

KPPA Audit Committee
February 27, 2024 at 10:00 a.m. Eastern Time
Live Video Conference/Facebook Live

AGENDA

- | | | |
|-----|--|-----------------------------------|
| 1. | Call to Order | Bill O'Mara |
| 2. | Opening Video Teleconference Statement | Legal Representative |
| 3. | Roll Call | Sherry Rankin |
| 4. | Public Comment | Sherry Rankin |
| 5. | Approval of November 27, 2023 KPPA Audit Committee Minutes* | Bill O'Mara |
| 6. | DRAFT GASB 68 and GASB 75 Proportionate Share Audits* | Adam Gordan |
| 7. | Financial Reporting Updates | |
| | a. Memorandum and Discussion on Submission of FY 2023 ACFR | Connie Davis |
| | b. Update on Consideration of ACFR Presentation | Mike Lamb |
| 8. | Legal Updates | |
| | a. Information Disclosure Incidents | Carrie Bass |
| | b. Anonymous Tips | Stephanie Hold |
| 9. | KPPA Audit Committee Updates | |
| | a. Internal Audit Budget as of December 31, 2023 | Matt Daugherty |
| | b. Update on Emergency Plan | Kristen Coffey |
| | c. Annual Risk Assessment Update | Kristen Coffey |
| | d. Status of Current Internal Audit Projects | Will Prince and Madeline Evans |
| 10. | Professional Article | Melinda Wofford |
| 11. | Adjourn | Bill O'Mara |

***Action may be taken by the KPPA Audit Committee**

**MINUTES OF MEETING
KENTUCKY PUBLIC PENSIONS AUTHORITY
AUDIT COMMITTEE
NOVEMBER 27, 2023, 10:00 A.M., E.T.
VIA LIVE VIDEO TELECONFERENCE**

At the November 27, 2023 Meeting of the Audit Committee of the Kentucky Public Pensions Authority, the following Committee members were present: William O’Mara (Chair), Betty Pendergrass, Lynn Hampton, and William Summers, V. Staff members present were CERS CEO Ed Owens, III, KRS CEO John Chilton, David Eager, Rebecca Adkins, Erin Surratt, Michael Board, Victoria Hale, Carrie Bass, Stephanie Hold, Steve Willer, Connie Davis, Elizabeth Smith, Dominique McKinley, Chris Johnson, Kristen Coffey, Matthew Daugherty, William Prince, Madeline Evans, Melinda Wofford, Ashley Gabbard, Phillip Cook, Katie Park and Sherry Rankin. Others present included Adam Gordon and Linda Hinton with the Auditor of Public Accounts.

Mr. O’Mara called the meeting to order.

Mr. Board read the Opening Statement.

Ms. Rankin called roll.

There being no **Public Comment** received, Mr. O’Mara introduced the agenda item ***Approval of Minutes – August 24, 2023 (Video 00:06:39 to 00:08:39).***

Mr. Summers made a motion to approve the minutes as presented. Ms. Hampton seconded the motion.

Ms. Pendergrass suggested that the language, ‘*(1) Delete VII. Internal Control System, Components of COSO*’, be amended to ‘*(1) Delete Components of COSO in Section VII. Internal Control System*’.

Mr. Summers made a motion to approve the minutes as amended. The motion was seconded by Ms. Pendergrass and passed unanimously.

Mr. O'Mara introduced the agenda item ***External Audit Updates*** (Video 00:08:40 to 00:35:00). Mr. Adam Gordon with the Auditor of Public Accounts reviewed the Draft Fiscal Year Ended June 30, 2023, External Audit with the Committee.

Ms. Pendergrass noted a spelling error within the Annual Comprehensive Financial Report (ACFR). She stated that 'judgements' was spelled incorrectly in the Management's Responsibility for Financial Reporting (ACFR, p.5).

Ms. Hampton made a motion to approve the Draft Fiscal Year Ended June 30, 2023, External Audit including GASB 67 and 74 as presented and to forward it the KPPA for ratification. The motion was seconded by Ms. Pendergrass and passed unanimously.

****Mr. Summers V exited the meeting****

Mr. O'Mara introduced the agenda item ***Draft Management Response to Fiscal Year 2022 GFOA ACFR Letter*** (Video 00:35:01 to 00:38:35). Ms. Connie Davis presented the Draft Management Response to Fiscal Year 2022 Government Finance Officers Association (GFOA) ACFR Letter. She briefly reviewed the comments made by GFOA and the response to the received comments.

A motion was made by Ms. Pendergrass to approve the Management Response to Fiscal Year 2022 GFOA ACFR Letter as presented. Ms. Hampton seconded the motion and the motion passed unanimously.

Mr. O'Mara introduced the agenda item ***Infrastructure and Application Security Assessment*** (Video 00:38:46 to 00:43:22). Ms. Dominique McKinley presented a summary of the results of the Infrastructure and Application Security Assessment. Ms. McKinley requested approval for KPPA to complete a third-party information security audit in 2024 to ensure remediation efforts were successful and to identify any new risks and vulnerabilities.

Ms. Pendergrass made a motion to approve the request for an Infrastructure and Application Security Assessment. The motion was seconded by Ms. Hampton and passed unanimously.

Mr. O'Mara introduced the agenda item *KPPA Audit Committee Administrative Updates (Video 00:43:22 to 01:23:33)*. Ms. Bass presented Information Disclosure Incidents. She stated that there were three (3) potential disclosures/breaches which implicated the KPPA Data Disclosure Notification Policy. There were also three (3) potential disclosures that were reported to the KPPA Office of Legal Services that were not a disclosure or security breach under state law, federal law, or the KPPA Data Disclosure Notification Policy, said Ms. Bass. KPPA Staff was the source of the three (3) disclosures/breaches which implicated the KPPA Data Disclosure Notification Policy. Ms. Bass briefly reviewed synopses of each potential disclosures/breach.

Ms. Hold presented the Anonymous Tips received since the last meeting of the KPPA Audit Committee on August 17, 2023. She reported that eight (8) fraud tips were received and five (5) of these tips were closed following review. Three (3) tips are currently open, said Ms. Hold.

Mr. Daugherty briefly reviewed the Fiscal Year 2024 Internal Audit Budget as of September 30, 2023.

Ms. Coffey presented the Status of Current Internal Audit Projects. She advised that twenty-four (24) projects were included in the current audit plan. Three (3) projects had been completed and sixteen (16) were in-progress at the time of the meeting, reported Ms. Coffey.

Next, Ms. Coffey, Ms. Evans, and Ms. Wofford presented succinct summaries of the three (3) audits completed by the KPPA Division of Internal Audit since the last meeting of the KPPA Audit Committee: Allocation of Expenses, Review of Investment Manager Fees, and Quality Assurance and Improvement Plan.

****Mr. Summers V reentered the meeting****

Ms. Pendergrass made a motion to accept the results of the internal audit projects as presented, Allocation of Expenses and Review of Investment Manager Fees. Also, to accept the Self-Assessment project and request approval for an external validation in conjunction with the

Quality Assurance and Improvement Plan. These may be presented as recommendations to the KPPA for consideration and approval, said Ms. Pendergrass.

Ms. Hampton expressed opposition to the motion. She wished to accept the Self-Assessment project pending review. Ms. Pendergrass reiterated that her suggestion was to accept the Self-Assessment project and send the Self-Assessment to the KPPA for their action.

Ms. Hampton stated that she would like to see the external review.

Mr. O'Mara clarified that there are two ways for an audit to be reviewed; (1) hire a third party to review; and (2) conduct a self-assessment with an external review. The self-assessment has been completed; therefore, an external review is now needed, said Mr. O'Mara.

Ms. Coffey confirmed that the selected option was a self-assessment with an external validation. She advised that the self-assessment portion was complete, and that the KPPA Division of Internal Audit was requesting approval to obtain the external validation for the project.

Mr. O'Mara requested a motion to approve the Allocation of Expenses and Review of Investment Manager Fees internal audits as presented. Ms. Pendergrass made the motion and Ms. Hampton seconded the motion. Mr. Summers abstained from the vote; however, the motion passed.

Mr. O'Mara requested a motion to approve the Division of Internal Audit to request the completion of an external validation of the Quality Assurance and Improvement Plan: Self-Assessment. Ms. Hampton made the motion and was seconded by Ms. Pendergrass. The motion passed unanimously.

Mr. O'Mara introduced the agenda item *Association of Public Pension Fund Auditors Fall 2026 Conference (Video 01:23:34 to 01:29:52)*. Ms. Evans advised that KPPA and the Kentucky Teachers' Retirement System (TRS) will cohost the 2026 Association of Public Pension Fund Auditors (APPFA) Professional Development Conference. She presented the agenda from the 2023 Association of Public Pension Fund Auditors (APPFA) Professional Development Conference as an example. Ms. Evans announced that the Authority Members

may speak at the conference if they so choose. Hosting the week-long conference has no financial impact to KPPA, said Ms. Evans.

Mr. O'Mara introduced the agenda item *NCPERS – Best Governance Practices for Public Retirement System* (Video 01:29:53 to 01:33:50). Mr. Prince briefly presented an article from the National Conference on Public Employee Retirement Systems (NCPERS) which discusses governance best practices for retirement systems.

There being no further business, Mr. O'Mara *adjourned* the meeting.

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CERTIFICATION

I do certify that I was present at this meeting, and I have recorded above the action of the Committee on the various items considered by it at this meeting. Further, I certify that all requirements of KRS 61.805-61.850 were met in connection with this meeting.

Recording Secretary

I, as Chair of the Audit Committee of the Kentucky Public Pensions Authority, do certify that the Minutes of the meeting held on November 27, 2023, were approved by the Audit Committee on February 27, 2024.

Committee Chair

I have reviewed the Minutes of the Audit Committee Meeting on November 27, 2023, for form, content, and legality.

Executive Director
Office of Legal Services

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

Appendix B: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

| Participating Employer Code | Participating Employer Name | Actual FYE 2023 Contributions | 2023 Proportionate Share | 2022 Proportionate Share | Net Pension Liability as of June 30, 2023 | | | Pension Expense | | | | |
|-----------------------------|-------------------------------------|-------------------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|--|--------------------------------|--|------------------------------|
| | | | | | Discount Rate 6.50% | Discount Rate Less 1.00% 5.50% | Discount Rate Plus 1.00% 7.50% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Difference between Employer Contribution & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| 10005 | LEGS GENERAL ASSEMBLY | 9,333 | 0.001374% | 0.004029% | 88,163 | 111,311 | 68,926 | 5,149 | 33,127 | 38,276 | - | 38,276 |
| 20025 | JUDL ADM OFF OF THE COURT | 15,782,150 | 2.323480% | 2.156955% | 149,086,290 | 188,230,448 | 116,556,024 | 8,706,542 | (3,543,301) | 5,163,241 | - | 5,163,241 |
| 35628 | TRAN DEPT OF INTERGOV PRO | - | 0.000000% | 0.000000% | - | - | - | - | (2,729) | (2,729) | - | (2,729) |
| 39931 | JEFFERSON CO CLERK | 2,453,213 | 0.361167% | 0.384209% | 23,174,311 | 29,258,968 | 18,117,733 | 1,353,365 | 151,268 | 1,504,633 | - | 1,504,633 |
| 39932 | JEFFERSON CO SHERIFF | 718,703 | 0.105809% | 0.099175% | 6,789,243 | 8,571,830 | 5,307,847 | 396,487 | 420,451 | 816,938 | - | 816,938 |
| 39933 | KENTON CO COURT CLERK | 405,258 | 0.059663% | 0.054644% | 3,828,281 | 4,833,437 | 2,992,960 | 223,569 | 371,228 | 594,797 | - | 594,797 |
| 39934 | KENTON CO SHERIFF | 152,529 | 0.022456% | 0.021131% | 1,440,891 | 1,819,212 | 1,126,492 | 84,147 | 79,217 | 163,364 | - | 163,364 |
| 39935 | CAMPBELL COUNTY CLERK | 273,711 | 0.040296% | 0.039557% | 2,585,596 | 3,264,471 | 2,021,425 | 150,997 | 62,558 | 213,555 | - | 213,555 |
| 39936 | CAMPBELL CO SHERIFF | 98,370 | 0.014482% | 0.017903% | 929,239 | 1,173,220 | 726,481 | 54,267 | (78,040) | (23,773) | - | (23,773) |
| 39937 | FAYETTE CO CLERK | 867,091 | 0.127655% | 0.137687% | 8,190,994 | 10,341,625 | 6,403,739 | 478,349 | (129,035) | 349,314 | - | 349,314 |
| 39938 | FAYETTE CO SHERIFF | 542,668 | 0.079893% | 0.067347% | 5,126,341 | 6,472,315 | 4,007,786 | 299,375 | 201,914 | 501,289 | - | 501,289 |
| 39939 | DAVISS CO CLERK | 264,394 | 0.038925% | 0.040147% | 2,497,626 | 3,153,404 | 1,952,650 | 145,860 | (92,081) | 53,779 | - | 53,779 |
| 39940 | DAVISS CO SHERIFF | 73,394 | 0.010805% | 0.009854% | 693,304 | 875,338 | 542,027 | 40,488 | 36,586 | 77,074 | - | 77,074 |
| 39941 | PIKE CO CLERK | 141,577 | 0.020843% | 0.018410% | 1,337,393 | 1,688,539 | 1,045,577 | 78,103 | 9,692 | 87,795 | - | 87,795 |
| 39942 | PIKE CO SHERIFF | 180,681 | 0.026600% | 0.029480% | 1,706,791 | 2,154,927 | 1,334,374 | 99,675 | (127,242) | (27,567) | - | (27,567) |
| 39943 | HARDIN COUNTY CLERK OFFIC | 305,331 | 0.044951% | 0.047634% | 2,884,285 | 3,641,584 | 2,254,941 | 168,440 | (1,031) | 167,409 | - | 167,409 |
| 39944 | HARDIN COUNTY SHERIFF | 128,066 | 0.018854% | 0.019794% | 1,209,768 | 1,527,406 | 945,800 | 70,650 | (39,267) | 31,383 | - | 31,383 |
| 39945 | WARREN COUNTY CLERKS OFF | 347,103 | 0.051101% | 0.046300% | 3,278,900 | 4,139,809 | 2,563,452 | 191,486 | 137,705 | 329,191 | - | 329,191 |
| 39946 | WARREN COUNTY SHERIFF | 494,822 | 0.072849% | 0.064670% | 4,674,362 | 5,901,665 | 3,654,428 | 272,980 | 268,646 | 541,626 | - | 541,626 |
| 39947 | BOONE COUNTY CLERK | 340,500 | 0.04912% | 0.05132% | 3,216,724 | 4,051,308 | 2,500,000 | 192,000 | 161,623 | 353,623 | - | 353,623 |
| 39948 | BOONE COUNTY SHERIFF | 116,000 | 0.01642% | 0.01750% | 1,096,581 | 1,400,500 | 875,000 | 67,000 | 144,187 | 211,187 | - | 211,187 |
| 39949 | CHRISTIAN COUNTY CLERK | 145,300 | 0.02111% | 0.02356% | 1,326,684 | 1,696,096 | 1,073,167 | 80,164 | (9,871) | 70,293 | - | 70,293 |
| 39950 | CHRISTIAN COUNTY SHERIFF | 572,700 | 0.08431% | 0.0914% | 5,143,633 | 6,600,333 | 4,229,663 | 315,949 | 415,672 | 731,621 | - | 731,621 |
| 39951 | MADISON COUNTY CLERK | 251,400 | 0.037017% | 0.03857% | 2,319,199 | 2,950,872 | 1,856,936 | 138,710 | 28,784 | 167,494 | - | 167,494 |
| 39952 | MADISON COUNTY SHERIFF | 87,100 | 0.012836% | 0.01440% | 816,623 | 1,030,572 | 643,910 | 48,099 | 47,745 | 95,844 | - | 95,844 |
| 39951 | BULLITT COUNTY CLERK | 299,700 | 0.044132% | 0.04577% | 2,831,733 | 3,575,000 | 2,200,000 | 165,371 | 121,423 | 286,794 | - | 286,794 |
| 39952 | BULLITT CO SHERIFF | 359,200 | 0.052887% | 0.05477% | 3,393,499 | 4,284,000 | 2,655,000 | 198,178 | 203,045 | 401,223 | - | 401,223 |
| 54527 | J&PS DEPT OF CORRECTIONS | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 014A | BRECKINRIDGE CO ATTORNEY | - | 0.000000% | 0.000000% | - | - | - | - | (11,308) | (11,308) | - | (11,308) |
| 116A | WAYNE COUNTY ATTORNEY | 24,600 | 0.003627% | 0.00412% | 232,727 | 293,832 | 181,946 | 13,591 | (10,444) | 3,147 | - | 3,147 |
| A051 | HENDERSON CO TOURIST COMM | 13,200 | 0.00191% | 0.00260% | 124,801 | 157,569 | 97,570 | 7,288 | (3,507) | 3,781 | - | 3,781 |
| A073 | HOUSING AUTH OF PADUCAH | 359,700 | 0.052887% | 0.05477% | 3,393,499 | 4,284,000 | 2,655,000 | 198,470 | 276,159 | 474,629 | - | 474,629 |
| A087 | Reid Village Water District | 3,600 | 0.000540% | 0.000600% | 33,400 | 43,747 | 27,089 | 2,023 | 13,417 | 15,440 | - | 15,440 |
| A113 | MORGANFIELD HOUSING AUTH | - | 0.000000% | 0.000000% | - | - | - | - | (2,656) | (2,656) | - | (2,656) |
| A156 | CITY OF ANCHORAGE | 132,282 | 0.019475% | 0.018143% | 1,249,615 | 1,577,714 | 976,952 | 72,977 | 29,885 | 102,862 | - | 102,862 |
| AB19 | BELLEVUE/DAYTON FIRE | 10,071 | 0.001483% | 0.001372% | 95,157 | 120,141 | 74,394 | 5,557 | 1,781 | 7,338 | - | 7,338 |
| AC19 | CAMPBELL CO FIRE DIST 1 | - | 0.000000% | 0.000000% | - | - | - | - | (238) | (238) | - | (238) |
| B008 | BURLINGTON FIRE PRO DIST | 13,469 | 0.001983% | 0.001858% | 127,239 | 160,647 | 99,476 | 7,431 | 4,546 | 11,977 | - | 11,977 |
| B010 | HOUSING AUTHORITY OF CATLETTSBURG | 63,037 | 0.009280% | 0.008717% | 595,542 | 751,794 | 465,526 | 34,774 | 18,051 | 52,825 | - | 52,825 |
| B015 | CITY OF HILLVIEW | 158,257 | 0.023299% | 0.021350% | 1,494,982 | 1,887,505 | 1,168,781 | 87,306 | 113,686 | 200,992 | - | 200,992 |
| B017 | PENNYVILLE EMER ASST CTR | 67,539 | 0.009943% | 0.010489% | 637,993 | 805,505 | 498,785 | 37,258 | (14,262) | 22,996 | - | 22,996 |
| B018 | W KY ED COOPERATIVE | 31,519 | 0.004640% | 0.005217% | 297,726 | 375,897 | 232,763 | 17,387 | (53,552) | (36,165) | - | (36,165) |
| B023 | CITY OF LONDON TOURISM | 141,602 | 0.020847% | 0.022176% | 1,337,650 | 1,688,863 | 1,045,778 | 78,118 | 517,475 | 595,593 | - | 595,593 |
| B024 | OAK GROVE TOURISM/CONVENTION COMMIS | 77,880 | 0.011466% | 0.009410% | 735,717 | 928,887 | 575,185 | 42,965 | 63,016 | 105,981 | - | 105,981 |
| B030 | OWENSBORO/DAV CO ECO DEV | 30,777 | 0.004531% | 0.007232% | 290,732 | 367,067 | 227,295 | 16,979 | (123,060) | (106,081) | - | (106,081) |
| B035 | GTR FLEMING CO WATER COMM | 25,751 | 0.003791% | 0.003839% | 243,250 | 307,118 | 190,173 | 14,206 | (4,053) | 10,153 | - | 10,153 |
| B038 | CITY OF HICKMAN | 142,958 | 0.021047% | 0.017120% | 1,350,483 | 1,705,066 | 1,055,811 | 78,867 | 180,394 | 259,261 | - | 259,261 |
| B042 | HOUSING AUTH OF MAYFIELD | 137,710 | 0.020274% | 0.021111% | 1,300,883 | 1,642,443 | 1,017,033 | 75,971 | (63,889) | 12,082 | - | 12,082 |
| B043 | GRAYSON CO CONSERV DIST | 6,664 | 0.000981% | 0.000997% | 62,946 | 79,473 | 49,211 | 3,676 | (2,362) | 1,314 | - | 1,314 |
| B045 | CITY OF BELLEFONTE | 555 | 0.000082% | 0.000165% | 5,262 | 6,643 | 4,113 | 307 | (2,136) | (829) | - | (829) |
| B048 | CITY OF HARLAN | 234,753 | 0.034551% | 0.035500% | 2,217,609 | 2,799,866 | 1,733,732 | 129,507 | (3,637) | 125,870 | - | 125,870 |
| B051 | HENDERSON CITY/CO PLANNIN | 85,988 | 0.012659% | 0.012640% | 812,266 | 1,025,535 | 635,031 | 47,436 | (15,229) | 32,207 | - | 32,207 |
| B052 | HENRY CO WATER DIST #2 | 299,535 | 0.035265% | 0.034278% | 2,862,782 | 2,856,899 | 1,769,048 | 132,145 | 25,042 | 157,187 | - | 157,187 |
| B054 | CITY OF NORTONVILLE | 54,499 | 0.008023% | 0.007303% | 514,796 | 649,962 | 402,469 | 30,064 | 71,316 | 101,380 | - | 101,380 |
| B058 | JOHNSON CO FISCAL COURT | 460,211 | 0.067753% | 0.072390% | 4,347,377 | 5,488,826 | 3,398,790 | 253,884 | (19,447) | 234,437 | - | 234,437 |
| B061 | KNOX CO UTILITIES COMM | 87,222 | 0.012841% | 0.013801% | 823,944 | 1,040,279 | 644,161 | 48,118 | (26,253) | 21,865 | - | 21,865 |
| B072 | LAKE BARKLEY TOUR COMM | 11,583 | 0.001705% | 0.001609% | 109,401 | 138,126 | 85,530 | 6,389 | 6,657 | 6,657 | - | 6,657 |
| B078 | MARION CO WATER DISTRICT | 123,233 | 0.018185% | 0.017645% | 1,166,842 | 1,473,209 | 912,240 | 68,143 | 105,688 | 173,831 | - | 173,831 |
| B084 | N MERCER WATER DISTRICT | 144,301 | 0.021244% | 0.020531% | 1,363,123 | 1,721,025 | 1,065,693 | 79,605 | 47,212 | 126,817 | - | 126,817 |
| B087 | MONTGOMERY CO FIRE DIST | 575,036 | 0.084658% | 0.097143% | 5,432,088 | 6,858,339 | 4,246,819 | 317,230 | (318,647) | (1,417) | - | (1,417) |
| B097 | KY RIVER REGIONAL JAIL | 263,696 | 0.038822% | 0.031096% | 2,491,017 | 3,145,059 | 1,947,483 | 145,474 | 295,384 | 295,384 | - | 295,384 |
| B098 | PIKE CO SENIOR CITIZEN PR | 44,839 | 0.006601% | 0.006869% | 423,554 | 534,762 | 331,135 | 24,735 | (46,828) | (22,093) | - | (22,093) |
| B100 | CITY OF SCIENCE HILL | 26,948 | 0.003967% | 0.004258% | 254,543 | 321,376 | 199,002 | 14,865 | (16,418) | (1,553) | - | (1,553) |
| B104 | RUSSELL CO AMBULANCE SER | 197,996 | 0.029149% | 0.026830% | 1,870,348 | 2,361,427 | 1,462,243 | 109,227 | 174,390 | 283,617 | - | 283,617 |
| B106 | NORTH SHELBY WATER CO | 143,391 | 0.021110% | 0.021056% | 1,354,525 | 1,710,170 | 1,058,971 | 79,103 | 50,762 | 129,865 | - | 129,865 |

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Actual FYE 2023 Contributions | 2023 Proportionate Share | 2022 Proportionate Share | Net Pension Liability as of June 30, 2023 | | | Pension Expense | | | | |
|-----------------------------|--|-------------------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
| | | | | | Discount Rate 6.50% | Discount Rate Less 1.00% 5.50% | Discount Rate Plus 1.00% 7.50% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Difference between Employer Contributions & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| B109 | CAMPBELL/TAYLOR CO I D A | 23,112 | 0.003403% | 0.003436% | 218,354 | 275,685 | 170,710 | 12,752 | 1,840 | 14,592 | - | 14,592 |
| B113 | UNION CO ECONOMIC DEVELOP | 21,694 | 0.003194% | 0.002984% | 204,943 | 258,753 | 160,225 | 11,969 | 6,375 | 18,344 | - | 18,344 |
| B116 | MONTICELLO/WAYNE TELE BOA | 63,930 | 0.009412% | 0.008832% | 603,922 | 762,488 | 472,148 | 35,269 | 39,146 | 74,405 | - | 74,405 |
| B118 | WHITLEY CO CONSERV DIST | 3,955 | 0.000522% | 0.000422% | 37,344 | 47,149 | 29,196 | 2,181 | (56,944) | (54,763) | - | (54,763) |
| B124 | HOPKINS-CHRIST CO PLANNIN | 225,263 | 0.033164% | 0.037177% | 2,127,971 | 2,686,692 | 1,663,653 | 124,272 | (80,474) | 43,798 | - | 43,798 |
| B156 | LOU POLICE RETIRE FUND | 27,437 | 0.004039% | 0.004085% | 259,163 | 327,209 | 202,614 | 15,135 | (2,916) | 12,219 | - | 12,219 |
| B179 | HOUSING AUTH OF BENTON | 53,204 | 0.007833% | 0.007672% | 502,605 | 634,569 | 392,938 | 29,352 | 5,217 | 34,569 | - | 34,569 |
| B230 | RIVERPARK CTR OWENSBORO | 127,616 | 0.018788% | 0.016377% | 1,205,534 | 1,522,059 | 942,489 | 70,402 | 118,807 | 189,209 | - | 189,209 |
| B256 | BUECHEL FIRE PROTECT DIST | - | 0.000000% | 0.002133% | - | - | - | - | (49,964) | (49,964) | - | (49,964) |
| B259 | CITY OF LUDLOW | 70,482 | 0.010376% | 0.008654% | 665,777 | 840,584 | 520,506 | 38,881 | 43,007 | 81,888 | - | 81,888 |
| B356 | CITY OF DOUGLASS HILLS | 55,395 | 0.008155% | 0.008085% | 523,266 | 660,655 | 409,091 | 30,558 | 83,711 | 114,269 | - | 114,269 |
| B456 | ANCHORAGE MIDDLETOWN FIRE AND EMS | 190,992 | 0.028118% | 0.018008% | 1,804,194 | 2,277,904 | 1,410,523 | 105,364 | 326,184 | 431,548 | - | 431,548 |
| B656 | LOUISVILLE AIRPORT AUTHOR | 1,879,507 | 0.276705% | 0.271128% | 17,754,800 | 22,416,507 | 13,880,745 | 1,036,869 | (579,912) | 456,957 | - | 456,957 |
| B756 | LEGAL AID SOCIETY INC | 720,921 | 0.106135% | 0.097222% | 6,810,161 | 8,598,240 | 5,324,201 | 397,709 | 443,373 | 841,082 | - | 841,082 |
| B856 | JEFF CO SOIL/CONSER DIST | 6,397 | 0.000942% | 0.000834% | 60,444 | 76,314 | 47,255 | 3,530 | 18,948 | 22,478 | - | 22,478 |
| B956 | LAKE DREAMLAND FIRE DIST | - | 0.000000% | 0.000000% | - | - | - | - | (52,798) | (52,798) | - | (52,798) |
| C025 | WINCHESTER CLARK COUNTY INDUSTRIAL AUT | 38,748 | 0.005705% | 0.003304% | 366,062 | 462,175 | 286,188 | 21,378 | 40,643 | 62,021 | - | 62,021 |
| C037 | CIRCUIT CLERKS | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| C045 | Greenup County Public Library | 46,031 | 0.006777% | 0.000000% | 434,847 | 549,020 | 339,964 | 25,395 | 168,399 | 193,794 | - | 193,794 |
| C079 | JONATHAN CREEK WATER DIST | 75,880 | 0.011713% | 0.010997% | 716,788 | 904,988 | 560,387 | 41,860 | 19,326 | 61,186 | - | 61,186 |
| C087 | CITY OF JEFFERSONVILLE | 50,563 | 0.007444% | 0.007391% | 477,645 | 603,056 | 373,424 | 27,894 | (41,194) | (13,300) | - | (13,300) |
| C105 | CITY OF SADIEVILLE | 8,613 | 0.001268% | 0.001447% | 81,361 | 102,724 | 63,608 | 4,751 | (1,746) | 3,005 | - | 3,005 |
| C106 | CITY OF SIMPSONVILLE | 97,196 | 0.014309% | 0.014958% | 918,138 | 1,159,205 | 717,803 | 53,619 | (38,074) | 15,545 | - | 15,545 |
| C118 | HOUSING AUTH OF CORBIN | 72,444 | 0.005698% | 0.005698% | 683,936 | 863,510 | 533,100 | 40,793 | 93 | 65,334 | - | 65,334 |
| C230 | HOUSING AUTH OF OWENSBORO | 305,813 | 0.004493% | 0.004493% | 2,889,610 | 3,608,308 | 2,195,204 | 166,791 | 27,005 | 196,156 | - | 196,156 |
| C256 | LOUISVILLE/JEFF CO METRO | 39,739,111 | 5.85042% | 5.94111% | 369,669 | 473,976 | 293,486,029 | 21,922,920 | 4,993,661 | 26,916,581 | - | 26,916,581 |
| D017 | CALDWELL CO WATER DISTRICT | 53,880 | 0.007929% | 0.007929% | 509,765 | 646,754 | 397,754 | 29,712 | 34,301 | 64,013 | - | 64,013 |
| D025 | WINCHESTER-CLARK COUNTY TOURISM | 16,880 | 0.002474% | 0.002474% | 159,744 | 202,744 | 124,107 | 9,271 | (10,472) | (1,201) | - | (1,201) |
| D052 | CITY OF PLEASUREVILLE | 7,980 | 0.001172% | 0.001172% | 75,201 | 95,201 | 58,793 | 4,392 | 169 | 4,561 | - | 4,561 |
| D054 | City of Hanson | 4,980 | 0.000725% | 0.000725% | 46,520 | 58,740 | 36,202 | 2,717 | 18,015 | 20,732 | - | 20,732 |
| D071 | CITY OF LEWISBURG | 45,580 | 0.006702% | 0.006702% | 430,034 | 542,034 | 336,202 | 25,114 | (29,743) | (4,629) | - | (4,629) |
| D079 | NORTH MARSHALL WATER DIST | 161,980 | 0.023843% | 0.023843% | 1,529,888 | 1,929,888 | 1,196,070 | 89,344 | 71,694 | 161,038 | - | 161,038 |
| D084 | GTR H/MERCER PL&ZONING CO | 17,380 | 0.002554% | 0.002554% | 163,878 | 206,878 | 128,120 | 9,570 | 3,779 | 13,349 | - | 13,349 |
| D098 | CITY OF COAL RUN VILLAGE | 49,480 | 0.007285% | 0.007285% | 467,443 | 590,175 | 365,448 | 27,298 | 63,949 | 91,247 | - | 91,247 |
| D106 | SIMPSONVILLE RURAL FIRE | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| D113 | UNION CO WATER DISTRICT | 63,480 | 0.00875% | 0.00875% | 603,938 | 756,574 | 468,486 | 34,995 | (5,527) | 29,468 | - | 29,468 |
| D118 | WHITLEY CO WATER DIST | 71,880 | 0.010571% | 0.010571% | 678,288 | 856,381 | 530,288 | 39,612 | 76,793 | 116,405 | - | 116,405 |
| D135 | WESTERN FLEMING WATER DIS | 74,790 | 0.011011% | 0.008321% | 706,522 | 892,026 | 552,360 | 41,260 | 46,962 | 88,222 | - | 88,222 |
| G015 | ZONETON FIRE PROT DIST | 22,847 | 0.003364% | 0.001356% | 215,851 | 272,525 | 168,753 | 12,606 | 54,329 | 66,935 | - | 66,935 |
| G090 | NELSON CO. DISPATCH | 139,820 | 0.020585% | 0.021330% | 1,320,838 | 1,667,638 | 1,032,635 | 77,136 | 82,802 | 159,938 | - | 159,938 |
| G506 | SHELBY CO SUB FIRE DIST | 18,608 | 0.002740% | 0.002693% | 175,812 | 221,974 | 137,451 | 10,267 | 8,625 | 18,892 | - | 18,892 |
| J001 | ADAIR CO BD OF EDUCATION | 1,055,657 | 0.155416% | 0.140035% | 9,972,281 | 12,590,607 | 7,796,353 | 582,375 | 530,533 | 1,112,908 | - | 1,112,908 |
| J002 | CITY OF SCOTTSVILLE | 479,968 | 0.070662% | 0.067997% | 4,534,033 | 5,724,491 | 3,544,718 | 264,785 | 281,880 | 546,665 | - | 546,665 |
| J003 | CITY OF LAWRENCEBURG | 565,514 | 0.083256% | 0.085320% | 5,342,128 | 6,744,760 | 4,176,489 | 311,977 | 15,026 | 327,003 | - | 327,003 |
| J004 | BALLARD CO BD OF ED | 483,181 | 0.071135% | 0.065039% | 4,564,383 | 5,762,810 | 3,568,446 | 266,557 | 123,408 | 389,965 | - | 389,965 |
| J005 | GLASGOW BD OF EDUCATION | 646,187 | 0.095133% | 0.100037% | 6,104,217 | 7,706,943 | 4,772,292 | 356,482 | (160,221) | 196,261 | - | 196,261 |
| J006 | BATH CO BD OF EDUC | 669,996 | 0.098638% | 0.103104% | 6,329,116 | 7,990,891 | 4,948,118 | 369,616 | (151,840) | 217,776 | - | 217,776 |
| J007 | CITY OF MIDDLESBORO | 313,810 | 0.046200% | 0.045488% | 2,964,427 | 3,742,768 | 2,317,596 | 173,121 | 68,174 | 241,295 | - | 241,295 |
| J008 | BOONE CO WATER DISTRICT | 369,899 | 0.054457% | 0.052195% | 3,494,238 | 4,411,687 | 2,731,804 | 204,061 | (4,394) | 199,667 | - | 199,667 |
| J009 | BOURBON CO BD OF EDUCATIO | 1,094,861 | 0.161188% | 0.164700% | 10,342,642 | 13,058,210 | 8,085,902 | 604,003 | (57,937) | 546,066 | - | 546,066 |
| J010 | FAIRVIEW BD OF EDUCATION | 211,509 | 0.031139% | 0.029127% | 1,998,037 | 2,522,642 | 1,562,070 | 116,684 | 58,517 | 175,201 | - | 175,201 |
| J011 | DANVILLE CITY BD OF ED | 643,570 | 0.094748% | 0.095874% | 6,079,513 | 7,675,753 | 4,752,978 | 355,040 | (209,848) | 145,192 | - | 145,192 |
| J012 | BRACKEN CO BD OF EDUC | 398,503 | 0.058668% | 0.052279% | 3,764,437 | 4,752,829 | 2,943,046 | 219,841 | 150,420 | 370,261 | - | 370,261 |
| J013 | BREATHITT CO BD OF ED | 636,123 | 0.093651% | 0.100556% | 6,009,124 | 7,586,882 | 4,697,948 | 350,929 | (57,183) | 293,746 | - | 293,746 |
| J014 | BRECKINRIDGE CO BD OF ED | 991,900 | 0.146029% | 0.144949% | 9,369,963 | 11,830,144 | 7,325,460 | 547,200 | (83,226) | 463,974 | - | 463,974 |
| J015 | BULLITT CO BD OF ED | 3,914,328 | 0.576275% | 0.645415% | 36,976,734 | 46,685,361 | 28,908,500 | 2,159,417 | (1,720,360) | 439,057 | - | 439,057 |
| J016 | BUTLER CO BD OF ED | 695,779 | 0.102434% | 0.098035% | 6,572,686 | 8,298,413 | 5,138,542 | 383,841 | 79,659 | 463,500 | - | 463,500 |
| J017 | CALDWELL CO BD EDUCATION | 676,937 | 0.099660% | 0.103806% | 6,394,692 | 8,073,685 | 4,999,386 | 373,446 | (155,399) | 218,047 | - | 218,047 |
| J018 | CALLOWAY CO BD OF EDUC | 922,476 | 0.135809% | 0.127544% | 8,714,196 | 11,002,199 | 6,812,780 | 508,903 | 322,983 | 831,886 | - | 831,886 |
| J019 | SANITATION DISTRICT NO 1 | 3,213,055 | 0.473032% | 0.491626% | 30,352,138 | 38,321,408 | 23,729,375 | 1,772,545 | (1,230,474) | 542,071 | - | 542,071 |
| J021 | CARRROLL CO BD OF ED | 1,070,805 | 0.157646% | 0.163467% | 10,115,369 | 12,771,264 | 7,908,220 | 590,731 | (174,335) | 416,396 | - | 416,396 |
| J022 | CARTER CO BD OF ED | 1,481,518 | 0.218112% | 0.218752% | 13,995,175 | 17,669,754 | 10,941,462 | 817,309 | (310,185) | 507,124 | - | 507,124 |
| J023 | CASEY CO BD OF ED | 939,396 | 0.138300% | 0.135722% | 8,874,031 | 11,204,000 | 6,937,739 | 518,238 | 28,793 | 547,031 | - | 547,031 |
| J024 | CITY OF HOPKINSVILLE | 1,533,741 | 0.225800% | 0.210444% | 14,488,476 | 18,292,576 | 11,327,126 | 846,118 | 1,426,857 | 2,272,975 | - | 2,272,975 |
| J025 | CLARK CO BD OF ED | 1,962,159 | 0.288873% | 0.302430% | 18,535,560 | 23,402,265 | 14,491,146 | 1,082,465 | 344,967 | 1,427,432 | - | 1,427,432 |
| J026 | CLAY CO BD OF ED | 990,442 | 0.145815% | 0.149579% | 9,356,232 | 11,812,808 | 7,314,725 | 546,398 | (534,141) | 12,257 | - | 12,257 |
| J027 | CLINTON CO BD OF ED | 595,896 | 0.087729% | 0.097528% | 5,629,139 | 7,107,128 | 4,400,874 | 328,738 | (224,475) | 104,263 | - | 104,263 |
| J028 | CRITTENDEN CO BD OF ED | 482,263 | 0.071000% | 0.071160% | 4,555,721 | 5,751,873 | 3,561,674 | 266,051 | (14,398) | 251,653 | - | 251,653 |
| J029 | CUMBERLAND CO BD OF ED | 402,296 | 0.059227% | 0.054964% | 3,800,305 | 4,798,115 | 2,971,088 | 221,935 | 208,005 | 429,940 | - | 429,940 |

DRAFT

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Actual FYE 2023 Contributions | 2023 Proportionate Share | 2022 Proportionate Share | Net Pension Liability as of June 30, 2023 | | | Pension Expense | | | | |
|-----------------------------|-----------------------------|-------------------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
| | | | | | Discount Rate 6.50% | Discount Rate Less 1.00% 5.50% | Discount Rate Plus 1.00% 7.50% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Difference between Employer Contributions & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| | | | | | | | | | | | | |
| J030 | DAVISS CO LIBRARY DIST | 431,550 | 0.063534% | 0.062920% | 4,076,664 | 5,147,035 | 3,187,146 | 238,075 | (43,087) | 194,988 | - | 194,988 |
| J031 | EDMONSON CO BD OF EDUC | 707,693 | 0.104188% | 0.098634% | 6,685,232 | 8,440,509 | 5,226,530 | 390,413 | 119,518 | 509,931 | - | 509,931 |
| J032 | ELLIOTT CO BD OF ED | 341,979 | 0.050347% | 0.04795% | 3,230,519 | 4,078,726 | 2,525,628 | 188,660 | 121,915 | 310,575 | - | 310,575 |
| J034 | GREATER LEX CONV&VISITOR | 392,769 | 0.057824% | 0.055410% | 190,699 | 240,769 | 149,089 | 11,137 | 48,994 | 60,131 | - | 60,131 |
| J035 | FLEMING CO BD OF ED | 641,475 | 0.094439% | 0.102872% | 6,059,686 | 7,650,720 | 4,737,478 | 353,882 | (260,653) | 93,229 | - | 93,229 |
| J037 | CITY OF FRANKFORT | 1,887,005 | 0.277809% | 0.282791% | 17,825,638 | 22,505,945 | 13,936,127 | 1,041,006 | 77,233 | 1,118,239 | - | 1,118,239 |
| J038 | FULTON COUNTY BD OF EDUC | 175,852 | 0.025889% | 0.024227% | 1,661,170 | 2,097,327 | 1,298,707 | 97,011 | 79,216 | 176,227 | - | 176,227 |
| J039 | GALLATIN CO BD OF EDUC | 580,899 | 0.085521% | 0.093424% | 5,487,462 | 6,928,253 | 4,290,111 | 320,464 | (232,080) | 88,384 | - | 88,384 |
| J040 | CITY OF LANCASTER | 240,385 | 0.035390% | 0.032564% | 2,270,802 | 2,867,025 | 1,775,319 | 132,613 | 36,736 | 169,349 | - | 169,349 |
| J041 | WILLIAMSTOWN INDEPNDNT SC | 356,625 | 0.052503% | 0.051525% | 3,368,859 | 4,253,389 | 2,633,782 | 196,739 | (90,835) | 105,904 | - | 105,904 |
| J042 | GRAVES CO LIBRARY | 56,749 | 0.008355% | 0.008766% | 536,099 | 676,858 | 419,124 | 31,308 | (3,483) | 27,825 | - | 27,825 |
| J043 | GRAYSON CO BD OF ED | 1,570,363 | 0.231192% | 0.221090% | 14,834,454 | 18,729,395 | 11,597,612 | 866,322 | 255,021 | 1,121,343 | - | 1,121,343 |
| J044 | GREEN CO BD OF EDUCATION | 613,565 | 0.090330% | 0.090808% | 5,796,032 | 7,317,841 | 4,531,352 | 338,484 | (41,492) | 296,992 | - | 296,992 |
| J045 | RUSSELL INDPST BD OF ED | 752,010 | 0.110712% | 0.099323% | 7,103,845 | 8,969,033 | 5,553,803 | 414,860 | 226,298 | 641,158 | - | 641,158 |
| J046 | HANCOCK CO BD EDUCATION | 744,870 | 0.109661% | 0.103679% | 7,036,407 | 8,883,889 | 5,501,080 | 410,922 | 117,675 | 528,597 | - | 528,597 |
| J047 | HARDIN CO SOIL CN DIST | 14,602 | 0.002150% | 0.002083% | 137,955 | 174,176 | 107,854 | 8,056 | 26,833 | 34,889 | - | 34,889 |
| J048 | HARLAN CO BD OF EDUCATION | 1,667,334 | 0.245468% | 0.234162% | 15,750,475 | 19,885,926 | 12,313,760 | 919,817 | 611,202 | 1,531,019 | - | 1,531,019 |
| J049 | HARRISON CO BD OF ED | 1,004,742 | 0.147920% | 0.144453% | 9,491,299 | 11,983,339 | 7,420,321 | 554,286 | (45,296) | 508,990 | - | 508,990 |
| J050 | HART CO BD OF ED | 897,558 | 0.132140% | 0.122814% | 8,478,774 | 10,704,965 | 6,628,726 | 495,155 | 198,774 | 693,929 | - | 693,929 |
| J051 | HENDERSON PUBLIC LIBRARY | 292,464 | 0.043057% | 0.04291% | 2,762,756 | 3,488,146 | 2,159,929 | 161,343 | 18,880 | 180,223 | - | 180,223 |
| J052 | EMINENCE INDEP BD OF EDUC | 316,905 | 0.046555% | 0.047642% | 2,993,622 | 3,779,629 | 2,340,421 | 174,826 | (69,650) | 105,176 | - | 105,176 |
| J053 | HICKMAN CO BD OF ED | 231,925 | 0.034144% | 0.031641% | 2,190,853 | 2,766,084 | 1,712,814 | 127,944 | (73,117) | 54,827 | - | 54,827 |
| J054 | HOPKINS CO BD OF ED | 2,232,600 | 0.32993% | 0.32993% | 14,091,191 | 17,808,904 | 10,808,904 | 975,240 | 66 | 611,046 | - | 611,046 |
| J055 | JACKSON CO BD OF ED | 677,800 | 0.09993% | 0.0987% | 6,003,290 | 7,541,770 | 4,500,200 | 375,240 | (21,925) | 159,223 | - | 159,223 |
| J056 | JEFF CO METRO SEWER DIST | 12,699,800 | 1.86970% | 1.8611% | 109,522 | 139,522 | 83,770 | 93,792,464 | 7,006,141 | 1,258,244 | 8,264,385 | 8,264,385 |
| J057 | JESSAMINE CO BD OF ED | 3,184,400 | 0.468821% | 0.46002% | 27,939 | 37,939 | 23,665 | 23,518,133 | 1,756,766 | 424,594 | 2,181,360 | 2,181,360 |
| J058 | PAINTSVILLE GAS/WATER SYS | 456,200 | 0.067168% | 0.06101% | 4,288,840 | 5,400,700 | 3,369,444 | 251,692 | 60,756 | 312,448 | - | 312,448 |
| J059 | KENTON COUNTY AIRPORT BD | 6,532,600 | 0.961754% | 0.9442% | 54,1026 | 77,910 | 48,245,830 | 3,603,884 | 3,493,777 | 7,097,661 | - | 7,097,661 |
| J060 | KNOTT CO BD OF EDUCATION | 861,200 | 0.126801% | 0.12297% | 8,136,197 | 10,272,000 | 6,306,306 | 475,149 | (444,613) | 30,536 | - | 30,536 |
| J061 | KNOX CO BD OF EDUCATION | 1,638,000 | 0.241152% | 0.2377% | 15,473,538 | 19,536,000 | 12,097,290 | 903,645 | (347,017) | 556,628 | - | 556,628 |
| J062 | LARUE CO PUBLIC LIBRARY | 35,100 | 0.005155% | 0.00499% | 332,054 | 419,000 | 259,601 | 19,392 | (10,601) | 8,791 | - | 8,791 |
| J063 | CITY OF LONDON | 534,200 | 0.078649% | 0.07602% | 5,046,520 | 6,371,250 | 3,945,381 | 294,713 | (692,788) | (398,075) | - | (398,075) |
| J064 | LAWRENCE CO BD OF ED | 872,200 | 0.128420% | 0.12471% | 8,400,080 | 10,403,598 | 6,442,115 | 481,215 | (262,337) | 218,878 | - | 218,878 |
| J065 | LEE CO BD OF ED | 380,400 | 0.056400% | 0.05471% | 3,400,079 | 4,537,742 | 2,809,860 | 209,892 | 186,695 | 396,587 | - | 396,587 |
| J066 | LESLIE CO BD OF ED | 660,300 | 0.097422% | 0.0942% | 6,000,873 | 7,875,691 | 4,876,784 | 364,288 | 143,611 | 507,899 | - | 507,899 |
| J067 | CITY OF WHITESBURG | 212,200 | 0.031247% | 0.030371% | 2,000,900 | 2,531,391 | 1,567,488 | 117,089 | (110,841) | 6,248 | - | 6,248 |
| J068 | ELEC PLT BD OF VANCEBURG | 226,025 | 0.033276% | 0.035999% | 2,135,157 | 2,695,765 | 1,669,271 | 124,692 | (113,277) | 11,415 | - | 11,415 |
| J069 | LINCOLN CO BD OF EDUC | 1,309,239 | 0.192749% | 0.192260% | 12,367,756 | 15,615,039 | 9,669,142 | 722,269 | (279,041) | 443,228 | - | 443,228 |
| J070 | LIVINGSTON CO BD OF ED | 522,449 | 0.076916% | 0.085762% | 4,935,322 | 6,231,142 | 3,858,446 | 288,220 | (321,094) | (32,874) | - | (32,874) |
| J071 | LOGAN CO BD OF EDUCATION | 970,979 | 0.142949% | 0.148969% | 9,172,335 | 11,580,627 | 7,170,954 | 535,658 | (140,997) | 394,661 | - | 394,661 |
| J072 | LYON CO. PUBLIC LIBRARY | 33,949 | 0.004998% | 0.004914% | 320,697 | 404,899 | 250,722 | 18,728 | 8,002 | 26,730 | - | 26,730 |
| J073 | PADUCAH WATER WORKS | 800,572 | 0.117862% | 0.118252% | 7,562,625 | 9,548,271 | 5,912,479 | 441,652 | (95,803) | 345,849 | - | 345,849 |
| J074 | MCCREARY CO BD OF EDUCATN | 1,234,015 | 0.181674% | 0.170625% | 11,657,127 | 14,717,828 | 9,113,571 | 680,769 | 402,426 | 1,083,195 | - | 1,083,195 |
| J075 | MCLANE CO BD OF ED | 487,276 | 0.071738% | 0.072754% | 4,603,075 | 5,811,660 | 3,598,695 | 268,817 | 17,079 | 285,896 | - | 285,896 |
| J076 | MADISON CO BD OF ED | 3,767,739 | 0.554694% | 0.564183% | 35,591,987 | 44,937,034 | 27,825,902 | 2,078,549 | 435,288 | 2,513,837 | - | 2,513,837 |
| J077 | MAGOFFIN CO BD OF ED | 816,987 | 0.120278% | 0.116755% | 7,717,648 | 9,743,997 | 6,033,676 | 450,706 | (103,518) | 347,188 | - | 347,188 |
| J078 | MARION CO BD OF EDUCATION | 1,010,002 | 0.148694% | 0.148043% | 9,540,963 | 12,046,042 | 7,459,148 | 557,186 | 294,105 | 851,291 | - | 851,291 |
| J079 | MARSHALL COUNTY BD OF ED | 1,539,029 | 0.226579% | 0.218547% | 14,538,461 | 18,355,685 | 11,366,204 | 849,037 | 212,111 | 1,061,148 | - | 1,061,148 |
| J080 | MARTIN CO BD OF ED | 799,908 | 0.117764% | 0.105173% | 7,556,337 | 9,540,332 | 5,907,563 | 441,285 | (58,619) | 382,666 | - | 382,666 |
| J081 | MASON CO BD OF ED | 910,276 | 0.134013% | 0.124606% | 8,598,955 | 10,856,701 | 6,722,684 | 502,173 | 83,485 | 585,658 | - | 585,658 |
| J082 | MEADE CO PUBLIC LIBRARY | 97,397 | 0.014339% | 0.012321% | 920,063 | 1,161,635 | 719,308 | 53,731 | 51,529 | 105,260 | - | 105,260 |
| J083 | MENEFEE CO BD OF ED | 394,063 | 0.058015% | 0.061101% | 3,722,537 | 4,699,928 | 2,910,289 | 217,394 | 29,694 | 247,088 | - | 247,088 |
| J084 | CITY OF HARRODSBURG | 678,380 | 0.099872% | 0.096045% | 6,408,295 | 8,090,860 | 5,010,021 | 374,240 | (119,398) | 254,842 | - | 254,842 |
| J085 | METCALFE CO BD OF ED | 595,659 | 0.087694% | 0.092528% | 5,626,893 | 7,104,292 | 4,399,119 | 328,607 | (124,085) | 204,522 | - | 204,522 |
| J086 | MONROE CO BOARD OF ED | 903,434 | 0.133005% | 0.128335% | 8,534,277 | 10,775,040 | 6,672,119 | 498,396 | 180,544 | 678,940 | - | 678,940 |
| J087 | MT STERLING WATER WORKS | 423,140 | 0.062296% | 0.067105% | 3,997,228 | 5,046,742 | 3,125,043 | 233,436 | 121,537 | 354,973 | - | 354,973 |
| J088 | MORGAN CO BD OF EDUCATION | 733,988 | 0.108059% | 0.107272% | 6,933,615 | 8,754,108 | 5,420,717 | 404,919 | (29,434) | 375,485 | - | 375,485 |
| J089 | MUHLENBERG CO LIB BD DIST | 122,877 | 0.018090% | 0.015129% | 1,160,746 | 1,465,512 | 907,474 | 67,787 | 30,178 | 97,965 | - | 97,965 |
| J090 | CITY OF HARTSTOWN | 1,452,853 | 0.213892% | 0.175402% | 13,724,398 | 17,327,882 | 10,729,768 | 801,496 | 1,112,999 | 1,914,495 | - | 1,914,495 |
| J091 | NICHOLAS CO BD OF ED | 387,764 | 0.057087% | 0.055816% | 3,662,992 | 4,624,749 | 2,863,736 | 213,916 | 163,288 | 377,204 | - | 377,204 |
| J092 | OHIO CO BD OF ED | 1,295,116 | 0.190670% | 0.235033% | 12,234,357 | 15,446,614 | 9,564,850 | 714,478 | (431,752) | 282,726 | - | 282,726 |
| J093 | OLDHAM COUNTY BD OF ED | 3,959,766 | 0.582965% | 0.632184% | 37,405,998 | 47,227,333 | 21,844,000 | 2,184,486 | (1,593,197) | 591,289 | - | 591,289 |
| J094 | OWEN CO BD OF ED | 739,617 | 0.108888% | 0.098628% | 6,986,808 | 8,821,267 | 5,462,303 | 408,025 | 206,462 | 614,487 | - | 614,487 |
| J095 | OWSLEY CO BD OF EDUCATION | 488,528 | 0.071922% | 0.066274% | 4,614,881 | 5,826,566 | 3,607,925 | 269,506 | 215,510 | 485,016 | - | 485,016 |
| J096 | PENDLETON CO BD OF ED | 773,151 | 0.113825% | 0.105299% | 7,303,591 | 9,221,225 | 5,709,965 | 426,525 | (30,991) | 395,534 | - | 395,534 |
| J097 | HAZARD CITY SCHOOLS | 421,616 | 0.062071% | 0.052905% | 3,982,791 | 5,028,514 | 3,113,756 | 232,592 | 410,160 | 642,752 | - | 642,752 |
| J098 | PIKE CO BD OF EDUCATION | 3,450,641 | 0.508010% | 0.495071% | 32,596,504 | 41,155,056 | 25,484,026 | 1,903,614 | 203,262 | 2,106,876 | - | 2,106,876 |
| J099 | POWELL CO BD OF EDUCATION | 789,052 | 0.116166% | 0.141387% | 7,453,801 | 9,410,874 | 5,827,400 | 435,297 | (365,022) | 70,275 | - | 70,275 |

DRAFT

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Actual FYE 2023 Contributions | 2023 Proportionate Share | 2022 Proportionate Share | Net Pension Liability as of June 30, 2023 | | | Pension Expense | | | | | |
|-----------------------------|-----------------------------|-------------------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|-----------|--------------------------------|--|------------------------------|
| | | | | | Discount Rate 6.50% | Discount Rate Less 1.00% 5.50% | Discount Rate Plus 1.00% 7.50% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Difference between Employer Contributions & Proportionate Share of Plan Contributions | | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| | | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | |
| J100 | CITY OF SOMERSET | 1,619,060 | 0.238361% | 0.240471% | 15,294,454 | 19,310,172 | 11,957,241 | 893,186 | 75,217 | 968,403 | - | 968,403 | |
| J101 | ROBERTSON CO BD OF ED | 184,379 | 0.027145% | 0.033801% | 1,741,761 | 2,199,079 | 1,361,713 | 101,718 | 45,220 | 146,938 | - | 146,938 | |
| J102 | ROCKCASTLE CO BD OF ED | 1,046,189 | 0.154022% | 0.132537% | 9,882,835 | 12,477,676 | 7,726,424 | 577,151 | 148,689 | 725,840 | - | 725,840 | |
| J103 | ROWAN CO BD OF ED | 1,237,082 | 0.182126% | 0.184549% | 11,686,130 | 14,754,445 | 9,136,245 | 682,462 | (411,688) | 270,774 | - | 270,774 | |
| J104 | RUSSELL CO BD OF ED | 1,212,705 | 0.178537% | 0.156142% | 11,455,842 | 14,463,692 | 8,956,205 | 669,014 | 507,297 | 1,176,311 | - | 1,176,311 | |
| J105 | SCOTT CO BOARD OF ED | 3,499,167 | 0.515154% | 0.506110% | 33,054,900 | 41,733,808 | 25,842,401 | 1,930,384 | 122,428 | 2,052,812 | - | 2,052,812 | |
| J106 | SHELBY CO LIBRARY | 100,078 | 0.014734% | 0.014210% | 945,408 | 1,193,635 | 739,123 | 55,211 | 26,452 | 81,663 | - | 81,663 | |
| J107 | SIMPSON CO BD OF ED | 1,093,853 | 0.161039% | 0.159271% | 10,333,081 | 13,046,139 | 8,078,428 | 603,445 | (90,283) | 513,162 | - | 513,162 | |
| J108 | SPENCER CO BD OF EDUC | 1,239,819 | 0.182529% | 0.170407% | 11,711,989 | 14,787,093 | 9,156,461 | 683,972 | 362,956 | 1,046,928 | - | 1,046,928 | |
| J109 | TAYLOR CO BD OF ED | 1,264,309 | 0.186134% | 0.188977% | 11,943,304 | 15,079,143 | 9,337,304 | 697,481 | 765,355 | 1,462,836 | - | 1,462,836 | |
| J110 | TODD CO BD OF ED | 920,858 | 0.135571% | 0.128306% | 8,698,925 | 10,982,918 | 6,800,840 | 508,011 | 432,157 | 940,168 | - | 940,168 | |
| J111 | TRIGG CO BD OF ED | 705,250 | 0.103828% | 0.111421% | 6,662,132 | 8,411,345 | 5,208,471 | 389,064 | (55,587) | 333,477 | - | 333,477 | |
| J112 | TRIMBLE CO BD OF ED | 454,022 | 0.066842% | 0.062043% | 4,288,923 | 5,415,024 | 3,353,090 | 250,470 | 105,461 | 355,931 | - | 355,931 | |
| J113 | CITY OF MORGANFIELD | 502,506 | 0.073980% | 0.073886% | 4,746,933 | 5,993,290 | 3,711,164 | 277,218 | (341,506) | (64,288) | - | (64,288) | |
| J115 | SPRINGFIELD WATER & SEWER | 224,091 | 0.032991% | 0.030072% | 2,116,870 | 2,672,677 | 1,654,974 | 123,624 | 100,070 | 223,694 | - | 223,694 | |
| J117 | CITY OF SEBREE | 65,886 | 0.009700% | 0.008617% | 622,401 | 785,819 | 486,595 | 36,348 | (2,776) | 33,572 | - | 33,572 | |
| J118 | CITY OF CORBIN | 467,945 | 0.068892% | 0.067756% | 4,420,461 | 5,581,099 | 3,455,927 | 258,152 | 45,001 | 303,153 | - | 303,153 | |
| J119 | WOLFE CO BD OF EDUCATION | 502,009 | 0.073907% | 0.077742% | 4,742,249 | 5,987,376 | 3,707,502 | 276,944 | 231,391 | 508,335 | - | 508,335 | |
| J120 | WOODFORD CO BD OF ED | 1,526,168 | 0.224685% | 0.222648% | 14,416,932 | 18,202,248 | 11,271,192 | 841,939 | (287,016) | 554,923 | - | 554,923 | |
| J124 | PENNYRILE NAR TASK FORCE | 7,301 | 0.001075% | 0.001128% | 68,977 | 87,088 | 53,927 | 4,028 | (3,581) | 447 | - | 447 | |
| J134 | LEX-FAY CO HUM RIGHTS COM | 40,278 | 0.005930% | 0.005283% | 380,499 | 480,403 | 297,475 | 22,221 | (26,315) | (4,094) | - | (4,094) | |
| J135 | FLEMING CO EMS | 164,693 | 0.024246% | 0.023642% | 1,555,747 | 1,964,224 | 1,216,286 | 90,855 | 169,216 | 260,071 | - | 260,071 | |
| J154 | CITY OF EARLINGTON | 46,810 | 0.006891% | 0.005972% | 442,162 | 558,256 | 345,683 | 25,822 | (50,648) | (24,826) | - | (24,826) | |
| J156 | CITY OF JEFFERSONTOWN | 995,810 | 0.144778% | 0.142233% | 9,407,692 | 11,770,880 | 7,780,000 | 603,100 | 30 | 954,303 | - | 954,303 | |
| J178 | LEBANON HOUSING AUTHORITY | 54,810 | 0.007933% | 0.007233% | 518,518 | 659,379 | 419,660 | 36,291 | (66,150) | (37,849) | - | (37,849) | |
| J179 | MARSHALL CO TOURIST COMM | 15,700 | 0.000232% | 0.000260% | 149,184 | 193,354 | 116,632 | 8,712 | (20,763) | (12,051) | - | (12,051) | |
| J190 | CITY OF BLOOMFIELD | 52,700 | 0.007765% | 0.00825% | 499,242 | 639,860 | 389,527 | 29,097 | (56,911) | (27,814) | - | (27,814) | |
| J200 | SOMERSET-PULASKI CONV & V | 36,100 | 0.005321% | 0.00595% | 342,222 | 439,766 | 266,925 | 19,939 | 5,105 | 25,044 | - | 25,044 | |
| J203 | FRONTIER HOUSING INC | 57,900 | 0.008537% | 0.008339% | 547,777 | 693,966 | 428,254 | 31,990 | (43,315) | (11,325) | - | (11,325) | |
| J205 | GEORGETOWN-SCOTT CO P COM | 127,600 | 0.018796% | 0.018222% | 1,206,047 | 1,522,000 | 960,047 | 70,432 | (38,846) | 31,586 | - | 31,586 | |
| J210 | BOYD CO AMBULANCE SERVICE | 15,900 | 0.002355% | 0.002355% | 151,109 | 190,000 | 118,137 | 8,825 | 7,957 | 16,782 | - | 16,782 | |
| J214 | COMM ACTION SOUTHERN KY | 1,215,300 | 0.178933% | 0.178933% | 11,481,123 | 14,481,123 | 8,975,970 | 670,490 | (436,250) | 234,240 | - | 234,240 | |
| J217 | CITY OF PROVIDENCE | 421,100 | 0.062003% | 0.062003% | 3,978,428 | 5,023,000 | 3,110,344 | 232,338 | 177,254 | 409,592 | - | 409,592 | |
| J219 | CAMPBELL CO PUBLIC LIBRAR | 455,700 | 0.067091% | 0.067091% | 4,005,220 | 5,435,601 | 3,365,832 | 251,422 | (132,858) | 118,564 | - | 118,564 | |
| J224 | HOUSING AUTH OF HOPKINSVL | 127,900 | 0.018700% | 0.018700% | 1,155,549 | 1,525,867 | 944,847 | 70,578 | (315,800) | (245,222) | - | (245,222) | |
| J234 | LFUC HOUSING AUTHORITY | 810,900 | 0.11949% | 0.11949% | 7,541,000 | 9,671,896 | 5,989,030 | 447,371 | (161,968) | 285,403 | - | 285,403 | |
| J256 | CITY OF ST MATTHEWS | 368,500 | 0.054258% | 0.053884% | 3,481,403 | 4,395,565 | 2,721,821 | 203,316 | (31,870) | 171,446 | - | 171,446 | |
| J259 | CITY OF PARK HILLS | 29,632 | 0.004363% | 0.004421% | 279,952 | 353,457 | 218,867 | 16,349 | (839) | 15,510 | - | 15,510 | |
| J305 | SCOTT CO SOIL CONSER DIST | - | 0.000000% | 0.000000% | - | - | - | - | (311) | (311) | - | (311) | |
| J310 | CANNONSBURG WATER DIST | 120,977 | 0.017811% | 0.017042% | 1,142,844 | 1,442,910 | 893,478 | 66,741 | 55,206 | 121,947 | - | 121,947 | |
| J314 | BOWL GRN WARREN AIRPRT BD | 64,692 | 0.009524% | 0.007961% | 611,108 | 771,561 | 477,766 | 35,688 | 22,922 | 58,610 | - | 58,610 | |
| J317 | PROVIDENCE MUN HOUSING AU | 41,202 | 0.006066% | 0.005246% | 389,225 | 491,421 | 304,297 | 22,731 | 14,520 | 37,251 | - | 37,251 | |
| J319 | CITY OF ALEXANDRIA | 143,656 | 0.021149% | 0.025931% | 1,357,027 | 1,713,329 | 1,060,927 | 79,250 | (165,371) | (86,121) | - | (86,121) | |
| J324 | CITY OF OAK GROVE | 271,314 | 0.039943% | 0.033426% | 2,562,946 | 3,235,874 | 2,003,717 | 149,674 | 292,400 | 442,074 | - | 442,074 | |
| J334 | CENTRAL KY ED COOPERATIVE | 29,096 | 0.004284% | 0.003559% | 274,883 | 347,057 | 214,904 | 16,053 | 23,176 | 39,229 | - | 39,229 | |
| J356 | CITY OF WEST BUECHEL | 45,872 | 0.006753% | 0.008017% | 433,307 | 547,076 | 338,760 | 25,305 | (25,256) | 49 | - | 49 | |
| J359 | CITY OF FORT WRIGHT | 104,519 | 0.015387% | 0.013196% | 987,308 | 1,246,536 | 771,880 | 57,658 | 27,662 | 85,320 | - | 85,320 | |
| J405 | GEORGETOWN HOUSING AUTHOR | 96,364 | 0.014187% | 0.014677% | 910,310 | 1,149,321 | 711,683 | 53,162 | (35,316) | 17,846 | - | 17,846 | |
| J414 | WARREN CO PLANNING COMM | 180,051 | 0.026507% | 0.026029% | 1,700,824 | 2,147,393 | 1,329,708 | 99,327 | (30,895) | 68,432 | - | 68,432 | |
| J417 | WEBSTER CO CONSER DIST | 20,939 | 0.003083% | 0.002540% | 197,821 | 249,761 | 154,657 | 11,553 | (772) | 10,781 | - | 10,781 | |
| J419 | CITY OF COLD SPRING | 118,365 | 0.017426% | 0.012982% | 1,118,141 | 1,411,720 | 874,165 | 65,299 | 141,488 | 206,787 | - | 206,787 | |
| J424 | CITY OF CROFTON | 2,352 | 0.000346% | 0.000684% | 22,201 | 28,030 | 17,357 | 1,297 | (28,882) | (27,585) | - | (27,585) | |
| J434 | KY LEAGUE OF CITIES | 1,545,277 | 0.227499% | 0.210399% | 14,597,492 | 18,430,216 | 11,412,355 | 852,484 | 65,941 | 918,425 | - | 918,425 | |
| J456 | CITY OF SHIVELY | 202,381 | 0.029795% | 0.029977% | 1,911,799 | 2,413,761 | 1,494,649 | 111,648 | (24,120) | 87,528 | - | 87,528 | |
| J459 | N KY AREA PLAN COMMISSION | 637,963 | 0.093922% | 0.090750% | 6,026,513 | 7,608,837 | 4,711,543 | 351,944 | (495,953) | (144,009) | - | (144,009) | |
| J510 | CITY OF CATLETTSBURG | 108,451 | 0.015966% | 0.013111% | 1,024,460 | 1,293,442 | 800,925 | 59,828 | 53,251 | 113,079 | - | 113,079 | |
| J514 | BARREN RIVER AREA DEV | 460,792 | 0.067839% | 0.065390% | 4,352,895 | 5,495,793 | 3,403,104 | 254,206 | 368,892 | 623,098 | - | 623,098 | |
| J519 | NORTHERN KY COOP ED SER | 266,938 | 0.039299% | 0.043200% | 2,521,624 | 3,183,702 | 1,971,411 | 147,261 | (243,906) | (96,645) | - | (96,645) | |
| J524 | HOPKINSVILLE S W AUTHORI | 615,036 | 0.090547% | 0.093717% | 5,809,956 | 7,335,420 | 4,542,238 | 339,298 | (173,198) | 166,100 | - | 166,100 | |
| J534 | BLUEGRASS AREA DEV DISRUC | 657,287 | 0.096797% | 0.097995% | 6,309,063 | 7,839,317 | 4,854,260 | 362,605 | (209,193) | 153,412 | - | 153,412 | |
| J556 | LOUISVILLE CONV BUREAU | 1,206,788 | 0.177666% | 0.153652% | 11,399,954 | 14,393,130 | 8,912,512 | 665,750 | (109,557) | 556,193 | - | 556,193 | |
| J559 | CITY OF CRESCENT SPRINGS | 56,093 | 0.008258% | 0.009166% | 529,875 | 669,000 | 414,258 | 30,944 | (49,564) | (18,620) | - | (18,620) | |
| J610 | BOYD CO CONSERVATION DIST | 10,809 | 0.001591% | 0.001567% | 102,087 | 128,891 | 79,812 | 5,962 | 944 | 6,906 | - | 6,906 | |
| J614 | BOWL GRN CONV & VISIT BUR | 99,387 | 0.014632% | 0.011793% | 938,864 | 1,185,372 | 734,006 | 54,829 | 24,827 | 79,656 | - | 79,656 | |
| J619 | CITY OF FORT THOMAS | 457,917 | 0.067415% | 0.070965% | 4,325,689 | 5,461,444 | 3,381,834 | 252,617 | (22,887) | 229,730 | - | 229,730 | |
| J656 | OHIO VALLEY ED COOP | 1,026,259 | 0.151088% | 0.123230% | 9,694,574 | 12,239,986 | 7,579,242 | 566,157 | 1,390,199 | 1,956,356 | - | 1,956,356 | |
| J710 | BIG SANDY WATER DISTRICT | 66,246 | 0.009753% | 0.009929% | 625,802 | 790,113 | 489,254 | 36,546 | (43,177) | (6,631) | - | (6,631) | |
| J714 | BOWLING GR/WARREN COMM ED | 112,141 | 0.016510% | 0.019446% | 1,059,366 | 1,337,513 | 828,215 | 61,866 | 20,948 | 82,814 | - | 82,814 | |
| J719 | CITY OF SOUTHGATE | 67,570 | 0.009948% | 0.008493% | 638,314 | 805,910 | 499,036 | 37,277 | 18,540 | 55,817 | - | 55,817 | |

DRAFT

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Actual FYE 2023 Contributions | 2023 Proportionate Share | 2022 Proportionate Share | Net Pension Liability as of June 30, 2023 | | | Pension Expense | | | | | |
|-----------------------------|-----------------------------|-------------------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|------------|
| | | | | | Discount Rate 6.50% | Discount Rate Less 1.00% 5.50% | Discount Rate Plus 1.00% 7.50% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Difference between Employer Contributions & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense | |
| | | | | | | | | | | | | | (6) |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | |
| J734 | ACCESS TO JUSTICE FNDTION | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - | - |
| J756 | CITY OF PROSPECT | 79,666 | 0.011729% | 0.011901% | 752,592 | 950,193 | 588,378 | 43,951 | (44,314) | (63) | - | (363) | (363) |
| J759 | N KY COMMUNITY ACT COMM | 1,025,566 | 0.150986% | 0.157747% | 9,688,029 | 12,231,722 | 7,574,125 | 565,775 | 314,119 | 879,894 | - | 879,894 | 879,894 |
| J810 | HOUSING AUTH OF ASHLAND | 157,579 | 0.023199% | 0.024088% | 1,488,566 | 1,879,404 | 1,163,764 | 86,931 | (10,503) | 76,428 | - | 76,428 | 76,428 |
| J814 | HOUSING AUTH BOWLING GRN | 394,484 | 0.058077% | 0.055695% | 3,726,516 | 4,704,951 | 2,913,399 | 217,626 | (103,522) | 114,104 | - | 114,104 | 114,104 |
| J819 | CITY OF BELLEVUE | 155,490 | 0.022892% | 0.022355% | 1,468,867 | 1,854,533 | 1,148,364 | 85,781 | (43,166) | 42,615 | - | 42,615 | 42,615 |
| J834 | KY LEGAL SERVICE PROGRAMS | 155,996 | 0.022966% | 0.019820% | 1,473,615 | 1,860,528 | 1,152,076 | 86,058 | 121,492 | 207,550 | - | 207,550 | 207,550 |
| J856 | LOUISVILLE WATER COMPANY | 8,098,105 | 1.192219% | 1.213692% | 76,498,832 | 96,584,398 | 59,806,973 | 4,467,482 | (1,345,039) | 3,122,443 | - | 3,122,443 | 3,122,443 |
| J859 | CITY OF VILLA HILLS | 103,934 | 0.015301% | 0.014688% | 981,790 | 1,239,569 | 767,566 | 57,336 | 69,822 | 127,158 | - | 127,158 | 127,158 |
| J910 | SANITATION DISTRICT #4 | 132,953 | 0.019574% | 0.017820% | 1,255,967 | 1,585,735 | 981,918 | 73,348 | 73,668 | 147,016 | - | 147,016 | 147,016 |
| J914 | BOWLING GRN HUM RIGHT COM | 18,474 | 0.002720% | 0.002771% | 174,529 | 220,353 | 136,447 | 10,192 | (3,458) | 6,734 | - | 6,734 | 6,734 |
| J919 | CITY OF DAYTON | 110,540 | 0.016274% | 0.015361% | 1,044,223 | 1,318,394 | 816,376 | 60,982 | 15,118 | 76,100 | - | 76,100 | 76,100 |
| J956 | OKOLONA FIRE DISTRICT | 63,092 | 0.009289% | 0.004963% | 596,029 | 752,523 | 465,977 | 34,808 | 179,586 | 214,394 | - | 214,394 | 214,394 |
| J959 | CITY OF INDEPENDENCE | 263,133 | 0.038739% | 0.034077% | 2,485,691 | 3,138,335 | 1,943,319 | 145,163 | 160,109 | 305,272 | - | 305,272 | 305,272 |
| K001 | CITY OF COLUMBIA | 204,279 | 0.030074% | 0.029639% | 1,929,701 | 2,436,364 | 1,508,645 | 112,693 | 79,608 | 192,301 | - | 192,301 | 192,301 |
| K002 | ALLEN CO BD OF ED | 978,627 | 0.144075% | 0.148373% | 9,244,584 | 11,671,846 | 7,227,439 | 539,878 | (338,283) | 201,595 | - | 201,595 | 201,595 |
| K003 | ANDERSON CO BD OF ED | 1,177,871 | 0.173408% | 0.181230% | 11,126,739 | 14,048,180 | 8,698,912 | 649,794 | 51,840 | 701,634 | - | 701,634 | 701,634 |
| K004 | CITY OF WICKLIFFE | 55,322 | 0.008145% | 0.008877% | 522,625 | 659,845 | 408,589 | 30,521 | (32,750) | (2,229) | - | (2,229) | (2,229) |
| K005 | BARREN CO BD OF EDUCATION | 1,817,636 | 0.267596% | 0.265990% | 17,170,320 | 21,678,566 | 13,423,798 | 1,002,735 | 323,064 | 1,325,799 | - | 1,325,799 | 1,325,799 |
| K006 | CITY OF OWINGSVILLE | 134,659 | 0.019825% | 0.018694% | 1,272,073 | 1,606,069 | 994,510 | 74,288 | 28,837 | 103,125 | - | 103,125 | 103,125 |
| K007 | BELL CO BD OF ED | 1,036,830 | 0.152644% | 0.152644% | 9,794,415 | 12,366,041 | 7,657,298 | 571,987 | 33,051 | 605,038 | - | 605,038 | 605,038 |
| K009 | PARIS BD OF EDUCATION | 345,393 | 0.050849% | 0.055786% | 3,262,730 | 4,119,394 | 2,550,811 | 190,541 | 210,704 | 401,245 | - | 401,245 | 401,245 |
| K010 | CITY OF ASHLAND | 2,414,494 | 0.355479% | 0.315617% | 22,808,570 | 28,797,198 | 17,831,795 | 1,332,006 | 1,172,818 | 2,504,824 | - | 2,504,824 | 2,504,824 |
| K011 | CITY OF DANVILLE | 1,224,251 | 0.178353% | 0.178353% | 11,564,794 | 14,701,251 | 9,125,000 | 704,544 | 1,951,040 | - | - | 1,951,040 | 1,951,040 |
| K012 | AUGUSTA BD OF ED | 91,111 | 0.013400% | 0.013400% | 860,710 | 1,071,251 | 672,500 | 50,299 | 59,757 | 110,032 | - | 110,032 | 110,032 |
| K013 | JACKSON CITY SCHOOLS | 138,777 | 0.020420% | 0.020420% | 1,300,700 | 1,608,838 | 1,024,709 | 76,544 | 4,133 | 80,677 | - | 80,677 | 80,677 |
| K014 | CLOVERPORT INDEPENDENT SC | 120,611 | 0.017760% | 0.017760% | 1,176,572 | 1,481,788 | 890,920 | 66,550 | 6,449 | 72,999 | - | 72,999 | 72,999 |
| K015 | BULLITT CO PUBLIC LIBRARY | 508,871 | 0.074911% | 0.074911% | 4,816,671 | 6,070,722 | 3,757,867 | 280,706 | 164,788 | 445,494 | - | 445,494 | 445,494 |
| K016 | CITY OF MORGANTOWN | 229,611 | 0.033809% | 0.033809% | 2,229,357 | 2,730,722 | 1,696,009 | 126,689 | 109,000 | 235,689 | - | 235,689 | 235,689 |
| K017 | GEORGE COON PUBLIC LIBRAR | 31,211 | 0.004597% | 0.004597% | 294,967 | 372,755 | 232,726 | 17,226 | (12,329) | 4,897 | - | 4,897 | 4,897 |
| K018 | CITY OF MURRAY | 1,069,777 | 0.157494% | 0.157494% | 10,105,616 | 12,755,722 | 7,900,395 | 590,161 | (222,559) | 367,602 | - | 367,602 | 367,602 |
| K019 | CITY OF NEWPORT | 721,911 | 0.105284% | 0.105284% | 6,819,722 | 8,735,463 | 5,331,675 | 398,267 | 470,696 | 868,963 | - | 868,963 | 868,963 |
| K020 | CARROLL CO BD OF ED | 231,311 | 0.034060% | 0.034060% | 2,231,311 | 2,739,722 | 1,708,600 | 127,630 | 1,890 | 129,520 | - | 129,520 | 129,520 |
| K021 | CARRILL CO PUBLIC LIBRARY | 921,111 | 0.013563% | 0.013563% | 8,702,271 | 10,988,770 | 6,803,380 | 50,823 | (62,078) | (11,255) | - | (11,255) | (11,255) |
| K022 | CARTER CO EMER AMBUL DIST | 386,411 | 0.055600% | 0.055600% | 3,801,801 | 4,609,357 | 2,854,205 | 213,204 | 285,503 | 498,707 | - | 498,707 | 498,707 |
| K023 | CASEY CO AMBULANCE SERV | 141,611 | 0.021422% | 0.021422% | 1,378,778 | 1,689,025 | 1,045,878 | 78,125 | 29,122 | 107,247 | - | 107,247 | 107,247 |
| K025 | CLARK CO LIBRARY BD | 191,455 | 0.028192% | 0.028192% | 1,808,942 | 2,283,899 | 1,414,235 | 105,641 | (143,955) | (38,314) | - | (38,314) | (38,314) |
| K026 | CITY OF MANCHESTER | 231,540 | 0.034088% | 0.036786% | 2,187,259 | 2,761,547 | 1,710,005 | 127,735 | 16,688 | 144,423 | - | 144,423 | 144,423 |
| K027 | CLINTON CO PUBLIC LIBRARY | 17,054 | 0.002511% | 0.002462% | 161,119 | 203,422 | 125,963 | 9,409 | (13,072) | (3,663) | - | (3,663) | (3,663) |
| K028 | CITY OF MARION | 208,081 | 0.030634% | 0.033485% | 1,965,633 | 2,481,731 | 1,536,737 | 114,792 | (69,586) | 45,206 | - | 45,206 | 45,206 |
| K029 | CITY OF BURKESVILLE | 164,703 | 0.024248% | 0.025734% | 1,555,875 | 1,964,386 | 1,216,387 | 90,862 | (10,141) | 80,721 | - | 80,721 | 80,721 |
| K030 | OWENSBORO BD OF ED | 2,348,949 | 0.345817% | 0.342790% | 22,189,377 | 28,015,429 | 17,347,709 | 1,295,845 | 841,826 | 2,137,671 | - | 2,137,671 | 2,137,671 |
| K032 | ELLIOTT CO AMB SERVICE | - | 0.000000% | 0.000000% | - | - | - | - | (19,391) | (19,391) | - | (19,391) | (19,391) |
| K033 | ESTILL CO BD OF EDUCATION | 761,433 | 0.112100% | 0.117562% | 7,192,906 | 9,081,478 | 5,623,431 | 420,061 | (426,010) | (5,949) | - | (5,949) | (5,949) |
| K034 | LEX/FAYETTE URBAN CO GOVT | 21,056,577 | 3.100018% | 3.078257% | 198,912,916 | 251,139,574 | 155,510,601 | 11,616,384 | 1,224,375 | 12,840,759 | - | 12,840,759 | 12,840,759 |
| K035 | LYCKING VALLEY COM ACTION | 468,556 | 0.068982% | 0.068844% | 4,426,236 | 5,588,390 | 3,460,442 | 258,489 | 118,681 | 377,170 | - | 377,170 | 377,170 |
| K036 | FLOYD CO SCHOOLS | 2,786,025 | 0.410164% | 0.394219% | 26,318,208 | 33,228,327 | 20,575,639 | 1,536,966 | 1,095,559 | 2,632,525 | - | 2,632,525 | 2,632,525 |
| K038 | FULTON CITY SCHOOLS | 166,140 | 0.024459% | 0.020165% | 1,569,414 | 1,981,480 | 1,226,972 | 91,653 | 216,195 | 307,848 | - | 307,848 | 307,848 |
| K039 | GALLATIN CO PUBLIC LIB | 50,705 | 0.007465% | 0.006569% | 478,992 | 604,757 | 374,477 | 27,973 | 16,946 | 44,919 | - | 44,919 | 44,919 |
| K040 | GARRARD CO BD OF ED | 871,605 | 0.128319% | 0.120951% | 8,233,599 | 10,395,417 | 6,437,048 | 480,837 | 94,481 | 575,318 | - | 575,318 | 575,318 |
| K041 | CITY OF WILLIAMSTOWN | 508,955 | 0.074929% | 0.068703% | 4,807,826 | 6,070,170 | 3,758,770 | 280,774 | 137,285 | 418,059 | - | 418,059 | 418,059 |
| K042 | GRAVES CO BD OF ED | 1,362,711 | 0.200621% | 0.205551% | 12,872,863 | 16,252,768 | 10,064,036 | 751,767 | (318,566) | 433,201 | - | 433,201 | 433,201 |
| K043 | CITY OF LEITCHFIELD | 344,746 | 0.050754% | 0.052773% | 3,256,635 | 4,111,698 | 2,546,045 | 190,185 | (122,077) | 68,108 | - | 68,108 | 68,108 |
| K044 | CITY OF GREENSBURG | 207,327 | 0.030523% | 0.027862% | 1,958,511 | 2,472,738 | 1,531,169 | 114,376 | 44,743 | 159,119 | - | 159,119 | 159,119 |
| K045 | GREENUP CO BD OF ED | 994,604 | 0.146428% | 0.159358% | 9,395,565 | 11,862,468 | 7,345,476 | 548,695 | (280,182) | 268,513 | - | 268,513 | 268,513 |
| K046 | CITY OF HAWESVILLE | 88,561 | 0.013038% | 0.011077% | 836,584 | 1,056,238 | 654,044 | 48,856 | (14,802) | 34,054 | - | 34,054 | 34,054 |
| K047 | HARDIN CO BD OF ED | 5,540,976 | 0.815754% | 0.787663% | 52,342,924 | 66,086,104 | 40,921,825 | 3,056,792 | 50,370 | 3,107,162 | - | 3,107,162 | 3,107,162 |
| K048 | HARLAN INDEPENDENT SCHOOL | 212,537 | 0.031290% | 0.027261% | 2,007,725 | 2,534,875 | 1,569,645 | 117,250 | 177,146 | 294,396 | - | 294,396 | 294,396 |
| K049 | CITY OF CYNTHIANA | 403,425 | 0.059393% | 0.056298% | 3,810,957 | 4,811,563 | 2,979,415 | 222,557 | 68,506 | 291,063 | - | 291,063 | 291,063 |
| K050 | CAVERNA INDEPENDENT SCH | 323,481 | 0.047624% | 0.044375% | 3,055,798 | 3,858,130 | 2,389,030 | 178,457 | 236,997 | 415,454 | - | 415,454 | 415,454 |
| K052 | HENRY CO BD OF EDUCATION | 759,805 | 0.111860% | 0.113044% | 7,177,506 | 9,062,035 | 5,611,392 | 419,162 | 21,654 | 440,816 | - | 440,816 | 440,816 |
| K055 | JACKSON CO CONSERV DIST | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - | - |
| K057 | JESSAMINE CO PUBLIC LIBR | 461,416 | 0.067931% | 0.061093% | 4,358,798 | 5,503,246 | 3,407,719 | 254,551 | 226,719 | 481,270 | - | 481,270 | 481,270 |
| K058 | JOHNSON CO BD OF ED | 1,131,857 | 0.166634% | 0.174152% | 10,692,085 | 13,499,403 | 8,359,098 | 624,411 | (112,015) | 512,396 | - | 512,396 | 512,396 |
| K060 | LKLP COMM ACTION COUNCIL | 2,401,447 | 0.353546% | 0.341586% | 22,685,309 | 28,641,573 | 17,735,430 | 1,324,807 | (171,365) | 1,153,442 | - | 1,153,442 | 1,153,442 |
| K061 | BARBOURVILLE CITY SCHOOLS | | | | | | | | | | | | |

