277
L119	CITY OF CAMPTON	(53,860)	(14,651)	(68,511)	-	(68,511)	6,261
L120	FALLING SPRINGS ARTS	(75,101)	(6,843)	(81,944)	-	(81,944)	8,730
L141	CORINTH WATER DISTRICT	(13,230)	(6,548)	(19,778)	-	(19,778)	1,538
L156	CITY OF LYNDON	(33,914)	1,691	(32,223)	-	(32,223)	3,943
L159	ELSMERE FIRE PROTECTION	(8,281)	784	(7,497)	-	(7,497)	963
L256	CITY OF HURSTBOURNE	(20,490)	(1,430)	(21,920)	-	(21,920)	2,382
L356	EASTWOOD FIRE PROT DIST	-	(5,123)	(5,123)	-	(5,123)	-
L456	HARRODS CREEK FIRE DIST	-	(523)	(523)	-	(523)	-
L656	FERN CREEK FIRE PROT DIST	(64,057)	51,678	(12,379)	-	(12,379)	7,447
L756	PLEASURE RIDGE PARK FIRE	(47,870)	12,259	(35,611)	-	(35,611)	5,565
L959	NORTHERN KY CONV CTR CORP	(200,193)	1,114	(199,079)	-	(199,079)	23,273
M001	COLUMBIA/ADAIR UTILITIES	(134,680)	(19,748)	(154,428)	-	(154,428)	15,657
M003	LAWBG-ANDERSON PLAN COMM	(2,735)	160	(2,575)	-	(2,575)	318
M005	GLASGOW WATER COMPANY	(359,583)	(3,359)	(362,942)	-	(362,942)	41,802
M006	GATEWAY AREA DEV DISTRICT	(190,610)	82,811	(107,799)	-	(107,799)	22,158
M007	MIDDLESBORO CITY SCHOOL	(247,963)	(2,146)	(250,109)	-	(250,109)	28,826
M008	WALTON/VERONA BD OF ED	(350,778)	7,147	(343,631)	-	(343,631)	40,778
M009	PARIS BOURBON CO LIBRARY	(54,554)	303	(54,251)	-	(54,251)	6,342
M010	BOYD CO BD OF ED	(995,154)	68,757	(926,397)	-	(926,397)	115,687
M011	BOYLE COUNTY BD OF EDUC	(436,765)	(39,860)	(476,625)	-	(476,625)	50,774



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2025
		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)	(14)	(15)	(16)	(17)	(18)	(19)
M012	EAST PENDLETON WATER DIST	(47,790)	(132)	(47,922)	-	(47,922)	5,556
M013	BREATHITT CO SOIL CONSERV	(3,545)	1,444	(2,101)	-	(2,101)	412
M014	CITY OF HARDINSBURG	(42,792)	(4,273)	(47,065)	-	(47,065)	4,975
M015	BULLITT CO FISCAL COURT	(1,042,121)	175,647	(866,474)	-	(866,474)	121,147
M017	CITY OF FREDONIA	(4,663)	(1,046)	(5,709)	-	(5,709)	542
M018	CALLOWAY CO PUBLIC LIBRAR	(50,315)	(3,974)	(54,289)	-	(54,289)	5,849
M019	CAMPBELL CO COURTHOUSE	(12,202)	1,444	(10,758)	-	(10,758)	1,418
M020	CITY OF BARDWELL	(64,214)	1,041	(63,173)	-	(63,173)	7,465
M021	CARROLL CO WATER DISTRICT	(79,388)	6,390	(72,998)	-	(72,998)	9,229
M022	CITY OF OLIVE HILL	(99,669)	(57,179)	(156,848)	-	(156,848)	11,587
M023	E CASEY CO WATER DISTRICT	(41,239)	(545)	(41,784)	-	(41,784)	4,794
M024	CHRISTIAN CO BD OF ED	(2,017,398)	(8,245)	(2,025,643)	-	(2,025,643)	234,523
M025	WINCHESTER MUNICIPAL UTIL	(443,747)	(69,018)	(512,765)	-	(512,765)	51,586
M026	CLAY COUNTY 911 BOARD	(33,604)	(1,969)	(35,573)	-	(35,573)	3,906
M027	HOUSING AUTH OF ALBANY	(18,780)	(6,515)	(25,295)	-	(25,295)	2,183
M029	CUMBERLAND CO FISCAL CT	(146,531)	(18,171)	(164,702)	-	(164,702)	17,034
M030	DAVIESS CO BD OF EDUC	(2,427,078)	(199,842)	(2,626,920)	-	(2,626,920)	282,149
M031	EDMONSON CO CONSERV DIST	(3,949)	1,257	(2,692)	-	(2,692)	459
M033	IRVINE MUNICIPAL UTILITY	(97,136)	(7,102)	(104,238)	-	(104,238)	11,292
M034	FAYETTE CO BD EDUCATION	(10,875,712)	1,418,785	(9,456,927)	-	(9,456,927)	1,264,306
M035	FLEMING COUNTY LIBRARY	(22,890)	(3,705)	(26,595)	-	(26,595)	2,661
M037	FRANKLIN CO BD OF ED	(1,576,728)	6,517	(1,570,211)	-	(1,570,211)	183,295
M038	HICKMAN/FULTON RIV PRT AU	(54,098)	2,640	(51,458)	-	(51,458)	6,289
M039	GALLATIN CO PUBLIC DIS	(35,011)	(6,096)	(41,107)	-	(41,107)	4,070
M040	GARRARD CO PUBLIC LIBRARY	(33,184)	4,352	(28,832)	-	(28,832)	3,858
M041	GRANT CO BD OF ED	(881,477)	(25,542)	(907,019)	-	(907,019)	102,472
M042	CITY OF MAYFIELD	(144,204)	(3,014)	(147,218)	-	(147,218)	16,764
M043	CITY OF CANEYVILLE	(12,863)	(7,537)	(20,400)	-	(20,400)	1,495
M044	GREEN/TAYLOR WATER DIST	(62,181)	(20,999)	(83,180)	-	(83,180)	7,229
M045	CITY OF FLATWOODS	(185,640)	(1,056)	(186,696)	-	(186,696)	21,581
M046	CITY OF LEWISPORT	(96,834)	(3,766)	(100,600)	-	(100,600)	11,257
M047	HARDIN CO PUBLIC LIBRARY	(45,983)	(15,447)	(61,430)	-	(61,430)	5,345
M048	CITY OF BENHAM	(30,917)	(856)	(31,773)	-	(31,773)	3,594
M049	HARRISON CO CONSERVA DIST	(9,156)	2,694	(6,462)	-	(6,462)	1,064
M050	HART CO CONSERVATION DIST	(6,438)	(440)	(6,878)	-	(6,878)	748
M051	HENDERSON CO BD OF ED	(1,453,374)	(175,804)	(1,629,178)	-	(1,629,178)	168,955
M052	HENRY CO LIBRARY	(30,603)	(2,745)	(33,348)	-	(33,348)	3,558
M054	CITY OF DAWSON SPRINGS	(77,606)	(5,886)	(83,492)	-	(83,492)	9,022
M056	JEFF CO MED CTR STM & CHL	(171,979)	(47,509)	(219,488)	-	(219,488)	19,993
M057	NICH-VLE/JESS CO PK & REC	(66,550)	20,890	(45,660)	-	(45,660)	7,736
M058	CITY OF PAINTSVILLE	(434,168)	(1,605)	(435,773)	-	(435,773)	50,472
M059	KENTON COUNTY FISCAL CT	(1,708,198)	259,248	(1,448,950)	-	(1,448,950)	198,579
M060	CITY OF HINDMAN	(6,389)	(11,052)	(17,441)	-	(17,441)	743
M061	KNOX CO E M S	(195,696)	6,105	(189,591)	-	(189,591)	22,750
M062	LARUE CO WATER DIST #1	(24,411)	(23,053)	(47,464)	-	(47,464)	2,838
M064	HOUSING AUTH/ LAWRENCE CO	(23,233)	(1,869)	(25,102)	-	(25,102)	2,701
M065	LEE CO SOIL CONSERV DIST	-	(5,841)	(5,841)	-	(5,841)	-
M067	JENKINS BD OF ED	(96,386)	8,789	(87,597)	-	(87,597)	11,205
M068	CITY OF VANCEBURG	(47,459)	(16,655)	(64,114)	-	(64,114)	5,517
M069	CITY OF STANFORD	(25,198)	7,987	(17,211)	-	(17,211)	2,929
M070	LEDBETTER WATER DISTRICT	(35,217)	(3,789)	(39,006)	-	(39,006)	4,094
M073	W MCCracken CO WATER DIST	-	(18,938)	(18,938)	-	(18,938)	-
M075	CITY OF SACRAMENTO	(23,681)	(2,920)	(26,601)	-	(26,601)	2,753
M076	CITY OF RICHMOND	(892,936)	159,279	(733,657)	-	(733,657)	103,804
M077	MAGOFFIN CO COURT CLERK	(21,850)	(11,992)	(33,842)	-	(33,842)	2,540
M078	LEBANON WATER WORKS	(142,005)	34,169	(107,836)	-	(107,836)	16,508
M079	MARSHALL CO REF DISP DIST	(82,107)	(20,429)	(102,536)	-	(102,536)	9,545
M081	CITY OF MAYSVILLE	(452,541)	(76,253)	(528,794)	-	(528,794)	52,608
M082	CITY OF BRANDENBURG	(69,837)	(28,877)	(98,714)	-	(98,714)	8,119
M084	MERCER CO BOARD OF ED	(556,195)	(2,527)	(558,722)	-	(558,722)	64,658
M085	CITY OF EDMONTON	(118,082)	9,187	(108,895)	-	(108,895)	13,727
M087	MT STERL/MONTGOMERY LIB	(56,300)	8,150	(48,150)	-	(48,150)	6,545
M088	MORGAN CO CONSERVAT DIST	(5,111)	(143)	(5,254)	-	(5,254)	594
M090	BARDSTOWN BD OF ED	(759,232)	33,287	(725,945)	-	(725,945)	88,261
M091	NICHOLAS CO WATER DIST	(18,708)	(1,602)	(20,310)	-	(20,310)	2,175
M092	CITY OF BEAVER DAM	(122,027)	8,751	(113,276)	-	(113,276)	14,186
M093	OLDHAM CO WATER DIST	(225,451)	72,158	(153,293)	-	(153,293)	26,209



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Participating Employer Code	Participating Employer Name	OPEB Expense				Implicit Subsidy Year Ending 6/30/2025	
		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)	(14)	(15)	(16)	(17)	(18)	(19)
M096	CITY OF FALMOUTH	(102,351)	(19,761)	(122,112)	-	(122,112)	11,898
M097	E KY CONCEN EMPLOY PRO	(196,164)	(141,431)	(337,595)	-	(337,595)	22,804
M098	PIKE CO HOUSING AUTHORITY	(39,541)	(6,999)	(46,540)	-	(46,540)	4,597
M099	BEECH FORK WATER COMM	(42,582)	(4,636)	(47,218)	-	(47,218)	4,950
M100	PULASKI CO BD OF ED	(1,713,143)	(144,173)	(1,857,316)	-	(1,857,316)	199,154
M104	RUSSELL CO PUBLIC LIBRARY	(44,163)	9,791	(34,372)	-	(34,372)	5,134
M105	SCOTT COUNTY LIBRARY	(154,909)	11,437	(143,472)	-	(143,472)	18,008
M106	SHELBY CO BD OF ED	(1,422,739)	(17,857)	(1,440,596)	-	(1,440,596)	165,394
M107	FRANKLIN ELECTRIC PLNT BD	(241,638)	68,542	(173,096)	-	(173,096)	28,091
M108	SPENCER CO PUBLIC LIB	(32,111)	280	(31,831)	-	(31,831)	3,733
M109	CITY OF CAMPBELLSVILLE	(317,291)	(98,480)	(415,771)	-	(415,771)	36,885
M110	CITY OF GUTHRIE	(90,703)	39,581	(51,122)	-	(51,122)	10,544
M111	TRIGG CO CONS DISTRICT	(5,671)	472	(5,199)	-	(5,199)	659
M112	CITY OF MILTON	(42,453)	(1,465)	(43,918)	-	(43,918)	4,935
M113	CITY OF STURGIS	(63,992)	(5,109)	(69,101)	-	(69,101)	7,439
M115	WASHINGTON CO LIBRARY BD	(19,938)	(215)	(20,153)	-	(20,153)	2,318
M116	WAYNE CO PUBLIC LIBRARY	(30,106)	(10,155)	(40,261)	-	(40,261)	3,500
M117	WEBSTER CO BD OF ED	(457,300)	(48,901)	(506,201)	-	(506,201)	53,161
M118	WHITLEY CO FISCAL COURT	(702,770)	105,241	(597,529)	-	(597,529)	81,697
M119	WOLFE CO FISCAL COURT	(185,620)	7,244	(178,376)	-	(178,376)	21,578
M120	WOODFORD COUNTY LIBRARY	(72,015)	(10,256)	(82,271)	-	(82,271)	8,372
M215	SHEPHER/BULLIT CO TOURIST	(83,692)	5,412	(78,280)	-	(78,280)	9,729
M315	CITY OF PIONEER VILLAGE	(6,595)	(219)	(6,814)	-	(6,814)	767
M356	MIDDLETOWN FIRE PROT DIST	-	(5,097)	(5,097)	-	(5,097)	-
M415	BULLITT CO SANITATION DIS	-	(66,783)	(66,783)	-	(66,783)	-
N001	ADAIR CO CONSERVATION DIS	(17,909)	7,682	(10,227)	-	(10,227)	2,082
N006	HOUSING AUTH OWINGSVILLE	(5,066)	(10,791)	(15,857)	-	(15,857)	589
N007	PINEVILLE BD OF EDUCATION	(90,569)	7,866	(82,703)	-	(82,703)	10,529
N008	CITY OF FLORENCE	(787,374)	59,323	(728,051)	-	(728,051)	91,533
N009	CITY OF MILLERSBURG	(7,660)	2,943	(4,717)	-	(4,717)	890
N010	BOYD CO PUBLIC LIBRARY	(91,066)	(22,245)	(113,311)	-	(113,311)	10,586
N011	CITY OF PERRYVILLE	(3,711)	(1,756)	(5,467)	-	(5,467)	431
N012	CITY OF BROOKSVILLE	(33,204)	(10,175)	(43,379)	-	(43,379)	3,860
N013	MIDDLE KY COMM ACT PART	(350,008)	(11,937)	(361,945)	-	(361,945)	40,689
N014	CITY OF IRVINGTON	(27,243)	(21,808)	(49,051)	-	(49,051)	3,167
N015	BULLITT CO CONSERVAT DIST	(4,816)	(867)	(5,683)	-	(5,683)	560
N017	PRINCETON ELECTRIC PL BD	(206,054)	5,856	(200,198)	-	(200,198)	23,954
N018	MURRAY/CALLOWAY CO AIRPRT	(6,744)	(725)	(7,469)	-	(7,469)	784
N020	CARLISLE CO SANIT DIST 1	(11,834)	(522)	(12,356)	-	(12,356)	1,376
N021	CARROLLTON UTILITIES COMM	(246,297)	(9,223)	(255,520)	-	(255,520)	28,632
N022	CITY OF GRAYSON	(44,083)	(99,084)	(143,167)	-	(143,167)	5,125
N025	EAST CLARK CO WATER DIST	(53,521)	8,431	(45,090)	-	(45,090)	6,222
N029	CUMBERLAND CO PUBLIC LIB	(15,360)	(1,429)	(16,789)	-	(16,789)	1,786
N033	ESTILL CO WATER DIST NO 1	(53,642)	8,896	(44,746)	-	(44,746)	6,236
N035	HOUSING AUTH FLEMINGSBURG	(7,986)	(1,502)	(9,488)	-	(9,488)	928
N036	PRESTONSBURG CITY UTIL	(343,009)	(108,742)	(451,751)	-	(451,751)	39,875
N037	FRANKFORT INDEP SCHOOLS	(185,733)	(21,730)	(207,463)	-	(207,463)	21,592
N038	HOUSING AUTH OF HICKMAN	(25,903)	(4,602)	(30,505)	-	(30,505)	3,011
N041	BULLOCK PEN WATER DIST	(112,101)	(11,311)	(123,412)	-	(123,412)	13,032
N042	PURCHASE AREA DEV DIST	(337,217)	16,068	(321,149)	-	(321,149)	39,202
N043	GRAYSON CO LIBRARY	(36,972)	(4,291)	(41,263)	-	(41,263)	4,298
N044	HOUSING AUTH OF GREENSBUR	-	(4,868)	(4,868)	-	(4,868)	-
N045	KENTUCKY ED DEV CORP	(92,078)	(34,949)	(127,027)	-	(127,027)	10,704
N047	ELIZABETHTOWN BD OF EDUC	(390,525)	(95,299)	(485,824)	-	(485,824)	45,399
N049	CYNTHIANA HARRISON CO JPC	(12,903)	(2,019)	(14,922)	-	(14,922)	1,500
N050	CITY OF HORSE CAVE	(36,427)	(24,234)	(60,661)	-	(60,661)	4,235
N051	CITY OF HENDERSON	(1,125,277)	(102,041)	(1,227,318)	-	(1,227,318)	130,814
N052	CITY OF NEW CASTLE	(21,596)	445	(21,151)	-	(21,151)	2,511
N054	CITY OF MADISONVILLE	(1,410,280)	119,405	(1,290,875)	-	(1,290,875)	163,946
N057	NICHOLASVILLE HOUSING AUT	(7,623)	(3,794)	(11,417)	-	(11,417)	886
N058	JOHNSON CO LIBRARY	(49,092)	3,998	(45,094)	-	(45,094)	5,707
N060	KNOTT CO WATER & SEWER	(107,514)	32,216	(75,298)	-	(75,298)	12,499
N061	KNOX CO SOIL CONSERV DIS	(4,969)	(489)	(5,458)	-	(5,458)	578
N063	CUMBERLAND VAL AREA DEV	(160,878)	(12,107)	(172,985)	-	(172,985)	18,702
N065	THREE FORKS REG JAIL	(181,405)	12,671	(168,734)	-	(168,734)	21,088
N067	HOUSING ORIENTED MINISTRI	(56,147)	(637)	(56,784)	-	(56,784)	6,527
N068	GAR,QUI,KY-O-HTS WTR DIST	(34,100)	(3,849)	(37,949)	-	(37,949)	3,964



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2025
		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)	(14)	(15)	(16)	(17)	(18)	(19)
N069	CITY OF CRAB ORCHARD	(6,042)	(5,685)	(11,727)	-	(11,727)	702
N071	CITY OF AUBURN	(55,215)	(4,114)	(59,329)	-	(59,329)	6,419
N072	LYON CO AMBULANCE SERVICE	(95,313)	116	(95,197)	-	(95,197)	11,080
N075	CITY OF ISLAND	(22,386)	3,723	(18,663)	-	(18,663)	2,602
N076	MADISON CO EMS	(13,399)	(1,254)	(14,653)	-	(14,653)	1,558
N077	MAGOFFIN CO WATER DIST	(44,978)	(6,787)	(51,765)	-	(51,765)	5,229
N078	CENTRAL KY COMM ACTION	(1,083,142)	225,195	(857,947)	-	(857,947)	125,916
N079	BENTON ELECTRIC SYSTEM	(140,291)	13,892	(126,399)	-	(126,399)	16,309
N080	MARTIN CO WATER DISTRICT	-	(90,000)	(90,000)	-	(90,000)	-
N081	BUFFALO TRACE AR DEV DIST	(227,985)	1,574	(226,411)	-	(226,411)	26,503
N082	MEADE CO WATER DISTRICT	(67,776)	(2,662)	(70,438)	-	(70,438)	7,879
N084	MERCER CO PUBLIC LIBRARY	(55,687)	(6,862)	(62,549)	-	(62,549)	6,474
N085	METCALFE CO CONSERV DIST	(4,776)	(1,017)	(5,793)	-	(5,793)	555
N087	CITY OF MT STERLING	(147,378)	(7,686)	(155,064)	-	(155,064)	17,133
N088	MORGAN CO AMBULANCE SERV	(69,119)	15,295	(53,824)	-	(53,824)	8,035
N089	MUHLENBERG CO WATER DIST	(122,588)	8,514	(114,074)	-	(114,074)	14,251
N090	BARDSTOWN-NELSON CO TOURI	(32,034)	5,437	(26,597)	-	(26,597)	3,724
N092	CITY OF HARTFORD	(125,274)	1,365	(123,909)	-	(123,909)	14,563
N093	CITY OF LAGRANGE	(120,583)	24,198	(96,385)	-	(96,385)	14,018
N094	CITY OF OWENTON	(11,008)	(5,786)	(16,794)	-	(16,794)	1,280
N097	KY VALLEY ED COOPERATIVE	(15,311)	(8,192)	(23,503)	-	(23,503)	1,780
N098	PIKE CO LIBRARY DISTRICT	(119,425)	28,936	(90,489)	-	(90,489)	13,883
N099	CITY OF CLAY CITY	(31,857)	8,076	(23,781)	-	(23,781)	3,703
N100	CITY OF BURNSIDE	(41,469)	5,647	(35,822)	-	(35,822)	4,821
N103	HOUSING AUTH OF MOREHEAD	(63,948)	5,710	(58,238)	-	(58,238)	7,434
N104	CITY OF JAMESTOWN	(154,884)	(1,777)	(156,661)	-	(156,661)	18,005
N106	W SHELBY WATER DISTRICT	(33,696)	(2,449)	(36,145)	-	(36,145)	3,917
N107	SIMPSON CO CONSER DIST	(4,013)	135	(3,878)	-	(3,878)	467
N110	LOGAN/TODD REG. WATER COM	(97,753)	19,825	(77,928)	-	(77,928)	11,364
N111	BARKLEY LAKE WATER DIST	(100,226)	(15,088)	(115,314)	-	(115,314)	11,651
N112	TRIMBLE CO WATER DIST	(33,152)	9,347	(23,805)	-	(23,805)	3,854
N113	UNION CO LIBRARY BD	(34,003)	(14,587)	(48,590)	-	(48,590)	3,953
N114	BOWLING GRN MUNICIPAL UTI	(2,060,355)	(18,136)	(2,078,491)	-	(2,078,491)	239,517
N115	WASHINGTON CO CONSER DIST	(5,252)	844	(4,408)	-	(4,408)	611
N116	MONTICELLO UTILITY COMM	(152,698)	(27,965)	(180,663)	-	(180,663)	17,751
N117	CITY OF DIXON	(5,207)	(7,698)	(12,905)	-	(12,905)	605
N118	CITY OF WILLIAMSBURG	(296,373)	(25,672)	(322,045)	-	(322,045)	34,454
N119	WOLFE CO CONSER DISTRICT	(6,034)	(421)	(6,455)	-	(6,455)	701
N120	WOODFORD CO PLAN ZONING	(35,943)	(4,960)	(40,903)	-	(40,903)	4,178
N959	N KY CONV & VISITORS BUR	(140,061)	(44,100)	(184,161)	-	(184,161)	16,282
P001	HOUSING AUTH OF COLUMBIA	(13,004)	(9,386)	(22,390)	-	(22,390)	1,512
P005	GLASGOW ELECTRIC PLANT BD	(552,258)	(56,711)	(608,969)	-	(608,969)	64,200
P006	BATH COUNTY E.M.S.	(39,630)	(50,258)	(89,888)	-	(89,888)	4,607
P007	CITY OF PINEVILLE	(44,708)	4,001	(40,707)	-	(40,707)	5,197
P008	BOONE CO PLANNING COMM	(146,922)	(18,430)	(165,352)	-	(165,352)	17,080
P009	HOUSING AUTHORITY PARIS	(26,089)	(19,160)	(45,249)	-	(45,249)	3,033
P010	REGIONAL PUBLIC SAFETY	(107,563)	(8,666)	(116,229)	-	(116,229)	12,504
P011	CITY OF JUNCTION CITY	(13,343)	(19,636)	(32,979)	-	(32,979)	1,551
P013	CITY OF JACKSON	(174,209)	(21,680)	(195,889)	-	(195,889)	20,252
P014	BRECKINRIDGE CO PUBLIC LI	(40,231)	8,076	(32,155)	-	(32,155)	4,677
P015	CITY OF LEBANON JUNCTION	(39,541)	6,936	(32,605)	-	(32,605)	4,597
P017	PRINCETON WATER/WASTEWATE	(102,303)	(18,724)	(121,027)	-	(121,027)	11,893
P018	MURRAY/CALLOWAY TRANS AUT	(117,352)	47,582	(69,770)	-	(69,770)	13,642
P022	RATTLESNAKE RIDGE WATER	(86,068)	(8,961)	(95,029)	-	(95,029)	10,005
P023	LIBERTY TOURISM	(10,620)	10,318	(302)	-	(302)	1,235
P025	CLARK CO CONSVATION DIST	(3,896)	(14)	(3,910)	-	(3,910)	453
P033	ESTILL COUNTY EMS	-	-	-	-	-	-
P035	FLEMING CO DISPATCH	(24,145)	(1,604)	(25,749)	-	(25,749)	2,807
P037	COMMUNITY ACTION KENTUCKY	(67,195)	(27,858)	(95,053)	-	(95,053)	7,811
P038	HICKMAN ELECTRIC SYSTEM	(58,390)	(8,678)	(67,068)	-	(67,068)	6,788
P041	CITY OF DRY RIDGE	(53,864)	(4,116)	(57,980)	-	(57,980)	6,262
P043	CITY OF CLARKSON	(22,060)	4,483	(17,577)	-	(17,577)	2,564
P045	GREENUP CO ENVIR COMM	(29,933)	5,140	(24,793)	-	(24,793)	3,480
P047	CITY OF WEST POINT	-	(40,962)	(40,962)	-	(40,962)	-
P048	HARLAN COUNTY C A A	(206,514)	23,562	(182,952)	-	(182,952)	24,007
P049	HOUSING AUTHORITY OF CYNT	(61,395)	(34,666)	(96,061)	-	(96,061)	7,137
P050	HART CO SOLID WASTE SVC	(119,022)	23,174	(95,848)	-	(95,848)	13,836



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

Participating Employer Code	Participating Employer Name	OPEB Expense				Implicit Subsidy Year Ending 6/30/2025	
		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)	(14)	(15)	(16)	(17)	(18)	(19)
P051	HENDERSON MUN POWER&LIGHT	(597,123)	90,944	(506,179)	-	(506,179)	69,416
P052	LITTLE KY RV WS CONV DIST	(9,439)	(1,258)	(10,697)	-	(10,697)	1,097
P054	HOUSING AUTH DAWSON SPG	(41,396)	(793)	(42,189)	-	(42,189)	4,812
P057	VALLEY VIEW FERRY AUTHORI	(35,866)	16,706	(19,160)	-	(19,160)	4,169
P061	BARBOURVILLE UTILITY COMM	(364,940)	6,542	(358,398)	-	(358,398)	42,424
P063	LAUREL CO WATER DIST #2	(131,441)	10,381	(121,060)	-	(121,060)	15,280
P066	HYDEN LESLIE COUNTY WATER DISTRICT	(73,713)	66,173	(7,540)	-	(7,540)	8,569
P068	LEWIS CO PUBLIC LIBRARY	(15,521)	788	(14,733)	-	(14,733)	1,804
P069	LINCOLN CO CLERK	(58,257)	5,447	(52,810)	-	(52,810)	6,772
P071	LOGAN CO CONS DISTRICT	(16,755)	5,970	(10,785)	-	(10,785)	1,948
P072	LYON CO WATER DISTRICT	(25,403)	(1,753)	(27,156)	-	(27,156)	2,953
P075	MCLEAN CO REG WATER COMM	(30,586)	6,912	(23,674)	-	(23,674)	3,556
P076	MADISON CO PUBLIC LIBRARY	(186,165)	10,877	(175,288)	-	(175,288)	21,642
P077	SALYERS/MAG CO JOINT HOUS	(14,605)	(3,247)	(17,852)	-	(17,852)	1,698
P078	MARION CO CONSERVAT DIST	(4,816)	136	(4,680)	-	(4,680)	560
P079	CITY OF CALVERT CITY	(186,378)	(7,677)	(194,055)	-	(194,055)	21,667
P081	MASON COUNTY LIBRARY	(22,064)	(13,788)	(35,852)	-	(35,852)	2,565
P084	ANDERSON-DEAN COMM PARK	(16,429)	604	(15,825)	-	(15,825)	1,910
P087	MONTGOMERY CTY WATER DIST	(9,890)	(1,201)	(11,091)	-	(11,091)	1,150
P088	MORGAN CO WATER DIST	(60,386)	31,553	(28,833)	-	(28,833)	7,020
P089	MUHLENBERG WATER DIST #3	(41,146)	1,871	(39,275)	-	(39,275)	4,783
P090	NORTH NELSON WATER DIST	(37,573)	2,246	(35,327)	-	(35,327)	4,368
P092	OHIO CO REG WASTEWATER D	(38,484)	5,355	(33,129)	-	(33,129)	4,474
P097	KY RIVER AREA DEV DIST	(258,369)	18,149	(240,220)	-	(240,220)	30,036
P100	LAKE CUMBERLAND CAA, INC	(533,885)	38,533	(495,352)	-	(495,352)	62,064
P103	MOREHEAD TOURISM COMMISSI	(36,120)	(4,128)	(40,248)	-	(40,248)	4,199
P104	RUSSELL CO TOURIST COMM	(10,152)	(1,111)	(11,263)	-	(11,263)	1,180
P105	GEORGETOWN/SCOTT TOURISM	(23,645)	4,324	(19,321)	-	(19,321)	2,749
P106	MULTI PURPOSE COMM ACTION	(62,613)	19,881	(42,732)	-	(42,732)	7,279
P107	SIMPSON CO LIBRARY DIST	(30,207)	(924)	(31,131)	-	(31,131)	3,512
P110	TODD COUNTY CONSERVATION DISTRICT	(597)	(4,938)	(5,535)	-	(5,535)	69
P111	JOHN L STREET LIBRARY	(25,799)	8,006	(17,793)	-	(17,793)	2,999
P113	STURGIS HOUSING AUTHORITY	(4,332)	(7,371)	(11,703)	-	(11,703)	504
P115	HOUSING AUTH SPRINGFIELD	(12,193)	(4,409)	(16,602)	-	(16,602)	1,417
P116	CITY OF MONTICELLO	(34,285)	(28,099)	(62,384)	-	(62,384)	3,986
P117	CITY OF CLAY	(41,808)	2,126	(39,682)	-	(39,682)	4,860
P120	WOODFORD CO CONSERV DIST	(10,919)	4,131	(6,788)	-	(6,788)	1,269
P959	CITY OF CRESTVIEW HILLS	(39,158)	3,780	(35,378)	-	(35,378)	4,552
R003	SOUTH ANDERSON WATER DIST	(39,557)	5,717	(33,840)	-	(33,840)	4,599
R005	BARREN CO SOIL CONS DIS	(1,964)	(2,603)	(4,567)	-	(4,567)	228
R008	BOONE CO LIBRARY DIST	(492,098)	11,132	(480,966)	-	(480,966)	57,207
R010	ASHLAND BD OF ED	(744,404)	(65,360)	(809,764)	-	(809,764)	86,537
R011	DANVILLE BOYLE PLANNING	(12,984)	(5,364)	(18,348)	-	(18,348)	1,509
R013	BREATHITT COUNTY WATER DISTRICT	(29,501)	2,927	(26,574)	-	(26,574)	3,430
R015	CITY OF SHEPHERDSVILLE	(241,864)	41,861	(200,003)	-	(200,003)	28,117
R017	CITY OF PRINCETON	(87,201)	(11,879)	(99,080)	-	(99,080)	10,137
R018	MURRAY ELECTRIC SYSTEM	(393,538)	(44,071)	(437,609)	-	(437,609)	45,749
R019	FORT THOMAS BOARD OF ED	(422,817)	(120,263)	(543,080)	-	(543,080)	49,153
R021	CARROLLTON/CARR CO REC TR	(7,692)	27	(7,665)	-	(7,665)	894
R024	CHRISTIAN CO WATER DIST	(86,826)	(1,588)	(88,414)	-	(88,414)	10,094
R030	DAVISS CO AIRPORT BD	(41,832)	1,117	(40,715)	-	(40,715)	4,863
R033	CITY OF RAVENNA	(8,220)	(3,110)	(11,330)	-	(11,330)	956
R034	LEXINGTON PUBLIC LIBRARY	(902,955)	12,459	(890,496)	-	(890,496)	104,969
R036	CITY OF PRESTONSBURG	(428,521)	44,024	(384,497)	-	(384,497)	49,816
R037	PAUL SAWYIER LIBRARY	(151,795)	(32,765)	(184,560)	-	(184,560)	17,646
R038	CITY OF FULTON	(175,238)	(29,117)	(204,355)	-	(204,355)	20,371
R041	CITY OF CRITTENDEN	(16,090)	(788)	(16,878)	-	(16,878)	1,870
R042	MAYFIELD ELEC & WATER SYS	(572,740)	44,042	(528,698)	-	(528,698)	66,581
R045	CITY OF RUSSELL	(137,976)	(25,206)	(163,182)	-	(163,182)	16,040
R047	LINCOLN TRAIL AREA DEV DI	(272,922)	25,499	(247,423)	-	(247,423)	31,727
R048	HARLAN CO CONSERV DIST	(6,901)	747	(6,154)	-	(6,154)	802
R050	HART CO AMB SERVICE	(136,548)	(40,521)	(177,069)	-	(177,069)	15,874
R051	HENDERSON MUN W & S DEPT	(581,743)	(82,171)	(663,914)	-	(663,914)	67,628
R052	CITY OF CAMPBELLSBURG	(15,424)	5,331	(10,093)	-	(10,093)	1,793
R054	SOUTH HOPKINS WATER DIST	(42,159)	(7,444)	(49,603)	-	(49,603)	4,901
R057	CITY OF WILMORE	(137,028)	(21,472)	(158,500)	-	(158,500)	15,930
R058	HOUSING AUTH OF PAINTSVLE	(73,403)	(7,319)	(80,722)	-	(80,722)	8,533





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Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2025
		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)	(14)	(15)	(16)	(17)	(18)	(19)
R061	KY COMM ECONOMIC OPPORT	(1,257,827)	285,217	(972,610)	-	(972,610)	146,223
R063	WOODCREEK WATER DISTRICT	(298,677)	(15,246)	(313,923)	-	(313,923)	34,721
R071	LOGAN CO PUBLIC LIBRARY	(68,107)	(7,260)	(75,367)	-	(75,367)	7,917
R072	LYON CO HOUSING AUTHORITY	(31,030)	(9,256)	(40,286)	-	(40,286)	3,607
R073	MCCRACKEN CO BD OF ED	(1,358,033)	(81,865)	(1,439,898)	-	(1,439,898)	157,872
R076	RICHMOND UTILITIES	(532,905)	11,815	(521,090)	-	(521,090)	61,950
R078	CITY OF LORETTO	(3,271)	(695)	(3,966)	-	(3,966)	380
R079	MARSHALL CO PUB LIBRARY	(116,364)	(20,551)	(136,915)	-	(136,915)	13,527
R088	CITY OF WEST LIBERTY	(220,793)	24,478	(196,315)	-	(196,315)	25,667
R089	CENTRAL CITY MUN WTR&SEWR	(147,035)	(2,460)	(149,495)	-	(149,495)	17,093
R090	NELSON CO PUBLIC LIBRARY	(136,754)	(18,061)	(154,815)	-	(154,815)	15,898
R093	TRI CO COMM ACTION AGENCY	(39,852)	(3,360)	(43,212)	-	(43,212)	4,633
R097	PERRY COUNTY PUBLIC LIB	(82,652)	(23,697)	(106,349)	-	(106,349)	9,608
R103	ROWAN CO PUBLIC LIBRARY	(70,333)	17,972	(52,361)	-	(52,361)	8,176
R104	CITY OF RUSSELL SPRINGS	(145,801)	20,042	(125,759)	-	(125,759)	16,949
R105	CITY OF STAMPING GROUND	(2,545)	1,061	(1,484)	-	(1,484)	296
R106	SHELBY CO PARK RECREATION	(70,765)	(4,939)	(75,704)	-	(75,704)	8,226
R109	TAYLOR CO PUBLIC LIBRARY	(41,590)	(12,513)	(54,103)	-	(54,103)	4,835
R114	BOWLING GREEN PUBLIC SCHO	(1,068,347)	27,519	(1,040,828)	-	(1,040,828)	124,196
R115	S W E D A	(9,967)	481	(9,486)	-	(9,486)	1,159
R116	WAYNE CO CONSERV DIST	(7,728)	651	(7,077)	-	(7,077)	898
R117	WEBSTER COUNTY WATER DIST	(47,205)	(27,502)	(74,707)	-	(74,707)	5,488
R118	WILLIAMSBURG IND BD OF ED	(118,232)	(43,831)	(162,063)	-	(162,063)	13,744
R120	CITY OF MIDWAY	(44,938)	6,956	(37,982)	-	(37,982)	5,224
R959	N KY LEGAL AID SOCIETY	(384,866)	40,657	(344,209)	-	(344,209)	44,741
T036	FLOYD COUNTY CONSV DIST	(14,646)	(411)	(15,057)	-	(15,057)	1,703
V001	ADAIR COUNTY FISCAL COURT	(283,591)	(1,031)	(284,622)	-	(284,622)	32,968
V002	ALLEN COUNTY FISCAL COURT	(352,045)	(51,518)	(403,563)	-	(403,563)	40,925
V003	ANDERSON CO FISCAL COURT	(470,518)	73,208	(397,310)	-	(397,310)	54,698
V004	BALLARD COUNTY FISCAL CT	(379,420)	18,462	(360,958)	-	(360,958)	44,108
V005	BARREN CO FISCAL CT	(288,117)	22,122	(265,995)	-	(265,995)	33,494
V006	BATH CO FISCAL COURT	(197,354)	(17,499)	(214,853)	-	(214,853)	22,942
V007	BELL CO FISCAL CT	(356,659)	(21,803)	(378,462)	-	(378,462)	41,462
V008	BOONE CO FISCAL CT	(1,764,635)	204,475	(1,560,160)	-	(1,560,160)	205,140
V009	BOURBON CO FISCAL COURT	(417,408)	47,559	(369,849)	-	(369,849)	48,524
V010	BOYD COUNTY FISCAL COURT	(1,253,762)	177,698	(1,076,064)	-	(1,076,064)	145,750
V011	BOYLE COUNTY FISCAL COURT	(589,609)	64,961	(524,648)	-	(524,648)	68,542
V012	BRACKEN CO FISCAL COURT	(216,541)	16,162	(200,379)	-	(200,379)	25,173
V013	BREATHITT CO FISCAL COURT	(178,049)	(47,997)	(226,046)	-	(226,046)	20,698
V014	BRECKINRIDGE CO FISCAL CT	(422,410)	22,238	(400,172)	-	(400,172)	49,105
V016	BUTLER COUNTY FISCAL CT	(351,419)	36,848	(314,571)	-	(314,571)	40,853
V017	CALDWELL CO FISCAL COURT	(206,082)	(32,000)	(238,082)	-	(238,082)	23,957
V018	CALLOWAY CO FISCAL COURT	(613,399)	(35,147)	(648,546)	-	(648,546)	71,308
V019	CAMPBELL CO FISCAL CT	(1,239,213)	(149,159)	(1,388,372)	-	(1,388,372)	144,059
V020	CARLISLE CO FISCAL COURT	(157,260)	(7,978)	(165,238)	-	(165,238)	18,282
V021	CARROLL CO FISCAL CT	(487,939)	72,113	(415,826)	-	(415,826)	56,723
V022	CARTER CO FISCAL CT	(524,552)	(5,246)	(529,798)	-	(529,798)	60,979
V023	CASEY CO FISCAL COURT	(317,074)	(57,456)	(374,530)	-	(374,530)	36,860
V024	CHRISTIAN CO FISCAL COURT	(471,172)	(97,457)	(568,629)	-	(568,629)	54,774
V025	CLARK COUNTY FISCAL COURT	(562,209)	76,521	(485,688)	-	(485,688)	65,357
V026	CLAY COUNTY FISCAL CT	(553,359)	(83,640)	(636,999)	-	(636,999)	64,328
V027	CLINTON CO FISCAL COURT	(259,273)	(38,855)	(298,128)	-	(298,128)	30,141
V028	CRITTENDEN CO FIS CT	(338,044)	6,703	(331,341)	-	(331,341)	39,298
V030	DAVISS CO FISCAL COURT	(1,018,440)	16,216	(1,002,224)	-	(1,002,224)	118,394
V031	EDMONSON CO FISCAL CRT	(235,689)	670	(235,019)	-	(235,019)	27,399
V032	ELLIOTT CO FISCAL CT	(146,741)	18,577	(128,164)	-	(128,164)	17,059
V033	ESTILL CO FISCAL COURT	(280,183)	(24,641)	(304,824)	-	(304,824)	32,571
V035	FLEMING CO FISCAL COURT	(172,983)	(11,662)	(184,645)	-	(184,645)	20,109
V036	FLOYD CO FISCAL COURT	(533,183)	(63,072)	(596,255)	-	(596,255)	61,983
V037	FRANKLIN CO FISCAL COURT	(767,234)	(18,056)	(785,290)	-	(785,290)	89,191
V038	FULTON COUNTY FIS CT	(461,144)	(23,695)	(484,839)	-	(484,839)	53,608
V039	GALLATIN CO FISCAL COURT	(333,801)	10,078	(323,723)	-	(323,723)	38,804
V040	GARRARD CO FISCAL COURT	(303,069)	(48,333)	(351,402)	-	(351,402)	35,232
V041	GRANT COUNTY FISCAL COURT	(491,202)	72,273	(418,929)	-	(418,929)	57,102
V042	GRAVES COUNTY FISCAL CT	(593,408)	(67,221)	(660,629)	-	(660,629)	68,984
V043	GRAYSON CO FISCAL COURT	(850,410)	210,710	(639,700)	-	(639,700)	98,861
V044	GREEN COUNTY FISCAL COURT	(124,935)	(3,332)	(128,267)	-	(128,267)	14,524



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2025
		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)	(14)	(15)	(16)	(17)	(18)	(19)
V045	GREENUP CO FISCAL CT	(923,898)	208,953	(714,945)	-	(714,945)	107,403
V046	HANCOCK CO FISCAL COURT	(338,431)	(31,281)	(369,712)	-	(369,712)	39,343
V047	HARDIN CO FISCAL COURT	(626,217)	85,419	(540,798)	-	(540,798)	72,798
V048	HARLAN CO FIS CT	(501,903)	(114,482)	(616,385)	-	(616,385)	58,346
V049	HARRISON CO FISCAL COURT	(200,294)	(21,364)	(221,658)	-	(221,658)	23,284
V050	HART COUNTY FISCAL COURT	(433,220)	33,667	(399,553)	-	(399,553)	50,362
V051	HENDERSON CO FISCAL COURT	(890,036)	(210,471)	(1,100,507)	-	(1,100,507)	103,467
V052	HENRY CO FISCAL COURT	(181,562)	(70,516)	(252,078)	-	(252,078)	21,107
V053	HICKMAN CO FISCAL COURT	(160,729)	(20,715)	(181,444)	-	(181,444)	18,685
V054	HOPKINS CO FISCAL COURT	(719,187)	(33,986)	(753,173)	-	(753,173)	83,606
V055	JACKSON CO FISCAL COURT	(412,205)	14,841	(397,364)	-	(397,364)	47,919
V057	JESSAMINE CO FISCAL COURT	(1,021,530)	125,179	(896,351)	-	(896,351)	118,753
V060	KNOTT CO FISCAL CT	(287,060)	13,491	(273,569)	-	(273,569)	33,371
V061	KNOX CO FISCAL CT	(526,706)	52,869	(473,837)	-	(473,837)	61,230
V062	LARUE CO FISCAL COURT	(347,333)	15,356	(331,977)	-	(331,977)	40,378
V063	LAUREL COUNTY FISCAL COUR	(1,109,014)	166,266	(942,748)	-	(942,748)	128,923
V064	LAWRENCE CO FISCAL CT	(334,983)	(14,842)	(349,825)	-	(349,825)	38,942
V065	LEE COUNTY FISCAL COURT	(269,704)	70,894	(198,810)	-	(198,810)	31,353
V066	LESLIE CO FISCAL COURT	(480,554)	(1,930)	(482,484)	-	(482,484)	55,865
V067	LETCHER CO FISCAL COURT	(324,596)	(42,273)	(366,869)	-	(366,869)	37,734
V068	LEWIS COUNTY FISCAL COURT	(215,202)	(98,457)	(313,659)	-	(313,659)	25,017
V069	LINCOLN CO FISCAL COURT	(241,174)	(88,353)	(329,527)	-	(329,527)	28,037
V070	LIVINGSTON CO FISCAL CT	(296,410)	(46,835)	(343,245)	-	(343,245)	34,458
V071	LOGAN COUNTY FISCAL COURT	(702,472)	139,030	(563,442)	-	(563,442)	81,663
V072	LYON COUNTY FISCAL COURT	(126,331)	(30,330)	(156,661)	-	(156,661)	14,686
V073	MCCRACKEN CO FISCAL COURT	(541,355)	(60,814)	(602,169)	-	(602,169)	62,933
V074	MCCREARY CO FISCAL CT	(448,350)	86,618	(361,732)	-	(361,732)	52,121
V075	MCLEAN COUNTY FISCAL CT	(317,796)	(23,325)	(341,121)	-	(341,121)	36,944
V076	MADISON CO FISCAL COURT	(791,343)	(67,886)	(859,229)	-	(859,229)	91,994
V077	MAGOFFIN CO FISCAL COURT	(185,963)	(49,179)	(235,142)	-	(235,142)	21,618
V078	MARION CO FISCAL COURT	(780,093)	88,742	(691,351)	-	(691,351)	90,686
V079	MARSHALL CO FISCAL COURT	(561,943)	(148,428)	(710,371)	-	(710,371)	65,326
V080	MARTIN CO FISCAL COURT	(253,311)	(4,253)	(257,564)	-	(257,564)	29,448
V081	MASON CO FIS CT	(494,304)	1,528	(492,776)	-	(492,776)	57,463
V082	MEADE COUNTY FISCAL COURT	(850,430)	49,005	(801,425)	-	(801,425)	98,863
V083	MENIFEE CO FISCAL COURT	(136,455)	5,370	(131,085)	-	(131,085)	15,863
V084	MERCER COUNTY FISCAL COUR	(279,525)	(18,061)	(297,586)	-	(297,586)	32,495
V085	METCALFE CO FISCAL COURT	(183,833)	(2,723)	(186,556)	-	(186,556)	21,371
V086	MONROE CO FISCAL COURT	(170,841)	15,578	(155,263)	-	(155,263)	19,860
V087	MONTGOMERY CO FISCAL CT	(458,095)	(72,987)	(531,082)	-	(531,082)	53,254
V088	MORGAN CO FISCAL CT	(199,455)	17,654	(181,801)	-	(181,801)	23,187
V089	MUHLENBERG CO FISCAL CT	(728,815)	(43,300)	(772,115)	-	(772,115)	84,725
V090	NELSON CO FISCAL CT	(1,108,703)	155,744	(952,959)	-	(952,959)	128,887
V091	NICHOLAS CO FISCAL COURT	(207,401)	20,563	(186,838)	-	(186,838)	24,110
V092	OHIO COUNTY FISCAL CRT	(504,392)	66,208	(438,184)	-	(438,184)	58,636
V093	OLDHAM CO FISCAL COURT	(733,304)	67,290	(666,014)	-	(666,014)	85,247
V094	OWEN COUNTY FISCAL COURT	(310,237)	41,612	(268,625)	-	(268,625)	36,065
V095	OWSLEY CO FISCAL COURT	(117,687)	(9,413)	(127,100)	-	(127,100)	13,681
V096	PENDLETON CO FISCAL COURT	(197,814)	(43,795)	(241,609)	-	(241,609)	22,996
V097	PERRY COUNTY FISCAL COURT	(631,558)	6,910	(624,648)	-	(624,648)	73,419
V098	PIKE COUNTY FISCAL COURT	(1,296,929)	95,886	(1,201,043)	-	(1,201,043)	150,768
V099	POWELL CO FISCAL CT	(536,789)	41,241	(495,548)	-	(495,548)	62,402
V100	PULASKI CO FISCAL CT	(884,599)	(104,091)	(988,690)	-	(988,690)	102,835
V101	ROBERTSON CO FISCAL CT	(63,303)	(16,868)	(80,171)	-	(80,171)	7,359
V102	ROCKCASTLE CO FISCAL CT	(380,259)	(29,996)	(410,255)	-	(410,255)	44,205
V103	ROWAN CO FISCAL COURT	(679,638)	168,887	(510,751)	-	(510,751)	79,008
V104	RUSSELL CO FISCAL COURT	(368,175)	(18,782)	(386,957)	-	(386,957)	42,800
V105	SCOTT CO FISCAL CT	(643,364)	93,978	(549,386)	-	(549,386)	74,791
V106	SHELBY CO FISCAL COURT	(533,857)	28,334	(505,523)	-	(505,523)	62,061
V107	SIMPSON CO FISCAL COURT	(456,009)	(8,110)	(464,119)	-	(464,119)	53,011
V108	SPENCER CO TREASURER	(220,506)	12,310	(208,196)	-	(208,196)	25,634
V109	TAYLOR COUNTY FISCAL COUR	(471,958)	37,173	(434,785)	-	(434,785)	54,865
V110	TODD COUNTY FISCAL COURT	(291,590)	2,362	(289,228)	-	(289,228)	33,897
V111	TRIGG COUNTY FISCAL COURT	(339,347)	(4,442)	(343,789)	-	(343,789)	39,449
V112	TRIMBLE CO FISCAL COURT	(228,081)	28,580	(199,501)	-	(199,501)	26,515
V113	UNION COUNTY FISCAL COURT	(476,617)	69,958	(406,659)	-	(406,659)	55,407
V114	WARREN COUNTY FISCAL COUR	(1,475,357)	180,012	(1,295,345)	-	(1,295,345)	171,511



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2025
		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)	(14)	(15)	(16)	(17)	(18)	(19)
V115	WASHINGTON CO FIS COURT	(253,537)	(6,113)	(259,650)	-	(259,650)	29,474
V116	WAYNE COUNTY FISCAL COURT	(574,406)	(22,793)	(597,199)	-	(597,199)	66,775
V117	WEBSTER CO FISCAL COURT	(358,494)	(142,012)	(500,506)	-	(500,506)	41,675
V119	CITY OF HIGHLAND HEIGHTS	(83,765)	37,912	(45,853)	-	(45,853)	9,738
V120	WOODFORD CO FISCAL COURT	(524,999)	7,235	(517,764)	-	(517,764)	61,031
V122	FAMILY HEALTH CENTER	(2,471,258)	(309,811)	(2,781,069)	-	(2,781,069)	287,285
V125	LOUISVILLE MEM COMM	(2,469)	(17,472)	(19,941)	-	(19,941)	287
V126	LOU & JEFF CO RIVERPORT	(11,576)	(16,442)	(28,018)	-	(28,018)	1,346
V127	LOU LABOR MANAGER COM	(10,044)	(436)	(10,480)	-	(10,480)	1,168
V129	T A R C	(4,558,142)	(798,616)	(5,356,758)	-	(5,356,758)	529,886
V130	ANCHORAGE BD OF EDUCATION	(130,594)	(6,431)	(137,025)	-	(137,025)	15,182
V136	MOUNTAIN ARTS CENTER	-	(16,183)	(16,183)	-	(16,183)	-
V137	FRANKLIN CO CONS DIST	(4,066)	(8,603)	(12,669)	-	(12,669)	473
V145	CITY OF WURLAND	(5,236)	(6,056)	(11,292)	-	(11,292)	609
V147	HARDIN CO WATER DIST #2	(723,281)	147,774	(575,507)	-	(575,507)	84,082
V151	HOUSING AUTH OF HENDERSON	(154,441)	(25,978)	(180,419)	-	(180,419)	17,954
V156	JEFF CO BD OF ED	(29,342,002)	(3,063,537)	(32,405,539)	-	(32,405,539)	3,411,002
V158	BIG SANDY AREA COMM PRO	(306,429)	(35,538)	(341,967)	-	(341,967)	35,622
V159	CITY OF ERLANGER	(269,474)	(86,959)	(356,433)	-	(356,433)	31,326
V163	EAST BERNSTADT BD OF ED	(47,362)	(7,463)	(54,825)	-	(54,825)	5,506
V171	CITY OF ADAIRVILLE	(32,748)	6,661	(26,087)	-	(26,087)	3,807
V176	MADISON CO CONSERVAT DIST	(5,050)	(923)	(5,973)	-	(5,973)	587
V179	MARSHALL CO SEN CITIZENS	-	(10,705)	(10,705)	-	(10,705)	-
V189	CITY OF CENTRAL CITY	(210,616)	(14,176)	(224,792)	-	(224,792)	24,484
V196	CITY OF BUTLER	(5,050)	(1,153)	(6,203)	-	(6,203)	587
V197	CITY OF HAZARD	(522,954)	(80,182)	(603,136)	-	(603,136)	60,794
V198	MOUNTAIN WATER DISTRICT	(334,587)	2,888	(331,699)	-	(331,699)	38,896
V200	PULASKI COUNTY LIBRARY	(87,060)	(5,090)	(92,150)	-	(92,150)	10,121
V205	BARREN/METCALFE CO AMB SR	(21,269)	(684)	(21,953)	-	(21,953)	2,473
V206	SHELBYVLE MUN WATER&SEWER	(231,490)	21,698	(209,792)	-	(209,792)	26,911
V207	BELL CO PUBLIC LIBRARY	(36,540)	(5,791)	(42,331)	-	(42,331)	4,248
V208	CITY OF WALTON	(74,822)	18,551	(56,271)	-	(56,271)	8,698
V218	MURRAY TOURISM COMMISSION	(14,093)	805	(13,288)	-	(13,288)	1,638
V219	BELLEVUE BD OF EDUCATION	(159,079)	2,834	(156,245)	-	(156,245)	18,493
V224	PENNYROYAL AREA MUSEUM	(15,073)	(4,293)	(19,366)	-	(19,366)	1,752
V230	OWENSBORO RIVERPORT AUTH	(401,976)	11,351	(390,625)	-	(390,625)	46,730
V236	BIG SANDY AREA DEV DIST	(349,628)	(63,325)	(412,953)	-	(412,953)	40,644
V237	BLUE GRASS COMM ACTION	(905,517)	87,026	(818,491)	-	(818,491)	105,267
V247	HARDIN CO WATER DIST #1	(606,735)	23,046	(583,689)	-	(583,689)	70,533
V251	HENDERSON CO RIVER AUTH	(113,415)	(12,030)	(125,445)	-	(125,445)	13,185
V259	KENTON CO PUBLIC LIBRARY	(728,105)	(80,022)	(808,127)	-	(808,127)	84,642
V263	LAUREL CO BD OF EDUCATION	(1,666,293)	(2,863)	(1,669,156)	-	(1,669,156)	193,707
V271	RUSSELLVILLE ELEC PL BD	(197,572)	11,156	(186,416)	-	(186,416)	22,968
V281	HOUSING AUTH OF MAYSVILLE	(61,282)	2,122	(59,160)	-	(59,160)	7,124
V298	CITY OF PIKEVILLE	(514,060)	107,157	(406,903)	-	(406,903)	59,760
V300	HOUSING AUTH OF SOMERSET	(61,887)	(23,349)	(85,236)	-	(85,236)	7,194
V305	CITY OF CAVE CITY	(104,473)	9,793	(94,680)	-	(94,680)	12,145
V306	HOUSING AUTH OF SHELBYVLE	(13,835)	(3,350)	(17,185)	-	(17,185)	1,608
V308	NORTHERN KY AREA DEV.DIST	(480,005)	(36,612)	(516,617)	-	(516,617)	55,801
V319	CAMPBELL CO BD OF ED	(1,337,752)	77,967	(1,259,785)	-	(1,259,785)	155,514
V324	CHRISTIAN CO CONS DIST	(6,397)	(2,476)	(8,873)	-	(8,873)	744
V330	CITY OF OWENSBORO	(1,780,048)	87,125	(1,692,923)	-	(1,692,923)	206,931
V336	SANDY VALLEY TRANS SER IN	(236,903)	(102,550)	(339,453)	-	(339,453)	27,540
V337	FRANKFORT ELEC WATER BD	(2,029,124)	33,599	(1,995,525)	-	(1,995,525)	235,886
V347	CITY OF RADCLIFF	(295,341)	(95,598)	(390,939)	-	(390,939)	34,333
V359	CITY OF ELSMERE	(97,269)	18,169	(79,100)	-	(79,100)	11,308
V363	LONDON LAUREL CO COMM CTR	(101,601)	(14,672)	(116,273)	-	(116,273)	11,811
V373	PADUCAH MCCracken CO TOUR	(49,907)	2,506	(47,401)	-	(47,401)	5,802
V376	CITY OF BERA	(595,336)	(456,353)	(1,051,689)	-	(1,051,689)	69,208
V398	CITY OF ELKHORN CITY	(11,818)	(18,083)	(29,901)	-	(29,901)	1,374
V400	PULASKI CO SOIL CONS DIST	(7,381)	(9,250)	(16,631)	-	(16,631)	858
V405	MARY W WELDON MEM PUB LIB	(37,524)	(980)	(38,504)	-	(38,504)	4,362
V407	BELL/WHITLEY COMM ACTION	(404,662)	(37,654)	(442,316)	-	(442,316)	47,042
V408	UNION EMERGENCY SERVICES	(10,935)	10,539	(396)	-	(396)	1,271
V419	DAYTON CITY SCHOOLS	(198,463)	2,615	(195,848)	-	(195,848)	23,071
V424	PENNYRILE ALLIED COMM SER	(698,531)	130,860	(567,671)	-	(567,671)	81,204
V430	OWENSBORO MUN UTILITIES	(1,933,222)	(1,092,143)	(3,025,365)	-	(3,025,365)	224,738



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2025
		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)	(14)	(15)	(16)	(17)	(18)	(19)
V436	APPALACHIAN RES & DEFENSE	(413,020)	155,003	(258,017)	-	(258,017)	48,014
V437	FKT/FKLN CO TOUR&CONV COM	(18,893)	(4,244)	(23,137)	-	(23,137)	2,196
V447	CITY OF ELIZABETHTOWN	(1,372,393)	133,424	(1,238,969)	-	(1,238,969)	159,541
V459	LUDLOW BD OF EDUCATION	(104,816)	(24,371)	(129,187)	-	(129,187)	12,185
V463	LONDON LAUREL TOURIST COM	(17,054)	(7,699)	(24,753)	-	(24,753)	1,983
V473	PADUCAH POWER SYSTEM	(926,523)	17,264	(909,259)	-	(909,259)	107,709
V476	KY RIVER FOOTHILLS DEV CO	(693,106)	(419,329)	(1,112,435)	-	(1,112,435)	80,574
V500	WEST PULASKI WATER DISTR	(100,226)	41,203	(59,023)	-	(59,023)	11,651
V505	CITY OF PARK CITY	(5,264)	804	(4,460)	-	(4,460)	612
V507	BELL CO SOLID WASTE OFFIC	(22,947)	(8,181)	(31,128)	-	(31,128)	2,668
V508	CITY OF UNION	(29,998)	14,235	(15,763)	-	(15,763)	3,487
V524	HOPKINSVL WATER ENV ATH	(711,971)	147,963	(564,008)	-	(564,008)	82,767
V530	AUDUBON AREA COMM SER INC	(2,508,939)	193,298	(2,315,641)	-	(2,315,641)	291,665
V537	CAPITAL COMMUNITY E I D A	(6,966)	(10,064)	(17,030)	-	(17,030)	810
V547	ELIZABETHTOWN TOUR/CON BU	(35,624)	(7,429)	(43,053)	-	(43,053)	4,141
V559	BEECHWOOD BOARD OF EDUC	(182,446)	(21,781)	(204,227)	-	(204,227)	21,209
V563	LONDON-LAUREL CO IDA	(18,389)	4,950	(13,439)	-	(13,439)	2,138
V576	SOUTHERN MADISON WATER DT	(30,897)	(24,778)	(55,675)	-	(55,675)	3,592
V607	PINEVILLE UTILITY COMM	(151,149)	(32,949)	(184,098)	-	(184,098)	17,571
V608	WALTON FIRE DIST/EMS	(24,472)	25,255	783	-	783	2,845
V619	SOUTHGATE BD OF ED	(45,773)	13,001	(32,772)	-	(32,772)	5,321
V624	HOPKINSVL ELECTRIC SYSTEM	(573,059)	2,017	(571,042)	-	(571,042)	66,618
V630	CITY OF WHITESVILLE	(35,971)	8,001	(27,970)	-	(27,970)	4,182
V637	FARMDALE WATER DISTRICT	(14,638)	(7,223)	(21,861)	-	(21,861)	1,702
V647	CITY OF VINE GROVE	(132,115)	40,977	(91,138)	-	(91,138)	15,358
V659	KENTON CO BD OF ED	(2,581,813)	(479,508)	(3,061,321)	-	(3,061,321)	300,137
V663	LAUREL CO CONSERV DIST	(8,237)	(484)	(8,721)	-	(8,721)	957
V673	PADUCAH-MCCRACKEN CO JOIN	(231,034)	(11,231)	(242,265)	-	(242,265)	26,858
V676	MADISON CO UTILITIES DIST	(102,844)	6,242	(96,602)	-	(96,602)	11,956
V707	BELL CO CONSERVATION DIST	(3,070)	767	(2,303)	-	(2,303)	357
V708	HEBRON FIRE PROTECTION DI	(9,237)	(2,962)	(12,199)	-	(12,199)	1,074
V719	SILVER GROVE BD OF ED	-	(28,926)	(28,926)	-	(28,926)	-
V724	PENNYRILE AREA DEVP DIST	(271,749)	(27,124)	(298,873)	-	(298,873)	31,591
V730	GREEN RIV AREA DEL DIST	(414,665)	26,558	(388,107)	-	(388,107)	48,205
V737	KY ASSOC OF CO (KACO)	(536,826)	(64,901)	(601,727)	-	(601,727)	62,406
V756	JEFF CO MED CENTER LAUNDR	(310,269)	(58,030)	(368,299)	-	(368,299)	36,069
V759	ERLANGER/ELSMERE BD OF ED	(556,739)	(29,318)	(586,057)	-	(586,057)	64,721
V773	MCCRACKEN CO PUB LIBRARY	(148,806)	(29,980)	(178,786)	-	(178,786)	17,299
V808	POINT PLEASANT FIRE DIST	-	(4,165)	(4,165)	-	(4,165)	-
V819	NEWPORT BD OF ED	(529,110)	25,752	(503,358)	-	(503,358)	61,509
V830	REGIONAL WTR RESOURCE AGY	(884,086)	139,056	(745,030)	-	(745,030)	102,775
V856	KYIANA REG PLANNING DEV	(574,866)	(115,752)	(690,618)	-	(690,618)	66,828
V859	COVINGTON BD OF ED	(1,487,224)	7,931	(1,479,293)	-	(1,479,293)	172,890
V873	PADUCAH-MCCRACKEN CO RIV	(72,951)	(21,720)	(94,671)	-	(94,671)	8,481
V919	CITY OF WILDER	(34,112)	(1,874)	(35,986)	-	(35,986)	3,966
V930	OWENSBORO METRO PLAN COMM	(102,464)	6,199	(96,265)	-	(96,265)	11,912
V937	HOUSING AUTH OF FRANKFORT	(93,905)	(11,077)	(104,982)	-	(104,982)	10,917
V959	CITY OF COVINGTON	(1,101,217)	79,411	(1,021,806)	-	(1,021,806)	128,017
W001	ADAIR COUNTY ATTORNEY	(18,320)	(4,504)	(22,824)	-	(22,824)	2,130
W003	ANDERSON COUNTY ATTORNEY	(7,559)	(3,528)	(11,087)	-	(11,087)	879
W004	BALLARD COUNTY ATTORNEY	(8,692)	(5,225)	(13,917)	-	(13,917)	1,010
W010	BOYD COUNTY ATTORNEY	(25,956)	(10,036)	(35,992)	-	(35,992)	3,017
W011	BOYLE COUNTY ATTORNEY	(13,105)	(102)	(13,207)	-	(13,207)	1,523
W013	BREATHITT CO ATTORNEY	(25,851)	9,478	(16,373)	-	(16,373)	3,005
W015	BULLITT COUNTY ATTORNEY	(43,228)	(31,981)	(75,209)	-	(75,209)	5,025
W016	BUTLER COUNTY ATTORNEY	(8,777)	(0)	(8,777)	-	(8,777)	1,020
W017	CALDWELL COUNTY ATTORNEY	(21,350)	2,402	(18,948)	-	(18,948)	2,482
W018	CALLOWAY COUNTY ATTORNEY	(37,427)	1,111	(36,316)	-	(36,316)	4,351
W019	CAMPBELL COUNTY ATTORNEY	(91,025)	(5,876)	(96,901)	-	(96,901)	10,582
W020	CARLISLE COUNTY ATTORNEY	-	(4,066)	(4,066)	-	(4,066)	-
W021	CARROLL COUNTY ATTORNEY	(4,671)	1,367	(3,304)	-	(3,304)	543
W022	CHILD SUPPORT ENFORCEMENT	(17,853)	2,020	(15,833)	-	(15,833)	2,075
W024	CHRISTIAN COUNTY ATTORNEY	(50,670)	(20,011)	(70,681)	-	(70,681)	5,890
W026	CLAY COUNTY ATTORNEY	(19,292)	(6,858)	(26,150)	-	(26,150)	2,243
W027	CLINTON CO ATTORNEY	(12,097)	(1,584)	(13,681)	-	(13,681)	1,406
W029	CUMBERLAND CO ATTORNEY	(1,642)	(9,733)	(11,375)	-	(11,375)	191
W031	EDMONSON COUNTY ATTORNEY	(8,216)	3,441	(4,775)	-	(4,775)	955



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2025
		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)	(14)	(15)	(16)	(17)	(18)	(19)
W032	ELLIOTT COUNTY ATTORNEY	(8,717)	(2,063)	(10,780)	-	(10,780)	1,013
W033	ESTILL COUNTY ATTORNEY	(14,101)	(4,953)	(19,054)	-	(19,054)	1,639
W035	FLEMING COUNTY ATTORNEY	(32,276)	(4,171)	(36,447)	-	(36,447)	3,752
W036	FLOYD COUNTY ATTORNEY	(22,721)	18,515	(4,206)	-	(4,206)	2,641
W039	GALLATIN COUNTY ATTORNEY	(4,304)	(6,067)	(10,371)	-	(10,371)	500
W041	GRANT COUNTY CHILD SUPPOR	(12,512)	(5,495)	(18,007)	-	(18,007)	1,455
W043	GRAYSON COUNTY ATTORNEY	(7,986)	(14,031)	(22,017)	-	(22,017)	928
W044	GREEN COUNTY ATTORNEY	(7,712)	(4,826)	(12,538)	-	(12,538)	897
W045	GREENUP CO ATTY/CHILD SUP	-	(25,285)	(25,285)	-	(25,285)	-
W047	HARDIN COUNTY ATTORNEY	(76,908)	(32,383)	(109,291)	-	(109,291)	8,941
W048	HARLAN COUNTY ATTORNEY	(38,057)	(18,632)	(56,689)	-	(56,689)	4,424
W050	HART COUNTY ATTORNEY	(22,435)	(8,042)	(30,477)	-	(30,477)	2,608
W051	HENDERSON CO ATTORNEY	(41,614)	(6,184)	(47,798)	-	(47,798)	4,838
W052	HENRY COUNTY ATTORNEY	(565)	(6,317)	(6,882)	-	(6,882)	66
W055	JACKSON COUNTY ATTORNEY	(12,141)	1,076	(11,065)	-	(11,065)	1,411
W056	JEFFERSON CO ATTORNEY	(818,533)	(136,172)	(954,705)	-	(954,705)	95,155
W058	JOHNSON CO ATTORNEY	(24,480)	43	(24,437)	-	(24,437)	2,846
W060	KNOTT COUNTY ATTORNEY	(14,997)	(4,523)	(19,520)	-	(19,520)	1,743
W061	KNOX COUNTY ATTORNEY	(32,640)	(2,758)	(35,398)	-	(35,398)	3,794
W063	LAUREL COUNTY ATTORNEY	(62,407)	(1,682)	(64,089)	-	(64,089)	7,255
W064	LAWRENCE COUNTY ATTORNEY	(504)	(17,822)	(18,326)	-	(18,326)	59
W066	LESLIE COUNTY ATTORNEY	(12,569)	(2,465)	(15,034)	-	(15,034)	1,461
W067	LETCHER COUNTY ATTORNEY	(20,027)	(6,661)	(26,688)	-	(26,688)	2,328
W069	LINCOLN COUNTY ATTORNEY	(20,478)	(2,970)	(23,448)	-	(23,448)	2,381
W070	LIVINGSTON CO ATTORNEY	(11,871)	963	(10,908)	-	(10,908)	1,380
W071	LOGAN COUNTY ATTORNEY	-	(3,082)	(3,082)	-	(3,082)	-
W073	MCCRACKEN COUNTY ATTORNEY	(5,659)	(5)	(5,664)	-	(5,664)	658
W075	MCLEAN COUNTY ATTORNEY	(1,972)	1,227	(745)	-	(745)	229
W076	MADISON COUNTY ATTORNEY	(10,116)	5,003	(5,113)	-	(5,113)	1,176
W077	MAGOFFIN CO ATTORNEY	(4,917)	(63)	(4,980)	-	(4,980)	572
W078	MARION COUNTY ATTORNEY	(6,192)	4,374	(1,818)	-	(1,818)	720
W079	MARSHALL COUNTY ATTORNEY	(4,469)	(1,784)	(6,253)	-	(6,253)	520
W080	MARTIN COUNTY ATTORNEY	(24,262)	3,555	(20,707)	-	(20,707)	2,820
W082	MEADE COUNTY ATTORNEY	(13,327)	(3,046)	(16,373)	-	(16,373)	1,549
W083	MENIFEE COUNTY ATTORNEY	(7,107)	(247)	(7,354)	-	(7,354)	826
W084	MERCER COUNTY ATTORNEY	(16,263)	(3,793)	(20,056)	-	(20,056)	1,891
W085	METCALFE COUNTY ATTORNEY	(11,560)	(3,207)	(14,767)	-	(14,767)	1,344
W087	MONTGOMERY CO ATTORNEY	(6,978)	4,242	(2,736)	-	(2,736)	811
W090	NELSON COUNTY ATTORNEY	(39,420)	(3,058)	(42,478)	-	(42,478)	4,583
W091	NICHOLAS COUNTY ATTORNEY	(6,772)	(6,326)	(13,098)	-	(13,098)	787
W092	OHIO COUNTY ATTORNEY	(1,702)	(15,253)	(16,955)	-	(16,955)	198
W095	OWSLEY COUNTY ATTORNEY	-	(9,110)	(9,110)	-	(9,110)	-
W096	PENDLETON COUNTY ATTORNEY	(4,118)	(7,891)	(12,009)	-	(12,009)	479
W097	PERRY COUNTY ATTORNEY	(30,921)	(10,524)	(41,445)	-	(41,445)	3,595
W098	PIKE COUNTY ATTORNEY	(77,222)	(29,222)	(106,444)	-	(106,444)	8,977
W099	POWELL COUNTY ATTORNEY	(17,014)	(3,079)	(20,093)	-	(20,093)	1,978
W103	ROWAN COUNTY ATTORNEY	(12,056)	10,943	(1,113)	-	(1,113)	1,402
W104	RUSSELL COUNTY ATTORNEY	(18,195)	(4,487)	(22,682)	-	(22,682)	2,115
W105	SCOTT COUNTY ATTORNEY	-	(8,389)	(8,389)	-	(8,389)	-
W106	SHELBY COUNTY ATTORNEY	-	(8,622)	(8,622)	-	(8,622)	-
W107	SIMPSON COUNTY ATTORNEY	(5,514)	3,099	(2,415)	-	(2,415)	641
W109	TAYLOR COUNTY ATTORNEY	(25,698)	3,662	(22,036)	-	(22,036)	2,987
W110	TODD COUNTY ATTORNEY	-	(6,001)	(6,001)	-	(6,001)	-
W113	UNION COUNTY ATTORNEY	(1,004)	(658)	(1,662)	-	(1,662)	117
W114	WARREN CO ATTY/CHILD SUPP	(86,399)	(6,335)	(92,734)	-	(92,734)	10,044
W115	WASHINGTON CO ATTORNEY	(8,640)	(1,952)	(10,592)	-	(10,592)	1,004
W118	WHITLEY COUNTY ATTORNEY	-	(1,146)	(1,146)	-	(1,146)	-
W119	WOLFE COUNTY ATTORNEY	(9,063)	(5,254)	(14,317)	-	(14,317)	1,054
W120	WOODFORD COUNTY ATTORNEY	(18,135)	(9,438)	(27,573)	-	(27,573)	2,108
X030	OWENSBORO DAVIESS CO TOUR	(47,560)	2,168	(45,392)	-	(45,392)	5,529
X034	FAYETTE CO ATTORNEY OFF	(221,914)	(79,712)	(301,626)	-	(301,626)	25,798
X059	KENTON COUNTY ATTORNEY	(117,457)	(56,036)	(173,493)	-	(173,493)	13,654
X105	GEORGETOWN WATER & SEWER	(483,607)	(17,913)	(501,520)	-	(501,520)	56,219
X956	LOU FIREFIGHTERS PENS FUN	(20,801)	(6,317)	(27,118)	-	(27,118)	2,418
<b>TOTAL</b>		<b>(403,355,393)</b>	<b>(10,016,423)</b>	<b>(413,371,816)</b>	<b>-</b>	<b>(413,371,816)</b>	<b>46,890,214</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	1,255	2,050	1,989	37,250	42,544	17,802	1,596	4,054	45,689	69,141
20025	JUDL ADM OFF OF THE COURT	2,425,095	3,960,841	3,842,403	4,477,336	14,705,675	34,392,785	3,084,348	7,831,386	2,280,719	47,589,238
35628	TRAN DEPT OF INTERGOV PRO	-	-	-	732	732	-	-	-	-	-
39931	JEFFERSON CO CLERK	311,362	508,540	493,333	153,031	1,466,266	4,415,752	396,005	1,005,486	806,856	6,624,099
39932	JEFFERSON CO SHERIFF	125,674	205,260	199,122	447,346	977,402	1,782,315	159,838	405,841	-	2,347,994
39933	KENTON CO COURT CLERK	56,717	92,634	89,864	111,753	350,968	804,359	72,135	183,156	13,691	1,073,341
39934	KENTON CO SHERIFF	21,034	34,354	33,327	22,685	111,400	298,307	26,752	67,926	9,145	402,130
39935	CAMPBELL COUNTY CLERK	36,844	60,176	58,377	15,342	170,739	522,520	46,860	118,980	33,456	721,816
39936	CAMPBELL CO SHERIFF	13,988	22,847	22,163	9,296	68,294	198,381	17,791	45,172	57,950	319,294
39937	FAYETTE CO CLERK	114,487	186,989	181,397	26,204	509,077	1,623,661	145,610	369,715	277,952	2,416,938
39938	FAYETTE CO SHERIFF	76,961	125,698	121,940	150,736	475,335	1,091,464	97,883	248,531	22,594	1,460,472
39939	DAVISS CO CLERK	38,194	62,381	60,516	36,934	198,025	541,670	48,577	123,341	95,867	809,455
39940	DAVISS CO SHERIFF	11,290	18,439	17,888	26,447	74,064	160,110	14,359	36,458	2,294	213,221
39941	PIKE CO CLERK	19,279	31,488	30,546	29,166	110,479	273,414	24,520	62,258	22,987	383,179
39942	PIKE CO SHERIFF	27,719	45,273	43,919	32,985	149,896	393,115	35,255	89,514	65,318	583,202
39943	HARDIN COUNTY CLERK OFFIC	43,536	71,106	68,979	13,215	196,836	617,424	55,371	140,590	39,068	852,453
39944	HARDIN COUNTY SHERIFF	20,399	33,317	32,321	32,493	118,530	289,297	25,944	65,874	23,390	404,505
39945	WARREN COUNTY CLERKS OFF	44,025	71,905	69,755	62,055	247,740	624,365	55,993	142,171	77,973	900,502
39946	WARREN COUNTY SHERIFF	65,501	106,980	103,781	105,463	381,725	928,932	83,307	211,522	79,367	1,303,128
39947	BOONE COUNTY CLERK	47,878	78,198	75,860	1,115	203,051	679,009	60,894	154,613	32,988	927,504
39948	BOONE COUNTY SHERIFF	16,909	27,618	26,792	35,283	106,602	239,810	21,506	54,606	402	316,324
39949	CHRISTIAN COUNTY CLERK	21,500	35,115	34,065	12,420	103,100	304,908	27,344	69,429	8,427	410,108
39950	CHRISTIAN COUNTY SHERIFF	82,548	134,824	130,792	195,591	543,755	1,170,703	104,989	266,574	7,876	1,550,142
39951	MADISON COUNTY CLERK	35,834	58,527	56,777	8,250	159,388	508,202	45,576	115,720	11,724	681,222
39952	MADISON COUNTY SHERIFF	11,683	19,082	18,511	28,897	78,173	165,690	14,859	37,728	14,396	232,673
39961	BULLITT COUNTY CLERK	42,012	68,616	66,565	30,989	208,182	595,811	53,432	135,669	8,104	793,016
39962	BULLITT CO SHERIFF	56,412	92,135	89,380	194,636	432,563	800,031	71,747	182,170	31,024	1,084,972
54527	J&PS DEPT OF CORRECTIONS	-	-	-	-	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	-	-	-	9	9	-	-	-	3,559	3,559
116A	WAYNE COUNTY ATTORNEY	2,772	4,528	4,393	5,907	17,600	39,320	3,526	8,953	23,155	74,954
A051	HENDERSON CO TOURIST COMM	2,314	3,779	3,666	6,258	16,017	32,814	2,943	7,472	894	44,123
A073	HOUSING AUTH OF PADUCAH	51,819	84,634	82,103	89,824	308,380	734,893	65,905	167,338	-	968,136
A087	Reid Village Water District	5,198	8,489	8,235	70,133	92,055	73,712	6,611	16,785	-	97,108
A113	MORGANFIELD HOUSING AUTH	-	-	-	-	-	-	-	-	672	672
A156	CITY OF ANCHORAGE	17,658	28,840	27,978	17,535	92,011	250,426	22,458	57,023	21,035	350,942
AB19	BELLEVUE/DAYTON FIRE	403	658	639	1,327	3,027	5,716	513	1,302	14,494	22,025
AB87	Mt Sterling Montgomery County Industrial Auth	320	522	506	4,341	5,689	4,532	406	1,032	-	5,970
AC19	CAMPBELL CO FIRE DIST 1	-	-	-	64	64	-	-	-	-	-
B008	BURLINGTON FIRE PRO DIST	1,984	3,240	3,143	2,682	11,049	28,132	2,523	6,406	281	37,342
B010	HOUSING AUTHORITY OF CATLETTSBURG	8,109	13,245	12,849	11,055	45,258	115,006	10,314	26,187	17,686	169,193
B015	CITY OF HILLVIEW	21,002	34,303	33,277	39,516	128,098	297,858	26,712	67,823	20,268	412,661
B017	PENNYRILE EMER ASST CTR	7,614	12,436	12,064	2,200	34,314	107,983	9,684	24,588	38,801	181,056
B018	W KY ED COOPERATIVE	4,667	7,622	7,394	2,539	22,222	66,186	5,936	15,071	20,003	107,196
B023	CITY OF LONDON TOURISM	19,058	31,127	30,196	244,814	325,195	270,284	24,239	61,545	14,520	370,588
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	11,476	18,743	18,183	36,296	84,698	162,750	14,595	37,059	2,415	216,819
B030	OWENSBORO/DAV CO ECO DEV	5,514	9,006	8,737	15,478	38,735	78,204	7,013	17,807	51,607	154,631
B035	GTR FLEMING CO WATER COMM	3,507	5,727	5,556	188	14,978	49,731	4,460	11,324	4,430	69,945
B038	CITY OF HICKMAN	23,483	38,354	37,208	110,580	209,625	333,040	29,867	75,835	2,998	441,740
B042	HOUSING AUTH OF MAYFIELD	18,657	30,472	29,561	378	79,068	264,595	23,729	60,249	37,357	385,930
B043	GRAYSON CO CONSERV DIST	923	1,508	1,463	20	3,914	13,093	1,174	2,981	1,229	18,477
B045	CITY OF BELLEFONTE	-	-	-	18	18	-	-	-	2,172	2,172
B048	CITY OF HARLAN	34,620	56,544	54,853	23,875	169,892	490,985	44,032	111,800	16,045	662,862
B051	HENDERSON CITY/CO PLANNIN	11,932	19,488	18,905	134	50,459	169,215	15,175	38,531	10,278	233,199
B052	HENRY CO WATER DIST #2	29,832	48,724	47,268	15,338	141,162	423,084	37,942	96,338	69,471	626,835
B054	CITY OF NORTONVILLE	7,320	11,956	11,599	16,337	47,212	103,818	9,310	23,640	6,508	143,276
B058	JOHNSON CO FISCAL COURT	59,578	97,308	94,398	17,214	268,498	844,944	75,775	192,397	139,194	1,252,310
B061	KNOX CO UTILITIES COMM	11,778	19,237	18,662	7,973	57,650	167,037	14,980	38,035	25,493	245,545
B072	LAKE BARKLEY TOUR COMM	1,514	2,473	2,399	1,104	7,490	21,477	1,926	4,890	2,579	30,872
B078	MARION CO WATER DISTRICT	19,051	31,116	30,186	46,130	126,483	270,188	24,231	61,523	249	356,191
B084	N MERCER WATER DISTRICT	21,760	35,539	34,477	29,255	121,031	308,596	27,675	70,269	3,102	409,642
B087	MONTGOMERY CO FIRE DIST	75,318	123,015	119,337	617	318,287	1,068,164	95,793	243,226	249,839	1,657,022
B097	KY RIVER REGIONAL JAIL	39,420	64,383	62,458	162,399	328,660	559,050	50,136	127,298	26,665	763,149
B098	PIKE CO SENIOR CITIZEN PR	5,234	8,549	8,293	-	22,076	74,230	6,657	16,902	29,288	127,077
B100	CITY OF SCIENCE HILL	2,604	4,252	4,125	1,462	12,443	36,924	3,311	8,408	22,725	71,368
B104	RUSSELL CO AMBULANCE SER	29,626	48,387	46,941	69,299	194,253	420,158	37,680	95,672	986	554,496
B106	NORTH SHELBY WATER CO	19,137	31,256	30,321	11,666	92,380	271,400	24,339	61,799	26,086	383,624
B109	CAMPBELL/TAYLOR CO I D A	3,293	5,378	5,217	786	14,674	46,696	4,188	10,633	1,347	62,864



# 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
B113	UNION CO ECONOMIC DEVELOP	3,153	5,149	4,995	3,371	16,668	44,709	4,010	10,180	543	59,442
B115	Springfield Washington County 911 dispatch	10,276	16,784	16,282	139,583	182,925	145,737	13,070	33,185	-	191,992
B116	MONTICELLO/WAYNE TELE BOA	9,930	16,218	15,733	51,184	93,065	140,824	12,629	32,066	13,495	199,014
B118	WHITLEY CO CONSERV DIST	1,054	1,721	1,670	8,733	13,178	14,944	1,340	3,403	14,908	34,595
B124	HOPKINS-CHRIST CO PLANNIN	28,462	46,486	45,096	3,048	123,092	403,649	36,199	91,913	100,542	632,303
B156	LOU POLICE RETIRE FUND	3,788	6,187	6,002	385	16,362	53,719	4,818	12,232	3,529	74,298
B179	HOUSING AUTH OF BENTON	7,348	12,002	11,643	3,611	34,604	104,213	9,346	23,730	4,074	141,363
B230	RIVERPARK CTR OWENSBORO	9,824	16,046	15,566	90,298	131,734	139,327	12,495	31,725	135,858	319,405
B256	BUECHEL FIRE PROTECT DIST	-	-	-	131	131	-	-	-	26,552	26,552
B259	CITY OF LUDLOW	12,335	20,146	19,544	57,167	109,192	174,931	15,688	39,833	6,980	237,432
B356	CITY OF DOUGLASS HILLS	7,510	12,267	11,900	20,396	52,073	106,513	9,552	24,253	4,936	145,254
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	32,040	52,330	50,765	198,751	333,886	454,388	40,750	103,466	3,886	602,490
B656	LOUISVILLE AIRPORT AUTHOR	279,449	456,417	442,769	223,621	1,402,256	3,963,161	355,417	902,429	180,984	5,401,991
B756	LEGAL AID SOCIETY INC	108,003	176,398	171,123	218,097	673,621	1,531,698	137,363	348,774	1,529	2,019,364
B856	JEFF CO SOIL/CONSER DIST	1,009	1,647	1,598	8,934	13,188	14,304	1,283	3,257	219	19,063
B956	LAKE DREAMLAND FIRE DIST	-	-	-	6	6	-	-	-	8,924	8,924
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	5,488	8,964	8,696	29,273	52,421	77,836	6,980	17,724	6,446	108,986
C045	GREENUP COUNTY PUBLIC LIBRARY	18,710	30,558	29,644	248,284	327,196	265,343	23,796	60,420	-	349,559
C079	JONATHAN CREEK WATER DIST	10,758	17,571	17,045	5,758	51,132	152,570	13,682	34,741	1,232	202,225
C087	CITY OF JEFFERSONVILLE	8,173	13,348	12,949	13,901	48,371	115,904	10,394	26,392	11,780	164,470
C105	CITY OF SADIEVILLE	1,268	2,071	2,009	1,831	7,179	17,979	1,612	4,094	3,497	27,182
C106	CITY OF SIMPSONVILLE	14,825	24,213	23,489	15,849	78,376	210,249	18,855	47,875	24,750	301,729
C118	HOUSING AUTH OF CORBIN	8,943	14,607	14,170	16,384	54,104	126,833	11,374	28,880	22,844	189,931
C230	HOUSING AUTH OF OWENSBORO	43,107	70,405	68,300	53,382	235,194	611,340	54,825	139,205	20,801	826,171
C256	LOUISVILLE/JEFF CO METRO	5,300,491	8,657,144	8,398,277	2,797,686	25,153,598	75,171,742	6,741,408	17,116,931	5,307,710	104,337,791
D017	CALDWELL CO WATER DISTRIC	8,546	13,958	13,540	25,651	61,695	121,198	10,869	27,597	15,333	174,997
D025	WINCHESTER-CLARK COUNTY TOURISM	2,171	3,545	3,439	13	9,168	30,786	2,761	7,010	8,285	48,842
D052	CITY OF PLEASUREVILLE	1,103	1,801	1,747	1,976	6,627	15,638	1,402	3,561	837	21,438
D054	CITY OF HANSON	9,712	15,862	15,388	131,291	172,253	137,735	12,352	31,363	-	181,450
D071	CITY OF LEWISBURG	5,634	9,202	8,927	1,910	25,673	79,905	7,166	18,195	26,492	131,758
D079	NORTH MARSHALL WATER DIST	21,463	35,055	34,007	32,195	122,720	304,391	27,298	69,311	28,280	429,280
D084	GTR H/MERCER PL&ZONING CO	2,562	4,185	4,060	3,285	14,092	36,339	3,259	8,275	986	48,859
D098	CITY OF COAL RUN VILLAGE	6,072	9,917	9,620	31,272	56,881	86,111	7,722	19,608	41,661	155,102
D113	UNION CO WATER DISTRICT	9,213	15,047	14,597	9,313	48,170	130,657	11,717	29,751	8,450	180,575
D118	WHITLEY CO WATER DIST	6,747	11,019	10,689	54,402	82,857	95,679	8,581	21,787	58,959	185,006
D135	WESTERN FLEMING WATER DIS	10,835	17,696	17,167	35,641	81,339	153,658	13,780	34,989	5,032	207,459
G015	ZONETON FIRE PROT DIST	3,327	5,434	5,272	26,538	40,571	47,186	4,232	10,745	-	62,163
G087	Mt Sterling- Montgomery County Parks and Recreation	671	1,096	1,063	9,112	11,942	9,513	853	2,166	-	12,532
G090	NELSON CO. DISPATCH	-	-	-	18,748	18,748	-	-	-	280,002	280,002
GS06	SHELBY CO SUB FIRE DIST	2,565	4,190	4,064	2,471	13,290	36,380	3,263	8,284	1,119	49,046
J001	ADAIR CO BD OF EDUCATION	132,545	216,483	210,009	227,509	786,546	1,879,763	168,577	428,030	248,894	2,725,264
J002	CITY OF SCOTTSVILLE	71,144	116,198	112,724	107,091	407,157	1,008,973	90,485	229,748	23,354	1,352,560
J003	CITY OF LAWRENCEBURG	75,933	124,020	120,311	10,897	331,161	1,076,888	96,575	245,212	92,118	1,510,793
J004	BALLARD CO BD OF ED	55,827	91,181	88,454	71,811	307,273	791,742	71,004	180,283	187,123	1,230,152
J005	GLASGOW BD OF EDUCATION	89,727	146,548	142,166	-	378,441	1,272,506	114,118	289,755	112,999	1,789,378
J006	BATH CO BD OF EDUC	89,154	145,612	141,258	19,309	395,333	1,264,381	113,390	287,905	163,219	1,828,895
J007	CITY OF MIDDLESBORO	41,810	68,287	66,245	45,567	221,909	592,953	53,176	135,018	50,747	831,894
J008	BOONE CO WATER DISTRICT	49,846	81,413	78,978	30,177	240,414	706,924	63,397	160,970	70,043	1,001,334
J009	BOURBON CO BD OF EDUCATIO	147,888	241,541	234,318	53,825	677,572	2,097,348	188,090	477,575	192,513	2,955,526
J010	FAIRVIEW BD OF EDUCATION	30,204	49,331	47,856	37,525	164,916	428,352	38,415	97,538	26,755	591,060
J011	DANVILLE CITY BD OF ED	96,620	157,807	153,088	96,953	504,468	1,370,268	122,886	312,016	61,790	1,866,960
J012	BRACKEN CO BD OF EDUC	49,500	80,847	78,429	76,979	285,755	702,011	62,956	159,851	104,683	1,029,501
J013	BREATHITT CO BD OF ED	98,987	161,674	156,839	173,798	591,298	1,403,844	125,897	319,661	112,201	1,961,603
J014	BRECKINRIDGE CO BD OF ED	145,086	236,966	229,880	62,630	674,562	2,057,620	184,528	468,529	36,924	2,747,601
J015	BULLITT CO BD OF ED	580,955	948,858	920,485	346,442	2,796,740	8,239,124	738,885	1,876,084	913,472	11,767,565
J016	BUTLER CO BD OF ED	91,124	148,830	144,380	60,020	444,354	1,292,323	115,896	294,267	144,830	1,847,316
J017	CALDWELL CO BD EDUCATION	92,380	150,882	146,370	22,481	412,113	1,310,138	117,493	298,324	130,018	1,855,973
J018	CALLOWAY CO BD OF EDUC	122,849	200,646	194,646	132,375	650,516	1,742,246	156,245	396,717	124,121	2,419,329
J019	SANITATION DISTRICT NO 1	434,516	709,684	688,463	-	1,832,663	6,162,327	552,638	1,403,188	816,281	8,934,434
J021	CARROLL CO BD OF ED	144,108	235,368	228,330	5,523	613,329	2,043,752	183,284	465,371	209,936	2,902,343
J022	CARTER CO BD OF ED	202,887	331,369	321,460	14,399	870,115	2,877,345	258,041	655,184	253,174	4,043,744
J023	CASEY CO BD OF ED	121,572	198,561	192,624	25,725	538,482	1,724,145	154,621	392,595	174,630	2,445,991
J024	CITY OF HOPKINSVILLE	240,268	392,423	380,688	704,100	1,717,479	3,407,487	305,584	775,899	-	4,488,970
J025	CLARK CO BD OF ED	308,625	504,069	488,997	577,487	1,879,178	4,376,936	392,524	996,647	179,137	5,945,244
J026	CLAY CO BD OF ED	142,264	232,356	225,408	20,140	620,168	2,017,593	180,938	459,415	177,484	2,835,430
J027	CLINTON CO BD OF ED	80,148	130,904	126,989	30,545	368,586	1,136,664	101,936	258,823	229,621	1,727,044
J028	CRITTENDEN CO BD OF ED	67,738	110,634	107,326	-	285,698	960,657	86,152	218,746	23,606	1,289,161



# 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
J029	CUMBERLAND CO BD OF ED	59,114	96,549	93,662	105,407	354,732	838,357	75,184	190,897	-	1,104,438
J030	DAVISS CO LIBRARY DIST	59,791	97,654	94,734	6,748	258,927	847,952	76,044	193,082	48,565	1,165,643
J031	EDMONSON CO BD OF EDUC	92,384	150,888	146,376	64,515	454,163	1,310,193	117,498	298,337	129,187	1,855,215
J032	ELLIOTT CO BD OF ED	46,846	76,511	74,224	83,055	280,636	664,365	59,580	151,279	38,866	914,090
J033	ESTILL CO CONSERVATION DI	2,754	4,498	4,364	10,872	22,488	39,061	3,503	8,894	2,741	54,199
J034	GREATER LEX CONV&VISITOR	68,149	111,306	107,978	199,475	486,908	966,496	86,675	220,075	25,535	1,298,781
J035	FLEMING CO BD OF ED	80,561	131,578	127,643	24,135	363,917	1,142,516	102,461	260,156	281,274	1,786,407
J037	CITY OF FRANKFORT	240,026	392,028	380,305	31,545	1,043,904	3,404,057	305,276	775,118	499,302	4,983,753
J038	FULTON COUNTY BD OF EDUC	27,586	45,055	43,708	62,485	178,834	391,223	35,085	89,083	705	516,096
J039	GALLATIN CO BD OF EDUC	83,946	137,106	133,006	18,987	373,045	1,190,519	106,766	271,086	112,089	1,680,460
J040	CITY OF LANCASTER	39,172	63,978	62,065	106,011	271,226	555,538	49,821	126,498	8,716	740,573
J041	WILLIAMSTOWN INDEPN DNT SC	49,827	81,381	78,948	10,648	220,804	706,652	63,373	160,908	51,937	982,870
J042	GRAVES CO LIBRARY	8,624	14,085	13,664	11,545	47,918	122,301	10,968	27,848	9,871	170,988
J043	GRAYSON CO BD OF ED	200,539	327,535	317,741	129,885	975,700	2,844,054	255,055	647,603	328,865	4,075,577
J044	GREEN CO BD OF EDUCATION	79,870	130,449	126,548	19,912	356,779	1,132,717	101,582	257,924	169,075	1,661,298
J045	RUSSELL INDPD BD OF ED	98,180	160,355	155,560	159,449	573,544	1,392,398	124,870	317,055	188,882	2,023,205
J046	HANCOCK CO BD EDUCATION	101,385	165,589	160,637	69,117	496,728	1,437,842	128,946	327,403	71,770	1,965,961
J047	HARDIN CO SOIL CN DIST	1,321	2,158	2,094	7,507	13,080	18,741	1,681	4,267	10,247	34,936
J048	HARLAN CO BD OF EDUCATION	222,968	364,167	353,278	251,926	1,192,339	3,162,137	283,581	720,032	212,450	4,378,200
J049	HARRISON CO BD OF ED	128,005	209,067	202,816	33,396	573,284	1,815,374	162,803	413,368	241,128	2,632,673
J050	HART CO BD OF ED	117,869	192,512	186,756	131,514	628,651	1,671,623	149,911	380,636	163,597	2,365,767
J051	HENDERSON PUBLIC LIBRARY	42,608	69,590	67,509	23,252	202,959	604,263	54,190	137,593	6,767	802,813
J052	EMINENCE INDEP BD OF EDUC	39,508	64,527	62,598	2,597	169,230	560,302	50,248	127,583	100,357	838,490
J053	HICKMAN CO BD OF ED	30,983	50,604	49,091	34,344	165,022	439,403	39,406	100,054	78,211	657,074
J054	HOPKINS CO BD OF ED	313,502	512,033	496,722	-	1,322,257	4,446,089	398,726	1,012,394	301,220	6,158,429
J055	JACKSON CO BD OF ED	90,333	147,539	143,127	-	380,999	1,281,108	114,890	291,714	160,777	1,848,489
J056	JEFF CO METRO SEWER DIST	1,762,730	2,879,018	2,792,929	900,024	8,334,701	24,999,100	2,241,922	5,692,403	1,542,043	34,475,468
J057	JESSAMINE CO BD OF ED	496,681	811,216	786,959	803,058	2,897,914	7,043,950	631,702	1,603,938	53,198	9,332,788
J058	PAINTSVILLE GAS/WATER SYS	63,038	102,958	99,880	10,258	276,134	894,009	80,175	203,570	37,633	1,215,387
J059	KENTON COUNTY AIRPORT BD	888,151	1,450,593	1,407,217	2,088,424	5,834,385	12,595,794	1,129,592	2,868,117	819,108	17,412,611
J060	KNOTT CO BD OF EDUCATION	112,299	183,415	177,931	-	473,645	1,592,630	142,827	362,649	298,365	2,396,471
J061	KNOX CO BD OF EDUCATION	233,691	381,681	370,268	53,523	1,039,163	3,314,216	297,219	754,661	318,836	4,684,932
J062	LARUE CO PUBLIC LIBRARY	5,228	8,539	8,284	3,834	25,885	74,148	6,650	16,884	7,452	105,134
J063	CITY OF LONDON	87,151	142,341	138,085	152,358	519,935	1,235,977	110,843	281,437	290,842	1,919,099
J064	LAWRENCE CO BD OF ED	115,059	187,923	182,304	-	485,286	1,631,773	146,338	371,562	260,869	2,410,542
J065	LEE CO BD OF ED	46,619	76,142	73,865	55,937	252,563	661,153	59,292	150,547	137,565	1,008,557
J066	LESLIE CO BD OF ED	95,279	155,617	150,964	38,181	440,041	1,351,255	121,181	307,686	8,301	1,788,423
J067	CITY OF WHITESBURG	23,400	38,218	37,075	66,362	165,055	331,856	29,761	75,565	236,692	673,874
J068	ELEC PLT BD OF VANCEBURG	32,047	52,342	50,777	3,501	138,667	454,497	40,759	103,491	49,640	648,387
J069	LINCOLN CO BD OF EDUC	193,896	316,686	307,216	105,955	923,753	2,749,845	246,606	626,152	78,171	3,700,774
J070	LIVINGSTON CO BD OF ED	64,408	105,195	102,050	19,486	291,139	913,430	81,917	207,992	270,696	1,474,035
J071	LOGAN CO BD OF EDUCATION	150,883	246,433	239,064	186,977	823,357	2,139,825	191,900	487,248	94,998	2,913,971
J072	LYON CO. PUBLIC LIBRARY	4,748	7,756	7,524	2,059	22,087	67,343	6,039	15,334	2,109	90,825
J073	PADUCAH WATER WORKS	109,563	178,946	173,595	34,784	496,888	1,553,828	139,347	353,813	169,517	2,216,505
J074	MCCREARY CO BD OF EDUCATN	160,778	262,594	254,742	168,814	846,928	2,280,160	204,485	519,202	262,387	3,266,234
J075	MCLEAN CO BD OF ED	67,824	110,775	107,463	15,029	301,091	961,882	86,262	219,025	44,517	1,311,686
J076	MADISON CO BD OF ED	540,022	882,003	855,629	396,322	2,673,976	7,658,611	686,825	1,743,899	231,903	10,321,238
J077	MAGOFFIN CO BD OF ED	106,313	173,638	168,445	37,674	486,070	1,507,730	135,213	343,317	215,758	2,202,018
J078	MARION CO BD OF EDUCATION	138,782	226,669	219,891	136,275	721,617	1,968,215	176,510	448,171	110,018	2,702,914
J079	MARSHALL COUNTY BD OF ED	192,376	314,203	304,807	115,180	926,566	2,728,287	244,673	621,243	386,558	3,980,761
J080	MARTIN CO BD OF ED	104,080	169,992	164,909	149,541	588,522	1,476,073	132,374	336,108	244,272	2,188,827
J081	MASON CO BD OF ED	120,455	196,736	190,854	107,651	615,696	1,708,303	153,201	388,988	166,917	2,417,409
J082	MEADE CO PUBLIC LIBRARY	15,658	25,574	24,809	53,501	119,542	222,063	19,915	50,565	1,786	294,329
J083	MENIFEE CO BD OF ED	52,350	85,502	82,945	48,682	269,479	742,433	66,581	169,055	100,854	1,078,923
J084	CITY OF HARRODSBURG	82,602	134,912	130,877	72,782	421,173	1,171,465	105,057	266,748	311,143	1,854,413
J085	METCALFE CO BD OF ED	74,899	122,330	118,672	9,334	325,235	1,062,216	95,260	241,871	225,618	1,624,965
J086	MONROE CO BOARD OF ED	118,951	194,279	188,469	83,346	585,045	1,686,962	151,287	384,129	183,587	2,405,965
J087	MT STERLING WATER WORKS	61,758	100,867	97,851	82,642	343,118	875,853	78,547	199,435	61,814	1,215,649
J088	MORGAN CO BD OF EDUCATION	91,891	150,083	145,595	5,270	392,839	1,303,197	116,871	296,744	195,562	1,912,374
J089	MUHLENBERG CO LIB BD DIST	15,508	25,329	24,572	35,608	101,017	219,940	19,724	50,081	40,742	330,487
J090	CITY OF BARDSTOWN	202,841	331,294	321,387	523,875	1,379,397	2,876,692	257,982	655,035	91,789	3,881,498
J091	NICHOLAS CO BD OF ED	48,131	78,612	76,261	71,340	274,344	682,602	61,216	155,432	106,750	1,006,000
J092	OHIO CO BD OF ED	174,827	285,540	277,001	236,515	973,883	2,479,398	222,353	564,570	710,720	3,977,041
J093	OLDHAM COUNTY BD OF ED	578,404	944,691	916,443	494,891	2,934,429	8,202,948	735,641	1,867,847	879,556	11,685,992
J094	OWEN CO BD OF ED	100,725	164,511	159,591	122,514	547,341	1,428,478	128,106	325,271	73,400	1,955,255
J095	OWSLEY CO BD OF EDUCATION	63,612	103,896	100,789	93,276	361,573	902,147	80,905	205,423	88,481	1,276,956
J096	PENDLETON CO BD OF ED	102,969	168,177	163,148	99,845	534,139	1,460,313	130,961	332,519	149,000	2,072,793





# 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
J097	HAZARD CITY SCHOOLS	56,685	92,582	89,814	143,841	382,922	803,910	72,095	183,054	44,046	1,103,105
J098	PIKE CO BD OF EDUCATION	456,150	745,018	722,740	533,144	2,457,052	6,469,140	580,153	1,473,051	1,280,723	9,803,067
J099	POWELL CO BD OF EDUCATION	100,695	164,462	159,544	38,975	463,676	1,428,056	128,068	325,175	472,408	2,353,707
J100	CITY OF SOMERSET	222,026	362,629	351,786	40,785	977,226	3,148,785	282,383	716,992	206,542	4,354,702
J101	ROBERTSON CO BD OF ED	25,112	41,014	39,788	51,205	157,119	356,136	31,938	81,094	98,421	567,589
J102	ROCKCASTLE CO BD OF ED	140,583	229,610	222,744	257,480	850,417	1,993,748	178,799	453,985	225,959	2,852,491
J103	ROWAN CO BD OF ED	166,045	271,196	263,087	2,928	703,256	2,354,852	211,183	536,210	241,894	3,344,139
J104	RUSSELL CO BD OF ED	156,075	254,912	247,290	277,040	935,317	2,213,456	198,503	504,014	267,455	3,183,428
J105	SCOTT CO BOARD OF ED	538,977	880,296	853,973	704,005	2,977,251	7,643,789	685,496	1,740,524	189,702	10,259,511
J106	SHELBY CO LIBRARY	13,891	22,688	22,010	8,283	66,872	197,007	17,668	44,859	7,752	267,286
J107	SIMPSON CO BD OF ED	150,912	246,480	239,109	43,791	680,292	2,140,234	191,936	487,340	105,673	2,925,183
J108	SPENCER CO BD OF EDUC	182,283	297,718	288,816	262,949	1,031,766	2,585,149	231,836	588,650	17,657	3,423,292
J109	TAYLOR CO BD OF ED	172,929	282,441	273,995	216,586	945,951	2,452,491	219,940	558,443	136,874	3,367,748
J110	TODD CO BD OF ED	122,787	200,545	194,549	141,129	659,010	1,741,375	156,167	396,519	153,249	2,447,310
J111	TRIGG CO BD OF ED	88,060	143,825	139,525	20,744	392,154	1,248,866	111,998	284,372	268,927	1,914,163
J112	TRIMBLE CO BD OF ED	63,855	104,292	101,174	58,991	328,312	905,591	81,213	206,207	21,576	1,214,587
J113	CITY OF MORGANFIELD	65,460	106,915	103,718	2,479	278,572	928,361	83,255	211,392	149,357	1,372,365
J115	SPRINGFIELD WATER & SEWER	33,666	54,986	53,342	68,070	210,064	477,457	42,818	108,719	6,299	635,293
J117	CITY OF SEBREE	11,845	19,347	18,768	46,588	96,548	167,990	15,065	38,252	6,244	227,551
J118	CITY OF CORBIN	70,515	115,170	111,726	70,324	367,735	1,000,045	89,684	227,715	7,398	1,324,842
J119	WOLFE CO BD OF EDUCATION	65,515	107,004	103,804	83,273	359,596	929,136	83,325	211,568	135,516	1,359,545
J120	WOODFORD CO BD OF ED	245,901	401,623	389,614	418,026	1,455,164	3,487,378	312,748	794,091	141,010	4,735,227
J124	PENNYRILE NAR TASK FORCE	996	1,627	1,578	307	4,508	14,127	1,267	3,217	2,396	21,007
J134	LEX-FAY CO HUM RIGHTS COM	6,059	9,897	9,601	12,236	37,793	85,934	7,707	19,568	12,243	125,452
J135	FLEMING CO EMS	20,230	33,041	32,053	43,009	128,333	286,902	25,729	65,329	43,182	421,142
J154	CITY OF EARLINGTON	3,106	5,074	4,922	11,003	24,105	44,056	3,951	10,032	69,271	127,310
J156	CITY OF JEFFERSONTOWN	137,041	223,826	217,133	62,564	640,564	1,943,527	174,296	442,549	61,950	2,622,322
J178	LEBANON HOUSING AUTHORITY	7,336	11,981	11,623	-	30,940	104,036	9,330	23,689	37,040	174,095
J179	MARSHALL CO TOURIST COMM	2,065	3,373	3,272	1,911	10,621	29,289	2,627	6,669	6,340	44,925
J190	CITY OF BLOOMFIELD	5,319	8,688	8,428	5,634	28,069	75,441	6,766	17,178	74,331	173,716
J200	SOMERSET-PULASKI CONV & V	5,382	8,790	8,527	6,371	29,070	76,326	6,845	17,380	379	100,930
J203	FRONTIER HOUSING INC	6,040	9,865	9,570	-	25,475	85,662	7,682	19,506	43,301	156,151
J205	GEORGETOWN-SCOTT CO P COM	18,175	29,685	28,798	385	77,043	257,762	23,116	58,694	10,584	350,156
J210	BOYD CO AMBULANCE SERVICE	2,568	4,194	4,069	6,920	17,751	36,421	3,266	8,293	-	47,980
J214	COMM ACTION SOUTHERN KY	145,658	237,900	230,786	18,284	632,628	2,065,732	185,255	470,376	671,627	3,392,990
J217	CITY OF PROVIDENCE	56,850	92,852	90,075	43,339	283,116	806,250	72,305	183,587	73,950	1,136,092
J219	CAMPBELL CO PUBLIC LIBRAR	63,220	103,256	100,169	474	267,119	896,595	80,407	204,158	68,114	1,249,274
J224	HOUSING AUTH OF HOPKINSVL	20,990	34,282	33,257	38,107	126,636	297,681	26,696	67,783	80,321	472,481
J234	LFUC HOUSING AUTHORITY	109,092	178,177	172,849	9,582	469,700	1,547,145	138,748	352,292	149,549	2,187,734
J256	CITY OF ST MATTHEWS	49,950	81,582	79,143	7,078	217,753	708,394	63,529	161,304	79,527	1,012,754
J259	CITY OF PARK HILLS	4,133	6,751	6,549	872	18,305	58,619	5,257	13,348	3,705	80,929
J305	SCOTT CO SOIL CONSER DIST	-	-	-	-	-	-	-	-	2,334	2,334
J310	CANNONSBURG WATER DIST	16,868	27,550	26,727	14,819	85,964	239,225	21,454	54,473	5,123	320,275
J314	BOWL GRN WARREN AIRPRT BD	7,883	12,875	12,490	20,108	53,356	111,794	10,026	25,456	26,319	173,595
J317	PROVIDENCE MUN HOUSING AU	5,650	9,227	8,951	11,234	35,062	80,123	7,185	18,244	8,757	114,309
J319	CITY OF ALEXANDRIA	23,355	38,144	37,004	41,496	139,999	331,216	29,703	75,419	74,844	511,182
J324	CITY OF OAK GROVE	43,097	70,389	68,284	173,534	355,304	611,204	54,813	139,174	9,645	814,836
J334	CENTRAL KY ED COOPERATIVE	4,490	7,334	7,115	17,400	36,339	63,682	5,711	14,501	219	84,113
J356	CITY OF WEST BUECHEL	5,629	9,194	8,919	3,530	27,272	79,837	7,160	18,179	34,925	140,101
J359	CITY OF FORT WRIGHT	14,195	23,185	22,492	34,737	94,609	201,321	18,054	45,842	28,819	294,036
J405	GEORGETOWN HOUSING AUTHOR	12,316	20,116	19,515	-	51,947	174,672	15,665	39,774	30,412	260,523
J414	WARREN CO PLANNING COMM	26,976	44,060	42,742	24,260	138,038	382,581	34,310	87,115	16,357	520,363
J417	WEBSTER CO CONSER DIST	2,789	4,555	4,419	8,054	19,817	39,551	3,547	9,006	9,100	61,204
J419	CITY OF COLD SPRING	14,422	23,555	22,851	64,401	125,229	204,533	18,343	46,573	45,067	314,516
J424	CITY OF CROFTON	330	539	523	52	1,444	4,682	420	1,066	10,559	16,727
J434	KY LEAGUE OF CITIES	219,413	358,361	347,646	206,949	1,132,369	3,111,725	279,060	708,553	100,959	4,200,297
J456	CITY OF SHIVELY	25,830	42,187	40,925	1,657	110,599	366,317	32,851	83,412	49,112	531,692
J459	N KY AREA PLAN COMMISSION	86,251	140,871	136,659	37,873	401,654	1,223,210	109,698	278,530	189,201	1,800,639
J510	CITY OF CATLETTSBURG	15,240	24,890	24,146	36,952	101,228	216,129	19,382	49,213	13,293	298,017
J514	BARREN RIVER AREA DEV	69,186	112,999	109,620	131,375	423,180	981,195	87,994	223,422	1,623	1,294,234
J519	NORTHERN KY COOP ED SER	50,511	82,497	80,031	174,900	387,939	716,342	64,242	163,114	107,553	1,051,251
J524	HOPKINSVILLE S W AUTHORI	85,308	139,332	135,165	7,600	367,405	1,209,845	108,499	275,487	118,957	1,712,788
J534	BLUEGRASS AREA DEV DISRIC	91,269	149,067	144,609	8,615	393,560	1,294,378	116,080	294,735	147,496	1,852,689
J556	LOUISVILLE CONV BUREAU	180,428	294,689	285,877	529,170	1,290,164	2,558,841	229,477	582,659	176,272	3,547,249
J559	CITY OF CRESCENT SPRINGS	7,751	12,660	12,281	5,380	38,072	109,929	9,858	25,031	32,199	177,017
J610	BOYD CO CONSERVATION DIST	1,506	2,459	2,386	446	6,797	21,354	1,915	4,862	864	28,995
J614	BOWL GRN CONV & VISIT BUR	12,136	19,821	19,229	34,402	85,588	172,114	15,435	39,191	35,312	262,052



# 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
J619	CITY OF FORT THOMAS	64,562	105,447	102,294	15,593	287,896	915,621	82,113	208,491	53,688	1,259,913
J656	OHIO VALLEY ED COOP	182,307	297,758	288,854	970,847	1,739,766	2,585,489	231,867	588,727	2,272	3,408,355
J710	BIG SANDY WATER DISTRICT	10,097	16,491	15,998	9,720	52,306	143,192	12,841	32,605	12,517	201,155
J714	BOWLING GR/WARREN COMM ED	14,858	24,267	23,541	21,811	84,477	210,712	18,897	47,980	51,514	329,103
J719	CITY OF SOUTHGATE	8,251	13,477	13,074	20,248	55,050	117,020	10,494	26,646	32,734	186,894
J756	CITY OF PROSPECT	10,712	17,495	16,972	-	45,179	151,916	13,624	34,592	21,130	221,262
J759	N KY COMMUNITY ACT COMM	146,846	239,840	232,668	217,153	836,507	2,082,581	186,766	474,213	352,498	3,096,058
J810	HOUSING AUTH OF ASHLAND	20,855	34,061	33,043	1,423	89,382	295,762	26,524	67,346	33,369	423,001
J814	HOUSING AUTH BOWLING GRN	53,633	87,598	84,978	26,768	252,977	760,629	68,213	173,199	92,490	1,094,531
J819	CITY OF BELLEVUE	21,406	34,963	33,917	5,612	95,898	303,588	27,226	69,128	25,920	425,862
J834	KY LEGAL SERVICE PROGRAMS	35,450	57,900	56,169	225,390	374,909	502,758	45,087	114,480	-	662,325
J856	LOUISVILLE WATER COMPANY	1,138,009	1,858,679	1,803,100	101,736	4,901,524	16,139,287	1,447,373	3,674,985	1,038,555	22,300,200
J859	CITY OF VILLA HILLS	15,019	24,530	23,796	18,496	81,841	212,999	19,102	48,501	402	281,004
J910	SANITATION DISTRICT #4	21,438	35,014	33,967	62,028	152,447	304,037	27,266	69,230	3,836	404,369
J914	BOWLING GRN HUM RIGHT COM	2,579	4,212	4,086	-	10,877	36,570	3,280	8,327	2,416	50,593
J919	CITY OF DAYTON	18,294	29,880	28,986	46,924	124,084	259,450	23,267	59,078	6,189	347,984
J956	OKOLONA FIRE DISTRICT	10,133	16,550	16,055	79,835	122,573	143,709	12,888	32,723	-	189,320
J959	CITY OF INDEPENDENCE	34,034	55,587	53,924	62,617	206,162	482,670	43,286	109,906	48,139	684,001
K001	CITY OF COLUMBIA	26,846	43,847	42,536	16,633	129,862	380,730	34,144	86,694	29,749	531,317
K002	ALLEN CO BD OF ED	131,366	214,556	208,141	-	554,063	1,863,036	167,077	424,221	238,650	2,692,984
K003	ANDERSON CO BD OF ED	152,784	249,538	242,076	40,658	685,056	2,166,787	194,318	493,387	333,528	3,188,020
K004	CITY OF WICKLIFFE	9,216	15,052	14,602	18,372	57,242	130,698	11,721	29,761	13,194	185,374
K005	BARREN CO BD OF EDUCATION	266,518	435,296	422,280	161,213	1,285,307	3,779,764	338,970	860,669	15,062	4,994,465
K006	CITY OF OWINGSVILLE	14,771	24,126	23,404	14,887	77,188	209,487	18,787	47,701	63,605	339,580
K007	BELL CO BD OF ED	146,886	239,904	232,731	173,547	793,068	2,083,139	186,816	474,340	136,077	2,880,372
K009	PARIS BD OF EDUCATION	41,376	67,579	65,558	100,173	274,686	586,801	52,624	133,617	171,093	944,135
K010	CITY OF ASHLAND	368,092	601,194	583,217	839,503	2,392,006	5,220,288	468,156	1,188,682	32,258	6,909,384
K011	CITY OF DANVILLE	178,109	290,900	282,202	455,161	1,206,372	2,525,945	226,527	575,169	-	3,327,641
K012	AUGUSTA BD OF ED	13,029	21,281	20,644	41,376	96,330	184,785	16,572	42,076	8,999	252,432
K013	JACKSON CITY SCHOOLS	19,035	31,090	30,160	32,823	113,108	269,957	24,210	61,470	36,598	392,235
K014	CLOVERPORT INDEPENDENT SC	15,367	25,099	24,348	10,974	75,788	217,939	19,545	49,626	26,830	313,940
K015	BULLITT CO PUBLIC LIBRARY	70,723	115,510	112,056	101,346	399,635	1,002,999	89,949	228,387	46,256	1,367,591
K016	CITY OF MORGANTOWN	31,933	52,156	50,596	49,105	183,790	452,877	40,614	103,122	9,979	606,592
K017	GEORGE COON PUBLIC LIBRAR	4,445	7,260	7,043	677	19,425	63,042	5,654	14,355	6,156	89,207
K018	CITY OF MURRAY	145,461	237,577	230,473	23,406	636,917	2,062,928	185,004	469,738	157,608	2,875,278
K019	CITY OF NEWPORT	100,927	164,841	159,912	100,620	526,300	1,431,350	128,364	325,925	23,163	1,908,802
K020	CARLISLE CO BD OF ED	30,681	50,110	48,612	20,247	149,650	435,116	39,021	99,078	43,223	616,438
K021	CARROLL CO PUBLIC LIBRARY	11,397	18,615	18,058	8,708	56,778	161,634	14,495	36,805	40,905	253,839
K022	CARTER CO EMER AMBUL DIST	47,461	77,516	75,198	75,968	276,143	673,089	60,363	153,265	111,835	998,552
K023	CASEY CO AMBULANCE SERV	18,083	29,535	28,652	4,635	80,905	256,456	22,999	58,396	30,194	368,045
K025	CLARK CO LIBRARY BD	23,624	38,585	37,431	2,522	102,162	335,041	30,046	76,290	100,825	542,202
K026	CITY OF MANCHESTER	30,651	50,061	48,565	20,101	149,378	434,694	38,983	98,982	66,126	638,785
K027	CLINTON CO PUBLIC LIBRARY	2,339	3,820	3,706	944	3,706	33,168	2,974	7,552	5,650	49,344
K028	CITY OF MARION	29,017	47,392	45,975	6,358	128,742	411,516	36,905	93,704	57,677	599,802
K029	CITY OF BURKESVILLE	20,668	33,756	32,746	6,127	93,297	293,108	26,286	66,742	56,586	442,722
K030	OWENSBORO BD OF ED	293,372	479,157	464,829	216,794	1,454,152	4,160,617	373,124	947,390	550,222	6,031,353
K032	ELLIOTT CO AMB SERVICE	-	-	-	4,032	4,032	-	-	-	-	-
K033	ESTILL CO BD OF EDUCATION	107,671	175,855	170,597	-	454,123	1,526,989	136,940	347,702	150,136	2,161,767
K034	LEX/FAYETTE URBAN CO GOVT	3,001,458	4,902,198	4,755,612	1,012,398	13,671,666	42,566,784	3,817,393	9,692,641	445,790	56,522,608
K035	LICKING VALLEY COM ACTION	71,001	115,963	112,496	138,828	438,288	1,006,932	90,302	229,283	16,674	1,343,191
K036	FLOYD CO SCHOOLS	344,182	562,143	545,334	385,782	1,837,441	4,881,205	437,747	1,111,471	725,427	7,155,850
K038	FULTON CITY SCHOOLS	19,589	31,994	31,037	76,039	158,659	277,810	24,914	63,259	59,954	425,937
K039	GALLATIN CO PUBLIC LIB	7,002	11,436	11,094	11,146	40,678	99,300	8,905	22,611	5,740	136,556
K040	GARRARD CO BD OF ED	119,172	194,641	188,821	86,803	589,437	1,690,106	151,569	384,844	84,332	2,310,851
K041	CITY OF WILLIAMSTOWN	68,236	111,447	108,115	82,614	370,412	967,721	86,785	220,354	87,514	1,362,374
K042	GRAVES CO BD OF ED	186,558	304,700	295,588	-	786,846	2,645,768	237,273	602,453	235,036	3,720,530
K043	CITY OF LEITCHFIELD	53,326	87,096	84,492	64,038	288,952	756,274	67,823	172,207	63,935	1,060,239
K044	CITY OF GREENSBURG	29,408	48,032	46,595	31,386	155,421	417,069	37,403	94,968	9,537	558,977
K045	GREENUP CO BD OF ED	138,280	225,850	219,096	24,177	607,403	1,961,097	175,871	446,550	231,105	2,814,623
K046	CITY OF HAWESVILLE	16,515	26,974	26,167	76,887	146,543	234,217	21,005	53,332	18,843	327,397
K047	HARDIN CO BD OF ED	776,173	1,267,701	1,229,795	391,018	3,664,687	11,007,710	987,172	2,506,503	331,532	14,832,917
K048	HARLAN INDEPENDENT SCHOOL	30,004	49,005	47,540	67,820	194,369	425,521	38,161	96,893	3,933	564,508
K049	CITY OF CYNTHIANA	59,834	97,725	94,803	70,715	323,077	848,564	76,099	193,222	12,011	1,129,896
K050	CAVERNA INDEPENDENT SCH	42,453	69,337	67,264	80,291	259,345	602,071	53,994	137,094	48,691	841,850
K052	HENRY CO BD OF EDUCATION	109,046	178,102	172,776	60,241	520,165	1,546,492	138,690	352,143	38,279	2,075,604
K055	JACKSON CO CONSERV DIST	-	-	-	-	-	-	-	-	98	98
K057	JESSAMINE CO PUBLIC LIBRA	60,723	99,178	96,212	89,873	345,986	861,181	77,231	196,095	77,157	1,211,664



# 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
K058	JOHNSON CO BD OF ED	152,812	249,583	242,120	55,683	700,198	2,167,182	194,353	493,477	235,743	3,090,755
K060	LKLP COMM ACTION COUNCIL	333,583	544,831	528,540	132,762	1,539,716	4,730,881	424,266	1,077,242	272,591	6,504,980
K061	BARBOURVILLE CITY SCHOOLS	20,827	34,016	32,999	31,051	118,893	295,367	26,489	67,256	39,578	428,690
K062	LARUE CO BD OF EDUCATION	101,516	165,804	160,846	-	428,166	1,439,707	129,113	327,827	157,565	2,054,212
K063	LONDON UTILITY COMM	55,824	91,176	88,450	56,969	292,419	791,701	71,000	180,274	27,966	1,070,941
K064	CITY OF LOUISA	19,987	32,644	31,668	8,756	93,055	283,458	25,421	64,545	28,820	402,244
K065	CITY OF BEATTYVILLE	24,451	39,934	38,740	21,505	124,630	346,759	31,097	78,958	51,725	508,539
K066	LESLIE CO PUBLIC LIBRARY	6,155	10,053	9,753	-	25,961	87,295	7,829	19,878	33,378	148,380
K067	LETCHER CO BD OF ED	144,801	236,500	229,428	1,030	611,759	2,053,578	184,165	467,609	271,611	2,976,963
K068	LEWIS CO BD OF ED	87,958	143,659	139,364	6,684	377,665	1,247,423	111,869	284,044	277,635	1,920,971
K069	LINCOLN CO PUBLIC LIBRARY	6,835	11,163	10,829	3,815	32,642	96,931	8,693	22,072	13,249	140,945
K070	LIVINGSTON CO CONSERV DIS	1,861	3,039	2,948	1,835	9,683	26,390	2,367	6,009	188	34,954
K071	CITY OF RUSSELLVILLE	74,166	121,134	117,512	104,084	416,896	1,051,832	94,328	239,507	75,472	1,461,139
K072	LYON CO BD OF EDUCATION	47,572	77,698	75,375	22,459	223,104	674,668	60,504	153,625	77,631	966,428
K073	PADUCAH BOARD OF ED	149,563	244,278	236,973	-	630,814	2,121,112	190,221	482,986	336,378	3,130,697
K074	MCCREARY CO WATER DIST	49,006	80,040	77,646	86,121	292,813	695,001	62,328	158,255	12,840	928,424
K075	CITY OF CALHOUN	7,358	12,017	11,658	188	31,221	104,349	9,358	23,761	5,937	143,405
K077	MAGOFFIN CO LIBRARY	1,600	2,613	2,535	1,363	8,111	22,688	2,035	5,166	2,139	32,028
K078	CITY OF LEBANON	68,526	111,922	108,576	139,515	428,539	971,845	87,155	221,293	-	1,280,293
K079	CITY OF BENTON	52,699	86,071	83,497	13,301	235,568	747,373	67,024	170,180	95,319	1,079,896
K080	MARTIN COUNTY LIBRARY	4,784	7,814	7,580	8,352	28,530	67,846	6,084	15,449	30,612	119,991
K081	MAYSVILLE UTILITY COMM	-	-	-	-	-	-	-	-	-	-
K082	CITY OF MULDRUGH	8,476	13,843	13,429	4,037	39,785	120,205	10,780	27,371	39,809	198,165
K083	CITY OF FRENCHBURG	9,784	15,980	15,502	3,630	44,896	138,755	12,444	31,595	11,523	194,317
K085	METCALFE HEALTH CARE CTN	58,348	95,298	92,449	-	246,095	827,496	74,210	188,424	74,105	1,164,235
K086	MONROE CO CONSERV DIST	2,201	3,594	3,487	1,460	10,742	31,208	2,799	7,106	2,091	43,204
K087	MONTGOMERY CO BD OF ED	198,395	324,034	314,344	127,418	964,191	2,813,649	252,328	640,680	290,211	3,996,868
K088	GATEWAY COMM SER ORGANIZ	200,563	327,574	317,779	534,453	1,380,369	2,844,395	255,086	647,681	491,660	4,238,822
K089	MUHLENBERG CO BD OF ED	264,554	432,089	419,169	63,269	1,179,081	3,751,918	336,472	854,328	284,623	5,227,341
K090	NELSON COUNTY BD OF ED	249,244	407,083	394,910	237,393	1,288,630	3,534,782	317,000	804,885	35,173	4,691,840
K091	CITY OF CARLISLE	29,122	47,565	46,142	64,660	187,489	413,013	37,039	94,045	33,289	577,386
K092	OHIO CO LIBRARY	11,881	19,405	18,824	3,910	54,020	168,493	15,111	38,367	33,691	255,662
K093	OLDHAM CO LIBRARY BD	28,321	46,256	44,873	-	119,450	401,649	36,020	91,457	38,812	567,938
K094	OWEN CO PUBLIC LIBRARY	7,889	12,886	12,500	14,866	48,141	111,889	10,034	25,478	11,698	159,099
K095	OWSLEY CO PUBLIC LIBRARY	1,987	3,245	3,148	3,734	12,114	28,173	2,527	6,415	2,268	39,383
K096	PENDLETON CO LIBRARY	8,194	13,383	12,982	16,382	50,941	116,203	10,421	26,460	38,798	191,882
K097	PERRY CO BD OF EDUCATION	213,043	347,957	337,552	62,549	961,101	3,021,381	270,958	687,981	166,976	4,147,296
K098	PIKEVILLE INDEPENDENT SCH	37,831	61,789	59,941	7,621	167,182	536,525	48,116	122,169	89,159	795,969
K099	CITY OF STANTON	6,742	11,011	10,682	1,640	30,075	95,611	8,574	21,771	47,878	173,834
K100	SOMERSET BD OF EDUCATION	61,602	100,614	97,605	32,143	291,964	873,648	78,349	198,933	175,272	1,326,202
K101	CITY OF MOUNT OLIVET	707	1,155	1,121	626	3,609	10,031	900	2,284	515	13,730
K102	ROCKCASTLE CONSERV DIST	1,953	3,190	3,094	15,076	23,313	27,697	2,484	6,307	6,729	43,217
K103	CITY OF MOREHEAD	54,263	88,626	85,976	29,855	258,720	769,558	69,014	175,232	53,066	1,066,870
K104	RUSSELL CO CONS DIST	542	886	859	3,247	5,534	7,690	690	1,751	8,552	18,683
K105	CITY OF GEORGETOWN	144,342	235,749	228,700	126,698	735,489	2,047,059	183,580	466,124	24,997	2,721,760
K106	CITY OF SHELBYVILLE	56,763	92,709	89,937	6,327	245,736	805,012	72,194	183,305	67,918	1,128,429
K107	FRANKLIN/SIMPSON PARKS BD	5,069	8,279	8,031	3,066	24,445	71,889	6,447	16,369	16,964	111,669
K108	CITY OF TAYLORSVILLE	34,607	56,522	54,832	74,035	219,996	490,795	44,015	111,756	3,735	650,301
K109	CAMPBELLSVLE MUN WTR&SEWR	67,244	109,828	106,544	52,806	336,422	953,662	85,524	217,153	43,005	1,299,344
K110	TODD COUNTY WATER DIST	13,284	21,696	21,047	16,468	72,495	188,391	16,895	42,898	11,080	259,264
K111	CITY OF CADIZ	29,409	48,033	46,597	5,246	129,285	417,082	37,404	94,971	138,415	687,872
K112	TRIMBLE CO LIBRARY	8,333	13,610	13,203	6,032	41,178	118,177	10,598	26,909	10,190	165,874
K113	UNION CO BD OF EDUCATION	120,844	197,371	191,469	65,160	574,844	1,713,815	153,695	390,243	246,649	2,504,402
K114	CITY OF BOWLING GREEN	436,473	712,879	691,563	212,392	2,053,307	6,190,078	555,127	1,409,507	107,046	8,261,758
K115	CITY OF SPRINGFIELD	21,391	34,938	33,893	25,146	115,368	303,370	27,206	69,079	108,645	508,300
K116	WAYNE CO BD OF ED	172,964	282,497	274,050	141,826	871,337	2,452,981	219,984	558,554	135,552	3,367,071
K117	WEBSTER CO PUBLIC LIBRARY	5,816	9,498	9,214	5,418	29,946	82,477	7,397	18,780	3,975	112,629
K118	WHITLEY CO BD OF ED	231,826	378,634	367,312	118,609	1,096,381	3,287,758	294,846	748,637	137,613	4,468,854
K119	WOLFE COUNTY LIBRARY	2,510	4,099	3,976	6,260	16,845	35,590	3,192	8,104	9,333	56,219
K120	CITY OF VERSAILLES	88,699	144,869	140,537	51,813	425,918	1,257,930	112,811	286,436	23,358	1,680,535
K137	KY MAGISTRATES/COMM ASSOC	8,295	13,549	13,144	12,239	47,227	117,646	10,551	26,788	1,780	156,765
K141	GRANT CO PLANNING COMM	1,654	2,702	2,621	-	6,977	23,464	2,104	5,343	4,507	35,418
K181	WESTERN LEWIS-RECTORVILLE	8,043	13,136	12,744	18,360	52,283	114,066	10,229	25,973	3,721	153,989
K200	CITY OF FERGUSON	-	-	-	436	436	-	-	-	4,184	4,184
K214	GREEN RIVER EDUC COOP	9,184	15,000	14,552	69,492	108,228	130,249	11,681	29,658	2,645	174,233
K219	NORTHERN KY WATER SER DIS	345,966	565,057	548,161	250,238	1,709,422	4,906,506	440,016	1,117,233	88,041	6,551,796
K237	KY CO JUDGE/EX ASSOC	7,792	12,726	12,345	3,945	36,808	110,501	9,910	25,161	2,392	147,964