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Actual FYE 2023 Contributions | 2023 | | Net Pension Liability as of June 30, 2023 | | | Pension Expense | | | | |
|-----------------------------|-----------------------------|-------------------------------|---------------------|---------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
| | | | Proportionate Share | Proportionate Share | Discount Rate 6.50% | Discount Rate Less 1.00% 5.50% | Discount Rate Plus 1.00% 7.50% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Difference between Employer Contributions & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| K065 | CITY OF BEATTYVILLE | 162,444 | 0.023915% | 0.026639% | 1,534,508 | 1,937,409 | 1,199,682 | 89,614 | (97,643) | (8,029) | - | (8,029) |
| K066 | LESLIE CO PUBLIC LIBRARY | 48,493 | 0.007139% | 0.007686% | 458,075 | 578,347 | 358,124 | 26,751 | (66,061) | (39,310) | - | (39,310) |
| K067 | LEWIS CO BD OF ED | 1,023,838 | 0.150732% | 0.166344% | 9,671,731 | 12,211,145 | 7,561,383 | 564,823 | (697,905) | (133,082) | - | (133,082) |
| K068 | LEWIS CO BD OF ED | 682,889 | 0.100536% | 0.112477% | 6,450,901 | 8,144,652 | 5,043,330 | 376,728 | (238,888) | (137,840) | - | (137,840) |
| K069 | LINCOLN CO PUBLIC LIBRARY | 52,201 | 0.007685% | 0.008090% | 493,109 | 622,579 | 385,514 | 28,797 | 7,580 | 36,377 | - | 36,377 |
| K070 | LIVINGSTON CO CONSERV DIST | 12,784 | 0.001882% | 0.001830% | 120,759 | 152,465 | 94,409 | 7,052 | 3,267 | 10,319 | - | 10,319 |
| K071 | CITY OF RUSSELLVILLE | 541,139 | 0.079668% | 0.070916% | 5,111,904 | 6,454,088 | 3,996,499 | 298,532 | 109,344 | 407,876 | - | 407,876 |
| K072 | LYON CO BD OF EDUCATION | 355,337 | 0.052313% | 0.050576% | 3,356,668 | 4,237,996 | 2,624,251 | 196,027 | (103,653) | 92,374 | - | 92,374 |
| K073 | PADUCAH BOARD OF ED | 1,168,429 | 0.172018% | 0.173055% | 11,037,549 | 13,935,573 | 8,629,183 | 644,586 | (317,499) | 327,087 | - | 327,087 |
| K074 | MCCREARY CO WATER DIST | 350,857 | 0.051654% | 0.046251% | 3,314,383 | 4,184,609 | 2,591,193 | 193,558 | 237,407 | 430,965 | - | 430,965 |
| K075 | CITY OF CALHOUN | 52,657 | 0.007752% | 0.007896% | 497,408 | 628,007 | 388,875 | 29,048 | (6,457) | 22,591 | - | 22,591 |
| K077 | MAGOFFIN CO LIBRARY | 10,547 | 0.001553% | 0.001556% | 99,648 | 125,812 | 77,905 | 5,819 | (8,538) | (2,719) | - | (2,719) |
| K078 | CITY OF LEBANON | 439,599 | 0.064719% | 0.061510% | 4,152,700 | 5,243,035 | 3,246,591 | 242,515 | 178,802 | 421,317 | - | 421,317 |
| K079 | CITY OF BENTON | 376,353 | 0.055407% | 0.060492% | 3,555,195 | 4,488,648 | 2,779,460 | 207,621 | (86,213) | 121,408 | - | 121,408 |
| K080 | MARTIN COUNTY LIBRARY | 32,694 | 0.004813% | 0.006967% | 308,827 | 389,912 | 241,441 | 18,035 | (56,545) | (38,510) | - | (38,510) |
| K081 | MAYSVILLE UTILITY COMM | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| K082 | CITY OF MULdraUGH | 80,248 | 0.011814% | 0.011640% | 758,046 | 957,709 | 592,642 | 44,269 | 13,892 | 58,161 | - | 58,161 |
| K083 | CITY OF FRENCHBURG | 74,061 | 0.010903% | 0.010871% | 699,592 | 883,277 | 546,943 | 40,856 | 21,878 | 62,734 | - | 62,734 |
| K085 | METCALFE HEALTH CARE CTN | 419,080 | 0.061698% | 0.062527% | 3,958,857 | 4,998,297 | 3,095,044 | 231,195 | (245,176) | (13,981) | - | (13,981) |
| K086 | MONROE CO CONSERV DIST | 15,805 | 0.002327% | 0.002421% | 149,312 | 188,516 | 116,733 | 8,720 | 5,591 | 14,311 | - | 14,311 |
| K087 | MONTGOMERY CO BD OF ED | 1,433,406 | 0.211029% | 0.220898% | 13,540,694 | 17,095,944 | 10,586,147 | 790,768 | (307,174) | 483,594 | - | 483,594 |
| K088 | GATEWAY COMM SER ORGANIZ | 1,665,756 | 0.245236% | 0.219173% | 15,735,589 | 19,867,131 | 12,302,121 | 918,948 | 1,741,385 | 2,660,333 | - | 2,660,333 |
| K089 | MUHLENBERG CO BD OF ED | 1,893,978 | 0.278835% | 0.292562% | 17,891,471 | 22,589,063 | 10,444,850 | 1,044,890 | (346,860) | 697,990 | - | 697,990 |
| K090 | NELSON COUNTY BD OF ED | 1,755,588 | 0.258338% | 0.274538% | 16,583,658 | 21,677,871 | 10,936,021 | 1,127,602 | (346,860) | 1,625,064 | - | 1,625,064 |
| K091 | CITY OF CARLISLE | 221,800 | 0.033129% | 0.034193% | 2,095,952 | 2,657,267 | 1,636,021 | 127,402 | (327,558) | 351,160 | - | 351,160 |
| K092 | OHIO CO LIBRARY | 89,100 | 0.013129% | 0.012990% | 822,103 | 1,020,205 | 658,358 | 49,178 | (24,815) | 24,363 | - | 24,363 |
| K093 | OLDHAM CO LIBRARY BD | 204,330 | 0.030084% | 0.030821% | 1,907,342 | 2,370,774 | 1,509,146 | 112,731 | (73,298) | 39,433 | - | 39,433 |
| K094 | OWEN CO PUBLIC LIBRARY | 49,200 | 0.007248% | 0.007373% | 469,069 | 590,177 | 363,592 | 27,160 | (12,364) | 14,796 | - | 14,796 |
| K095 | OWSLEY CO PUBLIC LIBRARY | 14,700 | 0.002170% | 0.002222% | 139,238 | 174,000 | 108,857 | 8,131 | 12,413 | 20,544 | - | 20,544 |
| K096 | PENDLETON CO LIBRARY | 75,900 | 0.011175% | 0.011072% | 717,045 | 900,000 | 571,000 | 41,875 | 28,451 | 70,326 | - | 70,326 |
| K097 | PERRY CO BD OF EDUCATION | 1,542,100 | 0.227036% | 0.240322% | 14,567,784 | 18,392,000 | 11,389,129 | 850,749 | (284,581) | 566,168 | - | 566,168 |
| K098 | PIKEVILLE INDEPENDENT SCH | 287,300 | 0.042301% | 0.042301% | 2,714,247 | 3,400,000 | 2,122,000 | 158,510 | (68,846) | 89,664 | - | 89,664 |
| K099 | CITY OF STANTON | 60,500 | 0.008916% | 0.009209% | 572,096 | 722,500 | 447,266 | 33,410 | (35,319) | (1,909) | - | (1,909) |
| K100 | SOMERSET BD OF EDUCATION | 482,000 | 0.070967% | 0.073230% | 4,533,604 | 5,749,200 | 3,560,018 | 265,927 | 11,642 | 277,569 | - | 277,569 |
| K101 | CITY OF MOUNT OLIVET | 5,000 | 0.000704% | 0.000704% | 47,867 | 60,435 | 37,423 | 2,795 | 1,314 | 4,109 | - | 4,109 |
| K102 | ROCKCASTLE CONSERV DIST | 73,000 | 0.010919% | 0.011937% | 697,169 | 877,169 | 539,777 | 4,032 | 1,293 | 5,325 | - | 5,325 |
| K103 | CITY OF MOREHEAD | 404,500 | 0.059554% | 0.057106% | 3,822,407 | 4,824,606 | 2,987,492 | 223,161 | 60,367 | 283,528 | - | 283,528 |
| K104 | RUSSELL CO CONS DIST | 2,133 | 0.000314% | 0.000752% | 20,148 | 25,438 | 15,752 | 1,177 | (21,441) | (20,264) | - | (20,264) |
| K105 | CITY OF GEORGETOWN | 990,081 | 0.145762% | 0.147283% | 9,352,831 | 11,808,514 | 7,312,066 | 546,199 | 286,965 | 833,164 | - | 833,164 |
| K106 | CITY OF SHELBVILLE | 420,942 | 0.061972% | 0.061280% | 3,976,439 | 5,020,494 | 3,108,789 | 232,221 | (45,746) | 186,475 | - | 186,475 |
| K107 | FRANKLIN/SIMPSON PARKS BD | 38,353 | 0.005646% | 0.006528% | 362,276 | 457,395 | 283,228 | 21,157 | (13,697) | 7,460 | - | 7,460 |
| K108 | CITY OF TAYLORSVILLE | 224,556 | 0.033060% | 0.029553% | 2,121,298 | 2,678,266 | 1,658,436 | 123,882 | 59,382 | 183,264 | - | 183,264 |
| K109 | CAMPBELLSVLE MUN WTR&SEWR | 451,442 | 0.066462% | 0.069299% | 4,264,540 | 5,384,239 | 3,334,028 | 249,046 | 17,101 | 266,147 | - | 266,147 |
| K110 | TODD COUNTY WATER DIST | 95,507 | 0.014061% | 0.012851% | 902,225 | 1,139,114 | 705,362 | 52,689 | 29,695 | 82,384 | - | 82,384 |
| K111 | CITY OF CADIZ | 232,922 | 0.034291% | 0.038105% | 2,200,285 | 2,777,993 | 1,720,188 | 128,495 | (199,803) | (71,308) | - | (71,308) |
| K112 | TRIMBLE CO LIBRARY | 61,936 | 0.009118% | 0.009383% | 585,057 | 738,670 | 457,399 | 34,167 | 18,220 | 52,387 | - | 52,387 |
| K113 | UNION CO BD OF EDUCATION | 904,106 | 0.133104% | 0.143950% | 8,540,629 | 10,783,061 | 6,677,085 | 498,767 | 2,106 | 500,873 | - | 500,873 |
| K114 | CITY OF BOWLING GREEN | 2,994,734 | 0.440891% | 0.448045% | 28,289,808 | 35,717,592 | 22,117,041 | 1,652,106 | 249,550 | 1,901,656 | - | 1,901,656 |
| K115 | CITY OF SPRINGFIELD | 205,168 | 0.030205% | 0.028728% | 1,938,106 | 2,446,976 | 1,515,216 | 113,184 | 72,479 | 185,663 | - | 185,663 |
| K116 | WAYNE CO BD OF ED | 1,278,866 | 0.188277% | 0.187180% | 12,080,810 | 15,252,752 | 9,444,806 | 705,511 | 435,239 | 1,140,750 | - | 1,140,750 |
| K117 | WEBSTER CO PUBLIC LIBRARY | 40,412 | 0.005950% | 0.005567% | 381,782 | 482,023 | 298,478 | 22,296 | (2,257) | 20,039 | - | 20,039 |
| K118 | WHITLEY CO BD OF ED | 1,689,844 | 0.248782% | 0.239640% | 15,963,118 | 20,154,401 | 12,480,004 | 932,236 | 208,017 | 1,140,253 | - | 1,140,253 |
| K119 | WOLFE COUNTY LIBRARY | 15,678 | 0.002308% | 0.002568% | 148,093 | 186,976 | 115,779 | 8,649 | (12,722) | (4,073) | - | (4,073) |
| K120 | CITY OF VERSAILLES | 627,031 | 0.092313% | 0.089784% | 5,923,271 | 7,478,488 | 4,630,828 | 345,919 | 168,986 | 514,901 | - | 514,901 |
| K137 | KY MAGISTRATES/COMM ASSOC | 55,233 | 0.008174% | 0.007712% | 524,485 | 662,195 | 410,044 | 30,630 | 13,882 | 44,512 | - | 44,512 |
| K141 | GRANT CO PLANNING COMM | 12,649 | 0.001862% | 0.001955% | 119,475 | 150,845 | 93,406 | 6,977 | (5,532) | 1,445 | - | 1,445 |
| K181 | WESTERN LEWIS-RECTORVILLE | 58,515 | 0.008615% | 0.007414% | 552,782 | 697,921 | 432,166 | 32,282 | 44,153 | 76,435 | - | 76,435 |
| K200 | CITY OF FERGUSON | - | 0.000000% | 0.000017% | - | - | - | - | (9,445) | - | - | (9,445) |
| K214 | GREEN RIVER EDUC COOP | 48,863 | 0.007194% | 0.004958% | 461,604 | 582,820 | 360,883 | 26,957 | 82,810 | 109,767 | - | 109,767 |
| K218 | NORTHERN KY WATER SER DIS | 2,395,452 | 0.352638% | 0.341174% | 22,628,651 | 28,570,039 | 17,691,134 | 1,321,498 | 356,330 | 1,677,828 | - | 1,677,828 |
| K237 | KY CO JUDGE/EX ASSOC | 53,361 | 0.007856% | 0.008019% | 504,081 | 636,433 | 394,092 | 29,438 | 5,623 | 35,061 | - | 35,061 |
| K256 | JEFFERSONTOWN FIRE DIST | 31,450 | 0.004630% | 0.003626% | 297,084 | 375,087 | 232,261 | 17,350 | 33,054 | 50,404 | - | 50,404 |
| K314 | KY LEGAL AID | 650,399 | 0.095753% | 0.089765% | 6,143,999 | 7,757,170 | 4,803,394 | 358,806 | 473,702 | 832,508 | - | 832,508 |
| K315 | MT WASHINGTON FIRE P DIST | 15,783 | 0.002324% | 0.002438% | 149,120 | 188,273 | 116,582 | 8,708 | 411 | 9,119 | - | 9,119 |
| K319 | CITY OF SILVER GROVE | 38,582 | 0.005680% | 0.004011% | 364,458 | 460,150 | 284,934 | 21,284 | 46,730 | 68,014 | - | 68,014 |
| K337 | KY COUNCIL OF ADD'S | 5,575 | 0.000821% | 0.000000% | 52,680 | 66,511 | 41,185 | 3,076 | 20,400 | 23,476 | - | 23,476 |
| K356 | ST MATTHEWS FIRE DIST. | 17,618 | 0.002594% | 0.002266% | 166,444 | 210,146 | 130,127 | 9,720 | (9,652) | 68 | - | 68 |
| K414 | CITY OF SMITHS GROVE | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| K419 | ALEXANDRIA FIRE DISTRICT | 15,946 | 0.002348% | 0.001705% | 150,660 | 190,217 | 117,786 | 8,798 | 39,901 | 48,699 | - | 48,699 |

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Actual FYE 2023 Contributions | 2023 Proportionate Share | 2022 Proportionate Share | Net Pension Liability as of June 30, 2023 | | | Pension Expense | | | | |
|-----------------------------|-----------------------------|-------------------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|--|--------------------------------|--|------------------------------|
| | | | | | Discount Rate 6.50% | Discount Rate Less 1.00% 5.50% | Discount Rate Plus 1.00% 7.50% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Difference between Employer Contribution & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| K459 | CITY OF LAKESIDE PARK | 20,544 | 0.003024% | 0.003043% | 194,035 | 244,981 | 151,697 | 11,332 | 32,241 | 43,573 | - | 43,573 |
| K519 | CITY OF MELBOURNE | 8,884 | 0.001308% | 0.001322% | 83,928 | 105,964 | 65,615 | 4,901 | (914) | 3,987 | - | 3,987 |
| K559 | CITY OF TAYLOR MILL | 125,218 | 0.018435% | 0.018527% | 1,182,883 | 1,493,462 | 924,781 | 69,080 | (20,240) | 48,840 | - | 48,840 |
| K614 | WARREN CO PUBLIC LIBRARY | 458,851 | 0.067553% | 0.030462% | 4,334,544 | 5,472,624 | 3,388,757 | 253,135 | 478,243 | 731,378 | - | 731,378 |
| K619 | CAMPBELL CO CONS DISPATCH | 436,238 | 0.064224% | 0.053233% | 4,120,938 | 5,202,934 | 3,221,760 | 240,660 | 249,587 | 490,247 | - | 490,247 |
| K656 | MCMAHAN FIRE PRO DIST 14 | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| K659 | CITY OF EDGEWOOD | 241,213 | 0.035512% | 0.035297% | 2,278,630 | 2,876,909 | 1,781,439 | 133,071 | 59,125 | 192,196 | - | 192,196 |
| K719 | CENTRAL CAMPBELL CO FIRE | 8,001 | 0.001178% | 0.001097% | 75,586 | 95,432 | 59,094 | 4,414 | 852 | 5,266 | - | 5,266 |
| K759 | LAKESIDE/CRESTVIEWHLS POL | 15,927 | 0.002345% | 0.002209% | 150,467 | 189,974 | 117,636 | 8,787 | 3,316 | 12,103 | - | 12,103 |
| K856 | HIGHVIEW FIRE DISTRICT | 29,169 | 0.004294% | 0.003576% | 275,525 | 347,867 | 215,406 | 16,090 | 47,245 | 63,335 | - | 63,335 |
| K859 | CITY OF FORT MITCHELL | 180,734 | 0.026608% | 0.023333% | 1,707,305 | 2,155,575 | 1,334,775 | 99,705 | 98,671 | 198,376 | - | 198,376 |
| K956 | CITY OF MEADOW VALE | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| K959 | HOUSING AUTH OF COVINGTON | 380,747 | 0.056054% | 0.054723% | 3,596,710 | 4,541,063 | 2,811,916 | 210,045 | 204,094 | 414,139 | - | 414,139 |
| L001 | ADAIR CO AMBULANCE SER | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| L002 | ALLEN CO CONSERVATION DIS | 17,511 | 0.002578% | 0.001488% | 165,418 | 208,850 | 129,324 | 9,660 | 29,579 | 39,239 | - | 39,239 |
| L003 | ANDERSON PUBLIC LIBRARY | 118,810 | 0.017491% | 0.011528% | 1,122,311 | 1,416,986 | 877,426 | 65,542 | 138,146 | 203,688 | - | 203,688 |
| L004 | CITY OF BARLOW | 9,129 | 0.001344% | 0.003359% | 86,238 | 108,881 | 67,421 | 5,036 | (64,543) | (59,507) | - | (59,507) |
| L005 | CITY OF GLASGOW | 878,073 | 0.129272% | 0.149849% | 8,294,749 | 10,472,621 | 6,484,855 | 484,408 | 193,340 | 677,748 | - | 677,748 |
| L006 | BATH CO WATER DISTRICT | 82,087 | 0.012085% | 0.013403% | 775,435 | 979,034 | 606,237 | 45,285 | (39,903) | 5,382 | - | 5,382 |
| L007 | BELL CO COURT CLERK | 68,466 | 0.010080% | 0.009688% | 646,784 | 816,604 | 505,657 | 37,772 | 17,255 | 55,027 | - | 55,027 |
| L008 | BOONE CO BD OF ED | 7,760,344 | 1.142493% | 1.134835% | 73,308,159 | 92,555,980 | 57,312,497 | 4,281,148 | (528,386) | 3,752,762 | - | 3,752,762 |
| L009 | CITY OF PARIS | 1,281,742 | 0.188701% | 0.179831% | 12,108,016 | 15,287,101 | 9,466,076 | 707,100 | 529,697 | 1,236,797 | - | 1,236,797 |
| L010 | FIVCO AREA DEVELOPMT DIST | 311,913 | 0.045920% | 0.040849% | 2,946,461 | 3,720,085 | 2,303,550 | 172,071 | 71,657 | 243,728 | - | 243,728 |
| L011 | DANVILLE BOYLE CO REC | - | 0.000000% | 0.000000% | - | - | - | - | - | (209,485) | - | (209,485) |
| L012 | BRACKEN COUNTY PUB LIBRAR | 30,100 | 0.000599% | 0.000599% | 285,021 | 359,857 | 222,938 | 16,849 | (19,638) | 3,407 | - | 3,407 |
| L013 | BREATHITT CO PUBLIC LIB | 47,000 | 0.006939% | 0.006939% | 437,992 | 557,777 | 347,740 | 25,976 | 3,359 | 29,335 | - | 29,335 |
| L014 | BRECKINRIDGE CO CLERK OFF | 79,000 | 0.011633% | 0.011633% | 729,432 | 929,566 | 583,563 | 43,591 | (14,260) | 29,331 | - | 29,331 |
| L015 | CITY OF MT WASHINGTON | 639,616 | 0.094176% | 0.093561% | 5,821,811 | 7,428,974 | 4,724,284 | 352,896 | 109,283 | 462,179 | - | 462,179 |
| L016 | BUTLER CO AMBULANCE SVC | 173,200 | 0.025513% | 0.025513% | 1,637,044 | 2,068,974 | 1,279,845 | 95,602 | 28,818 | 124,420 | - | 124,420 |
| L017 | CALDWELL COUNTY EMS | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| L018 | MURRAY PUBLIC SCHOOLS | 1,135,900 | 0.167233% | 0.167233% | 10,730,520 | 13,547,177 | 8,389,146 | 626,655 | 269,298 | 895,953 | - | 895,953 |
| L020 | BALLARD/CARLISLE/LIV PB L | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| L021 | CITY OF CARROLLTON | 363,900 | 0.053583% | 0.053583% | 3,438,158 | 4,350,288 | 2,687,960 | 200,786 | (32,319) | 168,467 | - | 168,467 |
| L022 | NORTHEAST KY CA | 790,770 | 0.116413% | 0.116413% | 7,469,971 | 9,431,285 | 5,840,041 | 436,241 | 324,514 | 760,755 | - | 760,755 |
| L023 | CITY OF LIBERTY | 239,000 | 0.035741% | 0.035741% | 2,251,162 | 2,851,066 | 1,765,436 | 131,875 | 45,316 | 177,191 | - | 177,191 |
| L024 | HOPKINSVILLE CHRIST LIBRARY | 86,600 | 0.012599% | 0.012599% | 802,882 | 1,033,636 | 640,048 | 47,811 | (22,173) | 25,638 | - | 25,638 |
| L025 | CITY OF WINCHESTER | 663,117 | 0.097628% | 0.097628% | 6,204,303 | 7,909,068 | 4,897,452 | 365,832 | 337,656 | 703,488 | - | 703,488 |
| L026 | DANIEL BOONE COMM AGENCY | 956,555 | 0.140826% | 0.138235% | 9,036,112 | 11,408,638 | 7,064,454 | 527,703 | 289,898 | 817,601 | - | 817,601 |
| L027 | CITY OF ALBANY | 293,966 | 0.043278% | 0.044467% | 2,776,937 | 3,506,500 | 2,171,016 | 162,171 | 39,729 | 201,900 | - | 201,900 |
| L028 | CRITTENDEN/LIV CO WAT DIS | 120,020 | 0.017670% | 0.018125% | 1,133,797 | 1,431,487 | 886,405 | 66,213 | (25,629) | 40,584 | - | 40,584 |
| L029 | CUMBERLAND CO SOIL & WAT | 8,611 | 0.001268% | 0.001245% | 81,361 | 102,724 | 63,608 | 4,751 | 3,185 | 7,936 | - | 7,936 |
| L031 | EDMONSON CO AMBULANCE DIS | 87,486 | 0.012880% | 0.012145% | 826,446 | 1,043,438 | 646,118 | 48,264 | 60,963 | 109,227 | - | 109,227 |
| L032 | SANDY HOOK WATER DISTRICT | 54,370 | 0.008004% | 0.007938% | 513,577 | 648,422 | 401,516 | 29,993 | (11,062) | 18,931 | - | 18,931 |
| L033 | CITY OF IRVINE | 148,029 | 0.021793% | 0.021930% | 1,398,350 | 1,765,501 | 1,093,233 | 81,663 | 79,456 | 161,119 | - | 161,119 |
| L035 | CITY OF FLEMINGSBURG | 157,675 | 0.023213% | 0.023452% | 1,489,464 | 1,880,538 | 1,164,467 | 86,984 | (65,680) | 21,304 | - | 21,304 |
| L036 | FLOYD CO LIBRARY | 113,954 | 0.016777% | 0.017181% | 1,076,498 | 1,359,143 | 841,608 | 62,867 | (39,608) | 23,259 | - | 23,259 |
| L038 | FULTON CO LIBRARY | 33,291 | 0.004901% | 0.004704% | 314,473 | 397,041 | 245,856 | 18,365 | (1,506) | 16,859 | - | 16,859 |
| L039 | CITY OF WARSAW | 78,528 | 0.011561% | 0.010788% | 741,813 | 936,583 | 579,951 | 43,321 | 56,425 | 99,746 | - | 99,746 |
| L041 | GRANT CO PUBLIC LIBRARY | 86,099 | 0.012666% | 0.012066% | 813,357 | 1,026,912 | 635,884 | 47,499 | (109,154) | (61,655) | - | (61,655) |
| L042 | MAYFIELD CITY SCHOOLS | 952,316 | 0.140202% | 0.137301% | 8,996,073 | 11,358,086 | 7,033,152 | 525,365 | 312,530 | 837,895 | - | 837,895 |
| L043 | LEITCHFIELD UTILITY COMM | 354,298 | 0.052160% | 0.053038% | 3,346,851 | 4,225,601 | 2,616,576 | 195,454 | (213) | 195,241 | - | 195,241 |
| L044 | GREEN CO AMBULANCE SVC | 91,736 | 0.013506% | 0.010954% | 866,614 | 1,094,152 | 677,521 | 50,610 | 102,279 | 152,889 | - | 152,889 |
| L045 | RACELAND BOARD OF EDUC | 305,238 | 0.044938% | 0.042135% | 2,883,451 | 3,640,531 | 2,254,289 | 168,392 | 19,033 | 187,425 | - | 187,425 |
| L046 | HANCOCK CO PUBLIC LIBRARY | 67,684 | 0.009965% | 0.010278% | 639,405 | 807,288 | 499,888 | 37,341 | 18,867 | 56,208 | - | 56,208 |
| L047 | WEST POINT INDEPENDENT SC | - | 0.000000% | 0.000000% | - | - | - | - | (162,916) | (162,916) | - | (162,916) |
| L049 | CYNTHIANA/HARRISON LIBRAR | 51,380 | 0.007564% | 0.007626% | 485,345 | 612,777 | 379,444 | 28,344 | (22,258) | 6,086 | - | 6,086 |
| L050 | CITY OF MUNFORDVILLE | 46,205 | 0.006802% | 0.009803% | 436,451 | 551,046 | 341,218 | 25,488 | (83,726) | (58,238) | - | (58,238) |
| L051 | HENDERSON CO WATER DIST | 111,154 | 0.016364% | 0.016148% | 1,049,997 | 1,325,685 | 820,891 | 61,319 | (12,118) | 49,201 | - | 49,201 |
| L052 | CITY OF FVINEENCE | 82,444 | 0.012138% | 0.014365% | 778,836 | 983,327 | 608,896 | 45,483 | (19,558) | 25,925 | - | 25,925 |
| L054 | DAWSON SPRINGS PUBLIC SCH | 189,201 | 0.027854% | 0.023699% | 1,787,254 | 2,256,516 | 1,397,280 | 104,374 | (78,794) | 25,580 | - | 25,580 |
| L057 | CITY OF NICHOLASVILLE | 1,595,210 | 0.234850% | 0.238597% | 15,069,170 | 19,025,738 | 11,781,114 | 880,030 | 723,369 | 1,602,399 | - | 1,602,399 |
| L058 | PAINTSVILLE BD OF ED | 218,056 | 0.032103% | 0.033076% | 2,059,892 | 2,600,738 | 1,610,428 | 120,296 | 18,136 | 138,432 | - | 138,432 |
| L060 | KNOTT CO SOIL CONV DIST | 8,394 | 0.001236% | 0.001211% | 79,308 | 100,131 | 62,003 | 4,632 | 794 | 5,426 | - | 5,426 |
| L061 | CITY OF BARBOURVILLE | 190,126 | 0.027991% | 0.028174% | 1,796,405 | 2,267,615 | 1,404,152 | 104,888 | 93,392 | 198,280 | - | 198,280 |
| L062 | CITY OF HENRYSVILLE | 287,683 | 0.042353% | 0.039863% | 2,717,584 | 3,431,114 | 2,124,614 | 158,705 | 175,566 | 334,271 | - | 334,271 |
| L063 | LAUREL CO PUBLIC LIB DIST | 219,711 | 0.032346% | 0.031006% | 2,075,484 | 2,620,424 | 1,622,618 | 121,207 | 25,045 | 146,252 | - | 146,252 |
| L064 | LOUISIA WATER & SEWER COMM | 131,322 | 0.019334% | 0.018228% | 1,240,568 | 1,566,292 | 969,879 | 72,448 | 46,854 | 119,302 | - | 119,302 |
| L065 | LEE CO PUBLIC LIBRARY | 30,237 | 0.004452% | 0.003945% | 285,663 | 360,667 | 223,332 | 16,683 | 34,669 | 51,152 | - | 51,152 |
| L066 | CITY OF HYDEN | 30,585 | 0.004503% | 0.004777% | 288,935 | 364,798 | 225,890 | 16,874 | 4,445 | 21,319 | - | 21,319 |

DRAFT

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Actual FYE 2023 Contributions | 2023 Proportionate Share | 2022 Proportionate Share | Net Pension Liability as of June 30, 2023 | | | Pension Expense | | | | |
|-----------------------------|-----------------------------|-------------------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
| | | | | | Discount Rate 6.50% | Discount Rate Less 1.00% 5.50% | Discount Rate Plus 1.00% 7.50% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Difference between Employer Contributions & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| L067 | LETCHER COUNTY CONS DIST | 12,458 | 0.001834% | 0.001293% | 117,679 | 148,577 | 92,002 | 6,872 | 14,126 | 20,998 | - | 20,998 |
| L068 | HOUSING AUTH OF VANCEBURG | 20,505 | 0.003019% | 0.003109% | 193,714 | 244,576 | 151,446 | 11,313 | (5,319) | 5,994 | - | 5,994 |
| L069 | STANFORD WATER COMMISSION | 148,146 | 0.021810% | 0.020120% | 1,399,440 | 1,766,878 | 1,094,086 | 81,726 | 20,048 | 101,774 | - | 101,774 |
| L070 | KY WESTERN WATERLAND | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| L071 | RUSSELLVILLE CITY SCHOOLS | 369,002 | 0.054325% | 0.054184% | 3,485,768 | 4,400,993 | 2,725,182 | 203,567 | (203,175) | 392 | - | 392 |
| L072 | CITY OF EDDYVILLE | 99,604 | 0.014664% | 0.012684% | 940,917 | 1,187,964 | 735,611 | 54,949 | 93,475 | 148,424 | - | 148,424 |
| L073 | CITY OF PADUCAH | 2,164,053 | 0.318596% | 0.315960% | 20,442,739 | 25,810,193 | 15,982,183 | 1,193,843 | 38,467 | 1,232,310 | - | 1,232,310 |
| L074 | HOUSING AUTH MCREARY CO | 35,687 | 0.005254% | 0.005956% | 337,123 | 425,639 | 263,564 | 19,688 | (12,817) | 6,871 | - | 6,871 |
| L075 | CITY OF LIVERMORE | 58,804 | 0.008657% | 0.008598% | 555,477 | 701,323 | 434,273 | 32,440 | 28,451 | 60,891 | - | 60,891 |
| L076 | BEREA BD OF ED | 351,756 | 0.051786% | 0.050790% | 3,322,853 | 4,195,303 | 2,597,815 | 194,052 | (50,729) | 143,323 | - | 143,323 |
| L077 | CITY OF SALVERSVILLE | 184,363 | 0.027142% | 0.029312% | 1,741,569 | 2,198,836 | 1,361,563 | 101,706 | (50,468) | 51,238 | - | 51,238 |
| L078 | MARION FREE PUBLIC LIBRAR | 59,350 | 0.008738% | 0.008674% | 560,675 | 707,885 | 438,337 | 32,743 | (42,441) | (9,698) | - | (9,698) |
| L079 | MARSHALL CO SOIL & WATER | 8,970 | 0.001321% | 0.001271% | 84,762 | 107,017 | 66,267 | 4,950 | 3,144 | 8,094 | - | 8,094 |
| L080 | MARTIN CO CONSERV DIST | 4,231 | 0.000623% | 0.000859% | 39,975 | 50,471 | 31,252 | 2,335 | (6,664) | (4,329) | - | (4,329) |
| L082 | MEADE CO BD OF ED | 1,674,939 | 0.246588% | 0.228035% | 15,822,340 | 19,976,660 | 12,369,944 | 924,014 | 80,372 | 1,004,386 | - | 1,004,386 |
| L083 | MENIFEE CO PUBLIC LIBRARY | 12,919 | 0.001902% | 0.001512% | 122,042 | 154,085 | 95,413 | 7,127 | 13,610 | 20,737 | - | 20,737 |
| L084 | BURGIN INDEPENDENT SCH | 130,425 | 0.019201% | 0.018753% | 1,232,034 | 1,555,517 | 963,207 | 71,950 | (120,967) | (49,017) | - | (49,017) |
| L085 | METCALFE CO PUBLIC LIB | 36,057 | 0.005308% | 0.005172% | 340,588 | 430,013 | 266,273 | 19,890 | (11,625) | 8,265 | - | 8,265 |
| L086 | CITY OF TOMPKINSVILLE | 207,043 | 0.030481% | 0.028261% | 1,955,816 | 2,469,336 | 1,529,062 | 114,218 | (62,141) | 52,077 | - | 52,077 |
| L087 | MONTGOMERY CO SAN DIST #2 | 23,488 | 0.003458% | 0.003528% | 221,883 | 280,141 | 173,469 | 12,958 | 38,036 | 50,994 | - | 50,994 |
| L088 | MORGAN COUNTY LIBRARY | 35,863 | 0.005280% | 0.004927% | 338,792 | 427,745 | 264,868 | 19,785 | (4,323) | 15,462 | - | 15,462 |
| L090 | CITY OF NEW HAVEN | 24,057 | 0.003434% | 0.003434% | 227,273 | 286,946 | 177,682 | 13,273 | (22,082) | (8,809) | - | (8,809) |
| L091 | NICHOLAS COUNTY LIBRARY | 5,382 | 0.000792% | 0.000832% | 50,819 | 64,162 | 39,730 | 2,968 | (30,970) | (28,002) | - | (28,002) |
| L092 | OHIO CO WATER DIST | 249,588 | 0.036666% | 0.036666% | 2,357,810 | 2,678,878 | 1,447,740 | 145 | - | 147,740 | - | 147,740 |
| L093 | LAGRANGE UTILITY COMM | 184,111 | 0.027142% | 0.029312% | 1,741,569 | 2,198,836 | 1,361,563 | 101,706 | (50,468) | 51,238 | - | 51,238 |
| L096 | PENDLETON COUNTY WATER | 70,000 | 0.010309% | 0.009655% | 678,323 | 850,156 | 517,145 | 38,630 | (101,155) | (62,525) | - | (62,525) |
| L099 | POWELLS VALLEY WATER DIST | 60,400 | 0.008901% | 0.008666% | 578,133 | 715,156 | 446,513 | 33,354 | (10,685) | 22,669 | - | 22,669 |
| L100 | SCIENCE HILL BD OF ED | 146,770 | 0.021601% | 0.020369% | 1,403,030 | 1,778,007 | 1,083,602 | 80,943 | (2,528) | 78,415 | - | 78,415 |
| L102 | CITY OF MOUNT VERNON | 315,800 | 0.046503% | 0.045723% | 2,938,869 | 3,788,007 | 2,332,795 | 174,256 | (95,625) | 78,631 | - | 78,631 |
| L103 | MOREHEAD UTILITY PLANT BD | 727,272 | 0.107071% | 0.107071% | 6,870,220 | 8,674,000 | 5,042,220 | 401,216 | 642,555 | 1,043,771 | - | 1,043,771 |
| L104 | LAKE CUMBERLAND ADD | 614,300 | 0.090445% | 0.089922% | 5,800,411 | 7,327,000 | 4,537,121 | 338,915 | (488,987) | (150,072) | - | (150,072) |
| L105 | GEORGETOWN/SCOTT CO PARKS | 214,770 | 0.031611% | 0.030635% | 2,028,322 | 2,585,747 | 1,585,747 | 118,453 | 73,467 | 191,920 | - | 191,920 |
| L106 | TRIPLE S PLANNING & ZONIN | 42,800 | 0.006308% | 0.006253% | 404,753 | 511,000 | 316,437 | 23,637 | 2,104 | 25,741 | - | 25,741 |
| L107 | CITY OF FRANKLIN | 598,600 | 0.088130% | 0.087441% | 5,525,254 | 7,140,100 | 4,421,291 | 330,263 | 50,198 | 380,461 | - | 380,461 |
| L108 | SPENCER CO FIRE DIST | 19,200 | 0.002855% | 0.002855% | 182,101 | 229,913 | 142,367 | 10,635 | 32,002 | 42,637 | - | 42,637 |
| L109 | CAMPBELLVILLE CITY SCHO | 419,400 | 0.061399% | 0.061399% | 3,966,000 | 5,002,347 | 3,097,553 | 231,382 | 140,617 | 371,999 | - | 371,999 |
| L110 | CITY OF ELKTON | 177,680 | 0.026159% | 0.026101% | 1,678,900 | 2,119,201 | 1,312,251 | 98,023 | 96,474 | 194,497 | - | 194,497 |
| L111 | HOUSING AUTH OF CADIZ | 29,854 | 0.004395% | 0.004438% | 282,006 | 356,049 | 220,473 | 16,469 | (1,254) | 15,215 | - | 15,215 |
| L112 | CITY OF BEDFORD | 27,840 | 0.004099% | 0.004460% | 263,013 | 332,069 | 205,624 | 15,360 | 20,350 | 35,710 | - | 35,710 |
| L113 | UNION CO PLANNING COMM | 15,527 | 0.002286% | 0.002243% | 146,681 | 185,194 | 114,676 | 8,566 | (70,400) | (61,834) | - | (61,834) |
| L114 | WARREN COUNTY BD OF ED | 4,893,261 | 0.720396% | 0.751045% | 46,224,270 | 58,360,934 | 36,138,247 | 2,699,467 | (155,402) | 2,544,065 | - | 2,544,065 |
| L115 | WASHINGTON CO SCHOOLS | 688,469 | 0.101358% | 0.091099% | 6,503,645 | 8,211,244 | 5,084,565 | 379,809 | 434,413 | 814,222 | - | 814,222 |
| L118 | CORBIN BD OF ED | 787,769 | 0.115977% | 0.107728% | 7,441,674 | 9,395,563 | 5,817,919 | 434,589 | (140,420) | 294,169 | - | 294,169 |
| L119 | CITY OF CAMPTON | 95,164 | 0.014010% | 0.012274% | 898,953 | 1,134,982 | 702,804 | 52,498 | (86,522) | (34,024) | - | (34,024) |
| L120 | FALLING SPRINGS ARTS | 124,753 | 0.018366% | 0.019635% | 1,178,456 | 1,487,872 | 921,320 | 68,821 | (15,670) | 53,151 | - | 53,151 |
| L141 | CORINTH WATER DISTRICT | 22,550 | 0.003320% | 0.003313% | 213,028 | 268,961 | 166,546 | 12,441 | 13,915 | 26,356 | - | 26,356 |
| L156 | CITY OF LYNDON | 59,365 | 0.008740% | 0.007716% | 560,803 | 708,047 | 438,437 | 32,751 | 26,098 | 58,849 | - | 58,849 |
| L159 | ELSMERE FIRE PROTECTION | 11,940 | 0.001758% | 0.002207% | 112,802 | 142,420 | 88,189 | 6,588 | (4,750) | 1,838 | - | 1,838 |
| L256 | CITY OF HURSTBOURNE | 36,308 | 0.005345% | 0.005303% | 342,962 | 433,011 | 268,129 | 20,029 | (2,245) | 17,784 | - | 17,784 |
| L259 | KY CRIME PREVENT COALITIO | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| L356 | EASTWOOD FIRE PROT DIST | - | 0.000000% | 0.000000% | - | - | - | - | (4,097) | (4,097) | - | (4,097) |
| L456 | HARRODS CREEK FIRE DIST | - | 0.000000% | 0.000000% | - | - | - | - | (1,059) | (1,059) | - | (1,059) |
| L656 | FERN CREEK FIRE PROT DIST | 60,750 | 0.008944% | 0.004617% | 573,893 | 724,574 | 448,671 | 33,515 | 151,024 | 184,539 | - | 184,539 |
| L756 | PLEASURE RIDGE PARK FIRE | 78,554 | 0.011565% | 0.009186% | 742,069 | 936,907 | 580,152 | 43,336 | 58,579 | 101,915 | - | 101,915 |
| L959 | NORTHERN KY CONV CTR CORP | 328,157 | 0.048312% | 0.045697% | 3,099,944 | 3,913,866 | 2,423,543 | 181,035 | 68,307 | 249,342 | - | 249,342 |
| M001 | COLUMBIA/AIR UTILITIES | 245,976 | 0.036213% | 0.033815% | 2,323,610 | 2,933,698 | 1,816,604 | 135,697 | 2,157 | 137,854 | - | 137,854 |
| M003 | LAWBG-ANDERSON PLAN COMM | 4,680 | 0.000689% | 0.000654% | 44,210 | 55,817 | 34,563 | 2,582 | 998 | 3,580 | - | 3,580 |
| M005 | GLASGOW WATER COMPANY | 624,318 | 0.091913% | 0.093366% | 5,897,605 | 7,446,083 | 4,610,762 | 344,416 | (29,385) | 315,031 | - | 315,031 |
| M006 | GATEWAY AREA DEV DISTRICT | 253,263 | 0.037286% | 0.031022% | 2,392,459 | 3,020,624 | 1,870,431 | 139,718 | 234,303 | 374,021 | - | 374,021 |
| M007 | MIDDLESBORO CITY SCHOOL | 379,010 | 0.055798% | 0.055688% | 3,580,348 | 4,520,405 | 2,799,124 | 209,090 | (79,476) | 129,614 | - | 129,614 |
| M008 | WALTON/VERONA BD OF ED | 612,741 | 0.090209% | 0.087622% | 5,788,268 | 7,308,038 | 4,525,282 | 338,031 | 116,109 | 454,140 | - | 454,140 |
| M009 | PARIS BOURBON CO LIBRARY | 90,962 | 0.013392% | 0.013353% | 859,299 | 1,084,917 | 671,802 | 50,182 | (406) | 49,776 | - | 49,776 |
| M010 | BOYD CO BD OF ED | 1,698,554 | 0.250655% | 0.243506% | 16,045,442 | 20,258,340 | 12,544,365 | 937,043 | 592,797 | 1,529,840 | - | 1,529,840 |
| M011 | BOYLE COUNTY BD OF EDUC | 724,599 | 0.106677% | 0.107452% | 6,844,939 | 8,642,149 | 5,351,390 | 399,740 | (185,207) | 214,533 | - | 214,533 |
| M012 | EAST PENDLETON WATER DIST | 82,479 | 0.012143% | 0.011622% | 779,157 | 983,732 | 609,147 | 45,502 | (7,690) | 37,812 | - | 37,812 |
| M013 | BREATHITT CO SOIL CONSERV | 6,281 | 0.000925% | 0.000920% | 59,353 | 74,936 | 46,402 | 3,466 | 2,769 | 6,235 | - | 6,235 |
| M014 | CITY OF HARDINSBURG | 61,646 | 0.009076% | 0.007281% | 582,362 | 735,268 | 455,292 | 34,010 | 28,953 | 62,963 | - | 62,963 |
| M015 | BULLITT CO FISCAL COURT | 1,644,081 | 0.242045% | 0.247522% | 15,530,838 | 19,608,621 | 12,142,047 | 906,991 | 726,948 | 1,633,939 | - | 1,633,939 |
| M017 | CITY OF FREDONIA | 7,446 | 0.001096% | 0.000981% | 70,325 | 88,789 | 54,980 | 4,107 | (11,898) | (7,791) | - | (7,791) |

DRAFT

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Actual FYE 2023 Contributions | 2023 Proportionate Share | 2022 Proportionate Share | Net Pension Liability as of June 30, 2023 | | | Pension Expense | | | | |
|-----------------------------|-----------------------------|-------------------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
| | | | | | Discount Rate 6.50% | Discount Rate Less 1.00% 5.50% | Discount Rate Plus 1.00% 7.50% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Difference between Employer Contributions & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| M018 | CALLOWAY CO PUBLIC LIBRAR | 81,441 | 0.011990% | 0.011962% | 769,339 | 971,337 | 601,471 | 44,929 | (28,414) | 16,515 | - | 16,515 |
| M019 | CAMPBELL CO COURTHOUSE | 20,100 | 0.002959% | 0.002845% | 189,864 | 239,715 | 148,437 | 11,088 | 7,006 | 18,094 | - | 18,094 |
| M020 | CITY OF BARDWELL | 107,966 | 0.015895% | 0.017134% | 1,019,904 | 1,287,690 | 797,363 | 59,562 | 57,146 | 116,708 | - | 116,708 |
| M021 | CARROLL CO WATER DISTRICT | 141,135 | 0.020789% | 0.018684% | 1,333,222 | 1,683,273 | 1,042,316 | 77,859 | 60,999 | 138,858 | - | 138,858 |
| M022 | CITY OF OLIVE HILL | 189,035 | 0.027630% | 0.032248% | 1,785,714 | 2,254,572 | 1,396,076 | 104,285 | (316,718) | (212,433) | - | (212,433) |
| M023 | E CASEY CO WATER DISTRICT | 61,069 | 0.008991% | 0.009354% | 576,908 | 728,382 | 451,028 | 33,691 | (20,018) | 13,673 | - | 13,673 |
| M024 | CHRISTIAN CO BD OF ED | 3,296,128 | 0.485263% | 0.470048% | 31,136,941 | 39,312,269 | 24,342,936 | 1,818,377 | 631,638 | 2,450,015 | - | 2,450,015 |
| M025 | WINCHESTER MUNICIPAL UTIL | 791,251 | 0.116490% | 0.119118% | 7,474,591 | 9,437,122 | 5,843,653 | 436,511 | (240,908) | 195,603 | - | 195,603 |
| M026 | CLAY COUNTY 911 BOARD | 69,810 | 0.010278% | 0.010261% | 659,489 | 832,644 | 515,590 | 38,514 | 34,430 | 72,944 | - | 72,944 |
| M027 | HOUSING AUTH OF ALBANY | 38,793 | 0.005711% | 0.005904% | 366,447 | 462,661 | 286,489 | 21,400 | (9,700) | 11,700 | - | 11,700 |
| M029 | CUMBERLAND CO FISCAL CT | 273,054 | 0.040200% | 0.040352% | 2,579,436 | 3,256,694 | 2,016,610 | 150,637 | 31,659 | 182,296 | - | 182,296 |
| M030 | DAVIESS CO BD OF EDUC | 4,486,657 | 0.660535% | 0.639101% | 42,383,284 | 53,511,457 | 33,135,354 | 2,475,156 | 718,281 | 3,193,437 | - | 3,193,437 |
| M031 | EDMONSON CO CONSERV DIST | 6,803 | 0.001002% | 0.000985% | 64,293 | 81,174 | 50,265 | 3,755 | 4,298 | 8,053 | - | 8,053 |
| M033 | IRVINE MUNICIPAL UTILITY | 173,995 | 0.025616% | 0.026932% | 1,643,653 | 2,075,211 | 1,285,012 | 95,988 | (10,603) | 85,385 | - | 85,385 |
| M034 | FAYETTE CO BD EDUCATION | 18,080,561 | 2.661856% | 2.486953% | 170,798,214 | 215,643,064 | 133,530,459 | 9,974,504 | 6,938,458 | 16,912,962 | - | 16,912,962 |
| M035 | FLEMING COUNTY LIBRARY | 30,724 | 0.004523% | 0.005779% | 290,219 | 366,419 | 226,894 | 16,949 | (52,297) | (35,348) | - | (35,348) |
| M037 | FRANKLIN CO BD OF ED | 2,707,617 | 0.398621% | 0.395992% | 25,577,550 | 32,293,202 | 19,996,591 | 1,493,712 | 480,975 | 1,974,687 | - | 1,974,687 |
| M038 | HICKMAN/FULTON RIV PRT AU | 94,796 | 0.013956% | 0.011009% | 895,488 | 1,130,608 | 700,095 | 52,296 | 56,805 | 109,101 | - | 109,101 |
| M039 | GALLATIN CO WATER DIS | 64,465 | 0.009491% | 0.010249% | 608,991 | 768,888 | 476,110 | 35,565 | (5,744) | 29,821 | - | 29,821 |
| M040 | GARRARD CO PUBLIC LIBRARY | 46,075 | 0.006783% | 0.006496% | 435,232 | 549,506 | 340,265 | 25,417 | (16,529) | 8,888 | - | 8,888 |
| M041 | GRANT CO BD OF ED | 1,316,524 | 0.193821% | 0.182910% | 12,436,541 | 15,701,884 | 9,722,918 | 726,286 | (320,681) | 405,605 | - | 405,605 |
| M042 | CITY OF MAYFIELD | 271,214 | 0.039929% | 0.036029% | 2,562,048 | 3,234,740 | 2,003,015 | 149,622 | 62,727 | 212,349 | - | 212,349 |
| M043 | CITY OF CANEVILLE | 15,029 | 0.002213% | 0.002513% | 141,997 | 179,280 | 111,014 | 8,293 | (86,315) | (78,022) | - | (78,022) |
| M044 | GREEN/TAYLOR WATER DIST | 94,796 | 0.013956% | 0.011009% | 895,488 | 1,130,608 | 700,095 | 52,296 | 56,805 | 109,101 | - | 109,101 |
| M045 | CITY OF FLATWOODS | 288,400 | 0.024000% | 0.023900% | 2,835,284 | 3,609,835 | 2,190,939 | 159,199 | (70,995) | 80,160 | - | 80,160 |
| M046 | CITY OF LEWISPORT | 163,250 | 0.024000% | 0.023900% | 1,632,272 | 2,121,212 | 1,205,752 | 90,068 | 693 | 90,761 | - | 90,761 |
| M047 | HARDIN CO PUBLIC LIBRARY | 82,500 | 0.012146% | 0.012720% | 783,349 | 1,009,725 | 609,297 | 45,513 | (74,086) | (28,573) | - | (28,573) |
| M048 | CITY OF BENHAM | 33,700 | 0.004965% | 0.005211% | 329,580 | 417,016 | 249,066 | 18,605 | (88,799) | (70,194) | - | (70,194) |
| M049 | HARRISON CO CONSERVA DIST | 16,900 | 0.002491% | 0.002422% | 169,835 | 214,066 | 124,960 | 9,334 | 3,562 | 12,896 | - | 12,896 |
| M050 | HART CO CONSERVATION DIST | 11,300 | 0.001674% | 0.001674% | 107,412 | 135,000 | 83,000 | 6,273 | (1,386) | 4,887 | - | 4,887 |
| M051 | HENDERSON CO BD OF ED | 2,532,800 | 0.372895% | 0.359929% | 23,926,839 | 30,209,000 | 18,706,061 | 1,397,312 | (527,001) | 870,311 | - | 870,311 |
| M052 | HENRY CO LIBRARY | 46,600 | 0.005858% | 0.007230% | 440,686 | 560,000 | 344,529 | 25,736 | (23,552) | 2,184 | - | 2,184 |
| M054 | CITY OF DAWSON SPRINGS | 142,900 | 0.021042% | 0.021811% | 1,350,162 | 1,704,560 | 1,050,560 | 78,849 | 10,052 | 88,901 | - | 88,901 |
| M056 | JEFF CO MED CTR STM & CHL | 299,600 | 0.044127% | 0.033092% | 3,311,092 | 4,374,420 | 2,213,354 | 165,334 | (70,564) | 94,770 | - | 94,770 |
| M057 | NICH-VLJE/ESS CO PK & REC | 100,100 | 0.014127% | 0.013988% | 955,178 | 1,194,607 | 739,725 | 55,256 | 73,656 | 128,912 | - | 128,912 |
| M058 | CITY OF PAINTSVILLE | 706,800 | 0.024500% | 0.024500% | 6,875,000 | 8,430,464 | 5,220,310 | 389,949 | 23,990 | 413,939 | - | 413,939 |
| M059 | KENTON COUNTY FISCAL CT | 2,654,794 | 0.390844% | 0.380988% | 25,878,334 | 31,663,170 | 19,606,462 | 1,464,570 | 440,844 | 1,905,414 | - | 1,905,414 |
| M060 | CITY OF HINDMAN | 16,628 | 0.002448% | 0.002180% | 157,076 | 198,318 | 122,802 | 9,173 | (32,853) | (23,680) | - | (23,680) |
| M061 | KNOX CO E M S | 339,870 | 0.050036% | 0.052574% | 3,210,564 | 4,053,531 | 2,510,027 | 187,495 | 122,098 | 309,593 | - | 309,593 |
| M062 | LARUE CO WATER DIST #1 | 50,798 | 0.007479% | 0.008397% | 479,891 | 605,891 | 375,180 | 28,025 | (39,568) | (11,543) | - | (11,543) |
| M064 | HOUSING AUTH/ LAWRENCE CO | 41,354 | 0.006088% | 0.006115% | 390,637 | 493,203 | 305,401 | 22,813 | (7,028) | 15,785 | - | 15,785 |
| M065 | LEE CO SOIL CONSERV DIST | 6,429 | 0.000946% | 0.001366% | 60,700 | 76,638 | 47,456 | 3,545 | (10,808) | (7,263) | - | (7,263) |
| M067 | JENKINS BD OF ED | 147,093 | 0.021655% | 0.018975% | 1,389,495 | 1,754,321 | 1,086,310 | 81,146 | 51,487 | 132,633 | - | 132,633 |
| M068 | CITY OF VANCEBURG | 89,709 | 0.013207% | 0.015093% | 847,428 | 1,069,929 | 662,521 | 49,489 | (21,726) | 27,763 | - | 27,763 |
| M069 | CITY OF STANFORD | 41,512 | 0.006111% | 0.006700% | 392,113 | 495,066 | 306,555 | 22,899 | (9,925) | 12,974 | - | 12,974 |
| M070 | LEDBETTER WATER DISTRICT | 67,768 | 0.009977% | 0.009244% | 640,175 | 808,260 | 500,490 | 37,386 | 12,670 | 50,056 | - | 50,056 |
| M073 | W MCCracken CO WATER DIST | - | 0.000000% | 0.002285% | - | - | - | - | (86,894) | (86,894) | - | (86,894) |
| M075 | CITY OF SACRAMENTO | 44,837 | 0.006601% | 0.007082% | 423,554 | 534,762 | 331,135 | 24,735 | (3,116) | 21,619 | - | 21,619 |
| M076 | CITY OF RICHMOND | 1,535,170 | 0.226011% | 0.196617% | 14,502,015 | 18,309,670 | 11,337,710 | 846,908 | 1,031,228 | 1,878,136 | - | 1,878,136 |
| M077 | MAGOFFIN CO COURT CLERK | 56,380 | 0.008300% | 0.008363% | 532,570 | 672,402 | 416,365 | 31,102 | (20,158) | 10,944 | - | 10,944 |
| M078 | LEBANON WATER WORKS | 221,603 | 0.032625% | 0.027114% | 2,093,386 | 2,643,026 | 1,636,614 | 122,252 | 136,892 | 259,144 | - | 259,144 |
| M079 | MARSHALL CO REF DISP DIST | 151,268 | 0.022270% | 0.024239% | 1,428,956 | 1,804,144 | 1,117,162 | 83,450 | (110,363) | (26,913) | - | (26,913) |
| M080 | MARTIN CO HOUSING AUTH | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| M081 | CITY OF MAYSVILLE | 808,740 | 0.119064% | 0.128570% | 7,639,752 | 9,645,648 | 5,972,776 | 446,156 | 88,884 | 535,040 | - | 535,040 |
| M082 | CITY OF BRANDENBURG | 115,446 | 0.016996% | 0.019150% | 1,090,550 | 1,376,885 | 852,594 | 63,687 | (170,300) | (106,613) | - | (106,613) |
| M084 | MERCER CO BOARD OF ED | 974,063 | 0.143404% | 0.130350% | 9,201,530 | 11,617,487 | 7,193,778 | 537,363 | 157,796 | 695,159 | - | 695,159 |
| M085 | CITY OF EDMONTON | 203,138 | 0.029906% | 0.029583% | 1,918,921 | 2,422,754 | 1,500,217 | 112,064 | 14,135 | 126,199 | - | 126,199 |
| M087 | MT STERU/MONTGOMERY LIB | 95,984 | 0.014131% | 0.012606% | 906,717 | 1,144,785 | 708,873 | 52,952 | 61,328 | 114,280 | - | 114,280 |
| M088 | MORGAN CO CONSERVAT DIST | 9,018 | 0.001328% | 0.001186% | 85,211 | 107,584 | 66,618 | 4,976 | 1,063 | 6,039 | - | 6,039 |
| M090 | BARDSTOWN BD OF ED | 1,298,763 | 0.191206% | 0.186286% | 12,268,749 | 15,490,037 | 9,591,738 | 716,487 | 341,690 | 1,058,177 | - | 1,058,177 |
| M091 | NICHOLAS CO WATER DIST | 30,022 | 0.004420% | 0.005192% | 283,610 | 358,074 | 221,737 | 16,563 | (8,608) | 7,955 | - | 7,955 |
| M092 | CITY OF BEAVER DAM | 211,545 | 0.031144% | 0.030768% | 1,998,357 | 2,523,407 | 1,562,321 | 116,703 | 46,417 | 163,120 | - | 163,120 |
| M093 | OLDHAM CO WATER DIST | 372,830 | 0.054889% | 0.044076% | 3,521,957 | 4,446,684 | 2,753,475 | 205,680 | 309,990 | 515,670 | - | 515,670 |
| M096 | CITY OF FALMOUTH | 223,546 | 0.032911% | 0.032034% | 2,111,737 | 2,666,196 | 1,650,961 | 123,324 | 20,430 | 143,754 | - | 143,754 |
| M097 | E KY CONCEN EMPLOY PRO | 457,876 | 0.067409% | 0.084919% | 4,325,304 | 5,460,958 | 3,381,533 | 252,595 | (430,240) | (177,645) | - | (177,645) |
| M098 | PIKE CO HOUSING AUTHORITY | 59,614 | 0.008777% | 0.007271% | 563,177 | 711,045 | 440,293 | 32,889 | 27,155 | 60,044 | - | 60,044 |
| M099 | BEECH FORK WATER COMM | 85,703 | 0.012617% | 0.012742% | 809,571 | 1,022,132 | 632,924 | 47,278 | 19,995 | 67,273 | - | 67,273 |
| M100 | PULASKI CO BD OF ED | 2,953,840 | 0.434870% | 0.415933% | 27,903,470 | 35,229,817 | 21,815,001 | 1,629,544 | (656,854) | 972,690 | - | 972,690 |
| M104 | RUSSELL CO PUBLIC LIBRARY | 71,220 | 0.010485% | 0.008944% | 672,771 | 849,414 | 525,974 | 39,289 | 49,205 | 88,494 | - | 88,494 |

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Actual FYE 2023 Contributions | 2023 Proportionate Share | 2022 Proportionate Share | Net Pension Liability as of June 30, 2023 | | | Pension Expense | | | | |
|-----------------------------|-----------------------------|-------------------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
| | | | | | Discount Rate 6.50% | Discount Rate Less 1.00% 5.50% | Discount Rate Plus 1.00% 7.50% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Difference between Employer Contributions & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| | | | | | | | | | | | | |
| M105 | SCOTT COUNTY LIBRARY | 249,097 | 0.036673% | 0.034771% | 2,353,126 | 2,970,964 | 1,839,680 | 137,421 | 41,953 | 179,374 | - | 179,374 |
| M106 | SHELBY CO BD OF ED | 2,585,219 | 0.386031% | 0.386034% | 24,421,295 | 30,833,361 | 19,092,628 | 1,426,188 | 80,356 | 1,506,544 | - | 1,506,544 |
| M107 | FRANKLIN ELECTRIC PLNT BD | 379,948 | 0.055937% | 0.050710% | 3,589,202 | 4,531,585 | 2,806,047 | 209,607 | 288,594 | 498,201 | - | 498,201 |
| M108 | SPENCER CO PUBLIC LIB | 57,429 | 0.008555% | 0.008921% | 542,516 | 684,959 | 424,140 | 31,683 | (14,046) | 17,637 | - | 17,637 |
| M109 | CITY OF CAMPBELLSVILLE | 533,550 | 0.078550% | 0.088435% | 5,040,167 | 6,363,516 | 3,940,415 | 294,342 | (625,431) | (331,089) | - | (331,089) |
| M110 | CITY OF GUTHRIE | 156,600 | 0.023055% | 0.017347% | 1,479,326 | 1,867,738 | 1,156,541 | 86,392 | 170,587 | 256,979 | - | 256,979 |
| M111 | TRIGG CO CONS DISTRICT | 10,206 | 0.001503% | 0.001386% | 96,440 | 121,761 | 75,397 | 5,632 | 3,324 | 8,956 | - | 8,956 |
| M112 | CITY OF MILTON | 73,654 | 0.010844% | 0.010709% | 695,806 | 878,497 | 543,983 | 40,635 | 8,344 | 48,979 | - | 48,979 |
| M113 | CITY OF STURGIS | 174,912 | 0.025751% | 0.021824% | 1,652,315 | 2,086,148 | 1,291,784 | 96,494 | 191,134 | 287,628 | - | 287,628 |
| M115 | WASHINGTON CO LIBRARY BD | 40,641 | 0.005983% | 0.005711% | 383,900 | 484,697 | 300,134 | 22,419 | 16,842 | 39,261 | - | 39,261 |
| M116 | WAYNE CO PUBLIC LIBRARY | 51,067 | 0.007518% | 0.007175% | 482,393 | 609,050 | 377,136 | 28,171 | (44,051) | (15,880) | - | (15,880) |
| M117 | WEBSTER CO BD OF ED | 813,635 | 0.119785% | 0.124582% | 7,686,015 | 9,704,058 | 6,008,945 | 448,858 | (142,775) | 306,083 | - | 306,083 |
| M118 | WHITLEY CO FISCAL COURT | 1,266,788 | 0.186499% | 0.168905% | 11,966,724 | 15,108,712 | 9,355,614 | 698,849 | 969,574 | 1,668,423 | - | 1,668,423 |
| M119 | WOLFE CO FISCAL COURT | 336,000 | 0.049467% | 0.053290% | 3,174,054 | 4,007,435 | 2,481,483 | 185,363 | 120,366 | 305,729 | - | 305,729 |
| M120 | WOODFORD COUNTY LIBRARY | 132,098 | 0.019448% | 0.019091% | 1,247,883 | 1,575,527 | 975,598 | 72,876 | (26,150) | 46,726 | - | 46,726 |
| M215 | SHEPHER/BULLIT CO TOURIST | 140,403 | 0.020670% | 0.018812% | 1,326,292 | 1,674,524 | 1,036,899 | 77,455 | (14,301) | 63,154 | - | 63,154 |
| M315 | CITY OF PIONEER VILLAGE | 11,546 | 0.001700% | 0.001774% | 109,081 | 137,721 | 85,280 | 6,370 | 3,445 | 9,815 | - | 9,815 |
| M356 | MIDDLETOWN FIRE PROT DIST | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| M415 | BULLITT CO SANITATION DIS | - | 0.000000% | 0.012065% | - | - | - | - | (461,993) | (461,993) | - | (461,993) |
| N001 | ADAIR CO CONSERVATION DIS | 27,708 | 0.004079% | 0.003626% | 261,729 | 330,449 | 204,621 | 15,285 | 33,958 | 49,243 | - | 49,243 |
| N006 | HOUSING AUTH OWINGSVILLE | 8,611 | 0.001268% | 0.003368% | 81,361 | 102,724 | 63,608 | 4,751 | (56,730) | (51,979) | - | (51,979) |
| N007 | PINEVILLE BD OF EDUCATION | 164,196 | 0.024173% | 0.022354% | 1,551,063 | 1,958,310 | 1,212,624 | 90,581 | 79,368 | 169,949 | - | 169,949 |
| N008 | CITY OF FLORENCE | 1,369,110 | 0.201563% | 0.182468% | 12,933,307 | 16,329,081 | 10,111,291 | 755,297 | 574,782 | 1,330,079 | - | 1,330,079 |
| N009 | CITY OF MILLERSBURG | 15,400 | 0.002298% | 0.002298% | 146,232 | 184,627 | 115,212 | 10,522 | 52 | 34,402 | - | 34,402 |
| N010 | BOYD CO PUBLIC LIBRARY | 161,500 | 0.024098% | 0.021711% | 1,261,102 | 1,576,796 | 959,114 | 69,183 | (177,939) | (82,616) | - | (82,616) |
| N011 | CITY OF PERRYVILLE | 6,600 | 0.000911% | 0.000984% | 62,497 | 79,906 | 48,860 | 3,650 | (1,037) | 2,613 | - | 2,613 |
| N012 | CITY OF BROOKSVILLE | 53,600 | 0.007900% | 0.007833% | 499,904 | 629,977 | 396,299 | 29,603 | (55,674) | (26,071) | - | (26,071) |
| N013 | MIDDLE KY COMM ACT PART | 526,000 | 0.077443% | 0.07824% | 4,919,137 | 6,219,555 | 3,884,883 | 290,194 | (173,525) | 116,669 | - | 116,669 |
| N014 | CITY OF IRVINGTON | 42,100 | 0.006212% | 0.00640% | 386,594 | 500,000 | 311,621 | 23,278 | (34,077) | (10,799) | - | (10,799) |
| N015 | BULLITT CO CONSERVAT DIST | 8,300 | 0.001226% | 0.001226% | 78,666 | 99,000 | 62,000 | 4,594 | (4,433) | 161 | - | 161 |
| N017 | PRINCETON ELECTRIC PL BD | 360,700 | 0.053107% | 0.04972% | 3,407,615 | 4,302,000 | 2,664,082 | 199,002 | 113,661 | 312,663 | - | 312,663 |
| N018 | MURRAY/CALLOWAY CO AIRPRT | 11,300 | 0.001674% | 0.001575% | 107,412 | 140,412 | 83,975 | 6,273 | (141) | 6,132 | - | 6,132 |
| N020 | CARLISLE CO SANIT DIST 1 | 20,700 | 0.003059% | 0.00334% | 196,281 | 247,721 | 153,453 | 11,463 | 2,355 | 13,818 | - | 13,818 |
| N021 | CARBOLITON UTILITIES COMM | 443,700 | 0.065327% | 0.0639% | 3,913,392 | 5,291,885 | 3,276,840 | 244,775 | 111,553 | 356,328 | - | 356,328 |
| N022 | CITY OF GRAYSON | 81,000 | 0.011879% | 0.01179% | 753,361 | 966,315 | 598,361 | 44,697 | (586,408) | (541,711) | - | (541,711) |
| N025 | EAST CLARK CO WATER DIST | 84,300 | 0.012795% | 0.012795% | 774,000 | 1,005,849 | 622,841 | 46,525 | 24,882 | 71,407 | - | 71,407 |
| N029 | CUMBERLAND CO PUBLIC LIB | 26,500 | 0.003903% | 0.003811% | 239,432 | 316,191 | 195,792 | 14,625 | (11,806) | 2,819 | - | 2,819 |
| N033 | ESTILL CO WATER DIST NO 1 | 92,688 | 0.013646% | 0.011931% | 875,597 | 1,105,494 | 684,544 | 51,134 | 72,647 | 123,781 | - | 123,781 |
| N035 | HOUSING AUTH FLEMINGSBURG | 13,347 | 0.001965% | 0.001597% | 126,084 | 159,189 | 98,573 | 7,363 | (26,110) | (18,747) | - | (18,747) |
| N036 | PRESTONSBURG CITY UTIL | 633,457 | 0.093259% | 0.095093% | 5,983,972 | 7,555,126 | 4,678,284 | 349,460 | (184,726) | 164,734 | - | 164,734 |
| N037 | FRANKFORT INDEP SCHOOLS | 340,210 | 0.050086% | 0.052396% | 3,213,772 | 4,057,582 | 2,512,535 | 187,682 | 88,507 | 276,189 | - | 276,189 |
| N038 | HOUSING AUTH OF HICKMAN | 44,894 | 0.006609% | 0.006772% | 424,067 | 535,410 | 331,537 | 24,765 | (2,955) | 21,810 | - | 21,810 |
| N041 | BULLOCK PEN WATER DIST | 197,699 | 0.029106% | 0.028734% | 1,867,589 | 2,357,944 | 1,460,086 | 109,066 | (24,927) | 84,139 | - | 84,139 |
| N042 | PURCHASE AREA DEV DIST | 553,117 | 0.081431% | 0.075060% | 5,225,027 | 6,596,912 | 4,084,939 | 305,138 | 293,154 | 598,292 | - | 598,292 |
| N043 | GRAYSON CO LIBRARY | 76,039 | 0.011195% | 0.008192% | 718,328 | 906,933 | 561,591 | 41,950 | 29,314 | 71,264 | - | 71,264 |
| N044 | HOUSING AUTH OF GREENSBUR | - | 0.000000% | 0.000000% | - | - | - | - | (653) | (653) | - | (653) |
| N045 | KENTUCKY ED DEV CORP | 200,950 | 0.029584% | 0.030462% | 1,898,260 | 2,396,668 | 1,484,064 | 110,857 | 110,696 | 221,553 | - | 221,553 |
| N047 | ELIZABETHTOWN BD OF EDUC | 741,179 | 0.109118% | 0.104892% | 7,001,566 | 8,839,900 | 5,473,841 | 408,887 | (215,805) | 193,082 | - | 193,082 |
| N049 | CYNTHIANA HARRISON CO JPC | 23,480 | 0.003457% | 0.003522% | 221,819 | 280,060 | 173,418 | 12,954 | (2,870) | 10,084 | - | 10,084 |
| N050 | CITY OF HORSE CAVE | 90,123 | 0.013268% | 0.015278% | 851,342 | 1,074,871 | 665,582 | 49,718 | (83,237) | (33,519) | - | (33,519) |
| N051 | CITY OF HENDERSON | 1,936,959 | 0.285163% | 0.273880% | 18,297,508 | 23,101,709 | 14,305,036 | 1,068,562 | (92,866) | 975,696 | - | 975,696 |
| N052 | CITY OF NEW CASTLE | 34,990 | 0.005151% | 0.005696% | 330,514 | 417,294 | 258,397 | 19,302 | 1,739 | 21,041 | - | 21,041 |
| N054 | CITY OF MADISONVILLE | 2,412,414 | 0.355160% | 0.352180% | 22,788,871 | 28,772,327 | 17,816,395 | 1,330,855 | 786,650 | 2,117,505 | - | 2,117,505 |
| N057 | NICHOLASVILLE HOUSING AUT | 14,382 | 0.002117% | 0.002270% | 135,837 | 171,503 | 106,198 | 7,933 | (29,551) | (21,618) | - | (21,618) |
| N058 | JOHNSON CO LIBRARY | 72,586 | 0.010686% | 0.010619% | 685,668 | 865,697 | 536,057 | 40,043 | (21,517) | 18,526 | - | 18,526 |
| N060 | KNOTT CO WATER & SEWER | 166,742 | 0.024548% | 0.022128% | 1,575,124 | 1,988,690 | 1,231,436 | 91,986 | 127,990 | 219,976 | - | 219,976 |
| N061 | KNOX CO SOIL CONSERV DIS | 14,514 | 0.002137% | 0.001359% | 137,121 | 173,123 | 107,201 | 8,008 | 16,141 | 24,149 | - | 24,149 |
| N063 | CUMBERLAND VAL AREA DEV | 254,551 | 0.037475% | 0.036596% | 2,404,587 | 3,035,936 | 1,879,912 | 140,426 | (2,273) | 138,153 | - | 138,153 |
| N065 | THREE FORKS REG JAIL | 329,416 | 0.048478% | 0.042887% | 3,111,814 | 3,928,853 | 2,432,824 | 181,728 | (33,205) | 148,523 | - | 148,523 |
| N067 | HOUSING ORIENTED MINISTRI | 95,624 | 0.014078% | 0.014897% | 903,316 | 1,140,491 | 706,215 | 52,753 | (16,440) | 36,313 | - | 36,313 |
| N068 | GAR, OUIKY O HTS WTR DIST | 54,127 | 0.007970% | 0.008253% | 511,396 | 645,668 | 399,810 | 29,865 | (34,628) | (4,763) | - | (4,763) |
| N069 | CITY OF CRAB ORCHARD | 12,050 | 0.001774% | 0.001620% | 113,829 | 143,716 | 88,992 | 6,648 | (5,230) | 1,418 | - | 1,418 |
| N071 | CITY OF AUBURN | 93,389 | 0.013749% | 0.014221% | 882,206 | 1,113,838 | 689,711 | 51,520 | (24,570) | 26,950 | - | 26,950 |
| N072 | LYON CO AMBULANCE SERVICE | 170,137 | 0.025048% | 0.025394% | 1,607,207 | 2,029,196 | 1,256,518 | 93,860 | 26,228 | 120,088 | - | 120,088 |
| N075 | CITY OF ISLAND | 35,181 | 0.005179% | 0.004666% | 332,311 | 419,563 | 259,802 | 19,407 | 15,822 | 35,229 | - | 35,229 |
| N076 | MADISON CO EMS | 22,174 | 0.003264% | 0.003236% | 209,435 | 264,424 | 163,737 | 12,231 | 4,214 | 16,445 | - | 16,445 |
| N077 | MAGOFFIN CO WATER DIST | 91,098 | 0.013412% | 0.013292% | 860,582 | 1,086,537 | 672,805 | 50,257 | (11,615) | 38,642 | - | 38,642 |
| N078 | CENTRAL KY COMM ACTION | 1,739,997 | 0.256166% | 0.235871% | 16,436,913 | 20,752,596 | 12,850,419 | 959,905 | 564,113 | 1,524,018 | - | 1,524,018 |
| N079 | BENTON ELECTRIC SYSTEM | 224,672 | 0.033077% | 0.030181% | 2,122,388 | 2,679,644 | 1,659,288 | 123,946 | 80,088 | 204,034 | - | 204,034 |

DRAFT

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Actual FYE 2023 Contributions | 2023 Proportionate Share | 2022 Proportionate Share | Net Pension Liability as of June 30, 2023 | | | Pension Expense | | | | |
|-----------------------------|-----------------------------|-------------------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
| | | | | | Discount Rate 6.50% | Discount Rate Less 1.00% 5.50% | Discount Rate Plus 1.00% 7.50% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Difference between Employer Contributions & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| N080 | MARTIN CO WATER DISTRICT | - | 0.000000% | 0.000000% | - | - | - | - | (350,428) | (350,428) | - | (350,428) |
| N081 | BUFFALO TRACE AR DEV DIST | 389,694 | 0.057371% | 0.057310% | 3,681,215 | 4,647,756 | 2,877,983 | 214,981 | 88,928 | 303,909 | - | 303,909 |
| N082 | MEADE CO WATER DISTRICT | 112,512 | 0.016564% | 0.017199% | 1,062,830 | 1,341,888 | 830,923 | 62,069 | (30,077) | 31,992 | - | 31,992 |
| N084 | MERCER CO PUBLIC LIBRARY | 110,680 | 0.016295% | 0.017199% | 1,045,570 | 1,320,095 | 817,429 | 61,061 | 13,991 | 75,052 | - | 75,052 |
| N085 | METCALFE CO CONSERV DIST | 8,476 | 0.001248% | 0.001138% | 80,078 | 101,103 | 62,605 | 4,677 | (2,225) | 2,452 | - | 2,452 |
| N087 | CITY OF MT STERLING | 253,396 | 0.037305% | 0.038461% | 2,393,678 | 3,022,164 | 1,871,384 | 139,789 | 5,356 | 145,145 | - | 145,145 |
| N088 | MORGAN CO AMBULANCE SERV | 109,788 | 0.016163% | 0.012892% | 1,037,100 | 1,309,402 | 810,808 | 60,566 | 110,963 | 171,529 | - | 171,529 |
| N089 | MUHLENBERG CO WATER DIST | 195,584 | 0.028794% | 0.026876% | 1,847,569 | 2,332,668 | 1,444,434 | 107,897 | 22,734 | 130,631 | - | 130,631 |
| N090 | BARDSTOWN-NELSON CO TOURI | 65,458 | 0.009637% | 0.008079% | 618,359 | 780,715 | 483,435 | 36,112 | 37,664 | 73,776 | - | 73,776 |
| N092 | CITY OF HARTFORD | 209,092 | 0.030783% | 0.027579% | 1,975,194 | 2,493,801 | 1,544,211 | 115,350 | 74,751 | 190,101 | - | 190,101 |
| N093 | CITY OF LAGRANGE | 212,059 | 0.031220% | 0.026184% | 2,003,234 | 2,529,204 | 1,566,133 | 116,988 | 171,350 | 288,338 | - | 288,338 |
| N094 | CITY OF OWENTON | 16,023 | 0.002359% | 0.002873% | 151,365 | 191,108 | 118,338 | 8,840 | (45,590) | (36,750) | - | (36,750) |
| N097 | KY VALLEY ED COOPERATIVE | 30,871 | 0.004545% | 0.005091% | 291,630 | 368,201 | 227,997 | 17,031 | 3,118 | 20,149 | - | 20,149 |
| N098 | PIKE CO LIBRARY DISTRICT | 218,416 | 0.032156% | 0.031785% | 2,063,292 | 2,605,031 | 1,613,087 | 120,495 | 222,059 | 342,554 | - | 342,554 |
| N099 | CITY OF CLAY CITY | 65,135 | 0.009589% | 0.009158% | 615,279 | 776,827 | 481,027 | 35,932 | 32,042 | 67,974 | - | 67,974 |
| N100 | CITY OF BURNSIDE | 79,693 | 0.011733% | 0.009699% | 752,849 | 950,517 | 588,579 | 43,966 | 39,292 | 83,258 | - | 83,258 |
| N103 | HOUSING AUTH OF MOREHEAD | 100,882 | 0.014852% | 0.013378% | 952,980 | 1,203,195 | 745,042 | 55,653 | 28,989 | 84,642 | - | 84,642 |
| N104 | CITY OF JAMESTOWN | 279,033 | 0.041080% | 0.041178% | 2,635,902 | 3,327,985 | 2,060,574 | 153,935 | 78,053 | 231,988 | - | 231,988 |
| N106 | W SHELBY WATER DISTRICT | 58,264 | 0.008578% | 0.008802% | 550,408 | 694,923 | 430,310 | 32,143 | (6,854) | 25,289 | - | 25,289 |
| N107 | SIMPSON CO CONSER DIST | 7,582 | 0.001116% | 0.001037% | 71,608 | 90,410 | 55,983 | 4,182 | 4,540 | 8,722 | - | 8,722 |
| N110 | LOGAN/TODD REG. WATER COM | 154,383 | 0.022729% | 0.022011% | 1,458,408 | 1,841,328 | 1,140,187 | 85,170 | 54,304 | 139,474 | - | 139,474 |
| N111 | BARKLEY LAKE WATER DIST | 159,146 | 0.023430% | 0.025272% | 1,503,388 | 1,898,118 | 1,175,352 | 87,797 | (57,130) | 30,667 | - | 30,667 |
| N112 | TRIMBLE CO WATER DIST | 35,334 | 0.005202% | 0.004906% | 333,787 | 421,426 | 260,955 | 19,493 | 18,585 | 38,078 | - | 38,078 |
| N113 | UNION CO LIBRARY BD | 66,800 | 0.009366% | 0.009366% | 631,128 | 796,837 | 496,879 | 37,799 | (222) | (222) | - | (222) |
| N114 | BOWLING GRN MUNICIPAL UTI | 3,558,400 | 0.052566% | 0.049333% | 33,189 | 41,207 | 25,600 | 2,294,603 | 2,294,603 | 2,294,603 | - | 2,294,603 |
| N115 | WASHINGTON CO CONSER DIST | 8,400 | 0.001230% | 0.001511% | 80,501 | 103,374 | 62,154 | 4,643 | 3,067 | 7,710 | - | 7,710 |
| N116 | MONTICELLO UTILITY COMM | 291,000 | 0.042854% | 0.035221% | 2,731 | 3,401 | 2,149,746 | 160,582 | (13,681) | 146,901 | - | 146,901 |
| N117 | CITY OF DIXON | 12,400 | 0.001828% | 0.001444% | 120,294 | 151,700 | 91,701 | 6,850 | (37,199) | (30,349) | - | (30,349) |
| N118 | CITY OF WILLIAMSBURG | 527,300 | 0.077636% | 0.072929% | 5,152,000 | 6,280,000 | 3,894,565 | 290,918 | (25,760) | 265,158 | - | 265,158 |
| N119 | WOLFE CO CONSER DISTRICT | 10,700 | 0.001577% | 0.001577% | 101,188 | 127,000 | 78,000 | 5,909 | (1,439) | 4,470 | - | 4,470 |
| N120 | WOODFORD CO PLAN ZONING | 61,700 | 0.009091% | 0.009091% | 583,325 | 736,000 | 436,045 | 34,066 | (23,311) | 10,755 | - | 10,755 |
| N559 | N KY CONV & VISITORS BUR | 222,800 | 0.032809% | 0.031221% | 2,105,192 | 2,632,221 | 1,645,844 | 122,942 | (151,504) | (28,562) | - | (28,562) |
| P001 | HOUSING AUTH OF COLUMBIA | 22,500 | 0.003323% | 0.003323% | 213,221 | 269,200 | 166,696 | 12,452 | (23,909) | (11,457) | - | (11,457) |
| P005 | GLASGOW ELECTRIC PLANT BD | 1,018,300 | 0.149924% | 0.149924% | 9,886,000 | 12,145,687 | 7,520,850 | 561,795 | 178,567 | 740,362 | - | 740,362 |
| P006 | BATH COUNTY E.M.S. | 77,100 | 0.011677% | 0.011677% | 745,466 | 919,733 | 569,517 | 42,542 | (178,220) | (135,678) | - | (135,678) |
| P007 | CITY OF PINEVILLE | 83,200 | 0.012111% | 0.012111% | 806,000 | 992,482 | 614,564 | 45,907 | 67,866 | 113,773 | - | 113,773 |
| P008 | BOONE CO PLANNING COMM | 260,500 | 0.038360% | 0.037448% | 2,401,373 | 3,107,632 | 1,924,307 | 143,743 | (37,547) | 106,196 | - | 106,196 |
| P009 | HOUSING AUTHORITY PARIS | 43,817 | 0.006451% | 0.007200% | 413,929 | 522,610 | 323,611 | 24,173 | (33,435) | (9,262) | - | (9,262) |
| P010 | REGIONAL PUBLIC SAFETY | 181,664 | 0.026745% | 0.028800% | 1,716,095 | 2,166,674 | 1,341,647 | 100,219 | (21,747) | 78,472 | - | 78,472 |
| P011 | CITY OF JUNCTION CITY | 29,273 | 0.004310% | 0.005312% | 276,552 | 349,163 | 216,209 | 16,150 | (69,395) | (53,245) | - | (53,245) |
| P013 | CITY OF JACKSON | 329,658 | 0.048533% | 0.050919% | 3,114,124 | 3,931,770 | 2,434,630 | 181,863 | 26,660 | 208,523 | - | 208,523 |
| P014 | BRECKINRIDGE CO PUBLIC LI | 66,230 | 0.009750% | 0.009286% | 625,610 | 789,870 | 489,103 | 36,535 | 38,537 | 75,072 | - | 75,072 |
| P015 | CITY OF LEBANON JUNCTION | 69,170 | 0.010183% | 0.009841% | 653,393 | 824,948 | 510,824 | 38,158 | 13,758 | 51,916 | - | 51,916 |
| P017 | PRINCETON WATER/WASTEWATE | 174,359 | 0.025669% | 0.025703% | 1,647,054 | 2,079,505 | 1,287,670 | 96,187 | (93,727) | 2,460 | - | 2,460 |
| P018 | MURRAY/CALLOWAY TRANS AUT | 148,822 | 0.021910% | 0.014821% | 1,405,857 | 1,774,979 | 1,099,102 | 82,101 | 211,462 | 293,563 | - | 293,563 |
| P022 | RATTLESNAKE RIDGE WATER | 151,034 | 0.022236% | 0.023761% | 1,426,775 | 1,801,389 | 1,115,456 | 83,323 | (40,931) | 42,392 | - | 42,392 |
| P023 | LIBERTY TOURISM | 12,944 | 0.001906% | 0.001704% | 122,299 | 154,409 | 95,613 | 7,142 | 46,300 | 53,442 | - | 53,442 |
| P025 | CLARK CO CONSVATION DIST | 5,626 | 0.000828% | 0.000869% | 53,129 | 67,078 | 41,536 | 3,103 | (2,100) | 1,003 | - | 1,003 |
| P033 | ESTILL COUNTY EMS | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| P035 | FLEMING CO DISPATCH | 42,559 | 0.006266% | 0.007059% | 402,058 | 507,623 | 314,330 | 23,480 | 1,013 | 24,493 | - | 24,493 |
| P037 | COMMUNITY ACTION KENTUCKY | 204,994 | 0.030180% | 0.028487% | 1,936,502 | 2,444,951 | 1,513,962 | 113,090 | 35,360 | 148,450 | - | 148,450 |
| P038 | HICKMAN ELECTRIC SYSTEM | 103,805 | 0.015282% | 0.014821% | 980,571 | 1,238,030 | 766,613 | 57,265 | (12,554) | 44,711 | - | 44,711 |
| P041 | CITY OF DRY RIDGE | 83,932 | 0.012357% | 0.010629% | 792,888 | 1,001,069 | 619,882 | 46,304 | 23,791 | 70,095 | - | 70,095 |
| P043 | CITY OF CLARKSON | 44,953 | 0.006618% | 0.006332% | 424,645 | 536,139 | 331,988 | 24,799 | 19,031 | 43,830 | - | 43,830 |
| P045 | GREENUP CO ENVIR COMM | 37,114 | 0.005464% | 0.005257% | 350,598 | 442,651 | 274,098 | 20,475 | (20,687) | (212) | - | (212) |
| P047 | CITY OF WEST POINT | 14,337 | 0.002111% | 0.005514% | 135,452 | 171,017 | 105,897 | 10,997 | (206,202) | (198,292) | - | (198,292) |
| P048 | HARLAN COUNTY C A A | 343,044 | 0.050504% | 0.048276% | 3,240,593 | 4,091,445 | 2,533,504 | 189,249 | 95,801 | 285,050 | - | 285,050 |
| P049 | HOUSING AUTHORITY OF CYNT | 99,189 | 0.014603% | 0.014712% | 937,003 | 1,183,023 | 732,551 | 54,720 | (189,501) | (134,781) | - | (134,781) |
| P050 | HART CO SOLID WASTE SVC | 202,237 | 0.029774% | 0.029614% | 1,910,451 | 2,412,060 | 1,493,595 | 111,569 | 113,386 | 224,955 | - | 224,955 |
| P051 | HENDERSON MUN POWER/LIGHT | 996,666 | 0.146731% | 0.136597% | 9,415,007 | 11,887,015 | 7,360,675 | 549,830 | 222,959 | 772,789 | - | 772,789 |
| P052 | LITTLE KY RV WS CONV DIST | 17,086 | 0.002515% | 0.002401% | 161,375 | 203,746 | 126,164 | 9,424 | 4,505 | 10,929 | - | 10,929 |
| P054 | HOUSING AUTH DAWSON SPG | 68,227 | 0.010045% | 0.010248% | 644,538 | 813,769 | 503,902 | 37,641 | 3,826 | 41,467 | - | 41,467 |
| P057 | VALLEY VIEW FERRY AUTHORI | 48,678 | 0.007166% | 0.005937% | 459,807 | 580,534 | 359,478 | 26,852 | 104,309 | 104,309 | - | 104,309 |
| P061 | BARBOURVILLE UTILITY COMM | 643,824 | 0.094785% | 0.097738% | 6,081,887 | 7,678,750 | 4,754,834 | 355,178 | 85,474 | 440,652 | - | 440,652 |
| P063 | LAUREL CO WATER DIST #2 | 212,266 | 0.031250% | 0.029959% | 2,005,159 | 2,531,634 | 1,567,638 | 117,100 | 36,093 | 153,193 | - | 153,193 |
| P068 | LEWIS CO PUBLIC LIBRARY | 24,979 | 0.003677% | 0.003579% | 235,935 | 297,882 | 184,455 | 13,778 | 3,408 | 17,186 | - | 17,186 |
| P069 | LINCOLN CO CLERK | 107,342 | 0.015803% | 0.015847% | 1,014,001 | 1,280,237 | 792,748 | 59,217 | 56,615 | 115,832 | - | 115,832 |
| P071 | LOGAN CO CONS DISTRICT | 28,007 | 0.004123% | 0.003337% | 264,553 | 334,014 | 206,828 | 15,450 | 22,473 | 37,923 | - | 37,923 |
| P072 | LYON CO WATER DISTRICT | 42,490 | 0.006255% | 0.005289% | 401,353 | 506,732 | 313,778 | 23,439 | 999 | 24,438 | - | 24,438 |

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Actual FYE 2023 Contributions | 2023 Proportionate Share | 2022 Proportionate Share | Net Pension Liability as of June 30, 2023 | | | Pension Expense | | | | |
|-----------------------------|-----------------------------------|-------------------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
| | | | | | Discount Rate 6.50% | Discount Rate Less 1.00% 5.50% | Discount Rate Plus 1.00% 7.50% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Difference between Employer Contributions & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| P075 | MCLEAN CO REG WATER COMM | 53,342 | 0.007853% | 0.008477% | 503,888 | 636,190 | 393,941 | 29,427 | 19,248 | 48,675 | - | 48,675 |
| P076 | MADISON CO PUBLIC LIBRARY | 299,262 | 0.044058% | 0.041466% | 2,826,985 | 3,569,240 | 2,210,144 | 165,094 | 71,586 | 236,680 | - | 236,680 |
| P077 | SALYERS/MAG CO JOINT HOUS | 32,256 | 0.004749% | 0.004177% | 304,720 | 384,727 | 238,231 | 17,795 | (320) | 17,475 | - | 17,475 |
| P078 | MARION CO CONSERVAT DIST | 8,147 | 0.001139% | 0.001133% | 76,934 | 97,134 | 60,147 | 4,493 | 627 | 5,120 | - | 5,120 |
| P079 | CITY OF CALVERT CITY | 318,598 | 0.046905% | 0.047743% | 3,009,663 | 3,799,882 | 2,352,962 | 175,762 | (45,051) | 130,711 | - | 130,711 |
| P081 | MASON COUNTY LIBRARY | 39,061 | 0.005751% | 0.005777% | 369,013 | 465,902 | 288,496 | 21,550 | (45,797) | (24,247) | - | (24,247) |
| P084 | ANDERSON-DEAN COMM PARK | 23,323 | 0.003434% | 0.001946% | 220,343 | 278,196 | 172,265 | 12,868 | 3,448 | 16,316 | - | 16,316 |
| P087 | MONTGOMERY CITY WATER DIST | 14,167 | 0.002086% | 0.002063% | 133,848 | 168,992 | 104,643 | 7,817 | (7,506) | 311 | - | 311 |
| P088 | MORGAN CO WATER DIST | 105,781 | 0.015573% | 0.010999% | 999,243 | 1,261,604 | 781,210 | 58,355 | 191,425 | 249,780 | - | 249,780 |
| P089 | MUHLNBERG WATER DIST #3 | 68,342 | 0.010061% | 0.010009% | 645,565 | 815,065 | 504,704 | 37,701 | 10,573 | 48,274 | - | 48,274 |
| P090 | NORTH NELSON WATER DIST | 54,505 | 0.008024% | 0.007942% | 514,861 | 650,043 | 402,519 | 30,068 | 751 | 30,819 | - | 30,819 |
| P092 | OHIO CO REG WASTEWATER D | 63,102 | 0.009290% | 0.009420% | 596,094 | 752,604 | 466,027 | 34,811 | 9,230 | 44,041 | - | 44,041 |
| P097 | KY RIVER AREA DEV DIST | 407,615 | 0.060010% | 0.057175% | 3,850,547 | 4,861,548 | 3,010,367 | 224,869 | 163,722 | 388,591 | - | 388,591 |
| P100 | LAKE CUMBERLAND CAA, INC | 792,419 | 0.116661% | 0.149739% | 7,485,563 | 9,450,975 | 5,852,231 | 437,152 | (142,447) | 294,705 | - | 294,705 |
| P103 | MOREHEAD TOURISM COMMISSI | 68,708 | 0.010115% | 0.009244% | 649,030 | 819,439 | 507,413 | 37,903 | 23,682 | 61,585 | - | 61,585 |
| P104 | RUSSELL CO TOURIST COMM | 16,572 | 0.002440% | 0.002444% | 156,563 | 197,670 | 122,401 | 9,143 | (4,979) | 4,164 | - | 4,164 |
| P105 | GEORGETOWN/SCOTT TOURISM | 39,899 | 0.005874% | 0.004761% | 376,906 | 475,866 | 294,666 | 22,011 | 20,094 | 42,105 | - | 42,105 |
| P106 | MULTI PURPOSE COMM ACTION | 102,157 | 0.015040% | 0.014634% | 965,043 | 1,218,425 | 754,473 | 56,358 | 79,905 | 136,263 | - | 136,263 |
| P107 | SIMPSON CO LIBRARY DIST | 53,911 | 0.007937% | 0.007760% | 509,278 | 642,995 | 398,155 | 29,742 | 3,701 | 33,443 | - | 33,443 |
| P110 | TODD COUNTY CONSERVATION DISTRICT | 10,890 | 0.001603% | 0.001655% | 102,857 | 129,863 | 80,414 | 6,007 | 3,321 | 9,328 | - | 9,328 |
| P111 | JOHN L STREET LIBRARY | 45,265 | 0.006664% | 0.004024% | 427,596 | 539,866 | 334,296 | 24,971 | 72,854 | 97,825 | - | 97,825 |
| P113 | STURGIS HOUSING AUTHORITY | 8,378 | 0.001233% | 0.002262% | 79,116 | 99,888 | 61,853 | 4,620 | (25,004) | (20,384) | - | (20,384) |
| P115 | HOUSING AUTH SPRINGFIELD | 26,732 | 0.003936% | 0.003204% | 252,554 | 318,864 | 197,447 | 14,749 | 24,144 | 38,893 | - | 38,893 |
| P116 | CITY OF MONTICELLO | 94,700 | 0.014000% | 0.013900% | 895,103 | 1,120,122 | 700,122 | 54,688 | 15 | 54,688 | - | 54,688 |
| P117 | CITY OF CLAY | 76,700 | 0.011300% | 0.011300% | 724,745 | 903,034 | 568,880 | 40,657 | - | 40,657 | - | 40,657 |
| P120 | WOODFORD CO CONSERV DIST | 18,800 | 0.002700% | 0.002660% | 178,251 | 223,052 | 139,357 | 10,410 | 26,556 | 36,966 | - | 36,966 |
| P959 | CITY OF CRESTVIEW HILLS | 65,200 | 0.009600% | 0.009250% | 613,306 | 773,223 | 481,829 | 35,992 | 4,882 | 40,874 | - | 40,874 |
| R003 | SOUTH ANDERSON WATER DIST | 66,900 | 0.009858% | 0.009750% | 625,539 | 787,009 | 494,521 | 36,940 | 14,923 | 51,863 | - | 51,863 |
| R005 | BARREN CO SOIL CONS DIS | 7,100 | 0.001053% | 0.001053% | 67,566 | 84,000 | 52,823 | 3,946 | (3,355) | 591 | - | 591 |
| R008 | BOONE CO LIBRARY DIST | 800,700 | 0.117882% | 0.117882% | 7,563,908 | 9,549,000 | 441,727 | 761,727 | (103,270) | 338,457 | - | 338,457 |
| R010 | ASHLAND BD OF ED | 1,389,500 | 0.204572% | 0.204572% | 13,126,380 | 16,572,000 | 10,262,235 | 447,572 | 181,814 | 948,386 | - | 948,386 |
| R011 | DANVILLE BOYLE PLANNING | 20,600 | 0.003033% | 0.003033% | 195,254 | 243,000 | 152,650 | 11,403 | (10,975) | 428 | - | 428 |
| R013 | BREATHITT COUNTY WATER DISTRICT | 52,700 | 0.007762% | 0.007762% | 498,049 | 628,000 | 389,376 | 29,086 | 25,198 | 54,284 | - | 54,284 |
| R015 | CITY OF SHEPHERDSVILLE | 358,500 | 0.052784% | 0.052784% | 3,386,890 | 4,276,153 | 2,647,879 | 197,792 | 112,758 | 310,550 | - | 310,550 |
| R017 | CITY OF PRINCETON | 149,200 | 0.021400% | 0.021400% | 1,407,700 | 1,779,840 | 1,102,112 | 82,326 | (52,878) | 29,448 | - | 29,448 |
| R018 | MURRAY ELECTRIC SYSTEM | 699,100 | 0.103000% | 0.103000% | 6,053,000 | 8,338,028 | 5,163,072 | 385,673 | (91,692) | 293,981 | - | 293,981 |
| R019 | FORT THOMAS BOARD OF ED | 786,580 | 0.115802% | 0.115802% | 7,430,400 | 9,381,386 | 5,809,140 | 433,933 | (397,444) | 36,489 | - | 36,489 |
| R021 | CARROLTON/CARR CO REC TR | 13,602 | 0.002003% | 0.001965% | 128,523 | 162,268 | 100,479 | 7,506 | 2,780 | 10,286 | - | 10,286 |
| R024 | CHRISTIAN CO WATER DIST | 145,216 | 0.021379% | 0.021889% | 1,371,785 | 1,731,962 | 1,072,465 | 80,111 | (21,074) | 59,037 | - | 59,037 |
| R030 | DAVIESS CO AIRPORT BD | 70,079 | 0.010317% | 0.008710% | 661,991 | 835,804 | 517,546 | 38,660 | (66,339) | (27,679) | - | (27,679) |
| R033 | CITY OF RAVENNA | 15,233 | 0.002243% | 0.002345% | 143,922 | 181,711 | 112,519 | 8,405 | (5,569) | 2,836 | - | 2,836 |
| R034 | LEXINGTON PUBLIC LIBRARY | 1,477,828 | 0.217569% | 0.190176% | 13,960,333 | 17,625,764 | 10,914,222 | 815,274 | 312,138 | 1,127,412 | - | 1,127,412 |
| R036 | CITY OF PRESTONSBURG | 734,336 | 0.108110% | 0.100784% | 6,936,887 | 8,758,239 | 5,423,275 | 405,110 | 177,714 | 582,824 | - | 582,824 |
| R037 | PAUL SAWYER LIBRARY | 283,795 | 0.041781% | 0.041337% | 2,680,881 | 3,384,775 | 2,095,920 | 156,562 | (37,425) | 119,137 | - | 119,137 |
| R038 | CITY OF FULTON | 300,666 | 0.044265% | 0.047320% | 2,840,267 | 3,586,009 | 2,220,528 | 165,870 | (64,425) | 101,445 | - | 101,445 |
| R041 | CITY OF CRITTENDEN | 27,456 | 0.004042% | 0.003795% | 259,355 | 327,452 | 202,765 | 15,146 | (6) | 15,140 | - | 15,140 |
| R042 | MAYFIELD ELEC & WATER SYS | 903,274 | 0.132982% | 0.150071% | 8,532,801 | 10,773,177 | 6,670,965 | 498,310 | 12,028 | 510,338 | - | 510,338 |
| R045 | CITY OF RUSSELL | 235,057 | 0.034606% | 0.036593% | 2,220,497 | 2,803,511 | 1,735,990 | 129,676 | (91,249) | 38,427 | - | 38,427 |
| R047 | LINCOLN TRAIL AREA DEV DI | 427,640 | 0.062958% | 0.057265% | 4,039,705 | 5,100,372 | 3,158,251 | 235,916 | 192,438 | 428,354 | - | 428,354 |
| R048 | HARLAN CO CONSERV DIST | 11,151 | 0.001642% | 0.001532% | 105,359 | 133,022 | 82,370 | 6,153 | 1,396 | 7,549 | - | 7,549 |
| R050 | HART CO AMB SERVICE | 240,558 | 0.035415% | 0.038469% | 2,272,406 | 2,869,050 | 1,776,573 | 132,707 | (98,703) | 34,004 | - | 34,004 |
| R051 | HENDERSON MUN W & S DEPT | 993,141 | 0.146212% | 0.141449% | 9,381,705 | 11,844,970 | 7,334,640 | 547,885 | (230,679) | 317,206 | - | 317,206 |
| R052 | CITY OF CAMPBELLSBURG | 20,841 | 0.003068% | 0.002218% | 196,858 | 248,546 | 153,904 | 11,496 | 25,041 | 36,537 | - | 36,537 |
| R054 | SOUTH HOPKINS WATER DIST | 68,766 | 0.010124% | 0.010046% | 649,607 | 820,168 | 507,865 | 37,937 | (22,978) | 14,959 | - | 14,959 |
| R057 | CITY OF WILMORE | 244,781 | 0.036037% | 0.035787% | 2,312,317 | 2,919,440 | 1,807,775 | 135,038 | (66,304) | 68,734 | - | 68,734 |
| R058 | HOUSING AUTH OF PAINTSVLE | 127,270 | 0.018737% | 0.018622% | 1,202,261 | 1,517,927 | 939,931 | 70,211 | (13,734) | 56,477 | - | 56,477 |
| R061 | KY COMM ECONOMIC OPPORT | 1,925,395 | 0.283460% | 0.279825% | 18,188,235 | 22,963,745 | 14,219,606 | 1,062,181 | 680,184 | 1,742,365 | - | 1,742,365 |
| R063 | WOODCREEK WATER DISTRICT | 567,069 | 0.083485% | 0.085535% | 5,356,822 | 6,763,311 | 4,187,977 | 312,835 | 13,074 | 325,909 | - | 325,909 |
| R071 | LOGAN CO PUBLIC LIBRARY | 111,180 | 0.016368% | 0.017917% | 1,050,254 | 1,326,009 | 821,091 | 61,334 | (54,827) | 6,507 | - | 6,507 |
| R072 | LYON CO HOUSING AUTHORITY | 58,950 | 0.008679% | 0.009500% | 556,889 | 703,106 | 435,377 | 32,522 | (21,101) | 11,421 | - | 11,421 |
| R073 | MCCRACKEN CO BD OF ED | 2,417,423 | 0.355898% | 0.356370% | 22,836,225 | 28,832,114 | 17,853,416 | 1,333,621 | 47,749 | 1,381,370 | - | 1,381,370 |
| R076 | RICHMOND UTILITIES | 872,821 | 0.128498% | 0.120231% | 8,245,085 | 10,409,918 | 6,446,027 | 481,508 | 93,478 | 574,986 | - | 574,986 |
| R078 | CITY OF LORETTO | 6,065 | 0.000893% | 0.000920% | 57,299 | 72,344 | 44,797 | 3,346 | (2,392) | 954 | - | 954 |
| R079 | MARSHALL CO PUB LIBRARY | 190,986 | 0.028117% | 0.027335% | 1,804,130 | 2,277,823 | 1,410,473 | 105,360 | (31,208) | 74,152 | - | 74,152 |
| R088 | CITY OF WEST LIBERTY | 390,774 | 0.057531% | 0.049518% | 3,691,481 | 4,660,718 | 2,886,009 | 215,580 | 214,995 | 430,575 | - | 430,575 |
| R089 | CENTRAL CITY MUN WTR&SEWR | 273,415 | 0.040253% | 0.038544% | 2,582,837 | 3,260,988 | 2,019,268 | 150,836 | 85,438 | 236,274 | - | 236,274 |
| R090 | NELSON CO PUBLIC LIBRARY | 262,063 | 0.038581% | 0.040415% | 2,475,553 | 3,125,535 | 1,935,393 | 144,571 | (46,645) | 97,926 | - | 97,926 |
| R093 | TRI CO COMM ACTION AGENCY | 82,986 | 0.012217% | 0.009847% | 783,905 | 989,727 | 612,859 | 45,780 | 45,196 | 90,976 | - | 90,976 |
| R097 | PERRY COUNTY PUBLIC LIB | 137,665 | 0.020267% | 0.021175% | 1,300,434 | 1,641,876 | 1,016,682 | 75,944 | (102,067) | (26,123) | - | (26,123) |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Actual FYE 2023 Contributions | 2023 Proportionate Share | 2022 Proportionate Share | Net Pension Liability as of June 30, 2023 | | | Pension Expense | | | | |
|-----------------------------|-----------------------------|-------------------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
| | | | | | Discount Rate 6.50% | Discount Rate Less 1.00% 5.50% | Discount Rate Plus 1.00% 7.50% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Difference between Employer Contributions & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| R103 | ROWAN CO PUBLIC LIBRARY | 95,036 | 0.013991% | 0.0146691% | 897,734 | 1,133,443 | 701,850 | 52,427 | (3,841) | 48,586 | - | 48,586 |
| R104 | CITY OF RUSSELL SPRINGS | 272,676 | 0.040144% | 0.037531% | 2,575,843 | 3,252,158 | 2,013,800 | 150,428 | 171,185 | 321,613 | - | 321,613 |
| R105 | CITY OF STAMPING GROUND | 6,071 | 0.000894% | 0.000843% | 57,364 | 72,425 | 44,847 | 3,350 | 3,584 | 6,894 | - | 6,894 |
| R106 | SHELBY CO PARK RECREATION | 123,148 | 0.018130% | 0.016824% | 1,163,313 | 1,468,753 | 909,481 | 67,937 | 31,584 | 99,521 | - | 99,521 |
| R109 | TAYLOR CO PUBLIC LIBRARY | 69,698 | 0.010261% | 0.010677% | 658,398 | 831,267 | 514,737 | 38,450 | (61,430) | (22,980) | - | (22,980) |
| R114 | BOWLING GREEN PUBLIC SCHO | 1,789,204 | 0.263410% | 0.239889% | 16,901,725 | 21,339,449 | 13,213,810 | 987,050 | 245,096 | 1,232,146 | - | 1,232,146 |
| R115 | S W E D A | 16,965 | 0.002498% | 0.002387% | 160,284 | 202,369 | 125,311 | 9,361 | 1,910 | 11,271 | - | 11,271 |
| R116 | WAYNE CO CONSERV DIST | 13,186 | 0.001941% | 0.002129% | 124,544 | 157,245 | 97,369 | 7,273 | 838 | 8,111 | - | 8,111 |
| R117 | WEBSTER COUNTY WATER DIST | 100,453 | 0.014789% | 0.015305% | 948,937 | 1,198,091 | 741,882 | 55,417 | (28,440) | 26,977 | - | 26,977 |
| R118 | WILLIAMSBURG IN DB OF ED | 214,662 | 0.031603% | 0.037741% | 2,027,809 | 2,560,232 | 1,585,346 | 118,423 | (217,973) | (99,550) | - | (99,550) |
| R120 | CITY OF MIDWAY | 77,997 | 0.011483% | 0.011719% | 736,808 | 930,264 | 576,038 | 43,029 | 27,494 | 70,523 | - | 70,523 |
| R959 | N KY LEGAL AID SOCIETY | 642,320 | 0.094564% | 0.103863% | 6,067,707 | 7,660,847 | 4,743,748 | 354,350 | 101,700 | 456,050 | - | 456,050 |
| T036 | FLOYD COUNTY CONSV DIST | 25,646 | 0.003776% | 0.003815% | 242,287 | 305,902 | 189,421 | 14,149 | (106) | 14,043 | - | 14,043 |
| V001 | ADAIR COUNTY FISCAL COURT | 470,959 | 0.069336% | 0.080015% | 4,448,950 | 5,617,069 | 3,478,200 | 259,816 | 17,905 | 277,721 | - | 277,721 |
| V002 | ALLEN COUNTY FISCAL COURT | 617,545 | 0.090916% | 0.087325% | 5,833,633 | 7,365,314 | 4,560,748 | 340,680 | 102,498 | 443,178 | - | 443,178 |
| V003 | ANDERSON CO FISCAL COURT | 736,782 | 0.108470% | 0.120106% | 6,959,987 | 8,787,404 | 5,441,335 | 406,459 | 261,576 | 668,035 | - | 668,035 |
| V004 | BALLARD COUNTY FISCAL CT | 593,690 | 0.087404% | 0.093318% | 5,608,285 | 7,080,799 | 4,384,571 | 327,520 | (115,723) | 211,797 | - | 211,797 |
| V005 | BARREN CO FISCAL CT | 420,624 | 0.061925% | 0.064568% | 3,973,423 | 5,016,686 | 3,106,432 | 232,045 | (13,404) | 218,641 | - | 218,641 |
| V006 | BATH CO FISCAL COURT | 344,969 | 0.050787% | 0.050934% | 3,258,752 | 4,114,371 | 2,547,700 | 190,309 | 53,117 | 243,426 | - | 243,426 |
| V007 | BELL CO FISCAL CT | 626,359 | 0.092214% | 0.082680% | 5,916,919 | 7,470,468 | 4,625,862 | 345,544 | 115,735 | 461,279 | - | 461,279 |
| V008 | BOONE CO FISCAL CT | 2,995,354 | 0.440982% | 0.395448% | 28,295,647 | 35,724,964 | 22,121,606 | 1,652,447 | 1,129,490 | 2,781,937 | - | 2,781,937 |
| V009 | BOURBON CO FISCAL COURT | 697,246 | 0.102650% | 0.095888% | 6,586,546 | 8,315,912 | 5,149,378 | 384,650 | 277,562 | 662,212 | - | 662,212 |
| V010 | BOYD COUNTY FISCAL COURT | 2,155,975 | 0.317407% | 0.289922% | 20,366,447 | 25,713,870 | 15,922,538 | 1,189,387 | 1,207,336 | 2,396,723 | - | 2,396,723 |
| V011 | BOYLE COUNTY FISCAL COURT | 91,778 | 0.01344% | 0.01344% | 869,601 | 1,085,895 | 685,895 | 50 | 50 | 735,649 | - | 735,649 |
| V012 | BRACKEN CO FISCAL COURT | 365,228 | 0.05344% | 0.05344% | 3,600,606 | 4,600,606 | 2,800,606 | 203,319 | 203,319 | 330,319 | - | 330,319 |
| V013 | BREATHITT CO FISCAL COURT | 322,333 | 0.0474% | 0.0474% | 3,223,333 | 4,123,333 | 2,381,004 | 177,857 | (90,318) | 87,539 | - | 87,539 |
| V014 | BRECKINRIDGE CO FISCAL CT | 706,114 | 0.103956% | 0.103956% | 6,806,114 | 8,706,114 | 5,214,892 | 389,544 | 165,302 | 554,846 | - | 554,846 |
| V016 | BUTLER COUNTY FISCAL CT | 614,010 | 0.090400% | 0.090400% | 5,924,010 | 7,524,010 | 4,534,863 | 338,747 | 231,995 | 570,742 | - | 570,742 |
| V017 | CALDWELL CO FISCAL COURT | 366,114 | 0.053903% | 0.053903% | 3,661,114 | 4,661,114 | 2,704,013 | 201,985 | (50,824) | 151,161 | - | 151,161 |
| V018 | CALLOWAY CO FISCAL COURT | 1,047,010 | 0.154150% | 0.154150% | 10,470,100 | 13,470,100 | 8,248,000 | 577,631 | (48,983) | 528,648 | - | 528,648 |
| V019 | CAMPBELL CO FISCAL CT | 2,081,228 | 0.306411% | 0.306411% | 19,660,888 | 24,823,228 | 15,370,990 | 1,148,183 | (1,474,608) | (326,425) | - | (326,425) |
| V020 | CARROLL CO FISCAL COURT | 277,510 | 0.040857% | 0.040857% | 2,621,593 | 3,321,593 | 2,049,568 | 153,099 | 120,429 | 273,528 | - | 273,528 |
| V021 | CARRROLL CO FISCAL CT | 862,616 | 0.127002% | 0.127002% | 8,626,160 | 11,126,160 | 6,370,982 | 475,902 | 603,937 | 1,079,839 | - | 1,079,839 |
| V022 | CARTER CO FISCAL CT | 970,114 | 0.142831% | 0.142831% | 9,701,114 | 12,601,114 | 7,165,034 | 535,216 | 272,075 | 807,273 | - | 807,273 |
| V023 | CASEY CO FISCAL COURT | 538,310 | 0.079121% | 0.079121% | 5,383,100 | 6,923,100 | 3,975,631 | 296,973 | (296,742) | 231 | - | 231 |
| V024 | CHRISTIAN CO FISCAL COURT | 820,810 | 0.121471% | 0.121471% | 8,208,100 | 10,608,100 | 6,062,571 | 452,864 | (430,646) | 22,218 | - | 22,218 |
| V025 | CLARK COUNTY FISCAL COURT | 956,150 | 0.140759% | 0.140759% | 9,561,150 | 12,461,150 | 7,061,093 | 527,452 | 432,482 | 959,934 | - | 959,934 |
| V026 | CLAY COUNTY FISCAL CT | 946,470 | 0.139341% | 0.139341% | 9,464,470 | 12,284,470 | 7,128,334 | 522,138 | (439,170) | 82,968 | - | 82,968 |
| V027 | CLINTON CO FISCAL COURT | 440,735 | 0.064886% | 0.064864% | 4,163,416 | 5,256,564 | 3,254,968 | 243,141 | (352,178) | (109,037) | - | (109,037) |
| V028 | CRITTENDEN CO FIS CT | 568,738 | 0.083731% | 0.084100% | 5,372,607 | 6,783,241 | 4,200,317 | 313,757 | (5,202) | 308,555 | - | 308,555 |
| V030 | DAVIESS CO FISCAL COURT | 1,692,935 | 0.249237% | 0.244617% | 15,992,313 | 20,191,261 | 12,502,829 | 933,941 | 273,411 | 1,207,352 | - | 1,207,352 |
| V031 | EDMONSON CO FISCAL CRT | 412,463 | 0.060724% | 0.069370% | 3,896,361 | 4,919,391 | 3,046,184 | 227,545 | 87,826 | 315,371 | - | 315,371 |
| V032 | ELLIOTT CO FISCAL CT | 243,340 | 0.035825% | 0.031216% | 2,298,714 | 2,902,265 | 1,797,140 | 134,243 | 156,003 | 290,246 | - | 290,246 |
| V033 | ESTILL CO FISCAL COURT | 506,002 | 0.074495% | 0.078212% | 4,779,978 | 6,035,011 | 3,736,998 | 279,148 | (3,558) | 275,590 | - | 275,590 |
| V035 | FLEMING CO FISCAL COURT | 290,935 | 0.042752% | 0.047517% | 2,743,186 | 3,463,438 | 2,144,629 | 160,200 | (31,236) | 128,964 | - | 128,964 |
| V036 | FLOYD CO FISCAL COURT | 939,704 | 0.138345% | 0.149145% | 8,876,919 | 11,207,646 | 6,939,997 | 518,406 | (150,626) | 367,780 | - | 367,780 |
| V037 | FRANKLIN CO FISCAL COURT | 1,314,604 | 0.193539% | 0.198021% | 12,418,446 | 15,679,039 | 9,708,771 | 725,229 | (200,515) | 524,714 | - | 524,714 |
| V038 | FULTON COUNTY FIS CT | 712,879 | 0.104951% | 0.103484% | 6,734,190 | 8,502,321 | 5,264,806 | 393,272 | (228,834) | 164,438 | - | 164,438 |
| V039 | GALLATIN CO FISCAL COURT | 542,544 | 0.079874% | 0.082198% | 5,125,122 | 6,470,776 | 4,006,833 | 299,304 | 27,296 | 326,600 | - | 326,600 |
| V040 | GARRARD CO FISCAL COURT | 582,577 | 0.085768% | 0.087832% | 5,503,311 | 6,948,263 | 4,302,502 | 321,390 | 1,845 | 323,235 | - | 323,235 |
| V041 | GRANT COUNTY FISCAL COURT | 801,895 | 0.118057% | 0.123097% | 7,575,137 | 9,564,069 | 5,922,261 | 442,383 | 66,694 | 509,077 | - | 509,077 |
| V042 | GRAVES COUNTY FISCAL CT | 990,158 | 0.145773% | 0.155705% | 9,353,537 | 11,809,405 | 7,312,618 | 546,240 | (322,364) | 223,876 | - | 223,876 |
| V043 | GRAYSON CO FISCAL COURT | 1,328,511 | 0.195586% | 0.176903% | 12,549,792 | 15,844,871 | 9,811,458 | 732,900 | 939,188 | 1,672,088 | - | 1,672,088 |
| V044 | GREEN COUNTY FISCAL COURT | 202,468 | 0.029808% | 0.030139% | 1,912,633 | 2,414,814 | 1,495,301 | 111,697 | (80,499) | 31,198 | - | 31,198 |
| V045 | GREENUP CO FISCAL CT | 1,278,400 | 0.188209% | 0.170726% | 12,076,446 | 15,247,243 | 9,441,395 | 705,257 | 533,786 | 1,239,043 | - | 1,239,043 |
| V046 | HANCOCK CO FISCAL COURT | 586,414 | 0.086333% | 0.087798% | 5,539,564 | 6,994,034 | 4,330,845 | 323,507 | (95,552) | 227,955 | - | 227,955 |
| V047 | HARDIN CO FISCAL COURT | 978,601 | 0.144072% | 0.132776% | 9,244,392 | 11,671,603 | 7,227,288 | 539,866 | 331,803 | 871,669 | - | 871,669 |
| V048 | HARLAN CO FIS CT | 895,503 | 0.131838% | 0.134745% | 8,459,396 | 10,680,499 | 6,613,577 | 494,023 | (120,437) | 373,586 | - | 373,586 |
| V049 | HARRISON CO FISCAL COURT | 362,010 | 0.053296% | 0.053588% | 3,419,742 | 4,317,631 | 2,673,563 | 199,711 | 27,244 | 226,955 | - | 226,955 |
| V050 | HART COUNTY FISCAL COURT | 725,588 | 0.106822% | 0.101657% | 6,854,243 | 8,653,895 | 5,358,664 | 400,283 | 182,457 | 582,780 | - | 582,780 |
| V051 | HENDERSON CO FISCAL COURT | 1,571,177 | 0.231312% | 0.239830% | 14,842,154 | 18,739,116 | 11,603,632 | 866,772 | (554,563) | 312,209 | - | 312,209 |
| V052 | HENRY CO FISCAL COURT | 296,400 | 0.043637% | 0.045620% | 2,799,972 | 3,535,134 | 2,189,025 | 163,517 | (292,535) | (129,018) | - | (129,018) |
| V053 | HICKMAN CO FISCAL COURT | 275,954 | 0.040626% | 0.041569% | 2,606,771 | 3,291,206 | 2,037,980 | 152,234 | (34,991) | 117,243 | - | 117,243 |
| V054 | HOPKINS CO FISCAL COURT | 1,150,135 | 0.169325% | 0.171552% | 10,864,753 | 13,717,407 | 8,494,090 | 634,494 | (217,180) | 417,314 | - | 417,314 |
| V055 | JACKSON CO FISCAL COURT | 669,833 | 0.098614% | 0.098705% | 6,327,576 | 7,988,946 | 4,946,914 | 369,526 | 146,428 | 515,954 | - | 515,954 |
| V057 | JESSAMINE CO FISCAL COURT | 1,772,282 | 0.260919% | 0.233809% | 16,741,890 | 21,137,647 | 13,088,580 | 977,715 | 952,888 | 1,930,603 | - | 1,930,603 |
| V060 | KNOTT CO FISCAL CT | 457,744 | 0.067390% | 0.062525% | 4,324,085 | 5,459,419 | 3,380,580 | 252,524 | 223,759 | 476,283 | - | 476,283 |
| V061 | KNOX CO FISCAL CT | 907,271 | 0.133570% | 0.139860% | 8,570,530 | 10,820,812 | 6,700,461 | 500,513 | 203,600 | 704,113 | - | 704,113 |
| V062 | LARUE CO FISCAL COURT | 553,371 | 0.081468% | 0.083528% | 5,227,401 | 6,599,910 | 4,086,795 | 305,277 | (63,301) | 241,976 | - | 241,976 |

DRAFT

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Actual FYE 2023 Contributions | 2023 Proportionate Share | 2022 Proportionate Share | Net Pension Liability as of June 30, 2023 | | | Pension Expense | | | | |
|-----------------------------|-----------------------------|-------------------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
| | | | | | Discount Rate 6.50% | Discount Rate Less 1.00% 5.50% | Discount Rate Plus 1.00% 7.50% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Difference between Employer Contributions & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| V063 | LAUREL COUNTY FISCAL COUR | 1,876,539 | 0.276268% | 0.249284% | 17,726,759 | 22,381,105 | 13,858,824 | 1,035,231 | 946,145 | 1,981,376 | - | 1,981,376 |
| V064 | LAWRENCE CO FISCAL CT | 621,121 | 0.091443% | 0.096440% | 5,867,448 | 7,408,007 | 4,587,185 | 342,655 | 272,007 | 614,662 | - | 614,662 |
| V065 | LEE COUNTY FISCAL COURT | 453,764 | 0.066804% | 0.076548% | 4,286,484 | 5,411,945 | 3,351,184 | 250,328 | 381,419 | 631,747 | - | 631,747 |
| V066 | LESLIE CO FISCAL COURT | 681,261 | 0.102937% | 0.096614% | 6,835,565 | 8,125,290 | 5,031,341 | 375,833 | (113,494) | 262,339 | - | 262,339 |
| V067 | LETCHER CO FISCAL COURT | 508,142 | 0.074810% | 0.081572% | 4,800,190 | 6,060,530 | 3,752,800 | 280,338 | (266,453) | 13,875 | - | 13,875 |
| V068 | LEWIS COUNTY FISCAL COURT | 391,935 | 0.057701% | 0.061750% | 3,702,390 | 4,674,490 | 2,894,537 | 216,217 | (472,593) | (256,376) | - | (256,376) |
| V069 | LINCOLN CO FISCAL COURT | 370,886 | 0.054603% | 0.058192% | 3,503,606 | 4,423,514 | 2,739,128 | 204,608 | (587,576) | (382,968) | - | (382,968) |
| V070 | LIVINGSTON CO FISCAL CT | 536,640 | 0.079005% | 0.077605% | 5,069,362 | 6,400,376 | 3,963,240 | 296,047 | (60,554) | 235,493 | - | 235,493 |
| V071 | LOGAN COUNTY FISCAL COURT | 1,114,157 | 0.164028% | 0.146781% | 10,524,870 | 13,288,285 | 8,228,369 | 614,646 | 407,205 | 1,021,851 | - | 1,021,851 |
| V072 | LYON COUNTY FISCAL COURT | 238,485 | 0.035110% | 0.036310% | 2,252,836 | 2,844,342 | 1,761,273 | 131,564 | (81,147) | 50,417 | - | 50,417 |
| V073 | MCCRACKEN CO FISCAL COURT | 916,496 | 0.134928% | 0.139144% | 8,657,666 | 10,930,827 | 6,768,585 | 505,602 | (298,865) | 206,737 | - | 206,737 |
| V074 | MCCLURE CO FISCAL CT | 794,925 | 0.117030% | 0.109072% | 7,509,240 | 9,480,869 | 5,870,742 | 438,535 | 416,893 | 855,428 | - | 855,428 |
| V075 | MCCLEEN COUNTY FISCAL CT | 524,248 | 0.077181% | 0.074290% | 4,952,325 | 6,252,610 | 3,871,740 | 289,213 | (47,228) | 241,985 | - | 241,985 |
| V076 | MADISON CO FISCAL COURT | 1,568,550 | 0.230925% | 0.211452% | 14,817,322 | 18,707,764 | 11,584,218 | 865,322 | 121,721 | 987,043 | - | 987,043 |
| V077 | MAGOFFIN CO FISCAL COURT | 334,837 | 0.049295% | 0.048098% | 3,163,018 | 3,993,501 | 2,472,855 | 184,718 | (8,270) | 176,448 | - | 176,448 |
| V078 | MARION CO FISCAL COURT | 1,325,954 | 0.195210% | 0.183399% | 12,525,666 | 15,814,410 | 9,792,596 | 731,491 | 503,832 | 1,235,323 | - | 1,235,323 |
| V079 | MARSHALL CO FISCAL COURT | 1,005,457 | 0.148025% | 0.153268% | 9,498,037 | 11,991,845 | 7,425,588 | 554,679 | (520,730) | 33,949 | - | 33,949 |
| V080 | MARTIN CO FISCAL COURT | 421,514 | 0.062056% | 0.060109% | 3,981,828 | 5,027,299 | 3,113,003 | 232,536 | 139,529 | 372,065 | - | 372,065 |
| V081 | MASON CO FIS CT | 837,518 | 0.123301% | 0.119605% | 7,911,619 | 9,988,897 | 6,185,323 | 462,033 | 88,341 | 550,374 | - | 550,374 |
| V082 | MEADE COUNTY FISCAL COURT | 1,527,738 | 0.224917% | 0.227944% | 14,431,818 | 18,221,042 | 11,282,831 | 842,809 | 656,357 | 1,499,166 | - | 1,499,166 |
| V083 | MENIFEE CO FISCAL COURT | 236,801 | 0.034862% | 0.034416% | 2,236,923 | 2,824,251 | 1,748,832 | 130,635 | 25,814 | 156,449 | - | 156,449 |
| V084 | MERCER COUNTY FISCAL COURT | 449,391 | 0.066160% | 0.075378% | 4,245,162 | 5,359,773 | 3,318,878 | 247,915 | (43,552) | 204,363 | - | 204,363 |
| V085 | METCALFE CO FISCAL COURT | 319,206 | 0.046994% | 0.040965% | 3,015,374 | 3,807,092 | 2,357,427 | 176,096 | 298,671 | 2,575,751 | - | 2,575,751 |
| V086 | MONROE CO FISCAL COURT | 249,118 | 0.036566% | 0.035110% | 2,353,960 | 2,972,017 | 1,812,017 | 139,529 | (98) | 79,172 | - | 79,172 |
| V087 | MONTGOMERY CO FISCAL CT | 854,718 | 0.125110% | 0.125110% | 7,454,534 | 9,216,587 | 5,921,636 | 473,348 | 298,865 | 490,786 | - | 490,786 |
| V088 | MORGAN CO FISCAL CT | 366,222 | 0.053922% | 0.053922% | 3,039,111 | 3,850,507 | 2,705,066 | 202,064 | 186,303 | 388,367 | - | 388,367 |
| V089 | MUHLENBERG CO FISCAL CT | 1,219,616 | 0.179553% | 0.179553% | 10,033,033 | 12,507,001 | 7,205,066 | 672,821 | 29,109 | 701,930 | - | 701,930 |
| V090 | NELSON CO FISCAL CT | 1,680,510 | 0.247410% | 0.247410% | 14,083,083 | 17,000,000 | 10,411,772 | 927,094 | 202,630 | 1,129,724 | - | 1,129,724 |
| V091 | NICHOLAS CO FISCAL COURT | 363,222 | 0.053478% | 0.053478% | 3,114,420 | 3,933,000 | 2,472,855 | 200,393 | 215,566 | 415,959 | - | 415,959 |
| V092 | OHIO COUNTY FISCAL CRT | 845,111 | 0.124426% | 0.124426% | 7,983,805 | 10,080,000 | 6,466,249 | 466,249 | 408,671 | 874,920 | - | 874,920 |
| V093 | OLDHAM CO FISCAL COURT | 1,154,222 | 0.169936% | 0.169936% | 10,903,958 | 13,766,000 | 8,524,741 | 636,784 | 217,589 | 854,373 | - | 854,373 |
| V094 | OWEN COUNTY FISCAL COURT | 558,111 | 0.082172% | 0.082172% | 5,272,573 | 6,422,111 | 4,122,111 | 307,915 | 446,312 | 754,227 | - | 754,227 |
| V095 | OWSLEY CO FISCAL COURT | 217,555 | 0.032032% | 0.032032% | 1,955,336 | 2,594,999 | 1,606,867 | 120,030 | 48,581 | 168,611 | - | 168,611 |
| V096 | PENDLETON CO FISCAL COURT | 379,222 | 0.055832% | 0.055832% | 3,382,401 | 4,522,999 | 2,800,730 | 209,210 | 4,962 | 214,172 | - | 214,172 |
| V097 | PERRY COUNTY FISCAL COURT | 1,168,888 | 0.172511% | 0.172511% | 10,143,143 | 13,940,110 | 8,631,992 | 644,795 | 623,928 | 1,268,723 | - | 1,268,723 |
| V098 | PIKE COUNTY FISCAL COURT | 2,228,777 | 0.325110% | 0.325110% | 18,168,168 | 22,582,159 | 16,460,200 | 1,229,550 | 703,417 | 1,932,967 | - | 1,932,967 |
| V099 | POWELL CO FISCAL CT | 904,222 | 0.133119% | 0.133119% | 8,413,847 | 10,784,276 | 6,677,837 | 498,823 | 179,636 | 678,459 | - | 678,459 |
| V100 | PULASKI CO FISCAL CT | 1,502,498 | 0.221201% | 0.224444% | 14,193,381 | 17,920,001 | 11,096,420 | 828,884 | (252,371) | 576,513 | - | 576,513 |
| V101 | ROBERTSON CO FISCAL CT | 112,273 | 0.016529% | 0.017619% | 1,060,585 | 1,339,052 | 829,168 | 61,937 | (80,900) | (18,963) | - | (18,963) |
| V102 | ROCKCASTLE CO FISCAL CT | 679,819 | 0.100084% | 0.100084% | 6,421,898 | 8,108,035 | 5,020,656 | 375,035 | (34,306) | 340,729 | - | 340,729 |
| V103 | ROWAN CO FISCAL COURT | 1,136,833 | 0.167367% | 0.157262% | 10,739,118 | 13,558,785 | 8,395,868 | 627,157 | 436,734 | 1,063,891 | - | 1,063,891 |
| V104 | RUSSELL CO FISCAL COURT | 641,225 | 0.094402% | 0.106915% | 6,057,312 | 7,647,723 | 4,735,621 | 353,743 | 67,191 | 420,934 | - | 420,934 |
| V105 | SCOTT CO FISCAL CT | 1,105,324 | 0.162728% | 0.159364% | 10,441,456 | 13,182,969 | 8,163,156 | 609,774 | 529,727 | 1,139,501 | - | 1,139,501 |
| V106 | SHELBY CO FISCAL COURT | 899,600 | 0.132441% | 0.133837% | 8,498,088 | 10,729,349 | 6,643,826 | 496,283 | 115,143 | 611,426 | - | 611,426 |
| V107 | SIMPSON CO FISCAL COURT | 785,452 | 0.115636% | 0.108941% | 7,419,794 | 9,367,938 | 5,800,813 | 433,311 | 44,343 | 477,654 | - | 477,654 |
| V108 | SPENCER CO TREASURER | 380,296 | 0.055988% | 0.055343% | 3,592,475 | 4,535,716 | 2,808,605 | 209,798 | 78,009 | 287,807 | - | 287,807 |
| V109 | TAYLOR COUNTY FISCAL COURT | 786,360 | 0.115770% | 0.111877% | 7,428,392 | 9,378,793 | 5,807,535 | 433,813 | 154,167 | 587,980 | - | 587,980 |
| V110 | TODD COUNTY FISCAL COURT | 494,479 | 0.072798% | 0.073792% | 4,671,090 | 5,897,533 | 3,651,869 | 272,789 | (68,939) | 203,850 | - | 203,850 |
| V111 | TRIGG COUNTY FISCAL COURT | 564,647 | 0.083128% | 0.084281% | 5,333,915 | 6,734,390 | 4,170,068 | 311,497 | (137,144) | 174,353 | - | 174,353 |
| V112 | TRIMBLE CO FISCAL COURT | 340,109 | 0.050071% | 0.048505% | 3,212,810 | 4,056,367 | 2,511,783 | 187,626 | (168,043) | 19,583 | - | 19,583 |
| V113 | UNION COUNTY FISCAL COURT | 770,247 | 0.113397% | 0.109280% | 7,276,128 | 9,186,551 | 5,688,495 | 424,921 | 305,591 | 730,512 | - | 730,512 |
| V114 | WARREN COUNTY FISCAL COURT | 2,543,749 | 0.374496% | 0.336537% | 24,029,567 | 30,338,781 | 18,786,374 | 1,403,311 | 1,292,509 | 2,695,820 | - | 2,695,820 |
| V115 | WASHINGTON CO FIS COURT | 446,042 | 0.065667% | 0.067119% | 4,213,529 | 5,319,834 | 3,294,147 | 246,067 | 63,386 | 309,453 | - | 309,453 |
| V116 | WAYNE COUNTY FISCAL COURT | 990,880 | 0.145879% | 0.146491% | 9,360,338 | 11,817,993 | 7,317,935 | 546,638 | (30,909) | 515,729 | - | 515,729 |
| V117 | WEBSTER CO FISCAL COURT | 636,816 | 0.093753% | 0.096130% | 6,015,669 | 7,595,146 | 4,703,065 | 351,311 | (411,730) | (60,419) | - | (60,419) |
| V119 | CITY OF HIGHLAND HEIGHTS | 139,865 | 0.020591% | 0.020276% | 1,321,223 | 1,668,124 | 1,032,936 | 77,159 | 190,618 | 267,777 | - | 267,777 |
| V120 | WOODFORD CO FISCAL COURT | 835,535 | 0.123009% | 0.107248% | 7,892,883 | 9,965,241 | 6,170,675 | 460,939 | 89,208 | 550,147 | - | 550,147 |
| V122 | FAMILY HEALTH CENTER | 4,192,488 | 0.617226% | 0.661333% | 39,604,358 | 50,002,895 | 30,962,784 | 2,312,869 | (1,194,597) | 1,118,272 | - | 1,118,272 |
| V125 | LOUISVILLE MEM COMM | 32,779 | 0.004826% | 0.005312% | 309,661 | 390,965 | 242,093 | 18,084 | (22,212) | (4,128) | - | (4,128) |
| V126 | LOU & JEFF CO RIVERPORT | 21,060 | 0.003100% | 0.003255% | 198,912 | 251,138 | 155,510 | 11,616 | (60,583) | (48,967) | - | (48,967) |
| V127 | LOU LABOR MANAGER COM | 17,406 | 0.002563% | 0.002446% | 164,455 | 207,635 | 128,571 | 9,604 | 320 | 9,924 | - | 9,924 |
| V129 | T A R C | 7,911,276 | 1.164714% | 1.167143% | 74,733,972 | 94,356,155 | 58,427,201 | 4,364,415 | (2,201,319) | 2,163,096 | - | 2,163,096 |
| V130 | ANCHORAGE BD OF EDUCATION | 223,934 | 0.032968% | 0.032571% | 2,115,394 | 2,670,813 | 1,653,821 | 123,538 | 36,186 | 159,724 | - | 159,724 |
| V136 | MOUNTAIN ARCS CENTER | - | 0.000000% | 0.000000% | - | - | - | - | (8,003) | (8,003) | - | (8,003) |
| V137 | FRANKLIN CO CONS DIST | 7,670 | 0.001129% | 0.001795% | 72,442 | 91,463 | 4,231 | 4,231 | (32,915) | (28,684) | - | (28,684) |
| V145 | CITY OF WURLTAND | 20,055 | 0.002953% | 0.003298% | 189,479 | 239,229 | 148,136 | 11,065 | 1,798 | 12,863 | - | 12,863 |
| V147 | HARDIN CO WATER DIST #2 | 1,075,931 | 0.158401% | 0.147261% | 10,163,813 | 12,832,429 | 7,946,094 | 593,560 | 211,592 | 805,152 | - | 805,152 |
| V151 | HOUSING AUTH OF HENDERSON | 258,326 | 0.038031% | 0.039597% | 2,440,262 | 3,080,979 | 1,907,803 | 142,510 | (118,140) | 24,370 | - | 24,370 |
| V156 | JEFF CO BD OF ED | 41,420,771 | 6.098037% | 7.784931% | 391,281,052 | 494,015,976 | 305,904,469 | 22,850,545 | (29,703,935) | (6,853,390) | - | (6,853,390) |

DRAFT

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Actual FYE 2023 Contributions | 2023 Proportionate Share | 2022 Proportionate Share | Net Pension Liability as of June 30, 2023 | | | Pension Expense | | | | |
|-----------------------------|-----------------------------|-------------------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
| | | | | | Discount Rate 6.50% | Discount Rate Less 1.00% 5.50% | Discount Rate Plus 1.00% 7.50% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Difference between Employer Contributions & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| V158 | BIG SANDY AREA COMM PRO | 476,059 | 0.070086% | 0.071094% | 4,497,074 | 5,677,828 | 3,515,823 | 262,626 | (127,783) | 134,843 | - | 134,843 |
| V159 | CITY OF ERLANGER | 443,269 | 0.062599% | 0.067983% | 4,187,349 | 5,286,781 | 3,273,680 | 244,538 | (149,651) | 94,887 | - | 94,887 |
| V163 | EAST BERNSTADT BD OF ED | 100,340 | 0.014772% | 0.014549% | 947,847 | 1,196,714 | 741,029 | 55,354 | (12,572) | 42,782 | - | 42,782 |
| V171 | CITY OF ADAIRVILLE | 49,051 | 0.007221% | 0.006709% | 463,336 | 584,990 | 362,237 | 27,059 | 13,153 | 40,212 | - | 40,212 |
| V176 | MADISON CO CONSERVAT DIST | 10,265 | 0.001511% | 0.001483% | 96,953 | 122,410 | 75,798 | 5,662 | 164 | 5,826 | - | 5,826 |
| V179 | MARSHALL CO SEN CITIZENS | - | 0.000000% | 0.000000% | - | - | - | - | (6,921) | (6,921) | - | (6,921) |
| V189 | CITY OF CENTRAL CITY | 354,633 | 0.052210% | 0.053755% | 3,350,059 | 4,229,652 | 2,619,084 | 195,641 | (15,421) | 180,220 | - | 180,220 |
| V196 | CITY OF BUTLER | 10,488 | 0.001544% | 0.001676% | 99,071 | 125,083 | 77,454 | 5,786 | (559) | 5,227 | - | 5,227 |
| V197 | CITY OF HAZARD | 941,307 | 0.138581% | 0.134855% | 8,892,062 | 11,226,765 | 6,951,835 | 519,291 | (145,090) | 374,201 | - | 374,201 |
| V198 | MOUNTAIN WATER DISTRICT | 562,156 | 0.082762% | 0.078859% | 5,310,431 | 6,704,740 | 4,151,708 | 310,126 | (41,900) | 268,226 | - | 268,226 |
| V200 | PULASKI COUNTY LIBRARY | 140,966 | 0.020753% | 0.019133% | 1,331,618 | 1,681,248 | 1,041,062 | 77,766 | (32,827) | 44,939 | - | 44,939 |
| V205 | BARREN/METCALFE CO AMB SR | 37,557 | 0.005529% | 0.006203% | 354,769 | 447,917 | 277,359 | 20,718 | 42,834 | 63,552 | - | 63,552 |
| V206 | SHELBYLVE MUN WATER&SEWER | 376,526 | 0.054333% | 0.053227% | 3,556,863 | 4,490,755 | 2,780,764 | 207,718 | 27,420 | 235,138 | - | 235,138 |
| V207 | BELL CO PUBLIC LIBRARY | 56,293 | 0.008288% | 0.010216% | 531,800 | 671,430 | 415,763 | 31,057 | (53,375) | (22,318) | - | (22,318) |
| V208 | CITY OF WALTON | 117,537 | 0.017304% | 0.016606% | 1,110,313 | 1,401,837 | 868,045 | 64,842 | 9,935 | 74,777 | - | 74,777 |
| V218 | MURRAY TOURISM COMMISSION | 24,441 | 0.003598% | 0.003461% | 230,866 | 291,842 | 180,492 | 13,482 | 4,441 | 17,923 | - | 17,923 |
| V219 | BELLEVUE BD OF EDUCATION | 253,751 | 0.037358% | 0.041136% | 2,397,079 | 3,026,457 | 1,874,042 | 139,988 | (14,863) | 125,125 | - | 125,125 |
| V224 | PENNYROYAL AREA MUSEUM | 16,584 | 0.002442% | 0.001701% | 156,691 | 197,832 | 122,502 | 9,151 | (50,854) | (41,703) | - | (41,703) |
| V230 | OWENSBORO RIVERPORT AUTH | 715,052 | 0.105271% | 0.097821% | 6,754,723 | 8,528,245 | 5,280,859 | 394,471 | 238,362 | 632,833 | - | 632,833 |
| V236 | BIG SANDY AREA DEV DIST | 515,486 | 0.075891% | 0.079703% | 4,869,552 | 6,148,104 | 3,807,028 | 284,379 | (453,556) | (169,177) | - | (169,177) |
| V237 | BLUE GRASS COMM ACTION | 1,463,676 | 0.215485% | 0.207385% | 13,826,613 | 17,456,934 | 10,809,680 | 807,465 | 734,664 | 1,542,129 | - | 1,542,129 |
| V247 | HARDIN CO WATER DIST #1 | 975,033 | 0.143546% | 0.141028% | 9,210,641 | 11,628,991 | 7,200,902 | 537,895 | (208,896) | 328,999 | - | 328,999 |
| V251 | HENDERSON CO RIVER AUTH | 175,118 | 0.025781% | 0.028321% | 1,654,240 | 2,088,578 | 1,293,289 | 96,607 | (124,939) | (28,332) | - | (28,332) |
| V259 | KENTON CO PUBLIC LIBRARY | 1,259,333 | 0.180666% | 0.180666% | 11,896,592 | 15,000,166 | 9,600,166 | 733 | (33) | 470,690 | - | 470,690 |
| V263 | LAUREL CO BD OF EDUCATION | 2,581,222 | 0.370466% | 0.368472% | 24,884,272 | 31,565,617 | 19,609,889 | 1,424,820 | (169,786) | 1,524,812 | - | 1,524,812 |
| V271 | RUSSELLVILLE ELEC PL BD | 325,330 | 0.047855% | 0.045111% | 3,030,930 | 3,760,250 | 2,402,424 | 179,457 | 13,726 | 193,183 | - | 193,183 |
| V281 | HOUSING AUTH OF MAYSVILLE | 104,339 | 0.015356% | 0.014991% | 973,319 | 1,231,255 | 770,325 | 57,542 | 5,586 | 63,128 | - | 63,128 |
| V298 | CITY OF PIKEVILLE | 935,222 | 0.137683% | 0.13388% | 8,744,441 | 11,111,111 | 6,906,788 | 515,926 | 580,305 | 1,096,231 | - | 1,096,231 |
| V300 | HOUSING AUTH OF SOMERSET | 106,522 | 0.015692% | 0.01534% | 986,878 | 1,270,000 | 787,180 | 58,801 | (88,270) | (29,469) | - | (29,469) |
| V305 | CITY OF CAVE CITY | 164,222 | 0.024183% | 0.023517% | 1,551,704 | 1,955,000 | 1,200,000 | 90,619 | 26,420 | 119,039 | - | 119,039 |
| V306 | HOUSING AUTH OF SHELBYVILLE | 25,777 | 0.003789% | 0.003789% | 243,122 | 306,000 | 190,073 | 14,198 | (2,850) | 11,348 | - | 11,348 |
| V308 | NORTHERN KY AREA DEV.DIST | 759,333 | 0.111797% | 0.10889% | 7,173,464 | 9,760,613 | 5,608,232 | 418,926 | (174,167) | 244,759 | - | 244,759 |
| V319 | CAMPBELL CO BD OF ED | 2,197,666 | 0.323550% | 0.3199% | 20,760,613 | 26,411,524 | 16,230,698 | 1,212,406 | 489,863 | 1,702,269 | - | 1,702,269 |
| V324 | CHRISTIAN CO CONS DIST | 12,333 | 0.001822% | 0.00171% | 116,909 | 147,604 | 91,400 | 6,827 | 11,820 | 18,647 | - | 18,647 |
| V330 | CITY OF OWENSBORO | 2,907,777 | 0.429077% | 0.423% | 27,367,367 | 34,680,473 | 21,474,836 | 1,604,135 | 210,839 | 1,814,974 | - | 1,814,974 |
| V336 | SANDY VALLEY TRANS SER IN | 493,522 | 0.072277% | 0.070427% | 4,471,171 | 5,886,272 | 3,644,897 | 272,268 | (243,075) | 29,193 | - | 29,193 |
| V337 | FRANKFORT ELEC WATER BD | 3,717,522 | 0.547301% | 0.539882% | 35,177,013 | 44,338,110 | 27,455,037 | 2,050,846 | 979,449 | 3,030,295 | - | 3,030,295 |
| V347 | CITY OF RADCLIFF | 538,021 | 0.079209% | 0.082283% | 5,082,452 | 6,416,903 | 3,973,473 | 296,812 | (281,259) | 15,553 | - | 15,553 |
| V359 | CITY OF ELSMERE | 143,601 | 0.021141% | 0.020455% | 1,356,514 | 1,712,681 | 1,060,526 | 79,220 | 13,367 | 92,587 | - | 92,587 |
| V363 | LONDON LAUREL CO COMM CTR | 163,025 | 0.024001% | 0.028193% | 1,540,026 | 1,944,376 | 1,203,996 | 89,937 | (118,111) | (28,174) | - | (28,174) |
| V373 | PADUCAH MCCRACKEN CO TOUR | 88,506 | 0.013030% | 0.011919% | 836,071 | 1,055,590 | 653,642 | 48,826 | 25,605 | 74,431 | - | 74,431 |
| V376 | CITY OF BERA | 1,050,117 | 0.154600% | 0.170146% | 9,919,922 | 12,524,501 | 7,755,519 | 579,317 | (2,733,991) | (2,154,674) | - | (2,154,674) |
| V398 | CITY OF ELKHORN CITY | - | 0.000000% | 0.004092% | - | - | - | - | (180,148) | (180,148) | - | (180,148) |
| V400 | PULASKI CO SOIL CONS DIST | 18,852 | 0.002775% | 0.003939% | 178,058 | 224,809 | 139,206 | 10,398 | (32,765) | (22,367) | - | (22,367) |
| V405 | MARY W WELDON MEM PUB LIB | 64,588 | 0.009509% | 0.009105% | 610,146 | 770,346 | 477,013 | 35,632 | 17,406 | 53,038 | - | 53,038 |
| V407 | BELL/WHITLEY COMM ACTION | 714,468 | 0.105185% | 0.108763% | 6,749,204 | 8,521,278 | 5,276,544 | 394,149 | (117,175) | 276,974 | - | 276,974 |
| V408 | UNION EMERGENCY SERVICES | 18,818 | 0.002770% | 0.002850% | 177,737 | 224,404 | 138,955 | 10,380 | 64,605 | 74,985 | - | 74,985 |
| V419 | DAYTON CITY SCHOOLS | 336,783 | 0.049582% | 0.048702% | 3,181,433 | 4,016,752 | 2,487,252 | 185,794 | 3,741 | 189,535 | - | 189,535 |
| V424 | PENNYRILE ALLIED COMM SER | 1,148,725 | 0.169118% | 0.159857% | 10,851,471 | 13,700,637 | 8,483,706 | 633,719 | 910,104 | 1,543,823 | - | 1,543,823 |
| V430 | OWENSBORO MUN UTILITIES | 3,470,950 | 0.511000% | 0.515018% | 32,788,358 | 41,397,283 | 25,634,018 | 1,914,819 | (5,064,475) | (3,149,656) | - | (3,149,656) |
| V436 | APPALACHIAN RES & DEFENSE | 633,041 | 0.093198% | 0.087110% | 5,980,058 | 7,550,184 | 4,675,224 | 349,231 | 385,316 | 734,547 | - | 734,547 |
| V437 | FKT/FKLN CO TOUR&CONV COM | 32,198 | 0.004740% | 0.004305% | 304,142 | 383,998 | 237,779 | 17,762 | (10,072) | 7,690 | - | 7,690 |
| V447 | CITY OF ELIZABETHTOWN | 2,368,797 | 0.348739% | 0.303827% | 22,376,867 | 28,252,147 | 17,494,289 | 1,306,794 | 979,079 | 2,285,873 | - | 2,285,873 |
| V459 | LUDLOW BD OF EDUCATION | 169,788 | 0.024997% | 0.023379% | 1,603,935 | 2,025,064 | 1,253,960 | 93,669 | (58,453) | 35,216 | - | 35,216 |
| V463 | LONDON LAUREL TOURIST COM | 32,917 | 0.004846% | 0.005857% | 310,944 | 392,586 | 243,097 | 18,159 | (18,644) | (485) | - | (485) |
| V473 | PADUCAH POWER SYSTEM | 1,545,848 | 0.227583% | 0.224431% | 14,602,882 | 18,437,021 | 11,416,569 | 852,799 | 79,200 | 931,999 | - | 931,999 |
| V476 | KY RIVER FOOTHILLS DEV CO | 1,281,725 | 0.188698% | 0.210798% | 12,107,823 | 15,286,858 | 9,465,925 | 707,089 | (354,051) | 353,038 | - | 353,038 |
| V500 | WEST PULASKI WATER DISTR | 158,775 | 0.023375% | 0.020481% | 1,499,859 | 1,893,662 | 1,172,593 | 87,591 | 195,528 | 283,119 | - | 283,119 |
| V505 | CITY OF PARK CITY | 7,163 | 0.001055% | 0.001428% | 67,694 | 85,468 | 52,923 | 3,953 | (942) | 3,011 | - | 3,011 |
| V507 | BELL CO SOLID WASTE OFFIC | 44,051 | 0.006485% | 0.005754% | 416,111 | 525,365 | 325,316 | 24,301 | (18,600) | 5,701 | - | 5,701 |
| V508 | CITY OF UNION | 42,620 | 0.006275% | 0.006059% | 402,636 | 508,352 | 314,782 | 23,514 | 45,900 | 69,414 | - | 69,414 |
| V524 | HOPKINSVL WATER ENV ATH | 1,143,911 | 0.168409% | 0.169107% | 10,805,978 | 13,643,200 | 8,448,140 | 631,062 | 558,981 | 1,190,043 | - | 1,190,043 |
| V530 | AUDUBON AREA COMM SER INC | 4,198,145 | 0.618059% | 0.620185% | 39,657,808 | 50,070,378 | 31,004,571 | 2,315,990 | 1,240,262 | 3,556,252 | - | 3,556,252 |
| V537 | CAPITAL COMMUNITY E I D A | 23,400 | 0.003445% | 0.003616% | 221,409 | 279,087 | 172,816 | 12,909 | (4,344) | 8,565 | - | 8,565 |
| V547 | ELIZABETHTOWN TOUR/CON BU | 53,488 | 0.007875% | 0.007700% | 505,300 | 637,972 | 395,045 | 29,509 | (4,349) | 25,160 | - | 25,160 |
| V559 | BEECHWOOD BOARD OF EDUC | 320,169 | 0.047136% | 0.047399% | 3,024,485 | 3,818,596 | 2,364,550 | 176,628 | (67,061) | 109,567 | - | 109,567 |
| V563 | LONDON-LAUREL CO IDA | 31,629 | 0.004656% | 0.003888% | 298,753 | 377,193 | 233,566 | 17,447 | 24,382 | 41,829 | - | 41,829 |
| V576 | SOUTHERN MADISON WATER DT | 54,176 | 0.007976% | 0.010944% | 511,781 | 646,154 | 400,111 | 29,888 | (122,231) | (92,343) | - | (92,343) |
| V607 | PINEVILLE UTILITY COMM | 281,192 | 0.041398% | 0.041663% | 2,656,306 | 3,353,747 | 2,076,707 | 155,127 | (81,514) | 73,613 | - | 73,613 |

DRAFT

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Actual FYE 2023 Contributions | 2023 Proportionate Share | 2022 Proportionate Share | Net Pension Liability as of June 30, 2023 | | | Pension Expense | | | | |
|-----------------------------|------------------------------|-------------------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
| | | | | | Discount Rate 6.50% | Discount Rate Less 1.00% 5.50% | Discount Rate Plus 1.00% 7.50% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Difference between Employer Contributions & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| V608 | WALTON FIRE DIST/EMS | 35,757 | 0.005264% | 0.000727% | 337,765 | 426,449 | 264,066 | 19,725 | 130,621 | 150,346 | - | 150,346 |
| V619 | SOUTHGATE BD OF ED | 80,603 | 0.011867% | 0.010625% | 761,447 | 961,373 | 595,301 | 44,468 | 39,186 | 83,654 | - | 83,654 |
| V624 | HOPKINSVILLE ELECTRIC SYSTEM | 1,013,012 | 0.149138% | 0.148448% | 9,569,452 | 12,082,012 | 7,481,421 | 558,859 | 134,462 | 693,332 | - | 693,332 |
| V630 | CITY OF WHITESVILLE | 45,064 | 0.006634% | 0.005720% | 425,671 | 537,436 | 332,791 | 24,859 | 16,973 | 41,832 | - | 41,832 |
| V637 | FARMDALE WATER DISTRICT | 27,725 | 0.004928% | 0.004691% | 261,922 | 330,692 | 204,771 | 15,296 | (2,194) | 13,102 | - | 13,102 |
| V647 | CITY OF WINE GROVE | 182,229 | 0.026828% | 0.024018% | 1,721,421 | 2,173,398 | 1,345,811 | 100,530 | 50,889 | 151,419 | - | 151,419 |
| V659 | KENTON CO BD OF ED | 4,611,417 | 0.678902% | 0.688548% | 43,561,804 | 54,999,409 | 34,056,724 | 2,543,981 | (1,558,738) | 985,243 | - | 985,243 |
| V663 | LAUREL CO CONSERV DIST | 14,411 | 0.002122% | 0.002143% | 136,158 | 171,908 | 106,449 | 7,952 | (1,241) | 6,711 | - | 6,711 |
| V673 | PADUCAH-MCCRACKEN CO JOIN | 385,974 | 0.056824% | 0.055592% | 3,646,117 | 4,603,443 | 2,850,543 | 212,931 | (25,619) | 187,312 | - | 187,312 |
| V676 | MADISON CO UTILITIES DIST | 171,001 | 0.025175% | 0.022477% | 1,615,356 | 2,039,485 | 1,262,889 | 94,336 | 33,303 | 127,639 | - | 127,639 |
| V707 | BELL CO CONSERVATION DIST | 4,828 | 0.000711% | 0.000624% | 45,621 | 57,600 | 35,667 | 2,664 | 3,086 | 5,750 | - | 5,750 |
| V708 | HEBRON FIRE PROTECTION DI | 10,402 | 0.001531% | 0.002790% | 98,237 | 124,030 | 76,802 | 5,737 | (31,654) | (25,917) | - | (25,917) |
| V719 | SILVER GROVE BD OF ED | - | 0.000000% | 0.000000% | - | - | - | - | (23,776) | (23,776) | - | (23,776) |
| V724 | PENNYRILE AREA DEVP DIST | 459,713 | 0.067680% | 0.063429% | 4,342,693 | 5,482,912 | 3,395,128 | 253,610 | (22,641) | 230,969 | - | 230,969 |
| V730 | GREEN RIVER AREA DEL DIST | 668,495 | 0.098417% | 0.089361% | 6,314,935 | 7,972,987 | 4,937,032 | 368,788 | 216,959 | 585,747 | - | 585,747 |
| V737 | KY ASSOC OF CO (KACO) | 927,767 | 0.136588% | 0.141643% | 8,764,181 | 11,065,307 | 6,851,858 | 511,822 | (106,425) | 405,397 | - | 405,397 |
| V756 | JEFF CO MED CENTER LAUNDR | 545,706 | 0.080340% | 0.082097% | 5,155,023 | 6,508,528 | 4,030,209 | 301,050 | (227,147) | 73,903 | - | 73,903 |
| V759 | ERLANGER/ELSMERE BD OF ED | 945,640 | 0.139219% | 0.131401% | 8,932,999 | 11,278,451 | 6,983,840 | 521,681 | 38,059 | 559,740 | - | 559,740 |
| V773 | MCCRACKEN CO PUB LIBRARY | 250,716 | 0.036911% | 0.037655% | 2,368,397 | 2,990,245 | 1,851,619 | 138,313 | (100,026) | 38,287 | - | 38,287 |
| V808 | POINT PLEASANT FIRE DIST | - | 0.000000% | 0.000005% | - | - | - | - | (2,124) | (2,124) | - | (2,124) |
| V819 | NEWPORT BD OF ED | 932,880 | 0.137340% | 0.121579% | 8,812,433 | 11,126,229 | 6,889,581 | 514,640 | 379,433 | 894,073 | - | 894,073 |
| V830 | REGIONAL WTR RESOURCE AGY | 1,443,857 | 0.212567% | 0.195790% | 13,639,379 | 17,220,541 | 10,663,300 | 796,531 | 700,676 | 1,497,207 | - | 1,497,207 |
| V856 | KYIANA REG PLANNING DEV | 1,068,126 | 0.157252% | 0.150177% | 10,090,088 | 12,739,345 | 7,888,455 | 589,255 | 103,492 | 692,747 | - | 692,747 |
| V859 | COVINGTON BD OF ED | 2,307,716 | 0.337623% | 0.324000% | 21,800,216 | 27,074,089 | 16,340,455 | 1,240,445 | (85,455) | 505,673 | - | 505,673 |
| V873 | PADUCAH-MCCRACKEN CO RIV | 120,535 | 0.017357% | 0.016380% | 1,138,802 | 1,437,806 | 890,340 | 66,369 | 16,114 | 84,719 | - | 84,719 |
| V919 | CITY OF WILDER | 56,212 | 0.008281% | 0.008141% | 531,415 | 671,944 | 415,462 | 31,034 | (2,122) | 28,912 | - | 28,912 |
| V930 | OWENSBORO METRO PLAN COMM | 180,837 | 0.026621% | 0.026139% | 1,713,139 | 2,172,288 | 1,335,427 | 99,754 | 102,680 | 202,434 | - | 202,434 |
| V937 | HOUSING AUTH OF FRANKFORT | 153,535 | 0.022611% | 0.021935% | 1,430,837 | 1,808,599 | 1,134,268 | 84,728 | (45,934) | 38,794 | - | 38,794 |
| V959 | CITY OF COVINGTON | 1,948,535 | 0.286863% | 0.282444% | 18,066,589 | 22,233,316 | 14,390,316 | 1,074,933 | 609,674 | 1,684,607 | - | 1,684,607 |
| W001 | ADAIR COUNTY ATTORNEY | 31,415 | 0.004627% | 0.004537% | 296,892 | 374,174 | 238,525 | 17,338 | (10,553) | 6,785 | - | 6,785 |
| W003 | ANDERSON COUNTY ATTORNEY | 14,618 | 0.002158% | 0.002158% | 138,468 | 174,174 | 108,255 | 6,086 | 10,328 | 18,414 | - | 18,414 |
| W004 | BALLARD COUNTY ATTORNEY | 18,018 | 0.002652% | 0.002652% | 170,166 | 219,216 | 133,036 | 9,938 | (12,941) | (3,003) | - | (3,003) |
| W010 | BOYD COUNTY ATTORNEY | 46,444 | 0.006845% | 0.006845% | 439,216 | 554,521 | 343,375 | 25,650 | (40,525) | (14,875) | - | (14,875) |
| W011 | BOYLE COUNTY ATTORNEY | 24,212 | 0.003569% | 0.003569% | 228,941 | 289,052 | 178,987 | 13,370 | 17,027 | 30,397 | - | 30,397 |
| W013 | BREATHITT CO ATTORNEY | 7,918 | 0.001168% | 0.001168% | 75,394 | 95,189 | 58,943 | 4,403 | (29,484) | (25,081) | - | (25,081) |
| W015 | BULLITT COUNTY ATTORNEY | 73,918 | 0.010888% | 0.010888% | 694,143 | 882,143 | 546,240 | 40,803 | (123,343) | (82,540) | - | (82,540) |
| W016 | BUTLER COUNTY ATTORNEY | 13,627 | 0.002006% | 0.002006% | 128,712 | 162,511 | 100,630 | 7,517 | 23,093 | 30,610 | - | 30,610 |
| W017 | CALDWELL COUNTY ATTORNEY | 26,299 | 0.003872% | 0.003744% | 248,447 | 313,680 | 194,237 | 14,509 | (10,224) | 4,285 | - | 4,285 |
| W018 | CALLOWAY COUNTY ATTORNEY | 60,833 | 0.008956% | 0.007716% | 574,662 | 725,546 | 449,273 | 33,560 | 8,456 | 42,016 | - | 42,016 |
| W019 | CAMPBELL COUNTY ATTORNEY | 136,262 | 0.020061% | 0.018688% | 1,287,216 | 1,625,188 | 1,006,348 | 75,173 | 12,395 | 87,568 | - | 87,568 |
| W020 | CARLISLE COUNTY ATTORNEY | - | 0.000000% | 0.000000% | - | - | - | - | (375) | (375) | - | (375) |
| W021 | CARROLL COUNTY ATTORNEY | 6,750 | 0.000994% | 0.001026% | 63,780 | 80,526 | 49,863 | 3,725 | 55 | 3,780 | - | 3,780 |
| W022 | CHILD SUPPORT ENFORCEMENT | 28,585 | 0.004208% | 0.002738% | 270,007 | 340,900 | 211,092 | 15,768 | 31,781 | 47,549 | - | 47,549 |
| W024 | CHRISTIAN COUNTY ATTORNEY | 91,962 | 0.013539% | 0.013230% | 868,731 | 1,096,825 | 679,176 | 50,733 | (24,016) | 26,717 | - | 26,717 |
| W026 | CLAY COUNTY ATTORNEY | 28,578 | 0.004207% | 0.005073% | 269,943 | 340,819 | 211,042 | 15,764 | (35,634) | (19,870) | - | (19,870) |
| W027 | CLINTON CO ATTORNEY | 20,959 | 0.003086% | 0.002956% | 198,013 | 250,004 | 154,807 | 11,564 | (3,136) | 8,428 | - | 8,428 |
| W028 | CRITTENDEN CO ATTORNEY | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| W029 | CUMBERLAND CO ATTORNEY | 14,126 | 0.002080% | 0.002003% | 133,463 | 168,506 | 104,342 | 7,794 | (15,561) | (7,767) | - | (7,767) |
| W031 | EDMONSON COUNTY ATTORNEY | 7,020 | 0.001033% | 0.001085% | 66,283 | 83,686 | 51,820 | 3,871 | (1,559) | 2,312 | - | 2,312 |
| W032 | ELLIOTT COUNTY ATTORNEY | 11,979 | 0.001764% | 0.002134% | 113,187 | 142,906 | 88,490 | 6,610 | (15,036) | (8,426) | - | (8,426) |
| W033 | ESTILL COUNTY ATTORNEY | 25,233 | 0.003715% | 0.003849% | 238,373 | 300,961 | 186,361 | 13,921 | (8,279) | 5,642 | - | 5,642 |
| W035 | FLEMING COUNTY ATTORNEY | 53,574 | 0.007887% | 0.006827% | 506,070 | 638,944 | 395,647 | 29,554 | 4,751 | 34,305 | - | 34,305 |
| W036 | FLOYD COUNTY ATTORNEY | 41,272 | 0.006076% | 0.006641% | 389,867 | 492,231 | 304,799 | 22,768 | 65,886 | 88,654 | - | 88,654 |
| W039 | GALLATIN COUNTY ATTORNEY | - | 0.000000% | 0.000000% | - | - | - | - | (7,479) | (7,479) | - | (7,479) |
| W041 | GRANT COUNTY CHILD SUPPOR | 20,760 | 0.003056% | 0.002853% | 196,088 | 247,574 | 153,302 | 11,451 | (30,809) | (19,358) | - | (19,358) |
| W043 | GRAYSON COUNTY ATTORNEY | 27,599 | 0.004063% | 0.003553% | 260,703 | 329,153 | 203,818 | 15,225 | (7,290) | 7,935 | - | 7,935 |
| W044 | GREEN COUNTY ATTORNEY | 13,236 | 0.001949% | 0.001903% | 125,058 | 157,893 | 97,770 | 7,303 | (5,193) | 2,110 | - | 2,110 |
| W045 | GREENUP CO ATTY/CHILD SUP | - | 0.000000% | 0.000000% | - | - | - | - | (137,496) | (137,496) | - | (137,496) |
| W047 | HARDIN COUNTY ATTORNEY | 136,024 | 0.020026% | 0.023681% | 1,284,970 | 1,622,352 | 1,004,593 | 75,041 | (200,274) | (125,233) | - | (125,233) |
| W048 | HARLAN COUNTY ATTORNEY | 64,703 | 0.009326% | 0.009724% | 611,237 | 771,723 | 477,866 | 35,696 | (65,710) | (30,014) | - | (30,014) |
| W050 | HART COUNTY ATTORNEY | 42,547 | 0.006264% | 0.006452% | 401,930 | 507,461 | 314,230 | 23,472 | (10,742) | 12,730 | - | 12,730 |
| W051 | HENDERSON CO ATTORNEY | 67,025 | 0.009868% | 0.008749% | 633,181 | 799,429 | 495,022 | 36,977 | (45,465) | (8,488) | - | (8,488) |
| W052 | HENRY COUNTY ATTORNEY | 4,120 | 0.000607% | 0.001467% | 38,948 | 49,174 | 30,450 | 2,275 | (26,099) | (23,824) | - | (23,824) |
| W055 | JACKSON COUNTY ATTORNEY | 21,683 | 0.003192% | 0.003035% | 204,815 | 258,591 | 160,125 | 11,961 | 9,398 | 21,359 | - | 21,359 |
| W056 | JEFFERSON CO ATTORNEY | 1,308,663 | 0.192664% | 0.174519% | 12,362,302 | 15,608,153 | 9,664,878 | 721,950 | (581,317) | 140,633 | - | 140,633 |
| W058 | JOHNSON CO ATTORNEY | 42,199 | 0.006213% | 0.005743% | 398,658 | 503,329 | 311,672 | 23,281 | 446 | 23,727 | - | 23,727 |
| W060 | KNOTT COUNTY ATTORNEY | 22,802 | 0.003357% | 0.003746% | 215,402 | 271,958 | 168,402 | 12,579 | (15,172) | (2,593) | - | (2,593) |
| W061 | KNOX COUNTY ATTORNEY | 50,160 | 0.007385% | 0.007093% | 473,859 | 598,276 | 370,464 | 27,673 | 8,244 | 35,917 | - | 35,917 |
| W063 | LAUREL COUNTY ATTORNEY | 105,806 | 0.015577% | 0.013274% | 999,500 | 1,261,929 | 781,411 | 58,370 | 4,149 | 62,519 | - | 62,519 |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Actual FYE 2023 Contributions | 2023 Proportionate Share | 2022 Proportionate Share | Net Pension Liability as of June 30, 2023 | | | Pension Expense | | | | |
|-----------------------------|-----------------------------|-------------------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
| | | | | | Discount Rate 6.50% | Discount Rate Less 1.00% 5.50% | Discount Rate Plus 1.00% 7.50% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Difference between Employer Contributions & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| | | | | | | | | | | | | |
| W064 | LAWRENCE COUNTY ATTORNEY | 5,809 | 0.0008555% | 0.0023033% | 54,861 | 69,266 | 42,891 | 3,204 | (73,905) | (70,701) | - | (70,701) |
| W066 | LESLIE COUNTY ATTORNEY | 21,382 | 0.003148% | 0.002929% | 201,992 | 255,027 | 157,918 | 11,796 | (7,242) | 4,554 | - | 4,554 |
| W067 | LETCHER COUNTY ATTORNEY | 34,220 | 0.005038% | 0.005252% | 323,264 | 408,140 | 252,728 | 18,878 | (22,840) | (3,962) | - | (3,962) |
| W069 | LINCOLN COUNTY ATTORNEY | 36,205 | 0.005330% | 0.004718% | 342,000 | 431,796 | 267,376 | 19,973 | 19,097 | 39,070 | - | 39,070 |
| W070 | LIVINGSTON CO ATTORNEY | 19,343 | 0.002848% | 0.002436% | 182,742 | 230,723 | 142,868 | 10,672 | 6,241 | 16,913 | - | 16,913 |
| W071 | LOGAN COUNTY ATTORNEY | - | 0.000000% | 0.000095% | - | - | - | - | (14,956) | (14,956) | - | (14,956) |
| W073 | MCCRACKEN COUNTY ATTORNEY | 11,491 | 0.001692% | 0.001661% | 108,567 | 137,073 | 84,878 | 6,340 | 3,880 | 10,220 | - | 10,220 |
| W075 | MCLEAN COUNTY ATTORNEY | 3,585 | 0.000528% | 0.000554% | 33,879 | 42,774 | 26,487 | 1,979 | (1,802) | 177 | - | 177 |
| W076 | MADISON COUNTY ATTORNEY | 18,141 | 0.002671% | 0.002636% | 171,385 | 216,384 | 133,989 | 10,009 | (3,513) | 6,496 | - | 6,496 |
| W077 | MAGOFFIN CO ATTORNEY | 8,563 | 0.001261% | 0.001249% | 80,912 | 102,157 | 63,257 | 4,725 | 2,873 | 7,598 | - | 7,598 |
| W078 | MARION COUNTY ATTORNEY | 12,682 | 0.001867% | 0.001770% | 119,796 | 151,250 | 93,657 | 6,996 | (1,585) | 5,411 | - | 5,411 |
| W079 | MARSHALL COUNTY ATTORNEY | 8,550 | 0.001259% | 0.001283% | 80,784 | 101,994 | 63,157 | 4,718 | 2,800 | 7,518 | - | 7,518 |
| W080 | MARTIN COUNTY ATTORNEY | 34,529 | 0.005083% | 0.004379% | 326,151 | 411,785 | 254,986 | 19,047 | 22,773 | 41,820 | - | 41,820 |
| W082 | MEADE COUNTY ATTORNEY | 23,243 | 0.003422% | 0.003123% | 219,573 | 277,224 | 171,663 | 12,823 | (6,588) | 6,235 | - | 6,235 |
| W083 | MENIFEE COUNTY ATTORNEY | 11,213 | 0.001651% | 0.001599% | 105,937 | 133,751 | 82,821 | 6,187 | (1,205) | 4,982 | - | 4,982 |
| W084 | MERCER COUNTY ATTORNEY | 28,834 | 0.004245% | 0.004077% | 272,381 | 343,897 | 212,948 | 15,907 | (1,881) | 14,026 | - | 14,026 |
| W085 | METCALFE COUNTY ATTORNEY | 20,110 | 0.002961% | 0.003175% | 189,993 | 239,877 | 148,537 | 11,095 | (14,265) | (3,170) | - | (3,170) |
| W087 | MONTGOMERY CO ATTORNEY | 7,631 | 0.001123% | 0.000362% | 72,057 | 90,977 | 56,335 | 4,208 | 18,236 | 22,444 | - | 22,444 |
| W090 | NELSON COUNTY ATTORNEY | 62,183 | 0.009155% | 0.009433% | 587,431 | 741,668 | 459,255 | 34,306 | (14,541) | 19,765 | - | 19,765 |
| W091 | NICHOLAS COUNTY ATTORNEY | 11,376 | 0.001675% | 0.001593% | 107,477 | 135,696 | 84,025 | 6,277 | 2,036 | 8,313 | - | 8,313 |
| W092 | OHIO COUNTY ATTORNEY | 1,497 | 0.000220% | 0.000158% | 14,116 | 17,823 | 11,036 | 824 | (83,926) | (83,102) | - | (83,102) |
| W095 | OWSLEY COUNTY ATTORNEY | 11,555 | 0.001701% | 0.002120% | 109,145 | 137,802 | 85,330 | 6,374 | (14,582) | (8,208) | - | (8,208) |
| W096 | PENDLETON COUNTY ATTORNEY | 5,787 | 0.000852% | 0.003316% | 54,669 | 69,022 | 42,740 | 3,193 | (61,281) | (58,088) | - | (58,088) |
| W097 | PERRY COUNTY ATTORNEY | 65,200 | 0.009541% | 0.009541% | 616,691 | 78,609 | - | - | 32 | 37,506 | - | 37,506 |
| W098 | PIKE COUNTY ATTORNEY | 130,000 | 0.001867% | 0.001867% | 1,286,697 | 1,631,304 | 989,538 | 73,733 | (107,894) | (35,339) | - | (35,339) |
| W099 | POWELL COUNTY ATTORNEY | 30,000 | 0.004433% | 0.004433% | 286,697 | 361,884 | 222,228 | 16,600 | 8,382 | 24,982 | - | 24,982 |
| W103 | ROWAN COUNTY ATTORNEY | 17,800 | 0.002629% | 0.002629% | 169,690 | 213,881 | 131,882 | 9,851 | 47,897 | 57,748 | - | 57,748 |
| W104 | RUSSELL COUNTY ATTORNEY | 32,900 | 0.004846% | 0.004846% | 309,944 | 393,876 | 243,097 | 18,159 | (13,430) | 4,729 | - | 4,729 |
| W105 | SCOTT COUNTY ATTORNEY | - | 0.000000% | 0.000000% | - | - | - | - | (83,580) | (83,580) | - | (83,580) |
| W106 | SHELBY COUNTY ATTORNEY | 6,700 | 0.000995% | 0.000995% | 63,844 | 80,115 | 50,334 | 3,728 | (24,906) | (21,178) | - | (21,178) |
| W107 | SIMPSON COUNTY ATTORNEY | 9,600 | 0.001426% | 0.001426% | 91,499 | 115,115 | 71,534 | 5,344 | 24,083 | 29,427 | - | 29,427 |
| W109 | TAYLOR COUNTY ATTORNEY | 43,100 | 0.006354% | 0.006354% | 407,705 | 513,885 | 318,745 | 23,810 | 29,082 | 52,892 | - | 52,892 |
| W110 | TODD COUNTY ATTORNEY | - | 0.000000% | 0.000000% | - | - | - | - | (457) | (457) | - | (457) |
| W113 | UNION COUNTY ATTORNEY | 2,000 | 0.000041% | 0.000041% | 2,631 | 3,322 | 2,057 | 154 | (8,816) | (8,662) | - | (8,662) |
| W114 | WARREN CO ATTY/CHLD SUPP | 144,100 | 0.021111% | 0.021111% | 1,404,904 | 1,719,486 | 1,064,740 | 79,534 | 2,058 | 81,592 | - | 81,592 |
| W115 | WASHINGTON CO ATTORNEY | 15,300 | 0.002222% | 0.002222% | 146,692 | 182,683 | 113,121 | 8,450 | (5,155) | 3,295 | - | 3,295 |
| W118 | WHITLEY COUNTY ATTORNEY | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| W119 | WOLFE COUNTY ATTORNEY | 14,998 | 0.002208% | 0.002328% | 141,677 | 178,875 | 110,763 | 8,274 | 15,886 | 24,160 | - | 24,160 |
| W120 | WOODFORD COUNTY ATTORNEY | 32,656 | 0.004808% | 0.004831% | 308,506 | 389,507 | 241,191 | 18,017 | (36,281) | (18,264) | - | (18,264) |
| X030 | OWENSBORO DAVISS CO TOUR | 88,456 | 0.013023% | 0.012460% | 835,622 | 1,055,023 | 653,291 | 48,800 | 24,371 | 73,171 | - | 73,171 |
| X034 | FAYETTE CO ATTORNEY OFF | 330,002 | 0.048584% | 0.051697% | 3,117,396 | 3,935,901 | 2,437,188 | 182,054 | (306,955) | (124,901) | - | (124,901) |
| X059 | KENTON COUNTY ATTORNEY | 203,274 | 0.029926% | 0.026859% | 1,920,204 | 2,424,374 | 1,501,220 | 112,139 | (112,735) | (596) | - | (596) |
| X105 | GEORGETOWN WATER & SEWER | 912,687 | 0.134368% | 0.128900% | 8,621,734 | 10,885,460 | 6,740,493 | 503,504 | 238,522 | 742,026 | - | 742,026 |
| X956 | LOU FIREFIGHTERS PENS FUN | 49,272 | 0.007254% | 0.007066% | 465,454 | 587,663 | 363,893 | 27,182 | (1,261) | 25,921 | - | 25,921 |
| TOTAL | | 449,880,963 | 66.232369% | 66.884221% | 4,249,805,528 | 5,365,636,238 | 3,322,508,290 | 248,185,852 | (2,226,816) | 245,959,036 | - | 245,959,036 |

DRAFT

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

Appendix B: Collective Pension Am

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-------------------------------------|--|--------------------|-----------------------|-------------------------------------|------------|--|--------------------|-----------------------|------------------------------------|------------|
| | | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | | | | | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | | | | |
| | | Liability Experience | Assumption Changes | Investment Experience | Total Deferred Outflow of Resources | | Liability Experience | Assumption Changes | Investment Experience | Total Deferred Inflow of Resources | |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| 10005 | LEGS GENERAL ASSEMBLY | 4,564 | - | 9,524 | 89,425 | 103,513 | 240 | 8,080 | 10,727 | 122,533 | 141,580 |
| 20025 | JUDL ADM OFF OF THE COURT | 7,717,910 | - | 16,105,542 | 7,397,087 | 31,220,539 | 405,110 | 13,663,861 | 18,139,160 | 5,463,721 | 37,671,852 |
| 35628 | TRAN DEPT OF INTERGOV PRO | - | - | - | - | - | - | - | - | - | - |
| 39931 | JEFFERSON CO CLERK | 1,199,689 | - | 2,503,482 | 422,674 | 4,125,845 | 62,971 | 2,123,942 | 2,819,592 | 1,105,222 | 6,111,727 |
| 39932 | JEFFERSON CO SHERIFF | 351,466 | - | 733,431 | 405,940 | 1,490,837 | 18,448 | 622,239 | 826,040 | - | 1,466,727 |
| 39933 | KENTON CO COURT CLERK | 198,183 | - | 413,563 | 338,779 | 950,525 | 10,403 | 350,865 | 465,783 | - | 827,051 |
| 39934 | KENTON CO SHERIFF | 74,592 | - | 155,657 | 69,146 | 299,395 | 3,915 | 132,059 | 175,312 | - | 311,286 |
| 39935 | CAMPBELL COUNTY CLERK | 133,851 | - | 279,318 | 33,100 | 446,269 | 7,026 | 236,972 | 314,587 | 9,795 | 568,380 |
| 39936 | CAMPBELL CO SHERIFF | 48,105 | - | 100,384 | 3,738 | 152,227 | 2,525 | 85,165 | 113,059 | 201,616 | 402,365 |
| 39937 | FAYETTE CO CLERK | 424,032 | - | 884,859 | 13,302 | 1,322,193 | 22,257 | 750,710 | 996,589 | 532,265 | 2,301,821 |
| 39938 | FAYETTE CO SHERIFF | 265,381 | - | 553,790 | 568,682 | 1,387,853 | 13,930 | 469,833 | 623,716 | 10,468 | 1,117,947 |
| 39939 | DAVISS CO CLERK | 129,297 | - | 269,814 | 10,051 | 409,162 | 6,787 | 228,909 | 303,883 | 242,192 | 781,771 |
| 39940 | DAVISS CO SHERIFF | 35,891 | - | 74,896 | 43,690 | 154,477 | 1,884 | 63,542 | 84,353 | 5,244 | 155,023 |
| 39941 | PIKE CO CLERK | 69,234 | - | 144,476 | 109,644 | 323,354 | 3,634 | 122,573 | 162,719 | 12,114 | 301,040 |
| 39942 | PIKE CO SHERIFF | 88,357 | - | 184,382 | 2,133 | 274,872 | 4,638 | 156,429 | 207,663 | 216,393 | 585,123 |
| 39943 | HARDIN COUNTY CLERK OFFIC | 149,314 | - | 311,584 | 5,614 | 466,512 | 7,837 | 264,347 | 350,928 | 133,539 | 756,651 |
| 39944 | HARDIN COUNTY SHERIFF | 62,627 | - | 130,689 | 879 | 194,195 | 3,287 | 110,876 | 147,191 | 75,045 | 336,399 |
| 39945 | WARREN COUNTY CLERKS OFF | 169,742 | - | 354,214 | 217,308 | 741,264 | 8,910 | 300,513 | 398,940 | 9,820 | 718,183 |
| 39946 | WARREN COUNTY SHERIFF | 241,983 | - | 504,964 | 373,874 | 1,120,821 | 12,702 | 428,409 | 568,724 | 9,410 | 1,019,245 |
| 39947 | BOONE COUNTY CLERK | 166,500 | - | 333,000 | 856 | 514,877 | 29 | 10,000 | 10,000 | 78,581 | 773,512 |
| 39948 | BOONE COUNTY SHERIFF | 56,700 | - | 113,400 | 105,451 | 280,681 | 10 | 10,000 | 10,000 | 236,902 | 326,902 |
| 39949 | CHRISTIAN COUNTY CLERK | 71,000 | - | 142,000 | 2,122 | 221,472 | 3,730 | 125,807 | 167,013 | 28,507 | 325,057 |
| 39950 | CHRISTIAN COUNTY SHERIFF | 280,000 | - | 560,000 | 653,636 | 1,518,158 | 4,701 | 495,843 | 658,246 | 5,642 | 1,174,432 |
| 39951 | MADISON COUNTY CLERK | 122,500 | - | 245,000 | 6,346 | 35,804 | 6,454 | 217,689 | 288,988 | 24,812 | 537,943 |
| 39952 | MADISON COUNTY SHERIFF | 42,600 | - | 85,200 | 108,895 | 265,507 | 2,238 | 75,486 | 100,209 | 6,983 | 184,916 |
| 39961 | BULLITT COUNTY CLERK | 146,500 | - | 293,000 | 95,322 | 488,822 | - | 259,530 | 344,534 | - | 611,759 |
| 39962 | BULLITT CO SHERIFF | 175,600 | - | 351,200 | 434,011 | 1,080,890 | 5,221 | 311,017 | 412,883 | 84,915 | 818,036 |
| 54527 | J&PS DEPT OF CORRECTIONS | - | - | - | - | - | - | - | - | - | - |
| 014A | BRECKINRIDGE CO ATTORNEY | - | - | - | - | - | - | - | - | 10,270 | 10,270 |
| 116A | WAYNE COUNTY ATTORNEY | 12,000 | - | 24,000 | 1 | 36,000 | 632 | 21,330 | 28,316 | 43,382 | 93,660 |
| A051 | HENDERSON CO TOURIST COMM | 6,400 | - | 12,800 | 2 | 19,200 | 339 | 11,438 | 15,184 | 2,310 | 29,271 |
| A073 | HOUSING AUTH OF PADUCAH | 175,900 | - | 351,800 | 2,808 | 786,900 | 9,235 | 311,475 | 413,492 | - | 734,202 |
| A087 | Reid Village Water District | 1,700 | - | 3,400 | 4,022 | 30,350 | 94 | 3,176 | 4,216 | - | 7,486 |
| A113 | MORGANFIELD HOUSING AUTH | - | - | - | - | - | - | - | - | - | - |
| A156 | CITY OF ANCHORAGE | 64,690 | - | 134,994 | 59,956 | 259,640 | 3,396 | 114,528 | 152,039 | 13,367 | 283,330 |
| AB19 | BELLEVUE/DAYTON FIRE | 4,926 | - | 10,266 | 4,960 | 20,166 | 259 | 8,721 | 11,578 | 1,318 | 21,876 |
| AC19 | CAMPBELL CO FIRE DIST 1 | - | - | - | - | - | - | - | - | - | - |
| B008 | BURLINGTON FIRE PRO DIST | 6,587 | - | 13,745 | 5,676 | 26,008 | 346 | 11,662 | 15,481 | 553 | 28,042 |
| B010 | HOUSING AUTHORITY OF CATLETTSBURG | 30,825 | - | 64,326 | 26,699 | 121,850 | 1,618 | 54,574 | 72,448 | 16,742 | 145,382 |
| B015 | CITY OF HILLVIEW | 77,392 | - | 161,500 | 130,146 | 369,038 | 4,062 | 137,016 | 181,893 | - | 322,971 |
| B017 | PENNYRILE EMER ASST CTR | 33,028 | - | 68,921 | 902 | 102,851 | 1,734 | 58,473 | 77,624 | 38,567 | 176,398 |
| B018 | W KY ED COOPERATIVE | 15,413 | - | 32,163 | - | 47,576 | 809 | 27,287 | 36,224 | 33,101 | 97,421 |
| B023 | CITY OF LONDON TOURISM | 69,248 | - | 144,504 | 906,347 | 1,120,099 | 3,635 | 122,596 | 162,750 | - | 288,981 |
| B024 | OAK GROVE TOURISM/CONVENTION COMMIS | 38,087 | - | 79,478 | 79,478 | 212,118 | 1,999 | 67,429 | 89,514 | 5,652 | 164,594 |
| B030 | OWENSBORO/DAV CO ECO DEV | 15,051 | - | 31,407 | - | 46,458 | 790 | 26,646 | 35,373 | 158,753 | 221,562 |
| B035 | GTR FLEMING CO WATER COMM | 12,593 | - | 26,278 | 131 | 39,002 | 661 | 22,294 | 29,596 | 6,572 | 59,123 |
| B038 | CITY OF HICKMAN | 69,912 | - | 145,890 | 229,193 | 444,995 | 3,670 | 123,773 | 164,312 | - | 291,755 |
| B042 | HOUSING AUTH OF MAYFIELD | 67,344 | - | 140,532 | - | 207,876 | 3,535 | 119,227 | 158,277 | 73,408 | 354,447 |
| B043 | GRAYSON CO CONSERV DIST | 3,259 | - | 6,800 | 4 | 10,063 | 171 | 5,769 | 7,659 | 2,598 | 16,197 |
| B045 | CITY OF BELLEFONTE | 272 | - | 568 | 9 | 849 | 14 | 482 | 640 | 4,024 | 5,160 |
| B048 | CITY OF HARLAN | 114,801 | - | 239,565 | 25,577 | 379,943 | 6,026 | 203,245 | 269,814 | 48,746 | 527,331 |
| B051 | HENDERSON CITY/CO PLANNIN | 42,049 | - | 87,748 | 23 | 129,820 | 2,207 | 74,445 | 98,827 | 15,654 | 191,133 |
| B052 | HENRY CO WATER DIST #2 | 117,140 | - | 244,445 | 43,662 | 405,247 | 6,149 | 207,386 | 275,310 | 30,660 | 519,505 |
| B054 | CITY OF NORTONVILLE | 26,650 | - | 55,613 | 35,789 | 118,052 | 1,399 | 47,181 | 62,635 | 738 | 111,953 |
| B058 | JOHNSON CO FISCAL COURT | 225,055 | - | 469,640 | 57,314 | 752,009 | 11,813 | 398,440 | 528,940 | 221,826 | 1,161,019 |
| B061 | KNOX CO UTILITIES COMM | 42,654 | - | 89,009 | 23,468 | 155,131 | 2,239 | 75,515 | 100,248 | 47,732 | 225,734 |
| B072 | LAKE BARKLEY TOUR COMM | 5,664 | - | 11,818 | 4,238 | 21,720 | 297 | 10,027 | 13,311 | 1,964 | 25,599 |
| B078 | MARION CO WATER DISTRICT | 60,405 | - | 126,052 | 70,640 | 257,097 | 3,171 | 106,942 | 141,968 | - | 252,081 |
| B084 | N MERCER WATER DISTRICT | 70,566 | - | 147,256 | 32,534 | 250,356 | 3,704 | 124,931 | 165,850 | 4,833 | 299,318 |
| B087 | MONTGOMERY CO FIRE DIST | 281,209 | - | 586,819 | 8,692 | 876,720 | 14,761 | 497,855 | 660,916 | 585,867 | 1,759,399 |
| B097 | KY RIVER REGIONAL JAIL | 128,955 | - | 269,100 | 480,220 | 878,275 | 6,769 | 228,303 | 303,079 | 11,561 | 549,712 |
| B098 | PIKE CO SENIOR CITIZEN PR | 21,927 | - | 45,756 | - | 67,683 | 1,151 | 38,819 | 51,533 | 39,260 | 130,763 |
| B100 | CITY OF SCIENCE HILL | 13,177 | - | 27,498 | 4,819 | 45,494 | 692 | 23,329 | 30,970 | 14,864 | 69,855 |
| B104 | RUSSELL CO AMBULANCE SER | 96,824 | - | 202,051 | 144,739 | 443,614 | 5,082 | 171,419 | 227,563 | - | 404,064 |
| B106 | NORTH SHELBY WATER CO | 70,121 | - | 146,327 | 5,291 | 221,739 | 3,681 | 124,143 | 164,804 | 23,126 | 315,754 |