# 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
K256	JEFFERSONTOWN FIRE DIST	4,607	7,525	7,300	15,410	34,842	65,342	5,860	14,879	1,470	87,551
K314	KY LEGAL AID	76,838	125,498	121,745	139,034	463,115	1,089,722	97,726	248,134	212,022	1,647,604
K315	MT WASHINGTON FIRE P DIST	2,266	3,701	3,590	1,052	10,609	32,134	2,882	7,317	1,518	43,851
K319	CITY OF SILVER GROVE	5,901	9,638	9,350	27,763	52,652	83,689	7,505	19,056	334	110,584
K337	KY COUNCIL OF ADD'S	3,668	5,991	5,812	49,112	64,583	52,018	4,665	11,845	1,685	70,213
K356	ST MATTHEWS FIRE DIST.	2,658	4,342	4,212	6,379	17,591	37,700	3,381	8,584	6,285	55,950
K414	CITY OF SMITHS GROVE	-	-	-	-	-	-	-	-	863	863
K419	ALEXANDRIA FIRE DISTRICT	546	892	865	20,487	22,790	7,744	694	1,763	26,854	37,055
K459	CITY OF LAKESIDE PARK	2,551	4,166	4,042	6,249	17,008	36,176	3,244	8,237	5,382	53,039
K519	CITY OF MELBOURNE	1,242	2,028	1,968	143	5,381	17,612	1,579	4,010	1,050	24,251
K559	CITY OF TAYLOR MILL	15,663	25,582	24,817	3,542	69,604	222,131	19,921	50,580	47,273	339,905
K614	WARREN CO PUBLIC LIBRARY	45,570	74,428	72,203	462,726	654,927	646,277	57,958	147,160	426,055	1,277,450
K619	CAMPBELL CO CONS DISPATCH	54,316	88,712	86,060	136,219	365,307	770,306	69,081	175,402	121,361	1,136,150
K659	CITY OF EDGEWOOD	34,716	56,701	55,006	16,383	162,806	492,346	44,154	112,109	-	648,609
K719	CENTRAL CAMPBELL CO FIRE	1,304	2,130	2,066	3,299	8,799	18,496	1,659	4,212	601	24,968
K759	LAKESIDE/CRESTVIEWHLS POL	2,309	3,771	3,658	2,471	12,209	32,746	2,937	7,456	776	43,915
K856	HIGHVIEW FIRE DISTRICT	-	-	-	17,147	17,147	-	-	-	56,315	56,315
K859	CITY OF FORT MITCHELL	24,831	40,555	39,342	40,786	145,514	352,149	31,581	80,186	11,776	475,692
K959	HOUSING AUTH OF COVINGTON	54,751	89,424	86,750	63,084	294,009	776,485	69,635	176,809	47,139	1,070,068
L002	ALLEN CO CONSERVATION DIS	2,199	3,591	3,484	14,049	23,323	31,181	2,796	7,100	4,007	45,084
L003	ANDERSON PUBLIC LIBRARY	14,985	24,475	23,743	80,168	143,371	212,522	19,059	48,392	31,176	311,149
L004	CITY OF BARLOW	1,262	2,061	2,000	878	6,201	17,897	1,605	4,075	31,624	55,201
L005	CITY OF GLASGOW	128,266	209,494	203,229	225,652	766,641	1,819,076	163,135	414,211	264,303	2,660,725
L006	BATH CO WATER DISTRICT	9,871	16,122	15,640	3,937	45,570	139,994	12,555	31,877	52,930	237,356
L007	BELL CO COURT CLERK	9,107	14,875	14,430	5,437	43,849	129,160	11,583	29,410	8,733	178,886
L008	BOONE CO BD OF ED	1,044,607	1,706,128	1,655,111	49,344	4,455,190	14,814,654	1,328,579	3,373,361	1,179,600	20,696,194
L009	CITY OF PARIS	150,640	246,036	238,679	154,035	789,390	2,136,382	191,591	486,463	428,514	3,242,950
L010	FIVCO AREA DEVELOPMT DIST	34,223	55,895	54,224	72,737	217,079	485,351	43,526	110,516	181,377	820,770
L011	DANVILLE BOYLE CO REC	-	-	-	-	-	-	-	-	36,248	36,248
L012	BRACKEN COUNTY PUB LIBRAR	4,179	6,826	6,622	933	18,560	59,272	5,316	13,497	11,108	89,193
L013	BREATHITT CO PUBLIC LIB	6,619	10,810	10,487	2,064	29,980	93,869	8,418	21,374	2,407	126,068
L014	BRECKINRIDGE CO CLERK OFF	10,895	17,795	17,263	6,228	52,181	154,516	13,857	35,184	24,985	228,542
L015	CITY OF MT WASHINGTON	82,043	133,998	129,991	122,800	468,832	1,163,530	104,345	264,941	186,903	1,719,719
L016	BUTLER CO AMBULANCE SVC	23,198	37,889	36,756	43,271	141,114	328,998	29,505	74,914	36,054	469,471
L018	MURRAY PUBLIC SCHOOLS	157,238	256,812	249,133	42,795	705,978	2,229,952	199,982	507,770	85,764	3,023,468
L021	CITY OF CARROLLTON	54,388	88,830	86,174	43,689	273,081	771,327	69,173	175,634	26,210	1,042,344
L022	NORTHEAST KY CAA	111,085	181,432	176,007	109,701	578,225	1,575,413	141,283	358,728	71,204	2,146,628
L023	CITY OF LIBERTY	31,568	51,558	50,017	53,649	186,792	447,692	40,149	101,941	48,952	638,734
L024	HOPKINSVLE CHRIST LIBRARY	11,878	19,400	18,820	3,076	53,174	168,453	15,107	38,357	19,664	241,581
L025	CITY OF WINCHESTER	96,709	157,952	153,229	155,771	563,661	1,371,534	122,999	312,304	5,288	1,812,125
L026	DANIEL BOONE COMM AGENCY	133,000	217,226	210,730	79,901	640,857	1,886,214	169,156	429,499	40,261	2,525,130
L027	CITY OF ALBANY	42,806	69,914	67,824	26,062	206,606	607,080	54,443	138,235	27,208	826,966
L028	CRITTENDEN/LIV CO WAT DIS	16,088	26,276	25,490	600	68,454	228,160	20,461	51,953	25,866	326,440
L029	CUMBERLAND CO SOIL & WAT	1,130	1,845	1,790	692	5,457	16,019	1,437	3,648	1,287	22,391
L031	EDMONSON CO AMBULANCE DIS	13,469	21,999	21,341	30,585	87,394	191,018	17,131	43,496	-	251,645
L032	SANDY HOOK WATER DISTRICT	7,951	12,986	12,598	4,272	37,807	112,760	10,112	25,676	5,127	153,675
L033	CITY OF IRVINE	20,290	33,140	32,149	15,380	100,959	287,759	25,806	65,524	12,815	391,904
L035	CITY OF FLEMINGSBURG	23,166	37,836	36,704	12,078	109,784	328,535	29,463	74,809	30,139	462,946
L036	FLOYD CO LIBRARY	15,402	25,155	24,403	2,061	67,021	218,429	19,589	49,737	28,016	315,771
L038	FULTON CO LIBRARY	4,001	6,535	6,339	2,876	19,751	56,741	5,089	12,920	11,147	85,897
L039	CITY OF WARSAW	10,011	16,351	15,862	15,859	58,083	141,981	12,733	32,330	18,814	205,858
L041	GRANT CO PUBLIC LIBRARY	11,465	18,726	18,166	6,944	55,301	162,600	14,582	37,025	41,557	255,764
L042	MAYFIELD CITY SCHOOLS	122,674	200,360	194,369	78,207	595,610	1,739,769	156,023	396,153	180,123	2,472,068
L043	LEITCHFIELD UTILITY COMM	49,212	80,377	77,973	10,101	217,663	697,927	62,590	158,921	46,205	965,643
L044	GREEN CO AMBULANCE SVC	13,800	22,539	21,865	51,669	109,873	195,714	17,552	44,565	8,050	265,881
L045	RACELAND BOARD OF EDUC	38,243	62,461	60,594	34,209	195,507	542,364	48,639	123,499	83,974	798,476
L046	HANCOCK CO PUBLIC LIBRARY	9,180	14,994	14,545	4,642	43,361	130,195	11,676	29,646	12,442	183,959
L047	WEST POINT INDEPENDENT SC	-	-	-	388	388	-	-	-	28,060	28,060
L049	CYNTHIANA/HARRISON LIBRAR	7,534	12,306	11,938	4,192	35,970	106,853	9,583	24,331	9,846	150,613
L050	CITY OF MUNFORDVILLE	4,246	6,934	6,727	1,398	19,305	60,211	5,400	13,710	75,198	154,519
L051	HENDERSON CO WATER DIST	16,447	26,862	26,059	13,809	83,177	233,250	20,918	53,112	4,696	311,976
L052	CITY OF EMINENCE	10,496	17,143	16,630	11,839	56,108	148,854	13,349	33,895	48,874	244,972
L054	DAWSON SPRINGS PUBLIC SCH	31,562	51,549	50,008	65,603	198,722	447,610	40,142	101,923	39,126	628,801
L057	CITY OF NICHOLASVILLE	234,833	383,547	372,078	330,353	1,320,811	3,330,412	298,672	758,349	56,228	4,443,661
L058	PAINTSVILLE BD OF ED	32,365	52,861	51,280	45,449	181,955	459,002	41,163	104,517	22,026	626,708
L060	KNOTT CO SOIL CONV DIST	1,205	1,969	1,910	579	5,663	17,094	1,533	3,892	373	22,892
L061	CITY OF BARBOURVILLE	27,419	44,782	43,443	24,535	140,179	388,855	34,873	88,544	4,210	516,482



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	
					Total Deferred Outflow of Resources	Total Deferred Inflow of Resources					
(1)	(2)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
L062	CITY OF HODGENVILLE	42,609	69,591	67,510	74,049	253,759	604,276	54,192	137,596	16,727	812,791
L063	LAUREL CO PUBLIC LIB DIST	32,593	53,234	51,642	40,109	177,578	462,241	41,454	105,254	16,978	625,927
L064	LOUISA WATER & SEWER COMM	17,473	28,538	27,684	18,049	91,744	247,800	22,223	56,425	22,248	348,696
L065	LEE CO PUBLIC LIBRARY	3,844	6,279	6,091	12,587	28,801	54,522	4,890	12,415	6,262	78,089
L066	CITY OF HYDEN	3,362	5,491	5,326	2,036	16,215	47,676	4,276	10,856	17,910	80,718
L067	LETCHER COUNTY CONS DIST	1,696	2,770	2,687	6,762	13,915	24,049	2,157	5,476	1,290	32,972
L068	HOUSING AUTH OF VANCEBURG	2,681	4,379	4,248	478	11,786	38,027	3,410	8,659	6,429	56,525
L069	STANFORD WATER COMMISSION	20,063	32,768	31,788	19,837	104,456	284,533	25,517	64,789	20,956	395,795
L071	RUSSELLVILLE CITY SCHOOLS	51,988	84,911	82,372	4,282	223,553	737,302	66,121	167,887	62,687	1,033,997
L072	CITY OF EDDYVILLE	13,165	21,502	20,859	37,098	92,624	186,704	16,744	42,513	15,432	261,393
L073	CITY OF PADUCAH	308,881	504,486	489,401	60,802	1,363,570	4,380,556	392,849	997,472	77,107	5,847,984
L074	HOUSING AUTH MCREARY CO	5,009	8,180	7,936	3,349	24,474	71,031	6,370	16,174	15,072	108,647
L075	CITY OF LIVERMORE	7,768	12,687	12,307	5,134	37,896	110,160	9,879	25,084	8,026	153,149
L076	BEREA BD OF ED	49,121	80,228	77,829	46,397	253,575	696,635	62,474	158,627	38,683	956,419
L077	CITY OF SALYERSVILLE	21,413	34,974	33,928	10,993	101,308	303,683	27,234	69,150	114,913	514,980
L078	MARION FREE PUBLIC LIBRAR	8,005	13,074	12,683	395	34,157	113,522	10,181	25,849	16,090	165,642
L079	MARSHALL CO SOIL & WATER	1,277	2,086	2,024	1,046	6,433	18,115	1,625	4,125	505	24,370
L080	MARTIN CO CONSERV DIST	538	879	853	-	2,270	7,635	685	1,739	4,108	14,167
L082	MEADE CO BD OF ED	229,272	374,463	363,266	219,463	1,186,464	3,251,542	291,599	740,390	194,859	4,478,390
L083	MENIFEE CO PUBLIC LIBRARY	2,420	3,953	3,835	18,988	29,196	34,325	3,078	7,816	2,407	47,626
L084	BURGIN INDEPENDENT SCH	15,365	25,096	24,345	5,087	69,893	217,912	19,542	49,619	67,123	354,196
L085	METCALFE CO PUBLIC LIB	4,922	8,039	7,799	1,446	22,206	69,806	6,260	15,895	7,562	99,523
L086	CITY OF TOMPKINSVILLE	31,953	52,188	50,628	66,002	200,771	453,163	40,640	103,187	18,546	615,536
L087	MONTGOMERY CO SAN DIST #2	3,270	5,340	5,180	11,206	24,996	46,370	4,158	10,559	2,063	63,150
L088	MORGAN COUNTY LIBRARY	4,760	7,774	7,542	4,406	24,482	67,506	6,054	15,371	8,941	97,872
L090	CITY OF NEW HAVEN	3,148	5,141	4,987	1,169	14,445	44,641	4,003	10,165	11,536	70,345
L091	NICHOLAS COUNTY LIBRARY	1,321	2,158	2,094	7,563	13,136	18,741	1,681	4,267	11,630	36,319
L092	OHIO CO WATER DIST	35,149	57,408	55,691	41,096	189,344	498,485	44,704	113,507	24,819	681,515
L093	LAGRANGE UTILITY COMM	24,302	39,691	38,505	83,600	186,098	344,649	30,908	78,478	52,521	506,556
L096	PENDLETON COUNTY WATER	10,487	17,129	16,616	8,031	52,263	148,732	13,338	33,867	36,966	232,903
L099	POWELLS VALLEY WATER DIST	7,708	12,589	12,213	5,817	38,327	109,317	9,804	24,892	26,698	170,711
L100	SCIENCE HILL BD OF ED	22,316	36,449	35,359	32,991	127,115	316,490	28,383	72,066	25,314	442,253
L102	CITY OF MOUNT VERNON	45,067	73,607	71,406	67,045	257,125	639,145	57,319	145,536	66,023	908,023
L103	MOREHEAD UTILITY PLANT BD	89,199	145,686	141,330	392,611	768,826	1,265,021	113,447	288,051	263,547	1,930,066
L104	LAKE CUMBERLAND ADD	83,200	135,888	131,825	783	351,696	1,179,944	105,817	268,678	226,064	1,780,503
L105	GEORGETOWN/SCOTT CO PARKS	29,803	48,676	47,220	56,941	182,640	422,663	37,904	96,242	28,472	585,281
L106	TRIPLE S PLANNING & ZONIN	5,942	9,705	9,415	1,297	26,359	84,274	7,558	19,190	3,249	114,271
L107	CITY OF FRANKLIN	80,452	131,401	127,471	107,680	447,004	1,140,978	102,323	259,806	116,193	1,619,300
L108	SPENCER CO FIRE DIST	3,700	6,042	5,862	8,269	43,873	52,467	4,705	11,947	71	69,190
L109	CAMPBELLSVILLE CITY SCHOO	55,948	91,378	88,646	33,082	269,054	793,457	71,157	180,674	68,412	1,113,700
L110	CITY OF ELKTON	25,115	41,019	39,793	31,421	137,348	356,177	31,942	81,103	1,920	471,142
L111	HOUSING AUTH OF CADIZ	4,014	6,556	6,360	552	17,482	56,931	5,106	12,963	5,343	80,343
L112	CITY OF BEDFORD	4,167	6,806	6,602	11,288	28,863	59,095	5,300	13,456	4,611	82,462
L113	UNION CO PLANNING COMM	2,091	3,415	3,313	464	9,283	29,656	2,660	6,753	17,661	56,730
L114	WARREN COUNTY BD OF ED	696,513	1,137,596	1,103,579	358,392	3,296,080	9,877,974	885,858	2,249,257	530,877	13,543,966
L115	WASHINGTON CO SCHOOLS	84,733	138,393	134,255	197,189	554,570	1,201,693	107,768	273,631	197,110	1,780,202
L118	CORBIN BD OF ED	115,178	188,117	182,492	141,387	627,174	1,633,461	146,489	371,946	78,228	2,230,124
L119	CITY OF CAMPTON	12,815	20,930	20,304	20,741	74,790	181,736	16,298	41,382	51,171	290,587
L120	FALLING SPRINGS ARTS	17,868	29,184	28,311	6,430	81,793	253,407	22,726	57,702	16,931	350,766
L141	CORINTH WATER DISTRICT	3,148	5,141	4,987	3,512	16,788	44,641	4,003	10,165	4,465	63,274
L156	CITY OF LYNDON	8,069	13,179	12,785	12,694	46,727	114,434	10,262	26,057	5,797	156,550
L159	ELSMERE FIRE PROTECTION	1,970	3,218	3,122	5,371	13,681	27,942	2,506	6,362	5,600	42,410
L256	CITY OF HURSTBOURNE	4,875	7,962	7,724	332	20,893	69,139	6,200	15,743	4,893	95,975
L356	EASTWOOD FIRE PROT DIST	-	-	-	-	-	-	-	-	66	66
L456	HARRODS CREEK FIRE DIST	-	-	-	194	194	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	15,241	24,892	24,148	150,957	215,238	216,142	19,384	49,217	-	284,743
L756	PLEASURE RIDGE PARK FIRE	11,389	18,602	18,046	31,777	79,814	161,525	14,486	36,780	3,801	216,592
L959	NORTHERN KY CONV CTR CORP	47,631	77,794	75,467	162,329	363,221	675,498	60,579	153,814	60,881	950,772
M001	COLUMBIA/ADAIR UTILITIES	32,044	52,336	50,771	28,659	163,810	454,442	40,754	103,478	54,795	653,469
M003	LAWBG-ANDERSON PLAN COMM	651	1,063	1,031	460	3,205	9,228	828	2,101	293	12,450
M005	GLASGOW WATER COMPANY	85,553	139,731	135,553	4,559	365,396	1,213,316	108,810	276,277	80,167	1,678,570
M006	GATEWAY AREA DEV DISTRICT	45,350	74,069	71,855	217,486	408,760	643,160	57,679	146,450	2,189	849,478
M007	MIDDLESBORO CITY SCHOOL	58,996	96,356	93,475	92,620	341,447	836,683	75,034	190,516	73,431	1,175,664
M008	WALTON/VERONA BD OF ED	83,458	136,310	132,234	38,852	390,854	1,183,605	106,146	269,512	66,783	1,626,046
M009	PARIS BOURBON CO LIBRARY	12,980	21,199	20,565	1,362	56,106	184,077	16,508	41,915	3,077	245,577
M010	BOYD CO BD OF ED	236,770	386,710	375,146	152,938	1,151,564	3,357,878	301,135	764,603	66,251	4,489,867
M011	BOYLE COUNTY BD OF EDUC	103,916	169,724	164,649	14,163	452,452	1,473,746	132,166	335,578	55,614	1,997,104



# 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
M012	EAST PENDLETON WATER DIST	11,370	18,571	18,015	8,834	56,790	161,253	14,461	36,718	16,901	229,333
M013	BREATHITT CO SOIL CONSERV	844	1,378	1,337	2,541	6,100	11,963	1,073	2,724	1,593	17,353
M014	CITY OF HARDINSBURG	10,181	16,629	16,131	40,951	83,892	144,390	12,949	32,878	5,644	195,861
M015	BULLITT CO FISCAL COURT	247,944	404,960	392,851	378,195	1,423,950	3,516,354	315,347	800,689	80,018	4,712,408
M017	CITY OF FREDONIA	1,109	1,812	1,758	2,060	6,739	15,733	1,411	3,583	3,247	23,974
M018	CALLOWAY CO PUBLIC LIBRAR	11,971	19,552	18,967	5,679	56,169	169,773	15,225	38,658	10,088	233,744
M019	CAMPBELL CO COURTHOUSE	2,903	4,741	4,600	2,785	15,029	41,171	3,692	9,375	-	54,238
M020	CITY OF BARDWELL	15,278	24,953	24,207	21,576	86,014	216,673	19,431	49,337	18,271	303,712
M021	CARROLL CO WATER DISTRICT	18,888	30,850	29,927	28,238	107,903	267,875	24,023	60,996	20,876	373,770
M022	CITY OF OLIVE HILL	23,714	38,731	37,573	1,788	101,806	336,306	30,160	76,578	158,340	601,384
M023	E CASEY CO WATER DISTRICT	9,812	16,025	15,546	15,513	56,896	139,150	12,479	31,685	8,784	192,098
M024	CHRISTIAN CO BD OF ED	479,985	783,946	760,504	387,961	2,412,396	6,807,161	610,467	1,550,020	28,398	8,996,046
M025	WINCHESTER MUNICIPAL UTIL	105,578	172,437	167,281	3,174	448,470	1,497,305	134,278	340,943	188,955	2,161,481
M026	CLAY COUNTY 911 BOARD	7,995	13,058	12,668	5,573	39,294	113,386	10,168	25,818	26,423	175,795
M027	HOUSING AUTH OF ALBANY	4,468	7,298	7,080	680	19,526	63,369	5,683	14,429	20,177	103,658
M029	CUMBERLAND CO FISCAL CT	34,863	56,941	55,238	5,907	152,949	494,429	44,340	112,584	58,924	710,277
M030	DAVISS CO BD OF EDUC	577,457	943,144	914,942	448,271	2,883,814	8,189,515	734,436	1,864,788	937,596	11,726,335
M031	EDMONSON CO CONSERV DIST	940	1,534	1,489	1,047	5,010	13,324	1,195	3,034	379	17,932
M033	IRVINE MUNICIPAL UTILITY	23,111	37,746	36,618	6,540	104,015	327,759	29,393	74,632	40,561	472,345
M034	FAYETTE CO BD EDUCATION	2,587,579	4,226,220	4,099,847	2,852,877	13,766,523	36,697,129	3,291,002	8,356,095	-	48,344,226
M035	FLEMING COUNTY LIBRARY	5,446	8,895	8,629	14,932	37,902	77,237	6,927	17,587	22,604	124,355
M037	FRANKLIN CO BD OF ED	375,139	612,705	594,384	286,408	1,868,636	5,320,241	477,120	1,211,442	218,410	7,227,213
M038	HICKMAN/FULTON RIV PRT AU	12,871	21,022	20,393	41,448	95,734	182,539	16,370	41,565	14,681	255,155
M039	GALLATIN CO WATER DIS	8,330	13,605	13,198	8,169	43,302	118,136	10,594	26,900	23,513	179,143
M040	GARRARD CO PUBLIC LIBRARY	7,895	12,895	12,509	24,059	57,358	111,971	10,042	25,496	13,250	160,759
M041	GRANT CO BD OF ED	209,723	342,535	332,293	432,572	1,317,123	2,974,303	266,736	677,262	137,459	4,055,760
M042	CITY OF MAYFIELD	34,309	56,036	54,361	55,383	200,089	486,576	43,636	110,795	87,038	728,045
M043	CITY OF CANEYVILLE	3,060	4,998	4,849	13,494	26,401	43,403	3,892	9,883	23,189	80,367
M044	GREEN/TAYLOR WATER DIST	14,794	24,163	23,441	19,516	81,914	209,814	18,816	47,776	72,090	348,496
M045	CITY OF FLATWOODS	44,168	72,138	69,981	43,646	229,933	626,393	56,175	142,632	44,286	869,486
M046	CITY OF LEWISPORT	23,039	37,629	36,504	9,674	106,846	326,738	29,302	74,400	24,462	454,902
M047	HARDIN CO PUBLIC LIBRARY	10,940	17,868	17,334	6,071	52,213	155,155	13,914	35,330	30,517	234,916
M048	CITY OF BENHAM	7,356	12,014	11,655	35,570	66,595	104,322	9,356	23,754	23,060	160,492
M049	HARRISON CO CONSERVA DIST	2,178	3,558	3,452	2,019	11,207	30,895	2,771	7,035	4,275	44,976
M050	HART CO CONSERVATION DIST	1,532	2,502	2,427	380	6,841	21,722	1,948	4,946	2,028	30,644
M051	HENDERSON CO BD OF ED	345,791	564,770	547,883	65,656	1,524,100	4,904,016	439,793	1,116,666	603,460	7,063,935
M052	HENRY CO LIBRARY	7,281	11,892	11,536	22,609	53,318	103,260	9,260	23,513	11,834	147,867
M054	CITY OF DAWSON SPRINGS	18,464	30,157	29,255	16,106	93,982	261,859	23,484	59,626	38,485	383,454
M056	JEFF CO MED CTR STM & CHL	40,918	66,830	64,831	21,731	194,310	580,295	52,041	132,136	67,628	832,100
M057	NICH-VLE/JESS CO PK & REC	15,834	25,861	25,087	50,317	117,099	224,554	20,138	51,132	5,463	301,287
M058	CITY OF PAINTSVILLE	103,298	168,714	163,669	76,026	511,707	1,464,981	131,380	333,582	17,836	1,947,779
M059	KENTON COUNTY FISCAL CT	406,419	663,793	643,944	784,397	2,498,553	5,763,849	516,903	1,312,453	212,724	7,805,929
M060	CITY OF HINDMAN	1,520	2,483	2,409	3,185	9,597	21,558	1,933	4,909	20,325	48,725
M061	KNOX CO E M S	46,561	76,046	73,772	69,616	265,995	660,323	59,218	150,358	66,218	936,117
M062	LARUE CO WATER DIST #1	5,808	9,486	9,202	827	25,323	82,369	7,387	18,756	40,026	148,538
M064	HOUSING AUTH/ LAWRENCE CO	5,528	9,028	8,758	399	23,713	78,394	7,030	17,851	6,786	110,061
M065	LEE CO SOIL CONSERV DIST	-	-	-	1,509	1,509	-	-	-	20,135	20,135
M067	JENKINS BD OF ED	22,932	37,455	36,335	72,482	169,204	325,228	29,166	74,056	11,266	439,716
M068	CITY OF VANCEBURG	11,292	18,442	17,891	12,613	60,238	160,137	14,361	36,464	45,653	256,615
M069	CITY OF STANFORD	5,995	9,792	9,499	4,571	29,857	85,022	7,625	19,360	8,085	120,092
M070	LEDBETTER WATER DISTRICT	8,379	13,685	13,276	8,982	44,322	118,830	10,657	27,058	19,579	176,124
M073	W MCCracken CO WATER DIST	-	-	-	1,581	1,581	-	-	-	41,361	41,361
M075	CITY OF SACRAMENTO	5,634	9,202	8,927	2,034	25,797	79,905	7,166	18,195	17,303	122,569
M076	CITY OF RICHMOND	212,450	346,988	336,613	413,979	1,310,030	3,012,970	270,203	686,066	78,137	4,047,376
M077	MAGOFFIN CO COURT CLERK	5,199	8,491	8,237	4,357	26,284	73,726	6,612	16,788	45,454	142,580
M078	LEBANON WATER WORKS	33,786	55,182	53,532	98,192	240,692	479,158	42,971	109,106	1,712	632,947
M079	MARSHALL CO REF DISP DIST	19,535	31,906	30,952	140	82,533	277,048	24,846	63,085	74,074	439,053
M081	CITY OF MAYSVILLE	107,670	175,854	170,595	73,649	527,768	1,526,975	136,939	347,699	241,538	2,253,151
M082	CITY OF BRANDENBURG	16,616	27,138	26,327	8,475	78,556	235,646	21,133	53,658	76,821	387,258
M084	MERCER CO BOARD OF ED	132,331	216,133	209,670	156,105	714,239	1,876,728	168,305	427,339	125,428	2,597,800
M085	CITY OF EDMONTON	28,094	45,886	44,514	5,921	124,415	398,437	35,732	90,726	14,106	539,001
M087	MT STERL/MONTGOMERY LIB	13,395	21,878	21,224	28,407	84,904	189,970	17,037	43,257	5,431	255,695
M088	MORGAN CO CONSERVAT DIST	1,216	1,986	1,927	2,007	7,136	17,244	1,546	3,927	2,184	24,901
M090	BARDSTOWN BD OF ED	180,638	295,032	286,210	140,760	902,640	2,561,821	229,744	583,338	71,353	3,446,256
M091	NICHOLAS CO WATER DIST	4,451	7,270	7,052	5,036	23,809	63,124	5,661	14,374	9,679	92,838
M092	CITY OF BEAVER DAM	29,033	47,419	46,001	11,551	134,004	411,747	36,926	93,757	14,074	556,504
M093	OLDHAM CO WATER DIST	53,640	87,609	84,989	156,057	382,295	760,725	68,222	173,220	4,644	1,006,811



# 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
M096	CITY OF FALMOUTH	24,352	39,773	38,584	23,219	125,928	345,357	30,972	78,639	120,403	575,371
M097	E KY CONCEN EMPLOY PRO	46,672	76,228	73,948	3,328	200,176	661,901	59,359	150,718	479,391	1,351,369
M098	PIKE CO HOUSING AUTHORITY	9,408	15,365	14,906	30,814	70,493	133,420	11,965	30,380	3,594	179,359
M099	BEECH FORK WATER COMM	10,131	16,547	16,052	3,534	46,264	143,682	12,885	32,717	29,933	219,217
M100	PULASKI CO BD OF ED	407,596	665,715	645,808	242,609	1,961,728	5,780,535	518,399	1,316,253	408,945	8,024,132
M104	RUSSELL CO PUBLIC LIBRARY	10,507	17,162	16,648	25,896	70,213	149,017	13,364	33,932	2,499	198,812
M105	SCOTT COUNTY LIBRARY	36,856	60,196	58,396	42,993	198,441	522,697	46,876	119,020	6,225	694,818
M106	SHELBY CO BD OF ED	338,502	552,866	536,334	313,705	1,741,407	4,800,647	430,522	1,093,128	607,052	6,931,349
M107	FRANKLIN ELECTRIC PLNT BD	57,491	93,899	91,091	140,226	382,707	815,342	73,120	185,657	499	1,074,618
M108	SPENCER CO PUBLIC LIB	7,640	12,478	12,105	1,392	33,615	108,350	9,717	24,672	16,177	158,916
M109	CITY OF CAMPBELLSVILLE	75,491	123,297	119,610	5,554	323,952	1,070,614	96,013	243,783	201,850	1,612,260
M110	CITY OF GUTHRIE	21,580	35,246	34,192	80,064	171,082	306,051	27,447	69,689	21,369	424,556
M111	TRIGG CO CONS DISTRICT	1,349	2,204	2,138	2,099	7,790	19,136	1,716	4,357	1,714	26,923
M112	CITY OF MILTON	10,101	16,497	16,004	3,178	45,780	143,247	12,846	32,618	7,625	196,336
M113	CITY OF STURGIS	15,225	24,867	24,123	66,618	130,833	215,925	19,364	49,167	131,559	416,015
M115	WASHINGTON CO LIBRARY BD	4,744	7,748	7,516	5,352	25,360	67,275	6,033	15,319	14,032	102,659
M116	WAYNE CO PUBLIC LIBRARY	7,163	11,699	11,349	3,892	34,103	101,586	9,110	23,132	13,384	147,212
M117	WEBSTER CO BD OF ED	108,802	177,703	172,390	129	459,024	1,543,035	138,380	351,356	177,309	2,210,080
M118	WHITLEY CO FISCAL COURT	167,205	273,091	264,925	332,755	1,037,976	2,371,307	212,659	539,957	174,618	3,298,541
M119	WOLFE CO FISCAL COURT	44,163	72,131	69,974	56,309	242,577	626,325	56,169	142,617	97,987	923,098
M120	WOODFORD COUNTY LIBRARY	17,134	27,985	27,148	4,147	76,414	242,995	21,792	55,331	30,389	350,507
M215	SHEPHER/BULLIT CO TOURIST	19,912	32,522	31,550	22,966	106,950	282,397	25,325	64,303	18,854	390,879
M315	CITY OF PIONEER VILLAGE	1,569	2,563	2,486	1,055	7,673	22,253	1,996	5,067	2,207	31,523
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-	-	-	1,146	1,146
M415	BULLITT CO SANITATION DIS	-	-	-	7,106	7,106	-	-	-	217,625	217,625
N001	ADAIR CO CONSERVATION DIS	4,261	6,959	6,751	15,840	33,811	60,429	5,419	13,760	-	79,608
N006	HOUSING AUTH OWINGSVILLE	1,205	1,969	1,910	255	5,339	17,094	1,533	3,892	28,599	51,118
N007	PINEVILLE BD OF EDUCATION	21,549	35,195	34,142	45,836	136,722	305,602	27,406	69,587	31,891	434,486
N008	CITY OF FLORENCE	187,334	305,968	296,819	244,222	1,034,343	2,656,779	238,260	604,960	110,565	3,610,564
N009	CITY OF MILLERSBURG	1,822	2,977	2,888	8,049	15,736	25,846	2,318	5,885	5,368	39,417
N010	BOYD CO PUBLIC LIBRARY	21,667	35,387	34,329	7,308	98,691	307,276	27,557	69,968	61,348	466,149
N011	CITY OF PERRYVILLE	883	1,442	1,399	102	3,826	12,521	1,123	2,851	1,450	17,945
N012	CITY OF BROOKSVILLE	7,900	12,903	12,517	9,728	43,048	112,039	10,048	25,512	38,774	186,373
N013	MIDDLE KY COMM ACT PART	83,275	136,010	131,943	115,512	466,740	1,181,005	105,913	268,920	87,044	1,642,882
N014	CITY OF IRVINGTON	6,482	10,586	10,270	12,993	40,331	91,923	8,244	20,931	11,595	132,693
N015	BULLITT CO CONSERVAT DIST	1,146	1,871	1,816	377	1,816	16,250	1,457	3,700	1,522	22,929
N017	PRINCETON ELECTRIC PL BD	49,025	80,071	77,677	32,576	239,349	695,273	62,352	158,317	33,517	949,459
N018	MURRAY/CALLOWAY CO AIRPRT	1,605	2,621	2,542	106	6,874	22,756	2,041	5,182	770	30,749
N020	CARLISLE CO SANIT DIST 1	2,816	4,599	4,461	773	12,649	39,932	3,581	9,093	2,920	55,526
N021	CARROLLTON UTILITIES COMM	58,600	95,709	92,847	122,086	369,242	831,062	74,530	189,236	125,026	1,219,854
N022	CITY OF GRAYSON	10,488	17,130	16,618	17,064	61,300	148,745	13,339	33,870	225,294	421,248
N025	EAST CLARK CO WATER DIST	12,734	20,798	20,176	19,260	72,968	180,593	16,196	41,122	2,675	240,586
N029	CUMBERLAND CO PUBLIC LIB	3,654	5,969	5,790	4,405	19,818	51,827	4,648	11,801	9,316	77,592
N033	ESTILL CO WATER DIST NO 1	12,763	20,845	20,222	25,154	78,984	181,001	16,232	41,215	7,651	246,099
N035	HOUSING AUTH FLEMINGSBURG	1,900	3,103	3,011	4,475	12,489	26,948	2,417	6,136	9,530	45,031
N036	PRESTONSBURG CITY UTIL	81,610	133,291	129,305	-	344,206	1,157,392	103,795	263,543	187,838	1,712,568
N037	FRANKFORT INDEP SCHOOLS	44,190	72,174	70,016	53,161	239,541	626,706	56,203	142,704	94,349	919,962
N038	HOUSING AUTH OF HICKMAN	6,163	10,066	9,765	828	26,822	87,404	7,838	19,902	6,634	121,778
N041	BULLOCK PEN WATER DIST	26,671	43,561	42,259	3,458	115,949	378,253	33,922	86,130	33,683	531,988
N042	PURCHASE AREA DEV DIST	80,232	131,040	127,122	118,391	456,785	1,137,848	102,042	259,093	6,574	1,505,557
N043	GRAYSON CO LIBRARY	8,796	14,367	13,937	36,985	74,085	124,750	11,188	28,406	36,763	201,107
N044	HOUSING AUTH OF GREENSBUR	-	-	-	-	-	-	-	-	1,163	1,163
N045	KENTUCKY ED DEV CORP	21,907	35,781	34,711	31,754	124,153	310,692	27,863	70,746	129,487	538,788
N047	ELIZABETHTOWN BD OF EDUC	92,915	151,755	147,217	47,077	438,964	1,317,719	118,173	300,050	257,467	1,993,409
N049	CYNTHIANA HARRISON CO JPC	3,070	5,014	4,864	276	13,224	43,539	3,905	9,914	5,813	63,171
N050	CITY OF HORSE CAVE	8,667	14,155	13,732	4,152	40,706	122,913	11,023	27,988	105,495	267,419
N051	CITY OF HENDERSON	267,729	437,274	424,199	126,117	1,255,319	3,796,940	340,510	864,580	225,744	5,227,774
N052	CITY OF NEW CASTLE	5,138	8,392	8,141	5,298	26,969	72,869	6,535	16,593	6,942	102,939
N054	CITY OF MADISONVILLE	335,538	548,024	531,637	150,153	1,565,352	4,758,605	426,752	1,083,555	100,004	6,368,916
N057	NICHOLASVILLE HOUSING AUT	1,814	2,962	2,874	1,352	9,002	25,723	2,307	5,857	14,937	48,824
N058	JOHNSON CO LIBRARY	11,680	19,077	18,506	19,308	68,571	165,649	14,855	37,719	8,376	226,599
N060	KNOTT CO WATER & SEWER	25,580	41,779	40,530	65,738	173,627	362,778	32,534	82,606	-	477,918
N061	KNOX CO SOIL CONSERV DIS	1,182	1,931	1,873	9,489	14,475	16,768	1,504	3,818	12,951	35,041
N063	CUMBERLAND VAL AREA DEV	38,277	62,516	60,647	44,432	205,872	542,840	48,682	123,607	25,194	740,323
N065	THREE FORKS REG JAIL	43,160	70,493	68,385	73,284	255,322	612,102	54,893	139,378	101,361	907,734
N067	HOUSING ORIENTED MINISTRI	13,359	21,818	21,166	6,818	63,161	189,453	16,990	43,139	30,719	280,301
N068	GAR,QUI,KY-O-HTS WTR DIST	8,113	13,251	12,855	5,696	39,915	115,060	10,319	26,200	10,310	161,889



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Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
N069	CITY OF CRAB ORCHARD	1,438	2,348	2,278	2,937	9,001	20,388	1,828	4,642	5,131	31,989
N071	CITY OF AUBURN	13,137	21,456	20,815	2,227	57,635	186,309	16,708	42,423	11,795	257,235
N072	LYON CO AMBULANCE SERVICE	22,677	37,038	35,930	5,427	101,072	321,607	28,842	73,231	25,801	449,481
N075	CITY OF ISLAND	5,326	8,699	8,439	13,091	35,555	75,536	6,774	17,200	3,974	103,484
N076	MADISON CO EMS	3,188	5,207	5,051	1,416	14,862	45,213	4,055	10,295	991	60,554
N077	MAGOFFIN CO WATER DIST	10,701	17,478	16,956	3,487	48,622	151,767	13,610	34,558	39,251	239,186
N078	CENTRAL KY COMM ACTION	257,704	420,901	408,315	461,537	1,548,457	3,654,769	327,760	832,207	161,720	4,976,456
N079	BENTON ELECTRIC SYSTEM	33,378	54,516	52,886	54,028	194,808	473,374	42,452	107,789	288	623,903
N080	MARTIN CO WATER DISTRICT	-	-	-	506	506	-	-	-	50,583	50,583
N081	BUFFALO TRACE AR DEV DIST	54,243	88,593	85,944	12,358	241,138	769,272	68,988	175,167	23,043	1,036,470
N082	MEADE CO WATER DISTRICT	16,125	26,337	25,550	3,071	71,083	228,691	20,509	52,074	18,159	319,433
N084	MERCER CO PUBLIC LIBRARY	13,249	21,640	20,993	16,737	72,619	187,901	16,851	42,786	41,263	288,801
N085	METCALFE CO CONSERV DIST	1,136	1,856	1,800	1,590	6,382	16,114	1,445	3,669	3,228	24,456
N087	CITY OF MT STERLING	35,065	57,270	55,557	14,157	162,049	497,287	44,597	113,234	34,664	689,782
N088	MORGAN CO AMBULANCE SERV	16,445	26,859	26,056	61,167	130,527	233,223	20,915	53,106	1,724	308,968
N089	MUHLENBERG CO WATER DIST	29,166	47,637	46,212	40,904	163,919	413,639	37,095	94,187	8,438	553,359
N090	BARDSTOWN-NELSON CO TOURI	7,622	12,448	12,076	23,878	56,024	108,092	9,694	24,613	28,970	171,369
N092	CITY OF HARTFORD	29,806	48,681	47,225	44,794	170,506	422,703	37,908	96,251	17,033	573,895
N093	CITY OF LAGRANGE	28,689	46,858	45,457	73,976	194,980	406,875	36,489	92,647	34,635	570,646
N094	CITY OF OWENTON	2,619	4,277	4,150	4,847	15,893	37,142	3,331	8,457	18,083	67,013
N097	KY VALLEY ED COOPERATIVE	3,643	5,950	5,772	3,097	18,462	51,664	4,633	11,764	21,060	89,121
N098	PIKE CO LIBRARY DISTRICT	28,414	46,408	45,020	56,256	176,098	402,969	36,138	91,758	38,074	568,939
N099	CITY OF CLAY CITY	7,580	12,379	12,009	9,896	41,864	107,493	9,640	24,477	28,200	169,810
N100	CITY OF BURNSIDE	9,866	16,115	15,633	25,608	67,222	139,926	12,549	31,862	22,622	206,959
N103	HOUSING AUTH OF MOREHEAD	15,215	24,850	24,107	37,025	101,197	215,775	19,351	49,133	18,225	302,484
N104	CITY OF JAMESTOWN	36,851	60,187	58,387	15,982	171,407	522,615	46,868	119,002	41,303	729,788
N106	W SHELBY WATER DISTRICT	8,017	13,094	12,703	34	33,848	113,699	10,197	25,890	8,005	157,791
N107	SIMPSON CO CONSER DIST	955	1,560	1,513	1,644	5,672	13,542	1,214	3,084	1,687	19,527
N110	LOGAN/TODD REG. WATER COM	23,258	37,986	36,850	38,108	136,202	329,841	29,580	75,106	15,065	449,592
N111	BARKLEY LAKE WATER DIST	23,846	38,947	37,782	20,289	120,864	338,185	30,328	77,006	40,457	485,976
N112	TRIMBLE CO WATER DIST	7,888	12,883	12,497	46,652	79,920	111,862	10,032	25,471	973	148,338
N113	UNION CO LIBRARY BD	8,090	13,213	12,818	4,656	38,777	114,733	10,289	26,125	31,064	182,211
N114	BOWLING GRN MUNICIPAL UTI	490,205	800,639	776,698	94,027	2,161,569	6,952,109	623,466	1,583,025	277,969	9,436,569
N115	WASHINGTON CO CONSER DIST	1,249	2,041	1,980	1,994	7,264	17,720	1,589	4,035	-	23,344
N116	MONTICELLO UTILITY COMM	36,330	59,337	57,563	6,641	159,871	515,239	46,207	117,322	102,868	781,636
N117	CITY OF DIXON	1,239	2,024	1,963	7,446	12,672	17,571	1,576	4,001	31,608	54,756
N118	CITY OF WILLIAMSBURG	70,514	115,168	111,725	38,468	335,875	1,000,032	89,683	227,711	164,274	1,481,700
N119	WOLFE CO CONSER DISTRICT	1,436	2,345	2,275	137	6,193	20,361	1,826	4,636	2,150	28,973
N120	WOODFORD CO PLAN ZONING	8,552	13,967	13,550	154	36,223	121,280	10,876	27,616	16,378	176,150
N959	N KY CONV & VISITORS BUR	33,324	54,427	52,799	159,400	299,950	472,598	42,383	107,613	70,144	692,738
P001	HOUSING AUTH OF COLUMBIA	3,094	5,053	4,902	13	13,062	43,879	3,935	9,991	5,621	63,426
P005	GLASGOW ELECTRIC PLANT BD	131,395	214,603	208,186	43,738	597,922	1,863,445	167,114	424,314	198,531	2,653,404
P006	BATH COUNTY E.M.S.	9,429	15,400	14,939	3,477	43,245	133,720	11,992	30,449	108,931	285,092
P007	CITY OF PINEVILLE	10,637	17,373	16,854	22,187	67,051	150,855	13,529	34,350	17,042	215,776
P008	BOONE CO PLANNING COMM	34,956	57,093	55,386	9,554	156,989	495,749	44,459	112,884	51,811	704,903
P009	HOUSING AUTHORITY PARIS	6,207	10,138	9,835	1,647	27,827	88,030	7,895	20,045	18,110	134,080
P010	REGIONAL PUBLIC SAFETY	25,592	41,798	40,548	7,792	115,730	362,941	32,549	82,643	35,918	514,051
P011	CITY OF JUNCTION CITY	3,175	5,185	5,030	1,137	14,527	45,022	4,038	10,252	41,391	100,703
P013	CITY OF JACKSON	41,448	67,696	65,672	24,941	199,757	587,822	52,716	133,849	104,904	879,291
P014	BRECKINRIDGE CO PUBLIC LI	9,572	15,633	15,166	17,935	58,306	135,747	12,174	30,910	1,567	180,398
P015	CITY OF LEBANON JUNCTION	9,408	15,365	14,906	5,454	45,133	133,420	11,965	30,380	8,952	184,717
P017	PRINCETON WATER/WASTEWATE	24,340	39,754	38,565	-	102,659	345,194	30,957	78,602	35,589	490,342
P018	MURRAY/CALLOWAY TRANS AUT	27,921	45,602	44,239	186,528	304,290	395,973	35,511	90,165	2,077	523,726
P022	RATTLESNAKE RIDGE WATER	20,478	33,445	32,445	7,674	94,042	290,413	26,044	66,128	53,112	435,697
P023	LIBERTY TOURISM	2,527	4,127	4,004	22,995	33,653	35,835	3,214	8,160	-	47,209
P025	CLARK CO CONSVATION DIST	927	1,514	1,469	1,802	5,712	13,147	1,179	2,994	1,068	18,388
P033	ESTILL COUNTY EMS	-	-	-	-	-	-	-	-	-	-
P035	FLEMING CO DISPATCH	5,745	9,383	9,102	4,989	29,219	81,470	7,306	18,551	14,165	121,492
P037	COMMUNITY ACTION KENTUCKY	15,987	26,111	25,331	38,879	106,308	226,731	20,333	51,628	221,812	520,504
P038	HICKMAN ELECTRIC SYSTEM	13,892	22,690	22,011	5,019	63,612	197,020	17,669	44,862	17,221	276,772
P041	CITY OF DRY RIDGE	12,815	20,931	20,305	32,733	86,784	181,750	16,299	41,385	6,223	245,657
P043	CITY OF CLARKSON	5,248	8,572	8,316	6,969	29,105	74,434	6,675	16,949	15,871	113,929
P045	GREENUP CO ENVIR COMM	7,122	11,632	11,284	31,727	61,765	101,001	9,058	22,998	17,389	150,446
P047	CITY OF WEST POINT	-	-	-	138	138	-	-	-	99,493	99,493
P048	HARLAN COUNTY C A A	49,134	80,250	77,850	46,550	253,784	696,825	62,491	158,670	6,088	924,074
P049	HOUSING AUTHORITY OF CYNT	14,607	23,858	23,144	7,262	68,871	207,160	18,578	47,171	51,944	324,853
P050	HART CO SOLID WASTE SVC	28,318	46,251	44,868	25,515	144,952	401,608	36,016	91,448	6,313	535,385





# 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
P051	HENDERSON MUN POWER&LIGHT	142,069	232,038	225,099	155,571	754,777	2,014,830	180,690	458,786	74,079	2,728,385
P052	LITTLE KY RV WS CONV DIST	2,246	3,668	3,558	2,862	12,334	31,848	2,856	7,252	5,973	47,929
P054	HOUSING AUTH DAWSON SPG	9,849	16,086	15,605	4,743	46,283	139,681	12,527	31,806	5,882	189,896
P057	VALLEY VIEW FERRY AUTHORI	8,533	13,937	13,521	46,783	82,774	121,021	10,853	27,557	-	159,431
P061	BARBOURVILLE UTILITY COMM	86,827	141,813	137,572	27,320	393,532	1,231,390	110,431	280,393	104,032	1,726,246
P063	LAUREL CO WATER DIST #2	31,273	51,077	49,550	34,432	166,332	443,513	39,774	100,990	2,959	587,236
P066	HYDEN LESLIE COUNTY WATER DISTRICT	17,538	28,644	27,788	238,222	312,192	248,725	22,306	56,636	-	327,667
P068	LEWIS CO PUBLIC LIBRARY	3,693	6,031	5,851	3,052	18,627	52,372	4,697	11,925	196	69,190
P069	LINCOLN CO CLERK	13,861	22,638	21,961	10,101	68,561	196,571	17,629	44,760	20,195	279,155
P071	LOGAN CO CONS DISTRICT	3,986	6,511	6,316	11,723	28,536	56,536	5,070	12,874	4,039	78,519
P072	LYON CO WATER DISTRICT	6,044	9,872	9,576	14,447	39,939	85,717	7,687	19,518	4,469	117,391
P075	MCLEAN CO REG WATER COMM	7,277	11,886	11,530	5,430	36,123	103,206	9,255	23,500	14,055	150,016
P076	MADISON CO PUBLIC LIBRARY	44,293	72,342	70,179	54,511	241,325	628,162	56,334	143,035	7,107	834,638
P077	SALYERS/MAG CO JOINT HOUS	3,475	5,676	5,506	690	15,347	49,282	4,420	11,222	17,300	82,224
P078	MARION CO CONSERVAT DIST	1,146	1,871	1,816	851	5,684	16,250	1,457	3,700	717	22,124
P079	CITY OF CALVERT CITY	44,344	72,425	70,260	15,667	202,696	628,883	56,398	143,199	64,609	893,089
P081	MASON COUNTY LIBRARY	5,249	8,574	8,317	5,292	27,432	74,447	6,676	16,952	14,130	112,205
P084	ANDERSON-DEAN COMM PARK	3,909	6,384	6,193	33,012	49,498	55,434	4,971	12,623	8,581	81,609
P087	MONTGOMERY CTY WATER DIST	2,353	3,843	3,728	4,795	14,719	33,372	2,993	7,599	1,561	45,525
P088	MORGAN CO WATER DIST	14,367	23,466	22,764	73,909	134,506	203,757	18,273	46,396	9,385	277,811
P089	MUHLBERG WATER DIST #3	9,790	15,989	15,511	4,019	45,309	138,837	12,451	31,614	4,082	186,984
P090	NORTH NELSON WATER DIST	8,939	14,600	14,164	18,033	55,736	126,778	11,369	28,868	3,482	170,497
P092	OHIO CO REG WASTEWATER D	9,156	14,955	14,507	6,068	44,686	129,854	11,645	29,568	5,960	177,027
P097	KY RIVER AREA DEV DIST	61,472	100,400	97,398	99,043	358,313	871,797	78,183	198,512	5,593	1,154,085
P100	LAKE CUMBERLAND CAA, INC	127,023	207,464	201,260	357,887	893,634	1,801,450	161,554	410,198	412,192	2,785,394
P103	MOREHEAD TOURISM COMMISSI	8,594	14,036	13,616	11,979	48,225	121,879	10,930	27,752	18,457	179,018
P104	RUSSELL CO TOURIST COMM	2,415	3,945	3,827	810	10,997	34,257	3,072	7,800	2,476	47,605
P105	GEORGETOWN/SCOTT TOURISM	5,626	9,188	8,913	16,507	40,234	79,783	7,155	18,167	3,032	108,137
P106	MULTI PURPOSE COMM ACTION	14,897	24,331	23,603	22,567	85,398	211,270	18,947	48,107	-	278,324
P107	SIMPSON CO LIBRARY DIST	7,187	11,738	11,387	2,399	32,711	101,926	9,141	23,209	8,462	142,738
P110	TODD COUNTY CONSERVATION DISTRICT	142	232	225	920	1,519	2,014	181	459	19,834	22,488
P111	JOHN L STREET LIBRARY	6,138	10,025	9,725	33,575	59,463	87,050	7,807	19,822	4,966	119,645
P113	STURGIS HOUSING AUTHORITY	1,031	1,683	1,633	191	4,538	14,617	1,311	3,328	15,172	34,428
P115	HOUSING AUTH SPRINGFIELD	2,901	4,738	4,597	10,112	22,348	41,143	3,690	9,369	12,972	67,174
P116	CITY OF MONTICELLO	8,157	13,323	12,925	9,591	43,996	115,686	10,375	26,342	91,884	244,287
P117	CITY OF CLAY	9,947	16,246	15,760	10,226	52,179	141,069	12,651	32,122	27,015	212,857
P120	WOODFORD CO CONSERV DIST	2,598	4,243	4,116	7,878	18,835	36,843	3,304	8,389	1,146	49,682
P959	CITY OF CRESTVIEW HILLS	9,317	15,216	14,761	12,670	51,964	132,127	11,849	30,086	4,879	178,941
R003	SOUTH ANDERSON WATER DIST	9,412	15,372	14,912	9,090	48,786	133,475	11,970	30,393	5,701	181,539
R005	BARREN CO SOIL CONS DIS	467	763	741	33	2,004	6,628	594	1,509	9,169	17,900
R008	BOONE CO LIBRARY DIST	117,081	191,225	185,507	67,326	561,139	1,660,449	148,909	378,092	87,096	2,274,546
R010	ASHLAND BD OF ED	177,111	289,270	280,620	421,940	1,168,941	2,511,790	225,258	571,946	509,657	3,818,651
R011	DANVILLE BOYLE PLANNING	3,089	5,045	4,895	2,930	15,959	43,811	3,929	9,976	7,269	64,985
R013	BREATHITT COUNTY WATER DISTRICT	7,019	11,464	11,121	7,705	37,309	99,544	8,927	22,667	6,458	137,596
R015	CITY OF SHEPHERDSVILLE	57,545	93,987	91,176	130,000	372,708	816,104	73,188	185,830	4,181	1,079,303
R017	CITY OF PRINCETON	20,747	33,886	32,873	20,950	108,456	294,237	26,387	66,999	27,921	415,544
R018	MURRAY ELECTRIC SYSTEM	93,632	152,926	148,353	10,041	404,952	1,327,886	119,085	302,365	137,387	1,886,723
R019	FORT THOMAS BOARD OF ED	100,598	164,304	159,391	7,810	432,103	1,426,682	127,945	324,862	338,574	2,218,063
R021	CARROLLTON/CARR CO REC TR	1,830	2,989	2,900	701	8,420	25,955	2,328	5,910	1,411	35,604
R024	CHRISTIAN CO WATER DIST	20,658	33,740	32,731	4,473	91,602	292,972	26,274	66,711	21,373	407,330
R030	DAVISS CO AIRPORT BD	9,953	16,256	15,770	21,895	63,874	141,151	12,658	32,141	27,604	213,554
R033	CITY OF RAVENNA	1,956	3,194	3,099	5,592	13,841	27,737	2,487	6,316	7,499	44,039
R034	LEXINGTON PUBLIC LIBRARY	214,834	350,882	340,390	392,221	1,298,327	3,046,777	273,235	693,764	88,693	4,102,469
R036	CITY OF PRESTONSBURG	101,955	166,520	161,541	102,083	532,099	1,445,927	129,671	329,244	49,447	1,954,289
R037	PAUL SAWYIER LIBRARY	36,115	58,986	57,222	3,646	155,969	512,190	45,933	116,628	75,026	749,777
R038	CITY OF FULTON	41,693	68,096	66,060	9,728	185,577	591,292	53,027	134,640	74,630	853,589
R041	CITY OF CRITTENDEN	3,828	6,252	6,065	8,921	25,066	54,291	4,869	12,362	5,048	76,570
R042	MAYFIELD ELEC & WATER SYS	136,268	222,563	215,908	219,056	793,795	1,932,557	173,312	440,052	215,815	2,761,736
R045	CITY OF RUSSELL	32,828	53,616	52,013	3,878	142,335	465,562	41,752	106,010	56,196	669,520
R047	LINCOLN TRAIL AREA DEV DI	64,934	106,056	102,884	145,464	419,338	920,902	82,587	209,693	43,433	1,256,615
R048	HARLAN CO CONSERV DIST	1,642	2,682	2,602	2,118	9,044	23,287	2,088	5,303	726	31,404
R050	HART CO AMB SERVICE	32,488	53,061	51,475	2,553	139,577	460,744	41,320	104,913	72,881	679,858
R051	HENDERSON MUN W & S DEPT	138,410	226,061	219,301	51,966	635,738	1,962,935	176,036	446,969	161,060	2,747,000
R052	CITY OF CAMPBELLSBURG	3,670	5,994	5,815	20,589	36,068	52,045	4,667	11,851	471	69,034
R054	SOUTH HOPKINS WATER DIST	10,031	16,383	15,893	3,989	46,296	142,253	12,757	32,392	9,315	196,717
R057	CITY OF WILMORE	32,602	53,248	51,656	3,457	140,963	462,363	41,465	105,282	59,403	668,513
R058	HOUSING AUTH OF PAINTSVLE	17,464	28,524	27,671	2,185	75,844	247,677	22,212	56,397	18,266	344,552