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|--|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| B109 | CAMPBELL/TAYLOR CO I D A | 11,304 | - | 23,588 | 348 | 35,240 | 593 | 20,012 | 26,567 | 3,719 | 50,891 |
| B113 | UNION CO ECONOMIC DEVELOP | 10,610 | - | 22,140 | 9,650 | 42,400 | 557 | 18,783 | 24,935 | 5,947 | 44,275 |
| B116 | MONTICELLO/WAYNE TELE BOA | 31,264 | - | 65,241 | 123,826 | 220,331 | 1,641 | 55,350 | 73,478 | 5,947 | 136,416 |
| B118 | WHITLEY CO CONSERV DIST | 1,933 | - | 4,034 | 7,306 | 13,273 | 101 | 3,423 | 4,544 | 35,487 | 43,555 |
| B124 | HOPKINS-CHRIST CO PLANNIN | 110,161 | - | 229,881 | 15,295 | 355,337 | 5,782 | 195,030 | 258,908 | 188,929 | 648,649 |
| B156 | LOU POLICE RETIRE FUND | 13,416 | - | 27,997 | 130 | 41,543 | 704 | 23,752 | 31,532 | 5,717 | 61,705 |
| B179 | HOUSING AUTH OF BENTON | 26,019 | - | 54,296 | 13,559 | 93,874 | 1,366 | 46,064 | 61,151 | 421 | 109,002 |
| B230 | RIVERPARK CTR OWENSBORO | 62,408 | - | 130,232 | 293,585 | 486,225 | 3,276 | 110,488 | 146,676 | 9,325 | 269,765 |
| B256 | BUECHEL FIRE PROTECT DIST | - | - | - | 85 | 85 | - | - | - | 98,909 | 98,909 |
| B259 | CITY OF LUDLOW | 34,466 | - | 71,923 | 80,451 | 186,840 | 1,809 | 61,019 | 81,004 | 14,953 | 158,785 |
| B356 | CITY OF DOUGLASS HILLS | 27,088 | - | 56,528 | 46,155 | 129,771 | 1,422 | 47,958 | 63,665 | - | 113,045 |
| B456 | ANCHORAGE MIDTOWN FIRE AND EMS | 93,400 | - | 194,904 | 466,413 | 754,717 | 4,903 | 165,356 | 219,514 | 8,619 | 398,392 |
| B656 | LOUISVILLE AIRPORT AUTHOR | 919,132 | - | 1,918,021 | 223,931 | 3,061,084 | 48,245 | 1,627,240 | 2,160,206 | 279,363 | 4,115,054 |
| B756 | LEGAL AID SOCIETY INC | 352,549 | - | 735,690 | 498,539 | 1,586,778 | 18,505 | 624,156 | 828,585 | - | 1,471,246 |
| B856 | JEFF CO SOIL/CONSER DIST | 3,129 | - | 6,530 | 23,375 | 33,034 | 164 | 5,540 | 7,354 | 97 | 13,155 |
| B956 | LAKE DREAMLAND FIRE DIST | - | - | - | - | - | - | - | - | 3,967 | 3,967 |
| C025 | WINCHESTER CLARK COUNTY INDUSTRIAL AUT | 18,950 | - | 39,545 | 110,014 | 168,509 | 995 | 33,550 | 44,538 | 17,748 | 96,831 |
| C037 | CIRCUIT CLERKS | - | - | - | - | - | - | - | - | - | - |
| C045 | Greenup County Public Library | 22,511 | - | 46,976 | 311,539 | 381,026 | 1,182 | 39,854 | 52,907 | - | 93,943 |
| C079 | JONATHAN CREEK WATER DIST | 37,107 | - | 77,433 | 15,900 | 130,440 | 1,948 | 65,694 | 87,211 | - | 154,853 |
| C087 | CITY OF JEFFERSONVILLE | 24,727 | - | 51,599 | 1,552 | 77,878 | 1,298 | 43,776 | 58,115 | 27,544 | 130,733 |
| C105 | CITY OF SADIEVILLE | 4,212 | - | 8,789 | 439 | 13,440 | 221 | 7,457 | 9,899 | 11,860 | 29,437 |
| C106 | CITY OF SIMPSONVILLE | 47,530 | - | 99,185 | 1,152 | 147,867 | 2,495 | 84,148 | 111,709 | 65,106 | 263,458 |
| C118 | HOUSING AUTH OF CORBIN | 35,400 | - | 70,800 | 52,945 | 162,235 | - | 61,000 | 100,000 | 1,899 | 149,654 |
| C230 | HOUSING AUTH OF OWENSBORO | 149,530 | - | 300,000 | 198,501 | 660,251 | 7,852 | 26,855 | 35,457 | 6,536 | 630,799 |
| C256 | LOUISVILLE/JEFF CO METRO | 19,433,530 | - | 40,500,000 | 10,718,637 | 705,672 | 20,060 | 34,405,364 | 5,674,088 | 179,124 | 81,278,636 |
| D017 | CALDWELL CO WATER DISTRICT | 26,300 | - | 52,600 | 23,873 | 76,773 | 1,382 | 46,629 | 61,901 | 54,411 | 164,323 |
| D025 | WINCHESTER-CLARK COUNTY TOURISM | 8,200 | - | 16,400 | 27 | 24,627 | 431 | 14,549 | 19,314 | 18,773 | 53,067 |
| D052 | CITY OF PLEASUREVILLE | 3,800 | - | 7,600 | 3,291 | 11,391 | 204 | 6,892 | 9,150 | 1,137 | 17,383 |
| D054 | City of Hanson | 2,400 | - | 4,800 | 33,327 | 38,527 | - | 4,264 | 5,660 | - | 10,050 |
| D071 | CITY OF LEWISBURG | 22,400 | - | 44,800 | 855 | 46,455 | 1,169 | 39,413 | 52,322 | 48,877 | 141,781 |
| D079 | NORTH MARSHALL WATER DIST | 79,400 | - | 158,800 | 102,500 | 313,700 | 4,157 | 140,215 | 186,140 | 17,675 | 346,187 |
| D084 | GTR H/MERCER PL&ZONING CO | 8,400 | - | 16,800 | 6,000 | 21,200 | 445 | 15,019 | 19,939 | 2,526 | 27,929 |
| D098 | CITY OF COAL RUN VILLAGE | 24,100 | - | 48,200 | 75,000 | 147,300 | 1,270 | 42,841 | 56,873 | 106,923 | 207,907 |
| D106 | SIMPSONVILLE RURAL FIRE | - | - | - | - | - | - | - | - | - | - |
| D113 | UNION CO WATER DISTRICT | 31,000 | - | 62,000 | 116,600 | 199,600 | 1,628 | 54,921 | 72,909 | 23,611 | 153,069 |
| D118 | WHITLEY CO WATER DIST | 35,114 | - | 70,228 | 20,358 | 90,586 | 1,843 | 62,166 | 82,527 | 33,034 | 179,570 |
| D135 | WESTERN FLEMING WATER DIS | 36,575 | - | 73,150 | 122,663 | 235,562 | 1,920 | 64,753 | 85,962 | 7,881 | 160,516 |
| G015 | ZONETON FIRE PROT DIST | 11,174 | - | 22,348 | 94,663 | 128,955 | 587 | 19,783 | 26,262 | - | 46,632 |
| G090 | NELSON CO. DISPATCH | 68,377 | - | 142,688 | 20,229 | 231,294 | 3,589 | 121,056 | 160,705 | 36,802 | 322,152 |
| G506 | SHELBY CO SUB FIRE DIST | 9,101 | - | 18,203 | 7,695 | 35,789 | 478 | 16,113 | 21,391 | - | 37,982 |
| J001 | ADAIR CO BD OF EDUCATION | 516,246 | - | 1,032,492 | 845,396 | 2,438,931 | 27,098 | 913,966 | 1,213,316 | 1,566 | 2,155,946 |
| J002 | CITY OF SCOTTSVILLE | 234,718 | - | 469,436 | 131,931 | 866,453 | 12,320 | 415,547 | 551,651 | 31,583 | 1,011,101 |
| J003 | CITY OF LAWRENCEBURG | 276,552 | - | 553,104 | 37,980 | 891,633 | 14,516 | 489,610 | 649,971 | 105,091 | 1,259,188 |
| J004 | BALLARD CO BD OF ED | 236,289 | - | 472,578 | 272,452 | 1,001,824 | 12,403 | 418,329 | 555,343 | 9,248 | 995,323 |
| J005 | GLASGOW BD OF EDUCATION | 316,004 | - | 632,008 | 659,428 | 1,927,436 | 16,857 | 559,456 | 742,693 | 269,519 | 1,588,255 |
| J006 | BATH CO BD OF EDUC | 327,646 | - | 655,292 | 683,724 | 2,011,440 | 17,198 | 580,068 | 770,056 | 226,005 | 1,593,327 |
| J007 | CITY OF MIDDLESBORO | 153,463 | - | 306,926 | 149,551 | 623,256 | 8,055 | 271,692 | 360,678 | 4,306 | 644,731 |
| J008 | BOONE CO WATER DISTRICT | 180,890 | - | 361,780 | 100,331 | 658,698 | 9,495 | 320,249 | 425,140 | 89,219 | 844,103 |
| J009 | BOURBON CO BD OF EDUCATIO | 535,419 | - | 1,070,838 | 1,117,298 | 3,304,434 | 28,104 | 1,839,903 | 2,429,710 | 195,371 | 2,429,763 |
| J010 | FAIRVIEW BD OF EDUCATION | 103,435 | - | 206,870 | 215,845 | 629,115 | 5,429 | 183,121 | 243,099 | 70,165 | 501,814 |
| J011 | DANVILLE CITY BD OF ED | 314,725 | - | 629,450 | 656,760 | 1,942,935 | 16,520 | 557,192 | 739,688 | 81,200 | 1,394,600 |
| J012 | BRACKEN CO BD OF EDUC | 194,878 | - | 389,756 | 406,666 | 1,196,278 | 10,229 | 345,013 | 458,015 | 13,419 | 826,676 |
| J013 | BREATHITT CO BD OF ED | 311,081 | - | 622,162 | 186,125 | 1,146,362 | 16,329 | 550,740 | 731,123 | 335,030 | 1,633,222 |
| J014 | BRECKINRIDGE CO BD OF ED | 485,065 | - | 970,130 | 1,012,221 | 3,205,576 | 25,461 | 858,764 | 1,140,033 | 30,879 | 2,055,137 |
| J015 | BULLITT CO BD OF ED | 1,914,214 | - | 3,828,428 | 3,994,535 | 12,047,197 | 100,476 | 3,388,943 | 4,498,917 | 3,264,657 | 11,252,993 |
| J016 | BUTLER CO BD OF ED | 340,255 | - | 680,510 | 710,366 | 1,761,136 | 17,860 | 602,391 | 799,691 | 100,488 | 1,520,430 |
| J017 | CALDWELL CO BD EDUCATION | 331,041 | - | 662,082 | 690,808 | 2,052,998 | 17,376 | 586,078 | 778,035 | 211,894 | 1,599,383 |
| J018 | CALLOWAY CO BD OF EDUC | 451,117 | - | 902,234 | 941,380 | 2,843,794 | 23,679 | 798,662 | 1,060,246 | 531 | 1,883,118 |
| J019 | SANITATION DISTRICT NO 1 | 1,571,272 | - | 3,142,544 | 3,278,891 | 9,861,535 | 82,475 | 2,781,794 | 3,692,910 | 1,505,655 | 8,062,834 |
| J021 | CARRROLL CO BD OF ED | 523,653 | - | 1,047,306 | 1,092,746 | 3,180,098 | 27,486 | 927,081 | 1,230,725 | 293,486 | 2,478,778 |
| J022 | CARTER CO BD OF ED | 724,503 | - | 1,449,006 | 1,511,875 | 4,460,764 | 38,029 | 1,282,667 | 1,702,777 | 407,003 | 3,430,476 |
| J023 | CASEY CO BD OF ED | 459,391 | - | 918,782 | 958,647 | 2,876,071 | 24,113 | 813,311 | 1,079,693 | 2,860 | 1,919,977 |
| J024 | CITY OF HOPKINSVILLE | 750,040 | - | 1,500,080 | 1,565,166 | 4,630,312 | 39,369 | 1,327,879 | 1,762,796 | 659,408 | 3,130,044 |
| J025 | CLARK CO BD OF ED | 959,550 | - | 1,919,100 | 2,002,366 | 5,961,666 | 50,366 | 1,698,797 | 2,252,201 | 575,422 | 4,663,772 |
| J026 | CLAY CO BD OF ED | 484,354 | - | 968,708 | 1,010,738 | 2,940,250 | 25,424 | 857,505 | 1,138,362 | 434,410 | 2,455,701 |
| J027 | CLINTON CO BD OF ED | 291,410 | - | 582,820 | 608,106 | 1,798,732 | 15,296 | 515,914 | 684,891 | 179,522 | 1,791,523 |
| J028 | CRITTENDEN CO BD OF ED | 235,841 | - | 471,682 | 492,147 | 1,455,974 | 12,379 | 417,535 | 554,289 | 19,393 | 1,003,596 |
| J029 | CUMBERLAND CO BD OF ED | 196,734 | - | 393,468 | 410,541 | 1,214,473 | 10,327 | 348,301 | 462,379 | - | 821,007 |

DRAFT

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|--|--------------------|-----------------------|-------------------------------------|------------|--|--------------------|-----------------------|------------------------------------|------------|
| | | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | | | | | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | | | | |
| | | Liability Experience | Assumption Changes | Investment Experience | Total Deferred Outflow of Resources | | Liability Experience | Assumption Changes | Investment Experience | Total Deferred Inflow of Resources | |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| J030 | DAVIESS CO LIBRARY DIST | 211,041 | - | 440,395 | 21,879 | 673,315 | 11,077 | 373,629 | 496,003 | 71,393 | 952,102 |
| J031 | EDMONSON CO BD OF EDUC | 346,082 | - | 722,194 | 245,000 | 1,313,276 | 18,166 | 612,706 | 813,385 | 28,102 | 1,472,359 |
| J032 | ELLIOTT CO BD OF ED | 167,238 | - | 348,988 | 307,302 | 823,528 | 8,778 | 296,079 | 393,054 | 5,511 | 703,422 |
| J033 | ESTILL CO CONSERVATION DI | 9,872 | - | 20,601 | 20,781 | 51,254 | 518 | 17,478 | 3,905 | 45,103 | |
| J034 | GREATER LEX CONV/VISITOR | 192,074 | - | 400,816 | 104,343 | 697,233 | 10,082 | 340,050 | 451,426 | 24,011 | 825,569 |
| J035 | FLEMING CO BD OF ED | 313,698 | - | 654,618 | 87,974 | 1,056,290 | 16,466 | 555,374 | 737,275 | 408,774 | 1,717,889 |
| J037 | CITY OF FRANKFORT | 922,799 | - | 1,925,674 | 17,340 | 2,865,813 | 48,437 | 1,633,732 | 2,168,825 | 312,072 | 4,163,066 |
| J038 | FULTON COUNTY BD OF EDUC | 85,996 | - | 179,453 | 98,635 | 364,084 | 4,514 | 152,247 | 202,113 | - | 358,874 |
| J039 | GALLATIN CO BD OF EDUC | 284,075 | - | 592,801 | - | 876,876 | 14,911 | 502,930 | 667,653 | 384,368 | 1,569,862 |
| J040 | CITY OF LANCASTER | 117,555 | - | 245,311 | 127,598 | 490,464 | 6,170 | 208,121 | 276,286 | 2,953 | 493,530 |
| J041 | WILLIAMSTOWN INDEPDNT SC | 174,399 | - | 363,932 | 39,837 | 578,168 | 9,154 | 308,758 | 409,885 | 106,744 | 834,541 |
| J042 | GRAVES CO LIBRARY | 27,753 | - | 57,914 | 1,346 | 87,013 | 1,457 | 49,134 | 65,227 | 31,704 | 147,522 |
| J043 | GRAYSON CO BD OF ED | 767,951 | - | 1,602,541 | 519,785 | 2,890,277 | 40,309 | 1,359,588 | 1,804,891 | 6,063 | 3,210,851 |
| J044 | GREEN CO BD OF EDUCATION | 300,049 | - | 626,136 | 9,979 | 936,164 | 15,749 | 531,210 | 705,197 | 182,429 | 1,434,585 |
| J045 | RUSSELL INDP BT OF ED | 367,752 | - | 767,416 | 523,660 | 1,658,828 | 19,303 | 651,072 | 864,317 | 187,872 | 1,722,564 |
| J046 | HANCOCK CO BD OF EDUCATION | 364,261 | - | 760,131 | 280,136 | 1,404,528 | 19,120 | 644,892 | 856,112 | 3,329 | 1,523,453 |
| J047 | HARDIN CO SOIL CN DIST | 7,142 | - | 14,903 | 21,159 | 43,204 | 375 | 12,644 | 16,785 | - | 29,804 |
| J048 | HARLAN CO BD OF EDUCATION | 815,372 | - | 1,701,497 | 911,206 | 3,428,075 | 42,799 | 1,443,542 | 1,916,342 | 7,701 | 3,410,384 |
| J049 | HARRISON CO BD OF ED | 491,346 | - | 1,025,329 | 142,094 | 1,658,769 | 25,791 | 869,884 | 1,154,796 | 38,537 | 2,089,008 |
| J050 | HART CO BD OF ED | 438,930 | - | 915,948 | 500,551 | 1,855,429 | 23,039 | 777,086 | 1,031,603 | 9,084 | 1,840,812 |
| J051 | HENDERSON PUBLIC LIBRARY | 143,023 | - | 298,456 | 30,845 | 472,326 | 7,507 | 253,208 | 336,141 | 13,272 | 610,128 |
| J052 | EMINENCE INDEP BD OF EDUC | 154,974 | - | 323,396 | 13,572 | 491,942 | 8,135 | 274,368 | 364,231 | 55,410 | 702,144 |
| J053 | HICKMAN CO BD OF ED | 113,416 | - | 236,674 | 113,728 | 463,818 | 5,953 | 200,793 | 266,559 | 146,820 | 620,125 |
| J054 | HOPKINS CO BD OF ED | 1,091,800 | - | 2,200,000 | 15,117 | 3,385,413 | 2,930 | 1,930,000 | 2,880,000 | 584,952 | 5,141,426 |
| J055 | JACKSON CO BD OF ED | 331,400 | - | 600,000 | 774 | 1,023,997 | 17,800 | 588,000 | 775,000 | 208,289 | 1,591,636 |
| J056 | JEFF CO METRO SEWER DIST | 6,210,500 | - | 12,900,000 | 1,758,077 | 19,280,774 | 25,992 | 10,995,289 | 4,596,556 | 2,569,906 | 28,487,743 |
| J057 | JESSAMINE CO BD OF ED | 1,557,200 | - | 3,200,000 | 372,811 | 4,828,411 | 31,741 | 2,757,030 | 3,660,035 | 18,547 | 6,517,353 |
| J058 | PAINTSVILLE GAS/WATER SYS | 223,100 | - | 400,000 | 5,346 | 608,446 | 11,711 | 395,000 | 524,373 | 24,406 | 955,490 |
| J059 | KENTON COUNTY AIRPORT BD | 3,194,600 | - | 6,000,000 | 7,826,757 | 13,921,357 | 7,687 | 5,655,858 | 7,508,311 | 475,682 | 13,807,538 |
| J060 | KNOTT CO BD OF EDUCATION | 421,100 | - | 800,000 | 80,000 | 1,201,100 | 1,000 | 745,688 | 989,922 | 420,317 | 2,178,035 |
| J061 | KNOX CO BD OF EDUCATION | 801,000 | - | 1,600,000 | 21,690 | 2,401,690 | 2,046 | 1,418,160 | 1,882,648 | 1,025,140 | 4,367,994 |
| J062 | LARUE CO PUBLIC LIBRARY | 17,700 | - | 30,000 | 2,900 | 40,600 | 902 | 30,433 | 40,401 | 24,968 | 96,704 |
| J063 | CITY OF LONDON | 261,000 | - | 500,000 | 5,000 | 766,000 | 3,713 | 462,517 | 614,004 | 945,110 | 2,035,344 |
| J064 | LAWRENCE CO BD OF ED | 426,500 | - | 800,000 | 1,316,000 | 2,542,500 | 2,391 | 755,209 | 1,002,561 | 423,814 | 2,203,975 |
| J065 | LEE CO BD OF ED | 186,000 | - | 300,000 | 12,000 | 498,000 | 9,766 | 329,400 | 437,288 | 129,209 | 905,663 |
| J066 | LESLIE CO BD OF ED | 322,900 | - | 600,000 | 1,015,800 | 1,938,700 | 6,950 | 571,705 | 758,955 | 649 | 1,348,259 |
| J067 | CITY OF WHITESBURG | 103,793 | - | 210,593 | 201,723 | 522,109 | 5,448 | 183,757 | 243,942 | 502,766 | 935,913 |
| J068 | ELEC PLT BD OF VANCEBURG | 110,533 | - | 230,657 | 341,190 | 571,723 | 5,802 | 195,689 | 259,782 | 158,962 | 620,235 |
| J069 | LINCOLN CO BD OF EDUC | 640,255 | - | 1,336,068 | - | 1,976,323 | 33,607 | 1,133,513 | 1,504,771 | 63,026 | 2,734,917 |
| J070 | LIVINGSTON CO BD OF ED | 255,492 | - | 533,155 | 53,872 | 842,519 | 13,411 | 452,326 | 600,475 | 426,963 | 1,493,175 |
| J071 | LOGAN CO BD OF EDUCATION | 474,834 | - | 990,872 | 59,799 | 1,525,505 | 24,924 | 840,651 | 1,115,988 | 297,172 | 2,278,735 |
| J072 | LYON CO. PUBLIC LIBRARY | 16,602 | - | 34,644 | 3,823 | 55,069 | 871 | 29,392 | 39,019 | 2,368 | 71,650 |
| J073 | PADUCAH WATER WORKS | 391,503 | - | 816,978 | 16,346 | 1,224,827 | 20,550 | 693,120 | 920,136 | 315,738 | 1,949,544 |
| J074 | MCCLARY CO BD OF EDUCATN | 603,467 | - | 1,259,300 | 507,714 | 2,370,481 | 31,560 | 1,068,384 | 1,418,310 | 160,171 | 2,678,541 |
| J075 | MCLEAN CO BD OF ED | 238,292 | - | 497,262 | 56,168 | 791,722 | 12,508 | 421,875 | 560,051 | 56,856 | 1,051,290 |
| J076 | MADISON CO BD OF ED | 1,842,529 | - | 3,844,943 | 1,082,611 | 6,770,083 | 96,714 | 3,262,030 | 4,330,437 | 538,295 | 8,227,476 |
| J077 | MAGOFFIN CO BD OF ED | 399,528 | - | 833,725 | 147,984 | 1,381,237 | 20,971 | 707,328 | 938,998 | 168,233 | 1,835,530 |
| J078 | MARION CO BD OF EDUCATION | 493,917 | - | 1,030,694 | 435,544 | 1,960,155 | 25,926 | 874,436 | 1,160,838 | 12,720 | 2,073,920 |
| J079 | MARSHALL COUNTY BD OF ED | 752,628 | - | 1,570,566 | 456,563 | 2,779,757 | 39,505 | 1,332,460 | 1,768,878 | 7,079 | 3,147,922 |
| J080 | MARTIN CO BD OF ED | 391,177 | - | 816,298 | 566,226 | 1,773,701 | 20,533 | 692,543 | 919,371 | 242,822 | 1,875,269 |
| J081 | MASON CO BD OF ED | 445,151 | - | 928,931 | 417,530 | 1,791,612 | 23,366 | 788,100 | 1,046,225 | 97,364 | 1,955,055 |
| J082 | MEADE CO PUBLIC LIBRARY | 47,630 | - | 99,393 | 103,238 | 250,261 | 2,500 | 84,324 | 111,943 | 658 | 199,425 |
| J083 | MENEFEE CO BD OF ED | 192,709 | - | 402,139 | 152,122 | 746,970 | 10,115 | 341,173 | 452,917 | 153,285 | 957,490 |
| J084 | CITY OF HARRODSBURG | 331,745 | - | 692,277 | 177,498 | 1,201,520 | 17,413 | 587,325 | 779,690 | 350,074 | 1,734,502 |
| J085 | METCALFE CO BD OF ED | 291,293 | - | 607,864 | 5,256 | 904,413 | 15,290 | 515,709 | 684,618 | 305,039 | 1,520,656 |
| J086 | MONROE CO BOARD OF ED | 441,803 | - | 921,944 | 215,023 | 1,578,770 | 23,190 | 782,172 | 1,038,356 | 139,598 | 1,983,316 |
| J087 | MT STERLING WATER WORKS | 206,929 | - | 431,814 | 166,851 | 805,594 | 10,862 | 366,349 | 486,338 | 229,103 | 1,092,652 |
| J088 | MORGAN CO BD OF EDUCATION | 358,940 | - | 749,027 | 24,728 | 1,132,695 | 18,841 | 635,471 | 843,605 | 55,270 | 1,553,187 |
| J089 | MUHLENBERG CO LIB BD DIST | 60,090 | - | 125,393 | 134,308 | 319,791 | 3,154 | 106,383 | 141,227 | 33,817 | 284,581 |
| J090 | CITY OF HARTSTOWN | 710,486 | - | 1,482,624 | 1,770,282 | 3,963,392 | 37,293 | 1,257,851 | 1,669,832 | 96,178 | 3,061,154 |
| J091 | NICHOLAS CO BD OF ED | 189,626 | - | 395,707 | 233,007 | 818,340 | 9,953 | 335,716 | 445,672 | 3,841 | 795,182 |
| J092 | OHIO CO BD OF ED | 633,349 | - | 1,321,657 | 733,856 | 2,688,862 | 33,244 | 1,121,287 | 1,488,540 | 2,075,466 | 4,718,537 |
| J093 | OLDHAM COUNTY BD OF ED | 1,936,436 | - | 4,040,907 | 936,672 | 6,914,015 | 101,643 | 3,428,286 | 4,551,146 | 2,437,717 | 10,518,792 |
| J094 | OWEN CO BD OF ED | 361,694 | - | 754,773 | 472,854 | 1,589,321 | 18,985 | 640,346 | 850,077 | 4,472 | 1,513,880 |
| J095 | OWSLEY CO BD OF EDUCATION | 238,904 | - | 498,538 | 342,501 | 1,079,943 | 12,540 | 422,957 | 561,487 | 1,371 | 998,355 |
| J096 | PENDELTON CO BD OF ED | 378,093 | - | 788,995 | 379,341 | 1,546,429 | 19,846 | 669,379 | 888,620 | 83,517 | 1,661,362 |
| J097 | HAZARD CITY SCHOOLS | 206,181 | - | 430,254 | 470,996 | 1,107,431 | 10,822 | 365,026 | 484,582 | - | 860,430 |
| J098 | PIKE CO BD OF EDUCATION | 1,687,458 | - | 3,521,346 | 719,130 | 5,927,934 | 88,574 | 2,987,492 | 3,965,980 | 2,283,582 | 9,325,628 |
| J099 | POWELL CO BD OF EDUCATION | 385,869 | - | 805,222 | 84,229 | 1,275,320 | 20,254 | 683,146 | 906,896 | 1,176,335 | 2,786,631 |

DRAFT

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Change in | | | | | Change in | | | | |
| | | Liability Experience | Assumption Changes | Investment Experience | Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| J100 | CITY OF SOMERSET | 791,764 | - | 1,652,234 | 21,079 | 2,465,077 | 41,559 | 1,401,747 | 1,860,859 | 247,813 | 3,551,978 |
| J101 | ROBERTSON CO BD OF ED | 90,168 | - | 188,160 | 138,717 | 417,045 | 4,733 | 159,634 | 211,918 | 310,024 | 686,309 |
| J102 | ROCKCASTLE CO BD OF ED | 511,615 | - | 1,067,626 | 971,811 | 2,551,052 | 26,854 | 905,769 | 1,202,433 | 264,692 | 2,399,748 |
| J103 | ROWAN CO BD OF ED | 604,968 | - | 1,262,433 | 1,867,401 | 3,734,802 | 31,755 | 1,071,042 | 1,421,838 | 185,970 | 2,710,605 |
| J104 | RUSSELL CO BD OF ED | 593,047 | - | 1,237,555 | 1,017,565 | 2,848,167 | 31,129 | 1,049,936 | 1,393,819 | 107,979 | 2,582,863 |
| J105 | SCOTT CO BOARD OF ED | 1,711,188 | - | 3,570,865 | 379,656 | 5,661,709 | 89,820 | 3,029,504 | 4,021,752 | 480,791 | 7,621,867 |
| J106 | SHELBY CO LIBRARY | 48,942 | - | 102,131 | 23,829 | 174,902 | 2,569 | 86,647 | 115,027 | 8,095 | 212,338 |
| J107 | SIMPSON CO BD OF ED | 534,924 | - | 1,116,265 | 171,050 | 1,822,239 | 28,078 | 947,034 | 1,257,214 | 17,600 | 2,249,926 |
| J108 | SPENCER CO BD OF EDUC | 606,307 | - | 1,265,226 | 680,649 | 2,552,182 | 31,825 | 1,073,412 | 1,424,984 | 5,925 | 2,536,146 |
| J109 | TAYLOR CO BD OF ED | 618,282 | - | 1,290,215 | 631,181 | 2,539,678 | 32,453 | 1,094,612 | 1,453,128 | 153,307 | 2,733,500 |
| J110 | TODD CO BD OF ED | 450,327 | - | 939,730 | 345,216 | 1,735,273 | 23,637 | 797,262 | 1,058,388 | 107,610 | 1,986,897 |
| J111 | TRIGG CO BD OF ED | 344,886 | - | 719,699 | 57,980 | 1,122,565 | 18,103 | 610,589 | 810,574 | 362,384 | 1,801,650 |
| J112 | TRIMBLE CO BD OF ED | 222,029 | - | 463,325 | 215,199 | 900,553 | 11,654 | 393,083 | 521,828 | 21,568 | 948,133 |
| J113 | CITY OF MORGANFIELD | 245,740 | - | 512,803 | - | 758,543 | 12,899 | 435,060 | 577,554 | 60,740 | 1,086,253 |
| J115 | SPRINGFIELD WATER & SEWER | 109,586 | - | 228,682 | 134,179 | 472,447 | 5,752 | 194,013 | 257,557 | 13,861 | 471,183 |
| J117 | CITY OF SEBREE | 32,221 | - | 67,237 | 48,754 | 148,212 | 1,691 | 57,044 | 75,727 | 10,049 | 144,511 |
| J118 | CITY OF CORBIN | 228,839 | - | 477,535 | 46,591 | 752,965 | 12,012 | 405,138 | 537,832 | 11,068 | 966,050 |
| J119 | WOLFE CO BD OF EDUCATION | 245,497 | - | 512,297 | 222,086 | 979,880 | 12,886 | 434,630 | 576,984 | 185,600 | 1,210,100 |
| J120 | WOODFORD CO BD OF ED | 746,337 | - | 1,557,437 | 72,347 | 2,376,121 | 39,175 | 1,321,322 | 1,754,092 | 381,944 | 3,496,533 |
| J124 | PENNYRIE NAR TASK FORCE | 3,571 | - | 7,452 | 151 | 11,174 | 187 | 6,322 | 8,392 | 4,415 | 19,316 |
| J134 | LEX-FAY CO HUM RIGHTS COM | 19,698 | - | 41,105 | 29,110 | 89,913 | 1,034 | 34,873 | 46,295 | 28,918 | 111,120 |
| J135 | FLEMING CO EMS | 80,538 | - | 168,065 | 115,837 | 364,440 | 4,227 | 142,585 | 189,286 | - | 336,098 |
| J154 | CITY OF EARLINGTON | 22,890 | - | 47,766 | 41,534 | 112,190 | 1,201 | 40,524 | 53,797 | 50,504 | 146,026 |
| J156 | CITY OF JEFFERSONTOWN | 487,000 | - | 1,000,000 | 103,538 | 1,606,853 | 86,000 | 312,000 | 690,000 | 105,201 | 2,032,407 |
| J178 | LEBANON HOUSING AUTHORITY | 26,800 | - | 82,858 | - | 109,658 | 4,400 | 4,920 | 6,900 | 105,201 | 217,221 |
| J179 | MARSHALL CO TOURIST COMM | 7,700 | - | 16,000 | 6,687 | 30,526 | 405 | 13,673 | 18,151 | 1,639 | 33,868 |
| J190 | CITY OF BLOOMFIELD | 25,700 | - | 82,256 | 24,634 | 107,586 | 1,354 | 45,664 | 60,621 | 160,080 | 267,719 |
| J200 | SOMERSET-PULASKI CONV & V | 17,600 | - | 35,000 | 9,920 | 51,520 | 928 | 31,292 | 41,540 | 320 | 74,080 |
| J203 | FRONTIER HOUSING INC | 28,300 | - | 53,000 | 5 | 81,305 | 1,488 | 50,204 | 66,647 | 17,119 | 135,458 |
| J205 | GEORGETOWN-SCOTT CO P COM | 62,400 | - | 124,800 | - | 187,200 | - | 110,535 | 146,738 | 15,752 | 276,302 |
| J210 | BOYD CO AMBULANCE SERVICE | 7,400 | - | 14,800 | 10,530 | 22,330 | 411 | 13,849 | 18,385 | - | 32,645 |
| J214 | COMM ACTION SOUTHERN KY | 594,000 | - | 1,188,000 | 10,500 | 1,792,500 | 31,198 | 1,052,253 | 1,396,895 | 920,328 | 3,400,674 |
| J217 | CITY OF PROVIDENCE | 205,600 | - | 411,200 | 94,800 | 707,600 | 10,811 | 364,626 | 484,051 | 108,909 | 968,307 |
| J219 | CAMPBELL CO PUBLIC LIBRAR | 222,800 | - | 445,600 | 1,689 | 689,000 | 1,689 | 394,576 | 523,811 | 1,050,330 | 1,050,330 |
| J224 | HOUSING AUTH OF HOPKINSVL | 62,500 | - | 125,000 | 18 | 193,500 | 3,284 | 110,764 | 147,043 | 187,295 | 448,386 |
| J234 | LFUC HOUSING AUTHORITY | 396,500 | - | 793,000 | 1,271,500 | 1,271,500 | 20,816 | 702,094 | 932,049 | 153,039 | 1,807,998 |
| J256 | CITY OF ST MATTHEWS | 180,200 | - | 360,400 | 3,816 | 560,142 | 9,460 | 319,079 | 423,586 | 143,666 | 895,791 |
| J259 | CITY OF PARK HILLS | 14,493 | - | 30,243 | 423 | 45,159 | 761 | 25,658 | 34,061 | 7,614 | 68,094 |
| J305 | SCOTT CO SOIL CONSER DIST | - | - | - | - | - | - | - | - | - | - |
| J310 | CANNONSBURG WATER DIST | 59,163 | - | 123,460 | 47,024 | 229,647 | 3,105 | 104,742 | 139,049 | - | 246,896 |
| J314 | BOWL GRN WARREN AIRPRT BD | 31,636 | - | 66,017 | 71,584 | 169,237 | 1,661 | 56,008 | 74,353 | 22,923 | 154,945 |
| J317 | PROVIDENCE MUN HOUSING AU | 20,149 | - | 42,047 | 37,747 | 79,896 | 1,058 | 35,673 | 47,357 | 16,770 | 100,858 |
| J319 | CITY OF ALEXANDRIA | 70,251 | - | 140,502 | - | 210,753 | 3,687 | 124,372 | 165,108 | 257,092 | 550,259 |
| J324 | CITY OF OAK GROVE | 132,679 | - | 265,358 | 400,397 | 666,076 | 6,964 | 234,896 | 311,831 | 265 | 553,956 |
| J334 | CENTRAL KY ED COOPERATIVE | 14,230 | - | 28,460 | 44,681 | 73,141 | 747 | 25,193 | 33,445 | 62 | 59,447 |
| J356 | CITY OF WEST BUECHEL | 22,431 | - | 44,862 | 1,669 | 46,531 | 1,177 | 39,713 | 52,720 | 72,339 | 165,949 |
| J359 | CITY OF FORT WRIGHT | 51,111 | - | 102,222 | 101,852 | 204,074 | 2,683 | 90,487 | 120,125 | 56,663 | 269,958 |
| J405 | GEORGETOWN HOUSING AUTHOR | 47,125 | - | 94,250 | 145,464 | 145,464 | 2,474 | 83,431 | 110,756 | 29,407 | 226,068 |
| J414 | WARREN CO PLANNING COMM | 88,048 | - | 176,096 | 183,737 | 191,168 | 4,622 | 155,882 | 206,937 | 44,172 | 411,613 |
| J417 | WEBSTER CO CONSER DIST | 10,241 | - | 20,482 | 21,370 | 25,098 | 538 | 18,130 | 24,069 | 18,998 | 61,735 |
| J419 | CITY OF COLD SPRING | 57,884 | - | 115,768 | 120,791 | 207,355 | 3,038 | 102,478 | 136,043 | 34,753 | 276,312 |
| J424 | CITY OF CROFTON | 1,149 | - | 2,298 | 42 | 2,380 | 60 | 2,035 | 2,701 | 34,153 | 38,949 |
| J434 | KY LEAGUE OF CITIES | 755,684 | - | 1,511,368 | 760,913 | 3,093,540 | 39,666 | 1,337,870 | 1,776,060 | 166,255 | 3,319,851 |
| J456 | CITY OF SHIVELY | 98,970 | - | 197,940 | 2,923 | 200,863 | 5,195 | 175,218 | 232,606 | 13,855 | 426,874 |
| J459 | N KY AREA PLAN COMMISSION | 311,981 | - | 623,962 | 134,959 | 1,097,974 | 16,376 | 552,334 | 733,239 | 216,949 | 1,518,898 |
| J510 | CITY OF CATLETTSBURG | 53,034 | - | 106,068 | 110,671 | 130,973 | 2,784 | 93,892 | 124,645 | 28,926 | 250,247 |
| J514 | BARREN RIVER AREA DEV | 225,341 | - | 450,682 | 188,594 | 884,171 | 11,828 | 398,946 | 529,612 | - | 940,386 |
| J519 | NORTHERN KY COOP ED SER | 130,540 | - | 261,080 | 272,407 | 405,279 | 6,852 | 231,109 | 306,803 | 347,459 | 892,223 |
| J524 | HOPKINSVILLE S W AUTHORI | 300,770 | - | 601,540 | 3,464 | 931,874 | 15,787 | 532,486 | 706,891 | 282,231 | 1,537,395 |
| J534 | BLUEGRASS AREA DEV DISRUC | 321,431 | - | 642,862 | 670,755 | 989,008 | 16,872 | 569,065 | 755,450 | 303,733 | 1,645,120 |
| J556 | LOUISVILLE CONV BUREAU | 590,154 | - | 1,180,308 | 1,231,518 | 1,456,864 | 30,977 | 1,044,814 | 1,387,019 | 76,658 | 2,539,468 |
| J559 | CITY OF CRESCENT SPRINGS | 27,431 | - | 54,862 | 2,522 | 57,384 | 1,440 | 48,563 | 64,469 | 91,449 | 205,921 |
| J610 | BOYD CO CONSERVATION DIST | 5,285 | - | 10,570 | 1,024 | 11,594 | 277 | 9,356 | 12,421 | 1,083 | 23,137 |
| J614 | BOWL GRN CONV & VISIT BUR | 48,603 | - | 97,206 | 101,424 | 129,098 | 2,551 | 86,047 | 114,230 | 6,034 | 208,862 |
| J619 | CITY OF FORT THOMAS | 223,933 | - | 447,866 | 34,965 | 726,195 | 11,754 | 396,452 | 526,302 | 171,684 | 1,106,192 |
| J656 | OHIO VALLEY ED COOP | 501,869 | - | 1,003,738 | 1,548,948 | 3,098,106 | 26,343 | 888,514 | 1,179,528 | - | 2,094,385 |
| J710 | BIG SANDY WATER DISTRICT | 32,397 | - | 64,794 | 67,604 | 134,398 | 1,700 | 57,355 | 76,141 | 23,595 | 158,791 |
| J714 | BOWLING GR/WARREN COMM ED | 54,841 | - | 109,682 | 114,441 | 144,123 | 2,879 | 97,092 | 128,892 | 137,297 | 366,160 |
| J719 | CITY OF SOUTHGATE | 33,044 | - | 66,088 | 67,313 | 133,631 | 1,734 | 58,502 | 77,663 | 33,572 | 171,471 |

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|------------|
| | | Change in | | | | | Change in | | | | | |
| | | Liability Experience | Assumption Changes | Investment Experience | Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources | |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | |
| J734 | ACCESS TO JUSTICE FNDTION | - | - | - | - | - | - | - | - | - | - | - |
| J756 | CITY OF PROSPECT | 38,960 | - | 81,301 | - | 120,261 | - | 2,045 | 68,976 | 91,567 | 22,152 | 184,740 |
| J759 | N KY COMMUNITY ACT COMM | 501,531 | - | 1,046,582 | - | 1,640,420 | - | 26,325 | 887,915 | 1,178,732 | 1,074,900 | 3,167,872 |
| J810 | HOUSING AUTHN OF ASHLAND | 77,060 | - | 160,807 | 92,307 | 241,032 | 4,045 | 181,112 | 181,112 | 43,749 | 365,334 | 43,749 |
| J814 | HOUSING AUTHN BOWLING GRN | 192,915 | - | 402,569 | 102,835 | 698,319 | 10,126 | 341,538 | 453,401 | 139,660 | 944,725 | 139,660 |
| J819 | CITY OF BELLEVUE | 76,040 | - | 158,679 | 22,009 | 256,728 | 3,991 | 134,623 | 178,715 | 29,597 | 346,926 | 29,597 |
| J834 | KY LEGAL SERVICE PROGRAMS | 76,286 | - | 159,192 | 152,569 | 388,047 | 4,004 | 135,058 | 179,293 | - | 318,355 | 179,293 |
| J856 | LOUISVILLE WATER COMPANY | 3,960,197 | - | 8,264,041 | 60,052 | 12,284,290 | 207,869 | 7,011,171 | 9,307,526 | 2,534,984 | 19,061,550 | 2,534,984 |
| J859 | CITY OF VILLA HILLS | 50,825 | - | 106,061 | 35,486 | 192,372 | 2,668 | 89,982 | 119,453 | - | 212,103 | 89,982 |
| J910 | SANITATION DISTRICT #4 | 65,019 | - | 135,680 | 81,361 | 282,060 | 3,413 | 115,110 | 152,812 | 8,501 | 279,836 | 152,812 |
| J914 | BOWLING GRN HUM RIGHT COM | 9,035 | - | 18,854 | 26 | 27,915 | 474 | 15,996 | 21,235 | 5,088 | 42,793 | 15,996 |
| J919 | CITY OF DAYTON | 54,057 | - | 112,806 | 40,777 | 207,640 | 2,837 | 95,704 | 127,049 | 15,867 | 241,457 | 127,049 |
| J956 | OKOLONA FIRE DISTRICT | 30,855 | - | 64,388 | 204,555 | 299,798 | 1,620 | 54,627 | 72,518 | - | 128,765 | 54,627 |
| J959 | CITY OF INDEPENDENCE | 128,679 | - | 268,525 | 213,730 | 610,934 | 6,754 | 227,815 | 302,431 | 1,582 | 538,582 | 227,815 |
| K001 | CITY OF COLUMBIA | 99,897 | - | 208,462 | 43,907 | 352,266 | 5,244 | 176,858 | 234,785 | - | 416,887 | 176,858 |
| K002 | ALLEN CO BD OF ED | 478,574 | - | 998,677 | - | 1,477,251 | 25,120 | 847,273 | 1,124,778 | 379,719 | 2,376,890 | 847,273 |
| K003 | ANDERSON CO BD OF ED | 576,010 | - | 1,202,003 | 20,321 | 1,798,334 | 30,235 | 1,019,773 | 1,353,778 | 433,086 | 2,836,872 | 1,019,773 |
| K004 | CITY OF WICKLIFFE | 27,055 | - | 56,458 | - | 83,513 | 1,420 | 47,899 | 63,587 | 41,165 | 154,071 | 47,899 |
| K005 | BARREN CO BD OF EDUCATION | 888,874 | - | 1,854,881 | 92,466 | 2,836,221 | 46,657 | 1,573,672 | 2,089,093 | - | 3,709,422 | 1,573,672 |
| K006 | CITY OF OWINGSVILLE | 65,853 | - | 137,420 | 50,557 | 253,830 | 3,457 | 116,586 | 154,772 | 9,633 | 284,448 | 116,586 |
| K007 | BELL CO BD OF ED | 507,038 | - | 1,054,070 | 512,405 | 2,077,517 | 26,614 | 897,665 | 1,191,675 | 344,587 | 2,460,541 | 897,665 |
| K009 | PARIS BD OF EDUCATION | 168,905 | - | 352,467 | 305,632 | 827,004 | 8,866 | 299,031 | 396,973 | 233,895 | 938,765 | 299,031 |
| K010 | CITY OF ASHLAND | 1,180,756 | - | 2,463,972 | 1,809,903 | 5,454,631 | 61,977 | 2,090,421 | 2,775,093 | 26,036 | 4,953,527 | 2,090,421 |
| K011 | CITY OF DANVILLE | 598,611 | - | 1,232,142 | 1,232,142 | 3,080,154 | 1,058 | 78,889 | 104,722 | - | 2,498,421 | 78,889 |
| K012 | AUGUSTA BD OF ED | 44,511 | - | 146,946 | 146,946 | 284,484 | 1,939 | 78,889 | 104,722 | 24,998 | 210,944 | 78,889 |
| K013 | JACKSON CITY SCHOOLS | 67,811 | - | 100,688 | 100,688 | 310,133 | 3,562 | 120,127 | 159,471 | 63,572 | 346,732 | 120,127 |
| K014 | CLOVERPORT INDEPENDENT SC | 58,911 | - | 119,196 | 37,097 | 191,196 | 3,097 | 104,443 | 138,650 | 991 | 247,181 | 104,443 |
| K015 | BULLITT CO PUBLIC LIBRARY | 248,811 | - | 517,981 | 373,981 | 1,270,707 | 3,061 | 440,535 | 584,822 | 63,184 | 1,101,602 | 440,535 |
| K016 | CITY OF MORGANTOWN | 112,311 | - | 212,558 | 187,903 | 455,558 | 5,895 | 198,823 | 263,943 | - | 468,661 | 198,823 |
| K017 | GEORGE COON PUBLIC LIBRAR | 15,211 | - | 321,956 | 321,956 | 1,000,956 | - | 27,034 | 35,888 | 14,954 | 78,678 | 27,034 |
| K018 | CITY OF MURRAY | 523,111 | - | 1,000,956 | 32,586 | 1,600,956 | 7,460 | 926,187 | 1,229,539 | 122,862 | 2,306,048 | 926,187 |
| K019 | CITY OF NEWPORT | 353,011 | - | 712,911 | 233,711 | 1,300,911 | 8,531 | 625,032 | 829,748 | - | 1,473,311 | 625,032 |
| K020 | CARLSLE CO BD OF ED | 113,111 | - | 212,558 | 212,558 | 558,558 | 5,939 | 200,299 | 265,903 | 33,413 | 505,554 | 200,299 |
| K021 | CARROLL CO PUBLIC LIBRARY | 45,011 | - | 171,911 | 171,911 | 505,911 | 2,365 | 79,761 | 105,885 | 29,578 | 217,589 | 79,761 |
| K022 | CARTER CO EMER AMBUL DIST | 188,911 | - | 380,911 | 222,911 | 807,911 | 9,920 | 334,598 | 444,189 | - | 788,707 | 334,598 |
| K023 | CASEY CO AMBULANCE SERV | 69,211 | - | 138,211 | 138,211 | 338,211 | 3,635 | 122,608 | 162,766 | 3,277 | 292,286 | 122,608 |
| K025 | CLARK CO LIBRARY BD | 93,811 | - | 193,811 | 193,811 | 289,062 | 4,915 | 165,791 | 220,092 | 157,603 | 548,401 | 165,791 |
| K026 | CITY OF MANCHESTER | 113,230 | - | 236,286 | 45,015 | 394,531 | 5,943 | 200,464 | 266,121 | 128,431 | 600,959 | 200,464 |
| K027 | CLINTON CO PUBLIC LIBRARY | 8,341 | - | 17,405 | 1,957 | 27,703 | 438 | 14,767 | 19,603 | 12,315 | 47,123 | 14,767 |
| K028 | CITY OF MARION | 101,757 | - | 212,344 | 3,233 | 317,334 | 5,341 | 180,152 | 239,156 | 166,912 | 591,561 | 180,152 |
| K029 | CITY OF BURKESVILLE | 80,545 | - | 168,079 | 16,909 | 265,533 | 4,228 | 142,597 | 189,302 | 71,391 | 407,518 | 142,597 |
| K030 | OWENSBORO BD OF ED | 1,148,701 | - | 2,397,081 | 718,484 | 4,264,266 | 60,295 | 2,033,672 | 2,699,756 | - | 4,793,723 | 2,033,672 |
| K032 | ELLIOTT CO AMB SERVICE | - | - | - | - | - | - | - | - | - | - | - |
| K033 | ESTILL CO BD OF EDUCATION | 372,363 | - | 777,038 | - | 1,149,401 | 19,545 | 659,235 | 875,153 | 337,058 | 1,890,991 | 659,235 |
| K034 | LEX/FAYETTE URBAN CO GOVT | 10,297,338 | - | 21,488,229 | 3,396,231 | 35,181,798 | 540,503 | 18,230,506 | 24,201,510 | 150,665 | 43,123,184 | 18,230,506 |
| K035 | LICKING VALLEY COM ACTION | 229,138 | - | 478,159 | 294,680 | 1,001,977 | 12,027 | 405,668 | 538,535 | 3,877 | 960,107 | 405,668 |
| K036 | FLOYD CO SCHOOLS | 1,362,443 | - | 2,843,112 | 1,337,868 | 5,543,423 | 71,514 | 2,412,082 | 3,202,107 | 5,336 | 5,691,039 | 2,412,082 |
| K038 | FULTON CITY SCHOOLS | 81,246 | - | 169,541 | 248,458 | 499,245 | 4,265 | 143,838 | 190,949 | - | 339,552 | 143,838 |
| K039 | GALLATIN CO PUBLIC LIB | 24,797 | - | 51,745 | 40,684 | 117,226 | 1,302 | 43,900 | 58,278 | 7,405 | 110,885 | 43,900 |
| K040 | GARRARD CO BD OF ED | 426,238 | - | 889,462 | 348,952 | 1,664,652 | 22,373 | 754,615 | 1,001,773 | 7,663 | 1,786,424 | 754,615 |
| K041 | CITY OF WILLIAMSTOWN | 248,892 | - | 519,381 | 282,984 | 1,051,257 | 13,064 | 440,641 | 584,963 | 81,089 | 1,119,757 | 440,641 |
| K042 | GRAVES CO BD OF ED | 666,403 | - | 1,390,634 | - | 2,057,037 | 34,979 | 1,179,807 | 1,566,227 | 324,042 | 3,105,055 | 1,179,807 |
| K043 | CITY OF LEITCHFIELD | 168,590 | - | 351,809 | 3,020 | 523,419 | 8,849 | 298,473 | 396,231 | 197,974 | 901,527 | 298,473 |
| K044 | CITY OF GREENSBURG | 101,388 | - | 211,575 | 119,192 | 432,155 | 5,322 | 179,499 | 238,290 | 19,991 | 443,102 | 179,499 |
| K045 | GREENUP CO BD OF ED | 486,390 | - | 1,014,987 | 97,157 | 1,598,534 | 25,530 | 861,110 | 1,143,148 | 618,283 | 2,648,071 | 861,110 |
| K046 | CITY OF HAWESVILLE | 43,308 | - | 90,375 | 88,823 | 222,506 | 2,273 | 76,674 | 101,786 | 47,665 | 228,398 | 76,674 |
| K047 | HARDIN CO BD OF ED | 2,709,692 | - | 5,654,518 | 1,511,305 | 9,875,515 | 142,231 | 4,797,265 | 6,368,504 | 69,453 | 11,377,453 | 4,797,265 |
| K048 | HARLAN INDEPENDENT SCHOOL | 103,936 | - | 216,891 | 241,325 | 562,152 | 5,456 | 184,009 | 244,278 | 26,559 | 433,743 | 184,009 |
| K049 | CITY OF CYNTHIANA | 197,286 | - | 411,691 | 136,791 | 745,768 | 10,355 | 349,277 | 463,675 | 26,559 | 849,866 | 349,277 |
| K050 | CAVERNA INDEPENDENT SCH | 158,193 | - | 330,113 | 330,113 | 760,061 | 8,303 | 280,066 | 371,795 | - | 660,164 | 280,066 |
| K052 | HENRY CO BD OF EDUCATION | 371,566 | - | 775,374 | 148,879 | 1,295,819 | 19,503 | 657,823 | 873,279 | 75,126 | 1,625,731 | 657,823 |
| K055 | JACKSON CO CONSERV DIST | - | - | - | - | - | - | - | - | - | - | - |
| K057 | JESSAMINE CO PUBLIC LIBRA | 225,647 | - | 470,874 | 311,450 | 1,007,971 | 11,844 | 399,487 | 530,330 | 23,207 | 964,868 | 399,487 |
| K058 | JOHNSON CO BD OF ED | 553,509 | - | 1,155,048 | 192,819 | 1,901,376 | 29,053 | 979,937 | 1,300,894 | 375,392 | 2,685,276 | 979,937 |
| K060 | LKLP COMM ACTION COUNCIL | 1,174,375 | - | 2,450,656 | 508,928 | 4,133,959 | 61,642 | 2,079,124 | 2,760,096 | 351,467 | 5,252,329 | 2,079,124 |
| K061 | BARBOURVILLE CITY SCHOOLS | 68,025 | - | 141,953 | 10,453 | 220,431 | 3,571 | 120,432 | 159,877 | 110,285 | 394,165 | 120,432 |
| K062 | LARUE CO BD OF EDUCATION | 365,357 | - | 762,419 | - | 1,127,776 | 19,177 | 646,832 | 858,688 | 255,672 | 1,780,369 | 646,832 |
| K063 | LONDON UTILITY COMM | 188,012 | - | 392,338 | 125,763 | 706,113 | 9,869 | 332,858 | 441,878 | 61,779 | 846,384 | 332,858 |
| K064 | CITY OF LOUISA | 70,815 | - | 147,776 | 29,273 | 247,864 | 3,717 | 125,372 | 166,435 | 75,835 | 371,359 | 125,372 |

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Change in | | | | | Change in | | | | |
| | | Liability Experience | Assumption Changes | Investment Experience | Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| K065 | CITY OF BEATTYVILLE | 79,439 | - | 165,770 | 1,336 | 246,545 | 4,170 | 140,639 | 186,702 | 175,104 | 506,615 |
| K066 | LESLIE CO PUBLIC LIBRARY | 23,714 | - | 49,485 | - | 73,199 | 1,245 | 41,983 | 55,733 | 171,966 | 170,927 |
| K067 | LEWIS CO BD OF ED | 500,687 | - | 1,044,821 | - | 1,545,508 | 26,281 | 886,421 | 1,176,749 | 787,180 | 2,876,631 |
| K068 | LEWIS CO BD OF ED | 333,951 | - | 696,890 | 13,305 | 1,044,136 | 17,529 | 591,230 | 784,874 | 562,389 | 1,956,022 |
| K069 | LINCOLN CO PUBLIC LIBRARY | 25,527 | - | 53,270 | 7,654 | 86,451 | 1,340 | 45,194 | 59,996 | 19,586 | 126,116 |
| K070 | LIVINGSTON CO CONSERV DIS | 6,251 | - | 13,045 | 4,405 | 23,701 | 328 | 11,068 | 14,693 | 64 | 26,153 |
| K071 | CITY OF RUSSELLVILLE | 264,633 | - | 552,230 | 393,844 | 1,210,707 | 13,891 | 468,510 | 621,960 | 76,938 | 1,181,299 |
| K072 | LYON CO BD OF EDUCATION | 173,768 | - | 362,515 | 73,800 | 610,183 | 9,121 | 307,641 | 408,402 | 67,878 | 793,042 |
| K073 | PADUCAH BOARD OF ED | 571,393 | - | 1,192,368 | - | 1,763,761 | 29,992 | 1,011,599 | 1,342,926 | 256,896 | 2,641,413 |
| K074 | MCCREARY CO WATER DIST | 171,579 | - | 358,047 | 295,110 | 824,736 | 9,006 | 303,766 | 403,257 | - | 716,029 |
| K075 | CITY OF CALHOUN | 25,750 | - | 53,734 | 176 | 79,660 | 1,352 | 45,588 | 60,519 | 12,550 | 120,009 |
| K077 | MAGOFFIN CO LIBRARY | 5,159 | - | 10,765 | - | 15,924 | 271 | 9,133 | 12,124 | 4,748 | 26,276 |
| K078 | CITY OF LEBANON | 214,977 | - | 448,609 | 173,806 | 837,392 | 11,284 | 380,598 | 505,254 | - | 897,136 |
| K079 | CITY OF BENTON | 184,046 | - | 384,062 | 6,642 | 574,750 | 9,660 | 325,836 | 432,557 | 284,908 | 1,052,961 |
| K080 | MARTIN COUNTY LIBRARY | 15,987 | - | 33,362 | 19,857 | 69,206 | 839 | 28,304 | 37,575 | 101,498 | 168,216 |
| K081 | MAYSVILLE UTILITY COMM | - | - | - | - | - | - | - | - | - | - |
| K082 | CITY OF MULDRAGH | 39,243 | - | 81,890 | 13,884 | 135,017 | 2,060 | 69,475 | 92,231 | - | 163,766 |
| K083 | CITY OF FRENCHBURG | 36,217 | - | 75,576 | 1,913 | 113,706 | 1,901 | 64,118 | 85,119 | 2,163 | 153,301 |
| K085 | METCALFE HEALTH CARE CTN | 204,942 | - | 427,669 | - | 632,611 | 10,757 | 362,832 | 481,670 | 65,497 | 920,756 |
| K086 | MONROE CO CONSERV DIST | 7,730 | - | 16,130 | 623 | 24,483 | 406 | 13,685 | 18,167 | 4,837 | 37,095 |
| K087 | MONTGOMERY CO BD OF ED | 700,976 | - | 1,462,783 | 412,783 | 2,576,537 | 36,794 | 1,241,014 | 1,647,481 | 514,691 | 3,439,980 |
| K088 | GATEWAY COMM SER ORGANIZ | 814,601 | - | 1,699,889 | 1,753,727 | 4,268,217 | 42,758 | 1,442,178 | 1,914,531 | - | 3,399,467 |
| K089 | MUHLENBERG CO BD OF ED | 926,207 | - | 1,932,786 | 226,576 | 3,085,569 | 48,616 | 1,639,766 | 2,176,835 | 680,796 | 4,546,013 |
| K090 | NELSON COUNTY BD OF ED | 858,527 | - | 1,717,012 | 779,449 | 3,429,458 | 51,011 | 1,511,011 | 2,022,022 | 23,578 | 3,606,260 |
| K091 | CITY OF CARLISLE | 108,527 | - | 217,054 | 187,280 | 522,205 | 9,899 | 19,899 | 25,901 | - | 452,802 |
| K092 | OHIO CO LIBRARY | 43,527 | - | 87,054 | 1,914 | 136,479 | 2,288 | 77,179 | 102,458 | 74,158 | 256,083 |
| K093 | OLDHAM CO LIBRARY BD | 99,927 | - | 199,854 | 8,462 | 298,242 | 5,245 | 176,917 | 234,863 | 83,541 | 500,566 |
| K094 | OWEN CO PUBLIC LIBRARY | 24,000 | - | 48,000 | 9,267 | 67,267 | 1,264 | 42,624 | 56,584 | 43,502 | 143,974 |
| K095 | OWSLEY CO PUBLIC LIBRARY | 7,200 | - | 14,400 | 11,899 | 26,299 | 378 | 12,761 | 16,941 | - | 30,080 |
| K096 | PENDLETON CO LIBRARY | 37,100 | - | 74,200 | 56,413 | 130,613 | 1,368 | 65,718 | 87,242 | 8,867 | 163,775 |
| K097 | PERRY CO BD OF EDUCATION | 754,100 | - | 1,508,200 | 240,720 | 2,509,020 | 39,585 | 1,335,147 | 1,772,446 | 29,564 | 3,176,742 |
| K098 | PIKEVILLE INDEPENDENT SCH | 140,500 | - | 281,000 | 3,900 | 384,900 | 7,375 | 248,763 | 330,239 | 135,901 | 723,278 |
| K099 | CITY OF STANTON | 29,600 | - | 59,200 | 3,900 | 77,100 | 1,555 | 52,433 | 69,606 | 79,587 | 203,161 |
| K100 | SOMERSET BD OF EDUCATION | 235,700 | - | 471,400 | 15,700 | 742,500 | 2,373 | 417,341 | 554,032 | 253,282 | 1,237,028 |
| K101 | CITY OF MOUNT OLIVET | 2,400 | - | 4,800 | 10,000 | 17,200 | 130 | 4,387 | 5,824 | - | 10,341 |
| K102 | ROCKCASTLE CONSERV DIST | 3,500 | - | 7,000 | 14,600 | 21,600 | 188 | 6,328 | 8,400 | 25,155 | 40,071 |
| K103 | CITY OF MOREHEAD | 197,821 | - | 395,642 | 107,366 | 717,954 | 10,384 | 350,224 | 464,932 | 17,984 | 843,524 |
| K104 | RUSSELL CO CONS DIST | 1,043 | - | 2,086 | 3,220 | 5,306 | 55 | 1,847 | 2,451 | 28,971 | 33,324 |
| K105 | CITY OF GEORGETOWN | 484,178 | - | 1,010,371 | 201,253 | 1,695,802 | 25,414 | 857,193 | 1,137,948 | 87,546 | 2,108,101 |
| K106 | CITY OF SHELBYVILLE | 205,853 | - | 429,568 | 24,478 | 659,899 | 10,805 | 364,443 | 483,809 | 60,250 | 919,307 |
| K107 | FRANKLIN/SIMPSON PARKS BD | 18,754 | - | 37,508 | 9,871 | 47,379 | 984 | 33,203 | 44,078 | 41,468 | 119,733 |
| K108 | CITY OF TAYLORSVILLE | 109,815 | - | 219,630 | 139,244 | 478,219 | 5,764 | 194,418 | 258,096 | 1,098 | 459,376 |
| K109 | CAMPBELLSVLE MUN WTR&SEWR | 220,767 | - | 441,534 | 6,124 | 687,582 | 11,588 | 390,848 | 518,862 | 138,709 | 1,060,007 |
| K110 | TODD COUNTY WATER DIST | 46,706 | - | 93,412 | 97,466 | 190,878 | 2,452 | 82,690 | 109,773 | 15,406 | 210,321 |
| K111 | CITY OF CADIZ | 113,905 | - | 227,810 | 1,715 | 353,313 | 5,979 | 201,658 | 267,706 | 291,689 | 767,032 |
| K112 | TRIMBLE CO LIBRARY | 30,287 | - | 60,574 | 19,017 | 112,507 | 1,970 | 53,621 | 71,183 | 13,303 | 139,697 |
| K113 | UNION CO BD OF EDUCATION | 442,132 | - | 884,264 | 187,928 | 1,552,690 | 23,207 | 782,755 | 1,039,129 | 515,817 | 2,360,908 |
| K114 | CITY OF BOWLING GREEN | 1,464,509 | - | 3,006,101 | 173,733 | 4,694,343 | 76,872 | 2,592,780 | 3,441,989 | 382,487 | 6,494,128 |
| K115 | CITY OF SPRINGFIELD | 100,332 | - | 200,664 | 67,556 | 377,258 | 5,266 | 177,629 | 235,807 | 4,577 | 423,279 |
| K116 | WAYNE CO BD OF ED | 625,400 | - | 1,300,800 | 462,555 | 2,393,025 | 32,827 | 1,107,215 | 1,469,858 | 3,726 | 2,613,626 |
| K117 | WEBSTER CO PUBLIC LIBRARY | 19,764 | - | 39,528 | 16,939 | 77,446 | 1,037 | 34,991 | 46,451 | 6,888 | 91,167 |
| K118 | WHITELEY CO BD OF ED | 826,380 | - | 1,724,469 | 480,232 | 3,031,081 | 43,376 | 1,463,031 | 1,942,215 | 8,250 | 3,454,872 |
| K119 | WOLFE COUNTY LIBRARY | 7,666 | - | 15,332 | 997 | 24,661 | 402 | 13,573 | 18,018 | 29,729 | 61,722 |
| K120 | CITY OF VERSAILLES | 306,636 | - | 613,272 | 117,540 | 1,064,057 | 16,095 | 542,872 | 720,678 | 37,608 | 1,317,253 |
| K137 | KY MAGISTRATES/COMM ASSOC | 27,152 | - | 54,304 | 20,811 | 104,622 | 1,425 | 48,069 | 63,814 | 4,026 | 117,334 |
| K141 | GRANT CO PLANNING COMM | 6,185 | - | 12,370 | 20 | 19,112 | 325 | 10,950 | 14,536 | 7,930 | 33,741 |
| K181 | WESTERN LEWIS-RECTORVILLE | 28,616 | - | 57,232 | 66,811 | 155,143 | 1,502 | 50,663 | 67,256 | - | 119,421 |
| K200 | CITY OF FERGUSON | 200 | - | 400 | 200 | 200 | - | - | - | - | - |
| K214 | GREEN RIVER EDUC COOP | 23,896 | - | 47,792 | 138,279 | 212,041 | 1,254 | 42,306 | 56,163 | 601 | 100,324 |
| K219 | NORTHERN KY WATER SER DIS | 1,171,442 | - | 2,444,535 | 507,984 | 4,123,971 | 61,489 | 2,073,931 | 2,753,202 | 207,009 | 5,095,631 |
| K237 | KY CO JUDGE/EX ASSOC | 26,095 | - | 52,190 | 1,995 | 60,180 | 1,370 | 46,199 | 61,331 | 8,453 | 117,353 |
| K256 | JEFFERSONTOWN FIRE DIST | 15,379 | - | 30,758 | 32,094 | 46,347 | 807 | 27,228 | 36,146 | 3,766 | 67,947 |
| K314 | KY LEGAL AID | 318,063 | - | 636,126 | 430,222 | 1,412,011 | 16,695 | 563,102 | 747,533 | - | 1,327,330 |
| K315 | MT WASHINGTON FIRE P DIST | 7,720 | - | 15,440 | 2,499 | 26,328 | 405 | 13,667 | 18,143 | 5,534 | 37,749 |
| K319 | CITY OF SILVER GROVE | 18,867 | - | 37,734 | 82,240 | 140,479 | 990 | 33,403 | 44,343 | 105 | 78,841 |
| K337 | KY COUNCIL OF ADD'S | 2,727 | - | 5,454 | 5,691 | 46,159 | 143 | 4,828 | 6,409 | - | 11,380 |
| K356 | ST MATTHEWS FIRE DIST. | 8,616 | - | 17,232 | 14,957 | 41,554 | 452 | 15,255 | 20,251 | 18,245 | 54,203 |
| K414 | CITY OF SMITHS GROVE | - | - | - | - | - | - | - | - | - | - |
| K419 | ALEXANDRIA FIRE DISTRICT | 7,799 | - | 15,598 | 67,196 | 91,271 | 409 | 13,808 | 18,311 | 795 | 33,343 |

DRAFT

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|--|--------------------|-----------------------|-------------------------------------|------------|--|--------------------|-----------------------|------------------------------------|------------|
| | | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | | | | | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | | | | |
| | | Liability Experience | Assumption Changes | Investment Experience | Total Deferred Outflow of Resources | | Liability Experience | Assumption Changes | Investment Experience | Total Deferred Inflow of Resources | |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| K459 | CITY OF LAKESIDE PARK | 10,045 | - | 20,961 | 9,835 | 40,841 | 527 | 17,783 | 23,608 | 1,235 | 43,153 |
| K519 | CITY OF MELBOURNE | 4,345 | - | 9,067 | 75 | 13,487 | 228 | 7,692 | 10,211 | 2,189 | 20,320 |
| K559 | CITY OF TAYLOR MILL | 61,236 | - | 127,785 | 1,807 | 190,828 | 3,214 | 108,412 | 143,920 | 46,068 | 301,614 |
| K614 | WARREN CO PUBLIC LIBRARY | 224,391 | - | 468,254 | 1,707,008 | 2,399,653 | 11,778 | 397,264 | 527,379 | 470,085 | 1,406,506 |
| K619 | CAMPBELL CO CONS DISPATCH | 213,333 | - | 445,178 | 501,087 | 1,159,598 | 11,198 | 377,687 | 501,390 | 41,512 | 931,787 |
| K656 | MCMAHAN FIRE PRO DIST 14 | - | - | - | - | - | - | - | - | - | - |
| K659 | CITY OF EDGEWOOD | 117,960 | - | 246,157 | 28,171 | 392,288 | 6,192 | 208,838 | 277,238 | - | 492,268 |
| K719 | CENTRAL CAMPBELL CO FIRE | 3,913 | - | 8,165 | 3,641 | 15,719 | 205 | 6,928 | 9,197 | 1,493 | 17,823 |
| K759 | LAKESIDE/CRESTVIEWHLS POL | 7,789 | - | 16,255 | 6,130 | 30,174 | 409 | 13,790 | 18,307 | 1,944 | 34,450 |
| K856 | HIGHVIEW FIRE DISTRICT | 14,263 | - | 29,764 | 57,081 | 101,108 | 749 | 25,252 | 33,523 | - | 59,524 |
| K859 | CITY OF FORT MITCHELL | 88,384 | - | 184,437 | 155,818 | 428,639 | 4,639 | 156,476 | 207,726 | - | 368,841 |
| K956 | CITY OF MEADOW VALE | - | - | - | - | - | - | - | - | - | - |
| K959 | HOUSING AUTH OF COVINGTON | 186,195 | - | 388,547 | 73,675 | 648,417 | 9,773 | 329,641 | 437,608 | 112,157 | 889,179 |
| L001 | ADAIR CO AMBULANCE SER | - | - | - | - | - | - | - | - | - | - |
| L002 | ALLEN CO CONSERVATION DIS | 8,563 | - | 17,870 | 52,204 | 78,637 | 449 | 15,161 | 20,126 | 13 | 35,749 |
| L003 | ANDERSON PUBLIC LIBRARY | 58,100 | - | 121,241 | 295,892 | 475,233 | 3,050 | 102,861 | 136,550 | 2,248 | 244,709 |
| L004 | CITY OF BARLOW | 4,464 | - | 9,316 | 407 | 14,187 | 234 | 7,904 | 10,492 | 111,175 | 129,805 |
| L005 | CITY OF GLASGOW | 429,403 | - | 896,068 | 496,237 | 1,821,708 | 22,539 | 760,219 | 1,009,213 | 963,862 | 2,755,833 |
| L006 | BATH CO WATER DISTRICT | 40,143 | - | 83,769 | 1,920 | 125,832 | 2,107 | 71,069 | 94,346 | 91,673 | 259,195 |
| L007 | BELL CO COURT CLERK | 33,483 | - | 69,871 | 19,882 | 123,236 | 1,757 | 59,278 | 78,693 | - | 139,728 |
| L008 | BOONE CO BD OF ED | 3,795,022 | - | 7,919,358 | 216,245 | 11,930,625 | 199,199 | 6,718,743 | 8,919,321 | 831,104 | 16,668,367 |
| L009 | CITY OF PARIS | 626,809 | - | 1,308,009 | 476,100 | 2,410,918 | 32,901 | 1,109,708 | 1,473,169 | - | 2,615,774 |
| L010 | FIVCO AREA DEVELOPMT DIST | 152,533 | - | 318,301 | 234,337 | 705,171 | 8,006 | 270,045 | 358,493 | 119,590 | 756,134 |
| L011 | DANVILLE BOYLE CO REC | - | - | - | - | - | - | - | - | 15,537 | 15,537 |
| L012 | BRACKEN COUNTY PUB LIBRAR | 14,700 | - | 30,400 | 476 | 46,021 | 1,774 | 26,112 | 34,976 | 33,648 | 95,222 |
| L013 | BREATHITT CO PUBLIC LIB | 23,000 | - | 46,000 | 6,861 | 77,937 | 1,209 | 40,766 | 54,117 | 3,053 | 99,145 |
| L014 | BRECKINRIDGE CO CLERK OFF | 38,600 | - | 77,200 | 22,137 | 100,337 | 2,028 | 68,411 | 90,818 | 63,823 | 225,080 |
| L015 | CITY OF MT WASHINGTON | 312,800 | - | 625,600 | 464,377 | 1,090,977 | 6,420 | 553,828 | 735,222 | 143,337 | 1,448,807 |
| L016 | BUTLER CO AMBULANCE SVC | 84,700 | - | 169,400 | 163,147 | 332,547 | 4,448 | 150,036 | 199,177 | 26,091 | 379,752 |
| L017 | CALDWELL COUNTY EMS | - | - | - | - | - | - | - | - | - | - |
| L018 | MURRAY PUBLIC SCHOOLS | 555,400 | - | 1,110,800 | 52,455 | 1,663,655 | 29,158 | 983,460 | 1,305,570 | 97,997 | 2,416,185 |
| L020 | BALLARD/CARLISLE/LIV PB L | - | - | - | - | - | - | - | - | - | - |
| L021 | CITY OF CARROLLTON | 177,900 | - | 355,800 | 4,800 | 518,500 | 9,342 | 315,110 | 418,317 | 68,469 | 811,238 |
| L022 | NORTHEAST KY CAA | 386,700 | - | 773,400 | 203,000 | 1,359,500 | 2,028 | 684,628 | 908,863 | 140,129 | 1,753,918 |
| L023 | CITY OF LIBERTY | 116,900 | - | 233,800 | 20,000 | 273,800 | 6,136 | 206,962 | 274,748 | 20,888 | 508,734 |
| L024 | HOPKINSVILLE CHRIST LIBRARY | 42,300 | - | 84,600 | 131,400 | 156,000 | 2,225 | 75,033 | 99,608 | 43,112 | 219,978 |
| L025 | CITY OF WINCHESTER | 324,291 | - | 648,582 | 421,984 | 1,428,958 | 17,022 | 574,128 | 762,171 | 750 | 1,354,071 |
| L026 | DANIEL BOONE COMM AGENCY | 467,782 | - | 935,564 | 249,290 | 1,693,228 | 24,554 | 828,166 | 1,099,414 | - | 1,952,134 |
| L027 | CITY OF ALBANY | 143,757 | - | 287,514 | 5,936 | 346,207 | 7,546 | 254,508 | 337,867 | 70,573 | 670,494 |
| L028 | CRITTENDEN/LIV CO WAT DIS | 58,694 | - | 117,388 | 421 | 181,597 | 3,081 | 103,913 | 137,948 | 38,844 | 283,786 |
| L029 | CUMBERLAND CO SOIL & WAT | 4,212 | - | 8,424 | 8,789 | 14,985 | 221 | 7,457 | 9,899 | - | 17,577 |
| L031 | EDMONSON CO AMBULANCE DIS | 42,784 | - | 85,568 | 43,978 | 176,042 | 2,246 | 75,744 | 100,553 | - | 178,543 |
| L032 | SANDY HOOK WATER DISTRICT | 26,587 | - | 53,174 | 2,221 | 84,289 | 1,396 | 47,070 | 62,486 | 13,922 | 124,874 |
| L033 | CITY OF IRVINE | 72,390 | - | 144,780 | 24,537 | 247,988 | 3,800 | 128,160 | 170,136 | 8,921 | 311,017 |
| L035 | CITY OF FLEMINGSBURG | 77,107 | - | 154,214 | 1,124 | 239,135 | 4,047 | 136,510 | 181,221 | 84,497 | 406,275 |
| L036 | FLOYD CO LIBRARY | 55,728 | - | 111,456 | 566 | 172,586 | 2,925 | 98,662 | 130,976 | 51,963 | 284,526 |
| L038 | FULTON CO LIBRARY | 16,280 | - | 32,560 | 10,447 | 60,699 | 855 | 28,822 | 38,262 | 488 | 68,427 |
| L039 | CITY OF WARSAW | 38,402 | - | 76,804 | 37,229 | 155,768 | 2,016 | 67,988 | 90,255 | 7,810 | 168,069 |
| L041 | GRANT CO PUBLIC LIBRARY | 42,106 | - | 84,212 | 87,866 | 26,596 | 2,210 | 74,545 | 98,960 | 67,088 | 242,803 |
| L042 | MAYFIELD CITY SCHOOLS | 465,709 | - | 931,418 | 971,831 | 1,691,816 | 24,445 | 824,496 | 1,094,542 | - | 1,943,483 |
| L043 | LEITCHFIELD UTILITY COMM | 173,260 | - | 346,520 | 361,555 | 4,652 | 9,094 | 306,741 | 407,208 | 90,247 | 813,290 |
| L044 | GREEN CO AMBULANCE SVC | 44,863 | - | 89,726 | 93,619 | 258,906 | 2,355 | 79,426 | 105,440 | 22,090 | 209,311 |
| L045 | RACELAND BOARD OF EDUC | 149,271 | - | 298,542 | 311,494 | 584,576 | 7,835 | 264,270 | 350,826 | 9,155 | 632,086 |
| L046 | HANCOCK CO PUBLIC LIBRARY | 33,101 | - | 66,202 | 69,074 | 104,247 | 1,737 | 58,602 | 77,796 | 20,414 | 158,549 |
| L047 | WEST POINT INDEPENDENT SC | - | - | - | - | - | - | - | - | 24,762 | 24,762 |
| L049 | CYNTHIANA/HARRISON LIBRAR | 25,125 | - | 50,250 | 52,431 | 569 | 1,319 | 44,482 | 59,051 | 27,042 | 131,894 |
| L050 | CITY OF MUNFORDVILLE | 22,594 | - | 45,188 | 47,149 | 70,485 | 1,186 | 40,001 | 53,102 | 151,921 | 246,210 |
| L051 | HENDERSON CO WATER DIST | 54,356 | - | 108,712 | 113,429 | 18,935 | 2,853 | 96,233 | 127,752 | 1,904 | 228,742 |
| L052 | CITY OF EVINENCE | 40,319 | - | 80,638 | 84,136 | 30,252 | 2,116 | 71,381 | 94,760 | 104,097 | 272,354 |
| L054 | DAWSON SPRINGS PUBLIC SCH | 92,523 | - | 185,046 | 193,074 | 1,333 | 4,856 | 163,803 | 217,453 | 120,562 | 506,674 |
| L057 | CITY OF NICHOLASVILLE | 780,102 | - | 1,560,204 | 1,627,897 | 640,679 | 40,947 | 1,381,100 | 1,833,449 | 200,802 | 3,456,298 |
| L058 | PAINTSVILLE BD OF ED | 106,637 | - | 213,274 | 84,716 | 413,880 | 5,597 | 188,790 | 250,625 | 51,801 | 496,813 |
| L060 | KNOTT CO SOIL CONV DIST | 4,106 | - | 8,212 | 8,568 | 1,084 | 216 | 7,269 | 9,649 | 908 | 18,042 |
| L061 | CITY OF BARBOURVILLE | 92,978 | - | 185,956 | 194,024 | 44,451 | 4,880 | 164,609 | 218,523 | 11,785 | 399,797 |
| L062 | CITY OF HODGENVILLE | 140,684 | - | 281,368 | 293,576 | 119,943 | 7,384 | 249,068 | 330,645 | 33,754 | 620,851 |
| L063 | LAUREL CO PUBLIC LIB DIST | 107,444 | - | 214,888 | 224,211 | 61,302 | 5,640 | 190,220 | 252,522 | 45,143 | 493,525 |
| L064 | LOUISA WATER & SEWER COMM | 64,222 | - | 128,444 | 134,016 | 51,231 | 3,371 | 113,699 | 150,938 | 13,161 | 281,169 |
| L065 | LEE CO PUBLIC LIBRARY | 14,788 | - | 29,576 | 30,860 | 48,828 | 776 | 26,181 | 34,756 | 11 | 61,724 |
| L066 | CITY OF HYDEN | 14,958 | - | 29,916 | 31,213 | 961 | 785 | 26,481 | 35,154 | 14,860 | 77,280 |

DRAFT

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | | |
|-----------------------------|-----------------------------|--|--------------------|-----------------------|-------------------------------------|-----------|--|--------------------|-----------------------|------------------------------------|------------|---|
| | | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | | | | | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | | | | | |
| | | Liability Experience | Assumption Changes | Investment Experience | Total Deferred Outflow of Resources | | Liability Experience | Assumption Changes | Investment Experience | Total Deferred Inflow of Resources | | |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | |
| L067 | LETCHER COUNTY CONS DIST | 6,092 | - | 12,713 | 24,808 | 43,613 | 320 | 10,785 | 14,318 | 593 | 26,016 | |
| L068 | HOUSING AUTH OF VANCEBURG | 10,028 | - | 20,927 | 252 | 31,207 | 526 | 17,754 | 23,569 | 9,973 | 51,822 | |
| L069 | STANFORD WATER COMMISSION | 72,446 | - | 151,179 | 75,284 | 298,909 | 3,803 | 128,260 | 170,268 | 9,921 | 312,252 | |
| L070 | KY WESTERN WATERLAND | - | - | - | - | - | - | - | - | - | - | - |
| L071 | RUSSELLVILLE CITY SCHOOLS | 180,452 | - | 376,562 | - | 557,014 | 9,472 | 319,473 | 424,109 | 114,757 | 867,811 | |
| L072 | CITY OF EDDYVILLE | 48,709 | - | 101,646 | 128,626 | 278,981 | 2,557 | 86,236 | 114,480 | - | 203,273 | |
| L073 | CITY OF PADUCAH | 1,058,281 | - | 2,208,395 | 97,084 | 3,363,760 | 55,549 | 1,873,591 | 2,487,245 | 178,374 | 4,594,759 | |
| L074 | HOUSING AUTH MCREARY CO | 17,452 | - | 36,419 | 1,508 | 55,379 | 916 | 30,898 | 41,017 | 47,866 | 120,697 | |
| L075 | CITY OF LIVERMORE | 28,756 | - | 60,007 | 9,786 | 98,549 | 1,509 | 50,910 | 67,584 | - | 120,003 | |
| L076 | BEREA BD OF ED | 172,018 | - | 358,962 | 147,730 | 678,710 | 9,029 | 304,542 | 404,288 | 11,366 | 729,225 | |
| L077 | CITY OF SALYERSVILLE | 90,158 | - | 188,139 | 5,164 | 283,461 | 4,732 | 159,616 | 211,895 | 163,636 | 539,879 | |
| L078 | MARION FREE PUBLIC LIBRAR | 29,025 | - | 60,569 | 1,903 | 91,497 | 1,524 | 51,386 | 68,217 | 17,884 | 139,011 | |
| L079 | MARSHALL CO SOIL & WATER | 4,388 | - | 9,157 | 2,363 | 15,908 | 230 | 7,769 | 10,313 | 1,237 | 19,549 | |
| L080 | MARTIN CO CONSERV DIST | 2,069 | - | 4,318 | 9 | 6,396 | 109 | 3,664 | 4,864 | 11,709 | 20,346 | |
| L082 | MEADE CO BD OF ED | 819,092 | - | 1,709,261 | 825,598 | 3,353,951 | 42,994 | 1,450,128 | 1,925,086 | 43,558 | 3,461,766 | |
| L083 | MENEFEE CO PUBLIC LIBRARY | 6,318 | - | 13,184 | 36,771 | 56,273 | 332 | 11,185 | 14,849 | 1,061 | 27,427 | |
| L084 | BURGIN INDEPENDENT SCH | 63,780 | - | 133,095 | 18,352 | 215,227 | 3,348 | 112,917 | 149,900 | 23,543 | 289,708 | |
| L085 | METCALFE CO PUBLIC LIB | 17,632 | - | 36,793 | 5,635 | 60,600 | 925 | 31,215 | 41,439 | 11,658 | 85,237 | |
| L086 | CITY OF TOMPKINSVILLE | 101,249 | - | 211,284 | 98,673 | 411,206 | 5,315 | 179,252 | 237,962 | 12,449 | 434,978 | |
| L087 | MONTGOMERY CO SAN DIST #2 | 11,486 | - | 23,970 | 30,647 | 66,103 | 603 | 20,336 | 26,996 | 3,641 | 51,576 | |
| L088 | MORGAN COUNTY LIBRARY | 17,539 | - | 36,599 | 15,637 | 69,775 | 921 | 31,050 | 41,220 | 10,908 | 84,099 | |
| L090 | CITY OF NEW HAVEN | 11,765 | - | 24,552 | 4,552 | 40,869 | 618 | 20,830 | 27,652 | 21,981 | 71,081 | |
| L091 | NICHOLAS COUNTY LIBRARY | 2,631 | - | 5,490 | - | 8,121 | 138 | 4,658 | 6,183 | 26,061 | 37,040 | |
| L092 | OHIO CO WATER DIST | 122,000 | - | 244,000 | 151,756 | 528,525 | 2,111 | 71,111 | 90,222 | 37,710 | 547,084 | |
| L093 | LAGRANGE UTILITY COMM | 90,000 | - | 180,000 | 288,089 | 566,026 | 1,122 | 35,444 | 44,000 | 76,999 | 452,756 | |
| L096 | PENDLETON COUNTY WATER | 34,200 | - | 68,400 | 8 | 105,701 | 1,797 | 60,625 | 80,481 | 115,371 | 258,274 | |
| L099 | POWELLS VALLEY WATER DIST | 29,500 | - | 59,000 | 18,833 | 77,833 | 1,552 | 52,345 | 69,489 | 50,493 | 173,879 | |
| L100 | SCIENCE HILL BD OF ED | 71,700 | - | 143,400 | 5,489 | 148,889 | 3,766 | 127,031 | 168,637 | 73,919 | 373,353 | |
| L102 | CITY OF MOUNT VERNON | 154,400 | - | 308,800 | 3,122 | 240,140 | 8,108 | 273,474 | 363,044 | 172,116 | 816,742 | |
| L103 | MOREHEAD UTILITY PLANT BD | 355,600 | - | 711,200 | 1,402,140 | 2,804,280 | 5,604 | 629,660 | 835,892 | 183,160 | 1,667,380 | |
| L104 | LAKE CUMBERLAND ADD | 300,400 | - | 600,800 | 6,000 | 606,800 | 5,770 | 531,887 | 706,094 | 497,576 | 1,751,327 | |
| L105 | GEORGETOWN/SCOTT CO PARKS | 105,000 | - | 210,000 | 179,110 | 389,110 | 5,512 | 185,897 | 246,784 | 7,519 | 445,712 | |
| L106 | TRIPLE S PLANNING & ZONIN | 20,500 | - | 41,000 | 2,025 | 43,025 | 1,100 | 37,096 | 49,246 | 2,649 | 90,091 | |
| L107 | CITY OF FRANKLIN | 292,700 | - | 585,400 | 6,600 | 361,600 | 5,367 | 518,308 | 688,068 | 58,237 | 1,279,980 | |
| L108 | SPENCER CO FIRE DIST | 9,400 | - | 18,800 | 2 | 19,800 | 495 | 16,690 | 22,156 | 13 | 39,354 | |
| L109 | CAMPBELLVILLE CITY SCHOO | 205,100 | - | 410,200 | 4 | 414,200 | 0,766 | 363,126 | 482,060 | 93,675 | 913,627 | |
| L110 | CITY OF ELKTON | 86,892 | - | 173,784 | 102,058 | 370,273 | 4,561 | 153,835 | 204,221 | - | 362,617 | |
| L111 | HOUSING AUTH OF CADIZ | 14,599 | - | 29,198 | 269 | 30,465 | 766 | 25,846 | 34,311 | 6,281 | 67,204 | |
| L112 | CITY OF BEDFORD | 13,616 | - | 27,232 | 28,413 | 23,470 | 715 | 24,105 | 32,000 | 17,130 | 73,950 | |
| L113 | UNION CO PLANNING COMM | 7,593 | - | 15,186 | 15,846 | 1,708 | 399 | 13,443 | 17,847 | 29,032 | 60,721 | |
| L114 | WARREN COUNTY BD OF ED | 2,392,941 | - | 4,785,882 | 4,993,530 | 1,108,271 | 125,605 | 4,236,486 | 5,624,055 | 1,545,321 | 11,531,467 | |
| L115 | WASHINGTON CO SCHOOLS | 336,681 | - | 673,362 | 702,578 | 698,807 | 17,672 | 596,064 | 791,291 | 5,861 | 1,410,888 | |
| L118 | CORBIN BD OF ED | 385,241 | - | 770,482 | 803,912 | 366,317 | 20,221 | 682,035 | 905,420 | 121,208 | 1,728,884 | |
| L119 | CITY OF CAMPTON | 46,537 | - | 93,074 | 97,112 | 78,337 | 2,443 | 82,390 | 109,375 | 116,523 | 310,731 | |
| L120 | FALLING SPRINGS ARTS | 61,006 | - | 122,012 | 127,307 | 16,813 | 3,202 | 108,006 | 143,381 | 60,684 | 315,273 | |
| L141 | CORINTH WATER DISTRICT | 11,028 | - | 22,056 | 23,013 | 1,602 | 579 | 19,524 | 25,919 | 5,589 | 51,611 | |
| L156 | CITY OF LYNDON | 29,032 | - | 58,064 | 60,583 | 48,848 | 1,524 | 51,398 | 68,232 | 107 | 121,261 | |
| L159 | ELSMERE FIRE PROTECTION | 5,840 | - | 11,680 | 12,186 | 4,475 | 307 | 10,338 | 13,725 | 20,905 | 45,275 | |
| L256 | CITY OF HURSTBOURNE | 17,755 | - | 35,510 | 37,050 | 1,298 | 932 | 31,433 | 41,728 | 614 | 74,707 | |
| L259 | KY CRIME PREVENT COALITIO | - | - | - | - | - | - | - | - | - | - | - |
| L356 | EASTWOOD FIRE PROT DIST | - | - | - | - | - | - | - | - | - | - | - |
| L456 | HARRODS CREEK FIRE DIST | - | - | - | - | - | - | - | - | - | - | - |
| L656 | FERN CREEK FIRE PROT DIST | 29,709 | - | 59,418 | 61,997 | 212,329 | 1,559 | 52,598 | 69,825 | - | 123,982 | |
| L756 | PLEASURE RIDGE PARK FIRE | 38,415 | - | 76,830 | 80,164 | 108,263 | 2,016 | 68,011 | 90,287 | 4,416 | 164,730 | |
| L959 | NORTHERN KY CONV CTR CORP | 160,478 | - | 320,956 | 334,882 | 472,395 | 8,423 | 284,112 | 377,167 | 26,719 | 696,421 | |
| M001 | COLUMBIA/ADAIR UTILITIES | 120,289 | - | 240,578 | 251,016 | 106,191 | 6,314 | 212,960 | 282,711 | 31,888 | 533,873 | |
| M003 | LAWBG-ANDERSON PLAN COMM | 2,289 | - | 4,578 | 4,776 | 1,558 | 120 | 4,052 | 5,379 | 173 | 9,724 | |
| M005 | GLASGOW WATER COMPANY | 305,308 | - | 610,616 | 637,108 | 2,235 | 16,025 | 540,520 | 717,555 | 107,574 | 1,381,674 | |
| M006 | GATEWAY AREA DEV DISTRICT | 123,853 | - | 247,706 | 258,453 | 290,007 | 6,501 | 219,271 | 291,088 | 1,513 | 518,373 | |
| M007 | MIDDLESBORO CITY SCHOOL | 185,348 | - | 370,696 | 386,779 | 10,850 | 9,729 | 328,141 | 435,617 | 206,843 | 980,330 | |
| M008 | WALTON/VERONA BD OF ED | 299,647 | - | 599,294 | 625,297 | 114,331 | 15,728 | 530,499 | 704,252 | 35,286 | 1,285,765 | |
| M009 | PARIS BOURBON CO LIBRARY | 44,484 | - | 88,968 | 92,829 | 610 | 2,335 | 78,755 | 104,550 | 6,675 | 192,315 | |
| M010 | BOYD CO BD OF ED | 830,642 | - | 1,661,284 | 1,733,362 | 500,235 | 43,600 | 1,470,576 | 1,952,231 | - | 3,466,407 | |
| M011 | BOYLE COUNTY BD OF EDUC | 354,349 | - | 708,698 | 739,447 | 1,093,796 | 18,600 | 627,343 | 832,816 | 111,345 | 1,590,104 | |
| M012 | EAST PENDLETON WATER DIST | 40,335 | - | 80,670 | 84,171 | 23,746 | 2,117 | 71,410 | 94,799 | 33,989 | 202,315 | |
| M013 | BREATHITT CO SOIL CONSERV | 3,073 | - | 6,146 | 6,412 | 6,932 | 161 | 5,440 | 7,221 | 403 | 13,225 | |
| M014 | CITY OF HARDINSBURG | 30,148 | - | 60,296 | 62,912 | 81,644 | 1,582 | 53,374 | 70,855 | 8,244 | 134,055 | |
| M015 | BULLITT CO FISCAL COURT | 804,002 | - | 1,608,004 | 1,677,770 | 462,589 | 42,202 | 1,423,412 | 1,889,619 | 281,399 | 3,636,632 | |
| M017 | CITY OF FREDONIA | 3,641 | - | 7,282 | 7,597 | 5,170 | 191 | 6,445 | 8,556 | 2,145 | 17,337 | |

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|--|--------------------|-----------------------|-------------------------------------|------------|--|--------------------|-----------------------|------------------------------------|------------|
| | | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | | | | | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | | | | |
| | | Liability Experience | Assumption Changes | Investment Experience | Total Deferred Outflow of Resources | | Liability Experience | Assumption Changes | Investment Experience | Total Deferred Inflow of Resources | |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| M018 | CALLOWAY CO PUBLIC LIBRAR | 39,827 | - | 83,110 | 133 | 123,070 | 2,091 | 70,510 | 93,605 | 27,472 | 193,678 |
| M019 | CAMPBELL CO COURTHOUSE | 9,829 | - | 20,511 | 7,681 | 38,021 | 516 | 17,401 | 23,101 | 41,018 | |
| M020 | CARROLL CO WATER DISTRICT | 52,798 | - | 110,179 | 54,484 | 217,461 | 2,771 | 93,475 | 124,091 | 59,008 | 279,345 |
| M021 | CITY OF BARDWELL | 69,018 | - | 144,026 | 192,908 | 308,693 | 3,623 | 122,191 | 162,212 | 11,668 | 299,694 |
| M022 | CITY OF OLIVE HILL | 92,443 | - | 192,908 | 285,351 | 485,2 | 4,852 | 163,662 | 217,266 | 359,403 | 745,183 |
| M023 | E CASEY CO WATER DISTRICT | 29,865 | - | 62,322 | 118 | 92,305 | 1,568 | 52,874 | 70,192 | 27,934 | 152,568 |
| M024 | CHRISTIAN CO BD OF ED | 1,611,899 | - | 3,363,672 | 916,449 | 5,892,020 | 84,608 | 2,853,722 | 3,788,396 | - | 6,726,726 |
| M025 | WINCHESTER MUNICIPAL UTIL | 386,945 | - | 807,467 | - | 1,194,412 | 20,311 | 685,051 | 909,425 | 274,823 | 1,889,610 |
| M026 | CLAY COUNTY 911 BOARD | 34,140 | - | 71,243 | 5,520 | 110,903 | 1,792 | 60,443 | 80,239 | 448 | 142,922 |
| M027 | HOUSING AUTH OF ALBANY | 18,970 | - | 39,587 | 374 | 58,931 | 996 | 33,585 | 44,585 | 18,358 | 97,524 |
| M029 | CUMBERLAND CO FISCAL CT | 133,532 | - | 278,652 | 21,359 | 433,543 | 7,009 | 236,407 | 313,837 | 11,818 | 569,071 |
| M030 | DAVIESS CO BD OF EDUC | 2,194,101 | - | 4,578,595 | 1,657,216 | 8,429,912 | 115,168 | 3,884,457 | 5,156,726 | 41,908 | 9,198,259 |
| M031 | EDMONSON CO CONSERV DIST | 3,328 | - | 6,946 | 3,381 | 13,655 | 175 | 5,893 | 7,823 | - | 13,891 |
| M033 | IRVINE MUNICIPAL UTILITY | 85,089 | - | 177,561 | 22,904 | 285,554 | 4,466 | 150,642 | 199,981 | 63,981 | 419,070 |
| M034 | FAYETTE CO BD EDUCATION | 8,841,894 | - | 18,451,045 | 9,719,327 | 37,012,266 | 464,108 | 15,653,774 | 20,780,826 | - | 36,898,708 |
| M035 | FLEMING COUNTY LIBRARY | 15,024 | - | 31,352 | - | 46,376 | 789 | 26,599 | 35,311 | 77,035 | 139,734 |
| M037 | FRANKLIN CO BD OF ED | 1,324,100 | - | 2,763,100 | 927,894 | 5,015,094 | 69,502 | 2,344,200 | 3,111,992 | 34,247 | 5,559,941 |
| M038 | HICKMAN/FULTON RIV PRT AU | 46,358 | - | 96,738 | 153,154 | 296,250 | 2,433 | 82,072 | 108,953 | 2,483 | 195,941 |
| M039 | GALLATIN CO WATER DIS | 31,526 | - | 65,788 | 25,779 | 123,093 | 1,655 | 55,814 | 74,095 | 37,053 | 168,617 |
| M040 | GARRARD CO PUBLIC LIBRARY | 22,531 | - | 47,017 | 13,629 | 83,177 | 1,183 | 39,889 | 52,954 | 38,205 | 132,231 |
| M041 | GRANT CO BD OF ED | 643,816 | - | 1,343,499 | 479,695 | 2,467,010 | 33,794 | 1,139,818 | 1,513,140 | 198,805 | 2,885,557 |
| M042 | CITY OF MAYFIELD | 132,632 | - | 276,774 | 179,217 | 588,623 | 6,962 | 234,813 | 311,721 | 82,681 | 636,177 |
| M043 | CITY OF CANEYVILLE | 7,351 | - | 15,340 | - | 22,691 | 386 | 13,014 | 17,277 | 56,356 | 87,033 |
| M044 | GREEN/TAYLOR WATER DIST | 46,358 | - | 96,738 | - | 142,963 | - | 8,000 | 23,989 | - | 429,268 |
| M045 | CITY OF FLATWOODS | 141,000 | - | 281,999 | 6,404 | 441,895 | 7,823 | 249,974 | 334,562 | 158,040 | 746,801 |
| M046 | CITY OF LEWISPORT | 79,800 | - | 159,599 | 33,043 | 279,492 | 4,191 | 141,350 | 187,646 | 77,679 | 410,866 |
| M047 | HARDIN CO PUBLIC LIBRARY | 40,300 | - | 80,599 | 12,212 | 135,222 | 2,118 | 71,428 | 94,823 | 23,769 | 192,138 |
| M048 | CITY OF BENHAM | 16,400 | - | 32,799 | 1,434 | 52,342 | 866 | 29,198 | 38,761 | 51,305 | 120,130 |
| M049 | HARRISON CO CONSERVA DIST | 8,200 | - | 16,399 | 5,314 | 25,855 | 434 | 14,649 | 19,447 | 2,833 | 37,363 |
| M050 | HART CO CONSERVATION DIST | 5,900 | - | 11,799 | 1,303 | 19,468 | - | 9,844 | 13,069 | 2,339 | 25,544 |
| M051 | HENDERSON CO BD OF ED | 1,238,600 | - | 2,477,199 | 33,985 | 5,015,094 | 65,016 | 2,192,911 | 2,911,151 | 1,279,510 | 6,448,588 |
| M052 | HENRY CO LIBRARY | 22,400 | - | 44,799 | 51,997 | 87,894 | 1,197 | 40,389 | 53,618 | 21,439 | 116,643 |
| M054 | CITY OF DAWSON SPRINGS | 69,800 | - | 139,599 | 48,797 | 237,192 | 3,669 | 123,743 | 164,273 | 36,309 | 327,994 |
| M056 | JEFF CO MED CTR STM & CHL | 146,500 | - | 292,999 | 70,797 | 522,392 | 7,693 | 259,472 | 344,456 | 116,350 | 727,971 |
| M057 | NICH-VLE/JESS CO PK & REC | 48,900 | - | 97,799 | 9,997 | 141,192 | 2,571 | 86,718 | 115,120 | 12,888 | 217,297 |
| M058 | CITY OF PAINTSVILLE | 345,600 | - | 691,199 | 1,222,897 | 2,111,192 | 8,144 | 611,977 | 812,417 | 5,689 | 1,448,227 |
| M059 | KENTON COUNTY FISCAL CT | 1,298,200 | - | 2,596,399 | 1,213,226 | 5,223,280 | 68,146 | 2,298,465 | 3,051,277 | 571,838 | 5,989,726 |
| M060 | CITY OF HINDMAN | 8,132 | - | 16,264 | 12,059 | 37,160 | 427 | 14,396 | 19,111 | 14,090 | 48,024 |
| M061 | KNOX CO E M S | 166,205 | - | 332,409 | 214,629 | 727,666 | 8,724 | 294,250 | 390,626 | 126,141 | 819,741 |
| M062 | LARUE CO WATER DIST #1 | 24,843 | - | 49,686 | 476 | 77,161 | 1,304 | 43,982 | 58,388 | 62,937 | 166,611 |
| M064 | HOUSING AUTH/LAWRENCE CO | 20,223 | - | 40,446 | 1,656 | 64,079 | 1,061 | 35,802 | 47,528 | 2,541 | 86,932 |
| M065 | LEE CO SOIL CONSERV DIST | 3,142 | - | 6,284 | 605 | 10,304 | 165 | 5,563 | 7,385 | 26,715 | 39,828 |
| M067 | JENKINS BD OF ED | 71,931 | - | 143,862 | 162,380 | 384,416 | 3,776 | 127,348 | 169,058 | 4,230 | 304,412 |
| M068 | CITY OF VANCEBURG | 43,870 | - | 87,740 | 39,156 | 174,572 | 2,303 | 77,667 | 103,106 | 89,274 | 272,350 |
| M069 | CITY OF STANFORD | 20,299 | - | 40,598 | 5,082 | 67,740 | 1,065 | 35,937 | 47,708 | 28,059 | 112,769 |
| M070 | LEDBETTER WATER DISTRICT | 33,141 | - | 66,282 | 32,828 | 135,126 | 1,740 | 58,672 | 77,889 | 6,041 | 144,342 |
| M073 | W MCCracken CO WATER DIST | - | - | - | 748 | 748 | - | - | - | 141,612 | 141,612 |
| M075 | CITY OF SACRAMENTO | 21,927 | - | 43,854 | 7,145 | 74,828 | 1,151 | 38,819 | 51,533 | 23,088 | 114,591 |
| M076 | CITY OF RICHMOND | 750,741 | - | 1,501,482 | 1,514,561 | 3,831,930 | 39,406 | 1,329,120 | 1,764,444 | - | 3,132,970 |
| M077 | MAGOFFIN CO COURT CLERK | 27,570 | - | 55,140 | 14,117 | 99,220 | 1,447 | 48,810 | 64,797 | 6,492 | 121,546 |
| M078 | LEBANON WATER WORKS | 108,371 | - | 216,742 | 251,997 | 586,513 | 5,688 | 191,860 | 254,700 | 82 | 452,330 |
| M079 | MARSHALL CO REF DISP DIST | 73,974 | - | 147,948 | 154,368 | 228,342 | 3,883 | 130,965 | 173,860 | 152,566 | 461,274 |
| M080 | MARTIN CO HOUSING AUTH | - | - | - | - | - | - | - | - | - | - |
| M081 | CITY OF MAYSVILLE | 395,495 | - | 790,990 | 199,106 | 1,419,911 | 20,759 | 700,188 | 929,520 | 452,377 | 2,102,844 |
| M082 | CITY OF BRANDENBURG | 56,456 | - | 112,912 | 2,820 | 177,086 | 2,963 | 99,950 | 132,686 | 243,807 | 479,406 |
| M084 | MERCER CO BOARD OF ED | 476,345 | - | 952,690 | 584,496 | 2,054,867 | 25,003 | 843,327 | 1,119,540 | 53,085 | 2,040,955 |
| M085 | CITY OF EDMONTON | 99,339 | - | 198,678 | 207,298 | 318,694 | 5,214 | 175,870 | 233,473 | 5,798 | 420,355 |
| M087 | MT STERL/MONTGOMERY LIB | 46,939 | - | 93,878 | 97,951 | 100,783 | 2,464 | 83,101 | 110,319 | 790 | 196,674 |
| M088 | MORGAN CO CONSERVAT DIST | 4,411 | - | 8,822 | 9,205 | 20,124 | 232 | 7,810 | 10,368 | 3,588 | 21,998 |
| M090 | BARDSTOWN BD OF ED | 635,129 | - | 1,270,258 | 1,325,372 | 489,120 | 33,338 | 1,124,439 | 1,492,725 | 5,719 | 2,656,211 |
| M091 | NICHOLAS CO WATER DIST | 14,682 | - | 29,364 | 6,971 | 52,291 | 771 | 25,993 | 34,506 | 36,111 | 97,381 |
| M092 | CITY OF BEAVER DAM | 103,451 | - | 206,902 | 34,360 | 353,600 | 5,430 | 183,151 | 243,138 | - | 431,719 |
| M093 | OLDHAM CO WATER DIST | 182,325 | - | 364,650 | 380,471 | 541,997 | 9,570 | 322,790 | 428,513 | 1,580 | 762,453 |
| M096 | CITY OF FALMOUTH | 109,321 | - | 218,642 | 41,226 | 378,674 | 5,738 | 193,542 | 256,933 | 52,833 | 509,046 |
| M097 | E KY CONCEN EMPLOY PRO | 223,913 | - | 447,826 | 2,445 | 693,613 | 11,753 | 396,417 | 526,255 | 827,564 | 1,761,989 |
| M098 | PIKE CO HOUSING AUTHORITY | 29,155 | - | 58,310 | 68,359 | 158,353 | 1,530 | 51,616 | 68,521 | 461 | 122,128 |
| M099 | BEECH FORK WATER COMM | 41,910 | - | 83,820 | 5,552 | 134,919 | 2,200 | 74,198 | 98,500 | 7,269 | 182,167 |
| M100 | PULASKI CO BD OF ED | 1,444,509 | - | 2,889,018 | 3,014,365 | 820,768 | 75,822 | 2,557,372 | 3,394,984 | 301,570 | 6,329,748 |
| M104 | RUSSELL CO PUBLIC LIBRARY | 34,828 | - | 69,656 | 72,678 | 178,358 | 1,828 | 61,660 | 81,855 | 5,464 | 150,807 |

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Change in | | | | | Change in | | | | |
| | | Liability Experience | Assumption Changes | Investment Experience | Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| M105 | SCOTT COUNTY LIBRARY | 121,817 | - | 254,204 | 84,086 | 460,107 | 6,394 | 215,666 | 286,302 | 12,860 | 521,222 |
| M106 | SHELBY CO BD OF ED | 1,264,243 | - | 2,638,192 | 1,113,240 | 5,015,675 | 66,360 | 2,238,229 | 2,971,311 | 73,279 | 5,349,179 |
| M107 | FRANKLIN ELECTRIC PLNT BD | 185,806 | - | 387,736 | 307,259 | 880,801 | 9,753 | 328,953 | 436,694 | 66,007 | 775,400 |
| M108 | SPENCER CO PUBLIC LIB | 28,085 | - | 58,607 | 335 | 87,027 | 1,474 | 49,722 | 613,231 | 29,904 | 147,107 |
| M109 | CITY OF CAMPBELLSVILLE | 260,920 | - | 544,481 | 805,401 | 13,696 | 461,935 | 179,988 | 541,080 | 1,629,942 | 1,629,942 |
| M110 | CITY OF GUTHRIE | 76,582 | - | 159,809 | 264,615 | 501,006 | 4,020 | 135,581 | 179,988 | 33,578 | 353,167 |
| M111 | TRIGG CO CONS DISTRICT | 4,993 | - | 10,418 | 7,389 | 22,800 | 262 | 8,839 | 11,734 | 137 | 20,972 |
| M112 | CITY OF MILTON | 36,021 | - | 75,167 | 5,876 | 117,064 | 1,891 | 63,771 | 84,658 | 6,046 | 156,366 |
| M113 | CITY OF STURGIS | 85,537 | - | 178,497 | 222,020 | 486,054 | 4,490 | 151,436 | 201,035 | - | 356,961 |
| M115 | WASHINGTON CO LIBRARY BD | 19,874 | - | 41,472 | 16,659 | 78,005 | 1,043 | 35,185 | 46,709 | - | 82,937 |
| M116 | WAYNE CO PUBLIC LIBRARY | 24,973 | - | 52,112 | 14,910 | 91,995 | 1,311 | 44,212 | 58,692 | 22,626 | 126,841 |
| M117 | WEBSTER CO BD OF ED | 397,890 | - | 830,307 | 1,088 | 1,229,285 | 20,885 | 704,429 | 935,149 | 272,244 | 1,932,707 |
| M118 | WHITLEY CO FISCAL COURT | 619,494 | - | 1,292,745 | 1,112,496 | 3,024,735 | 32,517 | 1,096,759 | 1,455,978 | - | 2,585,254 |
| M119 | WOLFE CO FISCAL COURT | 164,315 | - | 342,888 | 157,456 | 664,659 | 8,625 | 290,904 | 386,184 | 182,123 | 867,836 |
| M120 | WOODFORD COUNTY LIBRARY | 64,600 | - | 134,807 | 14,125 | 213,532 | 3,391 | 114,369 | 151,828 | 8,645 | 278,233 |
| M215 | SHEPHER/BULLIT CO TOURIST | 68,660 | - | 143,277 | 83,163 | 295,100 | 3,604 | 121,556 | 161,368 | 43,125 | 329,653 |
| M315 | CITY OF PIONEER VILLAGE | 5,647 | - | 11,784 | 2,519 | 19,950 | 296 | 9,997 | 13,272 | 3,615 | 27,180 |
| M356 | MIDDLETOWN FIRE PROT DIST | - | - | - | - | - | - | - | - | - | - |
| M415 | BULLITT CO SANITATION DIS | - | - | - | 3,405 | 3,405 | - | - | - | 758,435 | 758,435 |
| N001 | ADAIR CO CONSERVATION DIS | 13,549 | - | 28,274 | 37,514 | 79,337 | 711 | 23,988 | 31,844 | - | 56,543 |
| N006 | HOUSING AUTH OWINGSVILLE | 4,212 | - | 8,789 | 156 | 13,157 | 221 | 7,457 | 9,899 | 103,226 | 120,803 |
| N007 | PINEVILLE BD OF EDUCATION | 80,296 | - | 167,559 | 154,451 | 402,306 | 4,215 | 142,156 | 188,716 | 3,147 | 338,234 |
| N008 | CITY OF FLORENCE | 669,532 | - | 1,397,163 | 865,237 | 2,931,932 | 35,144 | 1,185,346 | 1,573,581 | 6,294 | 2,800,365 |
| N009 | CITY OF MILLERSBURG | 7,500 | - | 14,972 | 22,907 | 46,274 | - | 11,000 | - | 401 | 31,992 |
| N010 | BOYD CO PUBLIC LIBRARY | 79,000 | - | 157,912 | 20,051 | 263,916 | 1,247 | 139,888 | 169,873 | 73,833 | 403,527 |
| N011 | CITY OF PERRYVILLE | 3,200 | - | 6,400 | 58 | 10,044 | 170 | 5,728 | 7,604 | 1,836 | 15,338 |
| N012 | CITY OF BROOKSVILLE | 26,200 | - | 52,400 | 2,815 | 83,816 | 1,377 | 46,458 | 61,674 | 130,923 | 240,432 |
| N013 | MIDDLE KY COMM ACT PART | 257,200 | - | 514,400 | 50,000 | 740,500 | 3,503 | 455,425 | 604,589 | 287,025 | 1,360,542 |
| N014 | CITY OF IRVINGTON | 20,600 | - | 41,200 | 19 | 82,011 | 1,083 | 36,531 | 48,496 | 31,203 | 117,313 |
| N015 | BULLITT CO CONSERVAT DIST | 4,000 | - | 8,000 | 1,284 | 16,564 | - | 7,210 | 9,571 | 915 | 17,910 |
| N017 | PRINCETON ELECTRIC PL BD | 176,400 | - | 352,800 | 96,385 | 545,585 | 9,259 | 312,310 | 414,601 | 106 | 736,276 |
| N018 | MURRAY/CALLOWAY CO AIRPRT | 5,500 | - | 11,000 | 394 | 22,388 | 292 | 9,844 | 13,069 | 1,098 | 24,303 |
| N020 | CARLISLE CO SANIT DIST 1 | 10,000 | - | 20,000 | 2,000 | 40,000 | 533 | 17,989 | 23,981 | 3,824 | 46,227 |
| N021 | CARROLLTON UTILITIES COMM | 216,500 | - | 433,000 | 400,000 | 1,070,000 | 1,389 | 384,144 | 509,962 | 183,257 | 1,088,752 |
| N022 | CITY OF GRAYSON | 39,600 | - | 79,200 | 11 | 158,400 | 2,080 | 70,146 | 93,121 | 625,340 | 790,687 |
| N025 | EAST CLARK CO WATER DIST | 41,200 | - | 82,400 | 13 | 164,800 | 2,165 | 73,016 | 96,930 | 5,858 | 177,969 |
| N029 | CUMBERLAND CO PUBLIC LIB | 12,900 | - | 25,800 | 13,119 | 53,133 | 681 | 22,953 | 30,470 | 20,381 | 74,485 |
| N033 | ESTILL CO WATER DIST NO 1 | 45,328 | - | 90,656 | 94,589 | 219,542 | 2,379 | 80,249 | 106,533 | 2,397 | 191,558 |
| N035 | HOUSING AUTH FLEMINGSBURG | 6,527 | - | 13,054 | 13,621 | 16,726 | 343 | 11,556 | 15,341 | 21,585 | 48,825 |
| N036 | PRESTONSBURG CITY UTIL | 309,779 | - | 619,558 | 248 | 956,465 | 16,260 | 548,435 | 728,063 | 201,500 | 1,494,258 |
| N037 | FRANKFORT INDEP SCHOOLS | 166,371 | - | 332,742 | 165,834 | 679,383 | 8,733 | 294,544 | 391,016 | 114,469 | 808,762 |
| N038 | HOUSING AUTH OF HICKMAN | 21,953 | - | 43,906 | 449 | 88,813 | 1,152 | 38,866 | 51,596 | 11,068 | 102,682 |
| N041 | BULLOCK PEN WATER DIST | 96,681 | - | 193,362 | 201,753 | 312,508 | 5,075 | 171,166 | 227,227 | 36,345 | 439,813 |
| N042 | PURCHASE AREA DEV DIST | 270,490 | - | 540,980 | 324,637 | 1,159,578 | 14,198 | 478,877 | 635,723 | - | 1,128,798 |
| N043 | GRAYSON CO LIBRARY | 37,186 | - | 74,372 | 77,600 | 137,067 | 1,952 | 65,835 | 87,398 | 7,633 | 162,818 |
| N044 | HOUSING AUTH OF GREENSBUR | - | - | - | - | - | - | - | - | - | - |
| N045 | KENTUCKY ED DEV CORP | 98,269 | - | 196,538 | 205,066 | 14,499 | 5,158 | 173,977 | 230,959 | 104,230 | 514,324 |
| N047 | ELIZABETHTOWN BD OF EDUC | 362,458 | - | 724,916 | 181,718 | 1,300,543 | 19,025 | 641,698 | 851,873 | 173,762 | 1,686,358 |
| N049 | CYNTHIANA HARRISON CO JPC | 11,483 | - | 22,966 | 164 | 35,610 | 603 | 20,330 | 26,988 | 6,455 | 54,376 |
| N050 | CITY OF HORSE CAVE | 44,072 | - | 88,144 | 91,969 | 138,096 | 2,313 | 78,026 | 103,582 | 158,662 | 342,583 |
| N051 | CITY OF HENDERSON | 947,227 | - | 1,894,454 | 1,976,649 | 488,104 | 49,720 | 1,676,979 | 2,226,237 | 312,762 | 4,265,698 |
| N052 | CITY OF NEW CASTLE | 17,110 | - | 34,220 | 35,705 | 59,590 | 898 | 30,292 | 40,213 | 25,734 | 97,137 |
| N054 | CITY OF MADISONVILLE | 1,179,736 | - | 2,359,472 | 2,461,844 | 369,346 | 61,924 | 2,088,616 | 2,772,696 | - | 4,923,236 |
| N057 | NICHOLASVILLE HOUSING AUT | 7,032 | - | 14,064 | 479 | 22,185 | 369 | 12,450 | 16,527 | 36,078 | 65,424 |
| N058 | JOHNSON CO LIBRARY | 35,496 | - | 70,992 | 74,072 | 1,973 | 1,863 | 62,842 | 83,424 | 23,110 | 171,239 |
| N060 | KNOTT CO WATER & SEWER | 81,541 | - | 163,082 | 170,158 | 123,035 | 4,280 | 144,361 | 191,644 | - | 340,285 |
| N061 | KNOX CO SOIL CONSERV DIS | 7,098 | - | 14,196 | 14,813 | 35,601 | 373 | 12,567 | 16,683 | 2,318 | 31,941 |
| N063 | CUMBERLAND VAL AREA DEV | 124,481 | - | 248,962 | 39,498 | 423,742 | 6,534 | 220,382 | 292,563 | 59,941 | 579,420 |
| N065 | THREE FORKS REG JAIL | 161,093 | - | 322,186 | 336,164 | 252,762 | 8,456 | 285,200 | 378,611 | 125,107 | 797,374 |
| N067 | HOUSING ORIENTED MINISTRI | 46,763 | - | 93,526 | 97,584 | 147,574 | 2,455 | 82,790 | 109,905 | 84,050 | 279,200 |
| N068 | GAR, OUIKY O HTS WTR DIST | 26,474 | - | 52,948 | 55,245 | 81,719 | 1,390 | 46,870 | 62,221 | 23,835 | 134,316 |
| N069 | CITY OF CRAB ORCHARD | 5,893 | - | 11,786 | 12,297 | 28,465 | 309 | 10,432 | 13,849 | 603 | 25,193 |
| N071 | CITY OF AUBURN | 45,670 | - | 91,340 | 95,303 | 148,872 | 2,397 | 80,855 | 107,337 | 24,815 | 215,404 |
| N072 | LYON CO AMBULANCE SERVICE | 83,202 | - | 166,404 | 173,624 | 8,983 | 4,367 | 147,302 | 195,547 | 18,945 | 366,161 |
| N075 | CITY OF ISLAND | 17,203 | - | 34,406 | 35,899 | 24,137 | 903 | 30,457 | 40,432 | 11,014 | 82,806 |
| N076 | MADISON CO EMS | 10,842 | - | 21,684 | 22,625 | 1,256 | 569 | 19,195 | 25,482 | 1,251 | 46,497 |
| N077 | MAGOFFIN CO WATER DIST | 44,551 | - | 89,102 | 92,967 | 142,273 | 2,338 | 78,873 | 104,706 | 23,735 | 209,652 |
| N078 | CENTRAL KY COMM ACTION | 850,907 | - | 1,701,814 | 1,775,652 | 939,873 | 44,664 | 1,506,454 | 1,999,861 | 442,101 | 3,993,080 |
| N079 | BENTON ELECTRIC SYSTEM | 109,872 | - | 219,744 | 229,278 | 134,817 | 5,767 | 194,518 | 258,229 | - | 458,514 |

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| N080 | MARTIN CO WATER DISTRICT | - | - | - | - | - | - | - | - | 22,451 | 22,451 |
| N081 | BUFFALO TRACE AR DEV DIST | 190,569 | - | 397,675 | 6,183 | 594,427 | 10,003 | 337,386 | 447,889 | 5,693 | 800,971 |
| N082 | MEADE CO WATER DISTRICT | 55,021 | - | 114,816 | 778 | 170,615 | 2,888 | 97,409 | 129,313 | 56,849 | 286,459 |
| N084 | MERCER CO PUBLIC LIBRARY | 54,127 | - | 112,951 | 59,071 | 226,149 | 2,841 | 95,827 | 127,213 | 19,943 | 245,824 |
| N085 | METCALFE CO CONSERV DIST | 4,145 | - | 8,651 | 5,067 | 17,863 | 218 | 7,339 | 9,743 | 6,357 | 23,657 |
| N087 | CITY OF MT STERLING | 123,916 | - | 258,585 | 48,046 | 430,547 | 6,504 | 219,382 | 291,236 | 59,150 | 576,272 |
| N088 | MORGAN CO AMBULANCE SERV | 53,689 | - | 112,036 | 181,233 | 346,958 | 2,818 | 95,051 | 126,183 | 261 | 224,313 |
| N089 | MUHLENBERG CO WATER DIST | 95,645 | - | 199,590 | 84,956 | 380,191 | 5,020 | 169,331 | 224,792 | 14,985 | 414,128 |
| N090 | BARDSTOWN-NELSON CO TOURI | 32,011 | - | 66,800 | 72,052 | 170,863 | 1,680 | 56,673 | 75,235 | 16,809 | 150,397 |
| N092 | CITY OF HARTFORD | 102,252 | - | 213,377 | 146,806 | 462,435 | 5,367 | 181,028 | 240,320 | 38,951 | 465,666 |
| N093 | CITY OF LAGRANGE | 103,704 | - | 214,406 | 234,656 | 554,766 | 5,443 | 183,598 | 243,731 | 39,560 | 472,332 |
| N094 | CITY OF OWENTON | 7,836 | - | 16,352 | 175 | 24,363 | 411 | 13,873 | 18,416 | 57,727 | 90,427 |
| N097 | KY VALLEY ED COOPERATIVE | 15,097 | - | 31,504 | 1,440 | 48,041 | 792 | 26,728 | 35,482 | 31,672 | 94,674 |
| N098 | PIKE CO LIBRARY DISTRICT | 106,813 | - | 222,894 | 161,179 | 490,886 | 5,607 | 189,102 | 251,038 | - | 445,747 |
| N099 | CITY OF CLAY CITY | 31,852 | - | 66,468 | 20,864 | 119,184 | 1,672 | 56,391 | 74,860 | 14,519 | 147,442 |
| N100 | CITY OF BURNSIDE | 38,974 | - | 81,329 | 92,341 | 212,644 | 2,046 | 68,999 | 91,598 | 2,063 | 164,706 |
| N103 | HOUSING AUTH OF MOREHEAD | 49,334 | - | 102,949 | 69,747 | 222,030 | 2,590 | 87,341 | 115,948 | 51,362 | 257,241 |
| N104 | CITY OF JAMESTOWN | 136,456 | - | 284,752 | 41,773 | 462,981 | 7,163 | 241,582 | 320,707 | 9,433 | 578,885 |
| N106 | W SHELBY WATER DISTRICT | 28,494 | - | 59,460 | 119 | 88,073 | 1,496 | 50,445 | 66,968 | 13,485 | 132,394 |
| N107 | SIMPSON CO CONSER DIST | 3,707 | - | 7,736 | 5,825 | 17,268 | 195 | 6,563 | 8,712 | - | 15,470 |
| N110 | LOGAN/TODD REG. WATER COM | 75,499 | - | 157,549 | 35,895 | 268,943 | 3,963 | 133,664 | 177,443 | 41,098 | 356,168 |
| N111 | BARKLEY LAKE WATER DIST | 77,827 | - | 162,408 | 1,933 | 242,168 | 4,085 | 137,787 | 182,916 | 123,589 | 448,377 |
| N112 | TRIMBLE CO WATER DIST | 17,279 | - | 36,058 | 26,601 | 79,938 | 907 | 30,592 | 40,611 | 199 | 72,309 |
| N113 | UNION CO LIBRARY BD | 32,600 | - | 67,200 | 17,813 | 118,665 | 5,000 | 18,000 | 23,000 | 26,580 | 162,927 |
| N114 | BOWLING GRN MUNICIPAL UTI | 1,740,115 | - | 3,680,230 | 257,736 | 5,629,323 | 1,942 | 3,088,855 | 4,089,922 | 112,910 | 7,375,029 |
| N115 | WASHINGTON CO CONSER DIST | 4,100 | - | 8,200 | 4,562 | 17,266 | 216 | 7,286 | 9,673 | - | 17,175 |
| N116 | MONTICELLO UTILITY COMM | 142,300 | - | 284,600 | 3,524 | 42,921 | 7,472 | 252,015 | 334,557 | 112,984 | 707,028 |
| N117 | CITY OF DIXON | 6,000 | - | 12,000 | 22,620 | 45,240 | 319 | 10,750 | 14,271 | 80,735 | 106,075 |
| N118 | CITY OF WILLIAMSBURG | 257,800 | - | 515,600 | 110,426 | 626,026 | 3,536 | 456,560 | 606,096 | 382,295 | 1,458,487 |
| N119 | WOLFE CO CONSER DISTRICT | 5,200 | - | 10,400 | 67 | 20,867 | - | 9,274 | 12,311 | 2,737 | 24,597 |
| N120 | WOODFORD CO PLAN ZONING | 30,100 | - | 60,200 | 185 | 120,585 | 1,385 | 53,462 | 70,972 | 45,151 | 171,170 |
| N559 | N KY CONV & VISITORS BUR | 108,600 | - | 217,200 | 498,600 | 916,400 | 5,720 | 192,942 | 256,136 | 30,948 | 485,746 |
| P001 | HOUSING AUTH OF COLUMBIA | 11,600 | - | 23,200 | 11,600 | 46,400 | 1,579 | 19,542 | 25,942 | 5,146 | 52,009 |
| P005 | GLASGOW ELECTRIC PLANT BD | 498,000 | - | 996,000 | 1,000 | 1,997,000 | 6,140 | 881,669 | 1,170,441 | 24,265 | 2,102,515 |
| P006 | BATH COUNTY E.M.S. | 37,700 | - | 75,400 | 91,000 | 163,400 | 1,979 | 66,764 | 88,632 | 313,560 | 470,935 |
| P007 | CITY OF PINEVILLE | 40,600 | - | 81,200 | 194,400 | 379,600 | 2,136 | 72,045 | 95,642 | 273 | 170,096 |
| P008 | BOONE CO PLANNING COMM | 127,421 | - | 254,842 | 37,806 | 431,123 | 6,688 | 225,586 | 299,472 | 59,946 | 591,692 |
| P009 | HOUSING AUTHORITY PARIS | 21,428 | - | 42,856 | 823 | 66,967 | 1,125 | 37,937 | 50,362 | 53,185 | 142,609 |
| P010 | REGIONAL PUBLIC SAFETY | 88,839 | - | 177,678 | 3,506 | 277,732 | 4,663 | 157,281 | 208,795 | 112,176 | 482,915 |
| P011 | CITY OF JUNCTION CITY | 14,317 | - | 28,634 | 591 | 44,783 | 751 | 25,346 | 33,648 | 91,339 | 151,084 |
| P013 | CITY OF JACKSON | 161,212 | - | 322,424 | 72,281 | 569,907 | 8,462 | 285,412 | 378,892 | 115,778 | 788,544 |
| P014 | BRECKINRIDGE CO PUBLIC LI | 32,387 | - | 64,774 | 52,259 | 152,230 | 1,700 | 57,338 | 76,117 | 606 | 135,761 |
| P015 | CITY OF LEBANON JUNCTION | 33,825 | - | 67,650 | 15,214 | 119,624 | 1,775 | 59,884 | 79,498 | 7,856 | 149,013 |
| P017 | PRINCETON WATER/WASTEWATE | 85,265 | - | 170,530 | 177,928 | 348,458 | 4,476 | 150,954 | 200,395 | 70,603 | 426,428 |
| P018 | MURRAY/CALLOWAY TRANS AUT | 72,779 | - | 145,558 | 345,118 | 569,769 | 3,820 | 128,848 | 171,049 | - | 303,717 |
| P022 | RATTLESNAKE RIDGE WATER | 73,861 | - | 147,722 | 3,714 | 231,707 | 3,877 | 130,765 | 173,594 | 126,466 | 434,702 |
| P023 | LIBERTY TOURISM | 6,331 | - | 12,662 | 39,492 | 59,035 | 332 | 11,209 | 14,880 | - | 26,421 |
| P025 | CLARK CO CONSVATION DIST | 2,750 | - | 5,500 | 35 | 8,524 | 144 | 4,869 | 6,464 | 3,407 | 14,884 |
| P033 | ESTILL COUNTY EMS | - | - | - | - | - | - | - | - | - | - |
| P035 | FLEMING CO DISPATCH | 20,814 | - | 41,628 | 13,751 | 77,999 | 1,093 | 36,849 | 48,918 | 37,301 | 124,161 |
| P037 | COMMUNITY ACTION KENTUCKY | 100,249 | - | 200,498 | 82,825 | 392,271 | 5,262 | 177,482 | 235,612 | 123,353 | 541,709 |
| P038 | HICKMAN ELECTRIC SYSTEM | 50,762 | - | 101,524 | 19,421 | 176,112 | 2,664 | 89,870 | 119,305 | 5,755 | 217,594 |
| P041 | CITY OF DRY RIDGE | 41,046 | - | 82,092 | 78,163 | 204,863 | 2,155 | 72,669 | 96,470 | 9,525 | 180,819 |
| P043 | CITY OF CLARKSON | 21,983 | - | 43,966 | 21,959 | 89,816 | 1,154 | 38,919 | 51,666 | 96 | 91,835 |
| P045 | GREENUP CO ENVIR COMM | 18,150 | - | 36,300 | 37,875 | 106,860 | 953 | 32,133 | 42,657 | 50,663 | 126,406 |
| P047 | CITY OF WEST POINT | 7,012 | - | 14,024 | 14,633 | 29,266 | 368 | 12,414 | 16,480 | 221,921 | 251,183 |
| P048 | HARLAN COUNTY C A A | 167,759 | - | 335,518 | 350,076 | 154,838 | 8,806 | 297,003 | 394,279 | 2,178 | 702,266 |
| P049 | HOUSING AUTHORITY OF CYNT | 48,507 | - | 97,014 | 101,223 | 149,730 | 2,546 | 85,877 | 114,004 | 132,587 | 335,014 |
| P050 | HART CO SOLID WASTE SVC | 98,900 | - | 197,800 | 206,383 | 378,257 | 5,191 | 175,094 | 232,442 | 412,727 | 612,727 |
| P051 | HENDERSON MUN POWER/LIGHT | 487,397 | - | 974,794 | 1,017,087 | 459,493 | 25,583 | 862,892 | 1,145,513 | 197,496 | 2,231,484 |
| P052 | LITTLE KY RV WS CONV DIST | 8,354 | - | 16,708 | 17,433 | 5,687 | 439 | 14,790 | 19,634 | 9,916 | 44,779 |
| P054 | HOUSING AUTH DAWSON SPG | 33,367 | - | 66,734 | 69,528 | 130,401 | 1,751 | 59,072 | 78,420 | 17,657 | 156,900 |
| P057 | VALLEY VIEW FERRY AUTHORI | 23,803 | - | 47,606 | 49,672 | 74,730 | 1,249 | 42,142 | 55,944 | 99,335 | 199,335 |
| P061 | BARBOURVILLE UTILITY COMM | 314,848 | - | 629,696 | 69,765 | 1,041,629 | 16,526 | 557,409 | 739,976 | 147,446 | 1,461,357 |
| P063 | LAUREL CO WATER DIST #2 | 103,803 | - | 207,606 | 75,168 | 395,585 | 5,449 | 183,774 | 243,965 | 980 | 434,168 |
| P068 | LEWIS CO PUBLIC LIBRARY | 12,214 | - | 24,428 | 25,488 | 41,952 | 645 | 21,624 | 28,706 | - | 50,971 |
| P069 | LINCOLN CO CLERK | 52,493 | - | 104,986 | 11,236 | 173,270 | 2,755 | 92,934 | 123,372 | 3,919 | 222,980 |
| P071 | LOGAN CO CONS DISTRICT | 13,695 | - | 27,390 | 28,579 | 36,707 | 719 | 24,246 | 32,188 | 11,421 | 68,574 |
| P072 | LYON CO WATER DISTRICT | 20,777 | - | 41,554 | 43,357 | 115,191 | 1,091 | 36,784 | 48,832 | 1,928 | 88,635 |

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------------|--|--------------------|-----------------------|-------------------------------------|-----------|--|--------------------|-----------------------|------------------------------------|-----------|
| | | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | | | | | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | | | | |
| | | Liability Experience | Assumption Changes | Investment Experience | Total Deferred Outflow of Resources | | Liability Experience | Assumption Changes | Investment Experience | Total Deferred Inflow of Resources | |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| P075 | MCLEAN CO REG WATER COMM | 26,085 | - | 54,434 | 2,513 | 83,032 | 1,369 | 46,182 | 61,308 | 32,564 | 141,423 |
| P076 | MADISON CO PUBLIC LIBRARY | 146,348 | - | 305,394 | 114,986 | 566,728 | 7,682 | 259,095 | 343,956 | 3,242 | 613,975 |
| P077 | SALYERS/MAG CO JOINT HOUS | 15,775 | - | 32,918 | 312 | 49,005 | 828 | 27,928 | 37,075 | 5,974 | 71,805 |
| P078 | MARION CO CONSERVAT DIST | 3,983 | - | 2,911 | 312 | 15,235 | 209 | 7,051 | 3,362 | 1,446 | 18,066 |
| P079 | CITY OF CALVERT CITY | 155,804 | - | 325,129 | 6,844 | 487,777 | 8,178 | 275,838 | 366,182 | 153,510 | 805,708 |
| P081 | MASON COUNTY LIBRARY | 19,103 | - | 39,864 | 16,388 | 75,355 | 1,003 | 33,820 | 44,897 | 6,027 | 85,747 |
| P084 | ANDERSON-DEAN COMM PARK | 11,407 | - | 23,803 | 88,617 | 123,827 | 599 | 20,195 | 26,809 | 3,796 | 51,399 |
| P087 | MONTGOMERY CITY WATER DIST | 6,929 | - | 14,459 | 809 | 22,197 | 364 | 12,267 | 16,285 | 2,182 | 31,098 |
| P088 | MORGAN CO WATER DIST | 51,729 | - | 107,947 | 255,434 | 415,110 | 2,715 | 91,581 | 121,577 | - | 215,873 |
| P089 | MUHLENBERG WATER DIST #3 | 33,420 | - | 69,739 | 2,551 | 105,710 | 1,754 | 59,166 | 78,545 | 9,879 | 149,344 |
| P090 | NORTH NELSON WATER DIST | 26,653 | - | 55,620 | 3,437 | 85,710 | 1,399 | 47,187 | 62,643 | 8,126 | 119,355 |
| P092 | OHIO CO REG WASTEWATER D | 30,859 | - | 64,395 | 1,559 | 96,813 | 1,620 | 54,632 | 72,526 | 17,334 | 146,112 |
| P097 | KY RIVER AREA DEV DIST | 199,335 | - | 415,968 | 177,005 | 792,308 | 10,463 | 352,905 | 468,492 | - | 831,860 |
| P100 | LAKE CUMBERLAND CAA, INC | 387,513 | - | 808,653 | 415,881 | 1,612,047 | 20,340 | 686,057 | 910,760 | 1,538,520 | 3,155,677 |
| P103 | MOREHEAD TOURISM COMMISSI | 33,599 | - | 70,114 | 39,801 | 143,514 | 1,764 | 59,484 | 78,967 | 5,776 | 145,991 |
| P104 | RUSSELL CO TOURIST COMM | 8,105 | - | 16,913 | - | 25,018 | 425 | 14,349 | 19,049 | 4,557 | 38,380 |
| P105 | GEORGETOWN/SCOTT TOURISM | 19,512 | - | 40,716 | 58,658 | 118,886 | 1,024 | 34,544 | 45,858 | 1,019 | 82,445 |
| P106 | MULTI PURPOSE COMM ACTION | 49,958 | - | 104,252 | 39,749 | 193,959 | 2,622 | 88,447 | 117,416 | - | 208,485 |
| P107 | SIMPSON CO LIBRARY DIST | 26,364 | - | 55,016 | 7,530 | 88,910 | 1,384 | 46,676 | 61,963 | 4,665 | 114,688 |
| P110 | TODD COUNTY CONSERVATION DISTRICT | 5,325 | - | 11,111 | 1,994 | 18,430 | 279 | 9,427 | 12,514 | 2,587 | 24,807 |
| P111 | JOHN L STREET LIBRARY | 22,136 | - | 46,192 | 124,748 | 193,076 | 1,162 | 39,189 | 52,025 | - | 92,376 |
| P113 | STURGIS HOUSING AUTHORITY | 4,096 | - | 8,547 | 382 | 13,025 | 215 | 7,251 | 9,626 | 47,572 | 64,664 |
| P115 | HOUSING AUTH SPRINGFIELD | 13,074 | - | 27,283 | 35,239 | 75,596 | 686 | 23,147 | 30,728 | - | 54,561 |
| P116 | CITY OF MONTICELLO | 46,318 | - | 26,588 | 169,622 | 242,528 | 8,123 | 60,213 | 68,961 | - | 262,336 |
| P117 | CITY OF CLAY | 37,519 | - | 9,107 | 124,919 | 171,545 | 1,509 | 60,423 | 60,213 | 51,868 | 208,439 |
| P120 | WOODFORD CO CONSERV DIST | 9,218 | - | 16 | 23,729 | 52,213 | 484 | 16,337 | 21,688 | - | 38,509 |
| P959 | CITY OF CRESTVIEW HILLS | 31,918 | - | 46 | 40,479 | 38,962 | 1,675 | 56,485 | 74,985 | 2,073 | 135,218 |
| R003 | SOUTH ANDERSON WATER DIST | 32,718 | - | 32 | 30,836 | 31,913 | 1,719 | 57,973 | 76,960 | 11,155 | 147,807 |
| R005 | BARREN CO SOIL CONS DIS | 3,419 | - | 9 | 10 | 19,807 | 184 | 6,192 | 8,221 | 5,934 | 20,531 |
| R008 | BOONE CO LIBRARY DIST | 391,518 | - | 8,213 | 46,834 | 215,519 | 1,311 | 693,237 | 920,292 | 235,694 | 1,869,776 |
| R010 | ASHLAND BD OF ED | 679,514 | - | 1,415,211 | 1,551,575 | 3,647,303 | 35,868 | 1,203,042 | 1,597,072 | 662,180 | 3,497,962 |
| R011 | DANVILLE BOYLE PLANNING | 10,111 | - | 47 | 531 | 17,895 | 531 | 17,895 | 23,756 | 21,048 | 63,230 |
| R013 | BREATHITT COUNTY WATER DISTRICT | 25,713 | - | 33 | 26,946 | 10,844 | 1,353 | 45,647 | 60,597 | - | 107,507 |
| R015 | CITY OF SHEPHERDSVILLE | 175,518 | - | 3,800 | 134,919 | 675,000 | 9,203 | 310,411 | 412,079 | 1,312 | 733,005 |
| R017 | CITY OF PRINCETON | 72,918 | - | 1,188 | 7,213 | 305,248 | 3,831 | 129,201 | 171,517 | 34,013 | 338,562 |
| R018 | MURRAY ELECTRIC SYSTEM | 341,818 | - | 7,186 | 1,060,615 | 1,409,619 | 7,945 | 605,267 | 803,509 | 160,434 | 1,587,155 |
| R019 | FORT THOMAS BOARD OF ED | 384,880 | - | 802,699 | 9,261 | 1,190,620 | 20,191 | 681,005 | 904,054 | 613,364 | 2,218,614 |
| R021 | CARROLLTON/CARR CO REC TR | 6,653 | - | 13,884 | 2,569 | 23,106 | 349 | 11,779 | 15,637 | - | 27,765 |
| R024 | CHRISTIAN CO WATER DIST | 71,015 | - | 148,192 | 2,158 | 221,365 | 3,728 | 125,725 | 166,904 | 63,586 | 359,943 |
| R030 | DAVIESS CO AIRPORT BD | 34,270 | - | 71,514 | 178,617 | 275,833 | 1,799 | 60,672 | 80,544 | 62,642 | 205,657 |
| R033 | CITY OF RAVENNA | 7,451 | - | 15,548 | 16,960 | 39,959 | 391 | 13,191 | 17,511 | 6,410 | 37,503 |
| R034 | LEXINGTON PUBLIC LIBRARY | 722,700 | - | 1,508,111 | 1,236,505 | 3,467,316 | 37,934 | 1,279,474 | 1,698,538 | 101,798 | 3,117,744 |
| R036 | CITY OF PRESTONSBURG | 359,109 | - | 749,380 | 386,771 | 1,495,260 | 18,850 | 635,770 | 844,003 | 6,212 | 1,504,835 |
| R037 | PAUL SAWYIER LIBRARY | 138,784 | - | 289,611 | 15,614 | 444,009 | 7,285 | 245,705 | 326,180 | 39,446 | 618,616 |
| R038 | CITY OF FULTON | 147,035 | - | 306,829 | 4,898 | 458,762 | 7,718 | 260,312 | 345,572 | 194,766 | 808,368 |
| R041 | CITY OF CRITTENDEN | 13,426 | - | 28,018 | 8,872 | 70,316 | 705 | 23,770 | 31,555 | 1,759 | 57,789 |
| R042 | MAYFIELD ELEC & WATER SYS | 441,727 | - | 921,784 | 339,840 | 1,703,351 | 23,186 | 782,037 | 1,038,176 | 803,544 | 2,646,943 |
| R045 | CITY OF RUSSELL | 114,951 | - | 239,877 | 2,179 | 357,007 | 6,034 | 203,510 | 270,165 | 155,311 | 635,020 |
| R047 | LINCOLN TRAIL AREA DEV DI | 209,128 | - | 436,403 | 265,576 | 911,107 | 10,977 | 370,242 | 491,506 | 98,612 | 971,337 |
| R048 | HARLAN CO CONSERV DIST | 5,454 | - | 11,382 | 4,911 | 21,747 | 286 | 9,656 | 12,819 | 1,904 | 24,665 |
| R050 | HART CO AMB SERVICE | 117,638 | - | 245,484 | 1,564 | 364,686 | 6,175 | 208,268 | 276,481 | 170,376 | 661,300 |
| R051 | HENDERSON MUN W & S DEPT | 485,673 | - | 1,013,490 | 202,066 | 1,701,229 | 25,493 | 859,840 | 1,141,461 | 311,773 | 2,338,567 |
| R052 | CITY OF CAMPBELLSBURG | 10,191 | - | 21,266 | 40,464 | 71,921 | 535 | 18,042 | 23,952 | - | 42,529 |
| R054 | SOUTH HOPKINS WATER DIST | 33,629 | - | 70,176 | 2,463 | 106,268 | 1,765 | 59,537 | 79,037 | 23,128 | 163,467 |
| R057 | CITY OF WILMORE | 119,704 | - | 249,796 | 8,530 | 378,030 | 6,283 | 211,925 | 281,337 | 81,811 | 581,356 |
| R058 | HOUSING AUTH OF PAINTSVLE | 62,239 | - | 129,878 | 4,103 | 196,220 | 3,267 | 110,188 | 146,278 | 26,297 | 286,030 |
| R061 | KY COMM ECONOMIC OPPORT | 941,570 | - | 1,964,845 | 463,758 | 3,370,173 | 49,423 | 1,666,964 | 2,212,942 | - | 3,929,329 |
| R063 | WOODCREEK WATER DISTRICT | 277,312 | - | 578,689 | 7,102 | 863,103 | 14,556 | 490,956 | 651,758 | 104,474 | 1,261,744 |
| R071 | LOGAN CO PUBLIC LIBRARY | 54,370 | - | 113,457 | - | 167,827 | 2,854 | 96,257 | 127,783 | 78,734 | 305,628 |
| R072 | LYON CO HOUSING AUTHORITY | 28,829 | - | 60,160 | 56 | 89,045 | 1,513 | 51,039 | 67,756 | 39,172 | 159,480 |
| R073 | MCCRACKEN CO BD OF ED | 1,182,187 | - | 2,466,959 | 26,521 | 3,675,667 | 62,053 | 2,092,956 | 2,778,458 | 64,343 | 4,997,810 |
| R076 | RICHMOND UTILITIES | 426,832 | - | 890,703 | 396,287 | 1,713,822 | 22,404 | 755,668 | 1,003,170 | 9,081 | 1,790,323 |
| R078 | CITY OF LORETTO | 2,966 | - | 6,190 | - | 9,150 | 156 | 5,252 | 6,972 | 2,579 | 14,959 |
| R079 | MARSHALL CO PUB LIBRARY | 93,396 | - | 194,897 | 32,679 | 320,972 | 4,902 | 165,350 | 219,506 | 35,269 | 425,027 |
| R088 | CITY OF WEST LIBERTY | 191,101 | - | 398,785 | 363,955 | 953,841 | 10,031 | 338,327 | 449,138 | 2,378 | 799,874 |
| R089 | CENTRAL CITY MUN WTR&SEWR | 133,709 | - | 279,020 | 77,502 | 490,231 | 7,018 | 236,719 | 314,251 | 7,765 | 565,753 |
| R090 | NELSON CO PUBLIC LIBRARY | 128,155 | - | 267,430 | 761 | 396,346 | 6,727 | 226,886 | 301,198 | 104,961 | 639,772 |
| R093 | TRI CO COMM ACTION AGENCY | 40,581 | - | 84,684 | 107,773 | 233,038 | 2,130 | 71,845 | 95,377 | 3,341 | 172,693 |
| R097 | PERRY COUNTY PUBLIC LIB | 67,321 | - | 140,484 | - | 207,805 | 3,534 | 119,186 | 158,222 | 98,122 | 379,064 |

DRAFT

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Change in | | | | Total Deferred Outflow of Resources | Change in | | | | Total Deferred Inflow of Resources |
| | | Liability Experience | Assumption Changes | Investment Experience | Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | | Liability Experience | Assumption Changes | Investment Experience | Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| R103 | ROWAN CO PUBLIC LIBRARY | 46,474 | - | 96,981 | 1,362 | 144,817 | 2,439 | 82,278 | 109,226 | 41,266 | 235,209 |
| R104 | CITY OF RUSSELL SPRINGS | 133,346 | - | 278,264 | 157,063 | 568,673 | 6,999 | 236,078 | 313,400 | 556,477 | 1,536,363 |
| R105 | CITY OF STAMPING GROUND | 2,970 | - | 6,197 | 2,472 | 11,639 | 156 | 5,257 | 6,979 | 2,971 | 15,363 |
| R106 | SHELBY CO PARK RECREATION | 60,222 | - | 125,671 | 58,627 | 244,520 | 3,161 | 106,618 | 141,539 | 9,812 | 261,130 |
| R109 | TAYLOR CO PUBLIC LIBRARY | 34,084 | - | 71,126 | - | 105,210 | 1,789 | 60,343 | 80,107 | 57,890 | 200,129 |
| R114 | BOWLING GREEN PUBLIC SCHO | 874,970 | - | 1,825,865 | 1,085,471 | 3,786,306 | 45,927 | 1,549,055 | 2,056,414 | 431,649 | 4,083,045 |
| R115 | S W E D A | 8,298 | - | 17,315 | 4,838 | 30,451 | 436 | 14,690 | 19,502 | 714 | 35,342 |
| R116 | WAYNE CO CONSERV DIST | 6,447 | - | 13,454 | 17,232 | 37,133 | 338 | 11,415 | 15,153 | 9,936 | 36,842 |
| R117 | WEBSTER COUNTY WATER DIST | 49,125 | - | 102,512 | 131 | 151,768 | 2,579 | 86,971 | 115,456 | 39,611 | 244,617 |
| R118 | WILLIAMSBURG IND BD OF ED | 104,976 | - | 219,061 | 6,446 | 330,483 | 5,510 | 185,850 | 246,721 | 291,669 | 729,750 |
| R120 | CITY OF MIDWAY | 38,143 | - | 79,596 | 50,131 | 167,870 | 2,002 | 67,529 | 89,647 | 13,819 | 172,997 |
| R959 | N KY LEGAL AID SOCIETY | 314,113 | - | 655,484 | 106,085 | 1,075,682 | 16,488 | 556,110 | 738,251 | 439,907 | 1,750,756 |
| T036 | FLOYD COUNTY CONSV DIST | 12,543 | - | 26,174 | 216 | 38,933 | 658 | 22,206 | 29,479 | 4,189 | 56,532 |
| V001 | ADAIR COUNTY FISCAL COURT | 230,314 | - | 480,613 | 259,683 | 970,610 | 12,089 | 407,749 | 541,299 | 500,493 | 1,461,630 |
| V002 | ALLEN COUNTY FISCAL COURT | 301,996 | - | 630,198 | 165,817 | 1,098,011 | 15,852 | 534,656 | 709,772 | - | 1,260,280 |
| V003 | ANDERSON CO FISCAL CT | 360,305 | - | 751,876 | 223,503 | 1,335,684 | 18,912 | 637,888 | 846,814 | 549,280 | 2,052,894 |
| V004 | BALLARD COUNTY FISCAL CT | 290,330 | - | 605,854 | 9,766 | 905,950 | 15,239 | 514,003 | 682,354 | 401,317 | 1,612,913 |
| V005 | BARREN CO FISCAL CT | 205,696 | - | 429,242 | 107,461 | 742,399 | 10,797 | 364,167 | 483,442 | 132,743 | 991,149 |
| V006 | BATH CO FISCAL COURT | 168,699 | - | 352,038 | 5,291 | 526,028 | 8,855 | 298,667 | 396,489 | 20,659 | 724,670 |
| V007 | BELL CO FISCAL CT | 306,307 | - | 639,195 | 435,329 | 1,380,831 | 16,078 | 542,290 | 719,905 | 190,106 | 1,468,379 |
| V008 | BOONE CO FISCAL CT | 1,464,811 | - | 3,056,731 | 2,045,889 | 6,567,431 | 76,887 | 2,593,316 | 3,442,699 | 18,997 | 6,131,899 |
| V009 | BOURBON CO FISCAL COURT | 340,973 | - | 711,534 | 309,497 | 1,362,004 | 17,898 | 603,661 | 801,378 | 40,953 | 1,463,890 |
| V010 | BOYD COUNTY FISCAL COURT | 1,054,332 | - | 2,200,153 | 1,607,170 | 4,861,655 | 55,341 | 1,866,599 | 2,477,963 | - | 4,399,903 |
| V011 | BOYLE COUNTY FISCAL COURT | 448,800 | - | 917,600 | 403,255 | 1,788,626 | 79,000 | 316,250 | 425,000 | 65,222 | 1,938,176 |
| V012 | BRACKEN CO FISCAL COURT | 178,600 | - | 357,200 | 85,705 | 637,099 | 9,970 | 316,250 | 425,000 | 41,205 | 786,662 |
| V013 | BREATHITT CO FISCAL COURT | 157,600 | - | 315,200 | 2,651 | 489,316 | 8,276 | 279,125 | 370,546 | 225,160 | 883,107 |
| V014 | BRECKINRIDGE CO FISCAL CT | 345,300 | - | 690,600 | 472,027 | 1,379,924 | 8,125 | 611,342 | 811,573 | 179,059 | 1,620,099 |
| V016 | BUTLER COUNTY FISCAL CT | 300,200 | - | 600,400 | 352,094 | 952,997 | 5,762 | 531,622 | 705,743 | - | 1,253,127 |
| V017 | CALDWELL CO FISCAL COURT | 179,000 | - | 358,000 | 1,614 | 537,301 | 9,398 | 316,991 | 420,815 | 104,776 | 851,980 |
| V018 | CALLOWAY CO FISCAL COURT | 512,000 | - | 1,024,000 | 292,569 | 1,316,569 | - | 906,521 | 1,203,433 | 120,116 | 2,256,947 |
| V019 | CAMPBELL CO FISCAL CT | 1,017,800 | - | 2,035,600 | - | 3,073,400 | 33,424 | 1,801,934 | 2,392,118 | 1,051,022 | 5,298,498 |
| V020 | CARLISLE CO FISCAL COURT | 135,700 | - | 271,400 | 39,200 | 350,300 | 7,124 | 240,271 | 318,966 | 30,283 | 596,644 |
| V021 | CARRROLL CO FISCAL CT | 421,800 | - | 843,600 | 940,700 | 1,784,500 | 22,143 | 746,870 | 991,491 | - | 1,760,504 |
| V022 | CARTER CO FISCAL CT | 474,400 | - | 948,800 | 275,000 | 1,223,800 | 14,903 | 839,957 | 1,115,066 | 377,929 | 2,357,855 |
| V023 | CASEY CO FISCAL COURT | 263,200 | - | 526,400 | 5,707 | 812,307 | 3,818 | 466,063 | 618,712 | 299,229 | 1,397,822 |
| V024 | CHRISTIAN CO FISCAL COURT | 401,400 | - | 802,800 | 1,245,200 | 1,071,000 | 1,071 | 710,715 | 943,494 | 628,896 | 2,304,176 |
| V025 | CLARK COUNTY FISCAL COURT | 467,500 | - | 935,000 | 576,456 | 2,319,688 | 24,542 | 827,772 | 1,098,890 | 12,878 | 1,964,082 |
| V026 | CLAY COUNTY FISCAL CT | 462,849 | - | 925,698 | 520,717 | 1,949,429 | 24,295 | 819,433 | 1,087,820 | 2,024,027 | 3,955,575 |
| V027 | CLINTON CO FISCAL COURT | 215,532 | - | 431,064 | - | 665,299 | 11,313 | 381,580 | 506,558 | 226,327 | 1,125,778 |
| V028 | CRITTENDEN CO FIS CT | 278,129 | - | 556,258 | 3,144 | 861,667 | 14,599 | 492,403 | 653,679 | 73,384 | 1,234,065 |
| V030 | DAVISS CO FISCAL COURT | 827,891 | - | 1,655,782 | 197,825 | 2,753,339 | 43,456 | 1,465,707 | 1,945,767 | 25,376 | 3,480,306 |
| V031 | EDMONSON CO FISCAL CRT | 201,707 | - | 403,414 | 420,917 | 163,088 | 10,588 | 357,104 | 474,066 | 405,761 | 1,247,519 |
| V032 | ELLIOTT CO FISCAL CT | 119,000 | - | 238,000 | 223,504 | 590,830 | 6,246 | 210,679 | 279,682 | - | 496,607 |
| V033 | ESTILL CO FISCAL COURT | 247,450 | - | 494,900 | 33,705 | 797,528 | 12,989 | 438,088 | 581,575 | 180,232 | 1,212,884 |
| V035 | FLEMING CO FISCAL COURT | 142,009 | - | 284,018 | 83,120 | 521,471 | 7,454 | 251,415 | 333,760 | 224,818 | 817,447 |
| V036 | FLOYD CO FISCAL COURT | 459,541 | - | 919,082 | 958,599 | 1,427,768 | 24,121 | 813,576 | 1,080,045 | 514,325 | 2,432,067 |
| V037 | FRANKLIN CO FISCAL COURT | 642,879 | - | 1,285,758 | 1,341,544 | 1,984,423 | 33,744 | 1,138,159 | 1,510,938 | 258,105 | 2,940,946 |
| V038 | FULTON COUNTY FIS CT | 348,616 | - | 697,232 | 91,727 | 1,167,826 | 18,299 | 617,193 | 819,341 | 19,796 | 1,474,629 |
| V039 | GALLATIN CO FISCAL COURT | 265,318 | - | 530,636 | 6,668 | 825,644 | 13,926 | 469,721 | 623,568 | 128,671 | 1,235,886 |
| V040 | GARRARD CO FISCAL COURT | 284,896 | - | 569,792 | 63,015 | 942,424 | 14,954 | 504,382 | 669,582 | 861,511 | 2,050,429 |
| V041 | GRANT COUNTY FISCAL CT | 392,150 | - | 784,300 | 818,329 | 1,157,717 | 20,584 | 694,267 | 921,658 | 249,519 | 1,885,628 |
| V042 | GRAVES COUNTY FISCAL CT | 484,215 | - | 968,430 | 1,010,447 | 1,234,000 | 25,416 | 857,258 | 1,138,034 | 549,549 | 2,570,257 |
| V043 | GRAYSON CO FISCAL COURT | 649,679 | - | 1,299,358 | 1,355,733 | 1,082,132 | 34,011 | 1,150,197 | 1,526,919 | - | 2,711,217 |
| V044 | GREEN COUNTY FISCAL COURT | 99,013 | - | 198,026 | 206,619 | 305,632 | 5,197 | 175,294 | 232,708 | 83,106 | 496,305 |
| V045 | GREENUP CO FISCAL CT | 625,174 | - | 1,250,348 | 1,304,598 | 826,155 | 27,552 | 1,106,815 | 1,469,328 | - | 2,608,958 |
| V046 | HANCOCK CO FISCAL COURT | 286,773 | - | 573,546 | 598,430 | 846,669 | 32,815 | 507,705 | 673,993 | 218,167 | 1,414,918 |
| V047 | HARDIN CO FISCAL COURT | 478,564 | - | 957,128 | 523,602 | 2,000,822 | 25,120 | 847,255 | 1,124,755 | - | 1,997,130 |
| V048 | HARLAN CO FIS CT | 437,927 | - | 875,854 | 10,118 | 1,361,899 | 22,987 | 775,310 | 1,029,245 | 293,257 | 2,120,799 |
| V049 | HARRISON CO FISCAL COURT | 177,033 | - | 354,066 | 369,429 | 4,887 | 9,292 | 313,422 | 416,076 | 46,833 | 785,623 |
| V050 | HART COUNTY FISCAL COURT | 354,831 | - | 709,662 | 740,452 | 230,522 | 18,625 | 628,196 | 833,948 | - | 1,480,769 |
| V051 | HENDERSON CO FISCAL COURT | 768,350 | - | 1,536,700 | 1,603,373 | 2,371,723 | 40,330 | 1,360,294 | 1,805,828 | 624,936 | 3,831,388 |
| V052 | HENRY CO FISCAL COURT | 144,949 | - | 289,898 | - | 447,425 | 7,608 | 256,619 | 340,669 | 153,021 | 757,917 |
| V053 | HICKMAN CO FISCAL COURT | 134,947 | - | 269,894 | 281,605 | 1,830 | 418,382 | 708,312 | 238,912 | 317,163 | 48,998 |
| V054 | HOPKINS CO FISCAL COURT | 562,447 | - | 1,124,894 | 1,173,701 | 15,396 | 29,523 | 995,762 | 1,321,902 | 454,995 | 2,802,182 |
| V055 | JACKSON CO FISCAL COURT | 327,566 | - | 655,132 | 683,557 | 169,001 | 17,194 | 579,927 | 769,869 | 17,833 | 1,384,823 |
| V057 | JESSAMINE CO FISCAL COURT | 866,695 | - | 1,733,390 | 1,808,598 | 1,313,954 | 3,989,247 | 1,534,406 | 2,036,967 | - | 3,616,866 |
| V060 | KNOTT CO FISCAL CT | 223,850 | - | 447,700 | 467,124 | 250,834 | 11,750 | 396,305 | 526,107 | - | 934,162 |
| V061 | KNOX CO FISCAL CT | 443,680 | - | 887,360 | 925,860 | 352,525 | 23,289 | 785,495 | 1,042,767 | 310,224 | 2,161,775 |
| V062 | LARUE CO FISCAL COURT | 270,612 | - | 541,224 | 564,707 | 583 | 14,204 | 479,095 | 636,012 | 125,936 | 1,255,247 |

DRAFT

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Change in | | | | | Change in | | | | |
| | | Liability Experience | Assumption Changes | Investment Experience | Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| V063 | LAUREL COUNTY FISCAL COUR | 917,680 | - | 1,914,992 | 1,238,387 | 4,071,059 | 48,169 | 1,624,670 | 2,156,795 | 115,459 | 3,945,093 |
| V064 | LAWRENCE CO FISCAL CT | 303,746 | - | 633,851 | 142,362 | 1,079,959 | 15,944 | 537,756 | 713,886 | 241,255 | 1,508,841 |
| V065 | LEE COUNTY FISCAL COURT | 221,903 | - | 463,062 | 199,671 | 884,636 | 11,648 | 392,859 | 521,532 | 457,094 | 1,383,133 |
| V066 | LESUE CO FISCAL COURT | 333,157 | - | 695,223 | 158,487 | 1,186,877 | 17,487 | 589,824 | 783,008 | 169,969 | 1,560,288 |
| V067 | LETCHER CO FISCAL COURT | 248,497 | - | 518,556 | 4,292 | 771,345 | 13,043 | 439,941 | 584,034 | 460,225 | 1,497,243 |
| V068 | LEWIS COUNTY FISCAL COURT | 191,666 | - | 399,963 | 1,879 | 593,508 | 10,060 | 339,327 | 450,466 | 546,717 | 1,346,570 |
| V069 | LINCOLN CO FISCAL COURT | 181,375 | - | 378,489 | - | 559,864 | 9,520 | 321,108 | 426,280 | 592,862 | 1,349,770 |
| V070 | LIVINGSTON CO FISCAL CT | 262,431 | - | 547,635 | 59,794 | 869,860 | 13,775 | 464,611 | 616,784 | 135,758 | 1,230,928 |
| V071 | LOGAN COUNTY FISCAL COURT | 544,852 | - | 1,136,984 | 781,737 | 2,463,573 | 28,599 | 964,612 | 1,280,549 | 117,346 | 2,391,106 |
| V072 | LYON COUNTY FISCAL COURT | 116,625 | - | 243,700 | 495 | 360,490 | 6,122 | 206,474 | 274,100 | 109,955 | 596,651 |
| V073 | MCCRACKEN CO FISCAL COURT | 448,191 | - | 935,273 | 1,388,831 | 2,325 | 23,525 | 793,481 | 1,053,368 | 457,664 | 2,328,038 |
| V074 | MCCLURE CO FISCAL CT | 388,739 | - | 811,211 | 519,783 | 1,719,733 | 20,405 | 688,227 | 913,641 | - | 1,622,273 |
| V075 | MCCLEAN COUNTY FISCAL CT | 256,372 | - | 534,991 | 130,138 | 921,501 | 13,457 | 453,884 | 602,544 | 176,173 | 1,246,058 |
| V076 | MADISON CO FISCAL COURT | 767,064 | - | 1,600,690 | 869,876 | 3,237,630 | 40,263 | 1,358,018 | 1,802,807 | 232,877 | 3,433,965 |
| V077 | MAGOFFIN CO FISCAL COURT | 163,743 | - | 341,696 | 50,228 | 555,667 | 8,595 | 289,893 | 384,841 | 19,670 | 702,999 |
| V078 | MARION CO FISCAL COURT | 648,430 | - | 1,353,127 | 797,031 | 2,798,588 | 34,036 | 1,147,986 | 1,523,984 | 6,522 | 2,712,528 |
| V079 | MARSHALL CO FISCAL COURT | 491,695 | - | 1,026,057 | - | 1,517,752 | 25,809 | 870,502 | 1,155,615 | 486,954 | 2,538,880 |
| V080 | MARTIN CO FISCAL COURT | 206,132 | - | 430,150 | 132,235 | 768,517 | 10,820 | 364,937 | 484,465 | - | 860,222 |
| V081 | MASON CO FIS CT | 409,569 | - | 854,679 | 165,509 | 1,429,757 | 21,498 | 725,105 | 962,598 | 126,463 | 1,835,664 |
| V082 | MEADE COUNTY FISCAL COURT | 747,107 | - | 1,559,045 | 433,661 | 2,739,813 | 39,215 | 1,322,686 | 1,755,903 | 166,430 | 3,284,234 |
| V083 | MENIFEE CO FISCAL COURT | 115,801 | - | 241,765 | 18,775 | 376,227 | 6,078 | 205,016 | 272,164 | 21,403 | 504,661 |
| V084 | MERCER COUNTY FISCAL COURT | 219,764 | - | 458,598 | 136,202 | 814,564 | 11,535 | 389,072 | 516,504 | 432,773 | 1,349,884 |
| V085 | METCALFE CO FISCAL COURT | 156,100 | - | 325,746 | 273,778 | 755,624 | 8,194 | 276,361 | 366,877 | 38,720 | 690,152 |
| V086 | MONROE CO FISCAL COURT | 121,800 | - | 243,700 | 1,781 | 377,935 | - | 211,500 | 283,000 | 69,810 | 578,352 |
| V087 | MONTGOMERY CO FISCAL CT | 418,000 | - | 816,000 | 331,059 | 1,621,340 | 13,924 | 746,857 | 968,413 | 493,511 | 2,237,908 |
| V088 | MORGAN CO FISCAL CT | 179,100 | - | 358,200 | 236,475 | 789,376 | 9,402 | 317,115 | 420,979 | 239,944 | 987,440 |
| V089 | MUHLENBERG CO FISCAL CT | 596,400 | - | 1,220,800 | 397,430 | 1,384,550 | 31,306 | 1,055,911 | 1,401,751 | 487,042 | 2,976,010 |
| V090 | NELSON CO FISCAL CT | 821,800 | - | 1,700,000 | 25,698 | 2,527,479 | 33,137 | 1,454,962 | 1,931,503 | 194,789 | 3,624,391 |
| V091 | NICHOLAS CO FISCAL COURT | 177,600 | - | 355,200 | 223,671 | 578,000 | 9,324 | 314,492 | 417,497 | 168,500 | 909,813 |
| V092 | OHIO COUNTY FISCAL CRT | 413,300 | - | 826,600 | 354,828 | 1,294,511 | - | 731,721 | 971,380 | - | 1,724,795 |
| V093 | OLDHAM CO FISCAL COURT | 564,400 | - | 1,128,800 | 175,487 | 1,738,700 | 19,629 | 999,355 | 1,326,672 | - | 2,355,656 |
| V094 | OWEN COUNTY FISCAL COURT | 272,900 | - | 545,800 | 250,974 | 869,700 | 4,327 | 483,235 | 641,508 | 64,508 | 1,139,070 |
| V095 | OWSLEY CO FISCAL COURT | 106,400 | - | 212,800 | 134,900 | 269,300 | 5,585 | 188,373 | 250,070 | 250,070 | 464,600 |
| V096 | PENDLETON CO FISCAL COURT | 185,400 | - | 370,800 | 57,800 | 630,000 | 9,734 | 328,330 | 435,867 | 85,847 | 859,773 |
| V097 | PERRY COUNTY FISCAL COURT | 571,500 | - | 1,143,000 | 1,220,000 | 2,988,000 | 40,002 | 1,011,928 | 1,343,363 | 11,544 | 2,396,837 |
| V098 | PIKE COUNTY FISCAL COURT | 1,089,900 | - | 2,179,800 | 1,111,000 | 4,510,400 | 70,210 | 1,929,629 | 2,561,637 | 7,636 | 4,556,112 |
| V099 | POWELL CO FISCAL CT | 442,182 | - | 884,364 | 232,278 | 1,599,154 | 33,210 | 782,843 | 1,039,246 | 54,546 | 1,899,845 |
| V100 | PULASKI CO FISCAL CT | 734,764 | - | 1,469,528 | 981,510 | 3,249,561 | 38,567 | 1,300,833 | 1,726,893 | 2,480,435 | 5,546,728 |
| V101 | ROBERTSON CO FISCAL CT | 54,904 | - | 110,808 | 1,308 | 170,785 | 2,882 | 97,203 | 129,040 | 113,760 | 342,885 |
| V102 | ROCKCASTLE CO FISCAL CT | 332,449 | - | 664,898 | 82,399 | 1,108,595 | 17,450 | 588,571 | 781,345 | 136,630 | 1,523,996 |
| V103 | ROWAN CO FISCAL COURT | 555,943 | - | 1,111,886 | 466,607 | 2,182,139 | 29,181 | 984,248 | 1,306,616 | 102,789 | 2,422,834 |
| V104 | RUSSELL CO FISCAL COURT | 313,575 | - | 627,150 | 237,993 | 1,205,929 | 16,459 | 555,157 | 736,986 | 588,018 | 1,896,620 |
| V105 | SCOTT CO FISCAL CT | 540,534 | - | 1,081,068 | 241,158 | 1,909,665 | 28,372 | 956,967 | 1,270,400 | - | 2,255,739 |
| V106 | SHELBY CO FISCAL COURT | 439,930 | - | 879,860 | 1,380,327 | 2,640,454 | 23,092 | 778,856 | 1,033,953 | 80,190 | 1,916,091 |
| V107 | SIMPSON CO FISCAL COURT | 384,108 | - | 768,216 | 801,548 | 1,480,390 | 20,162 | 680,029 | 902,758 | 60,800 | 1,663,749 |
| V108 | SPENCER CO TREASURER | 185,975 | - | 371,950 | 76,887 | 650,951 | 9,762 | 329,253 | 437,092 | 72 | 776,179 |
| V109 | TAYLOR COUNTY FISCAL COURT | 384,554 | - | 769,108 | 292,688 | 1,479,719 | 20,185 | 680,817 | 903,804 | 5,452 | 1,610,258 |
| V110 | TODD COUNTY FISCAL COURT | 241,813 | - | 483,626 | - | 746,423 | 12,693 | 428,109 | 568,326 | 87,794 | 1,096,922 |
| V111 | TRIGG COUNTY FISCAL COURT | 276,127 | - | 552,254 | - | 852,341 | 14,944 | 488,857 | 648,971 | 153,828 | 1,306,150 |
| V112 | TRIMBLE CO FISCAL COURT | 166,321 | - | 332,642 | 66,187 | 579,582 | 8,730 | 294,456 | 390,899 | 45,308 | 739,393 |
| V113 | UNION COUNTY FISCAL COURT | 376,671 | - | 753,342 | 203,672 | 1,366,371 | 19,771 | 666,862 | 885,278 | - | 1,571,911 |
| V114 | WARREN COUNTY FISCAL COUR | 1,243,964 | - | 2,487,928 | 1,739,925 | 5,579,763 | 65,295 | 2,202,326 | 2,923,650 | 85,196 | 5,276,467 |
| V115 | WASHINGTON CO FIS COURT | 218,126 | - | 436,252 | 11,640 | 684,946 | 11,449 | 386,173 | 512,655 | 74,780 | 985,057 |
| V116 | WAYNE COUNTY FISCAL COURT | 484,567 | - | 969,134 | 370,083 | 1,865,832 | 25,435 | 857,881 | 1,138,862 | 895,007 | 2,917,185 |
| V117 | WEBSTER CO FISCAL COURT | 311,420 | - | 622,840 | - | 964,280 | 16,346 | 551,340 | 731,920 | 283,947 | 1,583,553 |
| V119 | CITY OF HIGHLAND HEIGHTS | 68,397 | - | 136,794 | 115,815 | 326,942 | 3,590 | 121,091 | 160,752 | - | 285,433 |
| V120 | WOODFORD CO FISCAL COURT | 408,599 | - | 817,198 | 713,046 | 1,974,300 | 21,447 | 723,388 | 960,318 | 281,882 | 1,987,035 |
| V122 | FAMILY HEALTH CENTER | 2,050,241 | - | 4,100,482 | - | 6,328,633 | 107,616 | 3,629,767 | 4,818,617 | 2,160,786 | 10,716,786 |
| V125 | LOUISVILLE MEM COMM | 16,031 | - | 32,062 | 53 | 49,536 | 841 | 28,381 | 37,676 | 32,288 | 99,186 |
| V126 | LOU & JEFF CO RIVERPORT | 10,297 | - | 20,594 | - | 31,785 | 541 | 18,230 | 24,201 | 31,324 | 74,296 |
| V127 | LOU LABOR MANAGER COM | 8,514 | - | 17,028 | 5,111 | 31,391 | 447 | 15,072 | 20,009 | 2,569 | 38,097 |
| V129 | T A R C | 3,868,834 | - | 7,737,668 | 4,757 | 11,946,977 | 203,074 | 6,849,420 | 9,092,798 | 2,005,520 | 18,150,812 |
| V130 | ANCHORAGE BD OF EDUCATION | 109,510 | - | 219,020 | 17,239 | 355,772 | 5,748 | 193,877 | 257,378 | 5,342 | 462,345 |
| V136 | MOUNTAIN ARTS CENTER | - | - | - | - | - | - | - | - | - | - |
| V137 | FRANKLIN CO CONS DIST | 3,750 | - | 7,500 | - | 11,576 | 197 | 6,639 | 8,814 | 33,228 | 48,878 |
| V145 | CITY OF WURLAND | 9,809 | - | 19,618 | 4,788 | 35,066 | 515 | 17,366 | 23,054 | 16,257 | 57,192 |
| V147 | HARDIN CO WATER DIST #2 | 526,161 | - | 1,052,322 | 502,500 | 2,126,647 | 27,618 | 931,521 | 1,236,620 | 169,147 | 2,364,906 |
| V151 | HOUSING AUTH OF HENDERSON | 126,328 | - | 252,656 | - | 389,945 | 6,631 | 223,652 | 296,904 | 146,260 | 673,447 |
| V156 | JEFF CO BD OF ED | 20,255,867 | - | 40,511,734 | 18,994,083 | 81,519,388 | 1,063,218 | 35,861,166 | 47,606,737 | 78,989,102 | 163,520,223 |

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|--|--------------------|-----------------------|-------------------------------------|-----------|--|--------------------|-----------------------|------------------------------------|-----------|
| | | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | | | | | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | | | | |
| | | Liability Experience | Assumption Changes | Investment Experience | Total Deferred Outflow of Resources | | Liability Experience | Assumption Changes | Investment Experience | Total Deferred Inflow of Resources | |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| V158 | BIG SANDY AREA COMM PRO | 232,805 | - | 485,811 | 7,004 | 725,620 | 12,220 | 412,160 | 547,154 | 223,701 | 1,195,235 |
| V159 | CITY OF ERLANGER | 216,771 | - | 452,352 | 7,384 | 676,507 | 11,378 | 383,773 | 509,470 | 291,797 | 1,196,418 |
| V163 | EAST BERNSTADT BD OF ED | 49,068 | - | 102,394 | 8,512 | 159,974 | 2,576 | 86,871 | 115,323 | 2,339 | 207,109 |
| V171 | CITY OF ADAIRVILLE | 23,986 | - | 50,053 | 25,716 | 99,755 | 1,259 | 42,465 | 56,374 | 327 | 100,425 |
| V176 | MADISON CO CONSERVAT DIST | 5,019 | - | 10,474 | 1,198 | 16,691 | 263 | 8,886 | 11,796 | 1,576 | 22,521 |
| V179 | MARSHALL CO SEN CITIZENS | - | - | - | - | - | - | - | - | - | - |
| V189 | CITY OF CENTRAL CITY | 173,426 | - | 361,901 | 3,864 | 539,191 | 9,103 | 307,035 | 407,598 | 101,478 | 825,214 |
| V196 | CITY OF BUTLER | 5,129 | - | 10,702 | 1,354 | 17,185 | 269 | 9,080 | 12,054 | 21,126 | 42,529 |
| V197 | CITY OF HAZARD | 460,325 | - | 960,594 | 155,148 | 1,576,067 | 24,162 | 814,964 | 1,081,887 | 23,941 | 1,944,954 |
| V198 | MOUNTAIN WATER DISTRICT | 274,911 | - | 573,677 | 169,984 | 1,018,572 | 14,430 | 486,705 | 646,114 | 90,230 | 1,237,479 |
| V200 | PULASKI COUNTY LIBRARY | 68,935 | - | 143,852 | 72,183 | 284,970 | 16,400 | 122,044 | 162,016 | 39,984 | 327,662 |
| V205 | BARREN/METCALFE CO AMB SR | 18,366 | - | 38,325 | 26,783 | 83,474 | 964 | 32,515 | 43,164 | 31,725 | 108,368 |
| V206 | SHELBYVILLE MUN WATER&SEWER | 184,132 | - | 384,242 | 97,508 | 665,882 | 9,665 | 325,989 | 432,760 | 65,406 | 833,820 |
| V207 | BELL CO PUBLIC LIBRARY | 27,530 | - | 57,449 | 828 | 85,807 | 1,445 | 48,740 | 64,704 | 105,273 | 220,162 |
| V208 | CITY OF WALTON | 57,479 | - | 119,945 | 31,174 | 208,598 | 3,017 | 101,761 | 135,090 | 25,888 | 265,756 |
| V218 | MURRAY TOURISM COMMISSION | 11,951 | - | 24,940 | 8,212 | 45,103 | 627 | 21,159 | 28,089 | 94 | 49,969 |
| V219 | BELLEVUE BD OF EDUCATION | 124,092 | - | 258,952 | 24,204 | 407,248 | 6,514 | 219,694 | 291,650 | 178,599 | 696,457 |
| V224 | PENNYROYAL AREA MUSEUM | 8,112 | - | 16,927 | 33,858 | 58,897 | 426 | 14,361 | 19,064 | 37,428 | 71,279 |
| V230 | OWENSBORO RIVERPORT AUTH | 349,679 | - | 729,701 | 335,038 | 1,414,418 | 18,355 | 619,075 | 821,839 | 4,621 | 1,463,890 |
| V236 | BIG SANDY AREA DEV DIST | 252,087 | - | 526,500 | 1,003 | 779,140 | 13,232 | 446,298 | 592,473 | 519,606 | 1,571,609 |
| V237 | BLUE GRASS COMM ACTION | 715,777 | - | 1,493,666 | 392,864 | 2,602,307 | 37,571 | 1,267,219 | 1,682,268 | 107,115 | 3,094,173 |
| V247 | HARDIN CO WATER DIST #1 | 476,817 | - | 995,010 | 105,362 | 1,577,189 | 25,028 | 844,162 | 1,120,648 | 315,364 | 2,305,202 |
| V251 | HENDERSON CO RIVER AUTH | 85,637 | - | 178,705 | - | 264,342 | 4,495 | 151,612 | 201,270 | 177,320 | 534,697 |
| V259 | KENTON CO PUBLIC LIBRARY | 615,800 | - | 1,260,000 | - | 1,901,033 | - | 1,090,000 | - | 212,921 | 2,783,023 |
| V263 | LAUREL CO BD OF EDUCATION | 1,262,300 | - | 2,620,000 | 1,229,370 | 5,125,889 | 1,000 | 2,230,000 | 3,900,000 | 139,651 | 5,407,552 |
| V271 | RUSSELLVILLE ELEC PL BD | 159,000 | - | 300,000 | 3,000 | 493,197 | 8,350 | 281,636 | 373,880 | 31,605 | 695,471 |
| V281 | HOUSING AUTH OF MAYSVILLE | 51,000 | - | 100,000 | 1,540 | 2,690 | 2,677 | 90,305 | 119,883 | 8,637 | 221,502 |
| V298 | CITY OF PIKEVILLE | 457,300 | - | 900,000 | 536,468 | 1,883,800 | 4,006 | 809,683 | 1,074,876 | - | 1,908,565 |
| V300 | HOUSING AUTH OF SOMERSET | 52,100 | - | 100,000 | 1,477 | 2,736 | - | 92,281 | 122,506 | 134,413 | 351,936 |
| V305 | CITY OF CAVE CITY | 80,300 | - | 160,000 | 76,656 | 313,513 | - | 142,215 | 188,794 | 757 | 335,982 |
| V306 | HOUSING AUTH OF SHELBYVILLE | 12,500 | - | 25,000 | 2,784 | 22,282 | 681 | 22,282 | 29,580 | 8,693 | 61,216 |
| V308 | NORTHERN KY AREA DEV.DIST | 371,300 | - | 700,000 | 7,000 | 1,084,000 | 9,492 | 657,453 | 872,787 | 297,778 | 1,847,510 |
| V319 | CAMPBELL CO BD OF ED | 1,074,000 | - | 2,000,000 | 548,600 | 3,560,000 | 6,413 | 1,902,744 | 2,525,920 | - | 4,485,057 |
| V324 | CHRISTIAN CO CONS DIST | 60,000 | - | 100,000 | 10,000 | 200,000 | 318 | 10,715 | 14,224 | - | 25,257 |
| V330 | CITY OF OWENSBORO | 1,421,900 | - | 2,800,000 | 490,000 | 4,884,000 | 74,639 | 2,517,495 | 3,342,045 | 341,100 | 6,275,279 |
| V336 | SANDY VALLEY TRANS SER IN | 241,300 | - | 400,000 | 5,000 | 746,300 | 2,668 | 427,291 | 567,241 | 348,360 | 1,355,560 |
| V337 | FRANKFORT ELEC WATER BD | 1,817,971 | - | 3,793,097 | 383,096 | 6,295,564 | 35,425 | 3,218,554 | 4,272,720 | 649,958 | 8,236,657 |
| V347 | CITY OF RADCLIFF | 263,109 | - | 549,099 | - | 812,158 | 13,810 | 465,810 | 618,376 | 248,650 | 1,346,646 |
| V359 | CITY OF ELSMERE | 70,224 | - | 140,542 | 30,752 | 247,518 | 3,686 | 124,325 | 165,046 | 32,625 | 325,682 |
| V363 | LONDON LAUREL CO COMM CTR | 79,724 | - | 166,366 | 1,212 | 247,302 | 4,185 | 141,144 | 187,373 | 225,053 | 557,755 |
| V373 | PADUCAH MCCrackEN CO TOUR | 43,282 | - | 90,319 | 51,038 | 184,639 | 2,272 | 76,626 | 101,724 | 20,804 | 201,426 |
| V376 | CITY OF BERA | 513,535 | - | 1,071,633 | 15,180 | 1,600,348 | 26,955 | 909,168 | 1,206,946 | 3,053,203 | 5,196,272 |
| V398 | CITY OF ELKHORN CITY | - | - | - | 4,583 | 4,583 | - | - | - | 317,065 | 317,065 |
| V400 | PULASKI CO SOIL CONS DIST | 9,218 | - | 19,235 | 499 | 28,952 | 484 | 16,319 | 21,664 | 63,585 | 102,052 |
| V405 | MARY W WELDON MEM PUB LIB | 31,586 | - | 65,913 | 18,456 | 115,955 | 1,658 | 55,920 | 74,236 | 6,713 | 138,527 |
| V407 | BELL/WHITLEY COMM ACTION | 349,393 | - | 729,105 | 7,305 | 1,085,803 | 18,340 | 618,569 | 821,168 | 297,722 | 1,755,799 |
| V408 | UNION EMERGENCY SERVICES | 9,201 | - | 19,201 | 22,225 | 50,627 | 483 | 16,290 | 21,625 | 4,017 | 42,415 |
| V419 | DAYTON CITY SCHOOLS | 164,697 | - | 343,685 | 77,277 | 585,659 | 8,645 | 291,581 | 387,081 | 4,422 | 691,729 |
| V424 | PENNYRILE ALLIED COMM SER | 561,760 | - | 1,172,266 | 747,372 | 2,481,398 | 29,487 | 994,545 | 1,320,286 | - | 2,344,318 |
| V430 | OWENSBORO MUN UTILITIES | 1,697,390 | - | 3,542,071 | - | 5,239,461 | 89,095 | 3,005,076 | 3,989,322 | 2,699,723 | 9,783,216 |
| V436 | APPALACHIAN RES & DEFENSE | 309,576 | - | 646,016 | 320,233 | 1,275,825 | 16,250 | 548,076 | 727,587 | - | 1,291,913 |
| V437 | FKT/FKLN CO TOUR&CONV COM | 15,745 | - | 32,856 | 20,281 | 68,882 | 826 | 27,875 | 37,005 | 27,435 | 93,141 |
| V447 | CITY OF ELIZABETHTOWN | 1,158,407 | - | 2,417,335 | 2,048,060 | 5,623,802 | 60,804 | 2,050,855 | 2,722,568 | 11,897 | 4,846,124 |
| V459 | LUDLOW BD OF EDUCATION | 83,033 | - | 173,270 | 173,270 | 327,883 | 4,358 | 147,002 | 195,149 | 75,830 | 422,339 |
| V463 | LONDON LAUREL TOURIST COM | 16,097 | - | 33,591 | 5,863 | 55,551 | 845 | 28,498 | 37,832 | 47,301 | 114,476 |
| V473 | PADUCAH POWER SYSTEM | 755,963 | - | 1,577,525 | 158,010 | 2,491,498 | 39,680 | 1,338,364 | 1,776,716 | 1,523 | 3,156,283 |
| V476 | KY RIVER FOOTHILLS DEV CO | 626,799 | - | 1,307,988 | 49,814 | 1,984,601 | 32,900 | 1,109,690 | 1,473,145 | 1,327,413 | 3,943,148 |
| V500 | WEST PULASKI WATER DISTR | 77,645 | - | 162,027 | 170,755 | 410,427 | 4,076 | 137,463 | 182,486 | - | 324,025 |
| V505 | CITY OF PARK CITY | 3,504 | - | 7,313 | 7,391 | 18,208 | 184 | 6,204 | 8,236 | 17,320 | 31,944 |
| V507 | BELL CO SOLID WASTE OFFIC | 21,541 | - | 44,952 | 32,917 | 99,410 | 1,131 | 38,137 | 50,628 | 118,993 | 199,522 |
| V508 | CITY OF UNION | 20,844 | - | 43,496 | 52,402 | 116,742 | 1,094 | 36,902 | 48,988 | 568 | 87,552 |
| V524 | HOPKINSVILLE WATER ENV ATH | 559,405 | - | 1,167,352 | 41,024 | 1,767,781 | 29,363 | 990,375 | 1,314,751 | 90,968 | 2,425,457 |
| V530 | AUDUBON AREA COMM SER INC | 2,053,008 | - | 4,284,166 | 108,671 | 6,445,845 | 107,762 | 3,634,665 | 4,825,121 | 394,271 | 8,961,819 |
| V537 | CAPITAL COMMUNITY E I D A | 11,443 | - | 23,880 | 367 | 35,690 | 601 | 20,259 | 26,895 | 12,414 | 60,169 |
| V547 | ELIZABETHTOWN TOUR/CON BU | 26,158 | - | 54,587 | 12,078 | 92,823 | 1,373 | 46,311 | 61,479 | 586 | 109,749 |
| V559 | BEECHWOOD BOARD OF EDUC | 156,572 | - | 326,730 | 3,394 | 486,696 | 8,218 | 277,196 | 367,986 | 110,777 | 764,177 |
| V563 | LONDON-LAUREL CO IDA | 15,466 | - | 32,274 | 56,182 | 103,922 | 812 | 27,381 | 36,349 | 1,206 | 65,748 |
| V576 | SOUTHERN MADISON WATER DT | 26,494 | - | 55,287 | - | 81,781 | 1,391 | 46,905 | 62,268 | 176,626 | 287,190 |
| V607 | PINEVILLE UTILITY COMM | 137,512 | - | 286,956 | - | 424,668 | 7,218 | 243,452 | 323,190 | 66,402 | 640,262 |