# 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		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	
					Total Deferred Outflow of Resources	Total Deferred Inflow of Resources					
(1)	(2)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
R061	KY COMM ECONOMIC OPPORT	299,266	488,782	474,167	496,936	1,759,151	4,244,197	380,620	966,422	-	5,591,239
R063	WOODCREEK WATER DISTRICT	71,062	116,063	112,593	9,385	309,103	1,007,803	90,380	229,481	161,885	1,489,549
R071	LOGAN CO PUBLIC LIBRARY	16,204	26,466	25,674	6,290	74,634	229,807	20,609	52,328	24,076	326,820
R072	LYON CO HOUSING AUTHORITY	7,383	12,058	11,698	-	31,139	104,703	9,390	23,841	24,802	162,736
R073	MCCRACKEN CO BD OF ED	323,107	527,721	511,941	4,558	1,367,327	4,582,313	410,942	1,043,412	311,451	6,348,118
R076	RICHMOND UTILITIES	126,790	207,083	200,891	138,310	673,074	1,798,143	161,258	409,445	23,524	2,392,370
R078	CITY OF LORETTO	778	1,271	1,233	-	3,282	11,038	990	2,513	2,069	16,610
R079	MARSHALL CO PUB LIBRARY	27,686	45,218	43,866	15,713	132,483	392,639	35,212	89,406	19,064	536,321
R088	CITY OF WEST LIBERTY	52,532	85,798	83,233	99,081	320,644	745,005	66,812	169,641	44,404	1,025,862
R089	CENTRAL CITY MUN WTR&SEWR	34,983	57,137	55,428	26,184	173,732	496,130	44,493	112,971	58,146	711,740
R090	NELSON CO PUBLIC LIBRARY	32,537	53,141	51,552	1,287	138,517	461,438	41,382	105,071	95,756	703,647
R093	TRI CO COMM ACTION AGENCY	9,482	15,486	15,023	28,605	68,596	134,468	12,059	30,619	36,539	213,685
R097	PERRY COUNTY PUBLIC LIB	19,665	32,118	31,157	31,157	84,251	278,885	25,010	63,503	35,702	403,100
R103	ROWAN CO PUBLIC LIBRARY	16,734	27,331	26,514	47,456	118,035	237,320	21,283	54,039	12,497	325,139
R104	CITY OF RUSSELL SPRINGS	34,689	56,657	54,963	51,542	197,851	491,965	44,119	112,023	55,263	703,370
R105	CITY OF STAMPING GROUND	606	989	959	1,077	3,631	8,588	770	1,956	4,681	15,995
R106	SHELBY CO PARK RECREATION	16,837	27,499	26,676	16,173	87,185	238,776	21,413	54,370	15,391	329,950
R109	TAYLOR CO PUBLIC LIBRARY	9,895	16,162	15,678	463	42,198	140,334	12,585	31,955	20,127	205,001
R114	BOWLING GREEN PUBLIC SCHO	254,184	415,152	402,738	300,719	1,372,793	3,604,847	323,283	820,839	159,733	4,908,702
R115	S W E D A	2,371	3,873	3,757	1,413	11,414	33,631	3,016	7,658	942	45,247
R116	WAYNE CO CONSERV DIST	1,839	3,003	2,913	5,711	13,466	26,077	2,339	5,938	5,307	39,661
R117	WEBSTER COUNTY WATER DIST	11,231	18,343	17,795	-	47,369	159,279	14,284	36,269	56,518	266,350
R118	WILLIAMSBURG IND BD OF ED	28,130	45,944	44,570	1,751	120,395	398,940	35,777	90,840	121,369	646,926
R120	CITY OF MIDWAY	10,692	17,463	16,940	17,300	62,395	151,630	13,598	34,527	12,534	212,289
R959	N KY LEGAL AID SOCIETY	91,568	149,556	145,084	63,687	449,895	1,298,624	116,461	295,702	118,408	1,829,195
T036	FLOYD COUNTY CONSV DIST	3,485	5,691	5,521	485	15,182	49,418	4,432	11,253	3,690	68,793
V001	ADAIR COUNTY FISCAL COURT	67,473	110,201	106,906	92,116	376,696	956,901	85,815	217,890	135,753	1,396,359
V002	ALLEN COUNTY FISCAL COURT	83,759	136,802	132,711	43,907	397,179	1,187,879	106,529	270,485	61,196	1,626,089
V003	ANDERSON CO FISCAL COURT	111,947	182,840	177,373	208,210	680,370	1,587,635	142,379	361,511	147,741	2,239,266
V004	BALLARD COUNTY FISCAL CT	90,273	147,440	143,031	99,543	480,287	1,280,250	114,813	291,519	122,085	1,808,667
V005	BARREN CO FISCAL CT	68,550	111,960	108,612	154,895	444,017	972,172	87,184	221,368	44,658	1,325,382
V006	BATH CO FISCAL COURT	46,955	76,690	74,397	10,334	208,376	665,916	59,719	151,632	39,661	916,928
V007	BELL CO FISCAL CT	84,857	138,595	134,451	126,070	483,973	1,203,449	107,925	274,030	126,641	1,712,045
V008	BOONE CO FISCAL CT	419,847	685,724	665,220	544,720	2,315,511	5,954,282	533,981	1,355,816	119,333	7,963,412
V009	BOURBON CO FISCAL COURT	99,311	162,202	157,352	101,684	520,549	1,408,431	126,308	320,706	21,647	1,877,092
V010	BOYD COUNTY FISCAL COURT	298,298	487,202	472,634	444,072	1,702,206	4,230,478	379,390	963,298	111,022	5,684,188
V011	BOYLE COUNTY FISCAL COURT	140,281	229,118	222,266	246,589	838,254	1,989,474	178,416	453,012	31,420	2,652,322
V012	BRACKEN CO FISCAL COURT	51,520	84,146	81,630	39,394	256,690	730,660	65,526	166,374	22,650	985,210
V013	BREATHITT CO FISCAL COURT	42,362	69,189	67,120	3,128	67,120	600,778	53,878	136,800	113,591	905,047
V014	BRECKINRIDGE CO FISCAL CT	100,501	164,145	159,237	136,313	560,196	1,425,307	127,822	324,549	68,683	1,946,361
V016	BUTLER COUNTY FISCAL CT	83,611	136,559	132,476	98,020	450,666	1,185,769	106,340	270,005	49,827	1,611,941
V017	CALDWELL CO FISCAL COURT	49,032	80,082	77,687	2,099	208,900	695,369	62,361	158,338	76,459	992,527
V018	CALLOWAY CO FISCAL COURT	145,941	238,362	231,235	76,287	691,825	2,069,747	185,615	471,290	106,605	2,833,257
V019	CAMPBELL CO FISCAL CT	294,837	481,549	467,149	6,235	1,249,770	4,181,386	374,987	952,120	462,019	5,970,512
V020	CARLISLE CO FISCAL COURT	37,416	61,110	59,283	24,960	182,769	530,632	47,587	120,827	37,399	736,445
V021	CARROLL CO FISCAL CT	116,092	189,609	183,940	258,535	748,176	1,646,417	147,651	374,896	95,773	2,264,737
V022	CARTER CO FISCAL CT	124,803	203,837	197,742	103,899	630,281	1,769,957	158,730	403,027	282,005	2,613,719
V023	CASEY CO FISCAL COURT	75,439	123,212	119,528	720	318,899	1,069,879	95,947	243,616	121,056	1,530,498
V024	CHRISTIAN CO FISCAL COURT	112,102	183,094	177,619	10,047	482,862	1,589,840	142,577	362,013	261,571	2,356,001
V025	CLARK COUNTY FISCAL COURT	133,762	218,470	211,937	254,911	819,080	1,897,021	170,125	431,960	61,002	2,560,108
V026	CLAY COUNTY FISCAL CT	131,657	215,031	208,601	173,531	728,820	1,867,160	167,447	425,160	587,935	3,047,702
V027	CLINTON CO FISCAL COURT	61,687	100,751	97,739	18,063	278,240	874,846	78,456	199,206	109,414	1,261,922
V028	CRITTENDEN CO FIS CT	80,428	131,361	127,433	4,822	344,044	1,140,638	102,292	259,728	35,746	1,538,404
V030	DAVISS CO FISCAL COURT	242,310	395,758	383,924	95,480	1,117,472	3,436,449	308,181	782,494	23,913	4,551,037
V031	EDMONSON CO FISCAL CRT	56,076	91,587	88,848	68,189	304,700	795,267	71,320	181,086	143,579	1,191,252
V032	ELLIOTT CO FISCAL CT	34,913	57,022	55,317	66,242	213,494	495,137	44,404	112,745	826	653,112
V033	ESTILL CO FISCAL COURT	66,662	108,877	105,621	8,613	289,773	945,400	84,784	215,272	125,294	1,370,750
V035	FLEMING CO FISCAL COURT	41,157	67,220	65,210	25,547	199,134	583,684	52,345	132,907	63,416	832,352
V036	FLOYD CO FISCAL COURT	126,856	207,191	200,996	14,055	549,098	1,799,082	161,342	409,659	238,087	2,608,170
V037	FRANKLIN CO FISCAL COURT	182,542	298,142	289,226	1,410	771,320	2,588,824	232,166	589,486	163,010	3,573,486
V038	FULTON COUNTY FIS CT	109,717	179,197	173,839	136,532	599,285	1,556,005	139,543	354,309	47,223	2,097,080
V039	GALLATIN CO FISCAL COURT	79,419	129,712	125,834	44,113	379,078	1,126,320	101,008	256,468	41,395	1,525,191
V040	GARRARD CO FISCAL COURT	72,107	117,770	114,249	185,135	489,261	1,022,624	91,709	232,856	539,973	1,887,162
V041	GRANT COUNTY FISCAL COURT	116,868	190,877	185,170	67,947	560,862	1,657,428	148,638	377,404	74,738	2,258,208
V042	GRAVES COUNTY FISCAL CT	141,185	230,594	223,699	6,942	602,420	2,002,295	179,566	455,931	163,318	2,801,110
V043	GRAYSON CO FISCAL COURT	202,332	330,463	320,582	500,962	1,354,339	2,869,478	257,335	653,393	3,044	3,783,250
V044	GREEN COUNTY FISCAL COURT	29,725	48,549	47,097	12,968	138,339	421,560	37,806	95,991	31,137	586,494



# 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
V045	GREENUP CO FISCAL CT	219,816	359,020	348,284	736,120	1,663,240	3,117,441	279,572	709,855	1,037	4,107,905
V046	HANCOCK CO FISCAL COURT	80,520	131,512	127,579	12,095	351,706	1,141,944	102,410	260,026	112,621	1,617,001
V047	HARDIN CO FISCAL COURT	148,991	243,343	236,067	266,840	895,241	2,113,000	189,494	481,139	4,536	2,788,169
V048	HARLAN CO FIS CT	119,414	195,036	189,204	19,086	522,740	1,693,536	151,876	385,625	210,959	2,441,996
V049	HARRISON CO FISCAL COURT	47,655	77,833	75,505	9,570	210,563	675,838	60,609	153,891	70,844	961,182
V050	HART COUNTY FISCAL COURT	103,073	168,346	163,312	66,876	501,607	1,461,782	131,093	332,854	5,918	1,931,647
V051	HENDERSON CO FISCAL COURT	211,760	345,861	335,519	-	893,140	3,003,184	269,326	683,838	371,140	4,327,488
V052	HENRY CO FISCAL COURT	43,198	70,554	68,444	14,499	196,695	612,633	54,941	139,499	76,754	883,827
V053	HICKMAN CO FISCAL COURT	38,241	62,458	60,590	-	161,289	542,336	48,637	123,492	31,831	746,296
V054	HOPKINS CO FISCAL COURT	171,111	279,471	271,114	133,431	855,127	2,426,700	217,627	552,570	158,894	3,355,791
V055	JACKSON CO FISCAL COURT	98,073	160,180	155,390	90,596	504,239	1,390,874	124,734	316,708	14,544	1,846,860
V057	JESSAMINE CO FISCAL COURT	243,045	396,959	385,089	363,032	1,388,125	3,446,874	309,116	784,868	120,432	4,661,290
V060	KNOTT CO FISCAL CT	68,298	111,549	108,214	118,709	406,770	968,606	86,865	220,556	4,365	1,280,392
V061	KNOX CO FISCAL CT	125,315	204,674	198,554	112,866	641,409	1,777,224	159,382	404,682	145,702	2,486,990
V062	LARUE CO FISCAL COURT	82,638	134,971	130,935	56,871	405,415	1,171,982	105,103	266,865	42,258	1,586,208
V063	LAUREL COUNTY FISCAL COUR	263,859	430,954	418,068	376,977	1,489,858	3,742,064	335,589	852,084	90,911	5,020,648
V064	LAWRENCE CO FISCAL CT	79,700	130,172	126,279	76,407	412,558	1,130,308	101,366	257,376	185,973	1,675,023
V065	LEE COUNTY FISCAL COURT	64,169	104,805	101,671	117,483	388,128	910,041	81,613	207,220	129,188	1,328,062
V066	LESLIE CO FISCAL COURT	114,335	186,740	181,156	278,648	760,879	1,621,497	145,416	369,222	69,433	2,205,568
V067	LETCHER CO FISCAL COURT	77,229	126,136	122,364	77,145	402,874	1,095,262	98,223	249,396	137,980	1,580,861
V068	LEWIS COUNTY FISCAL COURT	51,201	83,626	81,125	3,405	219,357	726,141	65,120	165,346	236,286	1,192,893
V069	LINCOLN CO FISCAL COURT	57,381	93,719	90,916	63,333	305,349	813,777	72,980	185,301	199,696	1,271,754
V070	LIVINGSTON CO FISCAL CT	70,523	115,183	111,738	22,234	319,678	1,000,154	89,694	227,739	128,434	1,446,021
V071	LOGAN COUNTY FISCAL COURT	167,134	272,975	264,813	339,766	1,044,688	2,370,299	212,569	539,727	47,564	3,170,159
V072	LYON COUNTY FISCAL COURT	30,057	49,091	47,623	303	127,074	426,269	38,228	97,063	87,443	649,003
V073	MCCRACKEN CO FISCAL COURT	128,801	210,367	204,076	8,089	551,333	1,826,656	163,815	415,938	169,314	2,575,723
V074	MCCREARY CO FISCAL CT	106,673	174,225	169,016	147,758	597,672	1,512,834	135,671	344,479	86,325	2,079,309
V075	MCLEAN COUNTY FISCAL CT	75,611	123,493	119,800	58,716	377,620	1,072,315	96,165	244,171	65,674	1,478,325
V076	MADISON CO FISCAL COURT	188,278	307,510	298,315	229,290	1,023,393	2,670,171	239,461	608,010	591,483	4,109,125
V077	MAGOFFIN CO FISCAL COURT	44,245	72,264	70,103	13,448	200,060	627,481	56,273	142,880	54,825	881,459
V078	MARION CO FISCAL COURT	185,602	303,138	294,074	225,349	1,008,163	2,632,213	236,057	599,366	58,122	3,525,758
V079	MARSHALL CO FISCAL COURT	133,699	218,367	211,837	-	563,903	1,896,122	170,044	431,755	307,027	2,804,948
V080	MARTIN CO FISCAL COURT	60,268	98,435	95,491	43,548	297,742	854,730	76,652	194,626	6,824	1,132,832
V081	MASON CO FIS CT	117,606	192,083	186,339	59,812	555,840	1,667,894	149,577	379,787	68,528	2,265,786
V082	MEADE COUNTY FISCAL COURT	202,337	330,471	320,589	163,403	1,016,800	2,869,546	257,341	653,408	247,842	4,028,137
V083	MENIFEE CO FISCAL COURT	32,466	53,025	51,440	9,053	145,984	460,431	41,291	104,842	25,298	631,862
V084	MERCER COUNTY FISCAL COUR	66,505	108,621	105,373	82,794	363,293	943,182	84,585	214,767	116,657	1,359,191
V085	METCALFE CO FISCAL COURT	43,738	71,436	69,300	74,143	258,617	620,295	55,628	141,244	40,318	857,485
V086	MONROE CO FISCAL COURT	40,647	66,388	64,402	71,850	243,287	576,457	51,697	131,262	25,682	785,098
V087	MONTGOMERY CO FISCAL CT	108,991	178,012	172,689	104,461	564,153	1,545,716	138,620	351,966	321,630	2,357,932
V088	MORGAN CO FISCAL CT	47,455	77,507	75,189	81,602	281,753	673,007	60,355	153,247	127,769	1,014,378
V089	MUHLENBERG CO FISCAL CT	173,402	283,212	274,743	124,568	855,925	2,459,187	220,540	559,968	158,295	3,397,990
V090	NELSON CO FISCAL CT	263,786	430,834	417,951	394,676	1,507,247	3,741,016	335,495	851,846	78,775	5,007,132
V091	NICHOLAS CO FISCAL COURT	49,345	80,595	78,185	79,055	287,180	699,819	62,760	159,352	78,233	1,000,164
V092	OHIO COUNTY FISCAL CRT	120,006	196,003	190,142	117,838	623,989	1,701,933	152,630	387,538	1,704	2,243,805
V093	OLDHAM CO FISCAL COURT	174,470	284,956	276,436	187,864	923,726	2,474,335	221,899	563,417	904	3,260,555
V094	OWEN COUNTY FISCAL COURT	73,812	120,556	116,951	103,146	414,465	1,046,810	93,878	238,363	76,402	1,455,453
V095	OWSLEY CO FISCAL COURT	28,000	45,732	44,365	35,674	153,771	397,103	35,612	90,422	48,424	571,561
V096	PENDLETON CO FISCAL COURT	47,064	76,869	74,570	24,432	222,935	667,468	59,859	151,985	125,799	1,005,111
V097	PERRY COUNTY FISCAL COURT	150,262	245,419	238,080	338,194	971,955	2,131,020	191,110	485,242	245,167	3,052,539
V098	PIKE COUNTY FISCAL COURT	308,569	503,977	488,907	317,508	1,618,961	4,376,133	392,452	996,464	137,326	5,902,375
V099	POWELL CO FISCAL CT	127,714	208,592	202,355	73,248	611,909	1,811,250	162,433	412,429	36,341	2,422,453
V100	PULASKI CO FISCAL CT	210,466	343,748	333,470	316,082	1,203,766	2,984,838	267,681	679,660	708,147	4,640,326
V101	ROBERTSON CO FISCAL CT	15,061	24,599	23,863	3,694	67,217	213,597	19,155	48,637	48,033	329,422
V102	ROCKCASTLE CO FISCAL CT	90,472	147,766	143,347	28,430	410,015	1,283,081	115,067	292,163	135,056	1,825,367
V103	ROWAN CO FISCAL COURT	161,701	264,102	256,205	181,300	863,308	2,293,252	205,659	522,183	42,862	3,063,956
V104	RUSSELL CO FISCAL COURT	87,597	143,070	138,792	90,289	459,748	1,242,305	111,410	282,878	207,301	1,843,894
V105	SCOTT CO FISCAL CT	153,071	250,006	242,531	105,568	751,176	2,170,857	194,683	494,313	54,878	2,914,731
V106	SHELBY CO FISCAL COURT	127,017	207,453	201,250	20,029	555,749	1,801,355	161,546	410,176	37,401	2,410,478
V107	SIMPSON CO FISCAL COURT	108,495	177,202	171,903	76,761	534,361	1,538,680	137,989	350,364	80,887	2,107,920
V108	SPENCER CO TREASURER	52,463	85,687	83,125	21,258	242,533	744,039	66,725	169,421	23,143	1,003,328
V109	TAYLOR COUNTY FISCAL COUR	112,290	183,399	177,915	90,207	563,811	1,592,494	142,815	362,618	15,059	2,112,986
V110	TODD COUNTY FISCAL COURT	69,376	113,310	109,921	5,195	297,802	983,890	88,235	224,036	46,458	1,342,619
V111	TRIGG COUNTY FISCAL COURT	80,738	131,868	127,925	7,353	347,884	1,145,034	102,687	260,729	58,458	1,566,908
V112	TRIMBLE CO FISCAL COURT	54,266	88,631	85,980	97,536	326,413	769,598	69,018	175,241	63,812	1,077,669
V113	UNION COUNTY FISCAL COURT	113,398	185,210	179,672	132,323	610,603	1,608,214	144,225	366,197	1,388	2,120,024
V114	WARREN COUNTY FISCAL COUR	351,021	573,313	556,169	538,299	2,018,802	4,978,191	446,445	1,133,556	189,955	6,748,147



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Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
V115	WASHINGTON CO FIS COURT	60,322	98,523	95,577	12,569	266,991	855,492	76,721	194,799	66,742	1,193,754
V116	WAYNE COUNTY FISCAL COURT	136,664	223,210	216,536	120,539	696,949	1,938,178	173,816	441,331	297,377	2,850,702
V117	WEBSTER CO FISCAL COURT	85,294	139,308	135,143	-	359,745	1,209,641	108,481	275,441	200,324	1,793,887
V119	CITY OF HIGHLAND HEIGHTS	19,930	32,550	31,577	46,925	130,982	282,642	25,347	64,359	-	372,348
V120	WOODFORD CO FISCAL COURT	124,909	204,011	197,910	271,368	798,198	1,771,467	158,865	403,371	107,607	2,441,310
V122	FAMILY HEALTH CENTER	587,968	960,312	931,597	-	2,479,877	8,338,586	747,805	1,898,732	754,447	11,739,570
V125	LOUISVILLE MEM COMM	587	959	931	1,067	3,544	8,329	747	1,897	64,957	75,930
V126	LOU & JEFF CO RIVERPORT	2,754	4,498	4,364	46	11,662	39,061	3,503	8,894	18,038	69,496
V127	LOU LABOR MANAGER COM	2,390	3,903	3,786	1,336	11,415	33,889	3,039	7,717	2,171	46,816
V129	T A R C	1,084,485	1,771,260	1,718,295	6,141	4,580,181	15,380,209	1,379,299	3,502,140	1,301,140	21,562,788
V130	ANCHORAGE BD OF EDUCATION	31,071	50,748	49,231	9,212	140,262	440,655	39,518	100,339	13,873	594,385
V136	MOUNTAIN ARTS CENTER	-	-	-	-	-	-	-	-	1,754	1,754
V137	FRANKLIN CO CONS DIST	967	1,580	1,533	-	4,080	13,719	1,230	3,124	12,638	30,711
V145	CITY OF WURLAND	1,246	2,034	1,974	2,280	7,534	17,666	1,584	4,023	26,181	49,454
V147	HARDIN CO WATER DIST #2	172,085	281,061	272,657	412,271	1,138,074	2,440,514	218,866	555,716	65,084	3,280,180
V151	HOUSING AUTH OF HENDERSON	36,745	60,015	58,220	357	155,337	521,118	46,734	118,661	48,344	734,857
V156	JEFF CO BD OF ED	6,981,127	11,402,081	11,061,131	20,846,701	50,291,040	99,006,538	8,878,895	22,544,234	22,515,581	152,945,248
V158	BIG SANDY AREA COMM PRO	72,906	119,076	115,515	84,818	392,315	1,033,962	92,726	235,438	81,554	1,443,680
V159	CITY OF ERLANGER	64,114	104,715	101,584	29,508	299,921	909,266	81,543	207,044	106,984	1,304,837
V163	EAST BERNSTADT BD OF ED	11,268	18,405	17,854	2,911	50,438	159,810	14,332	36,389	45,488	256,019
V171	CITY OF ADAIRVILLE	7,792	12,726	12,345	17,772	50,635	110,501	9,910	25,161	909	146,481
V176	MADISON CO CONSERVAT DIST	1,202	1,962	1,904	453	5,521	17,040	1,528	3,880	4,109	26,557
V179	MARSHALL CO SEN CITIZENS	-	-	-	-	-	-	-	-	735	735
V189	CITY OF CENTRAL CITY	50,110	81,844	79,397	7,235	218,586	710,667	63,733	161,822	37,167	973,389
V196	CITY OF BUTLER	1,202	1,962	1,904	3,036	8,104	17,040	1,528	3,880	10,718	33,166
V197	CITY OF HAZARD	124,423	203,216	197,140	39,803	564,582	1,764,567	158,247	401,800	184,991	2,509,605
V198	MOUNTAIN WATER DISTRICT	79,606	130,018	126,130	46,171	381,925	1,128,974	101,246	257,072	46,146	1,533,438
V200	PULASKI COUNTY LIBRARY	20,714	33,831	32,819	28,221	115,585	293,761	26,345	66,891	19,763	406,760
V205	BARREN/METCALFE CO AMB SR	5,060	8,265	8,018	12,742	34,085	71,766	6,436	16,341	14,578	109,121
V206	SHELBYVLE MUN WATER&SEWER	55,077	89,955	87,265	49,961	282,258	781,099	70,049	177,860	25,292	1,054,300
V207	BELL CO PUBLIC LIBRARY	8,694	14,199	13,775	11,256	47,924	123,294	11,057	28,075	29,822	192,248
V208	CITY OF WALTON	17,802	29,075	28,206	26,503	101,586	252,468	22,641	57,488	9,634	342,231
V218	MURRAY TOURISM COMMISSION	3,353	5,477	5,313	2,376	16,519	47,554	4,265	10,828	1,941	64,588
V219	BELLEVUE BD OF EDUCATION	37,849	61,817	59,969	34,949	194,584	536,770	48,138	122,225	53,376	760,509
V224	PENNYROYAL AREA MUSEUM	3,586	5,857	5,682	25,690	40,815	50,861	4,561	11,581	16,783	83,786
V230	OWENSBORO RIVERPORT AUTH	95,639	156,205	151,534	93,743	497,121	1,356,358	121,638	308,849	88,229	1,875,074
V236	BIG SANDY AREA DEV DIST	83,185	135,863	131,800	134,654	485,502	1,179,726	105,798	268,629	172,584	1,726,737
V237	BLUE GRASS COMM ACTION	215,443	351,877	341,355	286,727	1,195,402	3,055,420	274,010	695,732	63,704	4,088,866
V247	HARDIN CO WATER DIST #1	144,356	235,773	228,723	121,752	730,604	2,047,263	183,599	466,171	114,110	2,811,143
V251	HENDERSON CO RIVER AUTH	26,984	44,072	42,755	28,430	142,241	382,690	34,320	87,140	55,704	559,854
V259	KENTON CO PUBLIC LIBRARY	173,233	282,936	274,476	282	730,927	2,456,792	220,325	559,422	165,407	3,401,946
V263	LAUREL CO BD OF EDUCATION	396,449	647,509	628,147	724,864	2,396,969	5,622,454	504,222	1,280,257	145,560	7,552,493
V271	RUSSELLVILLE ELEC PL BD	47,007	76,775	74,479	14,466	212,727	666,651	59,785	151,799	12,223	890,458
V281	HOUSING AUTH OF MAYSVILLE	14,580	23,814	23,102	4,194	65,690	206,779	18,544	47,084	7,064	279,471
V298	CITY OF PIKEVILLE	122,307	199,760	193,787	177,717	693,571	1,734,557	155,555	394,966	144,294	2,429,372
V300	HOUSING AUTH OF SOMERSET	14,724	24,049	23,330	2,810	64,913	208,820	18,727	47,549	47,051	322,147
V305	CITY OF CAVE CITY	24,857	40,597	39,384	40,215	145,053	352,516	31,614	80,269	2,284	466,683
V306	HOUSING AUTH OF SHELBYVLE	3,292	5,376	5,215	1,262	15,145	46,683	4,187	10,630	8,359	69,859
V308	NORTHERN KY AREA DEV.DIST	114,204	186,526	180,949	94,832	576,511	1,619,646	145,250	368,800	98,114	2,231,810
V319	CAMPBELL CO BD OF ED	318,282	519,841	504,296	221,159	1,563,578	4,513,881	404,805	1,027,830	11,501	5,958,017
V324	CHRISTIAN CO CONS DIST	1,522	2,486	2,412	3,418	9,838	21,586	1,936	4,915	3,959	32,396
V330	CITY OF OWENSBORO	423,514	691,713	671,030	309,044	2,095,301	6,006,286	538,644	1,367,657	137,657	8,050,244
V336	SANDY VALLEY TRANS SER IN	56,365	92,059	89,306	1,152	238,882	799,364	71,687	182,019	293,740	1,346,810
V337	FRANKFORT ELEC WATER BD	482,775	788,502	764,924	257,437	2,293,638	6,846,726	614,015	1,559,029	800,403	9,820,173
V347	CITY OF RADCLIFF	70,268	114,767	111,335	74	296,444	996,547	89,370	226,918	176,120	1,488,955
V359	CITY OF ELSMERE	23,143	37,798	36,668	47,786	145,395	328,208	29,434	74,734	12,790	445,166
V363	LONDON LAUREL CO COMM CTR	24,173	39,481	38,301	15,866	117,821	342,826	30,745	78,063	63,884	515,518
V373	PADUCAH MCCracken CO TOUR	11,874	19,394	18,814	15,894	65,976	168,398	15,102	38,345	17,523	239,368
V376	CITY OF BERA	141,644	231,343	224,426	32,827	630,240	2,008,801	180,149	457,413	1,093,213	3,739,576
V398	CITY OF ELKHORN CITY	2,812	4,593	4,455	48,827	60,687	39,878	3,576	9,080	93,894	146,428
V400	PULASKI CO SOIL CONS DIST	1,756	2,868	2,783	1,038	8,445	24,907	2,234	5,671	30,427	63,239
V405	MARY W WELDON MEM PUB LIB	8,928	14,582	14,146	6,485	44,141	126,615	11,355	28,831	7,240	174,041
V407	BELL/WHITLEY COMM ACTION	96,278	157,249	152,547	13,662	419,736	1,365,423	122,451	310,913	167,218	1,966,005
V408	UNION EMERGENCY SERVICES	2,602	4,249	4,122	13,404	24,377	36,897	3,309	8,402	2,085	50,693
V419	DAYTON CITY SCHOOLS	47,219	77,121	74,815	22,476	221,631	669,659	60,055	152,484	20,046	902,244
V424	PENNYRILE ALLIED COMM SER	166,196	271,444	263,327	293,156	994,123	2,357,002	211,376	536,700	8,554	3,113,632
V430	OWENSBORO MUN UTILITIES	459,957	751,236	728,772	-	1,939,965	6,523,131	584,995	1,485,345	1,714,156	10,307,627



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Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	
					Total Deferred Outflow of Resources	Total Deferred Inflow of Resources					
(1)	(2)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
V436	APPALACHIAN RES & DEFENSE	98,267	160,496	155,697	224,451	638,911	1,393,623	124,980	317,334	-	1,835,937
V437	FKT/FKLN CO TOUR&CONV COM	4,495	7,342	7,122	6,797	25,756	63,750	5,717	14,516	10,693	94,676
V447	CITY OF ELIZABETHTOWN	326,523	533,301	517,355	536,815	1,913,994	4,630,765	415,287	1,054,445	184,186	6,284,683
V459	LUDLOW BD OF EDUCATION	24,938	40,731	39,513	29,730	134,912	353,673	31,717	80,533	30,551	496,474
V463	LONDON LAUREL TOURIST COM	4,058	6,627	6,429	1,660	18,774	57,544	5,161	13,103	22,439	98,247
V473	PADUCAH POWER SYSTEM	220,441	360,040	349,274	46,319	976,074	3,126,301	280,367	711,872	9,220	4,127,760
V476	KY RIVER FOOTHILLS DEV CO	164,906	269,336	261,282	106,023	801,547	2,338,697	209,735	532,531	650,334	3,731,297
V500	WEST PULASKI WATER DISTR	23,846	38,947	37,782	75,583	176,158	338,185	30,328	77,006	-	445,519
V505	CITY OF PARK CITY	1,252	2,045	1,984	5,597	10,878	17,761	1,593	4,044	4,628	28,026
V507	BELL CO SOLID WASTE OFFIC	5,460	8,917	8,650	8,709	31,736	77,428	6,944	17,631	22,127	124,130
V508	CITY OF UNION	7,137	11,657	11,308	31,946	62,048	101,219	9,077	23,048	1,387	134,731
V524	HOPKINSVL WATER ENV ATH	169,394	276,666	268,394	180,240	894,694	2,402,351	215,443	547,026	38,048	3,202,868
V530	AUDUBON AREA COMM SER INC	596,934	974,955	945,802	230,892	2,748,583	8,465,732	759,208	1,927,684	165,223	11,317,847
V537	CAPITAL COMMUNITY E I D A	1,657	2,707	2,626	726	7,716	23,505	2,108	5,352	27,097	58,062
V547	ELIZABETHTOWN TOUR/CON BU	8,476	13,843	13,429	14,446	50,194	120,205	10,780	27,371	2,818	161,174
V559	BEECHWOOD BOARD OF EDUC	43,408	70,897	68,777	6,686	189,768	615,613	55,208	140,178	67,779	878,778
V563	LONDON-LAUREL CO IDA	4,375	7,146	6,932	16,899	35,352	62,049	5,565	14,129	4,422	86,165
V576	SOUTHERN MADISON WATER DT	7,351	12,006	11,647	-	31,004	104,254	9,349	23,739	56,221	193,563
V607	PINEVILLE UTILITY COMM	35,962	58,736	56,979	830	152,507	510,012	45,738	116,132	81,035	752,917
V608	WALTON FIRE DIST/EMS	5,822	9,509	9,225	71,008	95,564	82,573	7,405	18,802	-	108,780
V619	SOUTHGATE BD OF ED	10,890	17,787	17,255	23,973	69,905	154,448	13,851	35,168	11,259	214,726
V624	HOPKINSVL ELECTRIC SYSTEM	136,344	222,686	216,028	45,522	620,580	1,933,632	173,408	440,296	153,054	2,700,390
V630	CITY OF WHITESVILLE	8,558	13,978	13,560	40,922	77,018	121,375	10,885	27,638	3,244	163,142
V637	FARMDALE WATER DISTRICT	3,483	5,688	5,518	2,512	17,201	49,391	4,429	11,247	18,111	83,178
V647	CITY OF VINE GROVE	31,433	51,339	49,804	116,302	248,878	445,786	39,978	101,507	19,497	606,768
V659	KENTON CO BD OF ED	614,272	1,003,273	973,273	4,660	2,595,478	8,711,626	781,259	1,983,675	1,050,913	12,527,473
V663	LAUREL CO CONSERV DIST	1,960	3,201	3,105	247	8,513	27,792	2,492	6,328	2,435	39,047
V673	PADUCAH-MCCRACKEN CO JOIN	54,968	89,778	87,093	15,678	247,517	779,561	69,911	177,509	29,181	1,056,162
V676	MADISON CO UTILITIES DIST	24,469	39,964	38,769	36,670	139,872	347,017	31,121	79,017	17,901	475,056
V707	BELL CO CONSERVATION DIST	730	1,193	1,157	1,755	4,835	10,357	929	2,358	-	13,644
V708	HEBRON FIRE PROTECTION DI	2,198	3,589	3,482	10,438	19,707	31,167	2,795	7,097	16,627	57,686
V719	SILVER GROVE BD OF ED	-	-	-	-	-	-	-	-	363	363
V724	PENNYRILE AREA DEVP DIST	64,655	105,599	102,442	49,330	322,026	916,942	82,231	208,792	60,825	1,268,790
V730	GREEN RIV AREA DEL DIST	98,658	161,136	156,318	159,981	576,093	1,399,176	125,478	318,598	20,929	1,864,181
V737	KY ASSOC OF CO (KACO)	127,723	208,606	202,369	9,970	548,668	1,811,372	162,444	412,457	128,775	2,515,048
V756	JEFF CO MED CENTER LAUNDR	73,820	120,568	116,963	18,323	329,674	1,046,918	93,888	238,388	169,086	1,548,280
V759	ERLANGER/ELSMERE BD OF ED	132,461	216,345	209,876	90,101	648,783	1,878,565	168,470	427,757	92,282	2,567,074
V773	MCCRACKEN CO PUB LIBRARY	35,404	57,825	56,096	-	149,325	502,105	45,029	114,331	33,562	695,027
V808	POINT PLEASANT FIRE DIST	-	-	-	77	77	-	-	-	1,792	1,792
V819	NEWPORT BD OF ED	125,887	205,608	199,460	196,261	727,216	1,785,336	160,109	406,529	104,098	2,456,072
V830	REGIONAL WTR RESOURCE AGY	210,344	343,549	333,277	320,904	1,208,074	2,983,109	267,525	679,267	-	3,929,901
V856	KYIANA REG PLANNING DEV	136,774	223,389	216,709	101,344	678,216	1,939,729	173,955	441,685	292,199	2,847,568
V859	COVINGTON BD OF ED	353,844	577,924	560,643	455,942	1,948,353	5,018,232	450,035	1,142,673	280,907	6,891,847
V873	PADUCAH-MCCRACKEN CO RIV	17,357	28,348	27,500	30,294	103,499	246,153	22,075	56,050	37,107	361,385
V919	CITY OF WILDER	8,116	13,256	12,859	5,815	40,046	115,101	10,322	26,209	11,403	163,035
V930	OWENSBORO METRO PLAN COMM	24,379	39,817	38,626	21,570	124,392	345,738	31,006	78,726	18,729	474,199
V937	HOUSING AUTH OF FRANKFORT	22,342	36,491	35,400	14,286	108,519	316,857	28,416	72,150	15,494	432,917
V959	CITY OF COVINGTON	262,004	427,925	415,129	262,575	1,367,633	3,715,756	333,229	846,094	479,385	5,374,464
W001	ADAIR COUNTY ATTORNEY	4,359	7,119	6,906	7,121	25,505	61,817	5,544	14,076	8,945	90,382
W003	ANDERSON COUNTY ATTORNEY	1,798	2,937	2,849	2,736	10,320	25,505	2,287	5,808	6,060	39,660
W004	BALLARD COUNTY ATTORNEY	2,068	3,378	3,277	-	8,723	29,330	2,630	6,679	12,242	50,881
W010	BOYD COUNTY ATTORNEY	6,176	10,086	9,785	811	26,858	87,581	7,854	19,943	20,075	135,453
W011	BOYLE COUNTY ATTORNEY	3,118	5,093	4,940	5,895	19,046	44,219	3,966	10,069	4,791	63,045
W013	BREATHITT CO ATTORNEY	6,151	10,046	9,745	69,407	95,349	87,227	7,823	19,862	5,504	120,416
W015	BULLITT COUNTY ATTORNEY	10,285	16,798	16,296	611	43,990	145,860	13,081	33,213	58,129	250,283
W016	BUTLER COUNTY ATTORNEY	2,088	3,411	3,309	11,017	19,825	29,616	2,656	6,744	4,801	43,817
W017	CALDWELL COUNTY ATTORNEY	5,080	8,296	8,048	19,757	41,181	72,038	6,460	16,403	4,143	99,044
W018	CALLOWAY COUNTY ATTORNEY	8,905	14,544	14,109	18,356	55,914	126,288	11,326	28,756	5,917	172,287
W019	CAMPBELL COUNTY ATTORNEY	21,657	35,372	34,314	47,861	139,204	307,140	27,544	69,937	13,097	417,718
W020	CARLISLE COUNTY ATTORNEY	-	-	-	-	-	-	-	-	969	969
W021	CARROLL COUNTY ATTORNEY	1,111	1,815	1,761	3,116	7,803	15,761	1,413	3,589	1,695	22,458
W022	CHILD SUPPORT ENFORCEMENT	4,248	6,937	6,730	20,828	38,743	60,238	5,402	13,717	3,472	82,829
W024	CHRISTIAN COUNTY ATTORNEY	12,055	19,690	19,101	3,032	53,878	170,970	15,333	38,931	24,963	250,197
W026	CLAY COUNTY ATTORNEY	4,590	7,497	7,273	7,174	26,534	65,097	5,838	14,823	15,972	101,730
W027	CLINTON CO ATTORNEY	2,878	4,701	4,560	1,483	13,622	40,817	3,660	9,294	3,604	57,375
W029	CUMBERLAND CO ATTORNEY	391	638	619	853	2,501	5,539	497	1,261	26,295	33,592
W031	EDMONSON COUNTY ATTORNEY	1,955	3,193	3,097	13,242	21,487	27,724	2,486	6,313	1,384	37,907



# 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
W032	ELLIOTT COUNTY ATTORNEY	2,074	3,387	3,286	5,048	13,795	29,411	2,638	6,697	6,613	45,359
W033	ESTILL COUNTY ATTORNEY	3,355	5,480	5,316	-	14,151	47,581	4,267	10,834	6,503	69,185
W035	FLEMING COUNTY ATTORNEY	7,679	12,542	12,167	14,470	46,858	108,908	9,767	24,799	9,360	152,834
W036	FLOYD COUNTY ATTORNEY	5,406	8,829	8,565	13,640	36,440	76,666	6,875	17,457	14,849	115,847
W039	GALLATIN COUNTY ATTORNEY	1,024	1,672	1,622	13,909	18,227	14,522	1,302	3,307	265	19,396
W041	GRANT COUNTY CHILD SUPPOR	2,977	4,862	4,717	2,728	15,284	42,219	3,786	9,613	7,346	62,964
W043	GRAYSON COUNTY ATTORNEY	1,900	3,103	3,011	6,089	14,103	26,948	2,417	6,136	33,305	68,806
W044	GREEN COUNTY ATTORNEY	1,835	2,997	2,907	479	8,218	26,023	2,334	5,925	1,653	35,935
W045	GREENUP CO ATTY/CHILD SUP	-	-	-	56	56	-	-	-	42,579	42,579
W047	HARDIN COUNTY ATTORNEY	18,298	29,886	28,992	3,127	80,303	259,504	23,272	59,090	90,218	432,084
W048	HARLAN COUNTY ATTORNEY	9,055	14,789	14,346	220	38,410	128,412	11,516	29,240	15,433	184,601
W050	HART COUNTY ATTORNEY	5,338	8,718	8,457	104	22,617	75,700	6,789	17,237	13,071	112,797
W051	HENDERSON CO ATTORNEY	9,901	16,171	15,687	18,767	60,526	140,416	12,592	31,973	20,280	205,261
W052	HENRY COUNTY ATTORNEY	134	219	213	1,502	2,068	1,905	171	434	19,201	21,711
W055	JACKSON COUNTY ATTORNEY	2,889	4,718	4,577	3,219	15,403	40,966	3,674	9,328	4,374	58,342
W056	JEFFERSON CO ATTORNEY	194,748	318,076	308,565	333,141	1,154,530	2,761,917	247,689	628,901	250,107	3,888,614
W058	JOHNSON CO ATTORNEY	5,824	9,513	9,228	6,085	30,650	82,600	7,408	18,808	7,962	116,778
W060	KNOTT COUNTY ATTORNEY	3,568	5,828	5,653	5,817	20,866	50,602	4,538	11,522	9,707	76,369
W061	KNOX COUNTY ATTORNEY	7,766	12,683	12,304	15,084	47,837	110,133	9,877	25,078	2,073	147,161
W063	LAUREL COUNTY ATTORNEY	14,848	24,251	23,526	27,987	90,612	210,576	18,884	47,949	16,209	293,618
W064	LAWRENCE COUNTY ATTORNEY	120	196	190	-	506	1,701	153	387	36,507	38,748
W066	LESLIE COUNTY ATTORNEY	2,990	4,884	4,738	2,551	15,163	42,409	3,803	9,657	5,449	61,318
W067	LETCHER COUNTY ATTORNEY	4,765	7,782	7,549	639	20,735	67,574	6,060	15,387	11,859	100,880
W069	LINCOLN COUNTY ATTORNEY	4,872	7,958	7,720	12,990	33,540	69,099	6,197	15,734	6,040	97,070
W070	LIVINGSTON CO ATTORNEY	2,824	4,613	4,475	5,950	17,862	40,055	3,592	9,121	1,514	54,282
W071	LOGAN COUNTY ATTORNEY	-	-	-	6	6	-	-	-	4,702	4,702
W073	MCCRACKEN COUNTY ATTORNEY	1,346	2,199	2,133	1,353	7,031	19,095	1,712	4,348	4,998	30,153
W075	MCLEAN COUNTY ATTORNEY	469	766	744	381	2,360	6,655	597	1,515	1,324	10,091
W076	MADISON COUNTY ATTORNEY	2,407	3,931	3,814	1,171	11,323	34,134	3,061	7,773	4,786	49,754
W077	MAGOFFIN CO ATTORNEY	1,170	1,911	1,854	308	5,243	16,591	1,488	3,778	1,266	23,123
W078	MARION COUNTY ATTORNEY	1,473	2,406	2,334	2,911	9,124	20,892	1,874	4,757	9,887	37,410
W079	MARSHALL COUNTY ATTORNEY	1,063	1,737	1,685	1,029	5,514	15,080	1,352	3,434	2,512	22,378
W080	MARTIN COUNTY ATTORNEY	5,772	9,428	9,146	21,113	45,459	81,865	7,342	18,641	898	108,746
W082	MEADE COUNTY ATTORNEY	3,171	5,179	5,024	3,535	16,909	44,968	4,033	10,239	4,348	63,588
W083	MENIFEE COUNTY ATTORNEY	1,691	2,762	2,679	2,137	9,269	23,981	2,151	5,461	1,400	32,993
W084	MERCER COUNTY ATTORNEY	3,869	6,320	6,131	1,888	18,208	54,876	4,921	12,496	4,831	77,124
W085	METCALFE COUNTY ATTORNEY	2,750	4,492	4,358	63	11,663	39,007	3,498	8,882	6,765	58,152
W087	MONTGOMERY CO ATTORNEY	1,660	2,712	2,631	17,130	24,133	23,546	2,112	5,361	445	31,464
W090	NELSON COUNTY ATTORNEY	9,379	15,318	14,860	7,343	46,900	133,012	11,929	30,287	6,324	181,552
W091	NICHOLAS COUNTY ATTORNEY	1,611	2,632	2,553	1,181	7,977	22,851	2,049	5,203	3,315	33,418
W092	OHIO COUNTY ATTORNEY	405	661	642	3,369	5,077	5,743	515	1,308	14,103	21,669
W095	OWSLEY COUNTY ATTORNEY	-	-	-	-	-	-	-	-	29,292	29,292
W096	PENDLETON COUNTY ATTORNEY	980	1,600	1,552	2,858	6,990	13,896	1,246	3,164	30,988	49,294
W097	PERRY COUNTY ATTORNEY	7,357	12,016	11,656	3,217	34,246	104,335	9,357	23,758	31,197	168,647
W098	PIKE COUNTY ATTORNEY	18,373	30,008	29,111	12,531	90,023	260,566	23,368	59,332	29,392	372,658
W099	POWELL COUNTY ATTORNEY	4,048	6,611	6,414	2,237	19,310	57,408	5,148	13,072	4,501	80,129
W103	ROWAN COUNTY ATTORNEY	2,868	4,685	4,545	17,698	29,796	40,681	3,648	9,263	23	53,615
W104	RUSSELL COUNTY ATTORNEY	4,329	7,071	6,859	-	18,259	61,395	5,506	13,980	10,556	91,437
W105	SCOTT COUNTY ATTORNEY	-	-	-	1,112	1,112	-	-	-	17,520	17,520
W106	SHELBY COUNTY ATTORNEY	-	-	-	126	126	-	-	-	25,734	25,734
W107	SIMPSON COUNTY ATTORNEY	1,312	2,143	2,079	4,717	10,251	18,605	1,669	4,236	3,872	28,382
W109	TAYLOR COUNTY ATTORNEY	6,114	9,986	9,687	15,207	40,994	86,710	7,776	19,744	1,371	115,601
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-	-	-	1,370	1,370
W113	UNION COUNTY ATTORNEY	239	390	379	3,123	4,131	3,389	304	772	4,552	9,017
W114	WARREN CO ATTY/CHILD SUPP	20,556	33,574	32,570	26,636	113,336	291,529	26,144	66,382	13,286	397,341
W115	WASHINGTON CO ATTORNEY	2,056	3,357	3,257	2,628	11,298	29,153	2,614	6,638	5,405	43,810
W118	WHITLEY COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-
W119	WOLFE COUNTY ATTORNEY	2,156	3,522	3,417	6,624	15,719	30,582	2,743	6,964	2,398	42,687
W120	WOODFORD COUNTY ATTORNEY	4,315	7,047	6,836	-	18,198	61,191	5,488	13,933	14,832	95,444
X030	OWENSBORO DAVIESS CO TOUR	11,316	18,481	17,929	21,140	68,866	160,477	14,392	36,541	23,187	234,597
X034	FAYETTE CO ATTORNEY OFF	52,798	86,234	83,656	80,026	302,714	748,789	67,151	170,502	112,519	1,098,961
X059	KENTON COUNTY ATTORNEY	27,946	45,643	44,278	36,405	154,272	396,327	35,543	90,245	61,833	583,948
X105	GEORGETOWN WATER & SEWER	115,061	187,926	182,307	82,160	567,454	1,631,800	146,340	371,568	221,889	2,371,597
X956	LOU FIREFIGHTERS PENS FUN	4,949	8,083	7,841	2,570	23,443	70,187	6,294	15,982	30,920	123,383
<b>TOTAL</b>		<b>95,967,403</b>	<b>156,740,882</b>	<b>152,054,003</b>	<b>105,696,808</b>	<b>510,459,096</b>	<b>1,361,012,995</b>	<b>122,055,766</b>	<b>309,908,542</b>	<b>123,006,544</b>	<b>1,915,983,847</b>



# 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	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
10005	LEGS GENERAL ASSEMBLY	(2,817)	(4,839)	(18,578)	(363)	-	-
20025	JUDL ADM OFF OF THE COURT	(14,130,438)	(10,435,002)	(8,338,401)	20,278	-	-
35628	TRAN DEPT OF INTERGOV PRO	732	-	-	-	-	-
39931	JEFFERSON CO CLERK	(1,961,628)	(1,598,528)	(1,463,234)	(134,444)	-	-
39932	JEFFERSON CO SHERIFF	(579,919)	(437,783)	(385,973)	33,084	-	-
39933	KENTON CO COURT CLERK	(277,185)	(223,789)	(210,298)	(11,103)	-	-
39934	KENTON CO SHERIFF	(113,474)	(91,250)	(81,167)	(4,839)	-	-
39935	CAMPBELL COUNTY CLERK	(215,174)	(173,843)	(151,486)	(10,576)	-	-
39936	CAMPBELL CO SHERIFF	(95,716)	(84,917)	(68,136)	(2,230)	-	-
39937	FAYETTE CO CLERK	(738,474)	(606,336)	(524,855)	(38,195)	-	-
39938	FAYETTE CO SHERIFF	(414,691)	(297,254)	(260,457)	(12,735)	-	-
39939	DAVISS CO CLERK	(241,566)	(211,210)	(153,915)	(4,740)	-	-
39940	DAVISS CO SHERIFF	(56,375)	(44,785)	(38,125)	130	-	-
39941	PIKE CO CLERK	(114,906)	(81,909)	(70,879)	(5,006)	-	-
39942	PIKE CO SHERIFF	(177,363)	(143,128)	(112,981)	166	-	-
39943	HARDIN COUNTY CLERK OFFIC	(256,648)	(209,966)	(182,330)	(6,673)	-	-
39944	HARDIN COUNTY SHERIFF	(118,464)	(93,031)	(76,181)	1,701	-	-
39945	WARREN COUNTY CLERKS OFF	(254,931)	(201,309)	(177,435)	(19,087)	-	-
39946	WARREN COUNTY SHERIFF	(367,782)	(282,744)	(249,429)	(21,448)	-	-
39947	BOONE COUNTY CLERK	(291,340)	(228,042)	(196,207)	(8,863)	-	-
39948	BOONE COUNTY SHERIFF	(85,115)	(64,654)	(58,169)	(1,784)	-	-
39949	CHRISTIAN COUNTY CLERK	(124,382)	(96,801)	(84,291)	(1,534)	-	-
39950	CHRISTIAN COUNTY SHERIFF	(412,459)	(309,379)	(271,213)	(13,336)	-	-
39951	MADISON COUNTY CLERK	(209,047)	(165,819)	(141,435)	(5,534)	-	-
39952	MADISON COUNTY SHERIFF	(64,234)	(46,464)	(40,322)	(3,480)	-	-
39961	BULLITT COUNTY CLERK	(230,577)	(183,883)	(162,285)	(8,089)	-	-
39962	BULLITT CO SHERIFF	(278,094)	(208,209)	(169,171)	3,066	-	-
54527	J&PS DEPT OF CORRECTIONS	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	(1,846)	(919)	(785)	-	-	-
116A	WAYNE COUNTY ATTORNEY	(19,053)	(20,601)	(15,606)	(2,094)	-	-
A051	HENDERSON CO TOURIST COMM	(11,980)	(9,143)	(7,599)	615	-	-
A073	HOUSING AUTH OF PADUCAH	(254,140)	(210,023)	(188,918)	(6,676)	-	-
A087	Reid Village Water District	(10,361)	(3,479)	(965)	9,752	-	-
A113	MORGANFIELD HOUSING AUTH	(672)	-	-	-	-	-
A156	CITY OF ANCHORAGE	(102,906)	(80,991)	(69,611)	(5,423)	-	-
AB19	BELLEVUE/DAYTON FIRE	(6,042)	(5,474)	(5,087)	(2,394)	-	-
AB87	Mt Sterling Montgomery County Industrial Auth	(659)	(235)	(59)	673	-	-
AC19	CAMPBELL CO FIRE DIST 1	64	-	-	-	-	-
B008	BURLINGTON FIRE PRO DIST	(10,663)	(8,305)	(7,163)	(162)	-	-
B010	HOUSING AUTHORITY OF CATLETTSBURG	(47,076)	(40,257)	(33,374)	(3,227)	-	-
B015	CITY OF HILLVIEW	(109,430)	(86,431)	(81,955)	(6,747)	-	-
B017	PENNYRILE EMER ASST CTR	(54,799)	(46,454)	(39,773)	(5,715)	-	-
B018	W KY ED COOPERATIVE	(41,134)	(23,563)	(19,950)	(327)	-	-
B023	CITY OF LONDON TOURISM	(26,115)	(2,483)	(11,317)	(5,478)	-	-
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	(52,048)	(42,628)	(36,524)	(921)	-	-
B030	OWENSBORO/DAV CO ECO DEV	(52,823)	(37,270)	(27,498)	1,696	-	-
B035	GTR FLEMING CO WATER COMM	(22,020)	(17,348)	(14,689)	(910)	-	-
B038	CITY OF HICKMAN	(98,155)	(70,424)	(66,931)	3,396	-	-
B042	HOUSING AUTH OF MAYFIELD	(124,232)	(96,892)	(80,669)	(5,069)	-	-
B043	GRAYSON CO CONSERV DIST	(5,915)	(4,629)	(3,818)	(201)	-	-
B045	CITY OF BELLEFONTE	(680)	(691)	(604)	(179)	-	-
B048	CITY OF HARLAN	(200,918)	(153,001)	(136,330)	(2,721)	-	-
B051	HENDERSON CITY/CO PLANNIN	(74,104)	(57,593)	(48,471)	(2,571)	-	-
B052	HENRY CO WATER DIST #2	(188,227)	(152,244)	(130,874)	(14,329)	-	-
B054	CITY OF NORTONVILLE	(33,941)	(31,929)	(28,055)	(2,138)	-	-
B058	JOHNSON CO FISCAL COURT	(380,121)	(305,107)	(275,818)	(22,766)	-	-
B061	KNOX CO UTILITIES COMM	(75,373)	(56,567)	(52,665)	(3,291)	-	-
B072	LAKE BARKLEY TOUR COMM	(9,396)	(7,280)	(6,165)	(542)	-	-
B078	MARION CO WATER DISTRICT	(90,180)	(71,794)	(68,059)	325	-	-
B084	N MERCER WATER DISTRICT	(116,918)	(91,917)	(79,112)	(664)	-	-
B087	MONTGOMERY CO FIRE DIST	(522,664)	(420,127)	(369,334)	(26,609)	-	-
B097	KY RIVER REGIONAL JAIL	(192,672)	(118,924)	(120,958)	(1,935)	-	-
B098	PIKE CO SENIOR CITIZEN PR	(42,242)	(33,252)	(26,089)	(3,418)	-	-
B100	CITY OF SCIENCE HILL	(22,614)	(17,058)	(16,058)	(3,194)	-	-
B104	RUSSELL CO AMBULANCE SER	(141,614)	(113,639)	(103,596)	(1,394)	-	-
B106	NORTH SHELBY WATER CO	(109,679)	(95,124)	(80,552)	(5,889)	-	-
B109	CAMPBELL/TAYLOR CO I D A	(19,130)	(15,374)	(13,176)	(511)	-	-



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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	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
B113	UNION CO ECONOMIC DEVELOP	(17,805)	(13,123)	(11,498)	(349)	-	-
B115	Springfield Washington County 911 dispatch	(21,184)	(7,579)	(1,920)	21,616	-	-
B116	MONTICELLO/WAYNE TELE BOA	(47,601)	(24,525)	(34,138)	315	-	-
B118	WHITLEY CO CONSERV DIST	(13,225)	(7,399)	(1,738)	945	-	-
B124	HOPKINS-CHRIST CO PLANNIN	(197,078)	(158,244)	(141,271)	(12,617)	-	-
B156	LOU POLICE RETIRE FUND	(23,096)	(18,339)	(15,641)	(860)	-	-
B179	HOUSING AUTH OF BENTON	(43,183)	(32,492)	(29,419)	(1,665)	-	-
B230	RIVERPARK CTR OWENSBORO	(67,718)	(37,876)	(61,679)	(20,399)	-	-
B256	BUECHEL FIRE PROTECT DIST	(9,261)	(9,341)	(7,818)	-	-	-
B259	CITY OF LUDLOW	(55,474)	(42,108)	(33,924)	3,266	-	-
B356	CITY OF DOUGLASS HILLS	(31,208)	(28,986)	(30,961)	(2,027)	-	-
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	(118,204)	(84,626)	(71,711)	5,937	-	-
B656	LOUISVILLE AIRPORT AUTHOR	(1,701,097)	(1,238,332)	(1,043,322)	(16,985)	-	-
B756	LEGAL AID SOCIETY INC	(547,971)	(417,472)	(375,500)	(4,801)	-	-
B856	JEFF CO SOIL/CONSER DIST	(1,772)	(928)	(3,237)	62	-	-
B956	LAKE DREAMLAND FIRE DIST	(8,918)	-	-	-	-	-
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	(25,219)	(17,342)	(13,081)	(923)	-	-
C045	GREENUP COUNTY PUBLIC LIBRARY	(34,128)	(9,356)	(3,422)	24,543	-	-
C079	JONATHAN CREEK WATER DIST	(60,033)	(47,062)	(42,210)	(1,788)	-	-
C087	CITY OF JEFFERSONVILLE	(51,221)	(37,251)	(28,547)	920	-	-
C105	CITY OF SADIEVILLE	(7,465)	(6,905)	(5,529)	(104)	-	-
C106	CITY OF SIMPSONVILLE	(94,266)	(71,534)	(57,461)	(91)	-	-
C118	HOUSING AUTH OF CORBIN	(53,382)	(38,338)	(39,621)	(4,486)	-	-
C230	HOUSING AUTH OF OWENSBORO	(247,489)	(176,192)	(159,539)	(7,757)	-	-
C256	LOUISVILLE/JEFF CO METRO	(31,593,732)	(24,116,935)	(21,835,544)	(1,637,981)	-	-
D017	CALDWELL CO WATER DISTRIC	(41,720)	(37,393)	(34,834)	645	-	-
D025	WINCHESTER-CLARK COUNTY TOURISM	(15,498)	(12,548)	(10,786)	(842)	-	-
D052	CITY OF PLEASUREVILLE	(5,343)	(4,995)	(4,230)	(241)	-	-
D054	CITY OF HANSON	(19,546)	(6,687)	(1,806)	18,843	-	-
D071	CITY OF LEWISBURG	(41,042)	(34,688)	(27,556)	(2,798)	-	-
D079	NORTH MARSHALL WATER DIST	(119,979)	(96,628)	(82,985)	(6,967)	-	-
D084	GTR H/MERCER PL&ZONING CO	(14,140)	(11,104)	(9,330)	(193)	-	-
D098	CITY OF COAL RUN VILLAGE	(28,253)	(30,615)	(36,202)	(3,151)	-	-
D113	UNION CO WATER DISTRICT	(54,452)	(42,760)	(34,159)	(1,035)	-	-
D118	WHITLEY CO WATER DIST	(40,091)	(29,588)	(23,557)	(8,913)	-	-
D135	WESTERN FLEMING WATER DIS	(54,496)	(37,933)	(32,417)	(1,274)	-	-
G015	ZONETON FIRE PROT DIST	(9,887)	(5,795)	(5,558)	(353)	-	-
G087	Mt Sterling- Montgomery County Parks and Recreation	(1,383)	(495)	(125)	1,413	-	-
G090	NELSON CO. DISPATCH	(61,725)	(76,552)	(77,984)	(44,992)	-	-
GS06	SHELBY CO SUB FIRE DIST	(13,929)	(10,910)	(10,325)	(592)	-	-
J001	ADAIR CO BD OF EDUCATION	(761,251)	(579,757)	(536,713)	(60,997)	-	-
J002	CITY OF SCOTTSVILLE	(372,846)	(305,918)	(261,841)	(4,797)	-	-
J003	CITY OF LAWRENCEBURG	(465,123)	(366,142)	(326,116)	(22,250)	-	-
J004	BALLARD CO BD OF ED	(358,612)	(278,071)	(248,146)	(38,049)	-	-
J005	GLASGOW BD OF EDUCATION	(566,597)	(442,620)	(382,526)	(19,194)	-	-
J006	BATH CO BD OF EDUC	(574,185)	(437,688)	(393,626)	(28,064)	-	-
J007	CITY OF MIDDLESBORO	(243,576)	(179,275)	(174,099)	(13,034)	-	-
J008	BOONE CO WATER DISTRICT	(305,588)	(241,053)	(200,100)	(14,178)	-	-
J009	BOURBON CO BD OF EDUCATIO	(917,358)	(689,593)	(629,769)	(41,233)	-	-
J010	FAIRVIEW BD OF EDUCATION	(170,624)	(138,889)	(112,103)	(4,529)	-	-
J011	DANVILLE CITY BD OF ED	(579,498)	(410,544)	(368,596)	(3,854)	-	-
J012	BRACKEN CO BD OF EDUC	(292,469)	(226,869)	(200,298)	(24,110)	-	-
J013	BREATHITT CO BD OF ED	(568,152)	(419,499)	(386,176)	3,522	-	-
J014	BRECKINRIDGE CO BD OF ED	(858,090)	(643,964)	(556,991)	(13,994)	-	-
J015	BULLITT CO BD OF ED	(3,634,261)	(2,830,269)	(2,468,743)	(37,552)	-	-
J016	BUTLER CO BD OF ED	(554,771)	(440,609)	(375,367)	(32,214)	-	-
J017	CALDWELL CO BD EDUCATION	(582,741)	(440,820)	(396,791)	(23,508)	-	-
J018	CALLOWAY CO BD OF EDUC	(706,017)	(535,206)	(489,168)	(38,423)	-	-
J019	SANITATION DISTRICT NO 1	(2,870,912)	(2,231,916)	(1,879,020)	(119,922)	-	-
J021	CARROLL CO BD OF ED	(917,428)	(705,567)	(624,576)	(41,443)	-	-
J022	CARTER CO BD OF ED	(1,277,010)	(1,009,034)	(837,619)	(49,965)	-	-
J023	CASEY CO BD OF ED	(756,766)	(585,335)	(518,848)	(46,560)	-	-
J024	CITY OF HOPKINSVILLE	(1,093,442)	(875,834)	(814,075)	11,860	-	-
J025	CLARK CO BD OF ED	(1,649,862)	(1,270,587)	(1,163,407)	17,791	-	-
J026	CLAY CO BD OF ED	(928,882)	(693,471)	(573,448)	(19,461)	-	-
J027	CLINTON CO BD OF ED	(521,778)	(441,901)	(371,615)	(23,163)	-	-
J028	CRITTENDEN CO BD OF ED	(405,345)	(312,621)	(272,797)	(12,700)	-	-





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Participating Employer Code	Participating Employer Name	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
J029	CUMBERLAND CO BD OF ED	(302,412)	(230,249)	(211,935)	(5,110)	-	-
J030	DAVISS CO LIBRARY DIST	(366,185)	(286,251)	(241,183)	(13,097)	-	-
J031	EDMONSON CO BD OF EDUC	(557,895)	(431,976)	(377,780)	(33,400)	-	-
J032	ELLIOTT CO BD OF ED	(262,378)	(187,120)	(172,451)	(11,505)	-	-
J033	ESTILL CO CONSERVATION DI	(8,870)	(10,475)	(11,664)	(703)	-	-
J034	GREATER LEX CONV&VISITOR	(358,129)	(255,439)	(215,269)	16,963	-	-
J035	FLEMING CO BD OF ED	(563,944)	(430,372)	(391,213)	(36,961)	-	-
J037	CITY OF FRANKFORT	(1,529,416)	(1,229,174)	(1,078,938)	(102,322)	-	-
J038	FULTON COUNTY BD OF EDUC	(140,242)	(104,755)	(93,704)	1,441	-	-
J039	GALLATIN CO BD OF EDUC	(527,186)	(412,582)	(357,299)	(10,347)	-	-
J040	CITY OF LANCASTER	(201,352)	(146,707)	(126,332)	5,044	-	-
J041	WILLIAMSTOWN INDEPN DNT SC	(312,376)	(242,080)	(197,660)	(9,950)	-	-
J042	GRAVES CO LIBRARY	(48,586)	(40,700)	(33,664)	(120)	-	-
J043	GRAYSON CO BD OF ED	(1,227,821)	(942,960)	(845,602)	(83,493)	-	-
J044	GREEN CO BD OF EDUCATION	(511,828)	(416,362)	(346,896)	(29,433)	-	-
J045	RUSSELL INDPT BD OF ED	(573,552)	(459,322)	(381,321)	(35,467)	-	-
J046	HANCOCK CO BD EDUCATION	(594,937)	(449,966)	(397,901)	(26,428)	-	-
J047	HARDIN CO SOIL CN DIST	(6,203)	(5,871)	(7,862)	(1,920)	-	-
J048	HARLAN CO BD OF EDUCATION	(1,262,842)	(957,931)	(897,569)	(67,518)	-	-
J049	HARRISON CO BD OF ED	(823,368)	(629,156)	(552,807)	(54,057)	-	-
J050	HART CO BD OF ED	(705,438)	(519,899)	(470,894)	(40,885)	-	-
J051	HENDERSON PUBLIC LIBRARY	(244,138)	(188,671)	(162,558)	(4,487)	-	-
J052	EMINENCE INDEP BD OF EDUC	(265,675)	(203,156)	(181,559)	(18,870)	-	-
J053	HICKMAN CO BD OF ED	(201,101)	(160,059)	(121,435)	(9,456)	-	-
J054	HOPKINS CO BD OF ED	(1,987,066)	(1,488,394)	(1,301,705)	(59,007)	-	-
J055	JACKSON CO BD OF ED	(592,498)	(461,075)	(385,809)	(28,107)	-	-
J056	JEFF CO METRO SEWER DIST	(10,325,368)	(8,410,995)	(7,025,591)	(378,813)	-	-
J057	JESSAMINE CO BD OF ED	(2,688,190)	(1,990,841)	(1,775,889)	20,046	-	-
J058	PAINTSVILLE GAS/WATER SYS	(371,432)	(296,503)	(257,105)	(14,214)	-	-
J059	KENTON COUNTY AIRPORT BD	(4,776,250)	(3,517,834)	(3,050,224)	(233,919)	-	-
J060	KNOTT CO BD OF EDUCATION	(780,696)	(588,970)	(512,226)	(40,934)	-	-
J061	KNOX CO BD OF EDUCATION	(1,455,327)	(1,164,795)	(990,125)	(35,521)	-	-
J062	LARUE CO PUBLIC LIBRARY	(32,381)	(24,737)	(21,817)	(314)	-	-
J063	CITY OF LONDON	(593,769)	(443,883)	(372,926)	11,415	-	-
J064	LAWRENCE CO BD OF ED	(768,212)	(596,428)	(521,947)	(38,669)	-	-
J065	LEE CO BD OF ED	(274,106)	(234,296)	(223,225)	(24,366)	-	-
J066	LESLIE CO BD OF ED	(538,558)	(426,296)	(371,458)	(12,071)	-	-
J067	CITY OF WHITESBURG	(183,667)	(148,152)	(157,923)	(19,078)	-	-
J068	ELEC PLT BD OF VANCEBURG	(204,369)	(162,408)	(137,620)	(5,323)	-	-
J069	LINCOLN CO BD OF EDUC	(1,166,616)	(857,889)	(739,077)	(13,439)	-	-
J070	LIVINGSTON CO BD OF ED	(463,695)	(360,913)	(325,651)	(32,637)	-	-
J071	LOGAN CO BD OF EDUCATION	(867,984)	(654,693)	(572,870)	4,934	-	-
J072	LYON CO. PUBLIC LIBRARY	(27,045)	(21,904)	(18,854)	(936)	-	-
J073	PADUCAH WATER WORKS	(680,041)	(559,656)	(452,770)	(27,149)	-	-
J074	MCCREARY CO BD OF EDUCATN	(942,730)	(764,001)	(653,678)	(58,896)	-	-
J075	MCLEAN CO BD OF ED	(407,764)	(310,047)	(278,651)	(14,132)	-	-
J076	MADISON CO BD OF ED	(3,089,946)	(2,317,331)	(2,163,504)	(76,481)	-	-
J077	MAGOFFIN CO BD OF ED	(698,268)	(531,630)	(446,783)	(39,268)	-	-
J078	MARION CO BD OF EDUCATION	(798,200)	(582,719)	(567,299)	(33,078)	-	-
J079	MARSHALL COUNTY BD OF ED	(1,204,443)	(924,173)	(835,000)	(90,579)	-	-
J080	MARTIN CO BD OF ED	(666,223)	(491,776)	(403,840)	(38,467)	-	-
J081	MASON CO BD OF ED	(727,304)	(556,190)	(478,677)	(39,541)	-	-
J082	MEADE CO PUBLIC LIBRARY	(74,615)	(53,787)	(47,980)	1,596	-	-
J083	MENIFEE CO BD OF ED	(317,089)	(242,486)	(233,182)	(16,687)	-	-
J084	CITY OF HARRODSBURG	(556,858)	(465,336)	(366,505)	(44,541)	-	-
J085	METCALFE CO BD OF ED	(503,254)	(410,045)	(352,303)	(34,128)	-	-
J086	MONROE CO BOARD OF ED	(710,561)	(578,487)	(491,370)	(40,503)	-	-
J087	MT STERLING WATER WORKS	(338,286)	(271,083)	(256,906)	(6,255)	-	-
J088	MORGAN CO BD OF EDUCATION	(596,647)	(470,676)	(409,316)	(42,897)	-	-
J089	MUHLENBERG CO LIB BD DIST	(94,074)	(70,303)	(58,176)	(6,917)	-	-
J090	CITY OF BARDSTOWN	(997,637)	(784,906)	(678,720)	(40,839)	-	-
J091	NICHOLAS CO BD OF ED	(282,471)	(212,626)	(213,026)	(23,533)	-	-
J092	OHIO CO BD OF ED	(1,149,049)	(912,055)	(893,075)	(48,979)	-	-
J093	OLDHAM COUNTY BD OF ED	(3,629,169)	(2,644,468)	(2,420,390)	(57,536)	-	-
J094	OWEN CO BD OF ED	(573,759)	(428,766)	(379,263)	(26,126)	-	-
J095	OWSLEY CO BD OF EDUCATION	(364,326)	(273,469)	(254,194)	(23,395)	-	-
J096	PENDLETON CO BD OF ED	(632,917)	(469,368)	(404,181)	(32,188)	-	-



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(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
J097	HAZARD CITY SCHOOLS	(276,461)	(223,389)	(203,899)	(16,434)	-	-
J098	PIKE CO BD OF EDUCATION	(2,801,347)	(2,498,455)	(1,895,343)	(150,869)	-	-
J099	POWELL CO BD OF EDUCATION	(711,627)	(600,352)	(535,955)	(42,098)	-	-
J100	CITY OF SOMERSET	(1,333,707)	(1,069,198)	(920,609)	(53,963)	-	-
J101	ROBERTSON CO BD OF ED	(148,825)	(126,802)	(128,334)	(6,509)	-	-
J102	ROCKCASTLE CO BD OF ED	(833,464)	(617,118)	(510,555)	(40,938)	-	-
J103	ROWAN CO BD OF ED	(1,077,689)	(808,577)	(705,813)	(48,804)	-	-
J104	RUSSELL CO BD OF ED	(894,067)	(691,944)	(600,177)	(61,924)	-	-
J105	SCOTT CO BOARD OF ED	(3,010,796)	(2,328,392)	(1,950,811)	7,739	-	-
J106	SHELBY CO LIBRARY	(79,261)	(63,494)	(54,675)	(2,984)	-	-
J107	SIMPSON CO BD OF ED	(919,825)	(680,081)	(610,438)	(34,546)	-	-
J108	SPENCER CO BD OF EDUC	(986,978)	(732,121)	(656,899)	(15,529)	-	-
J109	TAYLOR CO BD OF ED	(924,817)	(730,694)	(723,203)	(43,084)	-	-
J110	TODD CO BD OF ED	(683,643)	(574,649)	(491,967)	(38,041)	-	-
J111	TRIGG CO BD OF ED	(584,140)	(472,202)	(423,959)	(41,707)	-	-
J112	TRIMBLE CO BD OF ED	(360,112)	(275,693)	(238,691)	(11,779)	-	-
J113	CITY OF MORGANFIELD	(461,786)	(325,587)	(282,417)	(24,004)	-	-
J115	SPRINGFIELD WATER & SEWER	(171,983)	(135,758)	(116,195)	(1,294)	-	-
J117	CITY OF SEBREE	(59,897)	(41,120)	(33,701)	3,714	-	-
J118	CITY OF CORBIN	(391,546)	(302,448)	(260,862)	(2,250)	-	-
J119	WOLFE CO BD OF EDUCATION	(374,585)	(304,524)	(297,110)	(23,729)	-	-
J120	WOODFORD CO BD OF ED	(1,388,357)	(1,057,992)	(859,861)	26,147	-	-
J124	PENNYRILE NAR TASK FORCE	(6,728)	(5,205)	(4,311)	(255)	-	-
J134	LEX-FAY CO HUM RIGHTS COM	(39,224)	(27,781)	(20,439)	(216)	-	-
J135	FLEMING CO EMS	(103,844)	(88,325)	(90,199)	(10,441)	-	-
J154	CITY OF EARLINGTON	(41,165)	(31,109)	(22,402)	(8,529)	-	-
J156	CITY OF JEFFERSONTOWN	(762,644)	(627,045)	(559,867)	(32,203)	-	-
J178	LEBANON HOUSING AUTHORITY	(56,953)	(45,180)	(38,791)	(2,231)	-	-
J179	MARSHALL CO TOURIST COMM	(15,715)	(9,201)	(8,649)	(739)	-	-
J190	CITY OF BLOOMFIELD	(50,713)	(48,546)	(40,603)	(5,784)	-	-
J200	SOMERSET-PULASKI CONV & V	(29,293)	(22,629)	(19,629)	(309)	-	-
J203	FRONTIER HOUSING INC	(54,210)	(37,801)	(32,710)	(5,955)	-	-
J205	GEORGETOWN-SCOTT CO P COM	(113,704)	(84,216)	(72,341)	(2,851)	-	-
J210	BOYD CO AMBULANCE SERVICE	(12,677)	(9,534)	(8,272)	254	-	-
J214	COMM ACTION SOUTHERN KY	(1,078,749)	(869,443)	(727,470)	(84,700)	-	-
J217	CITY OF PROVIDENCE	(324,973)	(266,702)	(245,362)	(15,939)	-	-
J219	CAMPBELL CO PUBLIC LIBRAR	(400,931)	(311,149)	(256,403)	(13,672)	-	-
J224	HOUSING AUTH OF HOPKINSVL	(163,506)	(109,010)	(76,314)	2,984	-	-
J234	LFUC HOUSING AUTHORITY	(696,696)	(537,428)	(452,434)	(31,475)	-	-
J256	CITY OF ST MATTHEWS	(313,882)	(251,017)	(216,579)	(13,524)	-	-
J259	CITY OF PARK HILLS	(24,811)	(20,039)	(16,934)	(840)	-	-
J305	SCOTT CO SOIL CONSER DIST	(2,334)	-	-	-	-	-
J310	CANNONSBURG WATER DIST	(92,586)	(72,832)	(65,444)	(3,448)	-	-
J314	BOWL GRN WARREN AIRPRT BD	(47,850)	(37,592)	(30,561)	(4,236)	-	-
J317	PROVIDENCE MUN HOUSING AU	(32,152)	(25,496)	(20,225)	(1,375)	-	-
J319	CITY OF ALEXANDRIA	(153,933)	(120,943)	(99,209)	2,901	-	-
J324	CITY OF OAK GROVE	(198,044)	(134,658)	(130,178)	3,348	-	-
J334	CENTRAL KY ED COOPERATIVE	(19,868)	(14,149)	(13,840)	83	-	-
J356	CITY OF WEST BUECHEL	(43,017)	(36,520)	(30,371)	(2,920)	-	-
J359	CITY OF FORT WRIGHT	(78,539)	(66,244)	(50,871)	(3,773)	-	-
J405	GEORGETOWN HOUSING AUTHOR	(83,337)	(64,174)	(55,963)	(5,101)	-	-
J414	WARREN CO PLANNING COMM	(158,789)	(122,148)	(100,192)	(1,195)	-	-
J417	WEBSTER CO CONSER DIST	(16,768)	(13,944)	(9,802)	(872)	-	-
J419	CITY OF COLD SPRING	(70,612)	(60,816)	(50,106)	(7,752)	-	-
J424	CITY OF CROFTON	(6,854)	(5,801)	(2,566)	(63)	-	-
J434	KY LEAGUE OF CITIES	(1,273,467)	(948,714)	(810,030)	(35,717)	-	-
J456	CITY OF SHIVELY	(166,768)	(129,109)	(114,423)	(10,792)	-	-
J459	N KY AREA PLAN COMMISSION	(602,422)	(424,864)	(347,837)	(23,861)	-	-
J510	CITY OF CATLETTSBURG	(81,151)	(62,049)	(50,748)	(2,841)	-	-
J514	BARREN RIVER AREA DEV	(336,441)	(279,918)	(251,949)	(2,746)	-	-
J519	NORTHERN KY COOP ED SER	(292,059)	(223,784)	(167,819)	20,351	-	-
J524	HOPKINSVILLE S W AUTHORI	(539,190)	(429,154)	(358,574)	(18,465)	-	-
J534	BLUEGRASS AREA DEV DISRIC	(598,809)	(464,943)	(375,851)	(19,526)	-	-
J556	LOUISVILLE CONV BUREAU	(1,026,480)	(626,643)	(595,162)	(8,800)	-	-
J559	CITY OF CRESCENT SPRINGS	(54,756)	(47,465)	(34,979)	(1,745)	-	-
J610	BOYD CO CONSERVATION DIST	(8,855)	(7,027)	(6,007)	(309)	-	-
J614	BOWL GRN CONV & VISIT BUR	(73,646)	(51,017)	(45,349)	(6,452)	-	-



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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	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
J619	CITY OF FORT THOMAS	(382,515)	(306,433)	(271,527)	(11,542)	-	-
J656	OHIO VALLEY ED COOP	(704,130)	(533,159)	(484,546)	53,246	-	-
J710	BIG SANDY WATER DISTRICT	(64,625)	(45,962)	(38,185)	(76)	-	-
J714	BOWLING GR/WARREN COMM ED	(89,012)	(76,885)	(73,898)	(4,832)	-	-
J719	CITY OF SOUTHGATE	(53,299)	(41,529)	(32,630)	(4,385)	-	-
J756	CITY OF PROSPECT	(73,904)	(53,493)	(45,583)	(3,103)	-	-
J759	N KY COMMUNITY ACT COMM	(827,256)	(806,979)	(604,190)	(21,126)	-	-
J810	HOUSING AUTH OF ASHLAND	(130,525)	(104,290)	(91,966)	(6,838)	-	-
J814	HOUSING AUTH BOWLING GRN	(349,782)	(264,050)	(213,600)	(14,122)	-	-
J819	CITY OF BELLEVUE	(137,283)	(101,955)	(85,717)	(5,008)	-	-
J834	KY LEGAL SERVICE PROGRAMS	(136,926)	(95,819)	(79,044)	24,374	-	-
J856	LOUISVILLE WATER COMPANY	(7,000,763)	(5,536,005)	(4,649,827)	(212,081)	-	-
J859	CITY OF VILLA HILLS	(76,924)	(63,891)	(56,494)	(1,854)	-	-
J910	SANITATION DISTRICT #4	(103,526)	(81,575)	(69,132)	2,310	-	-
J914	BOWLING GRN HUM RIGHT COM	(16,076)	(12,505)	(10,614)	(521)	-	-
J919	CITY OF DAYTON	(95,379)	(71,872)	(59,563)	2,913	-	-
J956	OKOLONA FIRE DISTRICT	(25,062)	(22,709)	(19,990)	1,013	-	-
J959	CITY OF INDEPENDENCE	(186,101)	(147,768)	(130,884)	(13,085)	-	-
K001	CITY OF COLUMBIA	(153,976)	(124,852)	(113,364)	(9,263)	-	-
K002	ALLEN CO BD OF ED	(862,789)	(670,549)	(567,001)	(38,582)	-	-
K003	ANDERSON CO BD OF ED	(961,085)	(793,052)	(691,181)	(57,645)	-	-
K004	CITY OF WICKLIFFE	(54,661)	(40,874)	(34,180)	1,584	-	-
K005	BARREN CO BD OF EDUCATION	(1,492,073)	(1,170,643)	(1,022,166)	(24,277)	-	-
K006	CITY OF OWINGSVILLE	(98,588)	(80,455)	(71,089)	-	-	-
K007	BELL CO BD OF ED	(841,872)	(676,517)	(544,249)	(24,667)	-	-
K009	PARIS BD OF EDUCATION	(240,936)	(192,681)	(211,721)	(24,110)	-	-
K010	CITY OF ASHLAND	(1,880,890)	(1,411,554)	(1,222,261)	(2,673)	-	-
K011	CITY OF DANVILLE	(820,459)	(662,571)	(618,944)	(19,296)	-	-
K012	AUGUSTA BD OF ED	(65,624)	(48,872)	(39,692)	(1,913)	-	-
K013	JACKSON CITY SCHOOLS	(112,510)	(79,272)	(82,738)	(4,607)	-	-
K014	CLOVERPORT INDEPENDENT SC	(93,267)	(71,244)	(67,145)	(6,496)	-	-
K015	BULLITT CO PUBLIC LIBRARY	(394,200)	(301,813)	(256,972)	(14,971)	-	-
K016	CITY OF MORGANTOWN	(171,423)	(129,169)	(115,485)	(6,726)	-	-
K017	GEORGE COON PUBLIC LIBRAR	(29,024)	(22,328)	(17,731)	(699)	-	-
K018	CITY OF MURRAY	(901,351)	(699,965)	(598,850)	(38,196)	-	-
K019	CITY OF NEWPORT	(525,512)	(435,285)	(401,694)	(20,010)	-	-
K020	CARLISLE CO BD OF ED	(187,651)	(145,457)	(123,770)	(9,910)	-	-
K021	CARROLL CO PUBLIC LIBRARY	(83,294)	(59,098)	(48,997)	(5,673)	-	-
K022	CARTER CO EMER AMBUL DIST	(273,370)	(218,408)	(206,103)	(24,527)	-	-
K023	CASEY CO AMBULANCE SERV	(111,065)	(89,710)	(78,836)	(7,530)	-	-
K025	CLARK CO LIBRARY BD	(174,249)	(139,460)	(114,403)	(11,928)	-	-
K026	CITY OF MANCHESTER	(185,535)	(153,607)	(140,234)	(10,032)	-	-
K027	CLINTON CO PUBLIC LIBRARY	(15,908)	(12,625)	(9,435)	(567)	-	-
K028	CITY OF MARION	(185,786)	(151,430)	(127,922)	(5,922)	-	-
K029	CITY OF BURKESVILLE	(133,411)	(108,535)	(97,956)	(9,525)	-	-
K030	OWENSBORO BD OF ED	(1,747,495)	(1,383,024)	(1,307,926)	(138,757)	-	-
K032	ELLIOTT CO AMB SERVICE	4,032	-	-	-	-	-
K033	ESTILL CO BD OF EDUCATION	(714,841)	(524,310)	(449,955)	(18,537)	-	-
K034	LEX/FAYETTE URBAN CO GOVT	(17,458,185)	(13,114,645)	(11,815,864)	(462,249)	-	-
K035	LICKING VALLEY COM ACTION	(382,844)	(274,030)	(246,603)	(1,427)	-	-
K036	FLOYD CO SCHOOLS	(2,044,728)	(1,595,859)	(1,505,298)	(172,524)	-	-
K038	FULTON CITY SCHOOLS	(98,946)	(78,373)	(77,700)	(12,259)	-	-
K039	GALLATIN CO PUBLIC LIB	(39,084)	(29,891)	(25,313)	(1,589)	-	-
K040	GARRARD CO BD OF ED	(701,951)	(524,824)	(464,864)	(29,774)	-	-
K041	CITY OF WILLIAMSTOWN	(396,316)	(311,570)	(263,842)	(20,234)	-	-
K042	GRAVES CO BD OF ED	(1,195,127)	(916,873)	(775,602)	(46,082)	-	-
K043	CITY OF LEITCHFIELD	(319,389)	(250,059)	(203,075)	1,236	-	-
K044	CITY OF GREENSBURG	(165,791)	(125,584)	(107,325)	(4,857)	-	-
K045	GREENUP CO BD OF ED	(887,004)	(682,494)	(608,543)	(29,179)	-	-
K046	CITY OF HAWESVILLE	(84,737)	(58,799)	(43,559)	6,240	-	-
K047	HARDIN CO BD OF ED	(4,586,834)	(3,406,719)	(3,024,329)	(150,348)	-	-
K048	HARLAN INDEPENDENT SCHOOL	(148,664)	(110,975)	(105,220)	(5,279)	-	-
K049	CITY OF CYNTHIANA	(332,460)	(253,447)	(216,955)	(3,956)	-	-
K050	CAVERNA INDEPENDENT SCH	(224,221)	(173,372)	(170,119)	(14,793)	-	-
K052	HENRY CO BD OF EDUCATION	(631,857)	(474,819)	(433,643)	(15,119)	-	-
K055	JACKSON CO CONSERV DIST	(98)	-	-	-	-	-
K057	JESSAMINE CO PUBLIC LIBRA	(341,496)	(268,805)	(234,629)	(20,748)	-	-



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Participating Employer Code	Participating Employer Name	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
K058	JOHNSON CO BD OF ED	(952,904)	(729,587)	(665,284)	(42,782)	-	-
K060	LKLP COMM ACTION COUNCIL	(2,035,409)	(1,547,846)	(1,310,944)	(71,065)	-	-
K061	BARBOURVILLE CITY SCHOOLS	(123,513)	(107,047)	(78,323)	(914)	-	-
K062	LARUE CO BD OF EDUCATION	(659,653)	(512,067)	(427,452)	(26,873)	-	-
K063	LONDON UTILITY COMM	(318,071)	(246,972)	(207,190)	(6,289)	-	-
K064	CITY OF LOUISA	(121,394)	(95,740)	(87,500)	(4,556)	-	-
K065	CITY OF BEATTYVILLE	(156,074)	(125,014)	(101,981)	(840)	-	-
K066	LESLIE CO PUBLIC LIBRARY	(50,342)	(40,168)	(29,252)	(2,658)	-	-
K067	LETCHER CO BD OF ED	(970,240)	(733,663)	(636,434)	(24,867)	-	-
K068	LEWIS CO BD OF ED	(595,444)	(485,393)	(427,746)	(34,724)	-	-
K069	LINCOLN CO PUBLIC LIBRARY	(40,966)	(34,061)	(30,854)	(2,422)	-	-
K070	LIVINGSTON CO CONSERV DIS	(10,297)	(7,735)	(7,039)	(200)	-	-
K071	CITY OF RUSSELLVILLE	(431,583)	(321,503)	(273,032)	(18,125)	-	-
K072	LYON CO BD OF EDUCATION	(305,515)	(229,671)	(193,871)	(14,268)	-	-
K073	PADUCAH BOARD OF ED	(1,001,633)	(776,253)	(660,616)	(61,380)	-	-
K074	MCCREARY CO WATER DIST	(252,018)	(195,595)	(178,180)	(9,819)	-	-
K075	CITY OF CALHOUN	(45,118)	(35,355)	(30,243)	(1,468)	-	-
K077	MAGOFFIN CO LIBRARY	(10,349)	(7,555)	(5,985)	(29)	-	-
K078	CITY OF LEBANON	(346,176)	(270,636)	(237,631)	2,689	-	-
K079	CITY OF BENTON	(331,397)	(271,632)	(231,044)	(10,254)	-	-
K080	MARTIN COUNTY LIBRARY	(37,023)	(27,577)	(26,405)	(456)	-	-
K081	MAYSVILLE UTILITY COMM	-	-	-	-	-	-
K082	CITY OF MULDRAGH	(58,291)	(47,960)	(44,135)	(7,995)	-	-
K083	CITY OF FRENCHBURG	(57,048)	(47,553)	(41,568)	(3,251)	-	-
K085	METCALFE HEALTH CARE CTN	(392,041)	(274,486)	(239,492)	(12,122)	-	-
K086	MONROE CO CONSERV DIST	(12,109)	(10,635)	(9,261)	(457)	-	-
K087	MONTGOMERY CO BD OF ED	(1,240,607)	(903,423)	(844,718)	(43,929)	-	-
K088	GATEWAY COMM SER ORGANIZ	(1,052,825)	(852,916)	(838,599)	(114,113)	-	-
K089	MUHLENBERG CO BD OF ED	(1,629,118)	(1,246,907)	(1,119,094)	(53,141)	-	-
K090	NELSON COUNTY BD OF ED	(1,369,404)	(1,064,691)	(928,489)	(40,626)	-	-
K091	CITY OF CARLISLE	(142,809)	(116,553)	(120,395)	(10,139)	-	-
K092	OHIO CO LIBRARY	(78,622)	(65,446)	(53,881)	(3,694)	-	-
K093	OLDHAM CO LIBRARY BD	(182,233)	(140,774)	(119,298)	(6,183)	-	-
K094	OWEN CO PUBLIC LIBRARY	(45,219)	(35,129)	(31,364)	754	-	-
K095	OWSLEY CO PUBLIC LIBRARY	(10,910)	(8,032)	(7,762)	(564)	-	-
K096	PENDLETON CO LIBRARY	(52,750)	(43,164)	(37,836)	(7,191)	-	-
K097	PERRY CO BD OF EDUCATION	(1,321,578)	(967,792)	(848,717)	(48,108)	-	-
K098	PIKEVILLE INDEPENDENT SCH	(249,633)	(200,896)	(165,378)	(12,880)	-	-
K099	CITY OF STANTON	(53,341)	(45,706)	(39,405)	(5,306)	-	-
K100	SOMERSET BD OF EDUCATION	(390,974)	(336,497)	(281,234)	(25,534)	-	-
K101	CITY OF MOUNT OLIVET	(4,266)	(3,005)	(2,706)	(143)	-	-
K102	ROCKCASTLE CONSERV DIST	(8,038)	(7,331)	(6,290)	1,755	-	-
K103	CITY OF MOREHEAD	(321,783)	(251,440)	(218,898)	(16,028)	-	-
K104	RUSSELL CO CONS DIST	(5,969)	(4,779)	(2,855)	454	-	-
K105	CITY OF GEORGETOWN	(785,340)	(620,547)	(565,410)	(14,974)	-	-
K106	CITY OF SHELBYVILLE	(355,858)	(276,159)	(234,620)	(16,056)	-	-
K107	FRANKLIN/SIMPSON PARKS BD	(33,813)	(26,866)	(24,866)	(1,678)	-	-
K108	CITY OF TAYLORSVILLE	(181,033)	(133,875)	(115,933)	536	-	-
K109	CAMPBELLSVLE MUN WTR&SEWR	(386,599)	(306,573)	(265,932)	(3,818)	-	-
K110	TODD COUNTY WATER DIST	(75,859)	(58,671)	(49,450)	(2,790)	-	-
K111	CITY OF CADIZ	(219,144)	(181,515)	(144,839)	(13,089)	-	-
K112	TRIMBLE CO LIBRARY	(48,430)	(38,005)	(35,860)	(2,402)	-	-
K113	UNION CO BD OF EDUCATION	(745,079)	(598,762)	(548,981)	(36,735)	-	-
K114	CITY OF BOWLING GREEN	(2,490,472)	(1,952,792)	(1,719,611)	(45,577)	-	-
K115	CITY OF SPRINGFIELD	(141,616)	(121,291)	(109,002)	(21,022)	-	-
K116	WAYNE CO BD OF ED	(981,342)	(750,030)	(716,665)	(47,697)	-	-
K117	WEBSTER CO PUBLIC LIBRARY	(34,638)	(25,842)	(21,433)	(771)	-	-
K118	WHITLEY CO BD OF ED	(1,363,131)	(1,033,936)	(919,277)	(56,129)	-	-
K119	WOLFE COUNTY LIBRARY	(15,612)	(14,135)	(9,862)	235	-	-
K120	CITY OF VERSAILLES	(494,550)	(400,100)	(344,773)	(15,194)	-	-
K137	KY MAGISTRATES/COMM ASSOC	(44,553)	(34,829)	(29,739)	(418)	-	-
K141	GRANT CO PLANNING COMM	(11,389)	(9,003)	(7,459)	(590)	-	-
K181	WESTERN LEWIS-RECTORVILLE	(40,632)	(30,571)	(28,595)	(1,908)	-	-
K200	CITY OF FERGUSON	(1,821)	(1,864)	(62)	-	-	-
K214	GREEN RIVER EDUC COOP	(31,706)	(18,079)	(19,816)	3,596	-	-
K219	NORTHERN KY WATER SER DIS	(1,951,899)	(1,535,477)	(1,311,906)	(43,091)	-	-
K237	KY CO JUDGE/EX ASSOC	(44,438)	(35,166)	(30,770)	(781)	-	-



# 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	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
K256	JEFFERSONTOWN FIRE DIST	(21,510)	(16,664)	(14,104)	(430)	-	-
K314	KY LEGAL AID	(434,867)	(359,510)	(342,451)	(47,660)	-	-
K315	MT WASHINGTON FIRE P DIST	(13,238)	(10,353)	(9,338)	(312)	-	-
K319	CITY OF SILVER GROVE	(25,068)	(17,115)	(15,747)	(2)	-	-
K337	KY COUNCIL OF ADD'S	(8,708)	(2,167)	(676)	5,921	-	-
K356	ST MATTHEWS FIRE DIST.	(16,643)	(12,863)	(8,775)	(78)	-	-
K414	CITY OF SMITHS GROVE	(863)	-	-	-	-	-
K419	ALEXANDRIA FIRE DISTRICT	(3,450)	(503)	(6,329)	(3,983)	-	-
K459	CITY OF LAKESIDE PARK	(11,333)	(11,854)	(11,603)	(1,241)	-	-
K519	CITY OF MELBOURNE	(7,557)	(6,002)	(5,066)	(246)	-	-
K559	CITY OF TAYLOR MILL	(106,432)	(85,865)	(70,658)	(7,347)	-	-
K614	WARREN CO PUBLIC LIBRARY	(258,459)	(193,059)	(119,476)	(51,529)	-	-
K619	CAMPBELL CO CONS DISPATCH	(304,892)	(235,193)	(204,637)	(26,121)	-	-
K659	CITY OF EDGEWOOD	(193,326)	(152,362)	(135,520)	(4,595)	-	-
K719	CENTRAL CAMPBELL CO FIRE	(6,910)	(5,176)	(4,251)	168	-	-
K759	LAKESIDE/CRESTVIEWHLS POL	(12,893)	(10,042)	(8,503)	(269)	-	-
K856	HIGHVIEW FIRE DISTRICT	(7,723)	(8,995)	(13,064)	(9,386)	-	-
K859	CITY OF FORT MITCHELL	(133,421)	(100,928)	(89,903)	(5,926)	-	-
K959	HOUSING AUTH OF COVINGTON	(300,361)	(258,079)	(210,269)	(7,350)	-	-
L002	ALLEN CO CONSERVATION DIS	(8,870)	(6,042)	(5,839)	(1,010)	-	-
L003	ANDERSON PUBLIC LIBRARY	(70,117)	(46,069)	(44,880)	(6,711)	-	-
L004	CITY OF BARLOW	(18,798)	(17,381)	(12,539)	(283)	-	-
L005	CITY OF GLASGOW	(723,086)	(586,208)	(572,048)	(12,743)	-	-
L006	BATH CO WATER DISTRICT	(73,291)	(61,985)	(50,857)	(5,652)	-	-
L007	BELL CO COURT CLERK	(53,313)	(41,737)	(37,113)	(2,874)	-	-
L008	BOONE CO BD OF ED	(6,527,644)	(5,069,667)	(4,343,763)	(299,929)	-	-
L009	CITY OF PARIS	(916,124)	(756,381)	(685,475)	(95,580)	-	-
L010	FIVCO AREA DEVELOPMT DIST	(229,001)	(190,582)	(155,724)	(28,383)	-	-
L011	DANVILLE BOYLE CO REC	(36,248)	-	-	-	-	-
L012	BRACKEN COUNTY PUB LIBRAR	(27,596)	(22,801)	(19,318)	(918)	-	-
L013	BREATHITT CO PUBLIC LIB	(38,710)	(30,167)	(25,981)	(1,230)	-	-
L014	BRECKINRIDGE CO CLERK OFF	(68,363)	(58,876)	(46,613)	(2,509)	-	-
L015	CITY OF MT WASHINGTON	(511,897)	(383,953)	(321,771)	(33,266)	-	-
L016	BUTLER CO AMBULANCE SVC	(138,098)	(98,909)	(84,381)	(6,969)	-	-
L018	MURRAY PUBLIC SCHOOLS	(901,823)	(733,841)	(647,055)	(34,771)	-	-
L021	CITY OF CARROLLTON	(314,091)	(247,061)	(205,414)	(2,697)	-	-
L022	NORTHEAST KY CAA	(602,319)	(514,047)	(431,243)	(20,793)	-	-
L023	CITY OF LIBERTY	(186,985)	(136,210)	(118,229)	(10,518)	-	-
L024	HOPKINSVLE CHRIST LIBRARY	(74,075)	(60,734)	(50,696)	(2,901)	-	-
L025	CITY OF WINCHESTER	(504,600)	(377,604)	(356,297)	(9,962)	-	-
L026	DANIEL BOONE COMM AGENCY	(741,992)	(584,068)	(530,171)	(28,042)	-	-
L027	CITY OF ALBANY	(247,531)	(197,706)	(170,568)	(4,554)	-	-
L028	CRITTENDEN/LIV CO WAT DIS	(102,630)	(81,305)	(69,271)	(4,780)	-	-
L029	CUMBERLAND CO SOIL & WAT	(6,520)	(5,255)	(4,763)	(395)	-	-
L031	EDMONSON CO AMBULANCE DIS	(64,752)	(52,772)	(46,907)	180	-	-
L032	SANDY HOOK WATER DISTRICT	(47,424)	(37,169)	(30,505)	(770)	-	-
L033	CITY OF IRVINE	(109,258)	(92,772)	(83,961)	(4,953)	-	-
L035	CITY OF FLEMINGSBURG	(146,555)	(114,394)	(90,205)	(2,008)	-	-
L036	FLOYD CO LIBRARY	(99,128)	(79,659)	(65,691)	(4,272)	-	-
L038	FULTON CO LIBRARY	(26,057)	(19,847)	(17,945)	(2,297)	-	-
L039	CITY OF WARSAW	(54,479)	(47,791)	(41,300)	(4,206)	-	-
L041	GRANT CO PUBLIC LIBRARY	(88,521)	(62,108)	(46,246)	(3,588)	-	-
L042	MAYFIELD CITY SCHOOLS	(728,923)	(574,310)	(524,824)	(48,401)	-	-
L043	LEITCHFIELD UTILITY COMM	(295,593)	(238,798)	(203,097)	(10,492)	-	-
L044	GREEN CO AMBULANCE SVC	(60,718)	(52,201)	(42,595)	(494)	-	-
L045	RACELAND BOARD OF EDUC	(241,629)	(182,417)	(161,147)	(17,776)	-	-
L046	HANCOCK CO PUBLIC LIBRARY	(53,282)	(45,554)	(39,291)	(2,471)	-	-
L047	WEST POINT INDEPENDENT SC	(25,470)	(2,202)	-	-	-	-
L049	CYNTHIANA/HARRISON LIBRAR	(47,452)	(37,219)	(29,285)	(686)	-	-
L050	CITY OF MUNFORDVILLE	(49,475)	(43,140)	(36,661)	(5,937)	-	-
L051	HENDERSON CO WATER DIST	(95,738)	(69,786)	(62,102)	(1,173)	-	-
L052	CITY OF EMINENCE	(71,007)	(57,824)	(55,583)	(4,451)	-	-
L054	DAWSON SPRINGS PUBLIC SCH	(182,679)	(139,633)	(113,275)	5,508	-	-
L057	CITY OF NICHOLASVILLE	(1,229,096)	(958,239)	(916,167)	(19,349)	-	-
L058	PAINTSVILLE BD OF ED	(182,257)	(133,424)	(126,984)	(2,087)	-	-
L060	KNOTT CO SOIL CONV DIST	(6,940)	(5,472)	(4,653)	(165)	-	-
L061	CITY OF BARBOURVILLE	(146,840)	(117,835)	(108,120)	(3,507)	-	-



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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	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
L062	CITY OF HODGENVILLE	(220,690)	(181,722)	(153,674)	(2,947)	-	-
L063	LAUREL CO PUBLIC LIB DIST	(182,543)	(144,209)	(119,455)	(2,142)	-	-
L064	LOUISA WATER & SEWER COMM	(100,273)	(81,284)	(69,890)	(5,505)	-	-
L065	LEE CO PUBLIC LIBRARY	(18,524)	(13,988)	(15,134)	(1,643)	-	-
L066	CITY OF HYDEN	(23,125)	(20,508)	(18,097)	(2,772)	-	-
L067	LETCHER COUNTY CONS DIST	(7,828)	(5,749)	(5,039)	(441)	-	-
L068	HOUSING AUTH OF VANCEBURG	(17,593)	(14,316)	(11,870)	(961)	-	-
L069	STANFORD WATER COMMISSION	(119,399)	(89,183)	(77,286)	(5,471)	-	-
L071	RUSSELLVILLE CITY SCHOOLS	(339,036)	(254,232)	(207,792)	(9,384)	-	-
L072	CITY OF EDDYVILLE	(66,345)	(49,260)	(48,805)	(4,358)	-	-
L073	CITY OF PADUCAH	(1,808,209)	(1,416,717)	(1,212,852)	(46,636)	-	-
L074	HOUSING AUTH MCREARY CO	(32,159)	(28,348)	(22,717)	(949)	-	-
L075	CITY OF LIVERMORE	(43,462)	(36,327)	(32,881)	(2,583)	-	-
L076	BEREA BD OF ED	(291,971)	(206,168)	(194,841)	(9,864)	-	-
L077	CITY OF SALYERSVILLE	(153,870)	(134,339)	(111,181)	(14,282)	-	-
L078	MARION FREE PUBLIC LIBRAR	(55,746)	(40,274)	(33,207)	(2,258)	-	-
L079	MARSHALL CO SOIL & WATER	(7,080)	(5,774)	(4,882)	(202)	-	-
L080	MARTIN CO CONSERV DIST	(4,592)	(3,831)	(3,244)	(231)	-	-
L082	MEADE CO BD OF ED	(1,359,020)	(999,907)	(876,295)	(56,704)	-	-
L083	MENIFEE CO PUBLIC LIBRARY	(9,188)	(4,203)	(5,973)	933	-	-
L084	BURGIN INDEPENDENT SCH	(120,716)	(82,517)	(71,423)	(9,648)	-	-
L085	METCALFE CO PUBLIC LIB	(31,906)	(24,338)	(19,825)	(1,248)	-	-
L086	CITY OF TOMPKINSVILLE	(178,980)	(127,114)	(109,261)	590	-	-
L087	MONTGOMERY CO SAN DIST #2	(13,057)	(10,879)	(13,537)	(682)	-	-
L088	MORGAN COUNTY LIBRARY	(29,903)	(23,062)	(18,897)	(1,528)	-	-
L090	CITY OF NEW HAVEN	(23,406)	(18,231)	(13,143)	(1,120)	-	-
L091	NICHOLAS COUNTY LIBRARY	(13,243)	(7,699)	(3,289)	1,048	-	-
L092	OHIO CO WATER DIST	(205,421)	(151,889)	(128,478)	(6,384)	-	-
L093	LAGRANGE UTILITY COMM	(129,275)	(102,336)	(80,716)	(8,130)	-	-
L096	PENDLETON COUNTY WATER	(76,525)	(60,491)	(43,151)	(472)	-	-
L099	POWELLS VALLEY WATER DIST	(51,041)	(40,216)	(37,883)	(3,244)	-	-
L100	SCIENCE HILL BD OF ED	(124,611)	(106,135)	(84,119)	(273)	-	-
L102	CITY OF MOUNT VERNON	(277,993)	(207,183)	(158,878)	(6,845)	-	-
L103	MOREHEAD UTILITY PLANT BD	(462,915)	(355,077)	(296,013)	(47,235)	-	-
L104	LAKE CUMBERLAND ADD	(587,676)	(455,783)	(362,670)	(22,678)	-	-
L105	GEORGETOWN/SCOTT CO PARKS	(165,105)	(112,015)	(119,118)	(6,404)	-	-
L106	TRIPLE S PLANNING & ZONIN	(34,859)	(27,785)	(23,977)	(1,290)	-	-
L107	CITY OF FRANKLIN	(482,869)	(356,144)	(307,663)	(25,620)	-	-
L108	SPENCER CO FIRE DIST	(12,456)	(7,711)	(6,730)	1,579	-	-
L109	CAMPBELLSVILLE CITY SCHOO	(323,855)	(263,326)	(240,187)	(17,278)	-	-
L110	CITY OF ELKTON	(131,747)	(104,809)	(92,891)	(4,347)	-	-
L111	HOUSING AUTH OF CADIZ	(24,819)	(19,905)	(16,973)	(1,164)	-	-
L112	CITY OF BEDFORD	(20,097)	(16,220)	(17,086)	(194)	-	-
L113	UNION CO PLANNING COMM	(24,555)	(13,705)	(8,588)	(599)	-	-
L114	WARREN COUNTY BD OF ED	(4,131,480)	(3,130,810)	(2,876,109)	(109,486)	-	-
L115	WASHINGTON CO SCHOOLS	(478,558)	(355,011)	(348,758)	(43,305)	-	-
L118	CORBIN BD OF ED	(684,072)	(492,400)	(415,257)	(11,221)	-	-
L119	CITY OF CAMPTON	(93,708)	(71,176)	(47,247)	(3,666)	-	-
L120	FALLING SPRINGS ARTS	(107,521)	(83,764)	(75,131)	(2,558)	-	-
L141	CORINTH WATER DISTRICT	(17,794)	(15,355)	(12,702)	(635)	-	-
L156	CITY OF LYNDON	(44,709)	(33,285)	(29,701)	(2,128)	-	-
L159	ELSMERE FIRE PROTECTION	(11,378)	(9,210)	(8,443)	302	-	-
L256	CITY OF HURSTBOURNE	(30,199)	(23,160)	(20,296)	(1,427)	-	-
L356	EASTWOOD FIRE PROT DIST	(66)	-	-	-	-	-
L456	HARRODS CREEK FIRE DIST	194	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	(38,735)	(23,599)	(19,682)	12,511	-	-
L756	PLEASURE RIDGE PARK FIRE	(58,441)	(41,332)	(35,686)	(1,320)	-	-
L959	NORTHERN KY CONV CTR CORP	(258,938)	(147,280)	(175,926)	(5,407)	-	-
M001	COLUMBIA/ADAIR UTILITIES	(197,031)	(151,303)	(129,583)	(11,743)	-	-
M003	LAWBG-ANDERSON PLAN COMM	(3,702)	(2,893)	(2,513)	(137)	-	-
M005	GLASGOW WATER COMPANY	(522,564)	(412,361)	(357,321)	(20,929)	-	-
M006	GATEWAY AREA DEV DISTRICT	(188,992)	(143,806)	(121,816)	13,895	-	-
M007	MIDDLESBORO CITY SCHOOL	(342,041)	(279,780)	(214,531)	2,135	-	-
M008	WALTON/VERONA BD OF ED	(489,809)	(387,878)	(335,884)	(21,621)	-	-
M009	PARIS BOURBON CO LIBRARY	(76,532)	(59,730)	(51,241)	(1,968)	-	-
M010	BOYD CO BD OF ED	(1,321,050)	(1,034,363)	(934,360)	(48,530)	-	-
M011	BOYLE COUNTY BD OF EDUC	(636,287)	(481,487)	(412,297)	(14,580)	-	-



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Participating Employer Code	Participating Employer Name	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
M012	EAST PENDLETON WATER DIST	(69,303)	(56,011)	(44,605)	(2,623)	-	-
M013	BREATHITT CO SOIL CONSERV	(4,515)	(2,971)	(3,521)	(246)	-	-
M014	CITY OF HARDINSBURG	(50,652)	(34,399)	(28,498)	1,580	-	-
M015	BULLITT CO FISCAL COURT	(1,298,369)	(1,031,340)	(951,256)	(7,493)	-	-
M017	CITY OF FREDONIA	(8,869)	(4,510)	(3,793)	(62)	-	-
M018	CALLOWAY CO PUBLIC LIBRAR	(73,565)	(57,016)	(45,967)	(1,027)	-	-
M019	CAMPBELL CO COURTHOUSE	(15,778)	(12,129)	(10,940)	(362)	-	-
M020	CITY OF BARDWELL	(82,348)	(67,241)	(65,505)	(2,603)	-	-
M021	CARROLL CO WATER DISTRICT	(105,236)	(83,136)	(71,811)	(5,684)	-	-
M022	CITY OF OLIVE HILL	(204,400)	(161,866)	(122,367)	(10,945)	-	-
M023	E CASEY CO WATER DISTRICT	(56,699)	(43,460)	(36,032)	988	-	-
M024	CHRISTIAN CO BD OF ED	(2,691,051)	(2,033,684)	(1,807,907)	(51,009)	-	-
M025	WINCHESTER MUNICIPAL UTIL	(685,866)	(539,397)	(455,216)	(32,532)	-	-
M026	CLAY COUNTY 911 BOARD	(48,693)	(43,159)	(39,005)	(5,645)	-	-
M027	HOUSING AUTH OF ALBANY	(32,127)	(26,500)	(22,421)	(3,085)	-	-
M029	CUMBERLAND CO FISCAL CT	(217,427)	(171,309)	(154,061)	(14,532)	-	-
M030	DAVIESS CO BD OF EDUC	(3,515,867)	(2,653,528)	(2,444,055)	(229,072)	-	-
M031	EDMONSON CO CONSERV DIST	(5,039)	(3,898)	(3,773)	(213)	-	-
M033	IRVINE MUNICIPAL UTILITY	(144,572)	(113,596)	(102,787)	(7,375)	-	-
M034	FAYETTE CO BD EDUCATION	(13,943,080)	(10,676,485)	(9,582,978)	(375,161)	-	-
M035	FLEMING COUNTY LIBRARY	(36,929)	(28,936)	(22,157)	1,569	-	-
M037	FRANKLIN CO BD OF ED	(2,155,549)	(1,603,154)	(1,517,696)	(82,178)	-	-
M038	HICKMAN/FULTON RIV PRT AU	(68,160)	(45,211)	(42,619)	(3,431)	-	-
M039	GALLATIN CO WATER DIS	(53,120)	(40,462)	(39,039)	(3,221)	-	-
M040	GARRARD CO PUBLIC LIBRARY	(44,595)	(35,368)	(25,221)	1,783	-	-
M041	GRANT CO BD OF ED	(1,201,030)	(847,366)	(707,757)	17,517	-	-
M042	CITY OF MAYFIELD	(206,830)	(168,016)	(138,078)	(15,032)	-	-
M043	CITY OF CANEYVILLE	(28,053)	(17,748)	(9,764)	1,599	-	-
M044	GREEN/TAYLOR WATER DIST	(112,644)	(89,735)	(64,845)	642	-	-
M045	CITY OF FLATWOODS	(261,554)	(202,388)	(175,683)	72	-	-
M046	CITY OF LEWISPORT	(138,306)	(107,555)	(98,122)	(4,073)	-	-
M047	HARDIN CO PUBLIC LIBRARY	(82,087)	(52,651)	(44,449)	(3,517)	-	-
M048	CITY OF BENHAM	(48,254)	(30,899)	(19,363)	4,620	-	-
M049	HARRISON CO CONSERVA DIST	(13,014)	(10,193)	(9,699)	(863)	-	-
M050	HART CO CONSERVATION DIST	(9,573)	(7,508)	(6,286)	(436)	-	-
M051	HENDERSON CO BD OF ED	(2,194,264)	(1,778,150)	(1,479,739)	(87,682)	-	-
M052	HENRY CO LIBRARY	(43,941)	(28,642)	(22,269)	303	-	-
M054	CITY OF DAWSON SPRINGS	(113,810)	(92,024)	(76,485)	(7,153)	-	-
M056	JEFF CO MED CTR STM & CHL	(260,878)	(203,444)	(163,108)	(10,361)	-	-
M057	NICH-VLE/JESS CO PK & REC	(76,054)	(59,487)	(49,720)	1,073	-	-
M058	CITY OF PAINTSVILLE	(595,186)	(441,320)	(389,392)	(10,173)	-	-
M059	KENTON COUNTY FISCAL CT	(2,191,332)	(1,709,945)	(1,406,716)	618	-	-
M060	CITY OF HINDMAN	(17,880)	(10,843)	(8,252)	(2,152)	-	-
M061	KNOX CO E M S	(260,829)	(196,949)	(200,920)	(11,425)	-	-
M062	LARUE CO WATER DIST #1	(48,487)	(38,808)	(31,790)	(4,130)	-	-
M064	HOUSING AUTH/ LAWRENCE CO	(34,919)	(26,361)	(23,388)	(1,680)	-	-
M065	LEE CO SOIL CONSERV DIST	(5,150)	(6,409)	(4,999)	(2,068)	-	-
M067	JENKINS BD OF ED	(119,070)	(78,724)	(73,624)	905	-	-
M068	CITY OF VANCEBURG	(74,772)	(59,185)	(57,305)	(5,115)	-	-
M069	CITY OF STANFORD	(35,164)	(28,704)	(25,620)	(746)	-	-
M070	LEDBETTER WATER DISTRICT	(51,611)	(40,658)	(35,350)	(4,182)	-	-
M073	W MCCRACKEN CO WATER DIST	(15,972)	(15,432)	(8,376)	-	-	-
M075	CITY OF SACRAMENTO	(37,785)	(29,461)	(26,948)	(2,577)	-	-
M076	CITY OF RICHMOND	(1,098,011)	(834,071)	(758,168)	(47,097)	-	-
M077	MAGOFFIN CO COURT CLERK	(45,019)	(32,523)	(31,547)	(7,207)	-	-
M078	LEBANON WATER WORKS	(165,782)	(120,858)	(105,374)	(241)	-	-
M079	MARSHALL CO REF DISP DIST	(142,719)	(113,934)	(92,283)	(7,584)	-	-
M081	CITY OF MAYSVILLE	(671,028)	(530,129)	(490,468)	(33,758)	-	-
M082	CITY OF BRANDENBURG	(127,510)	(105,859)	(73,132)	(2,200)	-	-
M084	MERCER CO BOARD OF ED	(771,351)	(576,017)	(501,108)	(35,084)	-	-
M085	CITY OF EDMONTON	(164,573)	(130,330)	(113,412)	(6,271)	-	-
M087	MT STERL/MONTGOMERY LIB	(69,105)	(50,406)	(48,571)	(2,709)	-	-
M088	MORGAN CO CONSERVAT DIST	(7,145)	(5,717)	(4,559)	(345)	-	-
M090	BARDSTOWN BD OF ED	(1,018,251)	(772,609)	(714,812)	(37,943)	-	-
M091	NICHOLAS CO WATER DIST	(27,024)	(21,885)	(19,820)	(300)	-	-
M092	CITY OF BEAVER DAM	(166,124)	(131,476)	(117,897)	(7,003)	-	-
M093	OLDHAM CO WATER DIST	(259,201)	(187,139)	(171,034)	(7,142)	-	-



# 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	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
M096	CITY OF FALMOUTH	(163,698)	(143,384)	(121,650)	(20,711)	-	-
M097	E KY CONCEN EMPLOY PRO	(422,895)	(362,444)	(316,690)	(49,165)	-	-
M098	PIKE CO HOUSING AUTHORITY	(48,395)	(32,753)	(28,324)	607	-	-
M099	BEECH FORK WATER COMM	(64,379)	(53,831)	(48,476)	(6,267)	-	-
M100	PULASKI CO BD OF ED	(2,515,607)	(1,857,175)	(1,596,486)	(93,136)	-	-
M104	RUSSELL CO PUBLIC LIBRARY	(52,634)	(40,503)	(34,646)	(816)	-	-
M105	SCOTT COUNTY LIBRARY	(203,836)	(155,932)	(133,979)	(2,630)	-	-
M106	SHELBY CO BD OF ED	(2,152,945)	(1,508,503)	(1,408,638)	(119,857)	-	-
M107	FRANKLIN ELECTRIC PLNT BD	(279,092)	(215,420)	(196,067)	(1,332)	-	-
M108	SPENCER CO PUBLIC LIB	(48,934)	(39,915)	(34,044)	(2,408)	-	-
M109	CITY OF CAMPBELLSVILLE	(543,860)	(405,044)	(326,509)	(12,895)	-	-
M110	CITY OF GUTHRIE	(99,942)	(81,168)	(67,387)	(4,977)	-	-
M111	TRIGG CO CONS DISTRICT	(7,677)	(5,693)	(5,318)	(444)	-	-
M112	CITY OF MILTON	(59,354)	(47,713)	(41,034)	(2,454)	-	-
M113	CITY OF STURGIS	(95,532)	(82,806)	(82,585)	(24,258)	-	-
M115	WASHINGTON CO LIBRARY BD	(28,768)	(23,670)	(21,762)	(3,099)	-	-
M116	WAYNE CO PUBLIC LIBRARY	(49,548)	(34,628)	(27,565)	(1,367)	-	-
M117	WEBSTER CO BD OF ED	(694,454)	(547,761)	(475,887)	(32,954)	-	-
M118	WHITLEY CO FISCAL COURT	(869,435)	(686,633)	(648,574)	(55,922)	-	-
M119	WOLFE CO FISCAL COURT	(254,348)	(207,840)	(203,107)	(15,224)	-	-
M120	WOODFORD COUNTY LIBRARY	(110,905)	(83,732)	(72,990)	(6,466)	-	-
M215	SHEPHER/BULLIT CO TOURIST	(119,030)	(89,131)	(72,473)	(3,296)	-	-
M315	CITY OF PIONEER VILLAGE	(9,274)	(7,380)	(6,780)	(417)	-	-
M356	MIDDLETOWN FIRE PROT DIST	(1,146)	-	-	-	-	-
M415	BULLITT CO SANITATION DIS	(83,163)	(83,120)	(44,236)	-	-	-
N001	ADAIR CO CONSERVATION DIS	(18,166)	(13,632)	(14,045)	46	-	-
N006	HOUSING AUTH OWINGSVILLE	(17,358)	(15,624)	(12,562)	(235)	-	-
N007	PINEVILLE BD OF EDUCATION	(118,699)	(85,832)	(85,726)	(7,508)	-	-
N008	CITY OF FLORENCE	(1,029,365)	(798,463)	(701,885)	(46,508)	-	-
N009	CITY OF MILLERSBURG	(7,912)	(7,712)	(6,910)	(1,148)	-	-
N010	BOYD CO PUBLIC LIBRARY	(159,239)	(106,093)	(95,716)	(6,410)	-	-
N011	CITY OF PERRYVILLE	(5,616)	(4,472)	(3,759)	(272)	-	-
N012	CITY OF BROOKSVILLE	(55,756)	(49,655)	(37,263)	(650)	-	-
N013	MIDDLE KY COMM ACT PART	(489,190)	(374,448)	(318,400)	5,895	-	-
N014	CITY OF IRVINGTON	(38,742)	(27,442)	(26,235)	56	-	-
N015	BULLITT CO CONSERVAT DIST	(7,550)	(5,317)	(4,582)	(269)	-	-
N017	PRINCETON ELECTRIC PL BD	(279,195)	(222,479)	(195,483)	(12,953)	-	-
N018	MURRAY/CALLOWAY CO AIRPRT	(9,683)	(7,484)	(6,424)	(283)	-	-
N020	CARLISLE CO SANIT DIST 1	(16,763)	(13,368)	(11,982)	(764)	-	-
N021	CARROLLTON UTILITIES COMM	(339,188)	(274,010)	(217,978)	(19,435)	-	-
N022	CITY OF GRAYSON	(163,656)	(146,166)	(46,116)	(4,010)	-	-
N025	EAST CLARK CO WATER DIST	(68,463)	(53,308)	(45,492)	(355)	-	-
N029	CUMBERLAND CO PUBLIC LIB	(23,644)	(16,842)	(16,446)	(842)	-	-
N033	ESTILL CO WATER DIST NO 1	(65,566)	(52,587)	(45,983)	(2,979)	-	-
N035	HOUSING AUTH FLEMINGSBURG	(15,890)	(10,163)	(6,190)	(298)	-	-
N036	PRESTONSBURG CITY UTIL	(545,638)	(427,651)	(362,900)	(32,173)	-	-
N037	FRANKFORT INDEP SCHOOLS	(262,252)	(201,817)	(199,827)	(16,525)	-	-
N038	HOUSING AUTH OF HICKMAN	(37,555)	(30,009)	(25,910)	(1,481)	-	-
N041	BULLOCK PEN WATER DIST	(167,735)	(130,765)	(110,023)	(7,517)	-	-
N042	PURCHASE AREA DEV DIST	(423,787)	(326,342)	(289,424)	(9,220)	-	-
N043	GRAYSON CO LIBRARY	(54,001)	(35,401)	(31,557)	(6,063)	-	-
N044	HOUSING AUTH OF GREENSBUR	(1,163)	-	-	-	-	-
N045	KENTUCKY ED DEV CORP	(142,523)	(138,066)	(115,465)	(18,581)	-	-
N047	ELIZABETHTOWN BD OF EDUC	(633,594)	(476,975)	(400,820)	(43,056)	-	-
N049	CYNTHIANA HARRISON CO JPC	(19,656)	(15,741)	(13,448)	(1,100)	-	-
N050	CITY OF HORSE CAVE	(84,679)	(73,770)	(57,492)	(10,772)	-	-
N051	CITY OF HENDERSON	(1,614,834)	(1,246,205)	(1,051,298)	(60,117)	-	-
N052	CITY OF NEW CASTLE	(29,605)	(24,125)	(21,788)	(452)	-	-
N054	CITY OF MADISONVILLE	(1,877,511)	(1,505,359)	(1,350,211)	(70,483)	-	-
N057	NICHOLASVILLE HOUSING AUT	(16,196)	(14,174)	(8,640)	(812)	-	-
N058	JOHNSON CO LIBRARY	(67,051)	(51,187)	(41,001)	1,211	-	-
N060	KNOTT CO WATER & SEWER	(121,637)	(97,162)	(85,646)	154	-	-
N061	KNOX CO SOIL CONSERV DIS	(7,490)	(5,710)	(5,182)	(2,185)	-	-
N063	CUMBERLAND VAL AREA DEV	(220,600)	(171,531)	(140,924)	(1,396)	-	-
N065	THREE FORKS REG JAIL	(267,767)	(204,647)	(164,785)	(15,213)	-	-
N067	HOUSING ORIENTED MINISTRI	(85,476)	(72,032)	(56,962)	(2,670)	-	-
N068	GAR,QUI,KY-O-HTS WTR DIST	(52,074)	(37,851)	(31,695)	(355)	-	-





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Participating Employer Code	Participating Employer Name	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
N069	CITY OF CRAB ORCHARD	(9,540)	(6,409)	(6,187)	(852)	-	-
N071	CITY OF AUBURN	(81,574)	(61,163)	(54,445)	(2,417)	-	-
N072	LYON CO AMBULANCE SERVICE	(134,896)	(109,390)	(97,075)	(7,047)	-	-
N075	CITY OF ISLAND	(27,316)	(22,449)	(18,046)	(117)	-	-
N076	MADISON CO EMS	(18,401)	(14,438)	(12,423)	(429)	-	-
N077	MAGOFFIN CO WATER DIST	(72,800)	(60,369)	(50,591)	(6,804)	-	-
N078	CENTRAL KY COMM ACTION	(1,387,193)	(1,112,615)	(910,365)	(17,826)	-	-
N079	BENTON ELECTRIC SYSTEM	(177,351)	(133,120)	(116,540)	(2,084)	-	-
N080	MARTIN CO WATER DISTRICT	(50,078)	-	-	-	-	-
N081	BUFFALO TRACE AR DEV DIST	(313,094)	(251,259)	(219,681)	(11,299)	-	-
N082	MEADE CO WATER DISTRICT	(100,634)	(79,534)	(65,894)	(2,287)	-	-
N084	MERCER CO PUBLIC LIBRARY	(84,114)	(67,101)	(57,223)	(7,745)	-	-
N085	METCALFE CO CONSERV DIST	(7,440)	(5,925)	(4,372)	(338)	-	-
N087	CITY OF MT STERLING	(211,834)	(160,940)	(147,177)	(7,782)	-	-
N088	MORGAN CO AMBULANCE SERV	(75,010)	(52,526)	(50,168)	(737)	-	-
N089	MUHLENBERG CO WATER DIST	(162,771)	(121,405)	(103,679)	(1,585)	-	-
N090	BARDSTOWN-NELSON CO TOURI	(42,462)	(36,907)	(30,943)	(5,034)	-	-
N092	CITY OF HARTFORD	(165,085)	(127,362)	(106,355)	(4,587)	-	-
N093	CITY OF LAGRANGE	(146,456)	(120,293)	(101,026)	(7,891)	-	-
N094	CITY OF OWENTON	(22,495)	(17,982)	(10,996)	354	-	-
N097	KY VALLEY ED COOPERATIVE	(26,395)	(22,696)	(19,298)	(2,270)	-	-
N098	PIKE CO LIBRARY DISTRICT	(145,134)	(115,692)	(121,500)	(10,515)	-	-
N099	CITY OF CLAY CITY	(46,795)	(41,241)	(34,892)	(5,018)	-	-
N100	CITY OF BURNSIDE	(55,699)	(41,870)	(37,277)	(4,891)	-	-
N103	HOUSING AUTH OF MOREHEAD	(81,764)	(67,330)	(51,735)	(459)	-	-
N104	CITY OF JAMESTOWN	(215,752)	(172,934)	(157,422)	(12,274)	-	-
N106	W SHELBY WATER DISTRICT	(49,582)	(38,798)	(33,680)	(1,884)	-	-
N107	SIMPSON CO CONSER DIST	(5,335)	(4,121)	(3,969)	(431)	-	-
N110	LOGAN/TODD REG. WATER COM	(123,846)	(103,986)	(84,804)	(756)	-	-
N111	BARKLEY LAKE WATER DIST	(149,887)	(117,314)	(96,860)	(1,052)	-	-
N112	TRIMBLE CO WATER DIST	(32,612)	(21,622)	(19,405)	5,221	-	-
N113	UNION CO LIBRARY BD	(58,725)	(44,266)	(35,961)	(4,482)	-	-
N114	BOWLING GRN MUNICIPAL UTI	(2,898,405)	(2,279,689)	(1,982,974)	(113,933)	-	-
N115	WASHINGTON CO CONSER DIST	(6,553)	(5,006)	(4,441)	(79)	-	-
N116	MONTICELLO UTILITY COMM	(237,882)	(195,128)	(171,508)	(17,248)	-	-
N117	CITY OF DIXON	(15,844)	(11,646)	(13,204)	(1,390)	-	-
N118	CITY OF WILLIAMSBURG	(440,969)	(356,828)	(326,663)	(21,365)	-	-
N119	WOLFE CO CONSER DISTRICT	(9,049)	(7,215)	(6,089)	(426)	-	-
N120	WOODFORD CO PLAN ZONING	(55,896)	(44,247)	(37,904)	(1,880)	-	-
N959	N KY CONV & VISITORS BUR	(204,727)	(93,621)	(92,824)	(1,616)	-	-
P001	HOUSING AUTH OF COLUMBIA	(21,767)	(14,912)	(12,930)	(755)	-	-
P005	GLASGOW ELECTRIC PLANT BD	(795,765)	(643,518)	(564,894)	(51,306)	-	-
P006	BATH COUNTY E.M.S.	(91,577)	(80,707)	(64,582)	(4,982)	-	-
P007	CITY OF PINEVILLE	(55,421)	(42,603)	(46,298)	(4,404)	-	-
P008	BOONE CO PLANNING COMM	(221,981)	(172,200)	(143,419)	(10,314)	-	-
P009	HOUSING AUTHORITY PARIS	(43,420)	(34,302)	(27,486)	(1,044)	-	-
P010	REGIONAL PUBLIC SAFETY	(155,164)	(128,442)	(110,089)	(4,625)	-	-
P011	CITY OF JUNCTION CITY	(34,064)	(29,349)	(20,023)	(2,741)	-	-
P013	CITY OF JACKSON	(257,901)	(208,822)	(193,915)	(18,895)	-	-
P014	BRECKINRIDGE CO PUBLIC LI	(49,107)	(36,076)	(35,733)	(1,176)	-	-
P015	CITY OF LEBANON JUNCTION	(55,238)	(44,148)	(37,729)	(2,468)	-	-
P017	PRINCETON WATER/WASTEWATE	(161,850)	(122,406)	(98,516)	(4,910)	-	-
P018	MURRAY/CALLOWAY TRANS AUT	(103,434)	(67,523)	(59,320)	10,842	-	-
P022	RATTLESNAKE RIDGE WATER	(133,653)	(111,746)	(90,728)	(5,528)	-	-
P023	LIBERTY TOURISM	(4,538)	(3,467)	(6,700)	1,149	-	-
P025	CLARK CO CONSERVATION DIST	(5,338)	(4,128)	(3,351)	141	-	-
P033	ESTILL COUNTY EMS	-	-	-	-	-	-
P035	FLEMING CO DISPATCH	(35,052)	(28,724)	(26,888)	(1,609)	-	-
P037	COMMUNITY ACTION KENTUCKY	(140,405)	(134,347)	(107,110)	(32,334)	-	-
P038	HICKMAN ELECTRIC SYSTEM	(86,987)	(65,221)	(56,771)	(4,181)	-	-
P041	CITY OF DRY RIDGE	(68,724)	(48,866)	(41,232)	(52)	-	-
P043	CITY OF CLARKSON	(31,727)	(25,546)	(24,125)	(3,426)	-	-
P045	GREENUP CO ENVIR COMM	(38,991)	(32,181)	(20,547)	3,037	-	-
P047	CITY OF WEST POINT	(42,746)	(31,801)	(20,194)	(4,614)	-	-
P048	HARLAN COUNTY C A A	(272,823)	(203,921)	(186,511)	(7,035)	-	-
P049	HOUSING AUTHORITY OF CYNT	(114,607)	(83,669)	(56,515)	(1,191)	-	-
P050	HART CO SOLID WASTE SVC	(151,761)	(119,610)	(113,550)	(5,512)	-	-