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | | |
|-----------------------------|------------------------------|--|--------------------|-----------------------|-------------------------------------|-----------|--|--------------------|-----------------------|------------------------------------|------|------------|
| | | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | | | | | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | | | | | |
| | | Liability Experience | Assumption Changes | Investment Experience | Total Deferred Outflow of Resources | | Liability Experience | Assumption Changes | Investment Experience | Total Deferred Inflow of Resources | | |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | |
| V608 | WALTON FIRE DIST/EMS | 17,485 | - | 36,488 | 224,617 | 278,590 | 918 | 30,956 | 41,095 | - | - | 72,969 |
| V619 | SOUTHGATE BD OF ED | 39,419 | - | 82,258 | 79,879 | 201,556 | 2,069 | 69,787 | 92,644 | 1,475 | - | 165,975 |
| V624 | HOPKINSVILLE ELECTRIC SYSTEM | 495,392 | - | 1,033,772 | 32,267 | 1,561,431 | 26,003 | 877,047 | 1,164,304 | 121,917 | - | 2,189,271 |
| V630 | CITY OF WHITESVILLE | 22,036 | - | 45,985 | 1,157 | 109,746 | 1,157 | 39,013 | 51,791 | 8,174 | - | 100,135 |
| V637 | FARMDALE WATER DISTRICT | 13,559 | - | 28,295 | 43,028 | 712 | 712 | 24,005 | 31,868 | 34,017 | - | 90,602 |
| V647 | CITY OF WINE GROVE | 89,115 | - | 185,962 | 128,968 | 404,045 | 4,678 | 157,769 | 209,443 | 53,874 | - | 425,764 |
| V659 | KENTON CO BD OF ED | 2,255,111 | - | 4,705,909 | - | 6,961,020 | 118,370 | 3,992,469 | 5,300,115 | 1,128,397 | - | 10,539,351 |
| V663 | LAUREL CO CONSERV DIST | 7,049 | - | 14,709 | 124 | 21,882 | 370 | 12,479 | 16,566 | 3,481 | - | 32,896 |
| V673 | PADUCAH-MCCRACKEN CO JOIN | 188,752 | - | 393,884 | 51,351 | 633,987 | 9,908 | 334,169 | 443,619 | 71,388 | - | 859,084 |
| V676 | MADISON CO UTILITIES DIST | 83,624 | - | 174,504 | 122,681 | 380,809 | 4,389 | 148,048 | 196,539 | 48,144 | - | 397,120 |
| V707 | BELL CO CONSERVATION DIST | 2,362 | - | 4,928 | 4,109 | 11,399 | 124 | 4,181 | 5,551 | - | - | 9,856 |
| V708 | HEBRON FIRE PROTECTION DI | 5,086 | - | 10,612 | 238 | 15,936 | 267 | 9,003 | 11,952 | 60,972 | - | 82,194 |
| V719 | SILVER GROVE BD OF ED | - | - | - | - | - | - | - | - | - | - | - |
| V724 | PENNYRILE AREA DEVP DIST | 224,813 | - | 469,134 | 188,320 | 882,267 | 11,800 | 398,011 | 528,371 | 123,500 | - | 1,061,682 |
| V730 | GREEN RIV AREA DEL DIST | 326,912 | - | 682,192 | 1,417,322 | 468,218 | 17,159 | 578,768 | 768,331 | 37,174 | - | 1,401,432 |
| V737 | KY ASSOC OF CO (KACO) | 453,705 | - | 946,780 | 48,963 | 1,449,448 | 23,815 | 803,243 | 1,066,328 | 249,656 | - | 2,143,042 |
| V756 | JEFF CO MED CENTER LAUNDR | 266,866 | - | 556,888 | 8,244 | 831,998 | 14,008 | 472,461 | 627,206 | 353,240 | - | 1,466,915 |
| V759 | ERLANGER/ELSMERE BD OF ED | 462,444 | - | 965,017 | 343,672 | 1,771,133 | 24,274 | 818,716 | 1,086,868 | 124,517 | - | 2,054,375 |
| V773 | MCCRACKEN CO PUB LIBRARY | 122,607 | - | 255,854 | - | 378,461 | 6,436 | 217,065 | 288,160 | 54,968 | - | 566,229 |
| V808 | POINT PLEASANT FIRE DIST | - | - | - | 36 | 36 | - | - | - | 2,399 | - | 2,399 |
| V819 | NEWPORT BD OF ED | 456,203 | - | 951,992 | 753,998 | 2,162,193 | 23,946 | 807,666 | 1,072,199 | 4,362 | - | 1,908,173 |
| V830 | REGIONAL WTR RESOURCE AGY | 706,084 | - | 1,473,439 | 884,208 | 3,063,731 | 37,062 | 1,250,059 | 1,659,488 | - | - | 2,946,609 |
| V856 | KYIANA REG PLANNING DEV | 522,344 | - | 1,090,015 | 318,612 | 1,930,971 | 27,418 | 924,764 | 1,227,650 | 198,052 | - | 2,377,884 |
| V859 | COVINGTON BD OF ED | 1,128,500 | - | 2,300,000 | 374,753 | 3,858,349 | - | 1,990,000 | 617,404 | - | - | 5,327,054 |
| V873 | PADUCAH-MCCRACKEN CO RIV | 58,900 | - | 117,800 | 39,438 | 221,415 | 9,854 | 10,972 | 150,959 | 100,745 | - | 346,768 |
| V919 | CITY OF WILDER | 27,500 | - | 55,000 | 12,273 | 97,191 | 1,444 | 48,705 | 64,657 | 40,581 | - | 155,387 |
| V930 | OWENSBORO METRO PLAN COMM | 88,400 | - | 176,800 | 49,809 | 222,763 | 4,642 | 156,552 | 207,827 | 369,021 | - | 506,021 |
| V937 | HOUSING AUTH OF FRANKFORT | 75,100 | - | 150,200 | 28,452 | 132,970 | 3,942 | 132,970 | 176,522 | 27,608 | - | 341,042 |
| V959 | CITY OF COVINGTON | 952,800 | - | 1,905,600 | 602,453 | 7,760 | 30,016 | 1,686,977 | 2,239,509 | 1,023,462 | - | 4,999,964 |
| W001 | ADAIR COUNTY ATTORNEY | 15,300 | - | 30,600 | 26,870 | 133,513 | - | 27,210 | 36,122 | 19,354 | - | 83,493 |
| W003 | ANDERSON COUNTY ATTORNEY | 7,100 | - | 14,200 | 5,260 | 43,895 | 376 | 12,691 | 16,847 | 5,190 | - | 35,104 |
| W004 | BALLARD COUNTY ATTORNEY | 8,600 | - | 17,200 | 462 | 15,596 | 462 | 15,596 | 20,704 | 17,073 | - | 53,805 |
| W010 | BOYD COUNTY ATTORNEY | 22,700 | - | 45,400 | 7 | 7 | 1,193 | 40,254 | 53,498 | 44,217 | - | 139,102 |
| W011 | BOYLE COUNTY ATTORNEY | 11,800 | - | 23,600 | 20,000 | 57,200 | - | 622 | 20,983 | 27,855 | - | 49,460 |
| W013 | BREATHITT CO ATTORNEY | 3,900 | - | 7,800 | 5 | 16,200 | - | 205 | 6,910 | 9,173 | - | 18,483 |
| W015 | BULLITT COUNTY ATTORNEY | 36,100 | - | 72,200 | 112,100 | 456,700 | - | 1,899 | 64,036 | 85,009 | - | 180,522 |
| W016 | BUTLER COUNTY ATTORNEY | 6,800 | - | 13,600 | 43,905 | 173,800 | 350 | 11,797 | 15,661 | 16,048 | - | 43,856 |
| W017 | CALDWELL COUNTY ATTORNEY | 12,862 | - | 25,724 | 26,839 | 5,449 | 675 | 22,770 | 30,228 | 11,435 | - | 65,108 |
| W018 | CALLOWAY COUNTY ATTORNEY | 29,749 | - | 59,498 | 62,080 | 147,909 | 1,562 | 52,668 | 69,919 | 10,066 | - | 134,215 |
| W019 | CAMPBELL COUNTY ATTORNEY | 66,637 | - | 133,274 | 139,056 | 61,450 | 3,498 | 117,974 | 156,614 | 24,898 | - | 302,984 |
| W020 | CARLSLE COUNTY ATTORNEY | - | - | - | - | - | - | - | - | - | - | - |
| W021 | CARROLL COUNTY ATTORNEY | 3,302 | - | 6,604 | 385 | 1,057 | 173 | 5,845 | 7,760 | 5,150 | - | 18,928 |
| W022 | CHILD SUPPORT ENFORCEMENT | 13,978 | - | 27,956 | 67,474 | 110,620 | 734 | 24,746 | 32,851 | 6,861 | - | 65,192 |
| W024 | CHRISTIAN COUNTY ATTORNEY | 44,973 | - | 89,946 | 12,621 | 151,442 | 2,361 | 79,620 | 105,698 | 23,679 | - | 211,358 |
| W026 | CLAY COUNTY ATTORNEY | 13,974 | - | 27,948 | 29,161 | 43,135 | 734 | 24,740 | 32,844 | 52,645 | - | 110,963 |
| W027 | CLINTON CO ATTORNEY | 10,251 | - | 20,502 | 5,663 | 37,305 | 538 | 18,148 | 24,092 | 5,939 | - | 48,717 |
| W028 | CRITTENDEN CO ATTORNEY | - | - | - | - | - | - | - | - | - | - | - |
| W029 | CUMBERLAND CO ATTORNEY | 6,909 | - | 13,818 | 14,418 | 3,298 | 363 | 12,232 | 16,238 | 9,325 | - | 38,158 |
| W031 | EDMONSON COUNTY ATTORNEY | 3,431 | - | 6,862 | 7,160 | 119 | 180 | 6,075 | 8,065 | 4,432 | - | 18,752 |
| W032 | ELLIOTT COUNTY ATTORNEY | 5,859 | - | 11,718 | 12,227 | 2 | 308 | 10,374 | 13,771 | 22,247 | - | 46,700 |
| W033 | ESTILL COUNTY ATTORNEY | 12,340 | - | 24,680 | 25,751 | 43 | 648 | 21,847 | 29,003 | 10,084 | - | 61,582 |
| W035 | FLEMING COUNTY ATTORNEY | 26,198 | - | 52,396 | 54,670 | 129,276 | 1,375 | 46,382 | 61,573 | 24,067 | - | 133,397 |
| W036 | FLOYD COUNTY ATTORNEY | 20,183 | - | 40,366 | 42,117 | 67,851 | 1,059 | 35,732 | 47,435 | 29,809 | - | 114,035 |
| W039 | GALLATIN COUNTY ATTORNEY | - | - | - | - | - | - | - | - | - | - | - |
| W041 | GRANT COUNTY CHILD SUPPOR | 10,151 | - | 20,302 | 21,183 | 8,992 | 533 | 17,972 | 23,858 | 9,097 | - | 51,460 |
| W043 | GRAYSON COUNTY ATTORNEY | 13,496 | - | 26,992 | 23,021 | 64,680 | 708 | 23,894 | 31,719 | 2,929 | - | 59,250 |
| W044 | GREEN COUNTY ATTORNEY | 6,474 | - | 12,948 | 13,510 | 1,885 | 21,869 | 11,462 | 15,216 | 2,438 | - | 29,456 |
| W045 | GREENUP CO ATTY/CHILD SUP | - | - | - | 89 | 89 | - | - | - | - | - | - |
| W047 | HARDIN COUNTY ATTORNEY | 66,520 | - | 133,040 | 138,813 | - | 3,492 | 117,768 | 156,341 | 243,937 | - | 521,538 |
| W048 | HARLAN COUNTY ATTORNEY | 31,643 | - | 63,286 | 66,031 | - | 1,661 | 56,020 | 74,368 | 21,991 | - | 154,040 |
| W050 | HART COUNTY ATTORNEY | 20,807 | - | 41,614 | 43,420 | 65,574 | 1,092 | 36,837 | 48,902 | 9,708 | - | 96,539 |
| W051 | HENDERSON CO ATTORNEY | 32,779 | - | 65,558 | 68,401 | 50,392 | 1,721 | 58,031 | 77,098 | 51,769 | - | 188,559 |
| W052 | HENRY COUNTY ATTORNEY | 2,016 | - | 4,032 | 4,208 | 10,886 | 106 | 3,570 | 4,739 | 40,523 | - | 48,938 |
| W055 | JACKSON COUNTY ATTORNEY | 10,603 | - | 21,206 | 22,126 | 7,523 | 557 | 18,771 | 24,920 | 4,627 | - | 48,875 |
| W056 | JEFFERSON CO ATTORNEY | 639,973 | - | 1,279,946 | 1,335,479 | 2,788,699 | 33,592 | 1,133,013 | 1,504,107 | 490,142 | - | 3,160,854 |
| W058 | JOHNSON CO ATTORNEY | 20,638 | - | 41,276 | 43,066 | 84,956 | 1,083 | 36,537 | 48,504 | 15,405 | - | 101,529 |
| W060 | KNOTT COUNTY ATTORNEY | 11,151 | - | 22,302 | 23,270 | 662 | 585 | 19,742 | 26,208 | 30,584 | - | 77,119 |
| W061 | KNOX COUNTY ATTORNEY | 24,531 | - | 49,062 | 51,190 | 23,103 | 1,288 | 43,430 | 57,654 | 510 | - | 102,882 |
| W063 | LAUREL COUNTY ATTORNEY | 51,742 | - | 103,484 | 104,281 | 263,997 | 2,716 | 91,605 | 121,608 | 28,132 | - | 244,061 |

DRAFT

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| W064 | LAWRENCE COUNTY ATTORNEY | 2,840 | - | 5,927 | - | 8,767 | 149 | 5,028 | 6,675 | 86,250 | 98,102 |
| W066 | LESLIE COUNTY ATTORNEY | 10,457 | - | 21,821 | 9,717 | 41,995 | 549 | 18,513 | 24,576 | 11,251 | 54,889 |
| W067 | LETCHER COUNTY ATTORNEY | 16,735 | - | 34,922 | 354 | 52,011 | 878 | 29,627 | 39,331 | 30,510 | 100,346 |
| W069 | LINCOLN COUNTY ATTORNEY | 17,705 | - | 36,946 | 45,186 | 99,837 | 929 | 31,345 | 41,611 | 866 | 74,751 |
| W070 | LIVINGSTON CO ATTORNEY | 9,460 | - | 19,741 | 18,647 | 47,848 | 497 | 16,748 | 22,234 | 3,205 | 42,684 |
| W071 | LOGAN COUNTY ATTORNEY | - | - | - | - | - | - | - | - | 13,946 | 13,946 |
| W073 | MCCRACKEN COUNTY ATTORNEY | 5,620 | - | 11,728 | 1,662 | 19,010 | 295 | 9,950 | 13,209 | 2,957 | 26,411 |
| W075 | MCLEAN COUNTY ATTORNEY | 1,754 | - | 3,660 | - | 5,414 | 92 | 3,105 | 4,122 | 2,264 | 9,583 |
| W076 | MADISON COUNTY ATTORNEY | 8,872 | - | 18,514 | 1,292 | 28,678 | 466 | 15,708 | 20,852 | 6,470 | 43,496 |
| W077 | MAGOFFIN CO ATTORNEY | 4,189 | - | 8,741 | 512 | 13,442 | 220 | 7,416 | 9,844 | 286 | 17,766 |
| W078 | MARION COUNTY ATTORNEY | 6,202 | - | 12,941 | 4,895 | 24,038 | 326 | 10,979 | 14,575 | 15,735 | 41,615 |
| W079 | MARSHALL COUNTY ATTORNEY | 4,182 | - | 8,727 | 2,593 | 15,502 | 220 | 7,404 | 9,829 | 1,258 | 18,711 |
| W080 | MARTIN COUNTY ATTORNEY | 16,884 | - | 35,234 | 34,559 | 86,677 | 886 | 29,892 | 39,682 | - | 70,460 |
| W082 | MEADE COUNTY ATTORNEY | 11,367 | - | 23,720 | 13,371 | 48,458 | 597 | 20,124 | 26,715 | 2,153 | 49,589 |
| W083 | MENIFE COUNTY ATTORNEY | 5,484 | - | 11,444 | 2,331 | 19,259 | 288 | 9,709 | 12,889 | 3,756 | 26,642 |
| W084 | MERCER COUNTY ATTORNEY | 14,101 | - | 29,425 | 7,274 | 50,800 | 740 | 24,964 | 33,140 | 4,111 | 62,955 |
| W085 | METCALFE COUNTY ATTORNEY | 9,836 | - | 20,525 | - | 30,361 | 516 | 17,413 | 23,116 | 16,115 | 57,160 |
| W087 | MONTGOMERY CO ATTORNEY | 3,730 | - | 7,784 | 34,947 | 46,461 | 196 | 6,604 | 8,767 | 638 | 16,205 |
| W090 | NELSON COUNTY ATTORNEY | 30,410 | - | 63,459 | - | 93,869 | 1,596 | 53,838 | 71,472 | 18,719 | 145,625 |
| W091 | NICHOLAS COUNTY ATTORNEY | 5,564 | - | 11,611 | 3,703 | 20,878 | 292 | 9,850 | 13,077 | 1,280 | 24,499 |
| W092 | OHIO COUNTY ATTORNEY | 731 | - | 1,525 | 2,833 | 5,089 | 38 | 1,294 | 1,718 | 8,106 | 11,156 |
| W095 | OWSLEY COUNTY ATTORNEY | 5,650 | - | 11,791 | 13 | 17,454 | 297 | 10,003 | 13,280 | 23,743 | 47,323 |
| W096 | PENDLETON COUNTY ATTORNEY | 2,830 | - | 5,906 | 123 | 8,859 | 149 | 5,010 | 6,651 | 115,088 | 126,898 |
| W097 | PERRY COUNTY ATTORNEY | 31,900 | - | 64,700 | 3,668 | 102,213 | - | - | - | 13,033 | 146,261 |
| W098 | PIKE COUNTY ATTORNEY | 63,600 | - | 127,200 | 47,763 | 244,104 | - | - | - | 43,599 | 309,043 |
| W099 | POWELL COUNTY ATTORNEY | 14,700 | - | 29,400 | 4,118 | 49,540 | 772 | 26,052 | 34,585 | 4,172 | 65,581 |
| W103 | ROWAN COUNTY ATTORNEY | 8,700 | - | 17,400 | 36,268 | 63,224 | 458 | 15,461 | 20,524 | - | 36,443 |
| W104 | RUSSELL COUNTY ATTORNEY | 16,000 | - | 32,000 | 21 | 39,709 | 845 | 28,498 | 37,832 | 16,657 | 83,832 |
| W105 | SCOTT COUNTY ATTORNEY | - | - | - | - | - | - | - | - | 28,815 | 28,815 |
| W106 | SHELBY COUNTY ATTORNEY | 3,300 | - | 6,600 | 80 | 9,982 | - | 5,851 | 7,768 | 46,638 | 60,430 |
| W107 | SIMPSON COUNTY ATTORNEY | 4,700 | - | 9,400 | 2,116 | 13,616 | 249 | 8,386 | 11,133 | 10,132 | 29,900 |
| W109 | TAYLOR COUNTY ATTORNEY | 21,100 | - | 42,200 | 57,200 | 116,600 | 1,108 | 37,366 | 49,605 | 918 | 88,997 |
| W110 | TODD COUNTY ATTORNEY | - | - | - | - | - | - | - | - | - | - |
| W113 | UNION COUNTY ATTORNEY | - | - | - | - | - | 7 | 241 | 320 | 17,012 | 17,580 |
| W114 | WARREN CO ATTY/CHILD SUPP | 70,500 | - | 141,000 | 9,500 | 315,500 | 3,701 | 124,819 | 165,701 | 26,923 | 321,144 |
| W115 | WASHINGTON CO ATTORNEY | 7,400 | - | 14,800 | 31,600 | 54,800 | 393 | 13,261 | 17,605 | 10,759 | 42,018 |
| W118 | WHITLEY COUNTY ATTORNEY | - | - | - | - | - | - | - | - | - | - |
| W119 | WOLFE COUNTY ATTORNEY | 7,334 | - | 15,305 | 17,174 | 39,813 | 385 | 12,985 | 17,238 | 5,795 | 36,403 |
| W120 | WOODFORD COUNTY ATTORNEY | 15,971 | - | 33,327 | - | 49,298 | 838 | 28,275 | 37,536 | 25,939 | 92,588 |
| X030 | OWENSBORO DAVISS CO TOUR | 43,259 | - | 90,271 | 69,130 | 202,660 | 2,271 | 76,585 | 101,669 | 2,592 | 183,117 |
| X034 | FAYETTE CO ATTORNEY OFF | 161,382 | - | 336,767 | - | 498,149 | 8,471 | 285,712 | 379,290 | 323,589 | 997,062 |
| X059 | KENTON COUNTY ATTORNEY | 99,405 | - | 207,436 | 137,778 | 444,619 | 5,218 | 175,988 | 233,629 | 99,688 | 514,523 |
| X105 | GEORGETOWN WATER & SEWER | 446,331 | - | 931,391 | 246,677 | 1,624,399 | 23,428 | 790,188 | 1,048,997 | 44,360 | 1,906,973 |
| X956 | LOU FIREFIGHTERS PENS FUN | 24,096 | - | 50,282 | 7,961 | 82,339 | 1,265 | 42,659 | 56,631 | 7,789 | 108,344 |
| TOTAL | | 220,004,241 | - | 459,099,369 | 149,180,676 | 828,284,286 | 11,547,938 | 389,497,603 | 517,069,037 | 173,681,035 | 1,091,795,613 |

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Appendix B: Collective Pension Am

| Participating Employer Code | Participating Employer Name | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|-----------------------------|-------------------------------------|--|-------------|-----------|-------------|------|------------|
| | | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| 10005 | LEGS GENERAL ASSEMBLY | 20,421 | (59,603) | 1,968 | (854) | - | - |
| 20025 | JUDL ADM OFF OF THE COURT | (6,148,187) | (2,188,038) | 3,328,210 | (1,443,297) | - | - |
| 35628 | TRAN DEPT OF INTERGOV PRO | - | - | - | - | - | - |
| 39931 | JEFFERSON CO CLERK | (902,663) | (1,376,214) | 517,344 | (224,350) | - | - |
| 39932 | JEFFERSON CO SHERIFF | 58,019 | (119,746) | 151,563 | (65,726) | - | - |
| 39933 | KENTON CO COURT CLERK | 115,525 | (40,453) | 85,463 | (37,062) | - | - |
| 39934 | KENTON CO SHERIFF | (2,936) | (27,171) | 32,167 | (13,951) | - | - |
| 39935 | CAMPBELL COUNTY CLERK | (71,344) | (83,456) | 57,721 | (25,032) | - | - |
| 39936 | CAMPBELL CO SHERIFF | (153,826) | (108,061) | 20,744 | (8,995) | - | - |
| 39937 | FAYETTE CO CLERK | (556,786) | (526,402) | 182,856 | (79,296) | - | - |
| 39938 | FAYETTE CO SHERIFF | 135,906 | 69,187 | 114,441 | (49,628) | - | - |
| 39939 | DAVIESS CO CLERK | (282,574) | (121,612) | 55,757 | (24,180) | - | - |
| 39940 | DAVIESS CO SHERIFF | (2,876) | (6,435) | 15,477 | (6,712) | - | - |
| 39941 | PIKE CO CLERK | 5,145 | 261 | 29,856 | (12,948) | - | - |
| 39942 | PIKE CO SHERIFF | (205,421) | (126,408) | 38,102 | (16,524) | - | - |
| 39943 | HARDIN COUNTY CLERK OFFIC | (159,236) | (167,370) | 64,389 | (27,923) | - | - |
| 39944 | HARDIN COUNTY SHERIFF | (91,224) | (66,276) | 27,007 | (11,711) | - | - |
| 39945 | WARREN COUNTY CLERKS OFF | 5,637 | (24,011) | 73,198 | (31,743) | - | - |
| 39946 | WARREN COUNTY SHERIFF | 48,443 | (5,966) | 104,351 | (45,252) | - | - |
| 39947 | BOONE COUNTY CLERK | (152,222) | (146,358) | - | (21,141) | - | - |
| 39948 | BOONE COUNTY SHERIFF | 28 | (1,183) | - | (1,149) | - | - |
| 39949 | CHRISTIAN COUNTY CLERK | (56) | (6) | 644 | (1,149) | - | - |
| 39950 | CHRISTIAN COUNTY SHERIFF | 179 | 95 | 776 | (52) | - | - |
| 39951 | MADISON COUNTY CLERK | (94) | (87,625) | 024 | (22) | - | - |
| 39952 | MADISON COUNTY SHERIFF | 26 | 19,16 | 387 | - | - | - |
| 39961 | BULLITT COUNTY CLERK | (31) | (68,70) | - | (16) | - | - |
| 39962 | BULLITT CO SHERIFF | 44 | 70,38 | - | (32,853) | - | - |
| 54527 | J&PS DEPT OF CORRECTIONS | - | - | - | - | - | - |
| 014A | BRECKINRIDGE CO ATTORNEY | (5) | (4,5) | - | - | - | - |
| 116A | WAYNE COUNTY ATTORNEY | (38) | (19) | 195 | (3) | - | - |
| A051 | HENDERSON CO TOURIST COMM | (5) | - | 786 | - | - | - |
| A073 | HOUSING AUTH OF PADUCAH | 41 | (85) | 868 | (32,853) | - | - |
| A087 | Reid Village Water District | 12,452 | 10,107 | 774 | (397) | - | - |
| A113 | MORGANFIELD HOUSING AUTH | - | - | - | - | - | - |
| A156 | CITY OF ANCHORAGE | (19,798) | (19,691) | 27,896 | (12,097) | - | - |
| AB19 | BELLEVUE/DAYTON FIRE | (1,616) | (1,298) | 2,124 | (921) | - | - |
| AC19 | CAMPBELL CO FIRE DIST 1 | - | - | - | - | - | - |
| B008 | BURLINGTON FIRE PRO DIST | (1,412) | (2,230) | 2,840 | (1,232) | - | - |
| B010 | HOUSING AUTHORITY OF CATLETTSBURG | (20,159) | (10,900) | 13,293 | (5,765) | - | - |
| B015 | CITY OF HILLVIEW | 43,196 | (16,029) | 33,374 | (14,474) | - | - |
| B017 | PENNYRILE EMER ASST CTR | (45,597) | (36,016) | 14,243 | (6,178) | - | - |
| B018 | W KY ED COOPERATIVE | (29,980) | (23,630) | 6,646 | (2,881) | - | - |
| B023 | CITY OF LONDON TOURISM | 470,092 | 344,113 | 29,862 | (12,949) | - | - |
| B024 | OAK GROVE TOURISM/CONVENTION COMMIS | 22,885 | 15,339 | 16,424 | (7,123) | - | - |
| B030 | OWENSBORO/DAV CO ECO DEV | (110,439) | (68,342) | 6,490 | (2,814) | - | - |
| B035 | GTR FLEMING CO WATER COMM | (12,858) | (10,340) | 5,430 | (2,354) | - | - |
| B038 | CITY OF HICKMAN | 104,772 | 31,395 | 30,148 | (13,075) | - | - |
| B042 | HOUSING AUTH OF MAYFIELD | (95,431) | (67,587) | 29,041 | (12,594) | - | - |
| B043 | GRAYSON CO CONSERV DIST | (4,179) | (2,752) | 1,405 | (609) | - | - |
| B045 | CITY OF BELLEFONTE | (2,418) | (1,960) | 117 | (51) | - | - |
| B048 | CITY OF HARLAN | (70,540) | (604,885) | 49,506 | (21,469) | - | - |
| B051 | HENDERSON CITY/CO PLANNIN | (40,651) | (30,922) | 18,133 | (7,853) | - | - |
| B052 | HENRY CO WATER DIST #2 | (77,035) | (65,831) | 50,514 | (21,906) | - | - |
| B054 | CITY OF NORTONVILLE | 4,074 | (4,484) | 11,492 | (4,983) | - | - |
| B058 | JOHNSON CO FISCAL COURT | (199,146) | (264,829) | 97,051 | (42,086) | - | - |
| B061 | KNOX CO UTILITIES COMM | (29,109) | (51,911) | 18,394 | (7,976) | - | - |
| B072 | LAKE BARKLEY TOUR COMM | (3,102) | (2,160) | 2,442 | (1,059) | - | - |
| B078 | MARION CO WATER DISTRICT | 23,553 | (33,289) | 26,049 | (11,297) | - | - |
| B084 | N MERCER WATER DISTRICT | (29,047) | (37,149) | 30,430 | (13,196) | - | - |
| B087 | MONTGOMERY CO FIRE DIST | (478,758) | (472,599) | 121,266 | (52,589) | - | - |
| B097 | KY RIVER REGIONAL JAIL | 228,941 | 68,128 | 55,610 | (24,116) | - | - |
| B098 | PIKE CO SENIOR CITIZEN PR | (46,526) | (21,910) | 9,455 | (4,099) | - | - |
| B100 | CITY OF SCIENCE HILL | (11,659) | (15,918) | 5,682 | (2,465) | - | - |
| B104 | RUSSELL CO AMBULANCE SER | 38,483 | (22,581) | 41,754 | (18,107) | - | - |
| B106 | NORTH SHELBY WATER CO | (60,365) | (50,774) | 30,238 | (13,114) | - | - |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|--|---|-------------|---------|-----------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| B109 | CAMPBELL/TAYLOR CO I D A | (9,343) | (9,069) | 4,875 | (2,114) | - | - |
| B113 | UNION CO ECONOMIC DEVELOP | (1,058) | (3,409) | 4,575 | (1,983) | - | - |
| B116 | MONTICELLO/WAYNE TELE BOA | 87,144 | (10,866) | 13,482 | (5,845) | - | - |
| B118 | WHITLEY CO CONSERV DIST | (32,711) | 1,958 | 834 | (363) | - | - |
| B124 | HOPKINS-CHRIST CO PLANNIN | (153,670) | (166,546) | 47,505 | (20,601) | - | - |
| B156 | LOU POLICE RETIRE FUND | (12,531) | (10,908) | 5,786 | (2,509) | - | - |
| B179 | HOUSING AUTH OF BENTON | (5,627) | (15,856) | 11,220 | (4,865) | - | - |
| B230 | RIVERPARK CTR OWENSBORO | 196,370 | 4,848 | 26,912 | (11,670) | - | - |
| B256 | BUECHEL FIRE PROTECT DIST | (53,655) | (45,169) | - | - | - | - |
| B259 | CITY OF LUDLOW | 8,690 | 10,947 | 14,863 | (6,445) | - | - |
| B356 | CITY OF DOUGLASS HILLS | 28,684 | (18,573) | 11,681 | (5,066) | - | - |
| B456 | ANCHORAGE MIDDLETOWN FIRE AND EMS | 188,574 | 144,940 | 40,277 | (17,467) | - | - |
| B656 | LOUISVILLE AIRPORT AUTHR | (716,008) | (562,437) | 396,359 | (171,884) | - | - |
| B756 | LEGAL AID SOCIETY INC | 101,716 | (72,286) | 152,030 | (65,929) | - | - |
| B856 | JEFF CO SOIL/CONSER DIST | 19,144 | (30) | 1,349 | (584) | - | - |
| B956 | LAKE DREAMLAND FIRE DIST | (3,967) | - | - | - | - | - |
| C025 | WINCHESTER CLARK COUNTY INDUSTRIAL AUT | 30,238 | 36,813 | 8,172 | (3,545) | - | - |
| C037 | CIRCUIT CLERKS | - | - | - | - | - | - |
| C045 | Greenup County Public Library | 154,740 | 126,845 | 9,708 | (4,210) | - | - |
| C079 | JONATHAN CREEK WATER DIST | (9,686) | (23,789) | 16,002 | (6,940) | - | - |
| C087 | CITY OF JEFFERSONVILLE | (41,708) | (17,186) | 10,663 | (4,624) | - | - |
| C105 | CITY OF SADIEVILLE | (10,116) | (6,909) | 1,816 | (787) | - | - |
| C106 | CITY OF SIMPSONVILLE | (78,264) | (48,934) | 20,497 | (8,890) | - | - |
| C118 | HOUSING AUTH OF CORBIN | 24,000 | (10,348) | 1,000 | (5,621) | - | - |
| C230 | HOUSING AUTH OF OWENSBORO | 27,000 | (10,000) | 1,000 | (5,000) | - | - |
| C256 | LOUISVILLE/JEFF CO METRO | (4,094) | (11,220) | 1,373 | (3,630) | - | - |
| D017 | CALDWELL CO WATER DISTRICT | (21,000) | (44,000) | 358 | (4,000) | - | - |
| D025 | WINCHESTER-CLARK COUNTY TOURISM | (15,000) | (13,750) | 544 | (3,000) | - | - |
| D052 | CITY OF PLEASUREVILLE | (1,000) | (1,370) | 679 | (3,000) | - | - |
| D054 | City of Hanson | 16,000 | 13,560 | 1,000 | (4,952) | - | - |
| D071 | CITY OF LEWISBURG | (49,000) | (28,040) | 1,000 | (4,163) | - | - |
| D079 | NORTH MARSHALL WATER DIST | (9,000) | (11,350) | 153 | (8,811) | - | - |
| D084 | GTR H/MERCER PL&ZONING CO | (4,000) | (3,400) | 658 | (3,000) | - | - |
| D098 | CITY OF COAL RUN VILLAGE | (6,000) | (6,435) | 435 | (3,000) | - | - |
| D106 | SIMPSONVILLE RURAL FIRE | - | - | - | - | - | - |
| D113 | UNION CO WATER DISTRICT | (30,000) | (43) | 377 | (5,000) | - | - |
| D118 | WHITLEY CO WATER DIST | 56,475 | 68,427 | 18,142 | (6,568) | - | - |
| D135 | WESTERN FLEMING WATER DIS | 36,232 | 29,884 | 15,772 | (6,841) | - | - |
| G015 | ZONETON FIRE PROT DIST | 45,346 | 34,248 | 4,819 | (2,090) | - | - |
| G090 | NELSON CO. DISPATCH | (41,152) | (66,405) | 29,486 | (12,787) | - | - |
| G506 | SHELBY CO SUB FIRE DIST | 1,329 | (5,744) | 3,925 | (1,703) | - | - |
| J001 | ADAIR CO BD OF EDUCATION | 213,426 | (56,521) | 222,622 | (96,541) | - | - |
| J002 | CITY OF SCOTTSVILLE | (94,618) | (117,353) | 101,218 | (43,894) | - | - |
| J003 | CITY OF LAWRENCEBURG | (186,627) | (248,470) | 119,258 | (51,717) | - | - |
| J004 | BALLARD CO BD OF ED | (5,347) | (45,861) | 101,896 | (44,188) | - | - |
| J005 | GLASGOW BD OF EDUCATION | (352,176) | (337,823) | 136,271 | (59,095) | - | - |
| J006 | BATH CO BD OF EDUC | (254,738) | (337,167) | 141,291 | (61,272) | - | - |
| J007 | CITY OF MIDDLESBORO | 39,594 | (98,549) | 66,178 | (28,698) | - | - |
| J008 | BOONE CO WATER DISTRICT | (143,551) | (86,031) | 78,006 | (33,828) | - | - |
| J009 | BOURBON CO BD OF EDUCATIO | (249,820) | (470,804) | 230,890 | (100,127) | - | 0 |
| J010 | FAIRVIEW BD OF EDUCATION | (79,000) | (33,977) | 44,604 | (19,341) | - | - |
| J011 | DANVILLE CITY BD OF ED | (147,737) | (256,871) | 135,719 | (58,856) | - | - |
| J012 | BRACKEN CO BD OF EDUC | 24,196 | (8,992) | 84,037 | (36,443) | - | - |
| J013 | BREATHITT CO BD OF ED | (186,284) | (376,551) | 134,148 | (58,174) | - | - |
| J014 | BRECKINRIDGE CO BD OF ED | (307,733) | (336,277) | 209,176 | (90,712) | - | - |
| J015 | BULLITT CO BD OF ED | (2,797,769) | (2,881,448) | 825,470 | (357,969) | - | - |
| J016 | BUTLER CO BD OF ED | (198,197) | (158,775) | 146,729 | (63,630) | - | - |
| J017 | CALDWELL CO BD EDUCATION | (238,760) | (332,905) | 142,755 | (61,906) | - | - |
| J018 | CALLOWAY CO BD OF EDUC | 52,038 | (159,202) | 194,536 | (84,362) | - | - |
| J019 | SANITATION DISTRICT NO 1 | (2,039,273) | (1,557,144) | 677,583 | (293,837) | - | - |
| J021 | CARROLL CO BD OF ED | (436,717) | (519,987) | 225,816 | (97,927) | - | - |
| J022 | CARTER CO BD OF ED | (811,941) | (549,985) | 312,429 | (135,487) | - | - |
| J023 | CASEY CO BD OF ED | (210,456) | (285,547) | 198,104 | (85,908) | - | - |
| J024 | CITY OF HOPKINSVILLE | 387,249 | (230,154) | 323,441 | (140,261) | - | - |
| J025 | CLARK CO BD OF ED | (408,959) | (997,553) | 413,789 | (179,442) | - | - |
| J026 | CLAY CO BD OF ED | (640,570) | (438,330) | 208,869 | (90,578) | - | - |
| J027 | CLINTON CO BD OF ED | (527,868) | (423,271) | 125,665 | (54,495) | - | - |
| J028 | CRITTENDEN CO BD OF ED | (155,199) | (178,008) | 101,702 | (44,103) | - | - |
| J029 | CUMBERLAND CO BD OF ED | 69,149 | (55,391) | 84,838 | (36,791) | - | - |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|-------------|-----------|-------------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| J030 | DAVISS CO LIBRARY DIST | (187,074) | (143,256) | 91,008 | (39,465) | - | - |
| J031 | EDMONSON CO BD OF EDUC | (104,974) | (138,629) | 149,241 | (64,720) | - | - |
| J032 | ELLIOTT CO BD OF ED | 85,515 | (6,254) | 72,118 | (31,273) | - | - |
| J033 | ESTILL CO CONSERVATION DI | 12,680 | (8,940) | 4,757 | (1,846) | - | - |
| J034 | GREATER LEX CONW&VISITOR | (84,151) | (91,094) | 83,629 | (35,920) | - | - |
| J035 | FLEMING CO BD OF ED | (327,365) | (410,847) | 135,277 | (58,664) | - | - |
| J037 | CITY OF FRANKFORT | (733,870) | (788,755) | 397,940 | (172,568) | - | - |
| J038 | FULTON COUNTY BD OF EDUC | 12,685 | (28,476) | 37,084 | (16,082) | - | - |
| J039 | GALLATIN CO BD OF EDUC | (384,674) | (377,690) | 122,502 | (53,124) | - | - |
| J040 | CITY OF LANCASTER | (4,580) | (27,195) | 50,694 | (21,984) | - | - |
| J041 | WILLIAMSTOWN INDEPDNT SC | (190,549) | (108,417) | 75,207 | (32,614) | - | - |
| J042 | GRAVES CO LIBRARY | (38,034) | (29,252) | 11,968 | (5,191) | - | - |
| J043 | GRAYSON CO BD OF ED | (153,450) | (354,677) | 331,165 | (143,612) | - | - |
| J044 | GREEN CO BD OF EDUCATION | (339,419) | (232,282) | 129,391 | (56,111) | - | - |
| J045 | RUSSELL INDPD BD OF ED | (122,440) | (31,110) | 158,587 | (68,773) | - | - |
| J046 | HANCOCK CO BD EDUCATION | (64,860) | (143,026) | 157,081 | (68,120) | - | - |
| J047 | HARDIN CO SOIL CN DIST | 15,526 | (3,870) | 3,080 | (1,336) | - | - |
| J048 | HARLAN CO BD OF EDUCATION | 182,847 | (364,290) | 351,614 | (152,480) | - | - |
| J049 | HARRISON CO BD OF ED | (259,858) | (290,381) | 211,884 | (91,885) | - | - |
| J050 | HART CO BD OF ED | 34,916 | (127,497) | 189,281 | (82,083) | - | - |
| J051 | HENDERSON PUBLIC LIBRARY | (83,059) | (89,675) | 61,676 | (26,744) | - | - |
| J052 | EMINENCE INDEP BD OF EDUC | (112,404) | (135,645) | 66,830 | (28,982) | - | - |
| J053 | HICKMAN CO BD OF ED | (153,036) | (30,970) | 48,909 | (21,210) | - | - |
| J054 | HOPKINS CO BD OF ED | (974,133) | (1,183,183) | 1,183,183 | - | - | - |
| J055 | JACKSON CO BD OF ED | (380,183) | (1,183,183) | 1,183,183 | - | - | - |
| J056 | JEFF CO METRO SEWER DIST | (5,283) | (3,792) | 2,205 | (1,161) | - | - |
| J057 | JESSAMINE CO BD OF ED | (354,183) | (974,183) | 551,183 | (291,183) | - | - |
| J058 | PAINTSVILLE GAS/WATER SYS | (152,183) | (163,771) | 213,183 | (41,183) | - | - |
| J059 | KENTON COUNTY AIRPORT BD | 1,816 | 1,283,587 | 640 | (1,283,587) | - | - |
| J060 | KNOTT CO BD OF EDUCATION | (508,183) | (471,800) | 471,800 | (149,666) | - | - |
| J061 | KNOX CO BD OF EDUCATION | (1,102,183) | (966,751) | 966,751 | (149,799) | - | - |
| J062 | LARUE CO PUBLIC LIBRARY | (21,183) | (23,821) | 413,183 | (3,215) | - | - |
| J063 | CITY OF LONDON | (700,183) | (592,655) | 659,183 | (6,555) | - | - |
| J064 | LAWRENCE CO BD OF ED | (496,183) | (494,183) | 952,183 | - | - | - |
| J065 | LEE CO BD OF ED | (58,183) | (14,183) | 234,183 | - | - | - |
| J066 | LESLIE CO BD OF ED | (182,183) | (1,183) | 255,183 | (60,183) | - | - |
| J067 | CITY OF WHITESBURG | (135,183) | (303,946) | 44,759 | (19,411) | - | - |
| J068 | ELEC PLT BD OF VANCEBURG | (166,535) | (139,504) | 147,665 | (20,670) | - | - |
| J069 | LINCOLN CO BD OF EDUC | (451,262) | (463,698) | 276,098 | (119,731) | - | - |
| J070 | LIVINGSTON CO BD OF ED | (336,557) | (376,497) | 110,176 | (47,779) | - | - |
| J071 | LOGAN CO BD OF EDUCATION | (390,141) | (479,055) | 204,764 | (88,798) | - | - |
| J072 | LYON CO. PUBLIC LIBRARY | (10,122) | (10,513) | 7,159 | (3,105) | - | - |
| J073 | PADUCAH WATER WORKS | (522,200) | (298,133) | 168,828 | (73,212) | - | - |
| J074 | MCCREARY CO BD OF EDUCATN | (242,605) | (212,837) | 260,234 | (112,852) | - | - |
| J075 | MCLEAN CO BD OF ED | (119,813) | (197,951) | 102,759 | (44,563) | - | - |
| J076 | MADISON CO BD OF ED | (342,209) | (1,565,176) | 794,557 | (344,564) | - | - |
| J077 | MAGOFFIN CO BD OF ED | (330,658) | (221,210) | 172,289 | (74,714) | - | - |
| J078 | MARION CO BD OF EDUCATION | 117,525 | (351,916) | 212,993 | (92,366) | - | - |
| J079 | MARSHALL COUNTY BD OF ED | (164,809) | (387,167) | 324,557 | (140,745) | - | - |
| J080 | MARTIN CO BD OF ED | (174,103) | (23,000) | 168,688 | (73,153) | - | - |
| J081 | MASON CO BD OF ED | (141,771) | (130,390) | 191,963 | (83,245) | - | - |
| J082 | MEADE CO PUBLIC LIBRARY | 31,735 | 7,469 | 20,540 | (8,907) | - | - |
| J083 | MENIFEE CO BD OF ED | (49,549) | (208,035) | 83,102 | (36,038) | - | (0) |
| J084 | CITY OF HARRODSBURG | (449,417) | (164,586) | 143,059 | (62,038) | - | - |
| J085 | METCALFE CO BD OF ED | (369,339) | (318,044) | 125,615 | (54,475) | - | - |
| J086 | MONROE CO BOARD OF ED | (284,224) | (228,222) | 190,520 | (82,620) | - | - |
| J087 | MT STERLING WATER WORKS | (82,543) | (255,052) | 89,234 | (38,697) | - | - |
| J088 | MORGAN CO BD OF EDUCATION | (259,057) | (249,098) | 154,786 | (67,124) | - | - |
| J089 | MUHLENBERG CO LIB BD DIST | 2,322 | 18,212 | 25,913 | (11,237) | - | - |
| J090 | CITY OF BARDSTOWN | 439,754 | 289,965 | 306,384 | (132,865) | - | - |
| J091 | NICHOLAS CO BD OF ED | 90,332 | (113,486) | 81,773 | (35,461) | - | - |
| J092 | OHIO CO BD OF ED | (775,965) | (1,408,391) | 273,120 | (118,439) | - | - |
| J093 | OLDHAM COUNTY BD OF ED | (1,601,655) | (2,476,048) | 835,053 | (362,127) | - | - |
| J094 | OWEN CO BD OF ED | 37,639 | (50,533) | 155,974 | (67,639) | - | - |
| J095 | OWSLEY CO BD OF EDUCATION | 80,523 | (57,283) | 103,023 | (44,676) | - | - |
| J096 | PENDLETON CO BD OF ED | (107,878) | (99,395) | 163,046 | (70,706) | - | - |
| J097 | HAZARD CITY SCHOOLS | 155,203 | 41,444 | 88,912 | (38,558) | - | - |
| J098 | PIKE CO BD OF EDUCATION | (2,834,400) | (975,414) | 727,686 | (315,566) | - | - |
| J099 | POWELL CO BD OF EDUCATION | (785,755) | (819,794) | 166,399 | (72,160) | - | - |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|-------------|---------|-----------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| J100 | CITY OF SOMERSET | (649,356) | (630,915) | 341,434 | (148,065) | - | - |
| J101 | ROBERTSON CO BD OF ED | (83,574) | (207,713) | 38,883 | (16,861) | - | - |
| J102 | ROCKCASTLE CO BD OF ED | (49,814) | 76,169 | 220,625 | (95,675) | - | - |
| J103 | ROWAN CO BD OF ED | (491,714) | (499,399) | 260,882 | (113,133) | - | - |
| J104 | RUSSELL CO BD OF ED | 85,321 | 35,146 | 255,741 | (110,904) | - | - |
| J105 | SCOTT CO BOARD OF ED | (1,302,608) | (1,075,467) | 737,919 | (320,003) | - | - |
| J106 | SHELBY CO LIBRARY | (24,248) | (25,141) | 21,105 | (9,152) | - | - |
| J107 | SIMPSON CO BD OF ED | (199,705) | (358,624) | 230,676 | (100,034) | - | - |
| J108 | SPENCER CO BD OF EDUC | 60,179 | (192,218) | 261,459 | (113,383) | - | - |
| J109 | TAYLOR CO BD OF ED | 173,166 | (517,989) | 266,623 | (115,621) | - | - |
| J110 | TODD CO BD OF ED | (182,026) | (179,582) | 194,195 | (84,212) | - | - |
| J111 | TRIGG CO BD OF ED | (347,165) | (416,151) | 148,726 | (64,495) | - | - |
| J112 | TRIMBLE CO BD OF ED | (39,038) | (62,767) | 95,746 | (41,521) | - | - |
| J113 | CITY OF MORGANFIELD | (207,767) | (179,958) | 105,971 | (45,956) | - | - |
| J115 | SPRINGFIELD WATER & SEWER | (6,174) | (19,325) | 47,257 | (20,494) | - | - |
| J117 | CITY OF SEBREE | (3,245) | (922) | 13,895 | (6,026) | - | - |
| J118 | CITY OF CORBIN | (123,594) | (145,380) | 98,683 | (42,794) | - | - |
| J119 | WOLFE CO BD OF EDUCATION | (27,196) | (262,982) | 105,866 | (45,909) | - | - |
| J120 | WOODFORD CO BD OF ED | (793,226) | (509,461) | 321,844 | (139,569) | - | - |
| J124 | PENNYRILE NAR TASK FORCE | (5,250) | (3,767) | 1,540 | (666) | - | - |
| J134 | LEX-FAY CO HUM RIGHTS COM | (25,135) | (883) | 8,494 | (3,683) | - | - |
| J135 | FLEMING CO EMS | 55,511 | (46,840) | 34,731 | (15,061) | - | - |
| J154 | CITY OF EARLINGTON | (41,942) | 2,514 | 9,871 | (4,279) | - | - |
| J156 | CITY OF JEFFERSONTOWN | (193,599) | (50,599) | - | (1,075) | - | - |
| J178 | LEBANON HOUSING AUTHORITY | (75,311) | (1,461) | 3,373 | (1,390) | - | - |
| J179 | MARSHALL CO TOURIST COMM | (1,000) | (1,000) | 330 | - | - | - |
| J190 | CITY OF BLOOMFIELD | (107,810) | (83,810) | 123 | (4,123) | - | - |
| J200 | SOMERSET-PULASKI CONV & V | (5,000) | (8,300) | 622 | (3,622) | - | - |
| J203 | FRONTIER HOUSING INC | (31,000) | (23,150) | 229 | (3,229) | - | - |
| J205 | GEORGETOWN-SCOTT CO P COM | (51,000) | (47,560) | - | (1,440) | - | - |
| J210 | BOYD CO AMBULANCE SERVICE | 1 | (1,060) | 363 | (1,463) | - | - |
| J214 | COMM ACTION SOUTHERN KY | (994) | (706,390) | 305 | (1,149) | - | - |
| J217 | CITY OF PROVIDENCE | (89) | (199,116) | 815 | (1,116) | - | - |
| J219 | CAMPBELL CO PUBLIC LIBRAR | (255) | (161) | 110 | - | - | - |
| J224 | HOUSING AUTH OF HOPKINSVL | (203) | - | 980 | (1,183) | - | - |
| J234 | LFUC HOUSING AUTHORITY | (368) | (1,473) | 014 | (741) | - | - |
| J256 | CITY OF ST MATTHEWS | (194,848) | (184,818) | 77,720 | (33,703) | - | - |
| J259 | CITY OF PARK HILLS | (14,515) | (11,960) | 6,250 | (2,710) | - | - |
| J305 | SCOTT CO SOIL CONSER DIST | - | - | - | - | - | - |
| J310 | CANNONSBURG WATER DIST | (4,177) | (27,522) | 25,513 | (11,063) | - | - |
| J314 | BOWL GRN WARREN AIRPRT BD | (3,110) | 9,675 | 13,642 | (5,916) | - | - |
| J317 | PROVIDENCE MUN HOUSING AU | (8,279) | 2,446 | 8,689 | (3,770) | - | - |
| J319 | CITY OF ALEXANDRIA | (197,289) | (153,280) | 30,294 | (13,136) | - | - |
| J324 | CITY OF OAK GROVE | 183,816 | 39,771 | 57,215 | (24,811) | - | - |
| J334 | CENTRAL KY ED COOPERATIVE | 20,869 | 4,815 | 6,137 | (2,662) | - | - |
| J356 | CITY OF WEST BUECHEL | (57,143) | (43,375) | 9,673 | (4,196) | - | - |
| J359 | CITY OF FORT WRIGHT | (31,376) | 8,556 | 22,041 | (9,559) | - | - |
| J405 | GEORGETOWN HOUSING AUTHOR | (46,843) | (45,269) | 20,322 | (8,814) | - | - |
| J414 | WARREN CO PLANNING COMM | (87,094) | (55,069) | 37,969 | (16,466) | - | - |
| J417 | WEBSTER CO CONSER DIST | (11,443) | 3,916 | 4,416 | (1,915) | - | - |
| J419 | CITY OF COLD SPRING | 44,331 | 51,250 | 24,961 | (10,824) | - | - |
| J424 | CITY OF CROFTON | (27,631) | (8,008) | 496 | (216) | - | - |
| J434 | KY LEAGUE OF CITIES | (213,467) | (197,402) | 325,875 | (141,317) | - | - |
| J456 | CITY OF SHIVELY | (65,490) | (77,133) | 42,679 | (18,508) | - | - |
| J459 | N KY AREA PLAN COMMISSION | (333,294) | (163,823) | 134,536 | (58,343) | - | - |
| J510 | CITY OF CATLETTSBURG | 10,287 | 21,192 | 22,870 | (9,917) | - | - |
| J514 | BARREN RIVER AREA DEV | 3,737 | (114,985) | 97,174 | (42,140) | - | - |
| J519 | NORTHERN KY COOP ED SER | (339,563) | (179,263) | 56,293 | (24,411) | - | - |
| J524 | HOPKINSVILLE S W AUTHORI | (389,153) | (289,824) | 129,702 | (56,246) | - | - |
| J534 | BLUEGRASS AREA DEV DISRIC | (461,616) | (263,997) | 138,611 | (60,110) | - | - |
| J556 | LOUISVILLE CONV BUREAU | 523,364 | 71,573 | 254,493 | (110,361) | - | - |
| J559 | CITY OF CRESCENT SPRINGS | (85,889) | (39,538) | 11,829 | (5,128) | - | - |
| J610 | BOYD CO CONSERVATION DIST | (3,688) | (3,403) | 2,279 | (988) | - | 0 |
| J614 | BOWL GRN CONV & VISIT BUR | 34,259 | 24,133 | 20,959 | (9,088) | - | - |
| J619 | CITY OF FORT THOMAS | (193,711) | (240,978) | 96,567 | (41,876) | - | - |
| J656 | OHIO VALLEY ED COOP | 662,808 | 218,342 | 216,422 | (93,852) | - | - |
| J710 | BIG SANDY WATER DISTRICT | (38,989) | (27,715) | 13,970 | (6,057) | - | - |
| J714 | BOWLING GR/WARREN COMM ED | (54,758) | (102,781) | 23,649 | (10,257) | - | - |
| J719 | CITY OF SOUTHGATE | (16,574) | 6,345 | 14,250 | (6,179) | - | - |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|-------------|-----------|-------------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| J734 | ACCESS TO JUSTICE FNDTION | - | - | - | - | - | - |
| J756 | CITY OF PROSPECT | (41,503) | (32,490) | 16,801 | (7,287) | - | - |
| J759 | N KY COMMUNITY ACT COMM | (1,135,425) | (514,514) | 216,276 | (93,789) | - | - |
| J810 | HOUSING AUTH OF ASHLAND | (67,240) | (75,882) | 33,231 | (14,411) | - | - |
| J814 | HOUSING AUTH BOWLING GRN | (201,125) | (92,394) | 83,191 | (36,077) | - | - |
| J819 | CITY OF BELLEVUE | (63,838) | (44,931) | 32,791 | (14,220) | - | - |
| J834 | KY LEGAL SERVICE PROGRAMS | 40,923 | 10,138 | 32,897 | (14,266) | - | - |
| J856 | LOUISVILLE WATER COMPANY | (4,357,539) | (3,386,904) | 1,707,764 | (740,581) | - | - |
| J859 | CITY OF VILLA HILLS | (7,494) | (24,650) | 21,918 | (9,505) | - | - |
| J910 | SANITATION DISTRICT #4 | (2,657) | (10,998) | 28,038 | (12,158) | - | - |
| J914 | BOWLING GRN HUM RIGHT COM | (9,314) | (7,770) | 3,896 | (1,690) | - | - |
| J919 | CITY OF DAYTON | (26,329) | (20,691) | 23,311 | (10,108) | - | - |
| J956 | OKOLONA FIRE DISTRICT | 94,735 | 68,763 | 13,306 | (5,771) | - | - |
| J959 | CITY OF INDEPENDENCE | 37,476 | 3,449 | 55,491 | (24,064) | - | - |
| K001 | CITY OF COLUMBIA | (24,265) | (64,753) | 43,079 | (18,682) | - | - |
| K002 | ALLEN CO BD OF ED | (571,160) | (445,359) | 206,377 | (89,497) | - | - |
| K003 | ANDERSON CO BD OF ED | (587,089) | (592,126) | 248,394 | (107,718) | - | - |
| K004 | CITY OF WICKLIFFE | (41,632) | (35,534) | 11,667 | (5,060) | - | - |
| K005 | BARREN CO BD OF EDUCATION | (466,161) | (624,125) | 383,311 | (166,226) | - | - |
| K006 | CITY OF OWINGSVILLE | (21,892) | (24,808) | 28,398 | (12,315) | - | - |
| K007 | BELL CO BD OF ED | (369,504) | (137,351) | 218,651 | (94,819) | - | - |
| K009 | PARIS BD OF EDUCATION | 76,596 | (229,607) | 72,837 | (31,587) | - | - |
| K010 | CITY OF ASHLAND | 243,099 | (30,367) | 509,180 | (220,808) | - | - |
| K011 | CITY OF DANVILLE | 455,110 | (110,705) | 82,213 | (1,958) | - | - |
| K012 | AUGUSTA BD OF ED | 27,110 | 1,000 | 2,213 | (1,115) | - | - |
| K013 | JACKSON CITY SCHOOLS | 23,110 | (7,110) | 260 | (11) | - | - |
| K014 | CLOVERPORT INDEPENDENT SC | (2,110) | (39,110) | 440 | (11) | - | - |
| K015 | BULLITT CO PUBLIC LIBRARY | (11,110) | (9,110) | 304 | (46) | - | - |
| K016 | CITY OF MORGANTOWN | 40,110 | (1,830) | 429 | (1,110) | - | - |
| K017 | GEORGE COON PUBLIC LIBRAR | (23,110) | (11,850) | 1,110 | (856) | - | - |
| K018 | CITY OF MURRAY | (422,110) | (363,710) | 1,110 | (97,832) | - | - |
| K019 | CITY OF NEWPORT | (7,110) | (228,440) | 244 | (6,021) | - | - |
| K020 | CARLSLE CO BD OF ED | (58,110) | (46,210) | 788 | (1,110) | - | - |
| K021 | CARROLL CO PUBLIC LIBRARY | (38,110) | (17,110) | 428 | (1,110) | - | - |
| K022 | CARTER CO EMER AMBUL DIST | 50,110 | (1,110) | 501 | (1,110) | - | - |
| K023 | CASEY CO AMBULANCE SERV | (38,110) | (1,110) | 865 | (12,110) | - | - |
| K025 | CLARK CO LIBRARY BD | (172,870) | (109,338) | 40,383 | (17,513) | - | - |
| K026 | CITY OF MANCHESTER | (93,110) | (140,972) | 48,828 | (21,174) | - | - |
| K027 | CLINTON CO PUBLIC LIBRARY | (16,318) | (5,139) | 3,597 | (1,560) | - | - |
| K028 | CITY OF MARION | (163,364) | (135,716) | 43,881 | (19,029) | - | - |
| K029 | CITY OF BURKESVILLE | (70,552) | (91,104) | 34,733 | (15,062) | - | - |
| K030 | OWENSBORO BD OF ED | (23,586) | (786,413) | 495,357 | (214,815) | - | - |
| K032 | ELLIOTT CO AMB SERVICE | - | - | - | - | - | - |
| K033 | ESTILL CO BD OF EDUCATION | (441,162) | (391,369) | 160,575 | (69,634) | - | - |
| K034 | LEX/FAYETTE URBAN CO GOVT | (3,292,793) | (7,163,468) | 4,440,542 | (1,925,667) | - | - |
| K035 | LYCKING VALLEY COM ACTION | 46,760 | (60,853) | 98,812 | (42,850) | - | - |
| K036 | FLOYD CO SCHOOLS | 190,753 | (671,112) | 587,529 | (254,786) | - | - |
| K038 | FULTON CITY SCHOOLS | 109,574 | 30,777 | 35,036 | (15,194) | - | - |
| K039 | GALLATIN CO PUBLIC LIB | (330) | 614 | 10,693 | (4,637) | - | - |
| K040 | GARRARD CO BD OF ED | (66,308) | (159,563) | 183,807 | (79,709) | - | - |
| K041 | CITY OF WILLIAMSTOWN | (76,848) | (52,437) | 107,330 | (46,545) | - | - |
| K042 | GRAVES CO BD OF ED | (676,487) | (534,285) | 287,374 | (124,621) | - | - |
| K043 | CITY OF LEITCHFIELD | (251,702) | (167,581) | 72,701 | (31,526) | - | - |
| K044 | CITY OF GREENSBURG | (16,990) | (18,718) | 43,722 | (18,961) | - | - |
| K045 | GREENUP CO BD OF ED | (534,383) | (633,942) | 209,747 | (90,959) | - | - |
| K046 | CITY OF HAWESVILLE | (25,931) | 9,462 | 18,676 | (8,099) | - | - |
| K047 | HARDIN CO BD OF ED | (752,289) | (1,411,427) | 1,168,506 | (506,729) | - | - |
| K048 | HARLAN INDEPENDENT SCHOOL | 94,662 | 8,365 | 44,821 | (19,438) | - | - |
| K049 | CITY OF CYNTHIANA | (71,749) | (80,532) | 85,076 | (36,893) | - | - |
| K050 | CAVERNA INDEPENDENT SCH | 109,587 | (48,327) | 68,218 | (29,581) | - | - |
| K052 | HENRY CO BD OF EDUCATION | (120,474) | (300,185) | 160,231 | (69,484) | - | - |
| K055 | JACKSON CO CONSERV DIST | - | - | - | - | - | - |
| K057 | JESSAMINE CO PUBLIC LIBRA | 10,262 | (22,268) | 97,306 | (42,196) | - | - |
| K058 | JOHNSON CO BD OF ED | (350,052) | (569,030) | 238,691 | (103,509) | - | - |
| K060 | LKLP COMM ACTION COUNCIL | (788,931) | (616,253) | 506,428 | (219,614) | - | - |
| K061 | BARBOURVILLE CITY SCHOOLS | (142,480) | (47,869) | 29,335 | (12,721) | - | - |
| K062 | LARUE CO BD OF EDUCATION | (434,398) | (307,425) | 157,554 | (68,324) | - | - |
| K063 | LONDON UTILITY COMM | (105,661) | (80,526) | 81,077 | (35,161) | - | - |
| K064 | CITY OF LOUISA | (54,687) | (86,104) | 30,538 | (13,242) | - | - |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

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|--------------------------------|-----------------------------|---|-------------|---------|-----------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| K065 | CITY OF BEATTYVILLE | (162,969) | (116,502) | 34,256 | (14,855) | - | - |
| K066 | LESLIE CO PUBLIC LIBRARY | (74,378) | (29,141) | 10,226 | (4,435) | - | - |
| K067 | LETCHER CO BD OF ED | (745,939) | (707,464) | 215,912 | (93,632) | - | - |
| K068 | LEWIS CO BD OF ED | (493,316) | (500,129) | 144,010 | (62,451) | - | - |
| K069 | LINCOLN CO PUBLIC LIBRARY | (18,422) | (27,477) | 11,008 | (4,774) | - | - |
| K070 | LIVINGSTON CO CONSERV DIS | (449) | (3,527) | 2,696 | (1,171) | - | - |
| K071 | CITY OF RUSSELLVILLE | (24,617) | (10,603) | 114,118 | (49,490) | - | - |
| K072 | LYON CO BD OF EDUCATION | (133,421) | (91,876) | 74,934 | (32,496) | - | 0 |
| K073 | PADUCAH BOARD OF ED | (572,176) | (445,026) | 246,403 | (106,854) | - | - |
| K074 | MCCREARY CO WATER DIST | 79,427 | (12,624) | 73,990 | (32,086) | - | - |
| K075 | CITY OF CALHOUN | (24,524) | (22,114) | 11,104 | (4,816) | - | - |
| K077 | MAGOFFIN CO LIBRARY | (7,729) | (3,884) | 2,225 | (965) | - | - |
| K078 | CITY OF LEBANON | (21,029) | (91,218) | 92,705 | (40,202) | - | - |
| K079 | CITY OF BENTON | (279,209) | (243,952) | 79,366 | (34,416) | - | - |
| K080 | MARTIN COUNTY LIBRARY | (45,463) | (57,451) | 6,894 | (2,990) | - | - |
| K081 | MAYSVILLE UTILITY COMM | - | - | - | - | - | - |
| K082 | CITY OF MULDRAGH | (12,962) | (25,370) | 16,923 | (7,339) | - | - |
| K083 | CITY OF FRENCHBURG | (22,304) | (26,137) | 15,618 | (6,772) | - | - |
| K085 | METCALFE HEALTH CARE CTN | (168,900) | (169,298) | 88,378 | (38,326) | - | - |
| K086 | MONROE CO CONSERV DIST | (6,784) | (7,714) | 3,333 | (1,446) | - | - |
| K087 | MONTGOMERY CO BD OF ED | (306,638) | (728,002) | 302,283 | (131,087) | - | - |
| K088 | GATEWAY COMM SER ORGANIZ | 721,023 | (51,221) | 351,282 | (152,335) | - | - |
| K089 | MUHLENBERG CO BD OF ED | (710,183) | (976,465) | 399,410 | (173,206) | - | - |
| K090 | NELSON COUNTY BD OF ED | (114,222) | (282,282) | 179,546 | (79,546) | - | - |
| K091 | CITY OF CARLISLE | 97 | (2,721) | 1,730 | (1,730) | - | - |
| K092 | OHIO CO LIBRARY | (76,222) | (5,222) | 7,999 | (1,222) | - | - |
| K093 | OLDHAM CO LIBRARY BD | (119,222) | (97,222) | 10,093 | (18,222) | - | - |
| K094 | OWEN CO PUBLIC LIBRARY | (28,222) | (37,422) | 3,382 | (6,222) | - | - |
| K095 | OWSLEY CO PUBLIC LIBRARY | 4 | (2,202) | 1,108 | (2,202) | - | - |
| K096 | PENDLETON CO LIBRARY | (1,222) | (1,222) | 1,222 | (1,222) | - | - |
| K097 | PERRY CO BD OF EDUCATION | (355,222) | (436,512) | 172,222 | (141,030) | - | - |
| K098 | PIKEVILLE INDEPENDENT SCH | (193,222) | (125,222) | 593 | (2,276) | - | - |
| K099 | CITY OF STANTON | (64,222) | (53,922) | 771 | (2,276) | - | - |
| K100 | SOMERSET BD OF EDUCATION | (317,222) | (236,222) | 1,655 | (1,222) | - | - |
| K101 | CITY OF MOUNT OLIVET | - | - | 1,069 | (1,222) | - | - |
| K102 | ROCKCASTLE CONSERV DIST | (12,222) | (1,451) | 541 | (1,222) | - | - |
| K103 | CITY OF MOREHEAD | (79,222) | (94,630) | 88,307 | (36,955) | - | - |
| K104 | RUSSELL CO CONS DIST | (20,311) | (10,048) | 450 | (195) | - | - |
| K105 | CITY OF GEORGETOWN | (139,848) | (390,702) | 208,793 | (90,543) | - | - |
| K106 | CITY OF SHELBYVILLE | (171,920) | (137,762) | 88,770 | (38,495) | - | - |
| K107 | FRANKLIN/SIMPSON PARKS BD | (23,989) | (32,563) | 8,087 | (3,507) | - | - |
| K108 | CITY OF TAYLORSVILLE | 7,538 | (15,514) | 47,356 | (20,537) | - | - |
| K109 | CAMPBELLSVLE MUN WTR&SEWR | (202,806) | (223,536) | 95,202 | (41,285) | - | - |
| K110 | TODD COUNTY WATER DIST | (13,372) | (8,959) | 20,141 | (8,736) | - | - |
| K111 | CITY OF CADIZ | (276,434) | (165,103) | 49,119 | (21,301) | - | - |
| K112 | TRIMBLE CO LIBRARY | (6,551) | (28,036) | 13,061 | (5,664) | - | - |
| K113 | UNION CO BD OF EDUCATION | (359,158) | (557,039) | 190,661 | (82,682) | - | - |
| K114 | CITY OF BOWLING GREEN | (921,617) | (1,235,839) | 631,543 | (273,872) | - | - |
| K115 | CITY OF SPRINGFIELD | (27,516) | (43,010) | 43,266 | (18,762) | - | - |
| K116 | WAYNE CO BD OF ED | 66,483 | (439,824) | 269,693 | (116,954) | - | - |
| K117 | WEBSTER CO PUBLIC LIBRARY | (11,524) | (6,523) | 8,523 | (3,697) | - | - |
| K118 | WHITLEY CO BD OF ED | (207,347) | (418,268) | 356,361 | (154,538) | - | - |
| K119 | WOLFE COUNTY LIBRARY | (27,751) | (11,181) | 3,306 | (1,434) | - | - |
| K120 | CITY OF VERSAILLES | (154,601) | (173,483) | 132,231 | (57,343) | - | - |
| K137 | KY MAGISTRATES/COMM ASSOC | (9,023) | (10,320) | 11,709 | (5,078) | - | - |
| K141 | GRANT CO PLANNING COMM | (9,592) | (6,548) | 2,667 | (1,156) | - | - |
| K181 | WESTERN LEWIS-RECTORVILLE | 24,490 | 4,245 | 12,340 | (5,352) | - | - |
| K200 | CITY OF FERGUSON | (11,992) | (360) | - | - | - | - |
| K214 | GREEN RIVER EDUC COOP | 76,225 | 29,656 | 10,305 | (4,469) | - | - |
| K219 | NORTHERN KY WATER SER DIS | (633,702) | (624,055) | 505,163 | (219,066) | - | - |
| K237 | KY CO JUDGE/EY ASSOC | (18,408) | (22,773) | 11,253 | (4,881) | - | - |
| K256 | JEFFERSONTOWN FIRE DIST | 12,242 | 8,874 | 6,632 | (2,875) | - | - |
| K314 | KY LEGAL AID | 115,695 | (108,694) | 137,159 | (59,479) | - | - |
| K315 | MT WASHINGTON FIRE P DIST | (5,176) | (8,131) | 3,329 | (1,443) | - | - |
| K319 | CITY OF SILVER GROVE | 35,656 | 21,374 | 8,136 | (3,528) | - | - |
| K337 | KY COUNCIL OF ADD'S | 18,745 | 15,366 | 1,176 | (509) | - | - |
| K356 | ST MATTHEWS FIRE DIST. | (15,318) | 566 | 3,716 | (1,612) | - | - |
| K414 | CITY OF SMITHS GROVE | - | - | - | - | - | - |
| K419 | ALEXANDRIA FIRE DISTRICT | 48,183 | 7,841 | 3,363 | (1,458) | - | - |

DRAFT

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|-------------|-----------|-----------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| K459 | CITY OF LAKESIDE PARK | 3,072 | (7,839) | 4,332 | (1,878) | - | - |
| K519 | CITY OF MELBOURNE | (4,382) | (3,513) | 1,874 | (812) | - | - |
| K559 | CITY OF TAYLOR MILL | (78,453) | (47,288) | 26,407 | (11,451) | - | - |
| K614 | WARREN CO PUBLIC LIBRARY | 319,030 | 619,313 | 96,765 | (41,962) | - | - |
| K619 | CAMPBELL CO CONS DISPATCH | 100,915 | 74,795 | 91,996 | (39,895) | - | - |
| K656 | MCMAHAN FIRE PRO DIST 14 | - | - | - | - | - | - |
| K659 | CITY OF EDGEWOOD | (46,003) | (82,787) | 50,868 | (22,059) | - | - |
| K719 | CENTRAL CAMPBELL CO FIRE | (1,877) | (1,182) | 1,687 | (733) | - | - |
| K759 | LAKESIDE/CRESTVIEWHLS POL | (3,290) | (2,887) | 3,359 | (1,457) | - | - |
| K856 | HIGHVIEW FIRE DISTRICT | 33,458 | 4,644 | 6,151 | (2,669) | - | - |
| K859 | CITY OF FORT MITCHELL | 34,301 | 3,912 | 38,114 | (16,529) | - | - |
| K956 | CITY OF MEADOW VALE | - | - | - | - | - | - |
| K959 | HOUSING AUTH OF COVINGTON | (176,561) | (109,674) | 80,293 | (34,819) | - | - |
| L001 | ADAIR CO AMBULANCE SER | - | - | - | - | - | - |
| L002 | ALLEN CO CONSERVATION DIS | 24,055 | 16,742 | 3,693 | (1,601) | - | - |
| L003 | ANDERSON PUBLIC LIBRARY | 133,078 | 83,258 | 25,055 | (10,867) | - | - |
| L004 | CITY OF BARLOW | (70,732) | (45,976) | 1,925 | (834) | - | - |
| L005 | CITY OF GLASGOW | (285,313) | (753,685) | 185,172 | (80,300) | - | - |
| L006 | BATH CO WATER DISTRICT | (85,535) | (57,633) | 17,311 | (7,506) | - | - |
| L007 | BELL CO COURT CLERK | (8,180) | (16,491) | 14,439 | (6,260) | - | - |
| L008 | BOONE CO BD OF ED | (3,016,870) | (2,647,715) | 1,636,535 | (709,692) | - | - |
| L009 | CITY OF PARIS | (81,679) | (276,263) | 270,300 | (117,217) | - | - |
| L010 | FIVCO AREA DEVELOPMT DIST | (82,665) | (5,551) | 65,777 | (28,524) | - | - |
| L011 | DANVILLE BOYLE CO REC | (15,500) | - | - | - | - | - |
| L012 | BRACKEN COUNTY PUB LIBRAR | (28,000) | (1,000) | 1,000 | - | - | - |
| L013 | BREATHITT CO PUBLIC LIB | (13,000) | (1,000) | 1,930 | (7,000) | - | - |
| L014 | BRECKINRIDGE CO CLERK OFF | (71,000) | (40,000) | 663 | (7,000) | - | - |
| L015 | CITY OF MT WASHINGTON | (82,000) | (13,000) | 900 | (50,000) | - | - |
| L016 | BUTLER CO AMBULANCE SVC | 10,000 | 13,610 | 545 | - | - | - |
| L017 | CALDWELL COUNTY EMS | - | - | - | - | - | - |
| L018 | MURRAY PUBLIC SCHOOLS | (337,000) | (447,130) | 349,000 | (103,883) | - | - |
| L020 | BALLARD/CARLISLE/LIV PB L | - | - | - | - | - | - |
| L021 | CITY OF CARROLLTON | (172,000) | (127,900) | 754 | (985) | - | - |
| L022 | NORTHEAST KY CAA | (252,000) | (198,000) | 760 | (2,000) | - | - |
| L023 | CITY OF LIBERTY | 16,000 | 411 | 2,000 | - | - | - |
| L024 | HOPKINSVLE CHRIST LIBRARY | (56,000) | (1,000) | 276 | (7,000) | - | - |
| L025 | CITY OF WINCHESTER | 127,729 | (132,003) | 139,845 | (60,604) | - | - |
| L026 | DANIEL BOONE COMM AGENCY | (81,666) | (291,484) | 201,723 | (87,479) | - | - |
| L027 | CITY OF ALBANY | (124,304) | (131,618) | 61,992 | (26,883) | - | - |
| L028 | CRITTENDEN/LIV CO WAT DIS | (63,429) | (53,095) | 25,311 | (10,977) | - | - |
| L029 | CUMBERLAND CO SOIL & WAT | (989) | (2,632) | 1,816 | (787) | - | - |
| L031 | EDMONSON CO AMBULANCE DIS | 3,163 | (16,113) | 18,450 | (8,001) | - | - |
| L032 | SANDY HOOK WATER DISTRICT | (28,791) | (18,287) | 11,465 | (4,972) | - | - |
| L033 | CITY OF IRVINE | (24,209) | (56,499) | 31,217 | (13,539) | - | - |
| L035 | CITY OF FLEMINGSBURG | (123,822) | (62,152) | 33,251 | (14,418) | - | - |
| L036 | FLOYD CO LIBRARY | (75,731) | (49,819) | 24,032 | (10,422) | - | - |
| L038 | FULTON CO LIBRARY | (3,821) | (7,881) | 7,020 | (3,045) | - | - |
| L039 | CITY OF WARSAW | (9,616) | (12,064) | 16,560 | (7,181) | - | - |
| L041 | GRANT CO PUBLIC LIBRARY | (78,259) | (18,259) | 18,157 | (7,873) | - | - |
| L042 | MAYFIELD CITY SCHOOLS | (82,021) | (283,385) | 200,829 | (87,091) | - | - |
| L043 | LEITCHFIELD UTILITY COMM | (169,262) | (146,876) | 74,715 | (32,400) | - | - |
| L044 | GREEN CO AMBULANCE SVC | 17,814 | 20,824 | 19,346 | (8,389) | - | - |
| L045 | RACELAND BOARD OF EDUC | (32,801) | (51,165) | 64,370 | (27,914) | - | - |
| L046 | HANCOCK CO PUBLIC LIBRARY | (31,249) | (31,137) | 14,274 | (6,190) | - | - |
| L047 | WEST POINT INDEPENDENT SC | (24,762) | - | - | - | - | - |
| L049 | CYNTHIANA/HARRISON LIBRAR | (39,991) | (19,915) | 10,835 | (4,699) | - | - |
| L050 | CITY OF MUMFORDVILLE | (100,964) | (80,279) | 9,743 | (4,225) | - | - |
| L051 | HENDERSON CO WATER DIST | (19,625) | (35,671) | 23,440 | (10,166) | - | - |
| L052 | CITY OF EMINENCE | (50,481) | (77,013) | 17,387 | (7,540) | - | - |
| L054 | DAWSON SPRINGS PUBLIC SCH | (141,776) | (100,566) | 39,899 | (17,301) | - | - |
| L057 | CITY OF NICHOLASVILLE | 58,805 | (656,946) | 336,405 | (145,884) | - | - |
| L058 | PAINTSVILLE BD OF ED | (9,416) | (9,560) | 45,985 | (19,941) | - | - |
| L060 | KNOTT CO SOIL CONVY DIST | (2,776) | (2,511) | 1,770 | (767) | - | - |
| L061 | CITY OF BARBOURVILLE | (18,334) | (72,718) | 40,095 | (17,387) | - | - |
| L062 | CITY OF HODGENVILLE | (49,573) | (51,435) | 60,667 | (26,307) | - | - |
| L063 | LAUREL CO PUBLIC LIB DIST | (75,631) | (51,175) | 46,333 | (20,094) | - | - |
| L064 | LOUISA WATER & SEWER COMM | (24,254) | (24,131) | 27,694 | (12,009) | - | - |
| L065 | LEE CO PUBLIC LIBRARY | 23,353 | (214) | 6,377 | (2,764) | - | - |
| L066 | CITY OF HYDEN | (16,924) | (16,877) | 6,450 | (2,796) | - | - |

DRAFT

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|-------------|-----------|-----------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| L067 | LETCHER COUNTY CONS DIST | 9,163 | 6,946 | 2,627 | (1,139) | - | - |
| L068 | HOUSING AUTH OF VANCEBURG | (13,734) | (9,331) | 4,324 | (1,874) | - | - |
| L069 | STANFORD WATER COMMISSION | (13,184) | (17,851) | 31,241 | (13,549) | - | - |
| L070 | KY WESTERN WATERLAND | - | - | - | - | - | - |
| L071 | RUSSELLVILLE CITY SCHOOLS | (224,246) | (130,622) | 77,816 | (33,744) | - | - |
| L072 | CITY OF EDDYVILLE | 57,948 | 5,864 | 21,005 | (9,109) | - | - |
| L073 | CITY OF PADUCAH | (761,714) | (727,744) | 456,365 | (197,906) | - | - |
| L074 | HOUSING AUTH MCREARY CO | (41,792) | (27,788) | 7,526 | (3,264) | - | - |
| L075 | CITY OF LIVERMORE | (8,436) | (20,041) | 12,400 | (5,377) | - | - |
| L076 | BEREA BD OF ED | 13,746 | (106,272) | 74,180 | (32,169) | - | - |
| L077 | CITY OF SALYERSVILLE | (165,732) | (112,706) | 38,879 | (16,859) | - | - |
| L078 | MARION FREE PUBLIC LIBRAR | (34,466) | (20,136) | 12,517 | (5,429) | - | - |
| L079 | MARSHALL CO SOIL & WATER | (2,522) | (2,191) | 1,892 | (821) | - | - |
| L080 | MARTIN CO CONSERV DIST | (7,924) | (6,530) | 892 | (388) | - | - |
| L082 | MEADE CO BD OF ED | (94,278) | (213,580) | 353,219 | (153,176) | - | - |
| L083 | MENIFEE CO PUBLIC LIBRARY | 23,722 | 3,581 | 2,724 | (1,182) | - | - |
| L084 | BURGIN INDEPENDENT SCH | (52,322) | (37,736) | 27,504 | (11,927) | - | - |
| L085 | METCALFE CO PUBLIC LIB | (19,311) | (10,174) | 7,603 | (3,296) | - | - |
| L086 | CITY OF TOMPKINSVILLE | (20,545) | (27,954) | 43,662 | (18,935) | - | - |
| L087 | MONTGOMERY CO SAN DIST #2 | 21,710 | (9,988) | 4,953 | (2,148) | - | - |
| L088 | MORGAN COUNTY LIBRARY | (13,098) | (5,511) | 7,563 | (3,278) | - | - |
| L090 | CITY OF NEW HAVEN | (26,659) | (6,425) | 5,074 | (2,201) | - | - |
| L091 | NICHOLAS COUNTY LIBRARY | (26,767) | (2,794) | 1,134 | (492) | - | - |
| L092 | OHIO CO WATER DIST | (29,628) | (12,628) | 12,628 | (5,827) | - | - |
| L093 | LAGRANGE UTILITY COMM | 25,000 | 12,500 | 12,500 | (5,827) | - | - |
| L096 | PENDLETON COUNTY WATER | (115,000) | (45,000) | 17,670 | (5,827) | - | - |
| L099 | POWELLS VALLEY WATER DIST | (26,000) | (44,000) | 17,670 | (5,827) | - | - |
| L100 | SCIENCE HILL BD OF ED | (105,000) | (58,800) | 19,420 | (13,000) | - | - |
| L102 | CITY OF MOUNT VERNON | (136,000) | (1,470) | 612 | (1,000) | - | - |
| L103 | MOREHEAD UTILITY PLANT BD | 361,000 | 383,960 | 1,000 | (1,000) | - | - |
| L104 | LAKE CUMBERLAND ADD | (579,000) | (317,520) | 1,000 | (56,183) | - | - |
| L105 | GEORGETOWN/SCOTT CO PARKS | 98,000 | (66,140) | 280 | (6,637) | - | - |
| L106 | TRIPLE S PLANNING & ZONIN | (14,000) | (14,000) | 1,036 | (1,000) | - | - |
| L107 | CITY OF FRANKLIN | (40,000) | (46,000) | 248 | (1,000) | - | - |
| L108 | SPENCER CO FIRE DIST | 25,000 | (46,000) | 1,065 | (1,000) | - | - |
| L109 | CAMPBELLVILLE CITY SCHOO | (82,000) | (1,000) | 449 | (380) | - | - |
| L110 | CITY OF ELKTON | 7,192 | (20,755) | 37,471 | (16,250) | - | - |
| L111 | HOUSING AUTH OF CADIZ | (13,719) | (11,720) | 6,296 | (2,729) | - | - |
| L112 | CITY OF BEDFORD | 5,949 | (17,727) | 5,872 | (2,546) | - | - |
| L113 | UNION CO PLANNING COMM | (32,716) | (4,712) | 3,275 | (1,421) | - | - |
| L114 | WARREN COUNTY BD OF ED | (1,200,339) | (2,420,804) | 1,031,913 | (447,496) | - | - |
| L115 | WASHINGTON CO SCHOOLS | 276,987 | (32,035) | 145,188 | (62,962) | - | - |
| L118 | CORBIN BD OF ED | (156,946) | (110,553) | 166,128 | (72,042) | - | - |
| L119 | CITY OF CAMPTON | (102,416) | 2,307 | 20,068 | (8,704) | - | - |
| L120 | FALLING SPRINGS ARTS | (53,005) | (72,042) | 26,308 | (11,408) | - | - |
| L141 | CORINTH WATER DISTRICT | (10,643) | (8,017) | 4,756 | (2,063) | - | - |
| L156 | CITY OF LYNDON | 9,922 | 189 | 12,519 | (5,428) | - | - |
| L159 | ELSMERE FIRE PROTECTION | (10,368) | (13,832) | 2,518 | (1,092) | - | - |
| L256 | CITY OF HURSTBOURNE | (10,686) | (12,256) | 7,656 | (3,319) | - | - |
| L259 | KY CRIME PREVENT COALITIO | - | - | - | - | - | - |
| L356 | EASTWOOD FIRE PROT DIST | - | - | - | - | - | - |
| L456 | HARRODS CREEK FIRE DIST | - | - | - | - | - | - |
| L656 | FERN CREEK FIRE PROT DIST | 103,165 | 69,633 | 12,812 | (5,557) | - | - |
| L756 | PLEASURE RIDGE PARK FIRE | 30,795 | 21,935 | 16,566 | (7,184) | - | - |
| L959 | NORTHERN KY CONV CTR CORP | 295,584 | (63,444) | 69,203 | (30,010) | - | - |
| M001 | COLUMBIA/A DAIR UTILITIES | (47,474) | (38,282) | 51,872 | (22,494) | - | - |
| M003 | LAWBG-ANDERSON PLAN COMM | (708) | (954) | 987 | (427) | - | - |
| M005 | GLASGOW WATER COMPANY | (254,764) | (256,823) | 131,658 | (57,094) | - | - |
| M006 | GATEWAY AREA DEV DISTRICT | 82,745 | 40,947 | 53,409 | (23,162) | - | - |
| M007 | MIDDLESBORO CITY SCHOOL | (308,159) | (134,451) | 79,928 | (34,661) | - | - |
| M008 | WALTON/VERONA BD OF ED | (152,592) | (167,079) | 129,218 | (56,037) | - | - |
| M009 | PARIS BOURBON CO LIBRARY | (83,145) | (32,111) | 19,183 | (8,319) | - | - |
| M010 | BOYD CO BD OF ED | (128,909) | (476,123) | 358,199 | (155,335) | - | - |
| M011 | BOYLE COUNTY BD OF EDUC | (304,072) | (278,777) | 152,807 | (66,266) | - | - |
| M012 | EAST PENDLETON WATER DIST | (45,082) | (18,832) | 17,394 | (7,543) | - | - |
| M013 | BREATHITT CO SOIL CONSERV | 4,610 | (2,170) | 1,325 | (574) | - | - |
| M014 | CITY OF HARDINSBURG | 17,595 | 15,689 | 13,001 | (5,637) | - | - |
| M015 | BULLITT CO FISCAL COURT | (177,351) | (711,277) | 346,711 | (150,353) | - | - |
| M017 | CITY OF FREDONIA | (1,560) | (259) | 1,570 | (680) | - | - |