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Participating Employer Code	Participating Employer Name	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
P051	HENDERSON MUN POWER&LIGHT	(794,337)	(631,408)	(525,990)	(21,872)	-	-
P052	LITTLE KY RV WS CONV DIST	(13,694)	(11,930)	(9,198)	(773)	-	-
P054	HOUSING AUTH DAWSON SPG	(56,859)	(46,211)	(39,306)	(1,238)	-	-
P057	VALLEY VIEW FERRY AUTHORI	(30,863)	(24,796)	(23,286)	2,287	-	-
P061	BARBOURVILLE UTILITY COMM	(518,528)	(416,095)	(373,554)	(24,536)	-	-
P063	LAUREL CO WATER DIST #2	(173,386)	(129,601)	(115,396)	(2,522)	-	-
P066	HYDEN LESLIE COUNTY WATER DISTRICT	(36,154)	(12,934)	(3,276)	36,890	-	-
P068	LEWIS CO PUBLIC LIBRARY	(20,700)	(15,822)	(13,771)	(270)	-	-
P069	LINCOLN CO CLERK	(77,252)	(67,435)	(60,522)	(5,385)	-	-
P071	LOGAN CO CONS DISTRICT	(19,973)	(16,449)	(12,934)	(627)	-	-
P072	LYON CO WATER DISTRICT	(33,849)	(22,189)	(20,454)	(959)	-	-
P075	MCLEAN CO REG WATER COMM	(42,250)	(37,427)	(32,358)	(1,858)	-	-
P076	MADISON CO PUBLIC LIBRARY	(246,192)	(184,156)	(159,837)	(3,129)	-	-
P077	SALYERS/MAG CO JOINT HOUS	(24,902)	(20,817)	(18,087)	(3,071)	-	-
P078	MARION CO CONSERVAT DIST	(6,685)	(5,193)	(4,352)	(210)	-	-
P079	CITY OF CALVERT CITY	(272,634)	(225,685)	(182,830)	(9,244)	-	-
P081	MASON COUNTY LIBRARY	(38,481)	(22,666)	(22,100)	(1,526)	-	-
P084	ANDERSON-DEAN COMM PARK	(19,043)	(5,960)	(7,826)	718	-	-
P087	MONTGOMERY CTY WATER DIST	(13,618)	(9,596)	(7,982)	390	-	-
P088	MORGAN CO WATER DIST	(55,337)	(41,307)	(42,844)	(3,818)	-	-
P089	MUHLENBERG WATER DIST #3	(56,311)	(45,547)	(38,418)	(1,399)	-	-
P090	NORTH NELSON WATER DIST	(48,306)	(37,020)	(30,701)	1,266	-	-
P092	OHIO CO REG WASTEWATER D	(52,065)	(43,083)	(36,148)	(1,046)	-	-
P097	KY RIVER AREA DEV DIST	(327,092)	(246,309)	(220,511)	(1,859)	-	-
P100	LAKE CUMBERLAND CAA, INC	(726,358)	(606,005)	(571,618)	12,220	-	-
P103	MOREHEAD TOURISM COMMISSI	(50,690)	(40,682)	(35,388)	(4,033)	-	-
P104	RUSSELL CO TOURIST COMM	(15,584)	(11,382)	(9,387)	(254)	-	-
P105	GEORGETOWN/SCOTT TOURISM	(28,728)	(19,725)	(18,443)	(1,007)	-	-
P106	MULTI PURPOSE COMM ACTION	(73,519)	(61,595)	(56,275)	(1,537)	-	-
P107	SIMPSON CO LIBRARY DIST	(43,615)	(34,470)	(29,711)	(2,231)	-	-
P110	TODD COUNTY CONSERVATION DISTRICT	(5,727)	(5,958)	(6,078)	(3,205)	-	-
P111	JOHN L STREET LIBRARY	(25,640)	(17,058)	(15,828)	(1,656)	-	-
P113	STURGIS HOUSING AUTHORITY	(11,169)	(9,724)	(8,470)	(527)	-	-
P115	HOUSING AUTH SPRINGFIELD	(16,855)	(13,227)	(12,245)	(2,498)	-	-
P116	CITY OF MONTICELLO	(69,267)	(59,817)	(57,877)	(13,331)	-	-
P117	CITY OF CLAY	(56,797)	(52,949)	(47,169)	(3,764)	-	-
P120	WOODFORD CO CONSERV DIST	(11,188)	(8,819)	(10,232)	(608)	-	-
P959	CITY OF CRESTVIEW HILLS	(53,291)	(37,191)	(35,097)	(1,397)	-	-
R003	SOUTH ANDERSON WATER DIST	(53,733)	(41,974)	(35,295)	(1,751)	-	-
R005	BARREN CO SOIL CONS DIS	(5,422)	(4,805)	(4,352)	(1,318)	-	-
R008	BOONE CO LIBRARY DIST	(702,180)	(551,269)	(448,578)	(11,379)	-	-
R010	ASHLAND BD OF ED	(1,081,818)	(837,034)	(656,267)	(74,591)	-	-
R011	DANVILLE BOYLE PLANNING	(20,296)	(15,966)	(12,609)	(154)	-	-
R013	BREATHITT COUNTY WATER DISTRICT	(39,332)	(31,130)	(27,624)	(2,202)	-	-
R015	CITY OF SHEPHERDSVILLE	(293,849)	(217,492)	(200,929)	5,675	-	-
R017	CITY OF PRINCETON	(132,115)	(92,935)	(77,661)	(4,377)	-	-
R018	MURRAY ELECTRIC SYSTEM	(589,237)	(470,093)	(394,430)	(28,011)	-	-
R019	FORT THOMAS BOARD OF ED	(699,184)	(567,636)	(477,634)	(41,507)	-	-
R021	CARROLLTON/CARR CO REC TR	(10,721)	(8,407)	(7,526)	(529)	-	-
R024	CHRISTIAN CO WATER DIST	(126,689)	(101,879)	(83,885)	(3,275)	-	-
R030	DAVISS CO AIRPORT BD	(66,929)	(47,449)	(33,685)	(1,615)	-	-
R033	CITY OF RAVENNA	(12,907)	(7,565)	(8,937)	(788)	-	-
R034	LEXINGTON PUBLIC LIBRARY	(1,191,751)	(853,672)	(735,073)	(23,645)	-	-
R036	CITY OF PRESTONSBURG	(580,864)	(432,075)	(387,411)	(21,839)	-	-
R037	PAUL SAWYIER LIBRARY	(236,030)	(184,564)	(157,860)	(15,354)	-	-
R038	CITY OF FULTON	(263,752)	(214,402)	(180,809)	(9,050)	-	-
R041	CITY OF CRITTENDEN	(22,235)	(13,901)	(14,585)	(784)	-	-
R042	MAYFIELD ELEC & WATER SYS	(776,457)	(613,201)	(574,258)	(4,025)	-	-
R045	CITY OF RUSSELL	(211,349)	(169,323)	(139,927)	(6,585)	-	-
R047	LINCOLN TRAIL AREA DEV DI	(344,571)	(270,081)	(221,610)	(1,015)	-	-
R048	HARLAN CO CONSERV DIST	(9,254)	(7,067)	(5,903)	(136)	-	-
R050	HART CO AMB SERVICE	(212,996)	(171,481)	(146,733)	(9,071)	-	-
R051	HENDERSON MUN W & S DEPT	(872,568)	(667,271)	(542,987)	(28,437)	-	-
R052	CITY OF CAMPBELLSBURG	(15,110)	(10,088)	(8,783)	1,015	-	-
R054	SOUTH HOPKINS WATER DIST	(62,933)	(47,857)	(38,601)	(1,029)	-	-
R057	CITY OF WILMORE	(212,336)	(168,107)	(136,916)	(10,190)	-	-
R058	HOUSING AUTH OF PAINTSVLE	(107,681)	(85,396)	(71,413)	(4,218)	-	-



# 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	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
R061	KY COMM ECONOMIC OPPORT	(1,562,948)	(1,200,248)	(1,078,829)	9,938	-	-
R063	WOODCREEK WATER DISTRICT	(453,251)	(368,204)	(325,992)	(32,999)	-	-
R071	LOGAN CO PUBLIC LIBRARY	(102,272)	(79,677)	(68,544)	(1,692)	-	-
R072	LYON CO HOUSING AUTHORITY	(51,036)	(41,008)	(36,116)	(3,438)	-	-
R073	MCCRACKEN CO BD OF ED	(1,971,882)	(1,547,484)	(1,363,179)	(98,247)	-	-
R076	RICHMOND UTILITIES	(715,839)	(526,163)	(463,132)	(14,163)	-	-
R078	CITY OF LORETTO	(5,341)	(4,163)	(3,509)	(315)	-	-
R079	MARSHALL CO PUB LIBRARY	(169,706)	(125,814)	(105,096)	(3,220)	-	-
R088	CITY OF WEST LIBERTY	(283,027)	(216,194)	(190,752)	(15,245)	-	-
R089	CENTRAL CITY MUN WTR&SEWR	(208,395)	(167,793)	(147,427)	(14,394)	-	-
R090	NELSON CO PUBLIC LIBRARY	(218,967)	(176,430)	(153,845)	(15,888)	-	-
R093	TRI CO COMM ACTION AGENCY	(58,529)	(42,054)	(37,746)	(6,760)	-	-
R097	PERRY COUNTY PUBLIC LIB	(133,762)	(101,060)	(81,093)	(2,933)	-	-
R103	ROWAN CO PUBLIC LIBRARY	(86,844)	(68,016)	(56,861)	4,618	-	-
R104	CITY OF RUSSELL SPRINGS	(190,631)	(156,459)	(143,655)	(14,775)	-	-
R105	CITY OF STAMPING GROUND	(4,518)	(3,970)	(3,195)	(681)	-	-
R106	SHELBY CO PARK RECREATION	(98,914)	(75,006)	(64,635)	(4,211)	-	-
R109	TAYLOR CO PUBLIC LIBRARY	(67,783)	(52,521)	(40,885)	(1,614)	-	-
R114	BOWLING GREEN PUBLIC SCHO	(1,453,660)	(1,118,936)	(922,374)	(40,940)	-	-
R115	S W E D A	(13,618)	(10,576)	(9,166)	(474)	-	-
R116	WAYNE CO CONSERV DIST	(10,994)	(6,696)	(8,130)	(376)	-	-
R117	WEBSTER COUNTY WATER DIST	(85,112)	(67,118)	(58,053)	(8,699)	-	-
R118	WILLIAMSBURG IND BD OF ED	(210,572)	(162,764)	(143,290)	(9,905)	-	-
R120	CITY OF MIDWAY	(58,876)	(43,568)	(44,842)	(2,609)	-	-
R959	N KY LEGAL AID SOCIETY	(526,032)	(442,287)	(396,903)	(14,077)	-	-
T036	FLOYD COUNTY CONSV DIST	(21,152)	(16,938)	(14,597)	(924)	-	-
V001	ADAIR COUNTY FISCAL COURT	(392,782)	(311,964)	(305,296)	(9,621)	-	-
V002	ALLEN COUNTY FISCAL COURT	(491,826)	(379,687)	(334,862)	(22,534)	-	-
V003	ANDERSON CO FISCAL COURT	(595,217)	(501,954)	(460,118)	(1,607)	-	-
V004	BALLARD COUNTY FISCAL CT	(536,892)	(432,262)	(358,072)	(1,154)	-	-
V005	BARREN CO FISCAL CT	(367,626)	(273,705)	(248,880)	8,846	-	-
V006	BATH CO FISCAL COURT	(277,871)	(223,473)	(194,975)	(12,232)	-	-
V007	BELL CO FISCAL CT	(497,191)	(389,734)	(318,090)	(23,057)	-	-
V008	BOONE CO FISCAL CT	(2,304,768)	(1,738,805)	(1,523,604)	(80,724)	-	-
V009	BOURBON CO FISCAL COURT	(543,918)	(428,136)	(369,025)	(15,465)	-	-
V010	BOYD COUNTY FISCAL COURT	(1,586,831)	(1,213,021)	(1,115,782)	(66,349)	-	-
V011	BOYLE COUNTY FISCAL COURT	(754,670)	(571,944)	(487,214)	(241)	-	-
V012	BRACKEN CO FISCAL COURT	(285,113)	(234,609)	(199,635)	(9,163)	-	-
V013	BREATHITT CO FISCAL COURT	(283,138)	(226,585)	(198,890)	(14,634)	-	-
V014	BRECKINRIDGE CO FISCAL CT	(570,261)	(439,204)	(360,884)	(15,816)	-	-
V016	BUTLER COUNTY FISCAL CT	(460,718)	(357,974)	(320,868)	(21,715)	-	-
V017	CALDWELL CO FISCAL COURT	(311,736)	(245,863)	(211,347)	(14,681)	-	-
V018	CALLOWAY CO FISCAL COURT	(882,099)	(663,330)	(566,059)	(29,944)	-	-
V019	CAMPBELL CO FISCAL CT	(1,997,292)	(1,479,079)	(1,194,828)	(49,543)	-	-
V020	CARLISLE CO FISCAL COURT	(209,044)	(175,662)	(158,370)	(10,600)	-	-
V021	CARROLL CO FISCAL CT	(608,733)	(463,729)	(410,705)	(33,393)	-	-
V022	CARTER CO FISCAL CT	(747,694)	(611,882)	(574,193)	(49,670)	-	-
V023	CASEY CO FISCAL COURT	(498,483)	(379,364)	(319,212)	(14,540)	-	-
V024	CHRISTIAN CO FISCAL COURT	(754,391)	(604,251)	(486,151)	(28,348)	-	-
V025	CLARK COUNTY FISCAL COURT	(707,120)	(516,493)	(491,121)	(26,296)	-	-
V026	CLAY COUNTY FISCAL CT	(874,479)	(721,060)	(695,721)	(27,622)	-	-
V027	CLINTON CO FISCAL COURT	(406,272)	(316,693)	(248,651)	(12,066)	-	-
V028	CRITTENDEN CO FIS CT	(481,753)	(376,298)	(322,476)	(13,833)	-	-
V030	DAVISS CO FISCAL COURT	(1,378,707)	(1,080,307)	(939,481)	(35,070)	-	-
V031	EDMONSON CO FISCAL CRT	(328,511)	(279,103)	(264,168)	(14,770)	-	-
V032	ELLIOTT CO FISCAL CT	(178,500)	(135,661)	(120,592)	(4,865)	-	-
V033	ESTILL CO FISCAL COURT	(425,130)	(334,827)	(298,416)	(22,603)	-	-
V035	FLEMING CO FISCAL COURT	(249,088)	(195,809)	(181,451)	(6,870)	-	-
V036	FLOYD CO FISCAL COURT	(804,812)	(649,650)	(569,065)	(35,545)	-	-
V037	FRANKLIN CO FISCAL COURT	(1,131,544)	(870,839)	(760,736)	(39,047)	-	-
V038	FULTON COUNTY FIS CT	(644,952)	(455,441)	(398,792)	1,391	-	-
V039	GALLATIN CO FISCAL COURT	(458,627)	(364,603)	(315,358)	(7,526)	-	-
V040	GARRARD CO FISCAL COURT	(484,670)	(538,118)	(339,323)	(35,790)	-	-
V041	GRANT COUNTY FISCAL COURT	(669,961)	(543,212)	(471,966)	(12,207)	-	-
V042	GRAVES COUNTY FISCAL CT	(886,052)	(695,304)	(595,697)	(21,637)	-	-
V043	GRAYSON CO FISCAL COURT	(989,265)	(753,440)	(684,314)	(1,893)	-	-
V044	GREEN COUNTY FISCAL COURT	(186,974)	(142,816)	(115,738)	(2,627)	-	-



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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	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
V045	GREENUP CO FISCAL CT	(1,056,980)	(773,676)	(665,016)	51,006	-	-
V046	HANCOCK CO FISCAL COURT	(504,945)	(404,995)	(336,027)	(19,328)	-	-
V047	HARDIN CO FISCAL COURT	(789,727)	(588,539)	(513,160)	(1,501)	-	-
V048	HARLAN CO FIS CT	(759,368)	(607,985)	(514,932)	(36,972)	-	-
V049	HARRISON CO FISCAL COURT	(292,785)	(236,774)	(204,811)	(16,250)	-	-
V050	HART COUNTY FISCAL COURT	(575,764)	(446,771)	(390,831)	(16,673)	-	-
V051	HENDERSON CO FISCAL COURT	(1,382,362)	(1,075,273)	(916,562)	(60,151)	-	-
V052	HENRY CO FISCAL COURT	(299,972)	(207,782)	(174,866)	(4,512)	-	-
V053	HICKMAN CO FISCAL COURT	(235,917)	(181,613)	(159,117)	(8,360)	-	-
V054	HOPKINS CO FISCAL COURT	(1,021,465)	(809,891)	(659,140)	(10,168)	-	-
V055	JACKSON CO FISCAL COURT	(544,056)	(410,150)	(379,164)	(9,250)	-	-
V057	JESSAMINE CO FISCAL COURT	(1,304,022)	(1,010,008)	(900,083)	(59,053)	-	-
V060	KNOTT CO FISCAL CT	(355,197)	(273,160)	(241,631)	(3,634)	-	-
V061	KNOX CO FISCAL CT	(724,492)	(557,942)	(534,801)	(28,345)	-	-
V062	LARUE CO FISCAL COURT	(482,247)	(373,187)	(321,120)	(4,239)	-	-
V063	LAUREL COUNTY FISCAL COUR	(1,408,884)	(1,112,500)	(960,589)	(48,817)	-	-
V064	LAWRENCE CO FISCAL CT	(464,360)	(398,382)	(367,502)	(32,221)	-	-
V065	LEE COUNTY FISCAL COURT	(327,236)	(309,673)	(291,989)	(11,036)	-	-
V066	LESLIE CO FISCAL COURT	(627,921)	(463,534)	(374,516)	21,281	-	-
V067	LETCHER CO FISCAL COURT	(481,225)	(383,008)	(312,704)	(1,051)	-	-
V068	LEWIS COUNTY FISCAL COURT	(398,052)	(321,569)	(235,497)	(18,418)	-	-
V069	LINCOLN CO FISCAL COURT	(421,660)	(322,607)	(223,490)	1,351	-	-
V070	LIVINGSTON CO FISCAL CT	(447,622)	(357,515)	(296,866)	(24,339)	-	-
V071	LOGAN COUNTY FISCAL COURT	(880,569)	(670,313)	(567,635)	(6,955)	-	-
V072	LYON COUNTY FISCAL COURT	(205,707)	(164,335)	(138,369)	(13,518)	-	-
V073	MCCRACKEN CO FISCAL COURT	(819,885)	(647,737)	(532,783)	(23,985)	-	-
V074	MCCREARY CO FISCAL CT	(581,805)	(449,838)	(418,583)	(31,411)	-	-
V075	MCLEAN COUNTY FISCAL CT	(451,144)	(354,232)	(285,680)	(9,650)	-	-
V076	MADISON CO FISCAL COURT	(1,230,670)	(938,350)	(808,016)	(108,697)	-	-
V077	MAGOFFIN CO FISCAL COURT	(270,680)	(211,952)	(184,085)	(14,682)	-	-
V078	MARION CO FISCAL COURT	(1,013,809)	(762,498)	(705,022)	(36,266)	-	-
V079	MARSHALL CO FISCAL COURT	(913,865)	(699,530)	(585,341)	(42,309)	-	-
V080	MARTIN CO FISCAL COURT	(337,881)	(257,352)	(230,990)	(8,866)	-	-
V081	MASON CO FIS CT	(684,565)	(544,005)	(459,260)	(22,116)	-	-
V082	MEADE COUNTY FISCAL COURT	(1,146,991)	(927,465)	(870,887)	(65,994)	-	-
V083	MENIFEE CO FISCAL COURT	(192,453)	(153,640)	(131,877)	(7,908)	-	-
V084	MERCER COUNTY FISCAL COUR	(390,583)	(312,500)	(288,097)	(4,718)	-	-
V085	METCALFE CO FISCAL COURT	(245,149)	(185,064)	(157,941)	(10,714)	-	-
V086	MONROE CO FISCAL COURT	(230,680)	(175,173)	(141,273)	5,315	-	-
V087	MONTGOMERY CO FISCAL CT	(692,093)	(537,884)	(518,009)	(45,792)	-	-
V088	MORGAN CO FISCAL CT	(269,947)	(220,066)	(224,570)	(18,042)	-	-
V089	MUHLENBERG CO FISCAL CT	(1,017,794)	(771,509)	(725,055)	(27,706)	-	-
V090	NELSON CO FISCAL CT	(1,429,187)	(1,129,840)	(954,954)	14,097	-	-
V091	NICHOLAS CO FISCAL COURT	(267,101)	(215,175)	(217,619)	(13,090)	-	-
V092	OHIO COUNTY FISCAL CRT	(637,271)	(511,390)	(451,622)	(19,533)	-	-
V093	OLDHAM CO FISCAL COURT	(954,857)	(729,037)	(648,496)	(4,438)	-	-
V094	OWEN COUNTY FISCAL COURT	(384,135)	(323,373)	(309,137)	(24,343)	-	-
V095	OWSLEY CO FISCAL COURT	(166,505)	(128,759)	(111,413)	(11,114)	-	-
V096	PENDLETON CO FISCAL COURT	(303,062)	(247,848)	(208,234)	(23,032)	-	-
V097	PERRY COUNTY FISCAL COURT	(828,767)	(609,901)	(581,881)	(60,034)	-	-
V098	PIKE COUNTY FISCAL COURT	(1,720,799)	(1,304,642)	(1,189,860)	(68,113)	-	-
V099	POWELL CO FISCAL CT	(727,238)	(569,813)	(491,176)	(22,317)	-	-
V100	PULASKI CO FISCAL CT	(1,300,964)	(1,051,758)	(1,043,234)	(40,604)	-	-
V101	ROBERTSON CO FISCAL CT	(104,460)	(86,063)	(67,236)	(4,446)	-	-
V102	ROCKCASTLE CO FISCAL CT	(563,564)	(447,648)	(375,689)	(28,451)	-	-
V103	ROWAN CO FISCAL COURT	(862,372)	(707,410)	(605,184)	(25,682)	-	-
V104	RUSSELL CO FISCAL COURT	(522,855)	(431,763)	(407,451)	(22,078)	-	-
V105	SCOTT CO FISCAL CT	(833,454)	(685,184)	(611,219)	(33,698)	-	-
V106	SHELBY CO FISCAL COURT	(733,872)	(585,463)	(513,092)	(22,301)	-	-
V107	SIMPSON CO FISCAL COURT	(644,952)	(485,476)	(418,607)	(24,524)	-	-
V108	SPENCER CO TREASURER	(302,792)	(233,869)	(212,116)	(12,019)	-	-
V109	TAYLOR COUNTY FISCAL COUR	(629,499)	(472,899)	(429,936)	(16,841)	-	-
V110	TODD COUNTY FISCAL COURT	(420,410)	(328,484)	(282,736)	(13,186)	-	-
V111	TRIGG COUNTY FISCAL COURT	(499,748)	(384,202)	(323,208)	(11,865)	-	-
V112	TRIMBLE CO FISCAL COURT	(346,523)	(221,991)	(187,445)	4,704	-	-
V113	UNION COUNTY FISCAL COURT	(598,162)	(481,298)	(420,637)	(9,324)	-	-
V114	WARREN COUNTY FISCAL COUR	(1,867,449)	(1,486,234)	(1,295,514)	(80,148)	-	-



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Participating Employer Code	Participating Employer Name	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
V115	WASHINGTON CO FIS COURT	(361,673)	(291,792)	(256,653)	(16,644)	-	-
V116	WAYNE COUNTY FISCAL COURT	(828,951)	(664,714)	(628,710)	(31,379)	-	-
V117	WEBSTER CO FISCAL COURT	(599,863)	(441,390)	(367,386)	(25,503)	-	-
V119	CITY OF HIGHLAND HEIGHTS	(86,325)	(74,113)	(77,845)	(3,083)	-	-
V120	WOODFORD CO FISCAL COURT	(701,946)	(519,642)	(415,406)	(6,119)	-	-
V122	FAMILY HEALTH CENTER	(3,712,974)	(2,906,067)	(2,528,347)	(112,306)	-	-
V125	LOUISVILLE MEM COMM	(21,808)	(21,730)	(19,534)	(9,313)	-	-
V126	LOU & JEFF CO RIVERPORT	(27,049)	(17,388)	(12,414)	(983)	-	-
V127	LOU LABOR MANAGER COM	(14,356)	(11,084)	(9,386)	(576)	-	-
V129	T A R C	(6,882,507)	(5,366,108)	(4,469,422)	(264,570)	-	-
V130	ANCHORAGE BD OF EDUCATION	(179,148)	(143,404)	(124,870)	(6,701)	-	-
V136	MOUNTAIN ARTS CENTER	(1,754)	-	-	-	-	-
V137	FRANKLIN CO CONS DIST	(11,453)	(7,994)	(6,751)	(433)	-	-
V145	CITY OF WURLAND	(13,168)	(12,624)	(12,295)	(3,831)	-	-
V147	HARDIN CO WATER DIST #2	(899,871)	(687,612)	(570,376)	15,754	-	-
V151	HOUSING AUTH OF HENDERSON	(237,552)	(184,496)	(151,637)	(5,833)	-	-
V156	JEFF CO BD OF ED	(42,200,186)	(32,029,642)	(29,780,378)	1,355,998	-	-
V158	BIG SANDY AREA COMM PRO	(435,533)	(342,024)	(273,974)	166	-	-
V159	CITY OF ERLANGER	(413,094)	(323,509)	(260,535)	(7,778)	-	-
V163	EAST BERNSTADT BD OF ED	(79,841)	(61,867)	(55,288)	(8,584)	-	-
V171	CITY OF ADAIRVILLE	(40,814)	(29,661)	(25,977)	606	-	-
V176	MADISON CO CONSERVAT DIST	(8,052)	(6,566)	(5,643)	(775)	-	-
V179	MARSHALL CO SEN CITIZENS	(735)	-	-	-	-	-
V189	CITY OF CENTRAL CITY	(300,499)	(239,598)	(206,000)	(8,706)	-	-
V196	CITY OF BUTLER	(8,461)	(9,403)	(6,350)	(847)	-	-
V197	CITY OF HAZARD	(800,748)	(586,895)	(516,202)	(41,178)	-	-
V198	MOUNTAIN WATER DISTRICT	(475,096)	(359,854)	(303,121)	(13,443)	-	-
V200	PULASKI COUNTY LIBRARY	(125,169)	(90,419)	(73,795)	(1,792)	-	-
V205	BARREN/METCALFE CO AMB SR	(26,692)	(23,273)	(23,630)	(1,440)	-	-
V206	SHELBYVLE MUN WATER&SEWER	(316,758)	(245,126)	(204,851)	(5,307)	-	-
V207	BELL CO PUBLIC LIBRARY	(57,868)	(47,639)	(38,991)	174	-	-
V208	CITY OF WALTON	(98,488)	(77,756)	(64,025)	(376)	-	-
V218	MURRAY TOURISM COMMISSION	(19,209)	(14,772)	(13,276)	(812)	-	-
V219	BELLEVUE BD OF EDUCATION	(227,430)	(178,682)	(157,776)	(2,038)	-	-
V224	PENNYROYAL AREA MUSEUM	(24,496)	(13,802)	(6,881)	2,207	-	-
V230	OWENSBORO RIVERPORT AUTH	(547,002)	(426,582)	(375,452)	(28,918)	-	-
V236	BIG SANDY AREA DEV DIST	(535,082)	(408,283)	(306,969)	9,099	-	-
V237	BLUE GRASS COMM ACTION	(1,143,648)	(933,574)	(798,430)	(17,812)	-	-
V247	HARDIN CO WATER DIST #1	(855,824)	(672,105)	(542,506)	(10,103)	-	-
V251	HENDERSON CO RIVER AUTH	(174,919)	(134,501)	(108,602)	409	-	-
V259	KENTON CO PUBLIC LIBRARY	(1,079,571)	(836,026)	(714,569)	(40,854)	-	-
V263	LAUREL CO BD OF EDUCATION	(2,208,188)	(1,588,699)	(1,361,932)	3,295	-	-
V271	RUSSELLVILLE ELEC PL BD	(272,764)	(213,991)	(185,177)	(5,798)	-	-
V281	HOUSING AUTH OF MAYSVILLE	(86,330)	(67,030)	(57,526)	(2,895)	-	-
V298	CITY OF PIKEVILLE	(660,460)	(543,212)	(488,463)	(43,666)	-	-
V300	HOUSING AUTH OF SOMERSET	(103,356)	(84,417)	(66,137)	(3,325)	-	-
V305	CITY OF CAVE CITY	(134,356)	(99,669)	(87,034)	(571)	-	-
V306	HOUSING AUTH OF SHELBYVLE	(21,692)	(17,428)	(14,235)	(1,359)	-	-
V308	NORTHERN KY AREA DEV.DIST	(678,897)	(530,899)	(441,373)	(4,130)	-	-
V319	CAMPBELL CO BD OF ED	(1,784,915)	(1,357,924)	(1,213,910)	(37,691)	-	-
V324	CHRISTIAN CO CONS DIST	(8,662)	(6,555)	(6,561)	(781)	-	-
V330	CITY OF OWENSBORO	(2,416,333)	(1,891,320)	(1,602,463)	(44,827)	-	-
V336	SANDY VALLEY TRANS SER IN	(425,948)	(348,061)	(293,669)	(40,250)	-	-
V337	FRANKFORT ELEC WATER BD	(2,879,474)	(2,327,664)	(2,137,507)	(181,889)	-	-
V347	CITY OF RADCLIFF	(482,428)	(370,794)	(313,967)	(25,321)	-	-
V359	CITY OF ELSMERE	(126,243)	(96,905)	(79,097)	2,473	-	-
V363	LONDON LAUREL CO COMM CTR	(159,652)	(128,801)	(107,631)	(1,613)	-	-
V373	PADUCAH MCCracken CO TOUR	(69,025)	(55,084)	(45,779)	(3,504)	-	-
V376	CITY OF BERA	(1,326,875)	(1,093,843)	(648,648)	(39,970)	-	-
V398	CITY OF ELKHORN CITY	(36,765)	(39,364)	(15,528)	5,916	-	-
V400	PULASKI CO SOIL CONS DIST	(19,654)	(18,025)	(14,743)	(2,373)	-	-
V405	MARY W WELDON MEM PUB LIB	(52,080)	(40,867)	(34,952)	(2,002)	-	-
V407	BELL/WHITLEY COMM ACTION	(610,584)	(492,258)	(416,045)	(27,381)	-	-
V408	UNION EMERGENCY SERVICES	(5,261)	(9,568)	(10,903)	(583)	-	-
V419	DAYTON CITY SCHOOLS	(277,616)	(207,097)	(186,852)	(9,048)	-	-
V424	PENNYRILE ALLIED COMM SER	(827,182)	(656,871)	(615,403)	(20,053)	-	-
V430	OWENSBORO MUN UTILITIES	(3,662,724)	(2,586,691)	(1,968,854)	(149,394)	-	-



# 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	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
V436	APPALACHIAN RES & DEFENSE	(479,966)	(383,312)	(336,746)	2,998	-	-
V437	FKT/FKLN CO TOUR&CONV COM	(28,386)	(23,057)	(16,572)	(905)	-	-
V447	CITY OF ELIZABETHTOWN	(1,796,788)	(1,327,184)	(1,171,306)	(75,411)	-	-
V459	LUDLOW BD OF EDUCATION	(154,398)	(114,876)	(90,110)	(2,179)	-	-
V463	LONDON LAUREL TOURIST COM	(30,902)	(24,332)	(22,180)	(2,058)	-	-
V473	PADUCAH POWER SYSTEM	(1,275,466)	(980,868)	(861,612)	(33,740)	-	-
V476	KY RIVER FOOTHILLS DEV CO	(1,106,609)	(955,892)	(801,685)	(65,564)	-	-
V500	WEST PULASKI WATER DISTR	(103,246)	(85,888)	(79,295)	(932)	-	-
V505	CITY OF PARK CITY	(6,716)	(5,304)	(5,455)	327	-	-
V507	BELL CO SOLID WASTE OFFIC	(38,540)	(29,114)	(22,048)	(2,691)	-	-
V508	CITY OF UNION	(29,620)	(20,866)	(23,496)	1,298	-	-
V524	HOPKINSVL WATER ENV ATH	(892,553)	(753,979)	(649,864)	(11,779)	-	-
V530	AUDUBON AREA COMM SER INC	(3,335,542)	(2,759,310)	(2,379,160)	(95,251)	-	-
V537	CAPITAL COMMUNITY E I D A	(17,491)	(15,277)	(13,533)	(4,044)	-	-
V547	ELIZABETHTOWN TOUR/CON BU	(47,678)	(33,835)	(30,095)	628	-	-
V559	BEECHWOOD BOARD OF EDUC	(275,024)	(220,877)	(181,392)	(11,718)	-	-
V563	LONDON-LAUREL CO IDA	(21,021)	(13,795)	(15,021)	(976)	-	-
V576	SOUTHERN MADISON WATER DT	(65,639)	(53,539)	(41,413)	(1,969)	-	-
V607	PINEVILLE UTILITY COMM	(239,062)	(187,480)	(159,031)	(14,838)	-	-
V608	WALTON FIRE DIST/EMS	(8,716)	(1,542)	(3,697)	740	-	-
V619	SOUTHGATE BD OF ED	(58,245)	(42,684)	(40,863)	(3,029)	-	-
V624	HOPKINSVL ELECTRIC SYSTEM	(807,193)	(665,289)	(568,151)	(39,177)	-	-
V630	CITY OF WHITESVILLE	(39,105)	(28,020)	(22,499)	3,500	-	-
V637	FARMDALE WATER DISTRICT	(25,498)	(21,074)	(17,809)	(1,596)	-	-
V647	CITY OF VINE GROVE	(153,750)	(117,979)	(93,643)	7,482	-	-
V659	KENTON CO BD OF ED	(4,028,418)	(3,079,799)	(2,631,993)	(191,785)	-	-
V663	LAUREL CO CONSERV DIST	(12,127)	(9,693)	(8,202)	(513)	-	-
V673	PADUCAH-MCCRACKEN CO JOIN	(331,281)	(255,300)	(213,485)	(8,578)	-	-
V676	MADISON CO UTILITIES DIST	(138,548)	(106,368)	(86,713)	(3,555)	-	-
V707	BELL CO CONSERVATION DIST	(3,618)	(2,756)	(2,417)	(18)	-	-
V708	HEBRON FIRE PROTECTION DI	(15,490)	(13,140)	(10,626)	1,277	-	-
V719	SILVER GROVE BD OF ED	(363)	-	-	-	-	-
V724	PENNYRILE AREA DEVP DIST	(393,668)	(297,254)	(243,913)	(11,929)	-	-
V730	GREEN RIV AREA DEL DIST	(533,942)	(401,541)	(345,017)	(7,588)	-	-
V737	KY ASSOC OF CO (KACO)	(783,133)	(611,642)	(541,725)	(29,880)	-	-
V756	JEFF CO MED CENTER LAUNDR	(486,487)	(397,861)	(313,936)	(20,323)	-	-
V759	ERLANGER/ELSMERE BD OF ED	(792,515)	(595,081)	(505,031)	(25,665)	-	-
V773	MCCRACKEN CO PUB LIBRARY	(228,202)	(167,017)	(144,277)	(6,205)	-	-
V808	POINT PLEASANT FIRE DIST	(1,345)	(352)	(18)	-	-	-
V819	NEWPORT BD OF ED	(702,141)	(523,516)	(467,811)	(35,387)	-	-
V830	REGIONAL WTR RESOURCE AGY	(1,098,782)	(846,010)	(754,875)	(22,160)	-	-
V856	KYIANA REG PLANNING DEV	(859,453)	(679,377)	(574,518)	(56,003)	-	-
V859	COVINGTON BD OF ED	(2,106,803)	(1,563,283)	(1,275,122)	1,715	-	-
V873	PADUCAH-MCCRACKEN CO RIV	(99,681)	(90,402)	(65,521)	(2,282)	-	-
V919	CITY OF WILDER	(48,615)	(38,403)	(34,941)	(1,030)	-	-
V930	OWENSBORO METRO PLAN COMM	(133,110)	(110,812)	(98,979)	(6,906)	-	-
V937	HOUSING AUTH OF FRANKFORT	(136,954)	(100,665)	(84,355)	(2,424)	-	-
V959	CITY OF COVINGTON	(1,498,053)	(1,256,564)	(1,176,333)	(75,881)	-	-
W001	ADAIR COUNTY ATTORNEY	(27,799)	(20,586)	(15,547)	(945)	-	-
W003	ANDERSON COUNTY ATTORNEY	(10,758)	(9,028)	(8,619)	(935)	-	-
W004	BALLARD COUNTY ATTORNEY	(16,534)	(13,068)	(11,110)	(1,446)	-	-
W010	BOYD COUNTY ATTORNEY	(43,456)	(34,395)	(28,774)	(1,971)	-	-
W011	BOYLE COUNTY ATTORNEY	(17,264)	(13,281)	(12,213)	(1,240)	-	-
W013	BREATHITT CO ATTORNEY	(21,962)	(8,342)	(5,134)	10,371	-	-
W015	BULLITT COUNTY ATTORNEY	(84,777)	(67,729)	(51,622)	(2,165)	-	-
W016	BUTLER COUNTY ATTORNEY	(8,137)	(6,880)	(8,982)	7	-	-
W017	CALDWELL COUNTY ATTORNEY	(26,264)	(19,188)	(14,634)	2,223	-	-
W018	CALLOWAY COUNTY ATTORNEY	(50,105)	(35,564)	(29,859)	(845)	-	-
W019	CAMPBELL COUNTY ATTORNEY	(120,196)	(87,675)	(72,351)	1,708	-	-
W020	CARLISLE COUNTY ATTORNEY	(969)	-	-	-	-	-
W021	CARROLL COUNTY ATTORNEY	(5,699)	(5,161)	(3,960)	165	-	-
W022	CHILD SUPPORT ENFORCEMENT	(19,745)	(13,294)	(10,785)	(262)	-	-
W024	CHRISTIAN COUNTY ATTORNEY	(80,414)	(61,006)	(50,667)	(4,232)	-	-
W026	CLAY COUNTY ATTORNEY	(31,750)	(24,494)	(19,413)	461	-	-
W027	CLINTON CO ATTORNEY	(17,897)	(13,825)	(11,341)	(691)	-	-
W029	CUMBERLAND CO ATTORNEY	(11,014)	(8,957)	(7,396)	(3,723)	-	-
W031	EDMONSON COUNTY ATTORNEY	(8,182)	(5,760)	(4,333)	1,855	-	-



# 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	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
W032	ELLIOTT COUNTY ATTORNEY	(13,493)	(10,389)	(8,190)	508	-	-
W033	ESTILL COUNTY ATTORNEY	(22,012)	(17,262)	(14,698)	(1,062)	-	-
W035	FLEMING COUNTY ATTORNEY	(44,738)	(33,769)	(26,381)	(1,088)	-	-
W036	FLOYD COUNTY ATTORNEY	(22,931)	(29,275)	(25,291)	(1,910)	-	-
W039	GALLATIN COUNTY ATTORNEY	(2,375)	(755)	(191)	2,153	-	-
W041	GRANT COUNTY CHILD SUPPOR	(22,634)	(13,647)	(10,982)	(418)	-	-
W043	GRAYSON COUNTY ATTORNEY	(22,094)	(14,385)	(13,340)	(4,884)	-	-
W044	GREEN COUNTY ATTORNEY	(11,321)	(8,701)	(7,297)	(399)	-	-
W045	GREENUP CO ATTY/CHILD SUP	(23,530)	(18,992)	-	-	-	-
W047	HARDIN COUNTY ATTORNEY	(142,557)	(113,916)	(90,030)	(5,278)	-	-
W048	HARLAN COUNTY ATTORNEY	(63,245)	(43,928)	(37,244)	(1,774)	-	-
W050	HART COUNTY ATTORNEY	(35,522)	(27,611)	(24,583)	(2,465)	-	-
W051	HENDERSON CO ATTORNEY	(63,673)	(46,498)	(33,824)	(741)	-	-
W052	HENRY COUNTY ATTORNEY	(7,846)	(5,354)	(5,398)	(1,045)	-	-
W055	JACKSON COUNTY ATTORNEY	(16,502)	(13,906)	(11,632)	(900)	-	-
W056	JEFFERSON CO ATTORNEY	(1,204,672)	(843,699)	(674,256)	(11,456)	-	-
W058	JOHNSON CO ATTORNEY	(35,245)	(27,478)	(22,078)	(1,327)	-	-
W060	KNOTT COUNTY ATTORNEY	(22,758)	(18,545)	(14,367)	168	-	-
W061	KNOX COUNTY ATTORNEY	(42,093)	(30,051)	(27,375)	195	-	-
W063	LAUREL COUNTY ATTORNEY	(86,559)	(62,357)	(51,276)	(2,813)	-	-
W064	LAWRENCE COUNTY ATTORNEY	(15,865)	(12,302)	(8,458)	(1,616)	-	-
W066	LESLIE COUNTY ATTORNEY	(19,753)	(14,545)	(11,266)	(591)	-	-
W067	LETCHER COUNTY ATTORNEY	(33,019)	(26,045)	(20,092)	(989)	-	-
W069	LINCOLN COUNTY ATTORNEY	(26,093)	(17,886)	(18,151)	(1,401)	-	-
W070	LIVINGSTON CO ATTORNEY	(15,444)	(11,260)	(9,430)	(285)	-	-
W071	LOGAN COUNTY ATTORNEY	(2,503)	(1,845)	(348)	-	-	-
W073	MCCRACKEN COUNTY ATTORNEY	(8,395)	(7,539)	(6,321)	(866)	-	-
W075	MCLEAN COUNTY ATTORNEY	(2,898)	(2,553)	(2,113)	(167)	-	-
W076	MADISON COUNTY ATTORNEY	(15,131)	(12,441)	(10,084)	(775)	-	-
W077	MAGOFFIN CO ATTORNEY	(7,301)	(5,499)	(4,785)	(295)	-	-
W078	MARION COUNTY ATTORNEY	(10,620)	(9,937)	(6,746)	(983)	-	-
W079	MARSHALL COUNTY ATTORNEY	(6,308)	(5,151)	(4,890)	(515)	-	-
W080	MARTIN COUNTY ATTORNEY	(27,699)	(19,537)	(17,082)	1,031	-	-
W082	MEADE COUNTY ATTORNEY	(20,015)	(13,850)	(12,005)	(810)	-	-
W083	MENIFEE COUNTY ATTORNEY	(9,835)	(7,674)	(6,162)	(53)	-	-
W084	MERCER COUNTY ATTORNEY	(23,770)	(18,381)	(15,625)	(1,140)	-	-
W085	METCALFE COUNTY ATTORNEY	(18,947)	(14,733)	(12,121)	(688)	-	-
W087	MONTGOMERY CO ATTORNEY	(4,591)	(2,153)	(1,625)	1,038	-	-
W090	NELSON COUNTY ATTORNEY	(55,569)	(42,564)	(36,239)	(281)	-	-
W091	NICHOLAS COUNTY ATTORNEY	(11,853)	(7,196)	(6,121)	(270)	-	-
W092	OHIO COUNTY ATTORNEY	(15,123)	(1,188)	(653)	372	-	-
W095	OWSLEY COUNTY ATTORNEY	(9,091)	(8,727)	(7,756)	(3,718)	-	-
W096	PENDLETON COUNTY ATTORNEY	(15,403)	(14,765)	(12,334)	199	-	-
W097	PERRY COUNTY ATTORNEY	(50,170)	(42,467)	(36,230)	(5,533)	-	-
W098	PIKE COUNTY ATTORNEY	(124,876)	(85,101)	(69,451)	(3,207)	-	-
W099	POWELL COUNTY ATTORNEY	(23,300)	(19,110)	(17,240)	(1,169)	-	-
W103	ROWAN COUNTY ATTORNEY	(8,031)	(7,913)	(8,161)	286	-	-
W104	RUSSELL COUNTY ATTORNEY	(29,541)	(23,100)	(19,052)	(1,486)	-	-
W105	SCOTT COUNTY ATTORNEY	(12,641)	(3,767)	-	-	-	-
W106	SHELBY COUNTY ATTORNEY	(8,078)	(8,108)	(7,247)	(2,175)	-	-
W107	SIMPSON COUNTY ATTORNEY	(4,386)	(7,202)	(6,185)	(357)	-	-
W109	TAYLOR COUNTY ATTORNEY	(31,249)	(22,575)	(19,754)	(1,028)	-	-
W110	TODD COUNTY ATTORNEY	(1,370)	-	-	-	-	-
W113	UNION COUNTY ATTORNEY	(1,941)	(1,809)	(1,548)	412	-	-
W114	WARREN CO ATTY/CHILD SUPP	(119,577)	(87,802)	(73,475)	(3,152)	-	-
W115	WASHINGTON CO ATTORNEY	(13,321)	(10,646)	(7,940)	(604)	-	-
W118	WHITLEY COUNTY ATTORNEY	-	-	-	-	-	-
W119	WOLFE COUNTY ATTORNEY	(10,083)	(7,683)	(8,912)	(290)	-	-
W120	WOODFORD COUNTY ATTORNEY	(32,752)	(24,597)	(18,467)	(1,430)	-	-
X030	OWENSBORO DAVIESS CO TOUR	(66,364)	(47,050)	(47,656)	(4,661)	-	-
X034	FAYETTE CO ATTORNEY OFF	(344,545)	(257,683)	(198,888)	4,869	-	-
X059	KENTON COUNTY ATTORNEY	(187,705)	(131,964)	(103,380)	(6,627)	-	-
X105	GEORGETOWN WATER & SEWER	(697,138)	(562,679)	(492,664)	(51,662)	-	-
X956	LOU FIREFIGHTERS PENS FUN	(37,009)	(30,731)	(26,755)	(5,445)	-	-
<b>TOTAL</b>		<b>(567,227,715)</b>	<b>(438,015,251)</b>	<b>(383,566,661)</b>	<b>(16,715,124)</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	2024 Proportionate Share	2023 Proportionate Share	Employer Contributions for FYE June 30, 2024			Net OPEB Liability as of June 30, 2024				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 6.02%	Discount Rate Less 1.00% 5.02%	Discount Rate Plus 1.00% 7.02%	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	0.923791%	0.904941%	178,572	(6,470)	172,102	1,120,582	3,096,766	(530,902)	(173,713)	2,633,331
39934	KENTON CO SHERIFF	0.203638%	0.222730%	39,364	(1,426)	37,938	247,018	682,643	(117,031)	(38,293)	580,484
39936	CAMPBELL CO SHERIFF	0.000000%	0.008101%	-	-	-	-	-	-	-	-
39938	FAYETTE CO SHERIFF	0.509373%	0.403534%	98,464	(3,567)	94,897	617,883	1,707,539	(292,736)	(95,784)	1,452,004
39940	DAVISS CO SHERIFF	0.306891%	0.321069%	59,323	(2,149)	57,174	372,267	1,028,771	(176,370)	(57,709)	874,814
39944	HARDIN COUNTY SHERIFF	0.270792%	0.230529%	52,345	(1,896)	50,449	328,478	907,759	(155,624)	(50,921)	771,912
39946	WARREN COUNTY SHERIFF	0.369440%	0.390936%	71,414	(2,587)	68,827	448,140	1,238,450	(212,317)	(69,471)	1,053,115
39948	BOONE COUNTY SHERIFF	1.577202%	1.445209%	304,879	(11,046)	293,833	1,913,187	5,287,154	(906,417)	(296,583)	4,495,926
39952	MADISON COUNTY SHERIFF	0.191576%	0.209191%	37,032	(1,342)	35,690	232,387	642,208	(110,099)	(36,025)	546,101
39962	BULLITT CO SHERIFF	0.260674%	0.218101%	50,389	(1,826)	48,563	316,204	873,841	(149,809)	(49,018)	743,070
A156	CITY OF ANCHORAGE	0.039096%	0.020723%	7,557	(274)	7,283	47,424	131,059	(22,468)	(7,352)	111,446
AB19	BELLEVUE/DAYTON FIRE	0.171640%	0.174579%	33,179	(1,202)	31,977	208,204	575,378	(98,641)	(32,276)	489,272
AC19	CAMPBELL CO FIRE DIST 1	0.068378%	0.071349%	13,218	(479)	12,739	82,944	229,219	(39,297)	(12,858)	194,916
AD19	SOUTHERN CAMPBELL F DIST	0.075974%	0.066542%	14,686	(532)	14,154	92,158	254,683	(43,662)	(14,286)	216,569
AS02	ALLEN CO AMBULANCE SVC	0.117946%	0.113968%	22,799	(826)	21,973	143,072	395,383	(67,784)	(22,179)	336,213
AS20	WOODFORD CO FIRE DISTRICT	0.058239%	0.047337%	11,258	(408)	10,850	70,645	195,231	(33,470)	(10,951)	166,014
B008	BURLINGTON FIRE PRO DIST	0.326757%	0.278807%	63,163	(2,288)	60,875	396,365	1,095,367	(187,787)	(61,445)	931,444
B015	CITY OF HILLVIEW	0.161809%	0.166886%	31,278	(1,133)	30,145	196,279	542,422	(92,992)	(30,427)	461,248
B045	CITY OF BELLEFONTE	0.034324%	0.036486%	6,635	(240)	6,395	41,636	115,062	(19,726)	(6,454)	97,843
B048	CITY OF HARLAN	0.008456%	0.007838%	1,635	(59)	1,576	10,257	28,347	(4,860)	(1,590)	24,104
B100	CITY OF SCIENCE HILL	0.010745%	0.000000%	2,077	(75)	2,002	13,034	36,020	(6,175)	(2,021)	30,629
B256	BUECHEL FIRE PROTECT DIST	0.000000%	0.000082%	-	-	-	-	-	-	-	-
B259	CITY OF LUDLOW	0.143054%	0.126807%	27,653	(1,002)	26,651	173,528	479,551	(82,213)	(26,900)	407,786
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	2.555405%	2.603068%	493,969	(17,896)	476,073	3,099,773	8,566,321	(1,468,590)	(480,528)	7,284,362
B656	LOUISVILLE AIRPORT AUTHOR	0.329487%	0.309213%	63,691	(2,308)	61,383	399,676	1,104,518	(189,356)	(61,958)	939,226
B956	LAKE DREAMLAND FIRE DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-
C106	CITY OF SIMPSONVILLE	0.065460%	0.055081%	12,654	(458)	12,196	79,405	219,437	(37,620)	(12,309)	186,598
C156	FAIRDALE FIRE DISTRICT	0.150119%	0.154852%	29,019	(1,051)	27,968	182,098	503,234	(86,273)	(28,229)	427,925
C256	LOUISVILLE/JEFF CO METRO	24.074811%	25.688096%	4,653,751	(168,604)	4,485,147	29,203,372	80,704,453	(13,835,776)	(4,527,115)	68,626,947
C356	INDIAN HILLS POLICE DEPT	0.025717%	0.025246%	4,971	(180)	4,791	31,195	86,209	(14,780)	(4,836)	73,308
D024	CITY OF PEMBROKE	0.000000%	0.000000%	-	-	-	-	-	-	-	-
D071	CITY OF LEWISBURG	0.000000%	0.002765%	-	-	-	-	-	-	-	-
D098	CITY OF COAL RUN VILLAGE	0.029137%	0.029463%	5,632	(204)	5,428	35,344	97,674	(16,745)	(5,479)	83,057
D106	SIMPSONVILLE RURAL FIRE	0.085411%	0.083498%	16,510	(598)	15,912	103,606	286,318	(49,086)	(16,061)	243,470
G015	ZONETON FIRE PROT DIST	0.241005%	0.188972%	46,587	(1,688)	44,899	292,345	807,906	(138,505)	(45,319)	687,002
GS06	SHELBY CO SUB FIRE DIST	0.024780%	0.011569%	4,790	(174)	4,616	30,059	83,068	(14,241)	(4,660)	70,637
J002	CITY OF SCOTTSVILLE	0.105033%	0.108779%	20,303	(736)	19,567	127,408	352,095	(60,362)	(19,751)	299,404
J003	CITY OF LAWRENCEBURG	0.122996%	0.122289%	23,776	(861)	22,915	149,197	412,312	(70,686)	(23,129)	350,609
J007	CITY OF MIDDLESBORO	0.316823%	0.356926%	61,243	(2,219)	59,024	384,315	1,062,066	(182,078)	(59,577)	903,126
J024	CITY OF HOPKINSVILLE	1.281075%	1.288553%	247,637	(8,972)	238,665	1,553,977	4,294,466	(736,233)	(240,898)	3,651,795
J026	CLAY CO BD OF ED	0.008900%	0.008302%	1,720	(62)	1,658	10,796	29,835	(5,115)	(1,674)	25,370
J037	CITY OF FRANKFORT	1.284983%	1.309884%	248,392	(8,999)	239,393	1,558,718	4,307,567	(738,479)	(241,633)	3,662,935
J040	CITY OF LANCASTER	0.023646%	0.029370%	4,571	(166)	4,405	28,683	79,267	(13,589)	(4,446)	67,405
J059	KENTON COUNTY AIRPORT BD	1.377370%	1.410061%	266,251	(9,646)	256,605	1,670,786	4,617,270	(791,574)	(259,006)	3,926,290
J063	CITY OF LONDON	0.403878%	0.402771%	78,071	(2,829)	75,242	489,914	1,353,894	(232,108)	(75,947)	1,151,283
J067	CITY OF WHITESBURG	0.053722%	0.051370%	10,385	(376)	10,009	65,166	180,089	(30,874)	(10,102)	153,138
J084	CITY OF HARRODSBURG	0.196612%	0.046193%	38,006	(1,377)	36,629	238,495	659,090	(112,993)	(36,972)	560,456
J090	CITY OF BARDSTOWN	0.421880%	0.421608%	81,551	(2,955)	78,596	511,751	1,414,241	(242,454)	(79,332)	1,202,599
J100	CITY OF SOMERSET	1.010424%	1.047597%	195,319	(7,076)	188,243	1,225,671	3,387,180	(580,690)	(190,004)	2,880,285
J113	CITY OF MORGANFIELD	0.013980%	0.019199%	2,702	(98)	2,604	16,958	46,864	(8,034)	(2,629)	39,851
J118	CITY OF CORBIN	0.289431%	0.272878%	55,948	(2,027)	53,921	351,087	970,241	(166,336)	(54,426)	825,044
J156	CITY OF JEFFERSONTOWN	0.726696%	0.708796%	140,473	(5,089)	135,384	881,501	2,436,057	(417,632)	(136,651)	2,071,498
J210	BOYD CO AMBULANCE SERVICE	0.427562%	0.387222%	82,649	(2,994)	79,655	518,644	1,433,289	(245,720)	(80,400)	1,218,796
J256	CITY OF ST MATTHEWS	0.332412%	0.328424%	64,256	(2,328)	61,928	403,224	1,114,324	(191,037)	(62,508)	947,564
J259	CITY OF PARK HILLS	0.032618%	0.041183%	6,305	(228)	6,077	39,566	109,343	(18,746)	(6,134)	92,980
J319	CITY OF ALEXANDRIA	0.123906%	0.117615%	23,951	(868)	23,083	150,301	415,362	(71,209)	(23,300)	353,203
J324	CITY OF OAK GROVE	0.143488%	0.163211%	27,737	(1,005)	26,732	174,055	481,006	(82,462)	(26,982)	409,023
J356	CITY OF WEST BUECHEL	0.030497%	0.033322%	5,895	(214)	5,681	36,994	102,233	(17,527)	(5,735)	86,934
J359	CITY OF FORT WRIGHT	0.268054%	0.278357%	51,816	(1,877)	49,939	325,156	898,580	(154,050)	(50,406)	764,107
J410	CANNONSBURG VOL FIRE DEPT	0.010864%	0.011385%	2,100	(76)	2,024	13,178	36,419	(6,244)	(2,043)	30,969
J419	CITY OF COLD SPRING	0.075099%	0.087684%	14,517	(526)	13,991	91,097	251,750	(43,159)	(14,122)	214,075
J456	CITY OF SHIVELY	0.538734%	0.609642%	104,139	(3,773)	100,366	653,498	1,805,964	(309,610)	(101,305)	1,535,699
J510	CITY OF CATLETTSBURG	0.082295%	0.084310%	15,908	(576)	15,332	99,826	275,872	(47,295)	(15,475)	234,588
J619	CITY OF FORT THOMAS	0.590122%	0.596656%	114,073	(4,133)	109,940	715,833	1,978,228	(339,143)	(110,969)	1,682,184
J719	CITY OF SOUTHGATE	0.040174%	0.031457%	7,766	(281)	7,485	48,732	134,673	(23,088)	(7,554)	114,519
J756	CITY OF PROSPECT	0.003073%	0.016542%	594	(22)	572	3,728	10,301	(1,766)	(578)	8,760
J819	CITY OF BELLEVUE	0.105596%	0.097736%	20,412	(740)	19,672	128,091	353,983	(60,686)	(19,857)	301,009