DRAFT

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|-------------|-----------|-------------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| M018 | CALLOWAY CO PUBLIC LIBRAR | (51,437) | (28,895) | 17,175 | (7,450) | - | - |
| M019 | CAMPBELL CO COURTHOUSE | (535) | (4,863) | 4,239 | (1,838) | - | - |
| M020 | CITY OF BARDWELL | (9,448) | (65,331) | 22,768 | (9,873) | - | - |
| M021 | CARROLL CO WATER DISTRICT | (1,098) | (6,758) | 29,763 | (12,908) | - | - |
| M022 | CITY OF OLIVE HILL | (320,405) | (162,003) | 39,864 | (17,287) | - | - |
| M023 | E CASEY CO WATER DISTRICT | (37,755) | (29,800) | 12,879 | (5,587) | - | - |
| M024 | CHRISTIAN CO BD OF ED | (357,100) | (871,273) | 695,103 | (301,435) | - | - |
| M025 | WINCHESTER MUNICIPAL UTIL | (447,548) | (342,152) | 166,863 | (72,361) | - | - |
| M026 | CLAY COUNTY 911 BOARD | (15,437) | (24,919) | 14,722 | (6,385) | - | - |
| M027 | HOUSING AUTH OF ALBANY | (25,093) | (18,133) | 8,181 | (3,548) | - | - |
| M029 | CUMBERLAND CO FISCAL CT | (66,051) | (102,089) | 57,583 | (24,971) | - | - |
| M030 | DAVISSON CO BD OF EDUC | (133,557) | (1,170,647) | 946,166 | (410,310) | - | - |
| M031 | EDMONSON CO CONSERV DIST | 1,058 | (2,105) | 1,435 | (624) | - | - |
| M033 | IRVINE MUNICIPAL UTILITY | (63,429) | (90,869) | 36,693 | (15,912) | - | - |
| M034 | FAYETTE CO BD EDUCATION | 796,974 | (2,842,834) | 3,812,908 | (1,653,491) | - | - |
| M035 | FLEMING COUNTY LIBRARY | (59,305) | (37,721) | 6,479 | (2,811) | - | - |
| M037 | FRANKLIN CO BD OF ED | 56,483 | (924,710) | 570,994 | (247,615) | - | - |
| M038 | HICKMAN/FULTON RIV PRT AU | 60,903 | 28,083 | 19,991 | (8,668) | - | - |
| M039 | GALLATIN CO WATER DIS | (13,828) | (39,395) | 13,595 | (5,895) | - | - |
| M040 | GARRARD CO PUBLIC LIBRARY | (43,953) | (10,604) | 9,716 | (4,214) | - | - |
| M041 | GRANT CO BD OF ED | (330,150) | (245,634) | 277,634 | (120,398) | - | - |
| M042 | CITY OF MAYFIELD | (64,330) | (15,615) | 57,195 | (24,803) | - | - |
| M043 | CITY OF CANEYVILLE | (54,340) | (11,796) | 3,170 | (1,375) | - | - |
| M044 | GREEN/TAYLOR WATER DIST | (199,456) | (29,456) | 19,661 | (7,661) | - | - |
| M045 | CITY OF FLATWOODS | (164,456) | (29,456) | 19,661 | (7,661) | - | - |
| M046 | CITY OF LEWISPORT | (57,456) | (29,456) | 19,661 | (7,661) | - | - |
| M047 | HARDIN CO PUBLIC LIBRARY | (31,456) | (29,456) | 19,661 | (7,661) | - | - |
| M048 | CITY OF BENHAM | (60,456) | (29,456) | 19,661 | (7,661) | - | - |
| M049 | HARRISON CO CONSERVA DIST | (1,456) | (7,200) | 568 | (2,811) | - | - |
| M050 | HART CO CONSERVATION DIST | (4,456) | (3,444) | 2,811 | (1,199) | - | - |
| M051 | HENDERSON CO BD OF ED | (1,676) | (1,217,030) | 1,199 | (231,634) | - | - |
| M052 | HENRY CO LIBRARY | (7,456) | (7,350) | 838 | (3,266) | - | - |
| M054 | CITY OF DAWSON SPRINGS | (51,456) | (29,271) | 141 | (771) | - | - |
| M056 | JEFF CO MED CTR STM & CHL | (166,456) | (74,456) | 201 | (1,199) | - | - |
| M057 | NICH-VLE/JESS CO PK & REC | (7,456) | (4,411) | 123 | (7,199) | - | - |
| M058 | CITY OF PAINTSVILLE | (113,456) | (4,411) | 064 | (6,456) | - | - |
| M059 | KENTON COUNTY FISCAL CT | (688,456) | (394,869) | 558,854 | (242,724) | - | - |
| M060 | CITY OF HINDMAN | (12,505) | (345) | 3,507 | (1,520) | - | - |
| M061 | KNOX CO E M S | 44,138 | (176,805) | 71,673 | (31,081) | - | - |
| M062 | LARUE CO WATER DIST #1 | (57,683) | (37,835) | 10,713 | (4,645) | - | - |
| M064 | HOUSING AUTH/ LAWRENCE CO | (12,249) | (15,544) | 8,721 | (3,781) | - | - |
| M065 | LEE CO SOIL CONSERV DIST | (19,072) | (11,220) | 1,355 | (587) | - | - |
| M067 | JENKINS BD OF ED | 58,942 | 3,495 | 31,019 | (13,452) | - | - |
| M068 | CITY OF VANCEBURG | (36,071) | (72,421) | 18,918 | (8,204) | - | - |
| M069 | CITY OF STANFORD | (22,486) | (27,502) | 8,754 | (3,795) | - | - |
| M070 | LEDBETTER WATER DISTRICT | (8,295) | (9,015) | 14,291 | (6,197) | - | - |
| M073 | W MCCracken CO WATER DIST | (92,475) | (48,388) | - | - | - | - |
| M075 | CITY OF SACRAMENTO | (18,699) | (26,421) | 9,455 | (4,099) | - | - |
| M076 | CITY OF RICHMOND | 449,010 | 66,601 | 323,744 | (140,395) | - | - |
| M077 | MAGOFFIN CO COURT CLERK | (7,313) | (21,747) | 11,889 | (5,155) | - | - |
| M078 | LEBANON WATER WORKS | 71,251 | 36,464 | 46,733 | (20,265) | - | - |
| M079 | MARSHALL CO REF DISP DIST | (154,529) | (96,468) | 31,900 | (13,835) | - | - |
| M080 | MARTIN CO HOUSING AUTH | - | - | - | - | - | - |
| M081 | CITY OF MAYSVILLE | (285,391) | (494,133) | 170,550 | (73,959) | - | - |
| M082 | CITY OF BRANDENBURG | (228,693) | (87,414) | 24,345 | (10,557) | - | - |
| M084 | MERCER CO BOARD OF ED | (26,167) | (76,256) | 205,415 | (89,080) | - | - |
| M085 | CITY OF EDMONTON | (59,211) | (66,712) | 42,838 | (18,576) | - | - |
| M087 | MT STERL/MONTGOMERY LIB | 39,995 | (2,460) | 20,242 | (8,778) | - | - |
| M088 | MORGAN CO CONSERVAT DIST | (2,690) | (260) | 1,902 | (826) | - | - |
| M090 | BARDSTOWN BD OF ED | 4,356 | (365,069) | 273,888 | (118,774) | - | - |
| M091 | NICHOLAS CO WATER DIST | (21,456) | (27,219) | 6,331 | (2,745) | - | - |
| M092 | CITY OF BEAVER DAM | (34,660) | (68,634) | 44,611 | (19,346) | - | - |
| M093 | OLDHAM CO WATER DIST | 203,828 | 93,985 | 78,624 | (34,096) | - | - |
| M096 | CITY OF FALMOUTH | (94,700) | (62,371) | 47,143 | (20,444) | - | - |
| M097 | E KY CONCEN EMPLOY PRO | (601,890) | (521,170) | 96,558 | (41,873) | - | - |
| M098 | PIKE CO HOUSING AUTHORITY | 18,800 | 10,304 | 12,572 | (5,451) | - | - |
| M099 | BEECH FORK WATER COMM | (23,806) | (33,677) | 18,073 | (7,838) | - | - |
| M100 | PULASKI CO BD OF ED | (734,376) | (668,515) | 622,918 | (270,132) | - | - |
| M104 | RUSSELL CO PUBLIC LIBRARY | 12,198 | 6,846 | 15,019 | (6,513) | - | - |

DRAFT

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|-----------|---------|-----------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| M105 | SCOTT COUNTY LIBRARY | (40,948) | (49,918) | 52,531 | (22,780) | - | - |
| M106 | SHELBY CO BD OF ED | 27,674 | (669,938) | 545,182 | (236,422) | - | - |
| M107 | FRANKLIN ELECTRIC PLNT BD | 86,906 | (26,885) | 80,126 | (34,747) | - | - |
| M108 | SPENCER CO PUBLIC LIB | (36,276) | (30,663) | 12,111 | (5,251) | - | - |
| M109 | CITY OF CAMPBELLSVILLE | (549,277) | (338,988) | 112,517 | (48,793) | - | - |
| M110 | CITY OF GUTHRIE | 64,962 | 64,173 | 33,025 | (14,321) | - | - |
| M111 | TRIGG CO CONS DISTRICT | 1,829 | (1,220) | 2,153 | (934) | - | - |
| M112 | CITY OF MILTON | (24,287) | (23,812) | 15,533 | (6,735) | - | 0 |
| M113 | CITY OF STURGIS | 88,376 | 19,827 | 36,886 | (15,996) | - | - |
| M115 | WASHINGTON CO LIBRARY BD | (831) | (8,955) | 8,570 | (3,716) | - | - |
| M116 | WAYNE CO PUBLIC LIBRARY | (29,718) | (11,226) | 10,769 | (4,670) | - | - |
| M117 | WEBSTER CO BD OF ED | (404,408) | (396,186) | 171,583 | (74,410) | - | - |
| M118 | WHITLEY CO FISCAL COURT | 374,289 | (86,103) | 267,146 | (115,851) | - | - |
| M119 | WOLFE CO FISCAL COURT | (40,688) | (202,619) | 70,858 | (30,728) | - | - |
| M120 | WOODFORD COUNTY LIBRARY | (40,206) | (40,272) | 27,858 | (12,080) | - | - |
| M215 | SHEPHER/BULLIT CO TOURIST | (39,832) | (11,490) | 29,608 | (12,839) | - | - |
| M315 | CITY OF PIONEER VILLAGE | (2,861) | (5,749) | 2,435 | (1,055) | - | - |
| M356 | MIDDLETOWN FIRE PROT DIST | - | - | - | - | - | - |
| M415 | BULLITT CO SANITATION DIS | (499,537) | (255,494) | - | - | - | - |
| N001 | ADAIR CO CONSERVATION DIS | 19,924 | (439) | 5,843 | (2,534) | - | - |
| N006 | HOUSING AUTH OWINGSVILLE | (61,085) | (47,590) | 1,816 | (787) | - | - |
| N007 | PINEVILLE BD OF EDUCATION | 65,393 | (20,932) | 34,626 | (15,015) | - | - |
| N008 | CITY OF FLORENCE | 59,418 | (91,367) | 288,724 | (125,208) | - | - |
| N009 | CITY OF MILLERSBURG | 7,580 | (1,580) | - | (1,415) | - | - |
| N010 | BOYD CO PUBLIC LIBRARY | (73,580) | (1,005) | 1,005 | (1,005) | - | - |
| N011 | CITY OF PERRYVILLE | (3,395) | (3,395) | 3,395 | - | - | - |
| N012 | CITY OF BROOKSVILLE | (103,316) | (59,316) | 59,316 | (4,316) | - | - |
| N013 | MIDDLE KY COMM ACT PART | (324,931) | (304,431) | 304,431 | (48,931) | - | - |
| N014 | CITY OF IRVINGTON | (10,898) | (28,571) | 28,571 | (1,898) | - | - |
| N015 | BULLITT CO CONSERVAT DIST | (2,356) | (2,356) | 2,356 | (2,356) | - | - |
| N017 | PRINCETON ELECTRIC PL BD | (53,322) | (85,444) | 85,444 | (32,989) | - | - |
| N018 | MURRAY/CALLOWAY CO AIRPRT | (4,039) | (4,139) | 398 | (4,039) | - | - |
| N020 | CARLISLE CO SANIT DIST 1 | (6,300) | (9,300) | 9,300 | - | - | - |
| N021 | CARROLLTON UTILITIES COMM | (94,569) | (2,569) | 2,569 | (1,569) | - | - |
| N022 | CITY OF GRAYSON | (637,086) | (15,086) | 15,086 | (7,086) | - | - |
| N025 | EAST CLARK CO WATER DIST | (15,785) | (15,785) | 15,785 | (7,785) | - | - |
| N029 | CUMBERLAND CO PUBLIC LIB | (6,251) | (18,241) | 18,241 | (2,251) | - | - |
| N033 | ESTILL CO WATER DIST NO 1 | 14,158 | 2,756 | 19,547 | (8,477) | - | - |
| N035 | HOUSING AUTH FLEMINGSBURG | (16,505) | 2,960 | 2,815 | (1,222) | - | - |
| N036 | PRESTONSBURG CITY UTIL | (345,247) | (268,202) | 133,586 | (57,930) | - | - |
| N037 | FRANKFORT INDEP SCHOOLS | 2,089 | (172,099) | 71,744 | (31,112) | - | - |
| N038 | HOUSING AUTH OF HICKMAN | (20,125) | (19,705) | 9,467 | (4,106) | - | - |
| N041 | BULLOCK PEN WATER DIST | (87,209) | (63,707) | 41,692 | (18,080) | - | - |
| N042 | PURCHASE AREA DEV DIST | 30,078 | (65,359) | 116,644 | (50,583) | - | - |
| N043 | GRAYSON CO LIBRARY | 43,894 | 36,059 | 16,036 | (6,954) | - | - |
| N044 | HOUSING AUTH OF GREENSBUR | - | - | - | - | - | - |
| N045 | KENTUCKY ED DEV CORP | (129,138) | (91,352) | 42,377 | (18,377) | - | - |
| N047 | ELIZABETHTOWN BD OF EDUC | (295,460) | (178,877) | 156,303 | (67,781) | - | (0) |
| N049 | CYNTHIANA HARRISON CO JPC | (11,691) | (9,879) | 4,952 | (2,148) | - | - |
| N050 | CITY OF HORSE CAVE | (140,053) | (75,196) | 19,005 | (8,242) | - | - |
| N051 | CITY OF HENDERSON | (622,649) | (462,406) | 408,474 | (177,137) | - | - |
| N052 | CITY OF NEW CASTLE | (17,157) | (24,209) | 7,378 | (3,199) | - | - |
| N054 | CITY OF MADISONVILLE | (390,047) | (810,386) | 508,740 | (220,617) | - | - |
| N057 | NICHOLASVILLE HOUSING AUT | (36,510) | (8,446) | 3,032 | (1,315) | - | - |
| N058 | JOHNSON CO LIBRARY | (43,506) | (24,862) | 15,307 | (6,637) | - | - |
| N060 | KNOTT CO WATER & SEWER | 23,661 | (9,128) | 35,163 | (15,248) | - | - |
| N061 | KNOX CO SOIL CONSERV DIS | 12,619 | 11,219 | 3,061 | (1,328) | - | - |
| N063 | CUMBERLAND VAL AREA DEV | (112,528) | (73,552) | 53,680 | (23,278) | - | - |
| N065 | THREE FORKS REG JAIL | (86,223) | (475) | 69,468 | (30,125) | - | - |
| N067 | HOUSING ORIENTED MINISTRI | (91,079) | (51,968) | 20,166 | (8,745) | - | - |
| N068 | GAR,QUIKY O-HTS WTR DIST | (33,425) | (25,636) | 11,416 | (4,952) | - | - |
| N069 | CITY OF CRAB ORCHARD | 2,933 | (1,102) | 2,541 | (1,100) | - | - |
| N071 | CITY OF AUBURN | (33,875) | (43,810) | 19,694 | (8,540) | - | - |
| N072 | LYON CO AMBULANCE SERVICE | (51,740) | (68,932) | 35,879 | (15,559) | - | - |
| N075 | CITY OF ISLAND | (7,895) | (1,873) | 7,419 | (3,218) | - | - |
| N076 | MADISON CO EMS | (6,988) | (7,434) | 4,675 | (2,028) | - | - |
| N077 | MAGOFFIN CO WATER DIST | (47,814) | (30,446) | 19,212 | (8,331) | - | - |
| N078 | CENTRAL KY COMM ACTION | (434,213) | (200,248) | 366,938 | (159,125) | - | - |
| N079 | BENTON ELECTRIC SYSTEM | 8,643 | (20,024) | 47,380 | (20,546) | - | - |

DRAFT

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|-----------|---------|----------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| N080 | MARTIN CO WATER DISTRICT | (22,451) | - | - | - | - | - |
| N081 | BUFFALO TRACE AR DEV DIST | (113,277) | (139,807) | 82,180 | (35,639) | - | - |
| N082 | MEADE CO WATER DISTRICT | (75,098) | (54,184) | 23,727 | (10,289) | - | - |
| N084 | MERCER CO PUBLIC LIBRARY | (20,685) | (740) | 23,341 | (10,121) | - | - |
| N085 | METCALFE CO CONSERV DIST | (6,085) | (740) | 1,788 | (776) | - | - |
| N087 | CITY OF MT STERLING | (59,761) | (116,228) | 53,437 | (23,173) | - | - |
| N088 | MORGAN CO AMBULANCE SERV | 80,016 | 29,517 | 23,152 | (10,040) | - | - |
| N089 | MUHLNBERG CO WATER DIST | (27,096) | (30,200) | 41,245 | (17,886) | - | - |
| N090 | BARDSTOWN-NELSON CO TOURI | 3,357 | 9,291 | 13,804 | (5,986) | - | - |
| N092 | CITY OF HARTFORD | (20,344) | (7,859) | 44,094 | (19,122) | - | - |
| N093 | CITY OF LAGRANGE | 27,246 | 29,861 | 44,720 | (19,392) | - | - |
| N094 | CITY OF OWENTON | (51,291) | (16,687) | 3,379 | (1,465) | - | - |
| N097 | KY VALLEY ED COOPERATIVE | (27,580) | (22,740) | 6,510 | (2,823) | - | - |
| N098 | PIKE CO LIBRARY DISTRICT | 90,282 | (71,230) | 46,061 | (19,974) | - | - |
| N099 | CITY OF CLAY CITY | (21,582) | (14,455) | 13,736 | (5,957) | - | - |
| N100 | CITY OF BURNSIDE | 24,204 | 14,216 | 16,807 | (7,289) | - | - |
| N103 | HOUSING AUTH OF MOREHEAD | (41,947) | (5,313) | 21,274 | (9,225) | - | - |
| N104 | CITY OF JAMESTOWN | (46,122) | (103,109) | 58,844 | (25,518) | - | - |
| N106 | W SHELBY WATER DISTRICT | (25,440) | (25,841) | 12,287 | (5,328) | - | - |
| N107 | SIMPSON CO CONSER DIST | 1,964 | (1,071) | 1,599 | (694) | - | - |
| N110 | LOGAN/TODD REG. WATER COM | (64,968) | (40,697) | 32,558 | (14,119) | - | - |
| N111 | BARKLEY LAKE WATER DIST | (128,583) | (96,632) | 33,562 | (14,557) | - | - |
| N112 | TRIMBLE CO WATER DIST | 9,936 | (6,526) | 7,451 | (3,232) | - | - |
| N113 | UNION CO LIBRARY BD | (36,456) | (14,466) | 15,110 | (5,110) | - | - |
| N114 | BOWLING GRN MUNICIPAL UTI | (1,019) | (1,477) | 1,477 | (1,477) | - | - |
| N115 | WASHINGTON CO CONSER DIST | - | (1,775) | 1,775 | (1,775) | - | - |
| N116 | MONTICELLO UTILITY COMM | (146,385) | (151,938) | 138,526 | (26,385) | - | - |
| N117 | CITY OF DIXON | (25,618) | (40,833) | 16,188 | (3,591) | - | - |
| N118 | CITY OF WILLIAMSBURG | (252,208) | (862,322) | 208,991 | (1,091) | - | - |
| N119 | WOLFE CO CONSER DISTRICT | (5,419) | (4,199) | 3,960 | (1,960) | - | - |
| N120 | WOODFORD CO PLAN ZONING | (45,022) | (40,109) | 3,022 | (5,645) | - | - |
| N559 | N KY CONV & VISITORS BUR | 208 | 114,069 | 996 | (7,379) | - | - |
| P001 | HOUSING AUTH OF COLUMBIA | (10,760) | (9,364) | 760 | (1,654) | - | - |
| P005 | GLASGOW ELECTRIC PLANT BD | (270,324) | (324,190) | 755 | (1,190) | - | - |
| P006 | BATH COUNTY E.M.S. | (210,262) | (14,190) | 262 | (1,190) | - | - |
| P007 | CITY OF PINEVILLE | 41,549 | (1,777) | 549 | (7,777) | - | - |
| P008 | BOONE CO PLANNING COMM | (116,897) | (75,031) | 34,948 | (23,827) | - | - |
| P009 | HOUSING AUTHORITY PARIS | (49,148) | (31,727) | 9,241 | (4,008) | - | - |
| P010 | REGIONAL PUBLIC SAFETY | (117,586) | (109,295) | 38,310 | (16,612) | - | - |
| P011 | CITY OF JUNCTION CITY | (77,979) | (31,820) | 6,174 | (2,677) | - | - |
| P013 | CITY OF JACKSON | (88,119) | (169,891) | 69,520 | (30,148) | - | - |
| P014 | BRECKINRIDGE CO PUBLIC LI | 22,711 | (14,152) | 13,966 | (6,056) | - | - |
| P015 | CITY OF LEBANON JUNCTION | (19,848) | (17,802) | 14,586 | (6,325) | - | - |
| P017 | PRINCETON WATER/WASTEWATE | (120,208) | (63,850) | 36,769 | (15,946) | - | - |
| P018 | MURRAY/CALLOWAY TRANS AUT | 152,044 | 96,233 | 31,384 | (13,609) | - | - |
| P022 | RATTLESNAKE RIDGE WATER | (134,051) | (86,983) | 31,851 | (13,813) | - | - |
| P023 | LIBERTY TOURISM | 31,479 | (411) | 2,730 | (1,184) | - | - |
| P025 | CLARK CO CONSVATION DIST | (4,128) | (2,904) | 1,186 | (514) | - | - |
| P033 | ESTILL COUNTY EMS | - | - | - | - | - | - |
| P035 | FLEMING CO DISPATCH | (19,041) | (32,204) | 8,976 | (3,893) | - | - |
| P037 | COMMUNITY ACTION KENTUCKY | (135,547) | (38,374) | 43,231 | (18,748) | - | - |
| P038 | HICKMAN ELECTRIC SYSTEM | (26,057) | (27,822) | 21,890 | (9,493) | - | - |
| P041 | CITY OF DRY RIDGE | 7,820 | 6,201 | 17,700 | (7,677) | - | - |
| P043 | CITY OF CLARKSON | 2,832 | (10,220) | 9,480 | (4,111) | - | - |
| P045 | GREENUP CO ENVIR COMM | (54,890) | (9,055) | 7,827 | (3,394) | - | - |
| P047 | CITY OF WEST POINT | (153,996) | (77,256) | 3,024 | (1,310) | - | - |
| P048 | HARLAN COUNTY C A A | 6,468 | (77,031) | 72,343 | (31,372) | - | - |
| P049 | HOUSING AUTHORITY OF CYNT | (158,907) | (38,224) | 20,918 | (9,071) | - | - |
| P050 | HART CO SOLID WASTE SVC | 11,216 | (69,839) | 42,649 | (18,495) | - | - |
| P051 | HENDERSON MUN POWER/LIGHT | (239,177) | (147,395) | 210,181 | (91,146) | - | - |
| P052 | LITTLE KY RV WS CONV DIST | (11,574) | (3,770) | 3,603 | (1,563) | - | - |
| P054 | HOUSING AUTH DAWSON SPG | (31,744) | (29,005) | 14,389 | (6,239) | - | - |
| P057 | VALLEY VIEW FERRY AUTHORI | 34,654 | 8,403 | 10,265 | (4,452) | - | - |
| P061 | BARBOURVILLE UTILITY COMM | (200,972) | (295,651) | 135,772 | (58,877) | - | - |
| P063 | LAUREL CO WATER DIST #2 | (14,416) | (49,518) | 44,763 | (19,412) | - | - |
| P068 | LEWIS CO PUBLIC LIBRARY | (5,035) | (6,967) | 5,267 | (2,284) | - | - |
| P069 | LINCOLN CO CLERK | (22,732) | (39,799) | 22,637 | (9,816) | - | - |
| P071 | LOGAN CO CONS DISTRICT | 558 | 6,504 | 5,906 | (2,561) | - | - |
| P072 | LYON CO WATER DISTRICT | 16,409 | 5,073 | 8,960 | (3,886) | - | - |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------------|---|-----------|---------|-----------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| P075 | MCLEAN CO REG WATER COMM | (32,232) | (32,528) | 11,249 | (4,880) | - | - |
| P076 | MADISON CO PUBLIC LIBRARY | (29,520) | (53,468) | 63,110 | (27,369) | - | - |
| P077 | SALYERS/MAG CO JOINT HOUS | (14,527) | (12,125) | 6,803 | (2,951) | - | - |
| P078 | MARION CO CONSERVAT DIST | (2,254) | (1,550) | 1,717 | (743) | - | - |
| P079 | CITY OF CALVERT CITY | (220,875) | (133,107) | 67,188 | (29,137) | - | - |
| P081 | MASON COUNTY LIBRARY | (362) | (14,696) | 8,238 | (3,572) | - | - |
| P084 | ANDERSON-DEAN COMM PARK | 46,579 | 23,064 | 4,919 | (2,134) | - | - |
| P087 | MONTGOMERY CTY WATER DIST | (5,948) | (4,644) | 2,988 | (1,296) | - | - |
| P088 | MORGAN CO WATER DIST | 128,041 | 58,560 | 22,307 | (9,672) | - | - |
| P089 | MUHLBERG WATER DIST #3 | (28,156) | (23,642) | 14,412 | (6,249) | - | - |
| P090 | NORTH NELSON WATER DIST | (22,157) | (17,997) | 11,494 | (4,985) | - | - |
| P092 | OHIO CO REG WASTEWATER D | (31,236) | (25,601) | 13,307 | (5,770) | - | - |
| P097 | KY RIVER AREA DEV DIST | (679) | (87,555) | 85,960 | (37,278) | - | - |
| P100 | LAKE CUMBERLAND CAA, INC | (650,877) | (987,393) | 167,108 | (72,467) | - | - |
| P103 | MOREHEAD TOURISM COMMISSI | (4,250) | (6,432) | 14,489 | (6,284) | - | - |
| P104 | RUSSELL CO TOURIST COMM | (9,255) | (6,086) | 3,495 | (1,515) | - | - |
| P105 | GEORGETOWN/SCOTT TOURISM | 22,553 | 9,122 | 8,414 | (3,649) | - | - |
| P106 | MULTI PURPOSE COMM ACTION | 1,665 | (28,393) | 21,544 | (9,343) | - | - |
| P107 | SIMPSON CO LIBRARY DIST | (16,443) | (15,772) | 11,369 | (4,931) | - | - |
| P110 | TODD COUNTY CONSERVATION DISTRICT | (2,636) | (5,043) | 2,296 | (995) | - | - |
| P111 | JOHN L STREET LIBRARY | 55,778 | 39,516 | 9,546 | (4,140) | - | - |
| P113 | STURGIS HOUSING AUTHORITY | (27,818) | (24,822) | 1,766 | (765) | - | - |
| P115 | HOUSING AUTH SPRINGFIELD | 12,022 | 5,820 | 5,638 | (2,445) | - | - |
| P116 | CITY OF MONTICELLO | (38,152) | (52,227) | 17,955 | (9,665) | - | - |
| P117 | CITY OF CLAY | (41,179) | (51,901) | 17,955 | (9,665) | - | - |
| P120 | WOODFORD CO CONSERV DIST | 15,179 | (1,979) | 1,979 | (5,179) | - | - |
| P959 | CITY OF CRESTVIEW HILLS | 9,134 | (13,475) | 1,758 | (5,179) | - | - |
| R003 | SOUTH ANDERSON WATER DIST | (14,121) | (9,721) | 1,121 | (6,121) | - | - |
| R005 | BARREN CO SOIL CONS DIS | (5,498) | (4,981) | 508 | (1,981) | - | - |
| R008 | BOONE CO LIBRARY DIST | (444) | (265,425) | 1,225 | (1,225) | - | - |
| R010 | ASHLAND BD OF ED | (232) | 217,711 | 1,058 | (127,076) | - | - |
| R011 | DANVILLE BOYLE PLANNING | (21,359) | (12,759) | 359 | (1,890) | - | - |
| R013 | BREATHITT COUNTY WATER DISTRICT | (1,118) | (7,118) | 1,118 | (1,118) | - | - |
| R015 | CITY OF SHEPHERDSVILLE | 13,118 | (11,609) | 609 | (1,609) | - | - |
| R017 | CITY OF PRINCETON | (35,470) | (1,470) | 470 | (1,470) | - | - |
| R018 | MURRAY ELECTRIC SYSTEM | (352) | (1,429) | 429 | (631) | - | - |
| R019 | FORT THOMAS BOARD OF ED | (642,833) | (479,907) | 168,878 | (71,933) | - | - |
| R021 | CARROLLTON/CARR CO REC TR | (2,161) | (4,122) | 2,869 | (1,244) | - | - |
| R024 | CHRISTIAN CO WATER DIST | (92,543) | (63,380) | 30,624 | (13,280) | - | - |
| R030 | DAVIESS CO AIRPORT BD | (44,067) | 8,657 | 14,778 | (6,408) | - | - |
| R033 | CITY OF RAVENNA | 8,312 | (7,677) | 3,213 | (1,393) | - | - |
| R034 | LEXINGTON PUBLIC LIBRARY | 128,080 | 44,989 | 311,651 | (135,148) | - | - |
| R036 | CITY OF PRESTONSBURG | 13,471 | (110,749) | 154,859 | (67,156) | - | - |
| R037 | PAUL SAWYER LIBRARY | (115,145) | (93,355) | 59,848 | (25,955) | - | - |
| R038 | CITY OF FULTON | (211,955) | (173,561) | 63,406 | (27,496) | - | - |
| R041 | CITY OF CRITTENDEN | 13,957 | (4,710) | 5,790 | (2,510) | - | - |
| R042 | MAYFIELD ELEC & WATER SYS | (362,529) | (688,945) | 190,487 | (82,605) | - | - |
| R045 | CITY OF RUSSELL | (178,897) | (127,190) | 49,570 | (21,495) | - | - |
| R047 | LINCOLN TRAIL AREA DEV DI | (77,022) | (34,284) | 90,183 | (39,107) | - | - |
| R048 | HARLAN CO CONSERV DIST | (2,540) | (1,710) | 2,352 | (1,020) | - | - |
| R050 | HART CO AMB SERVICE | (173,571) | (151,773) | 50,729 | (21,999) | - | - |
| R051 | HENDERSON MUN W & S DEPT | (497,217) | (258,735) | 209,438 | (90,824) | - | - |
| R052 | CITY OF CAMPBELLSBURG | 16,449 | 10,455 | 4,395 | (1,907) | - | - |
| R054 | SOUTH HOPKINS WATER DIST | (42,165) | (23,248) | 14,502 | (6,288) | - | - |
| R057 | CITY OF WILMORE | (149,226) | (83,336) | 51,620 | (22,385) | - | - |
| R058 | HOUSING AUTH OF PAINTSVLE | (61,363) | (43,647) | 26,839 | (11,639) | - | - |
| R061 | KY COMM ECONOMIC OPPORT | (168,939) | (620,173) | 406,035 | (176,079) | - | - |
| R063 | WOODCREEK WATER DISTRICT | (217,632) | (248,738) | 119,586 | (51,858) | - | - |
| R071 | LOGAN CO PUBLIC LIBRARY | (78,021) | (73,058) | 23,446 | (10,168) | - | - |
| R072 | LYON CO HOUSING AUTHORITY | (38,744) | (38,731) | 12,432 | (5,391) | - | - |
| R073 | MCCRACKEN CO BD OF ED | (725,559) | (885,303) | 509,797 | (221,078) | - | - |
| R076 | RICHMOND UTILITIES | (39,779) | (140,965) | 184,064 | (79,821) | - | - |
| R078 | CITY OF LORETTO | (3,758) | (2,768) | 1,279 | (556) | - | - |
| R079 | MARSHALL CO PUB LIBRARY | (74,273) | (52,591) | 40,275 | (17,465) | - | - |
| R088 | CITY OF WEST LIBERTY | 79,102 | 28,192 | 82,409 | (35,736) | - | - |
| R089 | CENTRAL CITY MUN WTR&SEWR | (45,369) | (62,809) | 57,659 | (25,003) | - | - |
| R090 | NELSON CO PUBLIC LIBRARY | (141,002) | (133,724) | 55,264 | (23,965) | - | - |
| R093 | TRI CO COMM ACTION AGENCY | 30,291 | 20,142 | 17,500 | (7,589) | - | - |
| R097 | PERRY COUNTY PUBLIC LIB | (118,627) | (69,073) | 29,031 | (12,590) | - | - |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|-------------|---------|-----------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| R103 | ROWAN CO PUBLIC LIBRARY | (52,510) | (49,233) | 20,041 | (8,690) | - | - |
| R104 | CITY OF RUSSELL SPRINGS | 23,027 | (43,397) | 57,503 | (24,937) | - | - |
| R105 | CITY OF STAMPING GROUND | (9,331) | (1,120) | 1,261 | (554) | - | - |
| R106 | SHELBY CO PARK RECREATION | (14,384) | (16,933) | 25,970 | (11,262) | - | - |
| R109 | TAYLOR CO PUBLIC LIBRARY | (69,198) | (34,045) | 14,698 | (6,374) | - | - |
| R114 | BOWLING GREEN PUBLIC SCHO | (371,269) | (139,159) | 377,315 | (163,625) | - | - |
| R115 | S W E D A | (3,124) | (3,794) | 3,578 | (1,552) | - | - |
| R116 | WAYNE CO CONSERV DIST | 7,471 | (8,754) | 2,780 | (1,206) | - | - |
| R117 | WEBSTER COUNTY WATER DIST | (57,546) | (47,299) | 21,184 | (9,187) | - | - |
| R118 | WILLIAMSBURG IND BD OF ED | (217,200) | (207,707) | 45,269 | (19,630) | - | - |
| R120 | CITY OF MIDWAY | 18,797 | (33,239) | 16,449 | (7,134) | - | - |
| R959 | N KY LEGAL AID SOCIETY | (322,293) | (429,495) | 135,456 | (58,743) | - | - |
| T036 | FLOYD COUNTY CONSV DIST | (10,549) | (10,113) | 5,409 | (2,346) | - | - |
| V001 | ADAIR COUNTY FISCAL COURT | (150,598) | (396,671) | 99,319 | (43,070) | - | - |
| V002 | ALLEN COUNTY FISCAL COURT | (88,468) | (147,557) | 130,230 | (56,475) | - | - |
| V003 | ANDERSON CO FISCAL COURT | (292,022) | (513,183) | 155,375 | (67,380) | - | - |
| V004 | BALLARD COUNTY FISCAL CT | (437,668) | (340,201) | 125,200 | (54,293) | - | - |
| V005 | BARREN CO FISCAL CT | (90,717) | (208,270) | 88,703 | (38,467) | - | - |
| V006 | BATH CO FISCAL COURT | (111,822) | (128,020) | 72,749 | (31,549) | - | - |
| V007 | BELL CO FISCAL CT | (137,457) | (24,898) | 132,090 | (57,283) | - | - |
| V008 | BOONE CO FISCAL CT | 198,105 | (120,318) | 631,673 | (273,928) | - | - |
| V009 | BOURBON CO FISCAL COURT | (75,895) | (109,266) | 147,038 | (63,764) | - | - |
| V010 | BOYD COUNTY FISCAL COURT | 404,346 | (200,089) | 454,662 | (197,167) | - | - |
| V011 | BOYLE COUNTY FISCAL COURT | (117,012) | (112,012) | 105,931 | (43,931) | - | - |
| V012 | BRACKEN CO FISCAL COURT | (98,000) | (105,000) | 105,000 | (43,000) | - | - |
| V013 | BREATHITT CO FISCAL COURT | (214,000) | (214,000) | 198,000 | (24,000) | - | - |
| V014 | BRECKINRIDGE CO FISCAL CT | (130,000) | (36,000) | 909,000 | (64,000) | - | - |
| V016 | BUTLER COUNTY FISCAL CT | 29,000 | (76,500) | 491,000 | (56,000) | - | - |
| V017 | CALDWELL CO FISCAL COURT | (179,000) | (162,210) | 212,000 | (79,000) | - | - |
| V018 | CALLOWAY CO FISCAL COURT | (272,000) | (236,220) | 236,220 | (190,955) | - | - |
| V019 | CAMPBELL CO FISCAL CT | (1,538,000) | (866,720) | 741,000 | (190,336) | - | - |
| V020 | CARLSLE CO FISCAL COURT | (59,000) | (112,150) | 525,000 | (36,380) | - | - |
| V021 | CARROLL CO FISCAL CT | 257,000 | (122,500) | 921,000 | (89,000) | - | - |
| V022 | CARTER CO FISCAL CT | (216,000) | (517,000) | 595,000 | (44,000) | - | - |
| V023 | CASEY CO FISCAL COURT | (365,000) | (440,000) | 523,000 | (44,000) | - | - |
| V024 | CHRISTIAN CO FISCAL COURT | (725,000) | (75,000) | 114,000 | (75,000) | - | - |
| V025 | CLARK COUNTY FISCAL COURT | 307,551 | (65,916) | 201,627 | (87,456) | - | - |
| V026 | CLAY COUNTY FISCAL CT | (854,189) | (1,264,997) | 199,595 | (86,555) | - | - |
| V027 | CLINTON CO FISCAL COURT | (354,000) | (159,117) | 92,944 | (40,306) | - | - |
| V028 | CRITTENDEN CO FIS CT | (226,579) | (213,745) | 119,938 | (52,012) | - | - |
| V030 | DAVISS CO FISCAL COURT | (414,011) | (515,146) | 357,013 | (154,822) | - | - |
| V031 | EDMONSON CO FISCAL CRT | (178,630) | (332,439) | 86,983 | (37,722) | - | - |
| V032 | ELLIOTT CO FISCAL CT | 55,667 | 9,493 | 51,317 | (22,254) | - | - |
| V033 | ESTILL CO FISCAL COURT | (213,860) | (261,929) | 106,708 | (46,275) | - | - |
| V035 | FLEMING CO FISCAL COURT | (124,608) | (206,050) | 61,239 | (26,557) | - | - |
| V036 | FLOYD CO FISCAL COURT | (547,575) | (568,956) | 198,169 | (85,938) | - | - |
| V037 | FRANKLIN CO FISCAL COURT | (542,621) | (570,910) | 277,230 | (120,221) | - | - |
| V038 | FULTON COUNTY FIS CT | (164,891) | (227,053) | 150,334 | (65,193) | - | - |
| V039 | GALLATIN CO FISCAL COURT | (229,382) | (245,658) | 114,413 | (49,616) | - | - |
| V040 | GARRARD CO FISCAL COURT | (922,934) | (254,648) | 122,856 | (53,278) | - | - |
| V041 | GRANT COUNTY FISCAL COURT | (362,267) | (397,084) | 169,108 | (73,335) | - | - |
| V042 | GRAVES COUNTY FISCAL CT | (623,776) | (568,843) | 208,809 | (90,551) | - | - |
| V043 | GRAYSON CO FISCAL COURT | 303,049 | (85,391) | 280,162 | (121,493) | - | - |
| V044 | GREEN COUNTY FISCAL COURT | (134,534) | (80,321) | 42,698 | (18,516) | - | - |
| V045 | GREENUP CO FISCAL CT | 86,947 | (92,661) | 269,595 | (116,912) | - | - |
| V046 | HANCOCK CO FISCAL COURT | (349,932) | (243,354) | 123,665 | (53,628) | - | - |
| V047 | HARDIN CO FISCAL COURT | 1,942 | (115,127) | 206,372 | (89,496) | - | - |
| V048 | HARLAN CO FIS CT | (480,046) | (385,807) | 188,848 | (81,896) | - | - |
| V049 | HARRISON CO FISCAL COURT | (140,248) | (137,262) | 76,342 | (33,106) | - | - |
| V050 | HART COUNTY FISCAL COURT | (88,279) | (153,345) | 153,014 | (66,355) | - | - |
| V051 | HENDERSON CO FISCAL COURT | (898,038) | (749,279) | 331,337 | (143,686) | - | - |
| V052 | HENRY CO FISCAL COURT | (196,577) | (149,316) | 62,507 | (27,106) | - | - |
| V053 | HICKMAN CO FISCAL COURT | (106,846) | (119,885) | 58,194 | (25,237) | - | - |
| V054 | HOPKINS CO FISCAL COURT | (724,399) | (463,603) | 242,545 | (105,181) | - | - |
| V055 | JACKSON CO FISCAL COURT | (40,237) | (244,461) | 141,257 | (61,258) | - | - |
| V057 | JESSAMINE CO FISCAL COURT | 228,333 | (67,620) | 373,747 | (162,079) | - | - |
| V060 | KNOTT CO FISCAL CT | 15,694 | (62,718) | 96,531 | (41,861) | - | - |
| V061 | KNOX CO FISCAL CT | (86,362) | (461,706) | 191,329 | (82,971) | - | - |
| V062 | LARUE CO FISCAL COURT | (241,448) | (243,988) | 116,697 | (50,607) | - | - |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|--------------|-----------|-------------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| V063 | LAUREL COUNTY FISCAL COUR | 9,884 | (108,038) | 395,733 | (171,613) | - | - |
| V064 | LAWRENCE CO FISCAL CT | (172,346) | (330,717) | 130,985 | (56,804) | - | - |
| V065 | LEE COUNTY FISCAL COURT | (182,048) | (370,643) | 95,692 | (41,498) | - | - |
| V066 | LESLIE CO FISCAL COURT | (286,095) | (169,681) | 143,668 | (62,303) | - | (0) |
| V067 | LETCHER CO FISCAL COURT | (459,402) | (327,186) | 107,160 | (46,471) | - | - |
| V068 | LEWIS COUNTY FISCAL COURT | (572,217) | (227,654) | 82,652 | (35,843) | - | - |
| V069 | LINCOLN CO FISCAL COURT | (623,906) | (210,295) | 78,215 | (33,919) | - | - |
| V070 | LIVINGSTON CO FISCAL CT | (260,499) | (164,660) | 113,169 | (49,077) | - | - |
| V071 | LOGAN COUNTY FISCAL COURT | (22,414) | (38,185) | 234,958 | (101,891) | - | - |
| V072 | LYON COUNTY FISCAL COURT | (152,881) | (111,761) | 50,292 | (21,810) | - | - |
| V073 | MCCRACKEN CO FISCAL COURT | (627,543) | (421,126) | 193,274 | (83,813) | - | - |
| V074 | MCCREARY CO FISCAL CT | 121,824 | (119,304) | 167,637 | (72,697) | - | - |
| V075 | MCLEAN COUNTY FISCAL CT | (258,568) | (128,601) | 110,556 | (47,944) | - | - |
| V076 | MADISON CO FISCAL COURT | (228,094) | (155,575) | 330,783 | (143,448) | - | - |
| V077 | MAGOFFIN CO FISCAL COURT | (91,432) | (95,889) | 70,611 | (30,621) | - | - |
| V078 | MARION CO FISCAL COURT | 157,688 | (229,991) | 279,624 | (121,261) | - | - |
| V079 | MARSHALL CO FISCAL COURT | (666,128) | (475,085) | 212,035 | (91,951) | - | - |
| V080 | MARTIN CO FISCAL COURT | (30,656) | (111,392) | 88,891 | (38,548) | - | - |
| V081 | MASON CO FIS CT | (280,952) | (224,983) | 176,619 | (76,591) | - | - |
| V082 | MEADE COUNTY FISCAL COURT | (109,613) | (617,270) | 322,177 | (139,715) | - | - |
| V083 | MENIFEE CO FISCAL COURT | (80,420) | (76,295) | 49,937 | (21,656) | - | - |
| V084 | MERCER COUNTY FISCAL COURT | (231,072) | (357,920) | 94,769 | (41,096) | - | - |
| V085 | METCALFE CO FISCAL COURT | 15,254 | 12,094 | 67,315 | (29,191) | - | - |
| V086 | MONROE CO FISCAL COURT | (142,789) | (197,708) | 107,789 | (45,789) | - | - |
| V087 | MONTGOMERY CO FISCAL CT | (192,341) | (177,961) | 122,341 | (50,341) | - | - |
| V088 | MORGAN CO FISCAL CT | (1,242) | (23,242) | 3,242 | (8,242) | - | (0) |
| V089 | MUHLENBERG CO FISCAL CT | (232,196) | (651,019) | 396,196 | (153,196) | - | - |
| V090 | NELSON CO FISCAL CT | (647,396) | (615,471) | 603,396 | (153,396) | - | - |
| V091 | NICHOLAS CO FISCAL COURT | 24,206 | 206,000 | 603,000 | (1,000) | - | - |
| V092 | OHIO COUNTY FISCAL CRT | (37,157) | (69,157) | 157,157 | (29,157) | - | - |
| V093 | OLDHAM CO FISCAL COURT | (188,387) | (387,000) | 420,387 | (105,560) | - | - |
| V094 | OWEN COUNTY FISCAL COURT | 60,372 | (91,705) | 705,043 | - | - | - |
| V095 | OWSLEY CO FISCAL COURT | (12,115) | (3,883) | 974,883 | - | - | - |
| V096 | PENDLETON CO FISCAL COURT | (164,110) | (110,974) | 974,883 | - | - | - |
| V097 | PERRY COUNTY FISCAL COURT | 441,106 | (106,483) | 483,106 | (106,483) | - | - |
| V098 | PIKE COUNTY FISCAL COURT | 106,203 | (106,203) | 014,203 | (203,014) | - | - |
| V099 | POWELL CO FISCAL CT | (192,883) | (215,755) | 198,883 | (82,691) | - | - |
| V100 | PULASKI CO FISCAL CT | (805,089) | (1,671,528) | 316,854 | (137,405) | - | - |
| V101 | ROBERTSON CO FISCAL CT | (121,775) | (63,734) | 23,677 | (10,268) | - | - |
| V102 | ROCKCASTLE CO FISCAL CT | (291,506) | (205,088) | 143,363 | (62,170) | - | - |
| V103 | ROWAN CO FISCAL COURT | (178,830) | (197,640) | 239,741 | (103,966) | - | - |
| V104 | RUSSELL CO FISCAL COURT | (270,119) | (497,155) | 135,224 | (58,641) | - | - |
| V105 | SCOTT CO FISCAL CT | (149,106) | (328,981) | 233,096 | (101,083) | - | - |
| V106 | SHELBY CO FISCAL COURT | (287,914) | (355,292) | 189,712 | (82,271) | - | - |
| V107 | SIMPSON CO FISCAL COURT | (134,544) | (142,623) | 165,640 | (71,832) | - | - |
| V108 | SPENCER CO TREASURER | (46,608) | (124,041) | 80,199 | (34,779) | - | - |
| V109 | TAYLOR COUNTY FISCAL COUR | (22,168) | (202,290) | 165,832 | (71,913) | - | - |
| V110 | TODD COUNTY FISCAL COURT | (209,465) | (200,090) | 104,278 | (45,222) | - | - |
| V111 | TRIGG COUNTY FISCAL COURT | (292,384) | (228,863) | 119,075 | (51,637) | - | - |
| V112 | TRIMBLE CO FISCAL COURT | (110,447) | (89,983) | 71,723 | (31,104) | - | - |
| V113 | UNION COUNTY FISCAL COURT | (105,825) | (191,709) | 162,433 | (70,439) | - | - |
| V114 | WARREN COUNTY FISCAL COUR | 116,698 | (117,212) | 536,437 | (232,628) | - | - |
| V115 | WASHINGTON CO FIS COURT | (161,131) | (192,251) | 94,063 | (40,791) | - | - |
| V116 | WAYNE COUNTY FISCAL COURT | (407,719) | (761,978) | 208,961 | (90,617) | - | - |
| V117 | WEBSTER CO FISCAL COURT | (417,412) | (280,915) | 134,294 | (58,236) | - | - |
| V119 | CITY OF HIGHLAND HEIGHTS | 68,776 | (43,971) | 29,495 | (12,791) | - | - |
| V120 | WOODFORD CO FISCAL COURT | (143,755) | 31,230 | 176,201 | (76,411) | - | - |
| V122 | FAMILY HEALTH CENTER | (2,436,820) | (2,452,054) | 884,130 | (383,409) | - | - |
| V125 | LOUISVILLE MEM COMM | (31,405) | (22,162) | 6,913 | (2,997) | - | - |
| V126 | LOU & JEFF CO RIVERPORT | (4,120) | (10,906) | 4,441 | (1,926) | - | - |
| V127 | LOU LABOR MANAGER COM | (4,960) | (3,827) | 3,671 | (1,590) | - | - |
| V129 | T A R C | (4,232,730) | (2,915,975) | 1,668,365 | (723,496) | - | - |
| V130 | ANCHORAGE BD OF EDUCATION | (61,143) | (72,675) | 47,224 | (20,478) | - | - |
| V136 | MOUNTAIN ARTS CENTER | - | - | - | - | - | - |
| V137 | FRANKLIN CO CONS DIST | (21,338) | (16,880) | 1,617 | (701) | - | - |
| V145 | CITY OF WURLTAND | (9,952) | (14,569) | 4,230 | (1,835) | - | - |
| V147 | HARDIN CO WATER DIST #2 | (213,089) | (153,672) | 226,897 | (98,395) | - | - |
| V151 | HOUSING AUTH OF HENDERSON | (187,658) | (126,697) | 54,477 | (23,625) | - | - |
| V156 | JEFF CO BD OF ED | (36,239,188) | (50,708,676) | 8,734,988 | (3,787,959) | - | - |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|-------------|---------|-----------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| V158 | BIG SANDY AREA COMM PRO | (332,755) | (193,717) | 100,393 | (43,536) | - | - |
| V159 | CITY OF ERLANGER | (354,667) | (218,185) | 93,479 | (40,538) | - | - |
| V163 | EAST BERNSTADT BD OF ED | (27,510) | (31,608) | 21,160 | (9,177) | - | - |
| V171 | CITY OF ADAIRVILLE | 389 | (6,917) | 10,344 | (4,486) | - | - |
| V176 | MADISON CO CONSERVAT DIST | (3,933) | (3,123) | 2,164 | (938) | - | - |
| V179 | MARSHALL CO SEN CITIZENS | - | - | - | - | - | - |
| V189 | CITY OF CENTRAL CITY | (167,252) | (161,126) | 74,787 | (32,432) | - | - |
| V196 | CITY OF BUTLER | (20,004) | (6,592) | 2,212 | (960) | - | - |
| V197 | CITY OF HAZARD | (219,382) | (261,928) | 198,507 | (86,084) | - | - |
| V198 | MOUNTAIN WATER DISTRICT | (165,150) | (120,896) | 118,550 | (51,410) | - | - |
| V200 | PULASKI COUNTY LIBRARY | (42,793) | (16,735) | 29,727 | (12,891) | - | - |
| V205 | BARREN/METCALFE CO AMB SR | (1,510) | (27,871) | 7,920 | (3,434) | - | - |
| V206 | SHELBYVILLE MUN WATER&SEWER | (123,289) | (89,619) | 79,404 | (34,435) | - | - |
| V207 | BELL CO PUBLIC LIBRARY | (79,865) | (61,213) | 11,872 | (5,150) | - | - |
| V208 | CITY OF WALTON | (43,420) | (27,777) | 24,787 | (10,748) | - | - |
| V218 | MURRAY TOURISM COMMISSION | (1,838) | (5,947) | 5,154 | (2,235) | - | - |
| V219 | BELLEVUE BD OF EDUCATION | (147,630) | (171,885) | 53,513 | (23,207) | - | - |
| V224 | PENNYROYAL AREA MUSEUM | (24,048) | 9,685 | 3,498 | (1,516) | - | - |
| V230 | OWENSBORO RIVERPORT AUTH | (33,731) | (101,142) | 150,793 | (65,393) | - | - |
| V236 | BIG SANDY AREA DEV DIST | (586,662) | (267,373) | 108,708 | (47,142) | - | - |
| V237 | BLUE GRASS COMM ACTION | (308,236) | (358,442) | 308,666 | (133,855) | - | - |
| V247 | HARDIN CO WATER DIST #1 | (544,745) | (299,719) | 205,619 | (89,168) | - | - |
| V251 | HENDERSON CO RIVER AUTH | (174,076) | (117,194) | 36,929 | (16,014) | - | - |
| V259 | KENTON CO PUBLIC LIBRARY | (550,448) | (214,448) | 107,170 | (47,170) | - | - |
| V263 | LAUREL CO BD OF EDUCATION | (241,441) | (121,441) | 60,720 | (24,288) | - | - |
| V271 | RUSSELLVILLE ELEC PL BD | (115,441) | (121,441) | 60,720 | (24,288) | - | - |
| V281 | HOUSING AUTH OF MAYSVILLE | (31,441) | (30,441) | 15,220 | (6,096) | - | - |
| V298 | CITY OF PIKEVILLE | 48,441 | (120,641) | 220,641 | (89,641) | - | - |
| V300 | HOUSING AUTH OF SOMERSET | (128,441) | (73,364) | 478,364 | (199,364) | - | - |
| V305 | CITY OF CAVE CITY | (6,441) | (24,724) | 123,724 | (52,724) | - | - |
| V306 | HOUSING AUTH OF SHELBYVILLE | (14,441) | (7,984) | 427,984 | (2,353) | - | - |
| V308 | NORTHERN KY AREA DEV.DIST | (445,441) | (340,441) | 141,441 | (69,446) | - | - |
| V319 | CAMPBELL CO BD OF ED | (250,441) | (631,441) | 461,441 | (182,441) | - | - |
| V324 | CHRISTIAN CO CONS DIST | 4,441 | (2,441) | 610,441 | (4,441) | - | - |
| V330 | CITY OF OWENSBORO | (925,441) | (2,441) | 205,441 | (26,441) | - | - |
| V336 | SANDY VALLEY TRANS SER IN | (388,441) | (45,441) | 079,441 | (45,441) | - | - |
| V337 | FRANKFORT ELEC WATER BD | (770,441) | (1,614,589) | 783,967 | (339,972) | - | - |
| V347 | CITY OF RADCLIFF | (338,841) | (259,906) | 113,461 | (49,202) | - | - |
| V359 | CITY OF ELSMERE | (57,846) | (37,468) | 30,283 | (13,132) | - | (0) |
| V363 | LONDON LAUREL CO COMM CTR | (182,123) | (147,800) | 34,380 | (14,910) | - | - |
| V373 | PADUCAH MCCRACKEN CO TOUR | (18,838) | (8,519) | 18,664 | (8,093) | - | - |
| V376 | CITY OF BERA | (3,011,907) | (709,437) | 221,453 | (96,034) | - | - |
| V398 | CITY OF ELKHORN CITY | (225,828) | (86,654) | - | - | - | - |
| V400 | PULASKI CO SOIL CONS DIST | (43,878) | (31,473) | 3,975 | (1,724) | - | - |
| V405 | MARY W WELDON MEM PUB LIB | (15,454) | (14,832) | 13,621 | (5,907) | - | - |
| V407 | BELL/WHITLEY COMM ACTION | (420,863) | (334,464) | 150,670 | (65,340) | - | - |
| V408 | UNION EMERGENCY SERVICES | 14,471 | (8,505) | 3,968 | (1,721) | - | - |
| V419 | DAYTON CITY SCHOOLS | (42,985) | (103,309) | 71,022 | (30,798) | - | - |
| V424 | PENNYRILE ALLIED COMM SER | 219,705 | (219,820) | 242,249 | (105,054) | - | - |
| V430 | OWENSBORO MUN UTILITIES | (3,616,445) | (1,341,857) | 731,969 | (317,422) | - | - |
| V436 | APPALACHIAN RES & DEFENSE | 8,599 | (100,293) | 133,499 | (57,893) | - | - |
| V437 | FKT/FKLN CO TOUR&CONV COM | (25,659) | (2,445) | 6,790 | (2,945) | - | - |
| V447 | CITY OF ELIZABETHTOWN | 401,389 | 93,376 | 499,542 | (216,629) | - | - |
| V459 | LUDLOW BD OF EDUCATION | (87,519) | (27,216) | 35,806 | (15,527) | - | - |
| V463 | LONDON LAUREL TOURIST COM | (29,530) | (33,328) | 6,942 | (3,010) | - | - |
| V473 | PADUCAH POWER SYSTEM | (356,435) | (492,978) | 325,995 | (141,368) | - | - |
| V476 | KY RIVER Foothills DEV CO | (1,179,539) | (932,090) | 270,296 | (117,214) | - | - |
| V500 | WEST PULASKI WATER DISTR | 63,644 | 3,796 | 33,483 | (14,521) | - | - |
| V505 | CITY OF PARK CITY | (4,097) | (10,495) | 1,511 | (655) | - | - |
| V507 | BELL CO SOLID WASTE OFFIC | (24,374) | (469) | 9,289 | (4,029) | - | - |
| V508 | CITY OF UNION | 34,958 | (10,850) | 6,988 | (3,897) | - | - |
| V524 | HOPKINSVL WATER ENV ATH | (365,326) | (428,972) | 241,233 | (104,611) | - | - |
| V530 | AUDUBON AREA COMM SER INC | (1,452,275) | (1,565,095) | 885,323 | (383,927) | - | - |
| V537 | CAPITAL COMMUNITY E I D A | (15,180) | (12,094) | 4,935 | (2,141) | - | - |
| V547 | ELIZABETHTOWN TOUR/CON BU | (7,652) | (15,663) | 11,280 | (4,891) | - | - |
| V559 | BEECHWOOD BOARD OF EDUC | (194,222) | (121,497) | 67,519 | (29,280) | - | - |
| V563 | LONDON-LAUREL CO IDA | 29,583 | 4,814 | 6,669 | (2,892) | - | - |
| V576 | SOUTHERN MADISON WATER DT | (129,411) | (82,468) | 11,425 | (4,955) | - | - |
| V607 | PINEVILLE UTILITY COMM | (141,950) | (107,429) | 59,300 | (25,716) | - | - |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|-------------|-----------|-------------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| V608 | WALTON FIRE DIST/EMS | 118,219 | 83,131 | 7,540 | (3,270) | - | - |
| V619 | SOUTHGATE BD OF ED | 28,839 | (2,886) | 16,999 | (7,370) | - | - |
| V624 | HOPKINSVL ELECTRIC SYSTEM | (396,643) | (352,183) | 213,629 | (92,642) | - | - |
| V630 | CITY OF WHITESVILLE | 1,188 | 3,040 | 9,503 | (4,121) | - | - |
| V637 | FARMDALE WATER DISTRICT | (27,949) | (22,936) | 5,847 | (2,536) | - | - |
| V647 | CITY OF VINE GROVE | (37,009) | (6,476) | 38,429 | (16,664) | - | - |
| V659 | KENTON CO BD OF ED | (2,255,106) | (1,873,982) | 972,476 | (421,719) | - | - |
| V663 | LAUREL CO CONSERV DIST | (7,072) | (5,664) | 3,040 | (1,318) | - | - |
| V673 | PADUCAH-MCCRACKEN CO JOIN | (157,529) | (113,666) | 81,396 | (35,298) | - | - |
| V676 | MADISON CO UTILITIES DIST | (31,952) | (4,782) | 36,061 | (15,638) | - | - |
| V707 | BELL CO CONSERVATION DIST | 874 | 93 | 1,018 | (441) | - | - |
| V708 | HEBRON FIRE PROTECTION DI | (37,075) | (30,425) | 2,193 | (950) | - | - |
| V719 | SILVER GROVE BD OF ED | - | - | - | - | - | - |
| V724 | PENNYRILE AREA DEVP DIST | (157,887) | (76,433) | 96,946 | (42,041) | - | - |
| V730 | GREEN RIV AREA DEL DIST | (13,675) | (50,276) | 140,975 | (61,134) | - | - |
| V737 | KY ASSOC OF CO (KACO) | (361,425) | (442,977) | 195,652 | (84,845) | - | - |
| V756 | JEFF CO MED CENTER LAUNDR | (465,294) | (234,798) | 115,081 | (49,906) | - | - |
| V759 | ERLANGER/ELSMERE BD OF ED | (219,339) | (176,843) | 199,421 | (86,481) | - | - |
| V773 | MCCRACKEN CO PUB LIBRARY | (111,577) | (106,536) | 52,872 | (22,928) | - | - |
| V808 | POINT PLEASANT FIRE DIST | (2,258) | (106) | - | - | - | - |
| V819 | NEWPORT BD OF ED | 146,620 | (4,016) | 196,729 | (85,313) | - | - |
| V830 | REGIONAL WTR RESOURCE AGY | 112,196 | (167,516) | 304,486 | (132,044) | - | - |
| V856 | KYIANA REG PLANNING DEV | (337,553) | (236,928) | 225,252 | (97,684) | - | - |
| V859 | COVINGTON BD OF ED | (1,099,734) | (1,173,477) | 1,047,000 | (427,000) | - | - |
| V873 | PADUCAH-MCCRACKEN CO RIV | (111,111) | (111,111) | 111,111 | (111,111) | - | - |
| V919 | CITY OF WILDER | (26,381) | (3,863) | 1,133 | (1,133) | - | - |
| V930 | OWENSBORO METRO PLAN COMM | (19,487) | (48,799) | 13,889 | (19,487) | - | (0) |
| V937 | HOUSING AUTH OF FRANKFORT | (57,389) | (41,250) | 3,889 | (19,487) | - | - |
| V959 | CITY OF COVINGTON | (528,111) | (1,159,988) | 1,159,988 | (1,159,988) | - | - |
| W001 | ADAIR COUNTY ATTORNEY | (14,122) | 1,222 | 1,222 | (1,222) | - | - |
| W003 | ANDERSON COUNTY ATTORNEY | (1,757) | (7,577) | 7,577 | (1,341) | - | - |
| W004 | BALLARD COUNTY ATTORNEY | (16,124) | (12,477) | 799 | (1,647) | - | - |
| W010 | BOYD COUNTY ATTORNEY | (42,318) | (31,852) | 805 | (1,647) | - | - |
| W011 | BOYLE COUNTY ATTORNEY | 5 | 111 | 111 | - | - | - |
| W013 | BREATHITT CO ATTORNEY | (1,683) | - | - | - | - | - |
| W015 | BULLITT COUNTY ATTORNEY | (144,598) | (144,598) | 598 | (6,177) | - | - |
| W016 | BUTLER COUNTY ATTORNEY | 11,971 | (12,196) | 4,873 | (1,277) | - | - |
| W017 | CALDWELL COUNTY ATTORNEY | (16,288) | (6,813) | 5,546 | (2,404) | - | - |
| W018 | CALLOWAY COUNTY ATTORNEY | 2,196 | 4,232 | 12,829 | (5,564) | - | - |
| W019 | CAMPBELL COUNTY ATTORNEY | (31,851) | (20,264) | 28,736 | (12,461) | - | - |
| W020 | CARLISLE COUNTY ATTORNEY | - | - | - | - | - | - |
| W021 | CARROLL COUNTY ATTORNEY | (6,035) | (3,123) | 1,424 | (617) | - | - |
| W022 | CHILD SUPPORT ENFORCEMENT | 21,232 | 20,781 | 6,028 | (2,614) | - | - |
| W024 | CHRISTIAN COUNTY ATTORNEY | (44,144) | (26,755) | 19,394 | (8,411) | - | - |
| W026 | CLAY COUNTY ATTORNEY | (42,555) | (28,685) | 6,026 | (2,614) | - | - |
| W027 | CLINTON CO ATTORNEY | (9,079) | (4,837) | 4,420 | (1,916) | - | (0) |
| W028 | CRITTENDEN CO ATTORNEY | - | - | - | - | - | - |
| W029 | CUMBERLAND CO ATTORNEY | (11,734) | (3,486) | 2,979 | (1,292) | - | - |
| W031 | EDMONSON COUNTY ATTORNEY | (5,238) | (3,641) | 1,480 | (643) | - | - |
| W032 | ELLIOTT COUNTY ATTORNEY | (17,867) | (12,174) | 2,527 | (1,098) | - | - |
| W033 | ESTILL COUNTY ATTORNEY | (14,486) | (11,975) | 5,321 | (2,308) | - | - |
| W035 | FLEMING COUNTY ATTORNEY | (13,570) | 3,050 | 11,298 | (4,900) | - | - |
| W036 | FLOYD COUNTY ATTORNEY | (24,206) | (26,908) | 8,703 | (3,774) | - | - |
| W039 | GALLATIN COUNTY ATTORNEY | - | - | - | - | - | - |
| W041 | GRANT COUNTY CHILD SUPPOR | (10,395) | (3,216) | 4,377 | (1,899) | - | (0) |
| W043 | GRAYSON COUNTY ATTORNEY | 1,325 | 808 | 5,820 | (2,524) | - | - |
| W044 | GREEN COUNTY ATTORNEY | (5,347) | (3,820) | 2,792 | (1,212) | - | - |
| W045 | GREENUP CO ATTY/CHILD SUP | (124,754) | - | - | - | - | - |
| W047 | HARDIN COUNTY ATTORNEY | (205,798) | (126,654) | 28,686 | (12,440) | - | - |
| W048 | HARDIN COUNTY ATTORNEY | (36,473) | (27,622) | 13,645 | (5,916) | - | - |
| W050 | HART COUNTY ATTORNEY | (16,660) | (19,387) | 8,973 | (3,891) | - | - |
| W051 | HENDERSON CO ATTORNEY | (44,420) | (574) | 14,135 | (6,129) | - | 0 |
| W052 | HENRY COUNTY ATTORNEY | (18,838) | (19,706) | 869 | (377) | - | - |
| W055 | JACKSON COUNTY ATTORNEY | (6,687) | (4,525) | 4,572 | (1,983) | - | - |
| W056 | JEFFERSON CO ATTORNEY | (438,857) | (89,598) | 275,977 | (119,677) | - | - |
| W058 | JOHNSON CO ATTORNEY | (16,286) | (5,328) | 8,900 | (3,859) | - | - |
| W060 | KNOTT COUNTY ATTORNEY | (28,265) | (16,494) | 4,809 | (2,085) | - | - |
| W061 | KNOX COUNTY ATTORNEY | 1,932 | (11,980) | 10,578 | (4,588) | - | - |
| W063 | LAUREL COUNTY ATTORNEY | (3,159) | 10,459 | 22,313 | (9,677) | - | - |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|----------------------|-------------------|---------------------|----------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| W064 | LAWRENCE COUNTY ATTORNEY | (57,263) | (32,766) | 1,225 | (531) | - | - |
| W066 | LESLIE COUNTY ATTORNEY | (12,344) | (3,105) | 4,509 | (1,955) | - | - |
| W067 | LETICHER COUNTY ATTORNEY | (35,501) | (16,923) | 7,217 | (3,128) | - | - |
| W069 | LINCOLN COUNTY ATTORNEY | 20,911 | (149) | 7,635 | (3,311) | - | - |
| W070 | LIVINGSTON CO ATTORNEY | 1,135 | 1,719 | 4,080 | (1,770) | - | - |
| W071 | LOGAN COUNTY ATTORNEY | (11,934) | (2,012) | - | - | - | - |
| W073 | MCCRACKEN COUNTY ATTORNEY | (5,268) | (3,505) | 2,424 | (1,052) | - | - |
| W075 | MCLEAN COUNTY ATTORNEY | (2,748) | (1,850) | 756 | (327) | - | - |
| W076 | MADISON COUNTY ATTORNEY | (11,154) | (5,828) | 3,826 | (1,661) | - | - |
| W077 | MAGOFFIN CO ATTORNEY | (2,500) | (2,848) | 1,806 | (782) | - | - |
| W078 | MARION COUNTY ATTORNEY | (16,554) | (2,537) | 2,674 | (1,159) | - | - |
| W079 | MARSHALL COUNTY ATTORNEY | (624) | (3,605) | 1,803 | (783) | - | - |
| W080 | MARTIN COUNTY ATTORNEY | 9,684 | 2,408 | 7,281 | (3,156) | - | - |
| W082 | MEADE COUNTY ATTORNEY | (1,822) | (2,085) | 4,902 | (2,126) | - | - |
| W083 | MENIFEE COUNTY ATTORNEY | (5,763) | (2,960) | 2,365 | (1,025) | - | - |
| W084 | MERCER COUNTY ATTORNEY | (8,717) | (6,883) | 6,081 | (2,636) | - | - |
| W085 | METCALFE COUNTY ATTORNEY | (17,387) | (11,815) | 4,241 | (1,837) | - | - |
| W087 | MONTGOMERY CO ATTORNEY | 15,991 | 13,354 | 1,609 | (699) | - | - |
| W090 | NELSON COUNTY ATTORNEY | (30,780) | (28,404) | 13,114 | (5,686) | - | - |
| W091 | NICHOLAS COUNTY ATTORNEY | (2,598) | (2,383) | 2,399 | (1,040) | - | - |
| W092 | OHIO COUNTY ATTORNEY | (7,018) | 773 | 315 | (137) | - | - |
| W095 | OWSLEY COUNTY ATTORNEY | (18,192) | (13,056) | 2,437 | (1,058) | - | - |
| W096 | PENDLETON COUNTY ATTORNEY | (64,457) | (54,275) | 1,220 | (528) | - | - |
| W097 | PERRY COUNTY ATTORNEY | (29,027) | (24,027) | 1,220 | (528) | - | - |
| W098 | PIKE COUNTY ATTORNEY | (56,029) | (42,929) | 1,220 | (528) | - | - |
| W099 | POWELL COUNTY ATTORNEY | (7,029) | (1,346) | (1,346) | (1,346) | - | - |
| W103 | ROWAN COUNTY ATTORNEY | 19,000 | 5,000 | 7,666 | (1,000) | - | - |
| W104 | RUSSELL COUNTY ATTORNEY | (23,000) | (14,900) | 1,942 | (5,000) | - | - |
| W105 | SCOTT COUNTY ATTORNEY | (28,000) | - | - | - | - | - |
| W106 | SHELBY COUNTY ATTORNEY | (27,000) | (23,300) | 1,000 | (818) | - | - |
| W107 | SIMPSON COUNTY ATTORNEY | (6,000) | (7,720) | 1,000 | (886) | - | - |
| W109 | TAYLOR COUNTY ATTORNEY | 17,000 | 11,000 | 1,102 | (3,947) | - | - |
| W110 | TODD COUNTY ATTORNEY | - | - | - | - | - | - |
| W113 | UNION COUNTY ATTORNEY | (8,000) | (7,000) | 59 | - | - | - |
| W114 | WARREN CO ATTY/CHILD SUPP | (16,000) | - | 403 | (1,000) | - | - |
| W115 | WASHINGTON CO ATTORNEY | (10,000) | (8,000) | 230 | (1,000) | - | - |
| W118 | WHITLEY COUNTY ATTORNEY | - | - | - | - | - | - |
| W119 | WOLFE COUNTY ATTORNEY | 9,592 | (7,971) | 3,163 | (1,373) | - | - |
| W120 | WOODFORD COUNTY ATTORNEY | (34,876) | (12,313) | 6,887 | (2,987) | - | - |
| X030 | OWENSBORO DAVISS CO TOUR | 29,086 | (20,107) | 18,654 | (8,089) | - | - |
| X034 | FAYETTE CO ATTORNEY OFF | (352,913) | (185,412) | 69,593 | (30,180) | - | - |
| X059 | KENTON COUNTY ATTORNEY | (85,528) | (8,652) | 42,867 | (18,590) | - | - |
| X105 | GEORGETOWN WATER & SEWER | (176,902) | (214,678) | 192,472 | (83,467) | - | - |
| X956 | LOU FIREFIGHTERS PENS FUN | (18,030) | (13,860) | 10,391 | (4,506) | - | (0) |
| TOTAL | | (140,544,042) | (176,698,005) | 94,872,871 | (41,142,151) | - | (0) |

DRAFT

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

Table with columns: Participating Employer Code, Participating Employer Name, Actual FYE 2023 Contributions, 2023 Proportionate Share, 2022 Proportionate Share, Net Pension Liability as of June 30, 2023 (Discount Rate 6.50%, Less 1.00% 5.50%, Discount Rate Plus 1.00% 7.50%), Pension Expense (Deferred Amounts, Gross Employer Pension Expense, Proportionate Share of Nonemployer Contributions, Net Employer Pension Expense). Includes a large 'DRAFT' watermark.

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Actual FYE 2023 Contributions | 2023 Proportionate Share | 2022 Proportionate Share | Net Pension Liability as of June 30, 2023 | | | Pension Expense | | | | |
|-----------------------------|-----------------------------|-------------------------------|--------------------------|--------------------------|---|--------------------------------------|--------------------------------------|---|--|--------------------------------|--|------------------------------|
| | | | | | Discount Rate 6.50% | Discount Rate Less 1.00% 5.50% | Discount Rate Plus 1.00% 7.50% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences between Employer Contributions & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |

DRAFT

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

Appendix B: Collective Pension Amou

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| 39932 | JEFFERSON CO SHERIFF | 1,116,069 | - | 2,174,084 | - | 3,290,153 | - | 1,906,597 | 2,418,993 | 3,380,342 | 7,705,932 |
| 39934 | KENTON CO SHERIFF | 274,694 | - | 535,099 | - | 809,793 | - | 469,264 | 595,378 | 464,909 | 1,529,551 |
| 39936 | CAMPBELL CO SHERIFF | 9,992 | - | 19,464 | - | 29,456 | - | 17,069 | 21,656 | 147,309 | 186,034 |
| 39938 | FAYETTE CO SHERIFF | 497,499 | - | 969,120 | 423,013 | 1,889,632 | - | 849,885 | 1,078,291 | 878,020 | 2,806,196 |
| 39940 | DAVIES CO SHERIFF | 394,470 | - | 768,421 | 422,267 | 1,585,158 | - | 673,879 | 854,984 | 319,721 | 1,848,584 |
| 39944 | HARDIN COUNTY SHERIFF | 284,274 | - | 553,761 | 717,355 | 1,555,390 | - | 485,630 | 616,142 | 179,197 | 1,280,969 |
| 39946 | WARREN COUNTY SHERIFF | 482,144 | - | 939,208 | 1,329,291 | 2,750,643 | - | 823,653 | 1,045,010 | 458,500 | 2,327,163 |
| 39948 | BOONE COUNTY SHERIFF | 1,782,325 | - | 3,471,938 | 851,881 | 6,106,144 | - | 3,044,771 | 3,863,051 | 2,025,179 | 8,933,001 |
| 39952 | MADISON COUNTY SHERIFF | 248,554 | - | 484,180 | 1,492,312 | 2,220,046 | - | 424,609 | 538,722 | 6,995 | 970,326 |
| 39962 | BULLITT CO SHERIFF | 268,985 | - | 523,979 | 222,120 | 1,015,084 | - | 459,511 | 583,005 | 488,067 | 1,530,583 |
| A156 | CITY OF ANCHORAGE | 25,558 | - | 49,786 | 213,531 | 288,875 | - | 43,661 | 55,395 | 230,397 | 329,453 |
| AB19 | BELLEVUE/DAYTON FIRE | 215,309 | - | 419,419 | 188,971 | 823,699 | - | 367,816 | 466,666 | 630,622 | 1,465,104 |
| AC19 | CAMPBELL CO FIRE DIST 1 | 87,995 | - | 171,414 | 8,872 | 268,281 | - | 150,324 | 190,723 | 558,838 | 899,885 |
| AD19 | SOUTHERN CAMPBELL F DIST | 82,067 | - | 159,865 | 35,272 | 277,204 | - | 140,197 | 177,874 | 249,197 | 567,268 |
| AJ00 | SOMERSET POLICE & FIRE | - | - | - | - | - | - | - | - | - | - |
| AJ02 | ALLEN CO AMBULANCE SVC | 140,557 | - | 273,803 | 33,859 | 448,219 | - | 240,116 | 304,646 | 229,628 | 774,390 |
| A520 | WOODFORD CO FIRE DISTRICT | 58,381 | - | 113,726 | 288,012 | 460,119 | - | 99,734 | 126,537 | 50,214 | 276,485 |
| B008 | BURLINGTON FIRE PRO DIST | 343,855 | - | 669,823 | 660,860 | 1,674,538 | - | 587,412 | 745,278 | 126,561 | 1,459,251 |
| B015 | CITY OF HILLVIEW | 205,822 | - | 400,937 | 192,798 | 799,557 | - | 351,608 | 446,103 | 28,131 | 825,842 |
| B045 | CITY OF BELLEVILLE | 44,000 | - | 86,810 | 96,810 | 229,463 | - | 29,870 | 38,000 | 1,362 | 175,761 |
| B048 | CITY OF HARLAN | - | - | 98,465 | 98,465 | 126,961 | - | 513 | - | - | 37,464 |
| B256 | BUECHEL FIRE PROTECT DIST | 173 | - | 1,695,226 | 1,695,226 | 595,488 | - | 152 | 192 | 8,145,178 | 8,145,522 |
| B259 | CITY OF LUDLOW | 15,000 | - | 3,049 | 20,087 | 31,128 | - | 267,167 | 967 | 648,305 | 1,254,439 |
| B456 | ANCHORAGE MIDDLETOWN FIRE AND EMS | 3,211 | - | 6,766 | 7,901,141 | 15,287 | - | 5,484,338 | 250 | 1,334,848 | 13,777,436 |
| B656 | LOUISVILLE AIRPORT AUTHOR | 38,000 | - | 74 | 327,357 | 358 | - | 651,475 | 558 | 856,100 | 2,334,133 |
| B956 | LAKE DREAMLAND FIRE DIST | - | - | 15,122 | 15,122 | 23 | - | - | - | 272,184 | 272,184 |
| C106 | CITY OF SIMPSONVILLE | 6,000 | - | 154,999 | 154,999 | 207,56 | - | 16,047 | 234 | 243,924 | 507,205 |
| C156 | FAIRDALE FIRE DISTRICT | 19,000 | - | 326 | 65,271 | 81,271 | - | 326,254 | 935 | 30,956 | 771,145 |
| C256 | LOUISVILLE/JEFF CO METRO | 31,644 | - | 61,081 | 4,560,000 | 4,642,725 | - | 54,057,558 | 60,483 | 9,899,911 | 132,542,952 |
| C356 | INDIAN HILLS POLICE DEPT | 3,000 | - | 353 | 7,169 | 169 | - | 53,190 | 485 | 177,541 | 298,216 |
| D024 | CITY OF PEMBROKE | - | - | - | - | - | - | - | - | 481 | 481 |
| D071 | CITY OF LEWISBURG | - | - | 343 | 25 | 10,071 | - | 5,826 | 392 | 123,090 | 136,308 |
| D098 | CITY OF COAL RUN VILLAGE | 3,000 | - | 784 | 426 | 290,547 | - | 62,075 | 758 | 67,016 | 207,849 |
| D106 | SIMPSONVILLE RURAL FIRE | 102,979 | - | 200,601 | 255,575 | 559,155 | - | 175,920 | 223,198 | - | 399,118 |
| G015 | ZONETON FIRE PROT DIST | 233,060 | - | 453,996 | 598,975 | 1,286,031 | - | 398,139 | 505,139 | 73,422 | 976,700 |
| G506 | SHELBY CO SUB FIRE DIST | 14,268 | - | 27,795 | 711 | 42,774 | - | 24,375 | 30,926 | 22,304 | 77,605 |
| J002 | CITY OF SCOTTSVILLE | 134,158 | - | 261,337 | 192,390 | 587,885 | - | 229,184 | 290,777 | 29,234 | 549,195 |
| J003 | CITY OF LAWRENCEBURG | 150,820 | - | 293,795 | 88,318 | 532,933 | - | 257,648 | 326,890 | 114,199 | 698,737 |
| J007 | CITY OF MIDDLESBORO | 440,185 | - | 857,474 | 447,545 | 1,745,204 | - | 751,975 | 954,068 | 523,476 | 2,229,519 |
| J024 | CITY OF HOPKINSVILLE | 1,588,998 | - | 3,095,341 | - | 4,684,339 | - | 2,714,508 | 3,444,029 | 4,117,139 | 10,275,676 |
| J026 | CLAY CO BD OF ED | 10,239 | - | 19,946 | 182,926 | 213,111 | - | 17,492 | 22,193 | - | 39,685 |
| J037 | CITY OF FRANKFORT | 1,615,406 | - | 3,146,784 | 98,844 | 4,861,034 | - | 2,759,621 | 3,501,268 | 3,823,397 | 10,084,286 |
| J040 | CITY OF LANCASTER | 36,223 | - | 70,561 | 1,111 | 107,895 | - | 61,880 | 78,510 | 332,345 | 472,735 |
| J059 | KENTON COUNTY AIRPORT BD | 1,739,015 | - | 3,387,572 | 2,935,023 | 8,061,610 | - | 2,970,785 | 3,769,181 | 1,631,783 | 8,371,749 |
| J063 | CITY OF LONDON | 496,703 | - | 967,569 | 1,412,220 | 2,876,492 | - | 848,525 | 1,076,566 | 290,378 | 2,215,469 |
| J067 | CITY OF WHITESBURG | 63,354 | - | 123,413 | 239,520 | 426,287 | - | 108,229 | 137,316 | 365,307 | 610,852 |
| J084 | CITY OF HARRODSBURG | 56,970 | - | 110,977 | - | 167,947 | - | 97,323 | 123,478 | 355,375 | 576,176 |
| J090 | CITY OF BARDSTOWN | 519,924 | - | 1,012,804 | 2,176,821 | 3,709,549 | - | 888,194 | 1,126,896 | 386,959 | 2,402,049 |
| J100 | CITY OF SOMERSET | 1,291,977 | - | 2,516,750 | 1,447,538 | 5,256,265 | - | 2,207,103 | 2,800,261 | 492,191 | 5,499,555 |
| J113 | CITY OF MORGANFIELD | 23,678 | - | 46,125 | 6,652 | 76,455 | - | 40,450 | 51,321 | 225,071 | 316,842 |
| J118 | CITY OF CORBIN | 336,541 | - | 655,576 | - | 992,117 | - | 574,918 | 729,427 | 693,070 | 1,997,415 |
| J154 | CITY OF EARLINGTON | - | - | - | - | - | - | - | - | - | - |
| J156 | CITY OF JEFFERSONTOWN | 874,163 | - | 1,702,854 | 332,704 | 2,909,721 | - | 1,493,345 | 1,894,680 | 377,704 | 3,765,729 |
| J210 | BOYD CO AMBULANCE SERVICE | 477,564 | - | 930,287 | 1,258,926 | 2,666,777 | - | 815,829 | 1,035,083 | 90,441 | 1,941,353 |
| J256 | CITY OF ST MATTHEWS | 405,047 | - | 789,025 | 539,812 | 1,733,884 | - | 691,948 | 877,909 | 287,273 | 1,857,130 |
| J259 | CITY OF PARK HILLS | 50,792 | - | 98,941 | 34,518 | 184,251 | - | 86,768 | 110,087 | 19,660 | 216,515 |
| J319 | CITY OF ALEXANDRIA | 145,056 | - | 282,566 | 10,354 | 437,976 | - | 247,801 | 314,397 | 799,605 | 1,361,803 |
| J324 | CITY OF OAK GROVE | 201,289 | - | 392,107 | 769,591 | 1,362,987 | - | 343,864 | 436,278 | 299,771 | 1,079,913 |
| J356 | CITY OF WEST BUECHEL | 41,097 | - | 80,056 | 117,941 | 239,094 | - | 70,207 | 89,075 | 1,003,051 | 1,162,333 |
| J359 | CITY OF FORT WRIGHT | 343,299 | - | 668,740 | 838,323 | 1,850,362 | - | 586,462 | 744,074 | 518,565 | 1,849,101 |
| J410 | CANNONSBURG VOL FIRE DEPT | 14,040 | - | 27,350 | 1,301 | 42,691 | - | 23,985 | 30,432 | 11,383 | 65,800 |
| J419 | CITY OF COLD SPRING | 108,142 | - | 210,658 | 80,780 | 399,580 | - | 184,740 | 234,388 | 368,877 | 788,005 |
| J456 | CITY OF SHIVELY | 751,625 | - | 1,464,152 | 196,243 | 2,412,020 | - | 1,284,011 | 1,629,088 | 1,736,600 | 4,649,759 |
| J510 | CITY OF CATLETTSBURG | 103,981 | - | 202,553 | 75,115 | 381,649 | - | 177,632 | 225,370 | 258,064 | 661,066 |
| J619 | CITY OF FORT THOMAS | 735,697 | - | 1,433,126 | - | 2,168,823 | - | 1,256,802 | 1,594,567 | 1,369,164 | 4,220,533 |
| J719 | CITY OF SOUTHGATE | 38,796 | - | 75,574 | 411,934 | 526,304 | - | 66,276 | 84,087 | 1,093 | 151,456 |

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| J756 | CITY OF PROSPECT | 20,401 | - | 39,741 | - | 60,142 | - | 34,852 | 44,218 | 89,448 | 168,518 |
| J819 | CITY OF BELLEVUE | 120,539 | - | 234,808 | 14,580 | 369,927 | - | 205,919 | 261,259 | 156,687 | 623,865 |
| J859 | CITY OF VILLA HILLS | 151,717 | - | 295,542 | 492,765 | 940,024 | - | 259,181 | 328,835 | 32,580 | 620,596 |
| J919 | CITY OF DAYTON | 104,782 | - | 204,113 | 50,052 | 358,947 | - | 179,000 | 227,106 | 393,910 | 800,016 |
| J956 | OKOLONA FIRE DISTRICT | 937,031 | - | 1,825,322 | 5,276,764 | 8,039,117 | - | 1,600,744 | 2,030,943 | - | 3,631,687 |
| J959 | CITY OF INDEPENDENCE | 413,204 | - | 804,914 | 1,320,223 | 2,538,341 | - | 705,882 | 895,587 | 716,178 | 2,317,647 |
| K001 | CITY OF COLUMBIA | 123,456 | - | 240,491 | 32,740 | 396,687 | - | 210,902 | 267,582 | 128,693 | 607,177 |
| K010 | CITY OF ASHLAND | 1,462,781 | - | 2,849,472 | 1,150,603 | 5,462,856 | - | 2,498,889 | 3,170,464 | - | 5,669,353 |
| K011 | CITY OF DANVILLE | 716,631 | - | 1,395,985 | 2,361,280 | 4,473,896 | - | 1,224,231 | 1,553,242 | 126,070 | 2,903,543 |
| K016 | CITY OF MORGANTOWN | 75,950 | - | 147,950 | 356,941 | 580,841 | - | 129,747 | 164,617 | 1,844 | 296,208 |
| K018 | CITY OF MURRAY | 629,754 | - | 1,226,751 | - | 1,856,505 | - | 1,075,819 | 1,364,944 | 1,313,271 | 3,754,034 |
| K019 | CITY OF NEWPORT | 1,199,158 | - | 2,335,939 | 473,967 | 4,009,064 | - | 2,048,539 | 2,599,082 | 367,335 | 5,014,956 |
| K026 | CITY OF MANCHESTER | 66,735 | - | 129,999 | 72,068 | 268,802 | - | 114,005 | 144,643 | 379,828 | 638,476 |
| K029 | CITY OF BURKESVILLE | 47,018 | - | 91,590 | 11,976 | 150,584 | - | 80,321 | 101,908 | 109,879 | 292,108 |
| K034 | LEX/FAYETTE URBAN CO GOVT | 2,557,213 | - | 4,981,409 | - | 7,538,622 | - | 4,368,525 | 5,542,562 | 4,775,897 | 14,686,984 |
| K041 | CITY OF WILLIAMSTOWN | 79,952 | - | 155,746 | 49,138 | 284,836 | - | 136,584 | 173,290 | 178,099 | 487,973 |
| K043 | CITY OF LEITCHFIELD | 192,264 | - | 374,528 | 26,899 | 593,691 | - | 328,448 | 416,718 | 196,211 | 941,377 |
| K049 | CITY OF CYNTHIANA | 247,454 | - | 482,036 | 2,334 | 731,824 | - | 422,729 | 536,337 | 1,160,298 | 2,119,364 |
| K065 | CITY OF BEATTYVILLE | 46,097 | - | 89,797 | 92,529 | 228,423 | - | 78,749 | 99,912 | 12,457 | 191,118 |
| K071 | CITY OF RUSSELLVILLE | 290,422 | - | 565,737 | - | 856,159 | - | 496,132 | 629,467 | 262,361 | 1,387,960 |
| K078 | CITY OF LEBANON | 137,691 | - | 268,221 | 46,275 | 452,187 | - | 235,220 | 298,436 | 267,826 | 801,482 |
| K079 | CITY OF BENTON | 94,251 | - | 183,600 | 147,946 | 425,797 | - | 161,011 | 204,283 | 17,583 | 382,877 |
| K090 | NELSON COUNTY BD OF ED | - | - | - | 402 | 402 | - | - | - | 74,434 | 74,434 |
| K091 | CITY OF CARLISLE | - | - | - | - | - | - | - | - | 470,063 | 470,063 |
| K099 | CITY OF STANTON | 6 | - | 711 | 57,463 | 250,324 | - | 760 | 920 | 457,961 | 711,517 |
| K103 | CITY OF MOREHEAD | 22 | - | 991 | 605,631 | 2,040,695 | - | 390,873 | 492 | 132,193 | 1,018,986 |
| K105 | CITY OF GEORGETOWN | 1,34 | - | 2,891 | 2,040,695 | 6,935,662 | - | 2,297,643 | 132 | 128,043 | 5,340,818 |
| K106 | CITY OF SHELBYVILLE | 59 | - | 1,800 | 1,218,886 | 4,451 | - | 1,009,212 | 437 | 234,154 | 2,523,803 |
| K108 | CITY OF TAYLORSVILLE | 2 | - | 107 | 51,148 | 149,911 | - | 44,819 | 864 | 47,945 | 149,628 |
| K111 | CITY OF CADIZ | 6 | - | 39 | 39,677 | 117,339 | - | 18,457 | 604 | 61,727 | 307,788 |
| K114 | CITY OF BOWLING GREEN | 3,18 | - | 6,187 | 1,312,177 | 10,777,100 | - | 3,482,259 | 6,475 | 1,472,731 | 13,833,465 |
| K115 | CITY OF SPRINGFIELD | 6 | - | 392 | 406,574 | 1,302,100 | - | 104,439 | 507 | 523,575 | 760,521 |
| K120 | CITY OF VERSAILLES | 52 | - | 354 | 75,574 | 242,100 | - | 905,339 | 648 | 268,153 | 2,322,140 |
| K200 | CITY OF FERGUSON | - | - | 934 | - | 934 | - | 819 | 039 | - | 1,858 |
| K256 | JEFFERSONTOWN FIRE DIST | 1,21 | - | 2,807 | 1,927,899 | 5,489,959 | - | 2,069,031 | 2,082 | 435,244 | 5,129,357 |
| K315 | MT WASHINGTON FIRE P DIST | 18 | - | 102 | 710,988 | 2,300 | - | 310,535 | 991 | 343,895 | 1,048,421 |
| K319 | CITY OF SILVER GROVE | - | - | - | - | - | - | - | - | - | - |
| K356 | ST MATTHEWS FIRE DIST. | 1,343,957 | - | 2,618,006 | 896,607 | 4,858,570 | - | 2,295,901 | 2,912,923 | 809,589 | 6,018,413 |
| K414 | CITY OF SMITHS GROVE | 20,998 | - | 40,903 | 145,104 | 207,005 | - | 35,871 | 45,511 | 23,947 | 105,329 |
| K419 | ALEXANDRIA FIRE DISTRICT | 213,450 | - | 415,796 | 128,863 | 758,109 | - | 364,639 | 462,635 | 503,779 | 1,331,053 |
| K456 | CAMP TAYLOR FIRE PRO DIST | - | - | - | 11,029 | 11,029 | - | - | - | 1,176,536 | 1,176,536 |
| K559 | CITY OF TAYLOR MILL | 219,985 | - | 428,528 | 267,884 | 916,397 | - | 375,804 | 476,801 | 35,670 | 888,275 |
| K656 | MCMAHAN FIRE PRO DIST 14 | - | - | - | - | - | - | - | - | - | - |
| K659 | CITY OF EDGEWOOD | 325,784 | - | 634,622 | 53,313 | 1,013,719 | - | 556,542 | 706,112 | 826,058 | 2,088,712 |
| K719 | CENTRAL CAMPBELL CO FIRE | 321,304 | - | 625,895 | 27,899 | 975,098 | - | 548,888 | 696,401 | 190,333 | 1,435,622 |
| K759 | LAKESIDE/CRESTVIEWHLS POL | 155,331 | - | 302,582 | 45,592 | 503,505 | - | 265,354 | 336,667 | 232,472 | 834,493 |
| K856 | HIGHVIEW FIRE DISTRICT | 307,813 | - | 599,615 | 934,670 | 1,842,098 | - | 525,842 | 667,161 | 71,347 | 1,264,350 |
| K859 | CITY OF FORT MITCHELL | 365,532 | - | 712,049 | 8,028 | 1,085,609 | - | 624,443 | 792,261 | 342,004 | 1,758,708 |
| K956 | CITY OF MEADOW VALE | - | - | - | - | - | - | - | - | - | - |
| L001 | ADAIR CO AMBULANCE SER | 128,998 | - | 251,285 | 222,008 | 602,291 | - | 220,368 | 279,592 | 363,965 | 863,925 |
| L005 | CITY OF GLASGOW | 632,492 | - | 1,232,083 | 891,655 | 2,756,230 | - | 1,080,495 | 1,370,877 | 1,898,538 | 4,349,910 |
| L009 | CITY OF PARIS | 215,005 | - | 418,826 | 109,848 | 743,679 | - | 367,296 | 466,007 | 122,756 | 956,059 |
| L015 | CITY OF MT WASHINGTON | 285,223 | - | 555,610 | 495,037 | 1,335,870 | - | 487,251 | 618,199 | 75,486 | 1,180,936 |
| L025 | CITY OF WINCHESTER | 1,038,286 | - | 2,022,563 | 1,610,814 | 4,671,663 | - | 1,773,719 | 2,250,404 | 1,059,681 | 5,083,804 |
| L031 | EDMONSON CO AMBULANCE DIS | 31,823 | - | 61,990 | 2,313 | 67,126 | - | 54,363 | 68,973 | 416,709 | 540,045 |
| L035 | CITY OF FLEMINGSBURG | 40,116 | - | 78,145 | 2,301 | 120,569 | - | 68,531 | 85,948 | 272,077 | 427,556 |
| L039 | CITY OF WARSAW | 36,961 | - | 71,999 | 226,891 | 335,851 | - | 63,141 | 80,110 | 110,054 | 253,305 |
| L044 | GREEN CO AMBULANCE SVC | 48,355 | - | 94,195 | 11,335 | 153,885 | - | 82,606 | 104,806 | 328,235 | 515,647 |
| L050 | CITY OF MUNFORDVILLE | 32,806 | - | 63,906 | 89,405 | 186,117 | - | 56,043 | 71,105 | 30,027 | 157,175 |
| L052 | CITY OF EMINENCE | 76,961 | - | 149,919 | 180,497 | 407,377 | - | 131,474 | 166,807 | 4,922 | 303,203 |
| L057 | CITY OF NICHOLASVILLE | 1,351,878 | - | 2,633,436 | 1,213,836 | 5,199,150 | - | 2,309,433 | 2,930,092 | 405,861 | 5,645,386 |
| L061 | CITY OF BARBOURVILLE | 39,189 | - | 76,340 | 10,347 | 125,876 | - | 66,947 | 84,940 | 202,511 | 354,398 |
| L072 | CITY OF EDDYVILLE | 35,868 | - | 69,870 | 51,048 | 156,786 | - | 61,273 | 77,740 | 97,622 | 236,635 |
| L073 | CITY OF PADUCAH | 1,872,379 | - | 3,647,364 | 860,046 | 6,379,789 | - | 3,198,613 | 4,058,238 | 2,014,572 | 9,271,423 |
| L077 | CITY OF SALYERSVILLE | 41,970 | - | 81,756 | 95,507 | 219,233 | - | 71,697 | 90,966 | 104,713 | 267,376 |
| L086 | CITY OF TOMPKINSVILLE | 52,703 | - | 102,665 | 11,294 | 166,662 | - | 90,034 | 114,230 | 249,820 | 454,084 |
| L090 | CITY OF NEW HAVEN | - | - | - | - | - | - | - | - | 130,636 | 130,636 |
| L107 | CITY OF FRANKLIN | 232,415 | - | 452,741 | 195,740 | 880,896 | - | 397,038 | 503,742 | 242,115 | 1,142,895 |
| L108 | SPENCER CO FIRE DIST | 19,009 | - | 37,028 | 14,252 | 70,289 | - | 32,473 | 41,200 | 147,383 | 221,056 |