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

Participating Employer Code	Participating Employer Name	2024 Proportionate Share	2023 Proportionate Share	Employer Contributions for FYE June 30, 2024			Net OPEB Liability as of June 30, 2024				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 6.02%	Discount Rate Less 1.00% 5.02%	Discount Rate Plus 1.00% 7.02%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
J859	CITY OF VILLA HILLS	0.109945%	0.123269%	21,253	(770)	20,483	133,366	368,562	(63,185)	(20,674)	313,406
J919	CITY OF DAYTON	0.090533%	0.084960%	17,500	(634)	16,866	109,819	303,488	(52,029)	(17,024)	258,071
J956	OKOLONA FIRE DISTRICT	0.778655%	0.762998%	150,517	(5,453)	145,064	944,529	2,610,236	(447,493)	(146,421)	2,219,611
J959	CITY OF INDEPENDENCE	0.297113%	0.335037%	57,433	(2,081)	55,352	360,406	995,993	(170,751)	(55,870)	846,942
K001	CITY OF COLUMBIA	0.102897%	0.100102%	19,890	(721)	19,169	124,817	344,935	(59,135)	(19,349)	293,315
K010	CITY OF ASHLAND	1.181848%	1.186086%	228,456	(8,277)	220,179	1,433,612	3,961,834	(679,207)	(222,239)	3,368,941
K011	CITY OF DANVILLE	0.641104%	0.581065%	123,928	(4,490)	119,438	777,676	2,149,132	(368,442)	(120,556)	1,827,512
K016	CITY OF MORGANTOWN	0.050659%	0.061583%	9,793	(355)	9,438	61,451	169,821	(29,114)	(9,526)	144,407
K018	CITY OF MURRAY	0.497306%	0.512244%	96,131	(3,483)	92,648	603,245	1,667,087	(285,801)	(93,515)	1,417,606
K019	CITY OF NEWPORT	0.908679%	0.972311%	175,651	(6,364)	169,287	1,102,251	3,046,107	(522,217)	(170,871)	2,590,254
K026	CITY OF MANCHESTER	0.053287%	0.054110%	10,301	(373)	9,928	64,639	178,631	(30,624)	(10,020)	151,898
K029	CITY OF BURKESVILLE	0.036265%	0.038123%	7,010	(254)	6,756	43,990	121,569	(20,841)	(6,819)	103,376
K034	LEX/FAYETTE URBAN CO GOVT	2.222652%	2.073461%	429,647	(15,566)	414,081	2,696,135	7,450,855	(1,277,357)	(417,956)	6,335,826
K041	CITY OF WILLIAMSTOWN	0.055596%	0.064827%	10,747	(389)	10,358	67,439	186,371	(31,951)	(10,454)	158,480
K043	CITY OF LEITCHFIELD	0.149072%	0.155894%	28,816	(1,044)	27,772	180,828	499,725	(85,672)	(28,032)	424,940
K049	CITY OF CYNTHIANA	0.216130%	0.200643%	41,779	(1,514)	40,265	262,171	724,519	(124,210)	(40,642)	616,094
K065	CITY OF BEATTYVILLE	0.040936%	0.037377%	7,913	(287)	7,626	49,656	137,227	(23,526)	(7,698)	116,691
K071	CITY OF RUSSELLVILLE	0.222545%	0.235482%	43,019	(1,559)	41,460	269,953	746,023	(127,896)	(41,848)	634,380
K078	CITY OF LEBANON	0.116644%	0.111644%	22,548	(817)	21,731	141,492	391,018	(67,035)	(21,934)	332,502
K079	CITY OF BENTON	0.076299%	0.076422%	14,749	(534)	14,215	92,553	255,772	(43,849)	(14,348)	217,496
K090	NELSON COUNTY BD OF ED	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K091	CITY OF CARLISLE	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K099	CITY OF STANTON	0.038839%	0.053046%	7,508	(272)	7,236	47,113	130,198	(22,321)	(7,303)	110,713
K103	CITY OF MOREHEAD	0.183889%	0.185522%	35,547	(1,288)	34,259	223,062	616,439	(105,681)	(34,579)	524,189
K105	CITY OF GEORGETOWN	1.139242%	1.090686%	220,220	(7,979)	212,241	1,381,930	3,819,008	(654,722)	(214,227)	3,247,490
K106	CITY OF SHELBYVILLE	0.439972%	0.479035%	85,048	(3,081)	81,967	533,697	1,474,890	(252,852)	(82,734)	1,254,171
K108	CITY OF TAYLORSVILLE	0.003886%	0.021273%	751	(27)	724	4,714	13,027	(2,233)	(731)	11,077
K111	CITY OF CADIZ	0.051705%	0.051477%	9,995	(362)	9,633	62,720	173,327	(29,715)	(9,723)	147,389
K114	CITY OF BOWLING GREEN	2.875381%	2.586084%	555,822	(20,137)	535,685	3,487,912	9,638,957	(1,652,480)	(540,697)	8,196,477
K115	CITY OF SPRINGFIELD	0.054729%	0.049571%	10,579	(383)	10,196	66,388	183,465	(31,453)	(10,291)	156,009
K120	CITY OF VERSAILLES	0.442570%	0.429708%	85,550	(3,099)	82,451	536,849	1,483,599	(254,345)	(83,222)	1,261,577
K200	CITY OF FERGUSON	0.001635%	0.000389%	316	(11)	305	1,983	5,481	(940)	(307)	4,661
K256	JEFFERSONTOWN FIRE DIST	0.952163%	0.982118%	184,057	(6,668)	177,389	1,154,998	3,191,875	(547,208)	(179,048)	2,714,208
K315	MT WASHINGTON FIRE P DIST	0.161778%	0.147391%	31,272	(1,133)	30,139	196,241	542,318	(92,974)	(30,421)	461,160
K356	ST MATTHEWS FIRE DIST.	1.255693%	1.090138%	242,730	(8,794)	233,936	1,523,188	4,209,380	(721,646)	(236,125)	3,579,442
K414	CITY OF SMITHS GROVE	0.021781%	0.017026%	4,210	(153)	4,057	26,421	73,015	(12,518)	(4,096)	62,088
K419	ALEXANDRIA FIRE DISTRICT	0.194363%	0.173071%	37,571	(1,361)	36,210	235,767	651,551	(111,700)	(36,549)	554,045
K456	CAMP TAYLOR FIRE PRO DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K559	CITY OF TAYLOR MILL	0.167253%	0.178371%	32,331	(1,171)	31,160	202,882	560,672	(96,120)	(31,451)	476,766
K656	MCPAHAN FIRE PRO DIST 14	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	0.242034%	0.264155%	46,786	(1,695)	45,091	293,594	811,355	(139,097)	(45,513)	689,935
K719	CENTRAL CAMPBELL CO FIRE	0.237044%	0.260523%	45,822	(1,660)	44,162	287,541	794,628	(136,229)	(44,575)	675,711
K759	LAKESIDE/CRESTVIEWHLS POL	0.118758%	0.125947%	22,956	(832)	22,124	144,057	398,105	(68,250)	(22,332)	338,528
K856	HIGHVIEW FIRE DISTRICT	0.000000%	0.249584%	-	-	-	-	-	-	-	-
K859	CITY OF FORT MITCHELL	0.249719%	0.297069%	48,272	(1,749)	46,523	302,916	837,117	(143,513)	(46,958)	711,842
L001	ADAIR CO AMBULANCE SER	0.100147%	0.104603%	19,359	(701)	18,658	121,481	335,716	(57,554)	(18,832)	285,476
L005	CITY OF GLASGOW	0.521008%	0.513255%	100,713	(3,649)	97,064	631,996	1,746,542	(299,423)	(97,972)	1,485,170
L009	CITY OF PARIS	0.355770%	0.174332%	68,772	(2,492)	66,280	431,558	1,192,625	(204,461)	(66,900)	1,014,148
L015	CITY OF MT WASHINGTON	0.230009%	0.231267%	44,462	(1,611)	42,851	279,007	771,045	(132,186)	(43,252)	655,657
L025	CITY OF WINCHESTER	0.938661%	0.841872%	181,447	(6,574)	174,873	1,138,620	3,146,613	(539,448)	(176,509)	2,675,719
L031	EDMONSON CO AMBULANCE DIS	0.018433%	0.025803%	3,563	(129)	3,434	22,360	61,792	(10,593)	(3,466)	52,545
L035	CITY OF FLEMINGSBURG	0.035797%	0.032527%	6,920	(251)	6,669	43,423	120,000	(20,573)	(6,731)	102,042
L039	CITY OF WARSAW	0.036168%	0.030089%	6,991	(253)	6,738	43,873	121,244	(20,786)	(6,801)	103,099
L044	GREEN CO AMBULANCE SVC	0.031174%	0.039225%	6,026	(218)	5,808	37,815	104,503	(17,916)	(5,862)	88,864
L050	CITY OF MUNFORDVILLE	0.040288%	0.026600%	7,788	(282)	7,506	48,870	135,055	(23,153)	(7,576)	114,844
L052	CITY OF EMINENCE	0.062061%	0.062464%	11,997	(435)	11,562	75,282	208,043	(35,666)	(11,670)	176,909
L057	CITY OF NICHOLASVILLE	1.079651%	1.096152%	208,701	(7,561)	201,140	1,309,645	3,619,245	(620,475)	(203,021)	3,077,621
L061	CITY OF BARBOURVILLE	0.022958%	0.031859%	4,438	(161)	4,277	27,849	76,961	(13,194)	(4,317)	65,443
L072	CITY OF EDDYVILLE	0.026991%	0.029083%	5,218	(189)	5,029	32,741	90,480	(15,512)	(5,075)	76,940
L073	CITY OF PADUCAH	1.550760%	1.518226%	299,768	(10,861)	288,907	1,881,112	5,198,514	(891,221)	(291,611)	4,420,551
L077	CITY OF SALYERSVILLE	0.025152%	0.034030%	4,862	(176)	4,686	30,510	84,315	(14,455)	(4,730)	71,698
L086	CITY OF TOMPKINSVILLE	0.041041%	0.042733%	7,933	(287)	7,646	49,784	137,579	(23,586)	(7,717)	116,990
L090	CITY OF NEW HAVEN	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L107	CITY OF FRANKLIN	0.203301%	0.188449%	39,299	(1,424)	37,875	246,609	681,513	(116,837)	(38,229)	579,524
L108	SPENCER CO FIRE DIST	0.011508%	0.015413%	2,225	(81)	2,144	13,960	38,578	(6,614)	(2,164)	32,804
L110	CITY OF ELKTON	0.015843%	0.016725%	3,063	(111)	2,952	19,218	53,109	(9,105)	(2,979)	45,162
L156	CITY OF LYNDON	0.223619%	0.000000%	43,226	(1,566)	41,660	271,256	749,624	(128,514)	(42,050)	637,442



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

Participating Employer Code	Participating Employer Name	2024 Proportionate Share	2023 Proportionate Share	Employer Contributions for FYE June 30, 2024			Net OPEB Liability as of June 30, 2024				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 6.02%	Discount Rate Less 1.00% 5.02%	Discount Rate Plus 1.00% 7.02%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
L159	ELSMERE FIRE PROTECTION	0.112356%	0.090435%	21,719	(787)	20,932	136,291	376,644	(64,571)	(21,128)	320,279
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%	-	-	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	1.121937%	0.835353%	216,875	(7,857)	209,018	1,360,939	3,760,998	(644,777)	(210,973)	3,198,161
L756	PLEASURE RIDGE PARK FIRE	1.064011%	1.037134%	205,677	(7,452)	198,225	1,290,673	3,566,816	(611,487)	(200,080)	3,033,038
L956	WORTHINGTON FIRE DEPT	0.000000%	0.000000%	-	-	-	-	-	-	-	-
M014	CITY OF HARDENSBURG	0.034927%	0.031600%	6,752	(245)	6,507	42,367	117,084	(20,073)	(6,568)	99,562
M015	BULLITT CO FISCAL COURT	0.006956%	0.007281%	1,345	(49)	1,296	8,438	23,318	(3,998)	(1,308)	19,829
M022	CITY OF OLIVE HILL	0.027795%	0.034692%	5,373	(195)	5,178	33,716	93,175	(15,974)	(5,227)	79,232
M042	CITY OF MAYFIELD	0.524330%	0.580472%	101,355	(3,672)	97,683	636,026	1,757,678	(301,332)	(98,597)	1,494,640
M054	CITY OF DAWSON SPRINGS	0.026325%	0.029640%	5,089	(184)	4,905	31,933	88,248	(15,129)	(4,950)	75,041
M059	KENTON COUNTY FISCAL CT	0.462812%	0.465024%	89,463	(3,241)	86,222	561,403	1,551,455	(265,978)	(87,029)	1,319,278
M069	CITY OF STANFORD	0.095671%	0.090214%	18,494	(670)	17,824	116,051	320,712	(54,982)	(17,990)	272,717
M076	CITY OF RICHMOND	1.187845%	1.195514%	229,615	(8,319)	221,296	1,440,887	3,981,937	(682,654)	(223,367)	3,386,036
M081	CITY OF MAYSVILLE	0.417586%	0.394890%	80,721	(2,925)	77,796	506,543	1,399,847	(239,986)	(78,524)	1,190,358
M082	CITY OF BRANDENBURG	0.044694%	0.046932%	8,640	(313)	8,327	54,215	149,825	(25,686)	(8,404)	127,403
M085	CITY OF EDMONTON	0.045375%	0.050741%	8,771	(318)	8,453	55,041	152,108	(26,077)	(8,532)	129,345
M096	CITY OF FALMOUTH	0.000000%	0.000000%	-	-	-	-	-	-	-	-
M109	CITY OF CAMPBELLSVILLE	0.223637%	0.220860%	43,230	(1,566)	41,664	271,277	749,684	(128,524)	(42,054)	637,493
M110	CITY OF GUTHRIE	0.000000%	0.000000%	-	-	-	-	-	-	-	-
M118	WHITLEY CO FISCAL COURT	0.006694%	0.013513%	1,294	(47)	1,247	8,120	22,440	(3,847)	(1,259)	19,082
M315	CITY OF PIONEER VILLAGE	0.042896%	0.039590%	8,292	(300)	7,992	52,034	143,798	(24,652)	(8,066)	122,278
M356	MIDDLETOWN FIRE PROT DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-
N008	CITY OF FLORENCE	1.714714%	1.694079%	331,461	(12,009)	319,452	2,079,993	5,748,127	(985,445)	(322,441)	4,887,913
N011	CITY OF PERRYVILLE	0.005167%	0.015382%	999	(36)	963	6,268	17,321	(2,969)	(972)	14,729
N012	CITY OF BROOKSVILLE	0.000000%	0.000000%	-	-	-	-	-	-	-	-
N014	CITY OF IRVINGTON	0.021515%	0.023019%	4,159	(151)	4,008	26,098	72,123	(12,365)	(4,046)	61,330
N022	CITY OF GRAYSON	0.070205%	0.087624%	13,571	(492)	13,079	85,160	235,344	(40,347)	(13,202)	200,124
N050	CITY OF HORSE CAVE	0.038886%	0.045632%	7,517	(272)	7,245	47,170	130,355	(22,348)	(7,312)	110,847
N051	CITY OF HENDERSON	1.022068%	1.037023%	197,569	(7,158)	190,411	1,239,795	3,426,213	(587,382)	(192,193)	2,913,477
N054	CITY OF MADISONVILLE	1.009176%	0.984441%	109,077	(7,068)	102,009	1,224,157	3,382,996	(579,973)	(189,769)	2,876,727
N076	MADISON CO EMS	0.453982%	0.473807%	87,756	(3,179)	84,577	550,692	1,521,855	(260,903)	(85,368)	1,294,108
N087	CITY OF MT STERLING	0.201087%	0.198690%	38,871	(1,408)	37,463	243,924	674,091	(115,565)	(37,813)	573,213
N088	MORGAN CO AMBULANCE SERV	0.012071%	0.019621%	2,333	(85)	2,248	14,642	40,465	(6,937)	(2,270)	34,409
N093	CITY OF LAGRANGE	0.105307%	0.100251%	20,356	(738)	19,618	127,740	353,014	(60,520)	(19,802)	300,185
N094	CITY OF OWENTON	0.021333%	0.027967%	4,124	(149)	3,975	25,877	71,513	(12,260)	(4,012)	60,811
N099	CITY OF CLAY CITY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
N100	CITY OF BURNSIDE	0.026991%	0.028488%	5,217	(189)	5,028	32,741	90,480	(15,512)	(5,075)	76,940
N104	CITY OF JAMESTOWN	0.007424%	0.007425%	1,435	(52)	1,383	9,006	24,887	(4,267)	(1,396)	21,163
P007	CITY OF PINEVILLE	0.020245%	0.023396%	3,913	(142)	3,771	24,558	67,866	(11,635)	(3,807)	57,710
P015	CITY OF LEBANON JUNCTION	0.019250%	0.021362%	3,721	(135)	3,586	23,351	64,531	(11,063)	(3,620)	54,873
P033	ESTILL COUNTY EMS	0.092328%	0.101751%	17,847	(647)	17,200	111,996	309,505	(53,061)	(17,362)	263,187
P041	CITY OF DRY RIDGE	0.185926%	0.188541%	35,940	(1,302)	34,638	225,533	623,268	(106,852)	(34,962)	529,995
P043	CITY OF CLARKSON	0.000000%	0.006656%	-	-	-	-	-	-	-	-
P079	CITY OF CALVERT CITY	0.055066%	0.072626%	10,644	(386)	10,258	66,796	184,594	(31,646)	(10,355)	156,970
P093	SOUTH OLDHAM FIRE DEPT	0.136823%	0.137083%	26,448	(958)	25,490	165,970	458,663	(78,632)	(25,729)	390,024
P116	CITY OF MONTICELLO	0.072385%	0.064038%	13,992	(507)	13,485	87,805	242,652	(41,600)	(13,612)	206,339
P117	CITY OF CLAY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
R015	CITY OF SHEPHERDSVILLE	0.784666%	0.734683%	151,679	(5,495)	146,184	951,820	2,630,386	(450,947)	(147,551)	2,236,746
R017	CITY OF PRINCETON	0.090201%	0.094911%	17,436	(632)	16,804	109,416	302,375	(51,838)	(16,962)	257,124
R045	CITY OF RUSSELL	0.135952%	0.137062%	26,280	(952)	25,328	164,913	455,743	(78,132)	(25,565)	387,541
R057	CITY OF WILMORE	0.055539%	0.061301%	10,736	(389)	10,347	67,370	186,180	(31,918)	(10,444)	158,318
R104	CITY OF RUSSELL SPRINGS	0.058017%	0.072165%	11,215	(406)	10,809	70,376	194,487	(33,342)	(10,910)	165,382
R105	CITY OF STAMPING GROUND	0.008540%	0.009367%	1,651	(60)	1,591	10,359	28,628	(4,908)	(1,606)	24,344
TS59	INDEPENDENCE FIRE DIST	0.419838%	0.404873%	81,156	(2,940)	78,216	509,274	1,407,396	(241,281)	(78,948)	1,196,778
V001	ADAIR COUNTY FISCAL COURT	0.075195%	0.067550%	14,535	(527)	14,008	91,213	252,071	(43,215)	(14,140)	214,349
V002	ALLEN COUNTY FISCAL COURT	0.119119%	0.123234%	23,026	(834)	22,192	144,494	399,315	(68,458)	(22,400)	339,557
V003	ANDERSON CO FISCAL COURT	0.086146%	0.089435%	16,652	(603)	16,049	104,497	288,782	(49,508)	(16,199)	245,565
V005	BARREN CO FISCAL CT	0.227549%	0.225908%	43,986	(1,594)	42,392	276,023	762,798	(130,772)	(42,789)	648,644
V007	BELL CO FISCAL CT	0.050286%	0.047259%	9,720	(352)	9,368	60,998	168,571	(28,899)	(9,456)	143,344
V008	BOONE CO FISCAL CT	0.464492%	0.430583%	89,788	(3,253)	86,535	563,441	1,557,087	(266,943)	(87,345)	1,324,067
V009	BOURBON CO FISCAL COURT	0.046701%	0.057185%	9,027	(327)	8,700	56,650	156,553	(26,839)	(8,782)	133,124
V011	BOYLE COUNTY FISCAL COURT	0.378417%	0.354475%	73,149	(2,650)	70,499	459,030	1,268,543	(217,476)	(71,159)	1,078,704
V012	BRACKEN CO FISCAL COURT	0.035887%	0.023923%	6,937	(251)	6,686	43,532	120,302	(20,624)	(6,748)	102,298
V013	BREATHITT CO FISCAL COURT	0.016441%	0.017472%	3,178	(115)	3,063	19,943	55,114	(9,449)	(3,092)	46,866
V014	BRECKINRIDGE CO FISCAL CT	0.073180%	0.069094%	14,146	(513)	13,633	88,769	245,317	(42,057)	(13,761)	208,605



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

Participating Employer Code	Participating Employer Name	2024		2023		Employer Contributions for FYE June 30, 2024			Net OPEB Liability as of June 30, 2024				
		Proportionate Share	Proportionate Share	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		
		(3)	(4)	(5)	(6)	(7)	6.02%	5.02%	7.02%	1% Decrease	1% Increase		
V017	CALDWELL CO FISCAL COURT	0.015969%	0.025650%	3,087	(112)	2,975	19,371	53,532	(9,177)	(3,003)	45,521		
V019	CAMPBELL CO FISCAL CT	0.361053%	0.352943%	69,793	(2,529)	67,264	437,967	1,210,335	(207,497)	(67,894)	1,029,207		
V023	CASEY CO FISCAL COURT	0.043717%	0.043535%	8,451	(306)	8,145	53,030	146,550	(25,124)	(8,221)	124,618		
V025	CLARK COUNTY FISCAL COURT	0.298621%	0.310200%	57,725	(2,091)	55,634	362,235	1,001,048	(171,617)	(56,154)	851,240		
V030	DAVISS CO FISCAL COURT	0.671053%	0.643235%	129,717	(4,700)	125,017	814,005	2,249,528	(385,654)	(126,187)	1,912,884		
V032	ELLIOTT CO FISCAL CT	0.022490%	0.023455%	4,347	(158)	4,189	27,281	75,392	(12,925)	(4,229)	64,109		
V035	FLEMING CO FISCAL COURT	0.045567%	0.042807%	8,808	(319)	8,489	55,274	152,751	(26,187)	(8,569)	129,892		
V037	FRANKLIN CO FISCAL COURT	0.662179%	0.707541%	128,002	(4,637)	123,365	803,240	2,219,780	(380,554)	(124,519)	1,887,588		
V041	GRANT COUNTY FISCAL COURT	0.142630%	0.147586%	27,571	(999)	26,572	173,014	478,129	(81,969)	(26,821)	406,577		
V043	GRAYSON CO FISCAL COURT	0.192854%	0.228121%	37,279	(1,351)	35,928	233,937	646,492	(110,833)	(36,265)	549,744		
V047	HARDIN CO FISCAL COURT	0.867853%	0.831477%	167,759	(6,078)	161,681	1,052,728	2,909,248	(498,755)	(163,194)	2,473,876		
V049	HARRISON CO FISCAL COURT	0.058121%	0.049130%	11,235	(407)	10,828	70,502	194,835	(33,402)	(10,929)	165,678		
V052	HENRY CO FISCAL COURT	0.042520%	0.043779%	8,219	(298)	7,921	51,578	142,537	(24,436)	(7,996)	121,206		
V054	HOPKINS CO FISCAL COURT	0.245028%	0.246339%	47,365	(1,716)	45,649	297,225	821,392	(140,817)	(46,076)	698,470		
V057	JESSAMINE CO FISCAL COURT	0.653219%	0.631086%	126,270	(4,575)	121,695	792,372	2,189,744	(375,405)	(122,834)	1,862,047		
V060	KNOTT CO FISCAL CT	0.019568%	0.029535%	3,783	(137)	3,646	23,736	65,597	(11,246)	(3,680)	55,780		
V062	LARUE CO FISCAL COURT	0.030123%	0.034240%	5,823	(211)	5,612	36,540	100,979	(17,312)	(5,664)	85,868		
V063	LAUREL COUNTY FISCAL COUR	0.018029%	0.024190%	3,485	(126)	3,359	21,870	60,437	(10,361)	(3,390)	51,393		
V067	LETCHER CO FISCAL COURT	0.031293%	0.040258%	6,049	(219)	5,830	37,959	104,902	(17,984)	(5,884)	89,203		
V070	LIVINGSTON CO FISCAL CT	0.058324%	0.059914%	11,274	(408)	10,866	70,749	195,516	(33,519)	(10,967)	166,257		
V072	LYON COUNTY FISCAL COURT	0.013534%	0.022883%	2,616	(95)	2,521	16,417	45,369	(7,778)	(2,545)	38,580		
V073	MCCRACKEN CO FISCAL COURT	0.703666%	0.717829%	136,021	(4,928)	131,093	853,565	2,358,855	(404,396)	(132,320)	2,005,850		
V076	MADISON CO FISCAL COURT	0.151578%	0.157825%	29,301	(1,062)	28,239	183,868	508,125	(87,112)	(28,503)	432,084		
V078	MARION CO FISCAL COURT	0.075341%	0.073619%	14,564	(528)	14,036	91,391	252,561	(43,298)	(14,167)	214,765		
V079	MARSHALL CO FISCAL COURT	0.289237%	0.303869%	55,911	(2,026)	53,885	350,852	969,591	(166,224)	(54,389)	824,490		
V081	MASON CO FIS CT	0.076850%	0.088151%	14,855	(538)	14,317	93,221	257,619	(44,166)	(14,451)	219,066		
V082	MEADE COUNTY FISCAL COURT	0.073361%	0.000000%	14,181	(514)	13,667	88,989	245,923	(42,161)	(13,795)	209,121		
V083	MENIFEE CO FISCAL COURT	0.030195%	0.030594%	5,837	(211)	5,626	36,627	101,221	(17,353)	(5,678)	86,073		
V087	MONTGOMERY CO FISCAL CT	0.096455%	0.096189%	18,645	(676)	17,969	117,002	323,340	(55,433)	(18,138)	274,952		
V088	MORGAN CO FISCAL CT	0.007174%	0.006729%	1,387	(50)	1,337	8,702	24,049	(4,123)	(1,349)	20,450		
V090	NELSON CO FISCAL CT	0.244249%	0.231146%	47,214	(1,711)	45,503	296,280	818,780	(140,370)	(45,929)	696,249		
V093	OLDHAM CO FISCAL COURT	0.578066%	0.547203%	111,742	(4,048)	107,694	701,209	1,937,814	(332,214)	(108,702)	1,647,818		
V094	OWEN COUNTY FISCAL COURT	0.033735%	0.029568%	6,521	(236)	6,285	40,921	113,088	(19,387)	(6,344)	96,164		
V096	PENDLETON CO FISCAL COURT	0.039820%	0.038006%	7,697	(279)	7,418	48,303	133,486	(22,885)	(7,488)	113,510		
V100	PULASKI CO FISCAL CT	0.455253%	0.459815%	88,002	(3,188)	84,814	552,234	1,526,116	(261,634)	(85,607)	1,297,731		
V103	ROWAN CO FISCAL COURT	0.039114%	0.060873%	7,561	(274)	7,287	47,446	131,119	(22,479)	(7,355)	111,497		
V105	SCOTT CO FISCAL CT	1.411154%	1.408412%	272,781	(9,883)	262,898	1,711,766	4,730,522	(810,989)	(265,359)	4,022,594		
V106	SHELBY CO FISCAL COURT	0.575143%	0.568000%	111,177	(4,028)	107,149	697,663	1,928,015	(330,534)	(108,152)	1,639,486		
V107	SIMPSON CO FISCAL COURT	0.135869%	0.127378%	26,264	(952)	25,312	164,813	455,465	(78,084)	(25,549)	387,304		
V108	SPENCER CO TREASURER	0.194080%	0.174045%	37,516	(1,359)	36,157	235,424	650,602	(111,538)	(36,496)	553,239		
V109	TAYLOR COUNTY FISCAL COUR	0.065371%	0.070298%	12,636	(458)	12,178	79,297	219,139	(37,569)	(12,293)	186,345		
V112	TRIMBLE CO FISCAL COURT	0.014326%	0.014758%	2,769	(100)	2,669	17,378	48,024	(8,233)	(2,694)	40,837		
V113	UNION COUNTY FISCAL COURT	0.016869%	0.031529%	3,261	(118)	3,143	20,463	56,549	(9,695)	(3,172)	48,086		
V115	WASHINGTON CO FIS COURT	0.046664%	0.047306%	9,020	(327)	8,693	56,605	156,429	(26,818)	(8,775)	133,019		
V119	CITY OF HIGHLAND HEIGHTS	0.093904%	0.096265%	18,152	(658)	17,494	113,908	314,788	(53,967)	(17,658)	267,680		
V120	WOODFORD CO FISCAL COURT	0.159114%	0.153339%	30,757	(1,114)	29,643	193,009	533,388	(91,443)	(29,920)	453,566		
V159	CITY OF ERLANGER	0.749584%	0.720350%	144,897	(5,250)	139,647	909,265	2,512,783	(430,786)	(140,954)	2,136,742		
V171	CITY OF ADAIRVILLE	0.008479%	0.005734%	1,639	(59)	1,580	10,285	28,424	(4,873)	(1,594)	24,170		
V196	CITY OF BUTLER	0.006829%	0.007741%	1,320	(48)	1,272	8,284	22,892	(3,925)	(1,284)	19,467		
V197	CITY OF HAZARD	0.010535%	0.010851%	2,037	(74)	1,963	12,779	35,316	(6,054)	(1,981)	30,031		
V205	BARREN/METCALFE CO AMB SR	0.310712%	0.308939%	60,062	(2,176)	57,886	376,902	1,041,580	(178,566)	(58,427)	885,706		
V298	CITY OF PIKEVILLE	0.092967%	0.120089%	17,971	(651)	17,320	112,771	311,647	(53,428)	(17,482)	265,009		
V330	CITY OF OWENSBORO	2.063056%	1.969216%	398,796	(14,448)	384,348	2,502,540	6,915,851	(1,185,637)	(387,945)	5,880,887		
V347	CITY OF RADCLIFF	0.555060%	0.480234%	107,295	(3,887)	103,408	673,302	1,860,692	(318,993)	(104,375)	1,582,238		
V359	CITY OF ELSMERE	0.136120%	0.140284%	26,313	(953)	25,360	165,117	456,306	(78,228)	(25,596)	388,020		
V376	CITY OF BEREA	0.481275%	0.507160%	93,032	(3,371)	89,661	583,799	1,613,348	(276,588)	(90,501)	1,371,908		
V408	UNION EMERGENCY SERVICES	0.368890%	0.368160%	71,308	(2,583)	68,725	447,473	1,236,606	(212,001)	(69,367)	1,051,547		
V447	CITY OF ELIZABETHTOWN	1.123927%	1.142289%	217,259	(7,871)	209,388	1,363,353	3,767,669	(645,920)	(211,347)	3,203,833		
V608	WALTON FIRE DIST/EMS	0.276268%	0.286168%	53,404	(1,935)	51,469	335,120	926,116	(158,771)	(51,950)	787,521		
V647	CITY OF VINE GROVE	0.044992%	0.039659%	8,697	(315)	8,382	54,576	150,824	(25,857)	(8,460)	128,253		
V708	HEBRON FIRE PROTECTION DI	0.521106%	0.522428%	100,732	(3,649)	97,083	632,115	1,746,870	(299,479)	(97,991)	1,485,449		
V808	POINT PLEASANT FIRE DIST	0.147647%	0.132795%	28,541	(1,034)	27,507	179,100	494,948	(84,853)	(27,764)	420,878		
V919	CITY OF WILDER	0.198000%	0.192167%	38,274	(1,387)	36,887	240,179	663,743	(113,790)	(37,233)	564,413		
V959	CITY OF COVINGTON	2.836249%	2.770400%	548,257	(19,863)	528,394	3,440,444	9,507,777	(1,629,991)	(533,339)	8,084,928		
<b>TOTAL</b>		<b>100.000000%</b>	<b>100.000000%</b>	<b>19,330,373</b>	<b>(700,337)</b>	<b>18,630,036</b>	<b>121,302,595</b>	<b>335,223,631</b>	<b>(57,469,947)</b>	<b>(18,804,362)</b>	<b>285,057,061</b>		



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2025
		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	(937,501)	(373,306)	(1,310,807)	-	(1,310,807)	(15,413)
39934	KENTON CO SHERIFF	(206,660)	(100,730)	(307,390)	-	(307,390)	(3,398)
39936	CAMPBELL CO SHERIFF	-	(33,846)	(33,846)	-	(33,846)	-
39938	FAYETTE CO SHERIFF	(516,933)	79,409	(437,524)	-	(437,524)	(8,498)
39940	DAVISS CO SHERIFF	(311,446)	(51,510)	(362,956)	-	(362,956)	(5,120)
39944	HARDIN COUNTY SHERIFF	(274,811)	88,083	(186,728)	-	(186,728)	(4,518)
39946	WARREN COUNTY SHERIFF	(374,923)	6,183	(368,740)	-	(368,740)	(6,164)
39948	BOONE COUNTY SHERIFF	(1,600,609)	73,615	(1,526,994)	-	(1,526,994)	(26,314)
39952	MADISON COUNTY SHERIFF	(194,419)	34,359	(160,060)	-	(160,060)	(3,196)
39962	BULLITT CO SHERIFF	(264,543)	12,144	(252,399)	-	(252,399)	(4,349)
A156	CITY OF ANCHORAGE	(39,676)	5,491	(34,185)	-	(34,185)	(652)
AB19	BELLEVUE/DAYTON FIRE	(174,187)	(29,212)	(203,399)	-	(203,399)	(2,864)
AC19	CAMPBELL CO FIRE DIST 1	(69,393)	(54,686)	(124,079)	-	(124,079)	(1,141)
AD19	SOUTHERN CAMPBELL F DIST	(77,102)	(4,710)	(81,812)	-	(81,812)	(1,268)
AS02	ALLEN CO AMBULANCE SVC	(119,696)	(14,135)	(133,831)	-	(133,831)	(1,968)
AS20	WOODFORD CO FIRE DISTRICT	(59,103)	35,902	(23,201)	-	(23,201)	(972)
B008	BURLINGTON FIRE PRO DIST	(331,606)	98,809	(232,797)	-	(232,797)	(5,452)
B015	CITY OF HILLVIEW	(164,210)	31,476	(132,734)	-	(132,734)	(2,700)
B045	CITY OF BELLEFONTE	(34,833)	6,466	(28,367)	-	(28,367)	(573)
B048	CITY OF HARLAN	(8,581)	11,513	2,932	-	2,932	(141)
B100	CITY OF SCIENCE HILL	(10,904)	14,200	3,296	-	3,296	(179)
B256	BUECHEL FIRE PROTECT DIST	-	(315,140)	(315,140)	-	(315,140)	-
B259	CITY OF LUDLOW	(145,177)	(22,263)	(167,440)	-	(167,440)	(2,387)
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	(2,593,329)	1,903,922	(689,407)	-	(689,407)	(42,635)
B656	LOUISVILLE AIRPORT AUTHORITY	(334,377)	(61,888)	(396,265)	-	(396,265)	(5,497)
B956	LAKE DREAMLAND FIRE DIST	-	(34,222)	(34,222)	-	(34,222)	-
C106	CITY OF SIMPSONVILLE	(66,431)	29,792	(36,639)	-	(36,639)	(1,092)
C156	FAIRDALE FIRE DISTRICT	(152,347)	(3,668)	(156,015)	-	(156,015)	(2,505)
C256	LOUISVILLE/JEFF CO METRO	(24,432,102)	(4,128,106)	(28,560,208)	-	(28,560,208)	(401,669)
C356	INDIAN HILLS POLICE DEPT	(26,099)	(14,914)	(41,013)	-	(41,013)	(429)
D024	CITY OF PEMBROKE	-	(264)	(264)	-	(264)	-
D071	CITY OF LEWISBURG	-	(12,350)	(12,350)	-	(12,350)	-
D098	CITY OF COAL RUN VILLAGE	(29,569)	5,712	(23,857)	-	(23,857)	(486)
D106	SIMPSONVILLE RURAL FIRE	(86,679)	35,615	(51,064)	-	(51,064)	(1,425)
G015	ZONETON FIRE PROT DIST	(244,582)	121,735	(122,847)	-	(122,847)	(4,021)
GS06	SHELBY CO SUB FIRE DIST	(25,148)	15,431	(9,717)	-	(9,717)	(413)
J002	CITY OF SCOTTSVILLE	(106,592)	1,629	(104,963)	-	(104,963)	(1,752)
J003	CITY OF LAWRENCEBURG	(124,821)	(802)	(125,623)	-	(125,623)	(2,052)
J007	CITY OF MIDDLESBORO	(321,525)	(70,008)	(391,533)	-	(391,533)	(5,286)
J024	CITY OF HOPKINSVILLE	(1,300,087)	(395,933)	(1,696,020)	-	(1,696,020)	(21,374)
J026	CLAY CO BD OF ED	(9,032)	12,881	3,849	-	3,849	(148)
J037	CITY OF FRANKFORT	(1,304,053)	(324,869)	(1,628,922)	-	(1,628,922)	(21,439)
J040	CITY OF LANCASTER	(23,997)	(33,064)	(57,061)	-	(57,061)	(395)
J059	KENTON COUNTY AIRPORT BD	(1,397,811)	(145,136)	(1,542,947)	-	(1,542,947)	(22,980)
J063	CITY OF LONDON	(409,872)	35,370	(374,502)	-	(374,502)	(6,738)
J067	CITY OF WHITESBURG	(54,519)	(11,131)	(65,650)	-	(65,650)	(896)
J084	CITY OF HARRODSBURG	(199,530)	164,109	(35,421)	-	(35,421)	(3,280)
J090	CITY OF BARDSTOWN	(428,141)	91,055	(337,086)	-	(337,086)	(7,039)
J100	CITY OF SOMERSET	(1,025,420)	103,031	(922,389)	-	(922,389)	(16,858)
J113	CITY OF MORGANFIELD	(14,187)	(22,187)	(36,374)	-	(36,374)	(233)
J118	CITY OF CORBIN	(293,726)	(45,727)	(339,453)	-	(339,453)	(4,829)
J156	CITY OF JEFFERSONTOWN	(737,481)	15,152	(722,329)	-	(722,329)	(12,124)
J210	BOYD CO AMBULANCE SERVICE	(433,907)	105,072	(328,835)	-	(328,835)	(7,133)
J256	CITY OF ST MATTHEWS	(337,345)	(29,452)	(366,797)	-	(366,797)	(5,546)
J259	CITY OF PARK HILLS	(33,102)	(10,263)	(43,365)	-	(43,365)	(544)
J319	CITY OF ALEXANDRIA	(125,745)	(52,202)	(177,947)	-	(177,947)	(2,067)
J324	CITY OF OAK GROVE	(145,617)	11,202	(134,415)	-	(134,415)	(2,394)
J356	CITY OF WEST BUECHEL	(30,950)	(52,788)	(83,738)	-	(83,738)	(509)
J359	CITY OF FORT WRIGHT	(272,032)	32,204	(239,828)	-	(239,828)	(4,472)
J410	CANNONSBURG VOL FIRE DEPT	(11,025)	(1,721)	(12,746)	-	(12,746)	(181)
J419	CITY OF COLD SPRING	(76,214)	(32,829)	(109,043)	-	(109,043)	(1,253)
J456	CITY OF SHIVELY	(546,729)	(251,029)	(797,758)	-	(797,758)	(8,988)
J510	CITY OF CATLETTSBURG	(83,516)	(15,138)	(98,654)	-	(98,654)	(1,373)
J619	CITY OF FORT THOMAS	(598,880)	(170,112)	(768,992)	-	(768,992)	(9,846)
J719	CITY OF SOUTHGATE	(40,770)	42,216	1,446	-	1,446	(670)
J756	CITY OF PROSPECT	(3,119)	(25,379)	(28,498)	-	(28,498)	(51)
J819	CITY OF BELLEVUE	(107,163)	(680)	(107,843)	-	(107,843)	(1,762)



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2025
		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)
J859	CITY OF VILLA HILLS	(111,577)	16,253	(95,324)	-	(95,324)	(1,834)
J919	CITY OF DAYTON	(91,877)	(28,019)	(119,896)	-	(119,896)	(1,510)
J956	OKOLONA FIRE DISTRICT	(790,211)	548,440	(241,771)	-	(241,771)	(12,991)
J959	CITY OF INDEPENDENCE	(301,522)	(47,700)	(349,222)	-	(349,222)	(4,957)
K001	CITY OF COLUMBIA	(104,424)	(16,312)	(120,736)	-	(120,736)	(1,717)
K010	CITY OF ASHLAND	(1,199,388)	76,478	(1,122,910)	-	(1,122,910)	(19,718)
K011	CITY OF DANVILLE	(650,619)	211,741	(438,878)	-	(438,878)	(10,696)
K016	CITY OF MORGANTOWN	(51,411)	9,462	(41,949)	-	(41,949)	(845)
K018	CITY OF MURRAY	(504,686)	(205,500)	(710,186)	-	(710,186)	(8,297)
K019	CITY OF NEWPORT	(922,165)	(120,531)	(1,042,696)	-	(1,042,696)	(15,160)
K026	CITY OF MANCHESTER	(54,078)	(26,642)	(80,720)	-	(80,720)	(889)
K029	CITY OF BURKESVILLE	(36,803)	(9,569)	(46,372)	-	(46,372)	(605)
K034	LEX/FAYETTE URBAN CO GOVT	(2,255,638)	(319,955)	(2,575,593)	-	(2,575,593)	(37,083)
K041	CITY OF WILLIAMSTOWN	(56,421)	(16,997)	(73,418)	-	(73,418)	(928)
K043	CITY OF LEITCHFIELD	(151,284)	(25,142)	(176,426)	-	(176,426)	(2,487)
K049	CITY OF CYNTHIANA	(219,338)	(89,828)	(309,166)	-	(309,166)	(3,606)
K065	CITY OF BEATTYVILLE	(41,544)	9,821	(31,723)	-	(31,723)	(683)
K071	CITY OF RUSSELLVILLE	(225,848)	(59,204)	(285,052)	-	(285,052)	(3,713)
K078	CITY OF LEBANON	(118,375)	(5,816)	(124,191)	-	(124,191)	(1,946)
K079	CITY OF BENTON	(77,431)	21,317	(56,114)	-	(56,114)	(1,273)
K090	NELSON COUNTY BD OF ED	-	(11,312)	(11,312)	-	(11,312)	-
K091	CITY OF CARLISLE	-	(50,196)	(50,196)	-	(50,196)	-
K099	CITY OF STANTON	(39,415)	(31,982)	(71,397)	-	(71,397)	(648)
K103	CITY OF MOREHEAD	(186,618)	14,506	(172,112)	-	(172,112)	(3,068)
K105	CITY OF GEORGETOWN	(1,156,149)	158,430	(997,719)	-	(997,719)	(19,007)
K106	CITY OF SHELBYVILLE	(446,502)	48,259	(398,243)	-	(398,243)	(7,341)
K108	CITY OF TAYLORSVILLE	(3,944)	(27,285)	(31,229)	-	(31,229)	(65)
K111	CITY OF CADIZ	(52,472)	(28,178)	(80,650)	-	(80,650)	(863)
K114	CITY OF BOWLING GREEN	(2,918,054)	403,062	(2,514,992)	-	(2,514,992)	(47,973)
K115	CITY OF SPRINGFIELD	(55,541)	(11,475)	(67,016)	-	(67,016)	(913)
K120	CITY OF VERSAILLES	(449,138)	(28,669)	(477,807)	-	(477,807)	(7,384)
K200	CITY OF FERGUSON	(1,659)	2,213	554	-	554	(27)
K256	JEFFERSONTOWN FIRE DIST	(966,294)	185,304	(780,990)	-	(780,990)	(15,886)
K315	MT WASHINGTON FIRE P DIST	(164,179)	(4,221)	(168,400)	-	(168,400)	(2,699)
K356	ST MATTHEWS FIRE DIST.	(1,274,329)	296,213	(978,116)	-	(978,116)	(20,950)
K414	CITY OF SMITHS GROVE	(22,104)	18,356	(3,748)	-	(3,748)	(363)
K419	ALEXANDRIA FIRE DISTRICT	(197,248)	11,166	(186,082)	-	(186,082)	(3,243)
K456	CAMP TAYLOR FIRE PRO DIST	-	(100,864)	(100,864)	-	(100,864)	-
K559	CITY OF TAYLOR MILL	(169,735)	1,252	(168,483)	-	(168,483)	(2,790)
K656	MCPAHAN FIRE PRO DIST 14	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	(245,626)	(100,641)	(346,267)	-	(346,267)	(4,038)
K719	CENTRAL CAMPBELL CO FIRE	(240,562)	(47,309)	(287,871)	-	(287,871)	(3,955)
K759	LAKESIDE/CRESTVIEWHLS POL	(120,520)	(33,383)	(153,903)	-	(153,903)	(1,981)
K856	HIGHVIEW FIRE DISTRICT	-	(172,460)	(172,460)	-	(172,460)	-
K859	CITY OF FORT MITCHELL	(253,425)	(113,127)	(366,552)	-	(366,552)	(4,166)
L001	ADAIR CO AMBULANCE SER	(101,633)	(3,642)	(105,275)	-	(105,275)	(1,671)
L005	CITY OF GLASGOW	(528,740)	(59,983)	(588,723)	-	(588,723)	(8,693)
L009	CITY OF PARIS	(361,050)	200,619	(160,431)	-	(160,431)	(5,936)
L015	CITY OF MT WASHINGTON	(233,423)	15,451	(217,972)	-	(217,972)	(3,837)
L025	CITY OF WINCHESTER	(952,592)	77,109	(875,483)	-	(875,483)	(15,661)
L031	EDMONSON CO AMBULANCE DIS	(18,707)	(43,024)	(61,731)	-	(61,731)	(308)
L035	CITY OF FLEMINGSBURG	(36,328)	(17,073)	(53,401)	-	(53,401)	(597)
L039	CITY OF WARSAW	(36,705)	44,898	8,193	-	8,193	(603)
L044	GREEN CO AMBULANCE SVC	(31,637)	(32,075)	(63,712)	-	(63,712)	(520)
L050	CITY OF MUNFORDVILLE	(40,886)	27,292	(13,594)	-	(13,594)	(672)
L052	CITY OF EMINENCE	(62,982)	11,211	(51,771)	-	(51,771)	(1,035)
L057	CITY OF NICHOLASVILLE	(1,095,674)	51,198	(1,044,476)	-	(1,044,476)	(18,013)
L061	CITY OF BARBOURVILLE	(23,299)	(30,068)	(53,367)	-	(53,367)	(383)
L072	CITY OF EDDYVILLE	(27,392)	(20,007)	(47,399)	-	(47,399)	(450)
L073	CITY OF PADUCAH	(1,573,775)	(24,472)	(1,598,247)	-	(1,598,247)	(25,873)
L077	CITY OF SALYERSVILLE	(25,525)	(6,482)	(32,007)	-	(32,007)	(420)
L086	CITY OF TOMPKINSVILLE	(41,650)	(42,493)	(84,143)	-	(84,143)	(685)
L090	CITY OF NEW HAVEN	-	(11,688)	(11,688)	-	(11,688)	-
L107	CITY OF FRANKLIN	(206,318)	26,938	(179,380)	-	(179,380)	(3,392)
L108	SPENCER CO FIRE DIST	(11,679)	(14,811)	(26,490)	-	(26,490)	(192)
L110	CITY OF ELKTON	(16,078)	(3,592)	(19,670)	-	(19,670)	(264)
L156	CITY OF LYNDON	(226,938)	295,516	68,578	-	68,578	(3,731)



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2025
		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)
L159	ELSMERE FIRE PROTECTION	(114,023)	(1,887)	(115,910)	-	(115,910)	(1,875)
L356	EASTWOOD FIRE PROT DIST	-	(208,703)	(208,703)	-	(208,703)	-
L456	HARRODS CREEK FIRE DIST	-	(479,634)	(479,634)	-	(479,634)	-
L556	LYNDON FIRE PROTECT DIST	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	(1,138,588)	1,246,014	107,426	-	107,426	(18,718)
L756	PLEASURE RIDGE PARK FIRE	(1,079,802)	737,651	(342,151)	-	(342,151)	(17,752)
L956	WORTHINGTON FIRE DEPT	-	(476,567)	(476,567)	-	(476,567)	-
M014	CITY OF HARDINSBURG	(35,445)	(7,608)	(43,053)	-	(43,053)	(583)
M015	BULLITT CO FISCAL COURT	(7,059)	(81,532)	(88,591)	-	(88,591)	(116)
M022	CITY OF OLIVE HILL	(28,208)	36,913	8,705	-	8,705	(464)
M042	CITY OF MAYFIELD	(532,112)	(47,690)	(579,802)	-	(579,802)	(8,748)
M054	CITY OF DAWSON SPRINGS	(26,716)	(9,148)	(35,864)	-	(35,864)	(439)
M059	KENTON COUNTY FISCAL CT	(469,681)	(105,176)	(574,857)	-	(574,857)	(7,722)
M069	CITY OF STANFORD	(97,091)	30,758	(66,333)	-	(66,333)	(1,596)
M076	CITY OF RICHMOND	(1,205,474)	59,971	(1,145,503)	-	(1,145,503)	(19,818)
M081	CITY OF MAYSVILLE	(423,783)	(57,335)	(481,118)	-	(481,118)	(6,967)
M082	CITY OF BRANDENBURG	(45,357)	63,263	17,906	-	17,906	(746)
M085	CITY OF EDMONTON	(46,048)	549	(45,499)	-	(45,499)	(757)
M096	CITY OF FALMOUTH	-	(14,251)	(14,251)	-	(14,251)	-
M109	CITY OF CAMPBELLSVILLE	(226,956)	(53,713)	(280,669)	-	(280,669)	(3,731)
M110	CITY OF GUTHRIE	-	(3,687)	(3,687)	-	(3,687)	-
M118	WHITLEY CO FISCAL COURT	(6,793)	(30,164)	(36,957)	-	(36,957)	(112)
M315	CITY OF PIONEER VILLAGE	(43,533)	1,508	(42,025)	-	(42,025)	(716)
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-
N008	CITY OF FLORENCE	(1,740,162)	153,064	(1,587,098)	-	(1,587,098)	(28,608)
N011	CITY OF PERRYVILLE	(5,244)	(77)	(5,321)	-	(5,321)	(86)
N012	CITY OF BROOKSVILLE	-	(18,063)	(18,063)	-	(18,063)	-
N014	CITY OF IRVINGTON	(21,834)	23,452	1,618	-	1,618	(359)
N022	CITY OF GRAYSON	(71,247)	96,817	25,570	-	25,570	(1,171)
N050	CITY OF HORSE CAVE	(39,463)	56,869	17,406	-	17,406	(649)
N051	CITY OF HENDERSON	(1,037,236)	(153,507)	(1,190,743)	-	(1,190,743)	(17,052)
N054	CITY OF MADISONVILLE	(1,024,153)	(64,752)	(1,088,905)	-	(1,088,905)	(16,837)
N076	MADISON CO EMS	(460,719)	7,699	(453,020)	-	(453,020)	(7,574)
N087	CITY OF MT STERLING	(204,071)	(1,641)	(205,712)	-	(205,712)	(3,355)
N088	MORGAN CO AMBULANCE SERV	(12,250)	(42,259)	(54,509)	-	(54,509)	(201)
N093	CITY OF LAGRANGE	(106,870)	(24,622)	(131,492)	-	(131,492)	(1,757)
N094	CITY OF OWENTON	(21,650)	6,943	(14,707)	-	(14,707)	(356)
N099	CITY OF CLAY CITY	-	-	-	-	-	-
N100	CITY OF BURNSIDE	(27,392)	(4,372)	(31,764)	-	(31,764)	(450)
N104	CITY OF JAMESTOWN	(7,534)	(13,898)	(21,432)	-	(21,432)	(124)
P007	CITY OF PINEVILLE	(20,545)	(53,413)	(73,958)	-	(73,958)	(338)
P015	CITY OF LEBANON JUNCTION	(19,536)	2,010	(17,526)	-	(17,526)	(321)
P033	ESTILL COUNTY EMS	(93,698)	652	(93,046)	-	(93,046)	(1,540)
P041	CITY OF DRY RIDGE	(188,685)	83,403	(105,282)	-	(105,282)	(3,102)
P043	CITY OF CLARKSON	-	(10,094)	(10,094)	-	(10,094)	-
P079	CITY OF CALVERT CITY	(55,883)	(29,717)	(85,600)	-	(85,600)	(919)
P093	SOUTH OLDHAM FIRE DEPT	(138,854)	(1,573)	(140,427)	-	(140,427)	(2,283)
P116	CITY OF MONTICELLO	(73,459)	(22,016)	(95,475)	-	(95,475)	(1,208)
P117	CITY OF CLAY	-	(12,828)	(12,828)	-	(12,828)	-
R015	CITY OF SHEPHERDSVILLE	(796,311)	247,230	(549,081)	-	(549,081)	(13,091)
R017	CITY OF PRINCETON	(91,540)	(46,508)	(138,048)	-	(138,048)	(1,505)
R045	CITY OF RUSSELL	(137,970)	(41,103)	(179,073)	-	(179,073)	(2,268)
R057	CITY OF WILMORE	(56,363)	(33,032)	(89,395)	-	(89,395)	(927)
R104	CITY OF RUSSELL SPRINGS	(58,878)	(34,612)	(93,490)	-	(93,490)	(968)
R105	CITY OF STAMPING GROUND	(8,667)	(310)	(8,977)	-	(8,977)	(142)
TS59	INDEPENDENCE FIRE DIST	(426,069)	(44,435)	(470,504)	-	(470,504)	(7,005)
V001	ADAIR COUNTY FISCAL COURT	(76,311)	(7,682)	(83,993)	-	(83,993)	(1,255)
V002	ALLEN COUNTY FISCAL COURT	(120,887)	49,023	(71,864)	-	(71,864)	(1,987)
V003	ANDERSON CO FISCAL COURT	(87,424)	(14,685)	(102,109)	-	(102,109)	(1,437)
V005	BARREN CO FISCAL CT	(230,926)	(92,979)	(323,905)	-	(323,905)	(3,796)
V007	BELL CO FISCAL CT	(51,032)	(8,800)	(59,832)	-	(59,832)	(839)
V008	BOONE CO FISCAL CT	(471,385)	57,086	(414,299)	-	(414,299)	(7,750)
V009	BOURBON CO FISCAL COURT	(47,394)	(10,560)	(57,954)	-	(57,954)	(779)
V011	BOYLE COUNTY FISCAL COURT	(384,033)	115,237	(268,796)	-	(268,796)	(6,314)
V012	BRACKEN CO FISCAL COURT	(36,420)	10,893	(25,527)	-	(25,527)	(599)
V013	BREATHITT CO FISCAL COURT	(16,685)	(7,413)	(24,098)	-	(24,098)	(274)
V014	BRECKINRIDGE CO FISCAL CT	(74,266)	14,746	(59,520)	-	(59,520)	(1,221)



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2025
		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)
V017	CALDWELL CO FISCAL COURT	(16,206)	(76,684)	(92,890)	-	(92,890)	(266)
V019	CAMPBELL CO FISCAL CT	(366,411)	(20,925)	(387,336)	-	(387,336)	(6,024)
V023	CASEY CO FISCAL COURT	(44,366)	(6,050)	(50,416)	-	(50,416)	(729)
V025	CLARK COUNTY FISCAL COURT	(303,053)	(47,966)	(351,019)	-	(351,019)	(4,982)
V030	DAVISS CO FISCAL COURT	(681,012)	(40,539)	(721,551)	-	(721,551)	(11,196)
V032	ELLIOTT CO FISCAL CT	(22,824)	28,343	5,519	-	5,519	(375)
V035	FLEMING CO FISCAL COURT	(46,243)	(9,867)	(56,110)	-	(56,110)	(760)
V037	FRANKLIN CO FISCAL COURT	(672,006)	(79,543)	(751,549)	-	(751,549)	(11,048)
V041	GRANT COUNTY FISCAL COURT	(144,747)	10,057	(134,690)	-	(134,690)	(2,380)
V043	GRAYSON CO FISCAL COURT	(195,716)	(291,109)	(486,825)	-	(486,825)	(3,218)
V047	HARDIN CO FISCAL COURT	(880,733)	176,485	(704,248)	-	(704,248)	(14,479)
V049	HARRISON CO FISCAL COURT	(58,984)	(31,002)	(89,986)	-	(89,986)	(970)
V052	HENRY CO FISCAL COURT	(43,151)	(11,969)	(55,120)	-	(55,120)	(709)
V054	HOPKINS CO FISCAL COURT	(248,664)	(53,428)	(302,092)	-	(302,092)	(4,088)
V057	JESSAMINE CO FISCAL COURT	(662,913)	175,140	(487,773)	-	(487,773)	(10,898)
V060	KNOTT CO FISCAL CT	(19,858)	(21,404)	(41,262)	-	(41,262)	(326)
V062	LARUE CO FISCAL COURT	(30,570)	(17,211)	(47,781)	-	(47,781)	(503)
V063	LAUREL COUNTY FISCAL COUR	(18,297)	(61,036)	(79,333)	-	(79,333)	(301)
V067	LETCHER CO FISCAL COURT	(31,757)	(58,462)	(90,219)	-	(90,219)	(522)
V070	LIVINGSTON CO FISCAL CT	(59,190)	10,279	(48,911)	-	(48,911)	(973)
V072	LYON COUNTY FISCAL COURT	(13,735)	(23,735)	(37,470)	-	(37,470)	(226)
V073	MCCRACKEN CO FISCAL COURT	(714,109)	1,560	(712,549)	-	(712,549)	(11,740)
V076	MADISON CO FISCAL COURT	(153,828)	19,541	(134,287)	-	(134,287)	(2,529)
V078	MARION CO FISCAL COURT	(76,459)	19,260	(57,199)	-	(57,199)	(1,257)
V079	MARSHALL CO FISCAL COURT	(293,530)	(123,624)	(417,154)	-	(417,154)	(4,826)
V081	MASON CO FIS CT	(77,991)	(27,189)	(105,180)	-	(105,180)	(1,282)
V082	MEADE COUNTY FISCAL COURT	(74,450)	96,948	22,498	-	22,498	(1,224)
V083	MENIFEE CO FISCAL COURT	(30,643)	697	(29,946)	-	(29,946)	(504)
V087	MONTGOMERY CO FISCAL CT	(97,886)	(35,869)	(133,755)	-	(133,755)	(1,609)
V088	MORGAN CO FISCAL CT	(7,280)	(12,763)	(20,043)	-	(20,043)	(120)
V090	NELSON CO FISCAL CT	(247,874)	(1,446)	(249,320)	-	(249,320)	(4,075)
V093	OLDHAM CO FISCAL COURT	(586,645)	(163,576)	(750,221)	-	(750,221)	(9,645)
V094	OWEN COUNTY FISCAL COURT	(34,236)	6,036	(28,200)	-	(28,200)	(563)
V096	PENDLETON CO FISCAL COURT	(40,411)	(18,482)	(58,893)	-	(58,893)	(664)
V100	PULASKI CO FISCAL CT	(462,009)	(22,608)	(484,617)	-	(484,617)	(7,595)
V103	ROWAN CO FISCAL COURT	(39,694)	(106,945)	(146,639)	-	(146,639)	(653)
V105	SCOTT CO FISCAL CT	(1,432,097)	249,921	(1,182,176)	-	(1,182,176)	(23,544)
V106	SHELBY CO FISCAL COURT	(583,679)	(32,105)	(615,784)	-	(615,784)	(9,596)
V107	SIMPSON CO FISCAL COURT	(137,885)	41,534	(96,351)	-	(96,351)	(2,267)
V108	SPENCER CO TREASURER	(196,960)	73,276	(123,684)	-	(123,684)	(3,238)
V109	TAYLOR COUNTY FISCAL COUR	(66,341)	(17,639)	(83,980)	-	(83,980)	(1,091)
V112	TRIMBLE CO FISCAL COURT	(14,539)	4,547	(9,992)	-	(9,992)	(239)
V113	UNION COUNTY FISCAL COURT	(17,119)	(28,087)	(45,206)	-	(45,206)	(281)
V115	WASHINGTON CO FIS COURT	(47,357)	(19,483)	(66,840)	-	(66,840)	(779)
V119	CITY OF HIGHLAND HEIGHTS	(95,298)	(36,655)	(131,953)	-	(131,953)	(1,567)
V120	WOODFORD CO FISCAL COURT	(161,475)	9,036	(152,439)	-	(152,439)	(2,655)
V159	CITY OF ERLANGER	(760,708)	21,518	(739,190)	-	(739,190)	(12,506)
V171	CITY OF ADAIRVILLE	(8,605)	1,916	(6,689)	-	(6,689)	(141)
V196	CITY OF BUTLER	(6,930)	(2,371)	(9,301)	-	(9,301)	(114)
V197	CITY OF HAZARD	(10,691)	(708)	(11,399)	-	(11,399)	(176)
V205	BARREN/METCALFE CO AMB SR	(315,323)	21,714	(293,609)	-	(293,609)	(5,184)
V298	CITY OF PIKEVILLE	(94,347)	(193,991)	(288,338)	-	(288,338)	(1,551)
V330	CITY OF OWENSBORO	(2,093,674)	108,350	(1,985,324)	-	(1,985,324)	(34,420)
V347	CITY OF RADCLIFF	(563,298)	(47,436)	(610,734)	-	(610,734)	(9,261)
V359	CITY OF ELSMERE	(138,140)	4,194	(133,946)	-	(133,946)	(2,271)
V376	CITY OF BERA	(488,418)	682,091	193,673	-	193,673	(8,030)
V408	UNION EMERGENCY SERVICES	(374,365)	88,089	(286,276)	-	(286,276)	(6,155)
V447	CITY OF ELIZABETHTOWN	(1,140,607)	141,283	(999,324)	-	(999,324)	(18,752)
V608	WALTON FIRE DIST/EMS	(280,368)	4,291	(276,077)	-	(276,077)	(4,609)
V647	CITY OF VINE GROVE	(45,660)	21,873	(23,787)	-	(23,787)	(751)
V708	HEBRON FIRE PROTECTION DI	(528,840)	(14,712)	(543,552)	-	(543,552)	(8,694)
V808	POINT PLEASANT FIRE DIST	(149,838)	(27,859)	(177,697)	-	(177,697)	(2,463)
V919	CITY OF WILDER	(200,938)	(72,507)	(273,445)	-	(273,445)	(3,303)
V959	CITY OF COVINGTON	(2,878,341)	(359,796)	(3,238,137)	-	(3,238,137)	(47,320)
<b>TOTAL</b>		<b>(101,484,086)</b>	<b>(2,449,945)</b>	<b>(103,934,031)</b>	<b>-</b>	<b>(103,934,031)</b>	<b>(1,668,409)</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	303,447	760,081	667,385	92,346	1,823,259	4,101,587	986,185	1,371,545	980,745	7,440,062
39934	KENTON CO SHERIFF	66,891	167,550	147,117	-	381,558	904,143	217,392	302,340	273,236	1,697,111
39936	CAMPBELL CO SHERIFF	-	-	-	-	-	-	-	-	94,743	94,743
39938	FAYETTE CO SHERIFF	167,319	419,104	367,992	766,544	1,720,959	2,261,591	543,776	756,262	262,137	3,823,766
39940	DAVISS CO SHERIFF	100,808	252,505	221,711	113,244	688,268	1,362,581	327,619	455,638	208,857	2,354,695
39944	HARDIN COUNTY SHERIFF	88,950	222,803	195,631	428,793	936,177	1,202,303	289,082	402,043	55,844	1,949,272
39946	WARREN COUNTY SHERIFF	121,354	303,969	266,899	339,449	1,031,671	1,640,296	394,392	548,504	284,782	2,867,974
39948	BOONE COUNTY SHERIFF	518,079	1,297,697	1,139,436	1,006,109	3,961,321	7,002,700	1,683,727	2,341,658	607,315	11,635,400
39952	MADISON COUNTY SHERIFF	62,929	157,626	138,402	232,047	591,004	850,588	204,515	284,431	122,152	1,461,686
39962	BULLITT CO SHERIFF	85,626	214,478	188,322	310,037	798,463	1,157,380	278,280	387,020	143,934	1,966,614
A156	CITY OF ANCHORAGE	12,842	32,168	28,245	169,854	243,109	173,584	41,737	58,045	69,783	343,149
AB19	BELLEVUE/DAYTON FIRE	56,380	141,223	124,000	42,278	363,881	762,073	183,233	254,832	184,685	1,384,823
AC19	CAMPBELL CO FIRE DIST 1	22,461	56,260	49,399	3,733	131,853	303,595	72,996	101,520	174,004	652,115
AD19	SOUTHERN CAMPBELL F DIST	24,956	62,510	54,887	63,723	206,076	337,321	81,105	112,798	66,162	597,386
AS02	ALLEN CO AMBULANCE SVC	38,743	97,044	85,209	26,772	247,768	523,674	125,912	175,113	63,374	888,073
AS20	WOODFORD CO FIRE DISTRICT	19,130	47,918	42,074	142,752	251,874	258,578	62,173	86,467	15,259	422,477
B008	BURLINGTON FIRE PRO DIST	107,333	268,851	236,063	457,803	1,070,050	1,450,785	348,826	485,133	40,972	2,325,716
B015	CITY OF HILLVIEW	53,151	133,134	116,898	61,495	364,678	718,424	172,738	240,236	48,517	1,179,915
B045	CITY OF BELLEFONTE	11,275	28,241	24,797	25,046	89,359	152,397	36,642	50,961	15,304	255,304
B048	CITY OF HARLAN	2,778	6,957	6,109	30,217	46,061	37,544	9,027	12,555	-	59,126
B100	CITY OF SCIENCE HILL	3,530	8,841	7,763	66,739	86,873	47,707	11,471	15,953	-	75,131
B256	BUECHEL FIRE PROTECT DIST	-	-	-	475,500	475,500	-	-	-	2,083,491	2,083,491
B259	CITY OF LUDLOW	46,990	117,703	103,348	105,184	373,225	635,153	152,716	212,391	173,824	1,174,084
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	839,400	2,102,547	1,846,130	2,792,915	7,580,992	11,345,874	2,727,999	3,793,988	792,730	18,660,591
B656	LOUISVILLE AIRPORT AUTHOR	108,230	271,097	238,035	196,985	814,347	1,462,906	351,741	489,187	250,384	2,554,218
B956	LAKE DREAMLAND FIRE DIST	-	-	-	7,976	7,976	-	-	-	81,495	81,495
C106	CITY OF SIMPSONVILLE	21,502	53,859	47,291	110,809	233,461	290,639	69,881	97,188	62,423	520,131
C156	FAIRDALE FIRE DISTRICT	49,311	123,516	108,452	16,556	297,835	666,521	160,258	222,880	47,703	1,097,362
C256	LOUISVILLE/JEFF CO METRO	7,908,103	19,808,380	17,392,636	477,500	45,586,619	106,890,990	25,700,839	35,743,671	14,331,699	182,667,199
C356	INDIAN HILLS POLICE DEPT	8,448	21,160	18,579	21,731	69,918	114,182	27,454	38,182	51,169	230,987
D024	CITY OF PEMBROKE	-	-	-	-	-	-	-	-	243	243
D071	CITY OF LEWISBURG	-	-	-	-	-	-	-	-	49,178	49,178
D098	CITY OF COAL RUN VILLAGE	9,571	23,973	21,050	48,255	102,849	129,367	31,105	43,259	22,897	226,628
D106	SIMPSONVILLE RURAL FIRE	28,056	70,275	61,704	79,017	239,052	379,221	91,180	126,809	-	597,210
G015	ZONETON FIRE PROT DIST	79,165	198,295	174,112	479,100	930,672	1,070,050	257,283	357,818	24,161	1,709,312
GS06	SHELBY CO SUB FIRE DIST	8,140	20,389	17,902	81,739	128,170	110,022	26,454	36,791	6,249	179,516
J002	CITY OF SCOTTSVILLE	34,501	86,419	75,880	46,136	242,936	466,341	112,127	155,942	37,229	771,639
J003	CITY OF LAWRENCEBURG	40,402	101,199	88,857	18,831	249,289	546,096	131,303	182,611	29,841	889,851
J007	CITY OF MIDDLESBORO	104,070	260,677	228,886	106,509	700,142	1,406,679	338,221	470,384	407,637	2,622,921
J024	CITY OF HOPKINSVILLE	420,808	1,054,048	925,502	-	2,400,358	5,687,911	1,367,600	1,902,001	1,241,293	10,198,805
J026	CLAY CO BD OF ED	2,923	7,323	6,430	50,100	66,776	39,516	9,501	13,214	-	62,231
J037	CITY OF FRANKFORT	422,091	1,057,264	928,325	39,203	2,446,883	5,705,262	1,371,772	1,907,803	1,252,563	10,237,400
J040	CITY OF LANCASTER	7,767	19,456	17,083	242	44,548	104,987	25,243	35,107	124,109	289,446
J059	KENTON COUNTY AIRPORT BD	452,439	1,133,278	995,069	742,809	3,323,595	6,115,456	1,470,399	2,044,969	792,016	10,422,840
J063	CITY OF LONDON	132,666	332,304	291,778	351,649	1,108,397	1,793,199	431,156	599,634	105,510	2,929,499
J067	CITY OF WHITESBURG	17,647	44,202	38,811	74,516	175,176	238,523	57,350	79,761	100,418	476,052
J084	CITY OF HARRODSBURG	64,583	161,769	142,041	933,009	1,301,402	872,948	209,891	291,908	98,138	1,472,885
J090	CITY OF BARDSTOWN	138,579	347,116	304,784	555,337	1,345,816	1,873,127	450,374	626,362	135,821	3,085,684
J100	CITY OF SOMERSET	331,904	831,361	729,972	410,893	2,304,130	4,486,233	1,078,669	1,500,168	419,584	7,484,654
J113	CITY OF MORGANFIELD	4,592	11,503	10,100	1,498	27,693	62,071	14,924	20,756	91,641	189,392
J118	CITY OF CORBIN	95,072	238,139	209,097	95,355	637,663	1,285,060	308,979	429,716	197,935	2,221,690
J156	CITY OF JEFFERSONTOWN	238,705	597,914	524,995	165,402	1,527,016	3,226,495	775,778	1,078,919	116,570	5,197,762
J210	BOYD CO AMBULANCE SERVICE	140,446	351,791	308,888	553,697	1,354,822	1,898,354	456,440	634,798	45,697	3,035,289
J256	CITY OF ST MATTHEWS	109,191	273,503	240,148	144,777	767,619	1,475,893	354,863	493,529	103,521	2,427,806
J259	CITY OF PARK HILLS	10,714	26,838	23,565	8,865	69,982	144,822	34,821	48,428	61,015	289,086
J319	CITY OF ALEXANDRIA	40,701	101,948	89,515	40,937	273,101	550,137	132,275	183,962	217,221	1,083,595
J324	CITY OF OAK GROVE	47,133	118,060	103,662	211,734	480,589	637,080	153,179	213,035	222,881	1,226,175
J356	CITY OF WEST BUECHEL	10,018	25,092	22,032	41,129	98,271	135,405	32,557	45,279	280,539	493,780
J359	CITY OF FORT WRIGHT	88,050	220,551	193,653	228,963	731,217	1,190,147	286,159	397,977	215,570	2,089,853
J410	CANNONSBURG VOL FIRE DEPT	3,569	8,939	7,849	572	20,929	48,236	11,598	16,130	7,284	83,248
J419	CITY OF COLD SPRING	24,669	61,790	54,255	29,093	169,807	333,436	80,171	111,499	183,280	708,386
J456	CITY OF SHIVELY	176,963	443,262	389,204	33,180	1,042,609	2,391,953	575,121	799,854	935,121	4,702,049
J510	CITY OF CATLETTSBURG	27,032	67,711	59,453	21,332	175,528	365,386	87,853	122,183	85,371	660,793
J619	CITY OF FORT THOMAS	193,843	485,543	426,329	-	1,105,715	2,620,113	629,979	876,149	464,957	4,591,198
J719	CITY OF SOUTHGATE	13,196	33,055	29,023	159,075	234,349	178,371	42,887	59,646	616	281,520
J756	CITY OF PROSPECT	1,009	2,528	2,220	-	5,757	13,644	3,281	4,562	108,448	129,935
J819	CITY OF BELLEVUE	34,686	86,883	76,287	50,086	247,942	468,841	112,728	156,777	44,937	783,283



# 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
J859	CITY OF VILLA HILLS	36,115	90,461	79,429	128,848	334,853	488,150	117,371	163,234	99,307	868,062
J919	CITY OF DAYTON	29,738	74,489	65,405	43,057	212,689	401,962	96,648	134,414	108,071	741,095
J956	OKOLONA FIRE DISTRICT	255,773	640,665	562,533	1,487,114	2,946,085	3,457,190	831,246	1,156,062	-	5,444,498
J959	CITY OF INDEPENDENCE	97,596	244,460	214,647	335,318	892,021	1,319,167	317,180	441,121	453,173	2,530,641
K001	CITY OF COLUMBIA	33,800	84,662	74,337	20,024	212,823	456,858	109,847	152,770	40,260	759,735
K010	CITY OF ASHLAND	388,214	972,406	853,816	264,857	2,479,293	5,247,348	1,261,671	1,754,680	74,740	8,338,439
K011	CITY OF DANVILLE	210,590	527,490	463,160	951,044	2,152,284	2,846,471	684,405	951,842	58,526	4,541,244
K016	CITY OF MORGANTOWN	16,640	41,681	36,598	89,555	184,474	224,923	54,081	75,213	70,763	424,980
K018	CITY OF MURRAY	163,355	409,176	359,274	-	931,805	2,208,014	530,894	738,346	502,073	3,979,327
K019	CITY OF NEWPORT	298,483	747,647	656,467	86,235	1,788,832	4,034,490	970,052	1,349,108	545,476	6,899,126
K026	CITY OF MANCHESTER	17,504	43,844	38,497	16,862	116,707	236,592	56,886	79,115	107,627	480,220
K029	CITY OF BURKESVILLE	11,912	29,838	26,199	2,770	70,719	161,015	38,714	53,842	42,316	295,887
K034	LEX/FAYETTE URBAN CO GOVT	730,097	1,828,763	1,605,736	869,974	5,034,570	9,868,467	2,372,772	3,299,952	1,408,552	16,949,743
K041	CITY OF WILLIAMSTOWN	18,262	45,744	40,165	14,607	118,778	246,844	59,351	82,543	107,385	496,123
K043	CITY OF LEITCHFIELD	48,967	122,654	107,696	5,354	284,671	661,872	159,140	221,326	104,010	1,146,348
K049	CITY OF CYNTHIANA	70,994	177,828	156,141	90,708	495,671	959,607	230,728	320,886	318,762	1,829,983
K065	CITY OF BEATTYVILLE	13,447	33,681	29,574	45,892	122,594	181,754	43,701	60,777	6,487	292,719
K071	CITY OF RUSSELLVILLE	73,102	183,107	160,776	-	416,985	988,089	237,576	330,411	174,859	1,730,935
K078	CITY OF LEBANON	38,315	95,973	84,268	41,295	259,851	517,894	124,522	173,180	73,140	888,736
K079	CITY OF BENTON	25,063	62,778	55,122	41,014	183,977	338,764	81,452	113,280	7,642	541,138
K090	NELSON COUNTY BD OF ED	-	-	-	146	146	-	-	-	21,896	21,896
K091	CITY OF CARLISLE	-	-	-	-	-	-	-	-	128,230	128,230
K099	CITY OF STANTON	12,758	31,956	28,059	19,726	92,499	172,443	41,462	57,664	207,684	479,253
K103	CITY OF MOREHEAD	60,404	151,301	132,849	153,689	498,243	816,458	196,309	273,018	61,587	1,347,372
K105	CITY OF GEORGETOWN	374,218	937,350	823,036	761,846	2,896,450	5,058,179	1,216,187	1,691,423	71,200	8,036,989
K106	CITY OF SHELBYVILLE	144,522	362,002	317,854	311,250	1,135,628	1,953,454	469,688	653,223	333,340	3,409,705
K108	CITY OF TAYLORSVILLE	1,276	3,197	2,807	12,792	20,072	17,254	4,148	5,770	123,973	151,145
K111	CITY OF CADIZ	16,984	42,542	37,354	8,504	105,384	229,568	55,197	76,766	30,102	391,633
K114	CITY OF BOWLING GREEN	944,505	2,365,818	2,077,294	1,977,829	7,365,446	12,766,552	3,069,587	4,269,054	386,200	20,491,393
K115	CITY OF SPRINGFIELD	17,977	45,030	39,538	137,496	240,041	242,994	58,425	81,256	146,973	529,648
K120	CITY OF VERSAILLES	145,375	364,140	319,731	75,073	904,319	1,964,989	472,462	657,080	89,261	3,183,792
K200	CITY OF FERGUSON	537	1,345	1,181	9,913	12,976	7,259	1,745	2,427	-	11,431
K256	JEFFERSONTOWN FIRE DIST	312,767	783,425	687,882	551,343	2,335,417	4,227,557	1,016,473	1,413,668	355,215	7,012,913
K315	MT WASHINGTON FIRE P DIST	53,141	133,108	116,875	126,633	429,757	718,286	172,705	240,190	97,417	1,228,598
K356	ST MATTHEWS FIRE DIST.	412,470	1,033,164	907,165	1,263,519	3,616,318	5,575,216	1,340,504	1,864,317	246,175	9,026,212
K414	CITY OF SMITHS GROVE	7,155	17,921	15,735	67,150	107,961	96,707	23,252	32,338	6,431	158,728
K419	ALEXANDRIA FIRE DISTRICT	63,844	159,919	140,416	164,679	528,858	862,962	207,490	288,569	136,150	1,495,171
K456	CAMP TAYLOR FIRE PRO DIST	-	-	-	5,057	5,057	-	-	-	310,151	310,151
K559	CITY OF TAYLOR MILL	54,939	137,613	120,830	66,001	379,383	742,595	178,549	248,319	88,887	1,258,350
K656	MCMAHAN FIRE PRO DIST 14	-	-	-	-	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	79,503	199,142	174,855	10,633	464,133	1,074,619	258,381	359,346	373,305	2,065,651
K719	CENTRAL CAMPBELL CO FIRE	77,864	195,036	171,250	2,635	446,785	1,052,464	253,054	351,937	210,441	1,867,896
K759	LAKESIDE/CRESTVIEWHLS POL	39,010	97,712	85,796	11,286	233,804	527,280	126,779	176,319	117,808	948,186
K856	HIGHVIEW FIRE DISTRICT	-	-	-	276,540	276,540	-	-	-	1,576,225	1,576,225
K859	CITY OF FORT MITCHELL	82,028	205,465	180,407	1,752	469,652	1,108,740	266,585	370,756	410,679	2,156,760
L001	ADAIR CO AMBULANCE SER	32,896	82,399	72,350	57,300	244,945	444,648	106,911	148,687	123,755	824,001
L005	CITY OF GLASGOW	171,141	428,677	376,398	251,097	1,227,313	2,313,250	556,197	773,536	500,962	4,143,945
L009	CITY OF PARIS	116,863	292,722	257,023	1,145,867	1,812,475	1,579,601	379,799	528,209	54,077	2,541,686
L015	CITY OF MT WASHINGTON	75,553	189,248	166,168	122,422	553,391	1,021,229	245,544	341,492	43,433	1,651,698
L025	CITY OF WINCHESTER	308,331	772,315	678,128	982,240	2,741,014	4,167,609	1,002,059	1,393,622	333,947	6,897,237
L031	EDMONSON CO AMBULANCE DIS	6,055	15,166	13,317	498	35,036	81,842	19,678	27,367	156,176	285,063
L035	CITY OF FLEMINGSBURG	11,759	29,453	25,861	20,257	87,330	158,937	38,215	53,148	72,801	323,101
L039	CITY OF WARSAW	11,880	29,758	26,129	108,150	175,917	160,584	38,611	53,698	28,518	281,411
L044	GREEN CO AMBULANCE SVC	10,240	25,649	22,521	5,331	63,741	138,411	33,280	46,284	138,829	356,804
L050	CITY OF MUNFORDVILLE	13,234	33,148	29,106	109,195	184,683	178,877	43,009	59,815	8,436	290,137
L052	CITY OF EMINENCE	20,386	51,063	44,835	44,202	160,486	275,548	66,253	92,141	7,720	441,662
L057	CITY OF NICHOLASVILLE	354,644	888,320	779,985	274,524	2,297,473	4,793,598	1,152,571	1,602,949	240,324	7,789,442
L061	CITY OF BARBOURVILLE	7,541	18,889	16,586	2,412	45,428	101,932	24,509	34,086	111,550	272,077
L072	CITY OF EDDYVILLE	8,866	22,208	19,499	12,146	62,719	119,839	28,814	40,073	45,735	234,461
L073	CITY OF PADUCAH	509,394	1,275,941	1,120,333	384,372	3,290,040	6,885,299	1,655,500	2,302,400	577,522	11,420,721
L077	CITY OF SALYERSVILLE	8,262	20,695	18,171	25,839	72,967	111,674	26,851	37,343	83,139	259,007
L086	CITY OF TOMPKINSVILLE	13,481	33,768	29,650	2,493	79,392	182,220	43,813	60,933	89,258	376,224
L090	CITY OF NEW HAVEN	-	-	-	-	-	-	-	-	34,794	34,794
L107	CITY OF FRANKLIN	66,780	167,273	146,873	153,613	534,539	902,647	217,032	301,839	78,778	1,500,296
L108	SPENCER CO FIRE DIST	3,780	9,469	8,314	3,104	24,667	51,095	12,285	17,086	63,095	143,561
L110	CITY OF ELKTON	5,204	13,035	11,446	15,360	45,045	70,342	16,913	23,522	18,106	128,883
L156	CITY OF LYNDON	73,454	183,990	161,552	1,388,926	1,807,922	992,857	238,722	332,005	-	1,563,584



# 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
L159	ELSMERE FIRE PROTECTION	36,907	92,445	81,171	220,984	431,507	498,855	119,945	166,814	186,533	972,147
L356	EASTWOOD FIRE PROT DIST	-	-	-	-	-	-	-	-	192,007	192,007
L456	HARRODS CREEK FIRE DIST	-	-	-	-	-	-	-	-	441,263	441,263
L556	LYNDON FIRE PROTECT DIST	-	-	-	-	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	368,534	923,112	810,534	4,598,413	6,700,593	4,981,346	1,197,714	1,665,730	-	7,844,790
L756	PLEASURE RIDGE PARK FIRE	349,506	875,451	768,686	1,376,946	3,370,589	4,724,157	1,135,875	1,579,728	71,770	7,511,530
L956	WORTHINGTON FIRE DEPT	-	-	-	-	-	-	-	-	438,441	438,441
M014	CITY OF HARDINSBURG	11,473	28,737	25,233	36,949	102,392	155,074	37,286	51,856	49,033	293,249
M015	BULLITT CO FISCAL COURT	2,285	5,723	5,025	-	-	30,884	7,426	10,328	102,451	151,089
M022	CITY OF OLIVE HILL	9,130	22,869	20,080	163,089	215,168	123,408	29,672	41,267	123,160	317,507
M042	CITY OF MAYFIELD	172,232	431,410	378,798	402,874	1,385,314	2,328,000	559,744	778,468	590,132	4,256,344
M054	CITY OF DAWSON SPRINGS	8,647	21,660	19,018	9,477	58,802	116,882	28,103	39,085	59,675	243,745
M059	KENTON COUNTY FISCAL CT	152,025	380,794	334,355	21,381	888,555	2,054,863	494,071	687,133	328,933	3,565,000
M069	CITY OF STANFORD	31,426	78,717	69,117	74,752	254,012	424,775	102,133	142,042	24,715	693,665
M076	CITY OF RICHMOND	390,183	977,340	858,148	398,579	2,624,250	5,273,974	1,268,073	1,763,583	231,433	8,537,063
M081	CITY OF MAYSVILLE	137,169	343,583	301,681	155,813	938,246	1,854,061	445,790	619,986	236,235	3,156,072
M082	CITY OF BRANDENBURG	14,681	36,774	32,289	207,117	290,861	198,439	47,713	66,357	15,183	327,692
M085	CITY OF EDMONTON	14,905	37,334	32,781	39,909	124,929	201,463	48,440	67,368	39,099	356,370
M096	CITY OF FALMOUTH	-	-	-	4,545	4,545	-	-	-	42,762	42,762
M109	CITY OF CAMPBELLSVILLE	73,460	184,005	161,565	132,733	551,763	992,937	238,742	332,032	198,088	1,761,799
M110	CITY OF GUTHRIE	-	-	-	-	-	-	-	-	3,392	3,392
M118	WHITLEY CO FISCAL COURT	2,199	5,508	4,836	6,106	18,649	29,721	7,146	9,939	135,824	182,630
M315	CITY OF PIONEER VILLAGE	14,090	35,294	30,990	26,650	107,024	190,456	45,793	63,687	19,918	319,854
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-	-	-	-	-
N008	CITY OF FLORENCE	563,249	1,410,840	1,238,780	835,736	4,048,605	7,613,247	1,830,527	2,545,821	60,953	12,050,548
N011	CITY OF PERRYVILLE	1,697	4,251	3,733	56,300	65,981	22,941	5,516	7,671	66,003	102,131
N012	CITY OF BROOKSVILLE	-	-	-	-	-	-	-	-	34,885	34,885
N014	CITY OF IRVINGTON	7,067	17,702	15,543	52,896	93,208	95,526	22,968	31,943	64,946	215,383
N022	CITY OF GRAYSON	23,061	57,764	50,719	486,880	618,424	311,707	74,947	104,233	311,445	802,332
N050	CITY OF HORSE CAVE	12,773	31,995	28,093	238,430	311,291	172,652	41,512	57,734	43,147	315,045
N051	CITY OF HENDERSON	335,729	840,941	738,384	127,699	2,042,753	4,537,932	1,091,099	1,517,456	449,490	7,595,977
N054	CITY OF MADISONVILLE	331,494	830,334	729,071	263,320	2,154,219	4,480,692	1,077,337	1,498,315	499,437	7,555,781
N076	MADISON CO EMS	149,124	373,529	327,975	249,484	1,100,112	2,015,658	484,644	674,023	195,832	3,370,157
N087	CITY OF MT STERLING	66,053	165,451	145,274	48,553	425,331	892,816	214,669	298,552	72,125	1,478,162
N088	MORGAN CO AMBULANCE SERV	3,965	9,932	8,721	-	22,618	53,595	12,886	17,922	129,864	214,267
N093	CITY OF LAGRANGE	34,591	86,645	76,078	28,663	225,977	467,558	112,420	156,348	53,481	789,807
N094	CITY OF OWENTON	7,007	17,552	15,412	41,061	81,032	94,717	22,774	31,673	47,429	196,593
N099	CITY OF CLAY CITY	-	-	-	-	-	-	-	-	-	-
N100	CITY OF BURNSIDE	8,866	22,208	19,499	28,143	78,716	119,839	28,814	40,073	43,353	232,079
N104	CITY OF JAMESTOWN	2,439	6,108	5,363	-	13,910	32,962	7,925	11,022	21,250	73,159
P007	CITY OF PINEVILLE	6,650	16,657	14,626	-	37,933	89,887	21,612	30,058	153,298	294,855
P015	CITY OF LEBANON JUNCTION	6,323	15,839	13,907	26,836	62,905	85,469	20,550	28,580	32,446	167,045
P033	ESTILL COUNTY EMS	30,328	75,966	66,702	102,459	275,455	409,932	98,564	137,079	103,031	748,606
P041	CITY OF DRY RIDGE	61,073	152,977	134,321	287,822	636,193	825,502	198,484	276,043	50,715	1,350,744
P043	CITY OF CLARKSON	-	-	-	1,794	1,794	-	-	-	43,673	43,673
P079	CITY OF CALVERT CITY	18,088	45,307	39,782	13,204	116,381	244,490	58,785	81,756	162,089	547,120
P093	SOUTH OLDHAM FIRE DEPT	44,944	112,576	98,847	59,434	315,801	607,487	146,064	203,140	72,622	1,029,313
P116	CITY OF MONTICELLO	23,777	59,557	52,294	79,962	215,590	321,386	77,274	107,469	80,854	586,983
P117	CITY OF CLAY	-	-	-	-	-	-	-	-	27,992	27,992
R015	CITY OF SHEPHERDSVILLE	257,747	645,611	566,875	655,015	2,125,248	3,483,879	837,663	1,164,987	-	5,486,529
R017	CITY OF PRINCETON	29,629	74,216	65,165	53,053	222,063	400,488	96,293	133,921	139,775	770,477
R045	CITY OF RUSSELL	44,658	111,859	98,217	27,593	282,327	603,620	145,134	201,847	129,473	1,080,074
R057	CITY OF WILMORE	18,243	45,697	40,124	79	104,143	246,590	59,290	82,458	120,502	508,840
R104	CITY OF RUSSELL SPRINGS	19,057	47,735	41,914	47,062	155,768	257,593	61,936	86,137	139,436	545,102
R105	CITY OF STAMPING GROUND	2,805	7,027	6,170	16,420	32,422	37,917	9,117	12,679	20,376	80,089
TS59	INDEPENDENCE FIRE DIST	137,908	345,436	303,308	142,626	929,278	1,864,060	448,194	623,330	191,020	3,126,604
V001	ADAIR COUNTY FISCAL COURT	24,700	61,869	54,324	53,657	194,550	333,862	80,274	111,641	50,069	575,846
V002	ALLEN COUNTY FISCAL COURT	39,128	98,009	86,056	62,877	286,070	528,883	127,164	176,855	28,927	861,829
V003	ANDERSON CO FISCAL COURT	28,297	70,880	62,235	10,612	172,024	382,484	91,964	127,900	74,269	676,617
V005	BARREN CO FISCAL CT	74,745	187,224	164,391	30,223	456,583	1,010,306	242,918	337,840	335,983	1,927,047
V007	BELL CO FISCAL CT	16,518	41,375	36,329	29,691	123,913	223,267	53,682	74,659	65,303	416,911
V008	BOONE CO FISCAL CT	152,576	382,177	335,568	505,874	1,376,195	2,062,322	495,864	689,627	117,194	3,365,007
V009	BOURBON CO FISCAL COURT	15,340	38,425	33,739	12,960	100,464	207,350	49,855	69,337	86,697	413,239
V011	BOYLE COUNTY FISCAL COURT	124,302	311,356	273,384	467,822	1,176,864	1,680,153	403,976	561,832	43,123	2,689,084
V012	BREACKEN CO FISCAL COURT	11,788	29,527	25,926	117,818	185,059	159,337	38,311	53,281	35,013	285,942
V013	BREATHITT CO FISCAL COURT	5,401	13,527	11,878	16,819	47,625	72,997	17,551	24,410	19,278	134,236
V014	BRECKINRIDGE CO FISCAL CT	24,038	60,211	52,868	78,512	215,629	324,916	78,123	108,650	16,615	528,304



# 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
V017	CALDWELL CO FISCAL COURT	5,245	13,139	11,537	6,681	36,602	70,902	17,048	23,709	289,540	401,199
V019	CAMPBELL CO FISCAL CT	118,599	297,069	260,840	56,027	732,535	1,603,058	385,439	536,052	145,982	2,670,531
V023	CASEY CO FISCAL COURT	14,360	35,970	31,583	22,469	104,382	194,101	46,670	64,906	33,006	338,683
V025	CLARK COUNTY FISCAL COURT	98,091	245,701	215,736	10,245	569,773	1,325,863	318,790	443,360	177,694	2,265,707
V030	DAVISS CO FISCAL COURT	220,428	552,132	484,796	155,200	1,412,556	2,979,443	716,376	996,307	198,305	4,890,431
V032	ELLIOTT CO FISCAL CT	7,388	18,504	16,248	52,357	94,497	99,855	24,009	33,391	9,045	166,300
V035	FLEMING CO FISCAL COURT	14,968	37,492	32,919	21,307	106,686	202,315	48,645	67,653	36,329	354,942
V037	FRANKLIN CO FISCAL COURT	217,513	544,830	478,386	48,569	1,289,298	2,940,043	706,903	983,132	420,984	5,051,062
V041	GRANT COUNTY FISCAL COURT	46,851	117,354	103,042	54,814	322,061	633,270	152,263	211,762	49,884	1,047,179
V043	GRAYSON CO FISCAL COURT	63,349	158,677	139,326	-	361,352	856,262	205,880	286,329	854,886	2,203,357
V047	HARDIN CO FISCAL COURT	285,072	714,056	626,973	1,210,544	2,836,645	3,853,225	926,468	1,288,494	332,272	6,400,459
V049	HARRISON CO FISCAL COURT	19,092	47,821	41,989	54,502	163,404	258,054	62,047	86,292	87,346	493,739
V052	HENRY CO FISCAL COURT	13,967	34,985	30,718	7,420	87,090	188,787	45,392	63,129	25,588	322,896
V054	HOPKINS CO FISCAL COURT	80,487	201,605	177,018	-	459,110	1,087,912	261,577	363,791	132,801	1,846,081
V057	JESSAMINE CO FISCAL COURT	214,569	537,458	471,912	734,666	1,958,605	2,900,261	697,338	969,829	80,045	4,647,473
V060	KNOTT CO FISCAL CT	6,428	16,100	14,137	21,052	57,717	86,881	20,890	29,052	87,771	224,594
V062	LARUE CO FISCAL COURT	9,895	24,785	21,762	19,975	76,417	133,745	32,158	44,723	64,117	274,743
V063	LAUREL COUNTY FISCAL COUR	5,922	14,834	13,025	-	33,781	80,048	19,247	26,768	195,419	321,482
V067	LETCHER CO FISCAL COURT	10,279	25,747	22,607	-	58,633	138,939	33,407	46,460	175,034	393,840
V070	LIVINGSTON CO FISCAL CT	19,158	47,988	42,136	88,034	197,316	258,956	62,263	86,593	55,897	463,709
V072	LYON COUNTY FISCAL COURT	4,446	11,136	9,778	15,604	40,964	60,090	14,448	20,094	93,007	187,639
V073	MCCRACKEN CO FISCAL COURT	231,140	578,965	508,357	83,523	1,401,985	3,124,243	751,192	1,044,727	145,398	5,065,560
V076	MADISON CO FISCAL COURT	49,790	124,716	109,506	103,183	387,195	672,999	161,816	225,047	77,277	1,137,139
V078	MARION CO FISCAL COURT	24,748	61,989	54,429	55,801	196,967	334,510	80,430	111,858	11,103	537,901
V079	MARSHALL CO FISCAL COURT	95,009	237,980	208,957	-	541,946	1,284,198	308,772	429,428	407,254	2,429,652
V081	MASON CO FIS CT	25,244	63,231	55,520	1,077	145,072	341,210	82,041	114,099	101,226	638,576
V082	MEADE COUNTY FISCAL COURT	24,098	60,360	52,999	455,654	593,111	325,719	78,316	108,918	-	512,953
V083	MENIFEE CO FISCAL COURT	9,918	24,844	21,814	14,014	70,590	134,064	32,234	44,830	26,963	238,091
V087	MONTGOMERY CO FISCAL CT	31,684	79,362	69,683	-	180,729	428,256	102,970	143,206	113,224	787,656
V088	MORGAN CO FISCAL CT	2,357	5,903	5,183	2,580	16,023	31,852	7,659	10,651	21,399	71,561
V090	NELSON CO FISCAL CT	80,231	200,964	176,456	83,244	540,895	1,084,454	260,746	362,634	76,482	1,784,316
V093	OLDHAM CO FISCAL COURT	189,883	475,624	417,619	181,221	1,264,347	2,566,585	617,109	858,250	594,435	4,636,379
V094	OWEN COUNTY FISCAL COURT	11,081	27,757	24,372	53,042	116,252	149,782	36,013	50,086	18,939	254,820
V096	PENDLETON CO FISCAL COURT	13,080	32,763	28,768	33,578	108,189	176,799	42,509	59,120	59,548	337,976
V100	PULASKI CO FISCAL CT	149,542	374,575	328,894	349,992	1,203,003	2,021,301	486,001	675,910	565,589	3,748,801
V103	ROWAN CO FISCAL COURT	12,848	32,182	28,258	-	73,288	173,664	41,756	58,072	277,998	551,490
V105	SCOTT CO FISCAL CT	463,536	1,161,075	1,019,476	569,560	3,213,647	6,265,455	1,506,464	2,095,128	96,443	9,963,490
V106	SHELBY CO FISCAL COURT	188,923	473,219	415,507	137,661	1,215,310	2,553,607	613,989	853,910	185,599	4,207,105
V107	SIMPSON CO FISCAL COURT	44,630	111,791	98,157	167,622	422,200	603,252	145,046	201,724	7,872	957,894
V108	SPENCER CO TREASURER	63,751	159,686	140,211	342,069	705,717	861,706	207,188	288,149	13,475	1,370,518
V109	TAYLOR COUNTY FISCAL COUR	21,473	53,786	47,227	10,318	132,804	290,244	69,786	97,056	103,227	560,313
V112	TRIMBLE CO FISCAL COURT	4,706	11,787	10,350	13,566	40,409	63,607	15,294	21,270	20,275	120,446
V113	UNION COUNTY FISCAL COURT	5,541	13,880	12,187	6,489	38,097	74,898	18,008	25,045	134,391	252,342
V115	WASHINGTON CO FIS COURT	15,328	38,394	33,712	16,387	103,821	207,186	49,816	69,282	78,156	404,440
V119	CITY OF HIGHLAND HEIGHTS	30,846	77,263	67,840	9,411	185,360	416,929	100,246	139,418	102,518	759,111
V120	WOODFORD CO FISCAL COURT	52,266	130,916	114,951	74,459	372,592	706,458	169,861	236,235	60,572	1,173,126
V159	CITY OF ERLANGER	246,223	616,746	541,531	499,304	1,903,804	3,328,116	800,212	1,112,901	493,486	5,734,715
V171	CITY OF ADAIRVILLE	2,785	6,976	6,126	49,088	64,975	37,646	9,052	12,589	15,525	74,812
V196	CITY OF BUTLER	2,243	5,619	4,934	44	12,840	30,320	7,290	10,139	9,571	57,320
V197	CITY OF HAZARD	3,461	8,668	7,611	4,606	24,346	46,775	11,247	15,641	6,026	79,689
V205	BARREN/METCALFE CO AMB SR	102,063	255,649	224,471	116,877	699,060	1,379,546	331,698	461,311	201,026	2,373,581
V298	CITY OF PIKEVILLE	30,538	76,492	67,163	-	174,193	412,769	99,246	138,027	532,045	1,182,087
V330	CITY OF OWENSBORO	677,673	1,697,450	1,490,437	918,323	4,783,883	9,159,868	2,202,396	3,063,002	248,948	14,674,214
V347	CITY OF RADCLIFF	182,326	456,695	400,998	451,629	1,491,648	2,464,439	592,549	824,093	407,595	4,288,676
V359	CITY OF ELSMERE	44,713	111,997	98,339	49,319	304,368	604,366	145,314	202,096	52,152	1,003,928
V376	CITY OF BERA	158,089	395,985	347,693	2,256,853	3,158,620	2,136,838	513,781	714,545	174,637	3,539,801
V408	UNION EMERGENCY SERVICES	121,173	303,517	266,501	234,932	926,123	1,637,854	393,805	547,688	45,569	2,624,916
V447	CITY OF ELIZABETHTOWN	369,188	924,749	811,971	749,195	2,855,103	4,990,181	1,199,838	1,668,685	276,500	8,135,204
V608	WALTON FIRE DIST/EMS	90,749	227,309	199,587	81,635	599,280	1,226,616	294,927	410,173	78,588	2,010,304
V647	CITY OF VINE GROVE	14,779	37,019	32,504	85,847	170,149	199,762	48,031	66,799	81,572	396,164
V708	HEBRON FIRE PROTECTION DI	171,173	428,758	376,469	211,168	1,187,568	2,313,685	556,302	773,682	123,367	3,767,036
V808	POINT PLEASANT FIRE DIST	48,499	121,482	106,666	133,575	410,222	655,545	157,619	219,210	119,133	1,151,507
V919	CITY OF WILDER	65,039	162,911	143,043	57,046	428,039	879,110	211,373	293,969	254,146	1,638,598
V959	CITY OF COVINGTON	931,651	2,333,621	2,049,024	759,808	6,074,104	12,592,807	3,027,812	4,210,955	2,215,004	22,046,578
<b>TOTAL</b>		<b>32,848,010</b>	<b>82,278,425</b>	<b>72,244,141</b>	<b>55,283,418</b>	<b>242,653,994</b>	<b>443,995,129</b>	<b>106,754,080</b>	<b>148,469,147</b>	<b>62,602,332</b>	<b>761,820,688</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	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
39932	JEFFERSON CO SHERIFF	(1,712,359)	(1,325,109)	(1,658,405)	(1,004,394)	83,464	-
39934	KENTON CO SHERIFF	(395,458)	(304,605)	(375,604)	(236,684)	(3,202)	-
39936	CAMPBELL CO SHERIFF	(33,386)	(26,859)	(15,069)	(11,902)	(7,527)	-
39938	FAYETTE CO SHERIFF	(664,660)	(515,252)	(689,802)	(367,797)	134,703	-
39940	DAVISS CO SHERIFF	(496,802)	(373,548)	(492,597)	(312,216)	8,737	-
39944	HARDIN COUNTY SHERIFF	(307,628)	(230,398)	(334,228)	(197,581)	56,740	-
39946	WARREN COUNTY SHERIFF	(532,193)	(411,487)	(560,264)	(338,761)	6,402	-
39948	BOONE COUNTY SHERIFF	(2,220,946)	(1,682,641)	(2,509,465)	(1,496,263)	235,237	-
39952	MADISON COUNTY SHERIFF	(244,144)	(174,779)	(267,302)	(181,768)	(2,690)	-
39962	BULLITT CO SHERIFF	(365,180)	(251,608)	(372,420)	(237,108)	58,165	-
A156	CITY OF ANCHORAGE	(49,863)	(19,600)	(42,881)	(7,559)	19,863	-
AB19	BELLEVUE/DAYTON FIRE	(279,404)	(225,098)	(308,782)	(217,182)	9,524	-
AC19	CAMPBELL CO FIRE DIST 1	(154,549)	(132,571)	(141,044)	(94,219)	2,121	-
AD19	SOUTHERN CAMPBELL F DIST	(115,248)	(88,560)	(122,336)	(79,352)	14,187	-
AS02	ALLEN CO AMBULANCE SVC	(185,551)	(142,098)	(195,775)	(128,999)	12,118	-
AS20	WOODFORD CO FIRE DISTRICT	(49,331)	(34,030)	(58,178)	(43,350)	14,286	-
B008	BURLINGTON FIRE PRO DIST	(377,475)	(274,338)	(430,056)	(241,678)	67,881	-
B015	CITY OF HILLVIEW	(206,157)	(176,856)	(266,429)	(172,632)	6,836	-
B045	CITY OF BELLEFONTE	(43,423)	(31,681)	(54,911)	(36,372)	442	-
B048	CITY OF HARLAN	(796)	1,511	(8,196)	(6,762)	1,178	-
B100	CITY OF SCIENCE HILL	(1,441)	2,200	(2,890)	3,123	10,751	-
B256	BUECHEL FIRE PROTECT DIST	(322,516)	(406,683)	(425,692)	(453,023)	(76)	-
B259	CITY OF LUDLOW	(231,179)	(190,349)	(253,437)	(151,202)	25,308	-
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	(1,953,217)	(2,685,578)	(4,048,889)	(2,530,061)	138,146	-
B656	LOUISVILLE AIRPORT AUTHOR	(539,354)	(402,612)	(542,972)	(297,292)	42,359	-
B956	LAKE DREAMLAND FIRE DIST	(34,916)	(38,603)	-	-	-	-
C106	CITY OF SIMPSONVILLE	(66,854)	(61,570)	(104,819)	(67,744)	14,316	-
C156	FAIRDALE FIRE DISTRICT	(222,140)	(171,489)	(249,742)	(162,478)	6,320	-
C256	LOUISVILLE/JEFF CO METRO	(39,081,956)	(29,827,949)	(40,898,456)	(27,491,978)	219,759	-
C356	INDIAN HILLS POLICE DEPT	(51,458)	(32,381)	(44,926)	(34,579)	2,274	-
D024	CITY OF PEMBROKE	(243)	-	-	-	-	-
D071	CITY OF LEWISBURG	(12,345)	(12,272)	(11,910)	(10,081)	(2,569)	-
D098	CITY OF COAL RUN VILLAGE	(37,070)	(30,369)	(35,217)	(22,900)	1,777	-
D106	SIMPSONVILLE RURAL FIRE	(89,534)	(71,029)	(122,569)	(82,900)	7,874	-
G015	ZONETON FIRE PROT DIST	(231,590)	(177,342)	(280,811)	(154,447)	65,550	-
GS06	SHELBY CO SUB FIRE DIST	(20,637)	(12,199)	(23,728)	(8,826)	14,044	-
J002	CITY OF SCOTTSVILLE	(151,175)	(114,008)	(160,115)	(107,422)	4,017	-
J003	CITY OF LAWRENCEBURG	(179,827)	(138,114)	(199,002)	(133,056)	9,437	-
J007	CITY OF MIDDLESBORO	(530,129)	(409,652)	(559,880)	(408,475)	(14,643)	-
J024	CITY OF HOPKINSVILLE	(2,258,122)	(1,787,150)	(2,324,795)	(1,512,888)	84,508	-
J026	CLAY CO BD OF ED	(75)	2,941	(1,274)	1,764	1,190	-
J037	CITY OF FRANKFORT	(2,198,824)	(1,799,210)	(2,354,898)	(1,506,184)	68,599	-
J040	CITY OF LANCASTER	(67,506)	(59,580)	(68,063)	(46,119)	(3,631)	-
J059	KENTON COUNTY AIRPORT BD	(2,144,739)	(1,601,358)	(2,112,211)	(1,308,893)	67,956	-
J063	CITY OF LONDON	(550,616)	(387,310)	(548,271)	(364,765)	29,861	-
J067	CITY OF WHITESBURG	(88,112)	(56,486)	(90,834)	(71,465)	6,022	-
J084	CITY OF HARRODSBURG	(121,524)	(48,119)	(138,022)	(17,614)	153,797	-
J090	CITY OF BARDSTOWN	(520,752)	(353,611)	(569,832)	(326,043)	30,370	-
J100	CITY OF SOMERSET	(1,377,730)	(1,151,834)	(1,645,143)	(1,043,412)	37,595	-
J113	CITY OF MORGANFIELD	(42,518)	(37,624)	(44,626)	(33,080)	(3,851)	-
J118	CITY OF CORBIN	(466,752)	(364,498)	(489,620)	(299,199)	36,042	-
J156	CITY OF JEFFERSONTOWN	(1,044,559)	(816,586)	(1,135,966)	(742,144)	68,509	-
J210	BOYD CO AMBULANCE SERVICE	(514,653)	(338,201)	(542,880)	(352,738)	68,005	-
J256	CITY OF ST MATTHEWS	(510,642)	(363,122)	(489,972)	(323,888)	27,437	-
J259	CITY OF PARK HILLS	(57,721)	(46,697)	(64,524)	(44,533)	(5,629)	-
J319	CITY OF ALEXANDRIA	(233,014)	(194,596)	(238,922)	(158,654)	14,692	-
J324	CITY OF OAK GROVE	(200,957)	(185,057)	(209,172)	(142,320)	(8,080)	-
J356	CITY OF WEST BUECHEL	(98,871)	(109,108)	(124,921)	(62,160)	(449)	-
J359	CITY OF FORT WRIGHT	(360,242)	(298,659)	(447,717)	(261,581)	9,563	-
J410	CANNONSBURG VOL FIRE DEPT	(17,586)	(14,374)	(18,533)	(12,118)	292	-
J419	CITY OF COLD SPRING	(143,773)	(136,301)	(159,889)	(92,284)	(6,332)	-
J456	CITY OF SHIVELY	(1,035,693)	(849,232)	(1,026,622)	(720,471)	(27,423)	-
J510	CITY OF CATLETTSBURG	(135,407)	(113,534)	(153,347)	(86,979)	4,002	-
J619	CITY OF FORT THOMAS	(1,025,588)	(783,456)	(1,044,232)	(668,265)	36,059	-
J719	CITY OF SOUTHGATE	(16,211)	(2,213)	(25,241)	(14,473)	10,967	-
J756	CITY OF PROSPECT	(29,807)	(28,214)	(29,005)	(24,857)	(12,296)	-
J819	CITY OF BELLEVUE	(154,739)	(122,316)	(167,029)	(106,099)	14,842	-



# 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	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
J859	CITY OF VILLA HILLS	(143,601)	(105,573)	(169,995)	(109,510)	(4,529)	-
J919	CITY OF DAYTON	(159,967)	(128,763)	(151,007)	(100,310)	11,642	-
J956	OKOLONA FIRE DISTRICT	(588,966)	(386,924)	(935,520)	(657,141)	70,138	-
J959	CITY OF INDEPENDENCE	(479,522)	(369,960)	(490,095)	(285,020)	(14,023)	-
K001	CITY OF COLUMBIA	(166,060)	(128,671)	(159,071)	(103,051)	9,942	-
K010	CITY OF ASHLAND	(1,645,136)	(1,261,273)	(1,845,446)	(1,187,726)	80,435	-
K011	CITY OF DANVILLE	(719,014)	(471,465)	(779,982)	(520,049)	101,551	-
K016	CITY OF MORGANTOWN	(64,175)	(45,822)	(71,596)	(52,376)	(6,535)	-
K018	CITY OF MURRAY	(923,974)	(690,981)	(897,747)	(556,443)	21,624	-
K019	CITY OF NEWPORT	(1,439,786)	(1,092,815)	(1,538,673)	(1,044,769)	5,749	-
K026	CITY OF MANCHESTER	(103,812)	(80,931)	(105,284)	(76,526)	3,040	-
K029	CITY OF BURKESVILLE	(62,348)	(50,060)	(68,219)	(45,404)	863	-
K034	LEX/FAYETTE URBAN CO GOVT	(3,548,106)	(2,698,364)	(3,638,184)	(2,327,813)	297,295	-
K041	CITY OF WILLIAMSTOWN	(98,665)	(87,660)	(108,621)	(77,791)	(4,608)	-
K043	CITY OF LEITCHFIELD	(242,013)	(190,254)	(262,154)	(171,561)	4,306	-
K049	CITY OF CYNTHIANA	(404,387)	(327,388)	(395,445)	(236,910)	29,818	-
K065	CITY OF BEATTYVILLE	(49,231)	(30,197)	(59,143)	(37,782)	6,228	-
K071	CITY OF RUSSELLVILLE	(382,412)	(297,014)	(387,610)	(250,782)	3,868	-
K078	CITY OF LEBANON	(176,051)	(141,984)	(199,427)	(124,395)	12,973	-
K079	CITY OF BENTON	(90,615)	(75,106)	(116,461)	(80,314)	5,334	-
K090	NELSON COUNTY BD OF ED	(11,325)	(10,334)	(91)	-	-	-
K091	CITY OF CARLISLE	(49,699)	(43,027)	(29,466)	(6,038)	-	-
K099	CITY OF STANTON	(89,689)	(90,307)	(111,614)	(84,717)	(10,426)	-
K103	CITY OF MOREHEAD	(252,855)	(185,847)	(262,843)	(159,195)	11,611	-
K105	CITY OF GEORGETOWN	(1,493,770)	(1,037,896)	(1,619,338)	(1,115,982)	126,446	-
K106	CITY OF SHELBYVILLE	(596,466)	(492,275)	(678,793)	(501,657)	(4,886)	-
K108	CITY OF TAYLORSVILLE	(32,515)	(26,154)	(27,658)	(28,867)	(15,879)	-
K111	CITY OF CADIZ	(101,162)	(57,176)	(79,966)	(51,851)	3,904	-
K114	CITY OF BOWLING GREEN	(3,787,781)	(2,873,855)	(4,256,833)	(2,681,545)	474,068	-
K115	CITY OF SPRINGFIELD	(89,776)	(54,587)	(79,127)	(74,816)	8,699	-
K120	CITY OF VERSAILLES	(672,469)	(513,754)	(691,541)	(445,255)	43,546	-
K200	CITY OF FERGUSON	(167)	387	(387)	436	1,275	-
K256	JEFFERSONTOWN FIRE DIST	(1,214,294)	(1,049,053)	(1,506,674)	(947,620)	40,145	-
K315	MT WASHINGTON FIRE P DIST	(238,930)	(174,197)	(246,087)	(164,544)	24,917	-
K356	ST MATTHEWS FIRE DIST.	(1,538,232)	(1,195,774)	(1,845,947)	(1,073,407)	243,466	-
K414	CITY OF SMITHS GROVE	(13,426)	(6,845)	(19,028)	(17,442)	5,973	-
K419	ALEXANDRIA FIRE DISTRICT	(272,400)	(215,373)	(318,789)	(193,411)	33,660	-
K456	CAMP TAYLOR FIRE PRO DIST	(101,304)	(106,282)	(88,495)	(9,013)	-	-
K559	CITY OF TAYLOR MILL	(241,410)	(177,023)	(272,747)	(189,397)	1,610	-
K656	MCMAHAN FIRE PRO DIST 14	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	(452,121)	(360,907)	(475,264)	(309,953)	(3,275)	-
K719	CENTRAL CAMPBELL CO FIRE	(392,602)	(314,442)	(422,306)	(286,868)	(4,894)	-
K759	LAKESIDE/CRESTVIEWHLS POL	(205,482)	(156,894)	(216,085)	(137,720)	1,799	-
K856	HIGHVIEW FIRE DISTRICT	(176,636)	(234,033)	(321,638)	(335,482)	(231,897)	-
K859	CITY OF FORT MITCHELL	(476,794)	(389,815)	(469,940)	(324,393)	(26,166)	-
L001	ADAIR CO AMBULANCE SER	(149,931)	(122,589)	(179,412)	(130,134)	3,009	-
L005	CITY OF GLASGOW	(817,619)	(630,711)	(880,332)	(632,371)	44,400	-
L009	CITY OF PARIS	(314,208)	(157,735)	(321,843)	(129,402)	193,978	-
L015	CITY OF MT WASHINGTON	(318,942)	(236,172)	(344,608)	(213,836)	15,251	-
L025	CITY OF WINCHESTER	(1,289,236)	(960,583)	(1,307,050)	(756,295)	156,941	-
L031	EDMONSON CO AMBULANCE DIS	(69,901)	(64,122)	(69,226)	(41,245)	(5,533)	-
L035	CITY OF FLEMINGSBURG	(69,256)	(57,591)	(70,347)	(44,170)	5,593	-
L039	CITY OF WARSAW	(9,166)	(15,405)	(53,485)	(35,667)	8,229	-
L044	GREEN CO AMBULANCE SVC	(77,919)	(72,235)	(81,679)	(55,974)	(5,256)	-
L050	CITY OF MUNFORDVILLE	(31,765)	(22,690)	(41,752)	(24,841)	15,594	-
L052	CITY OF EMINENCE	(78,884)	(54,980)	(86,792)	(64,576)	4,056	-
L057	CITY OF NICHOLASVILLE	(1,521,337)	(1,166,515)	(1,701,033)	(1,164,830)	61,747	-
L061	CITY OF BARBOURVILLE	(63,038)	(50,214)	(61,763)	(45,001)	(6,633)	-
L072	CITY OF EDDYVILLE	(58,750)	(41,950)	(42,664)	(28,362)	(17)	-
L073	CITY OF PADUCAH	(2,281,595)	(1,764,258)	(2,589,170)	(1,636,596)	140,938	-
L077	CITY OF SALYERSVILLE	(43,499)	(39,599)	(52,758)	(43,731)	(6,453)	-
L086	CITY OF TOMPKINSVILLE	(100,241)	(63,528)	(82,685)	(51,737)	1,359	-
L090	CITY OF NEW HAVEN	(11,588)	(10,351)	(8,675)	(4,180)	-	-
L107	CITY OF FRANKLIN	(272,184)	(236,398)	(300,989)	(184,500)	28,313	-
L108	SPENCER CO FIRE DIST	(31,440)	(26,280)	(33,160)	(25,208)	(2,807)	-
L110	CITY OF ELKTON	(25,906)	(12,729)	(27,426)	(18,088)	312	-
L156	CITY OF LYNDON	(30,006)	45,772	(60,145)	64,979	223,737	-



# 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	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
L159	ELSMERE FIRE PROTECTION	(164,653)	(116,465)	(165,986)	(121,925)	28,389	-
L356	EASTWOOD FIRE PROT DIST	(192,007)	-	-	-	-	-
L456	HARRODS CREEK FIRE DIST	(441,263)	-	-	-	-	-
L556	LYNDON FIRE PROTECT DIST	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	(389,398)	(53,065)	(762,580)	(285,523)	346,370	-
L756	PLEASURE RIDGE PARK FIRE	(837,424)	(810,217)	(1,598,410)	(995,823)	100,933	-
L956	WORTHINGTON FIRE DEPT	(438,441)	-	-	-	-	-
M014	CITY OF HARDINSBURG	(58,691)	(49,252)	(59,851)	(28,647)	5,585	-
M015	BULLITT CO FISCAL COURT	(86,502)	(24,154)	(19,577)	(8,017)	194	-
M022	CITY OF OLIVE HILL	(3,548)	3,092	(42,124)	(55,334)	(4,424)	-
M042	CITY OF MAYFIELD	(811,230)	(637,166)	(875,294)	(532,608)	(14,731)	-
M054	CITY OF DAWSON SPRINGS	(47,814)	(42,682)	(53,913)	(39,331)	(1,203)	-
M059	KENTON COUNTY FISCAL CT	(778,138)	(613,778)	(826,258)	(489,256)	30,985	-
M069	CITY OF STANFORD	(110,195)	(97,444)	(146,564)	(97,351)	11,901	-
M076	CITY OF RICHMOND	(1,674,290)	(1,322,664)	(1,816,520)	(1,177,014)	77,675	-
M081	CITY OF MAYSVILLE	(662,994)	(493,673)	(672,620)	(439,441)	50,901	-
M082	CITY OF BRANDENBURG	(1,798)	13,348	(16,331)	(33,161)	1,112	-
M085	CITY OF EDMONTON	(65,122)	(45,375)	(68,503)	(50,694)	(1,746)	-
M096	CITY OF FALMOUTH	(14,646)	(17,956)	(5,615)	-	-	-
M109	CITY OF CAMPBELLSVILLE	(377,638)	(282,021)	(367,336)	(201,588)	18,547	-
M110	CITY OF GUTHRIE	(3,392)	-	-	-	-	-
M118	WHITLEY CO FISCAL COURT	(40,168)	(41,052)	(44,536)	(32,368)	(5,858)	-
M315	CITY OF PIONEER VILLAGE	(61,021)	(47,314)	(66,770)	(43,859)	6,134	-
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-
N008	CITY OF FLORENCE	(2,338,430)	(1,704,278)	(2,515,387)	(1,585,435)	141,587	-
N011	CITY OF PERRYVILLE	(7,553)	(5,269)	(7,606)	(6,600)	(9,121)	-
N012	CITY OF BROOKSVILLE	(17,937)	(15,073)	(1,875)	-	-	-
N014	CITY OF IRVINGTON	(10,022)	(28,993)	(51,251)	(32,046)	138	-
N022	CITY OF GRAYSON	(5,380)	18,410	(45,921)	(139,844)	(11,172)	-
N050	CITY OF HORSE CAVE	263	13,440	(7,660)	(6,306)	(3,492)	-
N051	CITY OF HENDERSON	(1,636,897)	(1,237,368)	(1,686,482)	(1,051,548)	59,070	-
N054	CITY OF MADISONVILLE	(1,530,944)	(1,161,292)	(1,688,871)	(1,115,485)	95,029	-
N076	MADISON CO EMS	(652,524)	(490,813)	(698,292)	(442,407)	13,990	-
N087	CITY OF MT STERLING	(295,574)	(239,587)	(320,529)	(213,725)	16,584	-
N088	MORGAN CO AMBULANCE SERV	(59,392)	(49,359)	(45,647)	(31,098)	(6,153)	-
N093	CITY OF LAGRANGE	(176,582)	(124,861)	(168,161)	(106,442)	12,216	-
N094	CITY OF OWENTON	(24,363)	(20,965)	(39,134)	(26,459)	(4,642)	-
N099	CITY OF CLAY CITY	-	-	-	-	-	-
N100	CITY OF BURNSIDE	(43,924)	(37,699)	(47,809)	(24,468)	536	-
N104	CITY OF JAMESTOWN	(24,144)	(14,613)	(12,930)	(8,093)	530	-
P007	CITY OF PINEVILLE	(82,542)	(70,473)	(65,360)	(37,064)	(1,483)	-
P015	CITY OF LEBANON JUNCTION	(25,966)	(19,134)	(31,708)	(26,745)	(587)	-
P033	ESTILL COUNTY EMS	(131,574)	(77,993)	(149,539)	(111,881)	(2,164)	-
P041	CITY OF DRY RIDGE	(188,674)	(140,514)	(224,778)	(171,427)	10,843	-
P043	CITY OF CLARKSON	(9,948)	(8,286)	(8,523)	(8,938)	(6,184)	-
P079	CITY OF CALVERT CITY	(110,432)	(98,523)	(125,574)	(83,826)	(12,385)	-
P093	SOUTH OLDHAM FIRE DEPT	(200,148)	(147,427)	(220,060)	(155,406)	9,529	-
P116	CITY OF MONTICELLO	(126,306)	(88,526)	(112,051)	(57,432)	12,923	-
P117	CITY OF CLAY	(12,731)	(10,974)	(4,286)	-	-	-
R015	CITY OF SHEPHERDSVILLE	(899,583)	(692,860)	(1,132,805)	(738,490)	102,458	-
R017	CITY OF PRINCETON	(177,160)	(136,096)	(149,058)	(88,163)	2,064	-
R045	CITY OF RUSSELL	(239,385)	(195,360)	(234,344)	(137,334)	8,675	-
R057	CITY OF WILMORE	(113,885)	(95,123)	(119,061)	(75,241)	(1,388)	-
R104	CITY OF RUSSELL SPRINGS	(118,581)	(91,465)	(101,650)	(68,634)	(9,004)	-
R105	CITY OF STAMPING GROUND	(12,972)	(12,627)	(14,972)	(6,938)	(157)	-
TS59	INDEPENDENCE FIRE DIST	(652,028)	(471,968)	(692,682)	(424,524)	43,876	-
V001	ADAIR COUNTY FISCAL COURT	(117,042)	(90,133)	(120,535)	(66,057)	12,471	-
V002	ALLEN COUNTY FISCAL COURT	(128,261)	(132,780)	(191,751)	(127,646)	4,679	-
V003	ANDERSON CO FISCAL COURT	(140,026)	(110,247)	(152,647)	(104,766)	3,093	-
V005	BARREN CO FISCAL CT	(426,038)	(363,698)	(416,714)	(281,784)	17,770	-
V007	BELL CO FISCAL CT	(83,060)	(76,683)	(86,098)	(53,562)	6,405	-
V008	BOONE CO FISCAL CT	(617,157)	(435,415)	(631,515)	(369,392)	64,666	-
V009	BOURBON CO FISCAL COURT	(79,027)	(69,157)	(94,032)	(64,154)	(6,406)	-
V011	BOYLE COUNTY FISCAL COURT	(435,028)	(298,036)	(478,095)	(350,320)	49,261	-
V012	BREACKEN CO FISCAL COURT	(41,151)	(26,049)	(35,696)	(11,665)	13,677	-
V013	BREATHITT CO FISCAL COURT	(30,584)	(16,341)	(24,767)	(15,137)	217	-
V014	BRECKINRIDGE CO FISCAL CT	(91,928)	(68,780)	(102,210)	(58,776)	9,018	-



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Participating Employer Code	Participating Employer Name	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
V017	CALDWELL CO FISCAL COURT	(99,754)	(91,351)	(90,655)	(74,981)	(7,856)	-
V019	CAMPBELL CO FISCAL CT	(547,839)	(440,426)	(603,848)	(379,195)	33,312	-
V023	CASEY CO FISCAL COURT	(70,229)	(59,892)	(65,208)	(42,263)	3,290	-
V025	CLARK COUNTY FISCAL COURT	(481,899)	(372,396)	(516,250)	(335,949)	10,560	-
V030	DAVISS CO FISCAL COURT	(1,016,942)	(781,849)	(1,073,526)	(679,312)	73,753	-
V032	ELLIOTT CO FISCAL CT	(5,365)	(9,999)	(32,023)	(25,125)	709	-
V035	FLEMING CO FISCAL COURT	(76,042)	(57,962)	(72,397)	(47,672)	5,817	-
V037	FRANKLIN CO FISCAL COURT	(1,043,156)	(815,571)	(1,136,011)	(772,151)	5,125	-
V041	GRANT COUNTY FISCAL COURT	(197,236)	(146,639)	(229,913)	(156,908)	5,579	-
V043	GRAYSON CO FISCAL COURT	(568,295)	(456,017)	(482,567)	(316,125)	(19,001)	-
V047	HARDIN CO FISCAL COURT	(1,085,162)	(772,289)	(1,168,596)	(633,522)	95,754	-
V049	HARRISON CO FISCAL COURT	(114,969)	(85,867)	(92,693)	(49,310)	12,503	-
V052	HENRY CO FISCAL COURT	(72,933)	(47,958)	(69,743)	(47,034)	1,864	-
V054	HOPKINS CO FISCAL COURT	(409,672)	(319,191)	(411,733)	(262,651)	16,276	-
V057	JESSAMINE CO FISCAL COURT	(775,964)	(552,867)	(844,432)	(582,802)	67,196	-
V060	KNOTT CO FISCAL CT	(49,461)	(37,585)	(43,055)	(28,911)	(7,864)	-
V062	LARUE CO FISCAL COURT	(61,150)	(50,651)	(52,302)	(32,549)	(1,675)	-
V063	LAUREL COUNTY FISCAL COUR	(86,974)	(76,734)	(75,797)	(43,759)	(4,438)	-
V067	LETCHER CO FISCAL COURT	(103,047)	(80,992)	(89,727)	(55,345)	(6,096)	-
V070	LIVINGSTON CO FISCAL CT	(75,149)	(61,546)	(87,297)	(45,087)	2,686	-
V072	LYON COUNTY FISCAL COURT	(42,340)	(25,934)	(39,494)	(31,189)	(7,719)	-
V073	MCCRACKEN CO FISCAL COURT	(1,023,607)	(794,364)	(1,128,069)	(754,611)	37,075	-
V076	MADISON CO FISCAL COURT	(202,735)	(169,596)	(235,672)	(146,956)	5,016	-
V078	MARION CO FISCAL COURT	(90,468)	(66,520)	(112,671)	(78,253)	6,978	-
V079	MARSHALL CO FISCAL COURT	(544,496)	(441,549)	(547,794)	(360,921)	7,055	-
V081	MASON CO FIS CT	(138,665)	(108,152)	(144,309)	(97,362)	(5,015)	-
V082	MEADE COUNTY FISCAL COURT	(9,843)	15,016	(19,731)	21,317	73,400	-
V083	MENIFEE CO FISCAL COURT	(43,375)	(34,974)	(53,931)	(37,007)	1,785	-
V087	MONTGOMERY CO FISCAL CT	(176,003)	(139,819)	(181,032)	(117,206)	7,133	-
V088	MORGAN CO FISCAL CT	(22,564)	(12,651)	(14,353)	(6,895)	926	-
V090	NELSON CO FISCAL CT	(357,288)	(278,099)	(393,601)	(244,044)	29,612	-
V093	OLDHAM CO FISCAL COURT	(1,000,872)	(756,992)	(1,026,901)	(657,211)	69,944	-
V094	OWEN COUNTY FISCAL COURT	(43,311)	(33,971)	(43,640)	(23,927)	6,281	-
V096	PENDLETON CO FISCAL COURT	(75,445)	(50,972)	(71,805)	(36,094)	4,529	-
V100	PULASKI CO FISCAL CT	(684,640)	(524,121)	(774,192)	(591,108)	28,263	-
V103	ROWAN CO FISCAL COURT	(161,695)	(120,094)	(107,154)	(71,835)	(17,424)	-
V105	SCOTT CO FISCAL CT	(1,810,934)	(1,422,896)	(2,210,533)	(1,408,771)	103,291	-
V106	SHELBY CO FISCAL COURT	(869,078)	(671,457)	(934,779)	(564,177)	47,697	-
V107	SIMPSON CO FISCAL COURT	(155,775)	(105,658)	(182,371)	(109,477)	17,587	-
V108	SPENCER CO TREASURER	(208,074)	(129,144)	(225,896)	(134,157)	32,470	-
V109	TAYLOR COUNTY FISCAL COUR	(113,696)	(101,424)	(127,558)	(84,919)	88	-
V112	TRIMBLE CO FISCAL COURT	(17,381)	(24,130)	(23,986)	(15,160)	620	-
V113	UNION COUNTY FISCAL COURT	(52,672)	(47,620)	(57,794)	(43,743)	(12,416)	-
V115	WASHINGTON CO FIS COURT	(86,737)	(63,532)	(89,611)	(63,474)	2,735	-
V119	CITY OF HIGHLAND HEIGHTS	(173,067)	(137,113)	(169,652)	(98,430)	4,511	-
V120	WOODFORD CO FISCAL COURT	(222,248)	(166,312)	(259,004)	(169,695)	16,725	-
V159	CITY OF ERLANGER	(1,072,287)	(858,337)	(1,269,391)	(711,570)	80,675	-
V171	CITY OF ADAIRVILLE	(10,134)	(3,248)	(1,508)	1,896	3,156	-
V196	CITY OF BUTLER	(12,316)	(10,026)	(13,007)	(8,771)	(359)	-
V197	CITY OF HAZARD	(16,045)	(12,452)	(16,970)	(10,336)	459	-
V205	BARREN/METCALFE CO AMB SR	(434,224)	(374,542)	(549,233)	(340,351)	23,830	-
V298	CITY OF PIKEVILLE	(326,640)	(259,823)	(253,138)	(149,730)	(18,562)	-
V330	CITY OF OWENSBORO	(2,892,917)	(2,171,401)	(3,131,324)	(1,929,163)	234,473	-
V347	CITY OF RADCLIFF	(854,157)	(647,513)	(871,821)	(532,687)	109,150	-
V359	CITY OF ELSMERE	(194,851)	(158,150)	(214,290)	(138,117)	5,848	-
V376	CITY OF BERE A	(18,500)	144,590	(172,494)	(345,083)	10,306	-
V408	UNION EMERGENCY SERVICES	(452,682)	(372,392)	(555,903)	(344,830)	27,013	-
V447	CITY OF ELIZABETH TOWN	(1,497,089)	(1,142,777)	(1,670,322)	(1,033,091)	63,177	-
V608	WALTON FIRE DIST/EMS	(397,160)	(296,755)	(440,120)	(287,514)	10,525	-
V647	CITY OF VINE GROVE	(44,917)	(46,610)	(86,104)	(56,551)	8,168	-
V708	HEBRON FIRE PROTECTION DI	(768,246)	(536,355)	(804,095)	(506,744)	35,974	-
V808	POINT PLEASANT FIRE DIST	(241,587)	(173,736)	(210,532)	(139,770)	24,340	-
V919	CITY OF WILDER	(359,834)	(279,689)	(350,914)	(239,677)	19,555	-
V959	CITY OF COVINGTON	(4,487,873)	(3,519,660)	(4,892,606)	(3,335,999)	263,663	-
<b>TOTAL</b>		<b>(147,989,121)</b>	<b>(113,702,211)</b>	<b>(160,535,620)</b>	<b>(104,078,798)</b>	<b>7,139,055</b>	<b>-</b>