DRAFT

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| L110 | CITY OF ELKTON | 20,627 | - | 40,181 | 53,052 | 113,860 | - | 35,237 | 44,707 | 28,300 | 108,244 |
| L159 | ELSMERE FIRE PROTECTION | 111,535 | - | 217,267 | 344,813 | 673,615 | - | 190,536 | 241,743 | 695,627 | 1,127,906 |
| L356 | EASTWOOD FIRE PROT DIST | - | - | - | - | - | - | - | - | 380,058 | 380,058 |
| L456 | HARRODS CREEK FIRE DIST | - | - | - | - | - | - | - | - | 873,437 | 873,437 |
| L556 | LYNDON FIRE PROTECT DIST | - | - | - | - | - | - | - | - | - | - |
| L656 | FERN CREEK FIRE PROT DIST | 1,030,246 | - | 2,006,903 | 10,969,020 | 14,006,169 | - | 1,759,985 | 2,232,980 | - | 3,992,965 |
| L756 | PLEASURE RIDGE PARK FIRE | 1,278,641 | - | 2,490,770 | 4,093,327 | 7,862,738 | - | 2,184,320 | 2,771,355 | 160,105 | 5,115,780 |
| L956 | WORTHINGTON FIRE DEPT | - | - | - | - | - | - | - | - | 867,848 | 867,848 |
| M014 | CITY OF HARDINSBURG | 38,972 | - | 75,917 | 62,969 | 177,858 | - | 66,577 | 84,469 | 177,878 | 328,924 |
| M015 | BULLITT CO FISCAL COURT | 8,980 | - | 17,493 | - | 26,473 | - | 15,340 | 19,463 | 265,657 | 300,460 |
| M022 | CITY OF OLIVE HILL | 42,786 | - | 83,346 | 604,315 | 730,447 | - | 73,091 | 92,734 | 310,698 | 476,523 |
| M042 | CITY OF MAYFIELD | 703,396 | - | 1,370,204 | 1,392,530 | 3,466,130 | - | 1,201,622 | 1,524,557 | 797,356 | 3,523,535 |
| M054 | CITY OF DAWSON SPRINGS | 36,555 | - | 71,209 | 33,361 | 141,125 | - | 62,448 | 79,231 | 146,061 | 287,740 |
| M059 | KENTON COUNTY FISCAL CT | 573,518 | - | 1,117,203 | 100,615 | 1,791,336 | - | 979,748 | 1,243,055 | 1,066,938 | 3,289,741 |
| M069 | CITY OF STANFORD | 111,262 | - | 216,737 | 143,716 | 471,715 | - | 190,071 | 241,152 | 95,467 | 526,690 |
| M076 | CITY OF RICHMOND | 1,468,102 | - | 2,859,839 | 1,531,244 | 5,859,185 | - | 2,507,981 | 3,181,998 | 400,535 | 6,090,514 |
| M081 | CITY OF MAYSVILLE | 487,021 | - | 948,708 | 146,036 | 1,581,765 | - | 831,985 | 1,055,580 | 820,037 | 2,707,602 |
| M082 | CITY OF BRANDENBURG | 57,882 | - | 112,754 | 799,807 | 970,443 | - | 98,881 | 125,455 | - | 224,336 |
| M085 | CITY OF EDMONTON | 62,579 | - | 121,903 | 162,857 | 347,339 | - | 106,905 | 135,636 | 8,115 | 250,656 |
| M096 | CITY OF FALMOUTH | - | - | - | 9,187 | 9,187 | - | - | - | 152,606 | 152,606 |
| M109 | CITY OF CAMPBELLVILLE | 272,388 | - | 530,607 | 482,162 | 1,285,157 | - | 465,324 | 590,380 | 670,816 | 1,726,520 |
| M110 | CITY OF GUTHRIE | - | - | - | - | - | - | - | - | 6,716 | 6,716 |
| M113 | CITY OF STURGIS | - | - | - | - | - | - | - | - | - | - |
| M118 | WHITLEY CO FISCAL COURT | - | - | - | 18,550 | 67,680 | - | - | - | 359,464 | 424,055 |
| M315 | CITY OF PIONEER VILLAGE | - | - | - | 31,006 | 174,948 | - | - | - | 73,913 | 263,154 |
| M356 | MIDDLETOWN FIRE PROT DIST | - | - | - | - | - | - | - | - | - | - |
| N008 | CITY OF FLORENCE | 2,088,000 | - | 4,176,000 | 3,215,824 | 7,474,869 | - | 3,569,080 | 4,267,267 | 84,560 | 8,181,907 |
| N009 | CITY OF MILLERSBURG | - | - | - | - | - | - | - | - | - | - |
| N011 | CITY OF PERRYVILLE | - | - | 965 | 175,506 | 176,471 | - | 28,032 | 566 | 6,207 | 69,805 |
| N012 | CITY OF BROOKSVILLE | - | - | - | - | - | - | - | - | 118,691 | 118,691 |
| N014 | CITY OF IRVINGTON | - | - | - | 146,500 | 293,000 | - | 48,497 | 531 | 209,359 | 319,387 |
| N022 | CITY OF GRAYSON | 10,000 | - | 20,000 | 1,861,700 | 1,891,700 | - | 184,611 | 225 | 786,271 | 1,205,107 |
| N050 | CITY OF HORSE CAVE | 5,000 | - | 10,000 | 931,000 | 946,000 | - | 96,142 | 980 | - | 218,122 |
| N051 | CITY OF HENDERSON | 1,270,000 | - | 2,540,000 | 51,000 | 4,281,000 | - | 2,184,876 | 2,060 | 949,128 | 5,906,064 |
| N054 | CITY OF MADISONVILLE | 1,210,000 | - | 2,420,000 | 6,000 | 4,235,700 | - | 2,074,021 | 2,413 | 1,866,147 | 6,571,581 |
| N071 | CITY OF AUBURN | - | - | - | - | - | - | - | - | - | - |
| N076 | MADISON CO EMS | 58,000 | - | 116,000 | 2,000 | 2,706,000 | - | 997,929 | 1,122 | 131,694 | 2,395,745 |
| N087 | CITY OF MT STERLING | 245,047 | - | 477,347 | 148,870 | 871,264 | - | 418,617 | 531,120 | 248,956 | 1,198,693 |
| N088 | MORGAN CO AMBULANCE SERV | 24,106 | - | 46,958 | - | 71,064 | - | 41,181 | 52,248 | 297,856 | 391,285 |
| N093 | CITY OF LAGRANGE | 123,640 | - | 240,849 | - | 364,489 | - | 211,216 | 267,980 | 151,730 | 630,926 |
| N094 | CITY OF OWENTON | 34,492 | - | 67,190 | 148,073 | 249,755 | - | 58,924 | 74,759 | 17,925 | 151,608 |
| N099 | CITY OF CLAY CITY | - | - | - | - | - | - | - | - | - | - |
| N100 | CITY OF BURNSIDE | 35,134 | - | 68,441 | 105,435 | 209,010 | - | 60,020 | 76,151 | 121,273 | 257,444 |
| N104 | CITY OF JAMESTOWN | 9,157 | - | 17,838 | - | 26,995 | - | 15,644 | 19,848 | 62,460 | 97,952 |
| P007 | CITY OF PINEVILLE | 28,855 | - | 56,209 | - | 85,064 | - | 49,293 | 62,541 | 487,701 | 599,535 |
| P015 | CITY OF LEBANON JUNCTION | 26,346 | - | 51,321 | 103,925 | 181,592 | - | 45,006 | 57,102 | 71,918 | 174,026 |
| P033 | ESTILL COUNTY EMS | 125,490 | - | 244,452 | 384,778 | 754,720 | - | 214,376 | 271,990 | 112,436 | 598,802 |
| P041 | CITY OF DRY RIDGE | 232,530 | - | 452,964 | 1,100,864 | 1,786,358 | - | 397,234 | 503,990 | 92,815 | 994,039 |
| P043 | CITY OF CLARKSON | 8,208 | - | 15,990 | 7,802 | 32,000 | - | 14,022 | 17,791 | 5,006 | 36,819 |
| P079 | CITY OF CALVERT CITY | 89,532 | - | 174,407 | 41,284 | 305,223 | - | 152,949 | 194,054 | 186,499 | 533,502 |
| P093 | SOUTH OLDHAM FIRE DEPT | 169,064 | - | 329,334 | 245,577 | 743,975 | - | 288,815 | 366,434 | 246,484 | 901,733 |
| P116 | CITY OF MONTICELLO | 78,979 | - | 153,849 | 118,150 | 350,978 | - | 134,920 | 171,180 | 266,403 | 572,503 |
| P117 | CITY OF CLAY | - | - | - | - | - | - | - | - | 99,003 | 99,003 |
| R015 | CITY OF SHEPHERDSVILLE | 906,005 | - | 1,764,883 | 1,382,322 | 4,053,210 | - | 1,547,741 | 1,963,696 | 351,437 | 3,511,437 |
| R017 | CITY OF PRINCETON | 117,055 | - | 228,021 | 209,548 | 554,624 | - | 199,966 | 253,707 | 356,098 | 809,771 |
| R036 | CITY OF PRESTONSBURG | - | - | - | - | - | - | - | - | - | - |
| R045 | CITY OF RUSSELL | 168,908 | - | 329,029 | 101,869 | 599,806 | - | 288,548 | 366,094 | 410,233 | 1,064,875 |
| R057 | CITY OF WILMORE | 75,603 | - | 147,273 | 5,362 | 228,238 | - | 129,153 | 163,863 | 311,924 | 604,940 |
| R104 | CITY OF RUSSELL SPRINGS | 89,001 | - | 173,373 | 185,683 | 448,057 | - | 152,042 | 192,903 | 152,007 | 496,952 |
| R105 | CITY OF STAMPING GROUND | 11,553 | - | 22,506 | 59,575 | 93,634 | - | 19,737 | 25,041 | 54,801 | 99,579 |
| TS59 | INDEPENDENCE FIRE DIST | 499,333 | - | 972,693 | 230,519 | 1,702,545 | - | 853,018 | 1,082,266 | 596,521 | 2,531,805 |
| V001 | ADAIR COUNTY FISCAL COURT | 83,311 | - | 162,288 | 32,516 | 278,115 | - | 142,321 | 180,570 | 173,110 | 496,001 |
| V002 | ALLEN COUNTY FISCAL COURT | 151,985 | - | 296,063 | 180,389 | 628,437 | - | 259,637 | 329,415 | - | 589,052 |
| V003 | ANDERSON CO FISCAL COURT | 110,301 | - | 214,864 | 54,058 | 379,223 | - | 188,429 | 239,069 | 195,028 | 622,526 |
| V005 | BARREN CO FISCAL CT | 278,613 | - | 542,734 | 95,304 | 916,651 | - | 475,959 | 603,873 | 1,237,684 | 2,317,516 |
| V007 | BELL CO FISCAL CT | 58,284 | - | 113,536 | 23,967 | 195,787 | - | 99,567 | 126,326 | 225,701 | 451,594 |
| V008 | BOONE CO FISCAL CT | 530,933 | - | 1,034,248 | 1,211,107 | 2,776,288 | - | 907,000 | 1,150,756 | 318,928 | 2,376,684 |
| V009 | BOURBON CO FISCAL COURT | 70,526 | - | 137,384 | 40,115 | 248,025 | - | 120,481 | 152,860 | 69,368 | 342,709 |
| V011 | BOYLE COUNTY FISCAL COURT | 437,177 | - | 851,613 | 1,298,971 | 2,587,761 | - | 746,836 | 947,547 | 118,399 | 1,812,782 |

DRAFT

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| V012 | BRACKEN CO FISCAL COURT | 29,497 | - | 57,460 | 173,420 | 260,377 | - | 50,390 | 63,932 | 120,302 | 234,624 |
| V013 | BREATHITT CO FISCAL COURT | 21,549 | - | 41,976 | 66,105 | 129,630 | - | 36,812 | 46,705 | 26,741 | 110,258 |
| V014 | BRECKINRIDGE CO FISCAL CT | 85,215 | - | 165,997 | 219,190 | 470,402 | - | 145,574 | 184,697 | 56,346 | 386,617 |
| V017 | CALDWELL CO FISCAL COURT | 31,634 | - | 61,623 | 32,532 | 125,789 | - | 54,041 | 68,564 | 878,720 | 1,001,325 |
| V019 | CAMPBELL CO FISCAL CT | 435,286 | - | 847,930 | 35,471 | 1,318,687 | - | 743,606 | 943,449 | 492,629 | 2,179,684 |
| V023 | CASEY CO FISCAL COURT | 53,693 | - | 104,593 | 81,772 | 240,058 | - | 91,725 | 116,375 | 109,713 | 317,813 |
| V025 | CLARK COUNTY FISCAL COURT | 382,572 | - | 745,243 | 52,689 | 1,180,504 | - | 653,553 | 829,195 | 313,731 | 1,796,479 |
| V030 | DAVISS CO FISCAL COURT | 793,286 | - | 1,545,308 | - | 2,338,594 | - | 1,355,182 | 1,719,386 | 604,642 | 3,679,210 |
| V032 | ELLIOTT CO FISCAL CT | 28,926 | - | 56,348 | 172,470 | 257,744 | - | 49,415 | 62,696 | 7,196 | 119,307 |
| V035 | FLEMING CO FISCAL COURT | 52,793 | - | 102,840 | 25,535 | 181,168 | - | 90,188 | 114,425 | 126,565 | 331,178 |
| V037 | FRANKLIN CO FISCAL COURT | 872,615 | - | 1,699,839 | 249,871 | 2,822,325 | - | 1,490,700 | 1,891,325 | 362,641 | 3,744,666 |
| V041 | GRANT COUNTY FISCAL COURT | 182,019 | - | 354,570 | 219,063 | 755,652 | - | 310,945 | 394,512 | 45,151 | 750,608 |
| V043 | GRAYSON CO FISCAL COURT | 281,343 | - | 548,052 | - | 829,395 | - | 480,623 | 609,790 | 2,250,506 | 3,340,919 |
| V047 | HARDIN CO FISCAL COURT | 1,025,432 | - | 1,997,525 | 3,998,058 | 7,021,015 | - | 1,751,761 | 2,222,545 | 1,142,028 | 5,116,334 |
| V049 | HARRISON CO FISCAL COURT | 60,592 | - | 118,033 | - | 178,625 | - | 103,511 | 131,329 | 292,485 | 527,325 |
| V052 | HENRY CO FISCAL COURT | 53,994 | - | 105,179 | 34,432 | 193,605 | - | 92,238 | 117,027 | 42,882 | 252,147 |
| V054 | HOPKINS CO FISCAL COURT | 303,811 | - | 591,819 | - | 895,630 | - | 519,005 | 658,488 | 373,944 | 1,551,437 |
| V057 | JESSAMINE CO FISCAL COURT | 778,323 | - | 1,516,159 | 2,449,723 | 4,744,205 | - | 1,329,620 | 1,686,954 | 245,380 | 3,261,954 |
| V060 | KNOTT CO FISCAL CT | 36,426 | - | 70,957 | 83,025 | 190,408 | - | 62,227 | 78,950 | 78,762 | 219,939 |
| V062 | LARUE CO FISCAL COURT | 42,228 | - | 82,260 | 77,493 | 201,981 | - | 72,140 | 91,527 | 127,410 | 291,077 |
| V063 | LAUREL COUNTY FISCAL COUR | 29,833 | - | 58,115 | - | 87,948 | - | 50,965 | 64,662 | 583,553 | 699,180 |
| V067 | LETCHER CO FISCAL COURT | 49,650 | - | 96,718 | - | 146,368 | - | 84,819 | 107,614 | 422,035 | 614,468 |
| V070 | LIVINGSTON CO FISCAL CT | 73,892 | - | 143,941 | - | 337,055 | - | 126,231 | 160,155 | 163,135 | 449,521 |
| V072 | LYON COUNTY FISCAL COURT | 2,000 | - | 4,000 | - | 140,868 | - | 211,000 | - | 109,450 | 218,829 |
| V073 | MCCRACKEN CO FISCAL COURT | 88,000 | - | 176,000 | - | 395,185 | - | 100,510 | - | 99,967 | 3,530,466 |
| V076 | MADISON CO FISCAL COURT | 19,000 | - | 38,000 | - | 372,874 | - | 946,690 | - | 101,792 | 856,192 |
| V077 | MAGOFFIN CO FISCAL COURT | 9,000 | - | 18,000 | - | 183,392 | - | 49,056 | - | 42,363 | 394,262 |
| V078 | MARION CO FISCAL COURT | 37,000 | - | 74,000 | - | 1,343,000 | - | 639,693 | - | 610 | 1,106,353 |
| V079 | MARSHALL CO FISCAL COURT | 10,000 | - | 20,000 | - | 9,665,000 | - | 35,723 | - | 636 | 89,210 |
| V081 | MASON CO FIS CT | 3,000 | - | 6,000 | - | 53,100 | - | 54,457 | - | 779 | 92,274 |
| V083 | MENIFEE CO FISCAL COURT | 11,000 | - | 22,000 | - | 202,659 | - | 124 | - | 405,901 | 865,684 |
| V087 | MONTGOMERY CO FISCAL CT | 28,000 | - | 56,000 | - | 14,176 | - | 986 | - | 65,500 | 97,662 |
| V088 | MORGAN CO FISCAL CT | 28,000 | - | 56,000 | - | 486,996 | - | 876 | - | 263,976 | 1,368,848 |
| V090 | NELSON CO FISCAL CT | 67,000 | - | 134,000 | - | 2,038,700 | - | 1,152,887 | - | 724 | 2,135,468 |
| V094 | OWEN COUNTY FISCAL COURT | 3,000 | - | 6,000 | - | 212,770 | - | 62,294 | - | 036 | 62,648 |
| V096 | PENDLETON CO FISCAL COURT | 46,000 | - | 92,000 | - | 227,287 | - | 80,075 | - | 1,595 | 200,311 |
| V100 | PULASKI CO FISCAL CT | 567,093 | - | 1,104,687 | 1,404,297 | 3,076,077 | - | 968,773 | 1,229,129 | 2,028,917 | 4,226,819 |
| V103 | ROWAN CO FISCAL COURT | 75,075 | - | 146,245 | - | 221,320 | - | 128,252 | 162,720 | 452,993 | 743,965 |
| V105 | SCOTT CO FISCAL CT | 1,736,862 | - | 3,383,378 | 2,058,338 | 7,178,578 | - | 2,967,106 | 3,764,514 | 128,300 | 6,859,920 |
| V106 | SHELBY CO FISCAL COURT | 700,511 | - | 1,364,584 | 467,839 | 2,532,934 | - | 1,196,693 | 1,518,304 | 630,535 | 3,345,532 |
| V107 | SIMPSON CO FISCAL COURT | 157,096 | - | 306,020 | 461,685 | 924,801 | - | 268,369 | 340,493 | 9,253 | 618,115 |
| V108 | SPENCER CO TREASURER | 214,651 | - | 418,137 | 890,824 | 1,523,612 | - | 366,692 | 465,240 | 24,914 | 856,846 |
| V109 | TAYLOR COUNTY FISCAL COUR | 86,699 | - | 168,888 | 21,568 | 277,155 | - | 148,109 | 187,913 | 256,611 | 592,633 |
| V112 | TRIMBLE CO FISCAL COURT | 18,201 | - | 35,456 | 28,199 | 81,856 | - | 31,093 | 39,450 | 50,874 | 121,417 |
| V113 | UNION COUNTY FISCAL COURT | 38,885 | - | 75,747 | 24,128 | 138,760 | - | 66,427 | 84,280 | 160,342 | 311,049 |
| V115 | WASHINGTON CO FIS COURT | 58,343 | - | 113,651 | 70,772 | 242,766 | - | 99,668 | 126,454 | 269,629 | 495,751 |
| V119 | CITY OF HIGHLAND HEIGHTS | 118,725 | - | 231,274 | 38,449 | 388,448 | - | 202,819 | 257,327 | 292,599 | 752,745 |
| V120 | WOODFORD CO FISCAL COURT | 188,507 | - | 367,208 | 175,270 | 730,985 | - | 322,029 | 408,574 | 236,408 | 967,011 |
| V159 | CITY OF ERLANGER | 888,413 | - | 1,730,613 | 1,237,265 | 3,856,291 | - | 1,517,688 | 1,925,566 | 1,791,983 | 5,235,237 |
| V171 | CITY OF ADAIRVILLE | 7,072 | - | 13,776 | 126,341 | 147,189 | - | 12,081 | 15,328 | 47,856 | 75,265 |
| V196 | CITY OF BUTLER | 9,547 | - | 18,597 | 200 | 28,344 | - | 16,309 | 20,692 | 12,647 | 49,648 |
| V197 | CITY OF HAZARD | 13,384 | - | 26,071 | 18,385 | 57,840 | - | 22,863 | 29,008 | 12,342 | 64,213 |
| V205 | BARREN/METCALFE CO AMB SR | 381,016 | - | 742,214 | 351,814 | 1,475,044 | - | 650,896 | 825,824 | 731,850 | 2,208,570 |
| V298 | CITY OF PIKEVILLE | 148,106 | - | 288,508 | - | 436,614 | - | 253,012 | 321,008 | 1,257,867 | 1,831,887 |
| V330 | CITY OF OWENSBORO | 2,428,647 | - | 4,730,964 | 1,637,566 | 8,797,177 | - | 4,148,893 | 5,263,905 | 634,764 | 10,047,562 |
| V347 | CITY OF RADCLIFF | 592,276 | - | 1,153,743 | - | 1,746,019 | - | 1,011,793 | 1,283,712 | 1,418,879 | 3,714,384 |
| V359 | CITY OF ELSMERE | 173,013 | - | 337,027 | 177,489 | 687,529 | - | 295,561 | 374,993 | 56,120 | 726,674 |
| V376 | CITY OF BEEBA | 625,484 | - | 1,218,432 | 8,720,473 | 10,564,389 | - | 1,068,523 | 1,355,688 | - | 2,424,211 |
| V408 | UNION EMERGENCY SERVICES | 454,054 | - | 884,490 | 852,818 | 2,191,362 | - | 775,668 | 984,128 | 113,057 | 1,872,853 |
| V447 | CITY OF ELIZABETHTOWN | 1,408,792 | - | 2,744,303 | 2,971,013 | 7,124,108 | - | 2,406,659 | 3,053,447 | 381,351 | 5,841,457 |
| V608 | WALTON FIRE DIST/EMS | 352,932 | - | 687,505 | 352,660 | 1,393,977 | - | 602,919 | 764,953 | 12,620 | 1,380,492 |
| V647 | CITY OF VINE GROVE | 48,911 | - | 95,278 | 164,940 | 309,129 | - | 83,555 | 106,011 | 312,627 | 502,193 |
| V708 | HEBRON FIRE PROTECTION DI | 644,314 | - | 1,255,112 | 836,363 | 2,735,789 | - | 1,100,690 | 1,396,500 | 203,318 | 2,700,508 |
| V808 | POINT PLEASANT FIRE DIST | 163,777 | - | 319,035 | 186,421 | 669,233 | - | 279,783 | 354,974 | 389,460 | 1,024,217 |
| V919 | CITY OF WILDER | 237,001 | - | 461,674 | 124,918 | 823,593 | - | 404,872 | 513,681 | 930,937 | 1,849,490 |
| V959 | CITY OF COVINGTON | 3,416,751 | - | 6,655,774 | 2,166,376 | 12,238,901 | - | 5,836,886 | 7,405,544 | 8,612,972 | 21,855,402 |
| TOTAL | | 68,582,429 | - | 133,597,428 | 101,331,338 | 303,511,195 | - | 117,160,359 | 148,647,118 | 83,497,935 | 349,305,412 |

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|--|---|--|----------------------------|-------------------------------|--|--|
| | | Liability Experience (14) | Assumption Changes (15) | Investment Experience (16) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (17) | Total Deferred Outflow of Resources (18) | Liability Experience (19) | Assumption Changes (20) | Investment Experience (21) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (22) | Total Deferred Inflow of Resources (23) |

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Appendix B: Collective Pension Amou

| Participating Employer Code | Participating Employer Name | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|-----------------------------|-----------------------------------|--|--------------|-----------|-----------|------|------------|
| | | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| 39932 | JEFFERSON CO SHERIFF | (1,779,515) | (1,796,947) | (471,154) | (368,164) | - | - |
| 39934 | KENTON CO SHERIFF | (322,783) | (316,547) | (11,112) | (69,316) | - | - |
| 39936 | CAMPBELL CO SHERIFF | (92,345) | (50,515) | (9,802) | (3,916) | - | - |
| 39938 | FAYETTE CO SHERIFF | (432,162) | (481,200) | 97,804 | (101,006) | - | - |
| 39940 | DAVISS CO SHERIFF | (156,397) | (185,157) | 148,776 | (70,648) | - | - |
| 39944 | HARDIN COUNTY SHERIFF | 75,037 | 27,048 | 207,395 | (35,059) | - | - |
| 39946 | WARREN COUNTY SHERIFF | 80,605 | (34,864) | 409,778 | (32,040) | - | - |
| 39948 | BOONE COUNTY SHERIFF | (631,169) | (1,551,981) | (164,371) | (479,336) | - | - |
| 39952 | MADISON COUNTY SHERIFF | 199,961 | 128,686 | 217,867 | (24,528) | - | - |
| 39962 | BULLITT CO SHERIFF | (156,680) | (182,588) | (80,082) | (96,150) | - | - |
| A156 | CITY OF ANCHORAGE | (36,740) | (35,570) | 27,639 | 4,092 | - | (0) |
| AB19 | BELLEVUE/DAYTON FIRE | (152,040) | (233,997) | (157,975) | (97,394) | - | - |
| AC19 | CAMPBELL CO FIRE DIST 1 | (256,424) | (223,124) | (106,197) | (45,859) | - | - |
| AD19 | SOUTHERN CAMPBELL F DIST | (86,482) | (105,345) | (61,556) | (36,681) | - | - |
| AJ00 | SOMERSET POLICE & FIRE | - | - | - | - | - | - |
| AJ02 | ALLEN CO AMBULANCE SVC | (95,784) | (130,042) | (50,319) | (50,026) | - | - |
| A520 | WOODFORD CO FIRE DISTRICT | 78,145 | 71,033 | 45,997 | (11,540) | - | - |
| B008 | BURLINGTON FIRE PRO DIST | 100,514 | (42,170) | 202,412 | (45,469) | - | - |
| B015 | CITY OF HILLVIEW | 79,376 | (81,769) | 25,562 | (49,453) | - | - |
| B045 | CITY OF BELLEFONTE | 40 | 5,340 | 19 | (9,758) | - | - |
| B048 | CITY OF HARLAN | 48 | - | - | - | - | - |
| B256 | BUECHEL FIRE PROTECT DIST | (1,694) | (1,854) | (2,344) | (554) | - | - |
| B259 | CITY OF LUDLOW | (244) | (312,588) | (146) | (69,288) | - | - |
| B456 | ANCHORAGE MIDDLETOWN FIRE AND EMS | 3,904 | (884,775) | 1,152 | (583,178) | - | - |
| B656 | LOUISVILLE AIRPORT AUTHOR | (384) | (462,508) | 38 | (74,288) | - | - |
| B956 | LAKE DREAMLAND FIRE DIST | (180) | (76,368) | - | - | - | - |
| C106 | CITY OF SIMPSONVILLE | 19 | (71,841) | (65) | (2,800) | - | - |
| C156 | FAIRDALE FIRE DISTRICT | (8) | (97,215) | 11 | 690 | - | - |
| C256 | LOUISVILLE/JEFF CO METRO | (9,845) | (17,479,749) | 1,082 | (8,283) | - | - |
| C356 | INDIAN HILLS POLICE DEPT | (43) | (31,168) | (35) | (1,111) | - | - |
| D024 | CITY OF PEMBROKE | - | - | - | - | - | - |
| D071 | CITY OF LEWISBURG | (40) | - | (36) | (8,711) | - | - |
| D098 | CITY OF COAL RUN VILLAGE | 11 | (60,997) | 50 | 346 | - | - |
| D106 | SIMPSONVILLE RURAL FIRE | 113,157 | 30,039 | 38,913 | (22,073) | - | - |
| G015 | ZONETON FIRE PROT DIST | 130,302 | 30,356 | 174,981 | (26,308) | - | - |
| G506 | SHELBY CO SUB FIRE DIST | (10,966) | (15,801) | (3,657) | (4,408) | - | - |
| J002 | CITY OF SCOTTSVILLE | 18,406 | (10,416) | 56,530 | (25,830) | - | - |
| J003 | CITY OF LAWRENCEBURG | (24,252) | (80,998) | (14,711) | (45,843) | - | - |
| J007 | CITY OF MIDDLESBORO | (88,588) | (194,027) | (58,244) | (143,456) | - | - |
| J024 | CITY OF HOPKINSVILLE | (1,878,111) | (2,195,294) | (904,561) | (613,371) | - | - |
| J026 | CLAY CO BD OF ED | 54,517 | 51,308 | 57,685 | 9,915 | - | - |
| J037 | CITY OF FRANKFORT | (1,662,377) | (2,206,697) | (775,550) | (578,628) | - | - |
| J040 | CITY OF LANCASTER | (123,088) | (132,235) | (83,260) | (26,257) | - | - |
| J059 | KENTON COUNTY AIRPORT BD | (491,857) | (561,886) | 981,713 | (238,110) | - | - |
| J063 | CITY OF LONDON | 168,710 | 162,502 | 390,322 | (60,512) | - | - |
| J067 | CITY OF WHITESBURG | (28,017) | (40,322) | (77,165) | (39,062) | - | - |
| J084 | CITY OF HARRODSBURG | (147,193) | (149,579) | (80,686) | (30,770) | - | - |
| J090 | CITY OF BARDSTOWN | 435,696 | 241,435 | 625,185 | 5,184 | - | - |
| J100 | CITY OF SOMERSET | 202,787 | (543,579) | 356,756 | (259,254) | - | - |
| J113 | CITY OF MORGANFIELD | (72,610) | (82,883) | (64,662) | (20,231) | - | - |
| J118 | CITY OF CORBIN | (342,556) | (432,079) | (120,223) | (110,440) | - | - |
| J154 | CITY OF EARLINGTON | - | - | - | - | - | - |
| J156 | CITY OF JEFFERSONTOWN | (204,087) | (457,851) | 40,965 | (235,035) | - | - |
| J210 | BOYD CO AMBULANCE SERVICE | 280,921 | 202,682 | 316,548 | (74,727) | - | - |
| J256 | CITY OF ST MATTHEWS | (111,712) | (80,558) | 151,915 | (82,891) | - | - |
| J259 | CITY OF PARK HILLS | (291) | (25,922) | 5,916 | (11,968) | - | - |
| J319 | CITY OF ALEXANDRIA | (308,045) | (328,011) | (204,313) | (83,460) | - | - |
| J324 | CITY OF OAK GROVE | 42,640 | 38,802 | 212,274 | (10,642) | - | - |
| J356 | CITY OF WEST BUECHEL | (293,790) | (380,624) | (205,679) | (43,146) | - | - |
| J359 | CITY OF FORT WRIGHT | 89,522 | (177,657) | 138,789 | (49,394) | - | - |
| J410 | CANNONSBURG VOL FIRE DEPT | (8,167) | (11,250) | 38 | (3,731) | - | - |
| J419 | CITY OF COLD SPRING | (146,658) | (201,834) | (15,544) | (24,389) | - | - |
| J456 | CITY OF SHIVELY | (829,000) | (848,859) | (288,260) | (271,621) | - | - |
| J510 | CITY OF CATLETTSBURG | (88,037) | (151,764) | (14,724) | (24,892) | - | - |
| J619 | CITY OF FORT THOMAS | (710,083) | (850,313) | (247,673) | (243,641) | - | - |
| J719 | CITY OF SOUTHGATE | 139,809 | 121,946 | 103,728 | 9,365 | - | - |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|-------------|-------------|-----------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| J756 | CITY OF PROSPECT | (35,894) | (41,116) | (21,592) | (9,774) | - | - |
| J819 | CITY OF BELLEVUE | (77,028) | (110,106) | (27,865) | (38,939) | - | - |
| J859 | CITY OF VILLA HILLS | 143,460 | 55,506 | 131,837 | (11,374) | - | - |
| J919 | CITY OF DAYTON | (180,904) | (154,335) | (62,535) | (43,295) | - | - |
| J956 | OKOLONA FIRE DISTRICT | 2,185,204 | 1,308,698 | 994,184 | (80,657) | - | - |
| J959 | CITY OF INDEPENDENCE | (18,831) | (116,196) | 369,743 | (14,021) | - | - |
| K001 | CITY OF COLUMBIA | (105,384) | (88,249) | 14,275 | (31,132) | - | - |
| K010 | CITY OF ASHLAND | 168,535 | (439,673) | 379,461 | (314,821) | - | - |
| K011 | CITY OF DANVILLE | 624,556 | 484,097 | 562,311 | (100,611) | - | - |
| K016 | CITY OF MORGANTOWN | 105,741 | 81,555 | 98,493 | (1,156) | - | - |
| K018 | CITY OF MURRAY | (756,457) | (801,199) | (153,386) | (186,487) | - | - |
| K019 | CITY OF NEWPORT | (182,029) | (549,360) | 48,493 | (322,995) | - | - |
| K026 | CITY OF MANCHESTER | (111,003) | (119,058) | (98,116) | (41,498) | - | - |
| K029 | CITY OF BURKESVILLE | (37,901) | (58,051) | (27,214) | (18,358) | - | - |
| K034 | LEX/FAYETTE URBAN CO GOVT | (2,425,976) | (2,805,932) | (1,004,392) | (912,060) | - | - |
| K041 | CITY OF WILLIAMSTOWN | (56,953) | (83,257) | (33,166) | (29,762) | - | - |
| K043 | CITY OF LEITCHFIELD | (92,464) | (163,722) | (33,430) | (58,069) | - | - |
| K049 | CITY OF CYNTHIANA | (538,709) | (538,098) | (207,634) | (103,099) | - | - |
| K065 | CITY OF BEATTYVILLE | 37,380 | 5,001 | 6,593 | (11,669) | - | - |
| K071 | CITY OF RUSSELLVILLE | (203,037) | (247,667) | (4,563) | (76,534) | - | - |
| K078 | CITY OF LEBANON | (89,132) | (159,100) | (54,085) | (46,979) | - | - |
| K079 | CITY OF BENTON | 58,821 | (4,673) | 13,749 | (24,976) | - | - |
| K090 | NELSON COUNTY BD OF ED | (52,818) | (21,077) | (137) | - | - | - |
| K091 | CITY OF CARLISLE | (216,894) | (159,051) | (68,794) | - | - | - |
| K099 | CITY OF STANTON | (109,494) | - | (13,494) | - | - | - |
| K103 | CITY OF MOREHEAD | 61 | 17 | 199 | (16) | - | - |
| K105 | CITY OF GEORGETOWN | 508 | 153,747 | 39 | (337,19) | - | - |
| K106 | CITY OF SHELBYVILLE | 255 | 71,447 | 238 | (128,5) | - | - |
| K108 | CITY OF TAYLORSVILLE | (7) | (3,198) | (8) | - | - | 0 |
| K111 | CITY OF CADIZ | (58,821) | (23,021) | 11 | - | - | - |
| K114 | CITY OF BOWLING GREEN | (447,821) | (1,691,453) | (75,821) | (5,059) | - | - |
| K115 | CITY OF SPRINGFIELD | (40) | (4,284) | (83,747) | - | - | - |
| K120 | CITY OF VERSAILLES | (256) | (326,822) | 36 | (1,071) | - | - |
| K200 | CITY OF FERGUSON | 2 | 2,40 | 2 | - | - | - |
| K256 | JEFFERSONTOWN FIRE DIST | 419 | (35,821) | 499 | (207,821) | - | - |
| K315 | MT WASHINGTON FIRE P DIST | (99) | (5,821) | (5,821) | (65,18) | - | - |
| K319 | CITY OF SILVER GROVE | - | - | - | - | - | - |
| K356 | ST MATTHEWS FIRE DIST. | (35,173) | (869,587) | 72,715 | (327,798) | - | - |
| K414 | CITY OF SMITHS GROVE | 51,770 | 44,781 | 11,839 | (6,714) | - | - |
| K419 | ALEXANDRIA FIRE DISTRICT | (125,911) | (258,842) | (109,841) | (78,350) | - | - |
| K456 | CAMP TAYLOR FIRE PRO DIST | (488,586) | (499,080) | (166,802) | (11,039) | - | - |
| K559 | CITY OF TAYLOR MILL | 77,657 | (23,597) | 30,877 | (56,814) | - | - |
| K656 | MCMAHAN FIRE PRO DIST 14 | - | - | - | - | - | - |
| K659 | CITY OF EDGEWOOD | (339,122) | (449,134) | (168,519) | (118,217) | - | - |
| K719 | CENTRAL CAMPBELL CO FIRE | (120,332) | (222,823) | (24,424) | (92,945) | - | - |
| K759 | LAKESIDE/CRESTVIEWHLS POL | (101,991) | (154,798) | (28,962) | (45,236) | - | - |
| K856 | HIGHVIEW FIRE DISTRICT | 547,716 | 83,049 | 29,498 | (82,515) | - | - |
| K859 | CITY OF FORT MITCHELL | (286,501) | (299,728) | 9,283 | (96,152) | - | - |
| K956 | CITY OF MEADOW VALE | - | - | - | - | - | - |
| L001 | ADAIR CO AMBULANCE SER | (20,854) | (98,947) | (84,429) | (57,404) | - | - |
| L005 | CITY OF GLASGOW | (364,261) | (529,997) | (414,274) | (285,148) | - | - |
| L009 | CITY OF PARIS | (97,856) | (83,073) | 24,268 | (55,720) | - | - |
| L015 | CITY OF MT WASHINGTON | 60,647 | (30,309) | 164,081 | (39,485) | - | - |
| L025 | CITY OF WINCHESTER | (358,667) | (433,321) | 532,393 | (152,545) | - | - |
| L031 | EDMONSON CO AMBULANCE DIS | (160,224) | (172,136) | (88,432) | (23,128) | - | - |
| L035 | CITY OF FLEMINGSBURG | (106,243) | (111,591) | (65,075) | (23,984) | - | - |
| L039 | CITY OF WARSAW | 116,461 | 8,375 | (25,449) | (16,842) | - | - |
| L044 | GREEN CO AMBULANCE SVC | (121,336) | (136,340) | (76,020) | (28,065) | - | - |
| L050 | CITY OF MUNFORDVILLE | 24,927 | 8,580 | 5,202 | (9,766) | - | - |
| L052 | CITY OF EMINENCE | 54,880 | 35,504 | 31,674 | (17,884) | - | - |
| L057 | CITY OF NICHOLASVILLE | 157,156 | (347,691) | 113,019 | (368,720) | - | - |
| L061 | CITY OF BARBOURVILLE | (73,969) | (81,097) | (51,984) | (21,471) | - | - |
| L072 | CITY OF EDDYVILLE | (64,764) | (26,442) | 17,436 | (6,078) | - | - |
| L073 | CITY OF PADUCAH | (520,858) | (1,492,903) | (319,098) | (558,775) | - | - |
| L077 | CITY OF SALYERSVILLE | 5,982 | (17,225) | (19,161) | (17,740) | - | - |
| L086 | CITY OF TOMPKINSVILLE | (122,801) | (99,584) | (43,287) | (21,750) | - | - |
| L090 | CITY OF NEW HAVEN | (50,816) | (46,088) | (28,650) | (5,082) | - | - |
| L107 | CITY OF FRANKLIN | (105,028) | (160,355) | 53,769 | (50,385) | - | - |
| L108 | SPENCER CO FIRE DIST | (42,321) | (50,729) | (43,026) | (14,692) | - | - |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|-----------|-----------|-----------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| L110 | CITY OF ELKTON | 12,672 | (171) | (1,129) | (5,756) | - | - |
| L159 | ELSMERE FIRE PROTECTION | (124,961) | (116,390) | (142,607) | (70,333) | - | - |
| L356 | EASTWOOD FIRE PROT DIST | (380,058) | - | - | - | - | - |
| L456 | HARRODS CREEK FIRE DIST | (873,437) | - | - | - | - | - |
| L556 | LYNDON FIRE PROTECT DIST | - | - | - | - | - | - |
| L656 | FERN CREEK FIRE PROT DIST | 3,809,667 | 2,903,044 | 2,950,395 | 350,098 | - | - |
| L756 | PLEASURE RIDGE PARK FIRE | 2,222,793 | 266,084 | 492,304 | (234,223) | - | - |
| L956 | WORTHINGTON FIRE DEPT | (867,848) | - | - | - | - | - |
| M014 | CITY OF HARDINSBURG | (69,598) | (78,524) | 2,995 | (5,940) | - | - |
| M015 | BULLITT CO FISCAL COURT | (196,094) | (62,603) | (12,577) | (2,713) | - | - |
| M022 | CITY OF OLIVE HILL | 211,264 | 118,729 | (44,051) | (32,018) | - | - |
| M042 | CITY OF MAYFIELD | (43,916) | (304,310) | 378,114 | (87,293) | - | - |
| M054 | CITY OF DAWSON SPRINGS | (38,063) | (53,635) | (36,373) | (18,545) | - | - |
| M059 | KENTON COUNTY FISCAL CT | (519,313) | (733,244) | (93,768) | (152,079) | - | - |
| M069 | CITY OF STANFORD | 37,597 | (47,133) | (10,851) | (34,588) | - | - |
| M076 | CITY OF RICHMOND | (20,609) | (437,393) | 516,583 | (289,909) | - | - |
| M081 | CITY OF MAVSVILLE | (380,966) | (434,063) | (143,527) | (167,282) | - | - |
| M082 | CITY OF BRANDENBURG | 302,658 | 284,519 | 153,703 | 5,228 | - | - |
| M085 | CITY OF EDMONTON | 42,029 | 29,207 | 36,703 | (11,257) | - | - |
| M096 | CITY OF FALMOUTH | (80,313) | (54,678) | (8,428) | - | - | - |
| M109 | CITY OF CAMPBELLSVILLE | (244,213) | (268,335) | 106,948 | (35,762) | - | - |
| M110 | CITY OF GUTHRIE | (6,716) | - | - | - | - | - |
| M113 | CITY OF STURGIS | - | - | - | - | - | - |
| M118 | WHITLEY CO FISCAL COURT | (108,402) | (105,975) | (9,129) | (10,707) | - | - |
| M315 | CITY OF PIONEER VILLAGE | (21,111) | - | (1,111) | - | - | - |
| M356 | MIDDLETOWN FIRE PROT DIST | - | - | - | - | - | - |
| N008 | CITY OF FLORENCE | 499,111 | (105,831) | 1,122,111 | (323,111) | - | - |
| N009 | CITY OF MILLERSBURG | - | - | - | - | - | - |
| N011 | CITY OF PERRYVILLE | 47,111 | 43,292 | 55,111 | 7,111 | - | - |
| N012 | CITY OF BROOKSVILLE | (79,111) | (36,507) | (1,111) | - | - | - |
| N014 | CITY OF IRVINGTON | 38,111 | (62,345) | (4,111) | (16,622) | - | - |
| N022 | CITY OF GRAYSON | 555,111 | 521,340 | (20,111) | (77,111) | - | - |
| N050 | CITY OF HORSE CAVE | 297,111 | 280,265 | 26,111 | (7,111) | - | - |
| N051 | CITY OF HENDERSON | (617,111) | (893,791) | 18,111 | (28,111) | - | - |
| N054 | CITY OF MADISONVILLE | (487,111) | (988,111) | (42,111) | (430,111) | - | - |
| N071 | CITY OF AUBURN | - | - | - | - | - | - |
| N076 | MADISON CO EMS | 108,402 | (100,980) | 34,711 | (80,117) | - | - |
| N087 | CITY OF MT STERLING | (91,001) | (153,232) | (11,278) | (71,918) | - | - |
| N088 | MORGAN CO AMBULANCE SERV | (137,611) | (111,033) | (54,919) | (16,659) | - | - |
| N093 | CITY OF LAGRANGE | (112,387) | (105,349) | (12,754) | (35,947) | - | - |
| N094 | CITY OF OWENTON | 59,653 | 15,818 | 25,880 | (3,203) | - | - |
| N099 | CITY OF CLAY CITY | - | - | - | - | - | - |
| N100 | CITY OF BURNSIDE | (25,194) | (41,301) | 20,154 | (2,093) | - | - |
| N104 | CITY OF JAMESTOWN | (45,729) | (20,255) | (2,187) | (2,786) | - | - |
| P007 | CITY OF PINEVILLE | (220,215) | (187,185) | (85,252) | (21,819) | - | - |
| P015 | CITY OF LEBANON JUNCTION | 21,456 | 7,256 | (9,644) | (11,502) | - | - |
| P033 | ESTILL COUNTY EMS | 123,880 | 53,705 | 14,349 | (36,016) | - | - |
| P041 | CITY OF DRY RIDGE | 328,367 | 261,912 | 230,109 | (28,070) | - | - |
| P043 | CITY OF CLARKSON | (1,799) | (1,725) | 895 | (2,191) | - | - |
| P079 | CITY OF CALVERT CITY | (60,961) | (114,851) | (25,718) | (26,749) | - | - |
| P093 | SOUTH OLDHAM FIRE DEPT | (2,687) | (61,584) | (34,809) | (58,676) | - | 0 |
| P116 | CITY OF MONTICELLO | (125,615) | (105,231) | 21,168 | (11,848) | - | - |
| P117 | CITY OF CLAY | (56,327) | (36,242) | (6,434) | - | - | - |
| R015 | CITY OF SHEPHERDSVILLE | 576,871 | (21,090) | 203,205 | (217,214) | - | - |
| R017 | CITY OF PRINCETON | (178,142) | (119,053) | 57,257 | (15,207) | - | - |
| R036 | CITY OF PRESTONSBURG | - | - | - | - | - | - |
| R045 | CITY OF RUSSELL | (218,897) | (221,379) | 11,592 | (36,386) | - | - |
| R057 | CITY OF WILMORE | (127,204) | (153,909) | (64,322) | (31,267) | - | - |
| R104 | CITY OF RUSSELL SPRINGS | (67,365) | (34,116) | 62,348 | (9,763) | - | - |
| R105 | CITY OF STAMPING GROUND | (6,179) | (12,715) | 12,160 | 788 | - | - |
| TS59 | INDEPENDENCE FIRE DIST | (231,522) | (413,279) | (47,807) | (136,652) | - | - |
| V001 | ADAIR COUNTY FISCAL COURT | (89,518) | (108,557) | (1,017) | (18,793) | - | - |
| V002 | ALLEN COUNTY FISCAL COURT | 98,400 | (48,398) | 25,977 | (36,595) | - | - |
| V003 | ANDERSON CO FISCAL COURT | (57,911) | (97,920) | (46,333) | (41,139) | - | - |
| V005 | BARREN CO FISCAL CT | (535,001) | (500,595) | (236,465) | (128,802) | - | - |
| V007 | BELL CO FISCAL CT | (101,343) | (103,682) | (29,462) | (21,320) | - | - |
| V008 | BOONE CO FISCAL CT | 59,768 | (12,790) | 403,798 | (51,172) | - | - |
| V009 | BOURBON CO FISCAL COURT | (10,119) | (56,452) | (8,153) | (19,959) | - | - |
| V011 | BOYLE COUNTY FISCAL COURT | 364,008 | 284,361 | 223,923 | (97,313) | - | - |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|---------------------|------------------|---------------------|----------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| V012 | BRACKEN CO FISCAL COURT | (20,042) | (6,516) | 47,902 | 4,409 | - | - |
| V013 | BREATHITT CO FISCAL COURT | (1,417) | 3,400 | 18,792 | (1,402) | - | - |
| V014 | BRECKINRIDGE CO FISCAL CT | 27,901 | (4,074) | 66,909 | (6,952) | - | - |
| V017 | CALDWELL CO FISCAL COURT | (291,854) | (272,763) | (247,149) | (63,770) | - | - |
| V019 | CAMPBELL CO FISCAL CT | (244,677) | (415,013) | (72,744) | (128,564) | - | - |
| V023 | CASEY CO FISCAL COURT | (54,270) | (35,961) | 22,520 | (10,044) | - | - |
| V025 | CLARK COUNTY FISCAL COURT | (168,663) | (298,337) | (39,361) | (109,613) | - | - |
| V030 | DAVISS CO FISCAL COURT | (434,108) | (625,423) | (56,604) | (224,481) | - | - |
| V032 | ELLIOTT CO FISCAL CT | 100,286 | 36,849 | 9,091 | (7,789) | - | - |
| V035 | FLEMING CO FISCAL COURT | (62,685) | (53,911) | (15,129) | (18,285) | - | - |
| V037 | FRANKLIN CO FISCAL COURT | (176,705) | (483,212) | (17,547) | (244,878) | - | - |
| V041 | GRANT COUNTY FISCAL COURT | 68,245 | (30,661) | 16,058 | (48,598) | - | - |
| V043 | GRAYSON CO FISCAL COURT | (1,041,646) | (888,914) | (425,279) | (155,684) | - | - |
| V047 | HARDIN CO FISCAL COURT | 522,104 | 195,827 | 1,177,475 | 9,274 | - | - |
| V049 | HARRISON CO FISCAL COURT | (183,898) | (132,933) | (15,430) | (16,438) | - | - |
| V052 | HENRY CO FISCAL COURT | (21,081) | (22,619) | 295 | (15,137) | - | - |
| V054 | HOPKINS CO FISCAL COURT | (259,414) | (287,825) | (23,777) | (84,791) | - | - |
| V057 | JESSAMINE CO FISCAL COURT | 583,979 | 435,798 | 578,061 | (115,588) | - | - |
| V060 | KNOTT CO FISCAL CT | (27,753) | (21,392) | 23,129 | (3,514) | - | - |
| V062 | LARUE CO FISCAL COURT | (62,901) | (42,397) | 21,739 | (5,537) | - | - |
| V063 | LAUREL COUNTY FISCAL COUR | (238,611) | (226,126) | (118,460) | (28,035) | - | - |
| V067 | LETCHER CO FISCAL COURT | (188,469) | (175,336) | (78,336) | (25,958) | - | - |
| V070 | LIVINGSTON CO FISCAL CT | 28,757 | (11,455) | 85,218 | 2,848 | - | - |
| V072 | LYON COUNTY FISCAL COURT | (17,443) | (14,443) | (2,443) | (1,443) | - | - |
| V073 | MCCRACKEN CO FISCAL COURT | (36,443) | (42,443) | 11,443 | (26,443) | - | - |
| V076 | MADISON CO FISCAL COURT | 48,443 | (42,443) | 11,443 | (26,443) | - | - |
| V077 | MAGOFFIN CO FISCAL COURT | 66,443 | 7,675 | (25,791) | (25,791) | - | - |
| V078 | MARION CO FISCAL COURT | 66,443 | 7,675 | (25,791) | (25,791) | - | - |
| V079 | MARSHALL CO FISCAL COURT | (521,443) | (563,828) | (22,443) | (145,443) | - | - |
| V081 | MASON CO FIS CT | (55,443) | (85,457) | (8,443) | (8,443) | - | - |
| V083 | MENEFEE CO FISCAL COURT | (2,443) | (32,194) | (23,443) | (15,821) | - | - |
| V087 | MONTGOMERY CO FISCAL CT | (171,443) | (197,396) | (95,443) | (172,443) | - | - |
| V088 | MORGAN CO FISCAL CT | (40,443) | (25,930) | (4,443) | (6,443) | - | - |
| V090 | NELSON CO FISCAL CT | (130,443) | (242,761) | (34,443) | (8,443) | - | - |
| V093 | OLDHAM CO FISCAL COURT | (876,443) | (1,022,443) | (52,443) | (290,443) | - | - |
| V094 | OWEN COUNTY FISCAL COURT | (10,443) | (1,443) | 3,443 | (2,443) | - | - |
| V096 | PENDLETON CO FISCAL COURT | (68,443) | (77,455) | (7,443) | (8,372) | - | - |
| V100 | PULASKI CO FISCAL CT | (107,426) | (330,755) | (431,535) | (281,027) | - | - |
| V103 | ROWAN CO FISCAL COURT | (294,295) | (181,246) | (25,292) | (21,812) | - | - |
| V105 | SCOTT CO FISCAL CT | 702,972 | (431,722) | 422,087 | (374,679) | - | - |
| V106 | SHELBY CO FISCAL COURT | (268,681) | (512,132) | 116,503 | (148,288) | - | - |
| V107 | SIMPSON CO FISCAL COURT | 138,476 | 56,597 | 126,464 | (14,851) | - | - |
| V108 | SPENCER CO TREASURER | 232,667 | 178,407 | 260,086 | (4,395) | - | - |
| V109 | TAYLOR COUNTY FISCAL COUR | (93,085) | (131,309) | (56,302) | (34,781) | - | - |
| V112 | TRIMBLE CO FISCAL COURT | (13,276) | (24,047) | 2,011 | (4,249) | - | - |
| V113 | UNION COUNTY FISCAL COURT | (45,962) | (69,397) | (38,835) | (18,095) | - | - |
| V115 | WASHINGTON CO FIS COURT | (67,860) | (83,769) | (69,250) | (32,107) | - | - |
| V119 | CITY OF HIGHLAND HEIGHTS | (160,611) | (171,091) | (5,277) | (27,318) | - | - |
| V120 | WOODFORD CO FISCAL COURT | (6,190) | (116,298) | (50,230) | (63,308) | - | - |
| V159 | CITY OF ERLANGER | (282,837) | (927,960) | 22,380 | (190,530) | - | - |
| V171 | CITY OF ADAIRVILLE | 1,369 | 23,866 | 39,841 | 6,848 | - | - |
| V196 | CITY OF BUTLER | (6,649) | (9,464) | (2,202) | (2,989) | - | - |
| V197 | CITY OF HAZARD | (3,009) | (6,774) | 5,539 | (2,130) | - | - |
| V205 | BARREN/METCALFE CO AMB SR | (83,805) | (406,431) | (122,431) | (120,859) | - | - |
| V298 | CITY OF METCALFE | (658,591) | (524,495) | (153,713) | (58,473) | - | - |
| V330 | CITY OF OWENSBORO | (293,213) | (1,071,761) | 620,704 | (506,114) | - | - |
| V347 | CITY OF RADCLIFF | (700,855) | (768,356) | (281,136) | (218,018) | - | - |
| V359 | CITY OF ELSMERE | (6,935) | (61,473) | 62,302 | (33,039) | - | - |
| V376 | CITY OF BEEA | 3,272,393 | 3,076,386 | 1,718,068 | 73,330 | - | - |
| V408 | UNION EMERGENCY SERVICES | 216,292 | (60,213) | 231,675 | (69,245) | - | - |
| V447 | CITY OF ELIZABETHTOWN | 517,176 | (25,739) | 953,624 | (162,410) | - | - |
| V608 | WALTON FIRE DIST/EMS | 64,296 | (79,578) | 101,844 | (73,957) | - | - |
| V647 | CITY OF VINE GROVE | 17,883 | (86,664) | (91,187) | (33,096) | - | - |
| V708 | HEBRON FIRE PROTECTION DI | 51,511 | (139,286) | 241,813 | (118,756) | - | - |
| V808 | POINT PLEASANT FIRE DIST | (195,316) | (111,071) | 420 | (49,018) | - | - |
| V919 | CITY OF WILDER | (364,485) | (351,198) | (199,026) | (111,187) | - | - |
| V959 | CITY OF COVINGTON | (2,416,514) | (3,592,652) | (2,157,052) | (1,450,283) | - | - |
| TOTAL | | (7,472,265) | (30,071,532) | 8,635,171 | (16,885,592) | - | 0 |

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| | | Recognition of Existing Deferred Outflows (inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|---------------------------------------|------------------------------------|---|--------------|--------------|--------------|--------------|--------------------|
| Participating Employer Code (1) | Participating Employer Name (2) | 2024 (24) | 2025 (25) | 2026 (26) | 2027 (27) | 2028 (28) | Thereafter (29) |
| | | | | | | | |

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

| Participating Employer Code | Participating Employer Name | 2023 Proportionate Share | 2022 Proportionate Share | Employer Contributions for FYE June 30, 2023 | | | Net OPEB Liability as of June 30, 2023 | | | | |
|-----------------------------|--|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.93% | Discount Rate Less 1.00% 4.93% | Discount Rate Plus 1.00% 6.93% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| | | | | | | | | | | | |
| 10005 | LEGS GENERAL ASSEMBLY | 0.001374% | 0.005006% | 1,352 | 618 | 1,970 | (1,897) | 3,560 | (6,467) | (6,080) | 3,242 |
| 20025 | JUDL.ADM OFF OF THE COURT | 2.324478% | 2.157089% | 2,287,455 | 1,046,195 | 3,333,650 | (3,209,330) | 6,022,683 | (10,940,014) | (10,286,462) | 5,484,260 |
| 35628 | TRAN DEPT OF INTERGOV PRO | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 39931 | JEFFERSON CO CLERK | 0.361143% | 0.384210% | 355,391 | 162,542 | 517,933 | (498,618) | 935,715 | (1,699,698) | (1,598,158) | 852,063 |
| 39932 | JEFFERSON CO SHERIFF | 0.105804% | 0.099160% | 104,119 | 47,620 | 151,739 | (146,080) | 274,136 | (497,960) | (468,212) | 249,629 |
| 39933 | KENTON CO COURT CLERK | 0.059660% | 0.054632% | 58,710 | 26,852 | 85,562 | (82,371) | 154,578 | (280,786) | (264,012) | 140,759 |
| 39934 | KENTON CO SHERIFF | 0.022455% | 0.021128% | 22,097 | 10,106 | 32,203 | (31,003) | 58,181 | (105,683) | (99,370) | 52,979 |
| 39935 | CAMPBELL COUNTY CLERK | 0.040295% | 0.039550% | 39,653 | 18,136 | 57,789 | (55,634) | 104,404 | (189,646) | (178,317) | 95,070 |
| 39936 | CAMPBELL CO SHERIFF | 0.014482% | 0.017910% | 14,251 | 6,518 | 20,769 | (19,995) | 37,523 | (68,159) | (64,087) | 34,168 |
| 39937 | FAYETTE CO CLERK | 0.127649% | 0.137666% | 125,616 | 57,452 | 183,068 | (176,241) | 330,736 | (600,772) | (564,882) | 301,169 |
| 39938 | FAYETTE CO SHERIFF | 0.079889% | 0.067338% | 78,617 | 35,956 | 114,573 | (110,300) | 206,991 | (375,993) | (353,531) | 188,486 |
| 39939 | DAVISS CO CLERK | 0.038923% | 0.040140% | 38,303 | 17,518 | 55,821 | (53,740) | 100,849 | (183,189) | (172,245) | 91,833 |
| 39940 | DAVISS CO SHERIFF | 0.010805% | 0.009853% | 10,633 | 4,863 | 15,496 | (14,918) | 27,996 | (50,853) | (47,815) | 25,493 |
| 39941 | PIKE CO CLERK | 0.020843% | 0.018407% | 20,511 | 9,381 | 29,892 | (28,777) | 54,004 | (98,096) | (92,236) | 49,176 |
| 39942 | PIKE CO SHERIFF | 0.026599% | 0.029475% | 26,175 | 11,972 | 38,147 | (36,724) | 68,918 | (125,187) | (117,708) | 62,756 |
| 39943 | HARDIN COUNTY CLERK OFFIC | 0.0449 | - | 44,234 | 20,231 | 64,465 | (62,060) | 122,522 | (211,550) | (198,912) | 106,050 |
| 39944 | HARDIN COUNTY SHERIFF | 0.0188 | - | 18,553 | 8,485 | 27,038 | (26,030) | 48,448 | (88,730) | (83,430) | 44,481 |
| 39945 | WARREN COUNTY CLERKS OFF | 0.0510 | 0.046292% | 50,285 | 22,999 | 73,284 | (70,551) | 132,397 | (240,494) | (226,127) | 120,560 |
| 39946 | WARREN COUNTY SHERIFF | 0.0728 | 0.064894% | 71,686 | 32,786 | 104,472 | (100,576) | 188,743 | (342,845) | (322,364) | 171,869 |
| 39947 | BOONE COUNTY CLERK | 0.0501 | 0.051212% | 49,331 | 22,562 | 71,893 | (69,213) | 129,886 | (235,934) | (221,839) | 118,274 |
| 39948 | BOONE COUNTY SHERIFF | 0.0170 | 0.015051% | 16,817 | 7,511 | 24,328 | (23,599) | 45,327 | (80,428) | (75,624) | 40,319 |
| 39949 | CHRISTIAN COUNTY CLERK | 0.0213 | 0.021953% | 21,052 | 9,577 | 30,629 | (29,521) | 56,100 | (100,680) | (94,666) | 50,471 |
| 39950 | CHRISTIAN COUNTY SHERIFF | 0.0855 | 0.070003% | 84,177 | 36,222 | 120,399 | (118,102) | 221,633 | (402,589) | (378,538) | 201,819 |
| 39951 | MADISON COUNTY CLERK | 0.0370 | 0.036851% | 36,426 | 16,660 | 53,086 | (51,107) | 95,908 | (174,214) | (163,806) | 87,334 |
| 39952 | MADISON COUNTY SHERIFF | 0.0128 | 0.010438% | 12,631 | 5,777 | 18,408 | (17,721) | 33,255 | (60,407) | (56,798) | 30,282 |
| 39961 | BULLITT COUNTY CLERK | 0.0441 | 0.042243% | 43,427 | 19,862 | 63,289 | (60,929) | 114,340 | (207,695) | (195,288) | 104,118 |
| 39962 | BULLITT CO SHERIFF | 0.0528 | 0.043413% | 52,042 | 23,802 | 75,844 | (73,015) | 137,022 | (248,895) | (234,026) | 124,772 |
| 54527 | J&PS DEPT OF CORRECTIONS | 0.0000 | 0.000000% | - | - | - | - | - | - | - | - |
| 0144 | BRECKINRIDGE CO ATTORNEY | 0.0000 | 0.000214% | - | - | - | - | - | - | - | - |
| 116A | WAYNE COUNTY ATTORNEY | 0.0036 | 0.004125% | 3,569 | 1,632 | 5,201 | (5,006) | 9,395 | (17,066) | (16,046) | 8,555 |
| A051 | HENDERSON CO TOURIST COMM | 0.0019 | 0.001960% | 1,914 | 875 | 2,789 | (2,685) | 5,039 | (9,154) | (8,607) | 4,589 |
| A073 | HOUSING AUTH OF PADUCAH | 0.0529 | 0.049032% | 52,078 | 23,819 | 75,897 | (73,066) | 137,117 | (249,069) | (234,190) | 124,859 |
| A087 | Reid Village Water District | 0.0005 | - | 531 | 243 | 774 | (746) | 1,399 | (2,541) | (2,390) | 1,274 |
| A113 | MORGANFIELD HOUSING AUTH | 0.0000 | - | - | - | - | - | - | - | - | - |
| A156 | CITY OF ANCHORAGE | 0.0194 | - | 19,164 | 8,765 | 27,929 | (26,887) | 50,457 | (91,653) | (86,178) | 45,946 |
| AB19 | BELLEVUE/DAYTON FIRE | 0.001483% | 0.001371% | 1,459 | 667 | 2,126 | (2,048) | 3,842 | (6,980) | (6,563) | 3,499 |
| AC19 | CAMPBELL CO FIRE DIST 1 | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| B008 | BURLINGTON FIRE PRO DIST | 0.001983% | 0.001858% | 1,951 | 893 | 2,844 | (2,738) | 5,138 | (9,333) | (8,775) | 4,679 |
| B010 | HOUSING AUTHORITY OF CATLETTSBURG | 0.009280% | 0.008715% | 9,132 | 4,177 | 13,309 | (12,813) | 24,044 | (43,676) | (41,067) | 21,895 |
| B015 | CITY OF HILLVIEW | 0.023298% | 0.021347% | 22,927 | 10,486 | 33,413 | (32,167) | 60,365 | (109,651) | (103,100) | 54,968 |
| B017 | PENNYRILE EMER ASST CTR | 0.009942% | 0.010487% | 9,784 | 4,475 | 14,259 | (13,727) | 25,760 | (46,791) | (43,996) | 23,457 |
| B018 | W KY ED COOPERATIVE | 0.004640% | 0.005216% | 4,566 | 2,088 | 6,654 | (6,406) | 12,022 | (21,838) | (20,533) | 10,947 |
| B023 | CITY OF LONDON TOURISM | 0.020846% | 0.002176% | 20,514 | 9,382 | 29,896 | (28,781) | 54,012 | (98,110) | (92,249) | 49,183 |
| B024 | OAK GROVE TOURISM/CONVENTION COMMISSIO | 0.011465% | 0.009409% | 11,283 | 5,160 | 16,443 | (15,829) | 29,706 | (53,959) | (50,736) | 27,050 |
| B030 | OWENSBORO/DAV CO ECO DEV | 0.004531% | 0.007231% | 4,459 | 2,039 | 6,498 | (6,256) | 11,740 | (21,325) | (20,051) | 10,690 |
| B035 | GTR FLEMING CO WATER COMM | 0.003791% | 0.003838% | 3,731 | 1,706 | 5,437 | (5,234) | 9,822 | (17,842) | (16,776) | 8,944 |
| B038 | CITY OF HICKMAN | 0.021045% | 0.017117% | 20,710 | 9,472 | 30,182 | (29,056) | 54,527 | (99,047) | (93,130) | 49,653 |
| B042 | HOUSING AUTH OF MAYFIELD | 0.020273% | 0.021107% | 19,950 | 9,124 | 29,074 | (27,990) | 52,527 | (95,414) | (89,714) | 47,831 |
| B043 | GRAYSON CO CONSERV DIST | 0.000981% | 0.000997% | 965 | 442 | 1,407 | (1,354) | 2,542 | (4,617) | (4,341) | 2,315 |
| B045 | CITY OF BELLEFONTE | 0.000082% | 0.000165% | 80 | 37 | 117 | (113) | 212 | (386) | (363) | 193 |
| B048 | CITY OF HARLAN | 0.034560% | 0.035514% | 34,009 | 15,555 | 49,564 | (47,716) | 89,544 | (162,655) | (152,938) | 81,539 |
| B051 | HENDERSON CITY/CO PLANNIN | 0.012659% | 0.012647% | 12,457 | 5,698 | 18,155 | (17,478) | 32,799 | (59,579) | (56,020) | 29,867 |
| B052 | HENRY CO WATER DIST #2 | 0.035264% | 0.034272% | 34,702 | 15,872 | 50,574 | (48,688) | 91,368 | (165,968) | (156,053) | 83,200 |
| B054 | CITY OF NORTONVILLE | 0.008023% | 0.007301% | 7,895 | 3,611 | 11,506 | (11,077) | 20,787 | (37,760) | (35,504) | 18,929 |
| B058 | JOHNSON CO FISCAL COURT | 0.067750% | 0.072377% | 66,671 | 30,493 | 97,164 | (93,540) | 175,539 | (318,861) | (299,813) | 159,846 |
| B061 | KNOX CO UTILITIES COMM | 0.012840% | 0.013799% | 12,636 | 5,779 | 18,415 | (17,728) | 33,268 | (60,431) | (56,821) | 30,294 |
| B072 | LAKE BARKLEY TOUR COMM | 0.001705% | 0.001609% | 1,678 | 767 | 2,445 | (2,354) | 4,418 | (8,024) | (7,545) | 4,023 |
| B078 | MARION CO WATER DISTRICT | 0.018185% | 0.017642% | 17,895 | 8,185 | 26,080 | (25,107) | 47,117 | (85,587) | (80,474) | 42,905 |
| B084 | N MERCER WATER DISTRICT | 0.021244% | 0.020527% | 20,905 | 9,561 | 30,466 | (29,331) | 55,043 | (99,984) | (94,011) | 50,122 |
| B087 | MONTGOMERY CO FIRE DIST | 0.084655% | 0.097126% | 83,306 | 38,101 | 121,407 | (116,880) | 219,340 | (398,424) | (374,622) | 199,731 |
| B097 | KY RIVER REGIONAL JAIL | 0.038820% | 0.031090% | 38,202 | 17,472 | 55,674 | (53,597) | 100,582 | (182,704) | (171,789) | 91,590 |
| B098 | PIKE CO SENIOR CITIZEN PR | 0.006601% | 0.006867% | 6,496 | 2,971 | 9,467 | (9,114) | 17,103 | (31,067) | (29,211) | 15,574 |
| B100 | CITY OF SCIENCE HILL | 0.003967% | 0.004258% | 3,904 | 1,785 | 5,689 | (5,477) | 10,278 | (18,670) | (17,555) | 9,360 |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | 2023 Proportionate Share | 2022 Proportionate Share | Employer Contributions for FYE June 30, 2023 | | | Net OPEB Liability as of June 30, 2023 | | | | |
|-----------------------------|---|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.93% | Discount Rate Less 1.00% 4.93% | Discount Rate Plus 1.00% 6.93% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| B104 | RUSSELL CO AMBULANCE SER | 0.029148% | 0.026826% | 28,684 | 13,119 | 41,803 | (40,244) | 75,522 | (137,183) | (128,988) | 68,770 |
| B106 | NORTH SHELBY WATER CO | 0.021110% | 0.021053% | 20,773 | 9,501 | 30,274 | (29,146) | 54,696 | (99,353) | (93,418) | 49,806 |
| B109 | CAMPBELL/TAYLOR CO I D A | 0.003403% | 0.003435% | 3,348 | 1,532 | 4,880 | (4,698) | 8,817 | (16,016) | (15,059) | 8,029 |
| B113 | UNION CO ECONOMIC DEVELOP | 0.003194% | 0.002984% | 3,143 | 1,438 | 4,581 | (4,410) | 8,276 | (15,032) | (14,134) | 7,536 |
| B116 | MONTICELLO/WAYNE TELE BOA | 0.009412% | 0.008831% | 9,262 | 4,236 | 13,498 | (12,995) | 24,386 | (44,297) | (41,651) | 22,206 |
| B118 | WHITLEY CO CONSERV DIST | 0.000582% | 0.000422% | 573 | 262 | 835 | (804) | 1,508 | (2,739) | (2,576) | 1,373 |
| B124 | HOPKINS-CHRIST CO PLANNIN | 0.033162% | 0.037171% | 32,634 | 14,925 | 47,559 | (45,786) | 85,922 | (156,075) | (146,751) | 78,241 |
| B156 | LOU POLICE RETIRE FUND | 0.004039% | 0.004084% | 3,975 | 1,818 | 5,793 | (5,577) | 10,465 | (19,009) | (17,874) | 9,529 |
| B179 | HOUSING AUTH OF BENTON | 0.007833% | 0.007671% | 7,708 | 3,525 | 11,233 | (10,815) | 20,295 | (36,866) | (34,663) | 18,481 |
| B230 | RIVERPARK CTR OWENSBORO | 0.018787% | 0.016374% | 18,488 | 8,456 | 26,944 | (25,939) | 48,677 | (88,420) | (83,138) | 44,325 |
| B256 | BUECHEL FIRE PROTECT DIST | 0.000000% | 0.002132% | - | - | - | - | - | - | - | - |
| B259 | CITY OF LUDLOW | 0.010376% | 0.008653% | 10,211 | 4,670 | 14,881 | (14,326) | 26,884 | (48,834) | (45,917) | 24,481 |
| B356 | CITY OF DOUGLASS HILLS | 0.008155% | 0.008084% | 8,025 | 3,670 | 11,695 | (11,259) | 21,129 | (38,381) | (36,088) | 19,241 |
| B456 | ANCHORAGE MIDDLETOWN FIRE AND EMS | 0.028117% | 0.018005% | 27,669 | 12,655 | 40,324 | (38,820) | 72,851 | (132,331) | (124,426) | 66,338 |
| B656 | LOUISVILLE AIRPORT AUTHOR | 0.276694% | 0.271081% | 272,287 | 124,534 | 396,821 | (382,022) | 716,909 | (1,302,243) | (1,224,448) | 652,818 |
| B756 | LEGAL AID SOCIETY INC | 0.106131% | 0.097205% | 104,441 | 47,767 | 152,208 | (146,532) | 274,984 | (499,499) | (469,659) | 250,400 |
| B856 | JEFF CO SOIL/CONSER DIST | 0.000942% | 0.000834% | 927 | 424 | 1,351 | (1,301) | 2,441 | (4,433) | (4,169) | 2,223 |
| B956 | LAKE DREAMLAND FIRE DIST | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| C025 | WINCHESTER CLARK COUNTY INDUSTRIAL AUTHOF | 0.005704% | 0.003304% | 5,614 | 2,567 | 8,181 | (7,875) | 15,479 | (26,846) | (25,242) | 13,458 |
| C045 | Greenup County Public Library | 0.0067 | 0.0067 | 6,669 | 3,050 | 9,719 | (9,355) | 18,877 | (31,891) | (29,986) | 15,987 |
| C079 | JONATHAN CREEK WATER DIST | 0.0111 | 0.0111 | 10,993 | 3,050 | 16,021 | (15,423) | 30,444 | (52,576) | (49,435) | 26,356 |
| C087 | CITY OF JEFFERSONVILLE | 0.0074 | 0.007390% | 7,325 | 3,350 | 10,675 | (10,278) | 19,287 | (35,035) | (32,942) | 17,992 |
| C105 | CITY OF SADVILLE | 0.0012 | 0.001447% | 1,248 | 571 | 1,819 | (1,751) | 3,285 | (5,968) | (5,611) | 3,758 |
| C106 | CITY OF SIMPSONVILLE | 0.0143 | 0.014956% | 14,080 | 6,440 | 20,520 | (19,755) | 37,072 | (67,340) | (63,317) | 33,758 |
| C118 | HOUSING AUTH OF CORBIN | 0.0106 | 0.010380% | 10,489 | 4,819 | 15,308 | (14,779) | 30,187 | (50,166) | (47,169) | 25,148 |
| C230 | HOUSING AUTH OF OWENSBORO | 0.0450 | 0.041441% | 44,315 | 19,819 | 64,134 | (62,111) | 126,245 | (211,940) | (199,279) | 106,246 |
| C256 | LOUISVILLE/JEFF CO METRO | 5.8502 | 5.701513% | 57,570,045 | 25,350,000 | 82,920,045 | (80,777,214) | 15,157,837 | (27,533,733) | (25,888,877) | 13,802,739 |
| D017 | CALDWELL CO WATER DISTRIC | 0.0079 | 0.009087% | 7,803 | 3,569 | 11,372 | (10,947) | 20,544 | (37,317) | (35,088) | 18,707 |
| D025 | WINCHESTER-CLARK COUNTY TOURISM | 0.0024 | 0.002838% | 2,434 | 1,113 | 3,547 | (3,416) | 6,410 | (11,644) | (10,948) | 5,837 |
| D052 | CITY OF PLEASUREVILLE | 0.0011 | 0.001101% | 1,153 | 527 | 1,680 | (1,618) | 3,037 | (5,516) | (5,186) | 2,765 |
| D054 | City of Hanson | 0.0007 | 0.000000% | 713 | 326 | 1,039 | (1,001) | 1,878 | (3,412) | (3,208) | 1,711 |
| D071 | CITY OF LEWISBURG | 0.0067 | 0.007247% | 6,595 | 3,016 | 9,611 | (9,253) | 17,365 | (31,543) | (29,658) | 15,812 |
| D079 | NORTH MARSHALL WATER DIST | 0.0238 | 0.021606% | 23,663 | 10,731 | 34,394 | (32,918) | 61,774 | (112,211) | (105,507) | 56,252 |
| D084 | GTR H/MERCER PL&ZONING CO | 0.0025 | 0.002421% | 2,513 | 1,149 | 3,662 | (3,526) | 6,617 | (12,020) | (11,302) | 6,026 |
| D098 | CITY OF COAL RUN VILLAGE | 0.0072 | 0.009584% | 7,169 | 3,279 | 10,448 | (10,058) | 18,875 | (34,286) | (32,238) | 17,188 |
| D113 | UNION CO WATER DISTRICT | 0.0093 | 0.008873% | 9,190 | 4,203 | 13,393 | (12,894) | 24,197 | (43,953) | (41,328) | 22,034 |
| D118 | WHITLEY CO WATER DIST | 0.0105 | 0.0105 | 10,402 | 4,757 | 15,159 | (14,594) | 27,387 | (49,747) | (46,775) | 24,938 |
| D135 | WESTERN FLEMING WATER DIS | 0.0110 | 0.0110 | 10,835 | 4,955 | 15,790 | (15,201) | 28,527 | (51,818) | (48,722) | 25,976 |
| G015 | ZONETON FIRE PROT DIST | 0.003353% | 0.001536% | 3,310 | 1,514 | 4,824 | (4,643) | 8,713 | (15,828) | (14,882) | 7,934 |
| G090 | NELSON CO. DISPATCH | 0.020584% | 0.021326% | 20,256 | 9,264 | 29,520 | (28,420) | 53,333 | (96,877) | (91,090) | 48,565 |
| G506 | SHELBY CO SUB FIRE DIST | 0.002739% | 0.002693% | 2,696 | 1,233 | 3,929 | (3,782) | 7,097 | (12,891) | (12,121) | 6,462 |
| J001 | ADAIR CO BD OF EDUCATION | 0.155459% | 0.140061% | 152,983 | 69,969 | 222,952 | (214,637) | 402,792 | (731,658) | (687,949) | 366,782 |
| J002 | CITY OF SCOTTSVILLE | 0.070659% | 0.067985% | 69,534 | 31,802 | 101,336 | (97,557) | 183,076 | (332,552) | (312,686) | 166,709 |
| J003 | CITY OF LAWRENCEBURG | 0.083253% | 0.085305% | 81,927 | 37,470 | 119,397 | (114,945) | 215,707 | (391,825) | (368,418) | 196,423 |
| J004 | BALLARD CO BD OF ED | 0.071132% | 0.065032% | 69,999 | 32,015 | 102,014 | (98,210) | 184,302 | (334,778) | (314,779) | 167,825 |
| J005 | GLASGOW BD OF EDUCATION | 0.095129% | 0.100020% | 93,614 | 42,815 | 136,429 | (131,341) | 246,478 | (447,719) | (420,972) | 224,443 |
| J006 | BATH CO BD OF EDUC | 0.098635% | 0.103086% | 97,064 | 44,393 | 141,457 | (136,182) | 255,562 | (464,220) | (436,487) | 232,715 |
| J007 | CITY OF MIDDLESBORO | 0.046198% | 0.045481% | 45,462 | 20,793 | 66,255 | (63,784) | 119,698 | (217,428) | (204,439) | 108,997 |
| J008 | BOONE CO WATER DISTRICT | 0.054455% | 0.052186% | 53,588 | 24,509 | 78,097 | (75,184) | 141,092 | (256,289) | (240,979) | 128,478 |
| J009 | BOURBON CO BD OF EDUCATIO | 0.161182% | 0.164672% | 158,615 | 72,544 | 231,159 | (222,539) | 417,620 | (758,593) | (713,275) | 380,285 |
| J010 | FAIRVIEW BD OF EDUCATION | 0.031138% | 0.029122% | 30,642 | 14,015 | 44,657 | (42,991) | 80,678 | (146,549) | (137,794) | 73,465 |
| J011 | DANVILLE CITY BD OF ED | 0.094744% | 0.095869% | 93,235 | 42,642 | 135,877 | (130,810) | 245,480 | (445,907) | (419,269) | 223,534 |
| J012 | BRACKEN CO BD OF EDUC | 0.058666% | 0.052270% | 57,732 | 26,404 | 84,136 | (80,998) | 152,003 | (276,108) | (259,613) | 138,414 |
| J013 | BREATHITT CO BD OF ED | 0.093648% | 0.100539% | 92,156 | 42,149 | 134,305 | (129,297) | 242,640 | (440,749) | (414,418) | 220,949 |
| J014 | BRECKINRIDGE CO BD OF ED | 0.146024% | 0.144924% | 143,698 | 65,722 | 209,420 | (201,611) | 378,346 | (687,253) | (646,197) | 344,522 |
| J015 | BULLITT CO BD OF ED | 0.576254% | 0.645302% | 567,075 | 259,359 | 826,434 | (795,615) | 1,493,064 | (2,712,104) | (2,550,084) | 1,359,586 |
| J016 | BUTLER CO BD OF ED | 0.102430% | 0.098018% | 100,799 | 46,101 | 146,900 | (141,422) | 265,394 | (482,081) | (453,281) | 241,668 |
| J017 | CALDWELL CO BD EDUCATION | 0.099656% | 0.103788% | 98,609 | 44,853 | 143,462 | (137,592) | 285,207 | (469,025) | (441,006) | 235,124 |
| J018 | CALLOWAY CO BD OF EDUC | 0.135801% | 0.127532% | 133,638 | 61,121 | 194,759 | (187,496) | 351,858 | (639,139) | (600,957) | 320,402 |
| J019 | SANITATION DISTRICT NO 1 | 0.473015% | 0.491646% | 465,481 | 212,893 | 678,374 | (653,076) | 1,225,574 | (2,226,216) | (2,093,223) | 1,116,009 |
| J021 | CARROLL CO BD OF ED | 0.157640% | 0.163438% | 155,129 | 70,950 | 226,079 | (217,648) | 408,443 | (741,923) | (697,601) | 371,928 |
| J022 | CARTER CO BD OF ED | 0.218104% | 0.218716% | 214,630 | 98,164 | 312,794 | (301,129) | 565,104 | (1,026,493) | (965,171) | 514,584 |
| J023 | CASEY CO BD OF ED | 0.138295% | 0.135698% | 136,092 | 62,243 | 198,335 | (190,939) | 358,320 | (650,877) | (611,994) | 326,287 |
| J024 | CITY OF HOPKINSVILLE | 0.225792% | 0.210414% | 222,196 | 101,624 | 323,820 | (311,744) | 585,023 | (1,062,676) | (999,192) | 532,723 |
| J025 | CLARK CO BD OF ED | 0.288862% | 0.302377% | 284,261 | 130,010 | 414,271 | (398,822) | 748,437 | (1,359,511) | (1,278,295) | 681,527 |
| J026 | CLAY CO BD OF ED | 0.145809% | 0.149555% | 143,487 | 65,625 | 209,112 | (201,314) | 377,789 | (686,241) | (645,245) | 344,015 |
| J027 | CLINTON CO BD OF ED | 0.087726% | 0.097511% | 86,328 | 39,483 | 125,811 | (121,120) | 227,297 | (412,877) | (388,212) | 206,976 |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | 2023 Proportionate Share | 2022 Proportionate Share | Employer Contributions for FYE June 30, 2023 | | | Net OPEB Liability as of June 30, 2023 | | | | |
|-----------------------------|-----------------------------|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.93% | Discount Rate Less 1.00% 4.93% | Discount Rate Plus 1.00% 6.93% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| J028 | CRITTENDEN CO BD OF ED | 0.070997% | 0.071147% | 69,866 | 31,954 | 101,820 | (98,023) | 183,952 | (334,143) | (314,181) | 167,507 |
| J029 | CUMBERLAND CO BD OF ED | 0.059225% | 0.054955% | 58,281 | 26,656 | 84,937 | (81,770) | 153,451 | (278,739) | (262,087) | 139,733 |
| J030 | DAVEISS CO LIBRARY DIST | 0.063531% | 0.062309% | 62,519 | 28,594 | 91,113 | (87,715) | 164,608 | (299,005) | (281,142) | 149,892 |
| J031 | EDMONSON CO BD OF EDUC | 0.104184% | 0.098617% | 102,525 | 46,891 | 149,416 | (143,843) | 269,939 | (490,336) | (461,043) | 245,807 |
| J032 | ELLIOTT CO BD OF ED | 0.050345% | 0.044787% | 49,543 | 22,659 | 72,202 | (69,510) | 130,443 | (236,946) | (222,791) | 118,782 |
| J033 | ESTILL CO CONSERVATION DI | 0.002972% | 0.003049% | 2,924 | 1,338 | 4,262 | (4,103) | 7,700 | (13,988) | (13,152) | 7,012 |
| J034 | GREATER LEX CON&VISITOR | 0.057822% | 0.055400% | 56,901 | 26,024 | 82,925 | (79,833) | 149,816 | (272,136) | (255,878) | 136,422 |
| J035 | FLEMING CO BD OF ED | 0.094436% | 0.102854% | 92,932 | 42,504 | 135,436 | (130,385) | 244,682 | (444,457) | (417,906) | 222,808 |
| J037 | CITY OF FRANKFORT | 0.277798% | 0.282805% | 273,373 | 125,031 | 398,404 | (383,547) | 719,770 | (1,307,439) | (1,229,333) | 655,423 |
| J038 | FULTON COUNTY BD OF EDUC | 0.025888% | 0.024223% | 25,476 | 11,652 | 37,128 | (35,743) | 67,075 | (121,840) | (114,562) | 61,079 |
| J039 | GALLATIN CO BD OF EDUC | 0.085518% | 0.093407% | 84,156 | 38,490 | 122,646 | (118,072) | 221,576 | (402,485) | (378,441) | 201,767 |
| J040 | CITY OF LANCASTER | 0.035389% | 0.032558% | 34,825 | 15,928 | 50,753 | (48,860) | 91,692 | (166,556) | (156,606) | 83,495 |
| J041 | WILLIAMSTOWN INDEPNDNT SC | 0.052502% | 0.051516% | 51,665 | 23,630 | 75,295 | (72,488) | 136,032 | (247,097) | (232,336) | 123,871 |
| J042 | GRAVES CO LIBRARY | 0.008354% | 0.008765% | 8,221 | 3,760 | 11,981 | (11,534) | 21,645 | (39,318) | (36,969) | 19,710 |
| J043 | GRAYSON CO BD OF ED | 0.231184% | 0.221051% | 227,501 | 104,051 | 331,552 | (319,138) | 598,994 | (1,088,053) | (1,023,053) | 545,444 |
| J044 | GREEN CO BD OF EDUCATION | 0.090327% | 0.090792% | 88,888 | 40,654 | 129,542 | (124,712) | 234,036 | (425,119) | (399,722) | 213,113 |
| J045 | RUSSELL INDPNT BD OF ED | 0.110708% | 0.099305% | 108,945 | 49,827 | 158,772 | (152,400) | 286,843 | (521,040) | (489,914) | 261,199 |
| J046 | HANCOCK CO BD EDUCATION | 0.109657% | 0.103661% | 107,911 | 49,354 | 157,265 | (151,400) | 284,119 | (516,094) | (485,263) | 258,719 |
| J047 | HARDIN CO SOIL CN DIST | 0.002150% | 0.002083% | 2,115 | 968 | 3,083 | (2,968) | 5,771 | (10,119) | (9,514) | 5,073 |
| J048 | HARLAN CO BD OF EDUCATION | 0.245479% | 0.245479% | 241,550 | 110,476 | 352,026 | (338,897) | 690,923 | (1,155,238) | (1,086,224) | 579,204 |
| J049 | HARRISON CO BD OF ED | 0.147931% | 0.147931% | 145,559 | 66,573 | 212,132 | (204,221) | 416,353 | (696,153) | (654,565) | 348,983 |
| J050 | HART CO BD OF ED | 0.132121% | 0.122792% | 130,031 | 59,471 | 189,502 | (182,434) | 342,360 | (621,885) | (584,734) | 311,753 |
| J051 | HENDERSON PUBLIC LIBRARY | 0.043000% | 0.042284% | 42,370 | 19,379 | 61,749 | (59,446) | 111,557 | (202,640) | (190,535) | 101,584 |
| J052 | EMINENCE INDEP BD OF EDUC | 0.046666% | 0.047634% | 45,910 | 20,997 | 66,907 | (64,412) | 120,877 | (219,570) | (206,453) | 110,071 |
| J053 | HICKMAN CO BD OF ED | 0.034111% | 0.031636% | 33,509 | 13,509 | 47,018 | (47,111) | 94,129 | (160,692) | (151,092) | 80,555 |
| J054 | HOPKINS CO BD OF ED | 0.328666% | 0.339958% | 323,454 | 149,321 | 472,775 | (453,811) | 926,585 | (1,454,540) | (1,356,995) | 775,493 |
| J055 | JACKSON CO BD OF ED | 0.099722% | 0.100898% | 98,201 | 44,924 | 143,125 | (137,777) | 258,554 | (469,656) | (441,599) | 235,440 |
| J056 | JEFF CO METRO SEWER DIST | 1.869622% | 1.831507% | 1,839,864 | 841,484 | 2,681,348 | (2,681,348) | 4,844,216 | (8,799,366) | (8,273,695) | 4,411,147 |
| J057 | JESSAMINE CO BD OF ED | 0.468888% | 0.460343% | 461,336 | 210,998 | 672,334 | (647,261) | 1,214,661 | (2,206,393) | (2,074,584) | 1,106,071 |
| J058 | PAINTSVILLE GAS/WATER SYS | 0.067111% | 0.067096% | 66,096 | 30,230 | 96,326 | (96,326) | 174,026 | (316,113) | (297,228) | 158,468 |
| J059 | KENTON COUNTY AIRPORT BD | 0.961777% | 0.789945% | 946,399 | 432,847 | 1,379,246 | (1,379,246) | 2,491,792 | (4,526,263) | (4,255,865) | 2,269,028 |
| J060 | KNOTT CO BD OF EDUCATION | 0.126777% | 0.134331% | 124,777 | 57,068 | 181,845 | (175,064) | 328,529 | (596,762) | (561,112) | 299,159 |
| J061 | KNOX CO BD OF EDUCATION | 0.241111% | 0.258802% | 237,300 | 108,532 | 345,832 | (332,934) | 624,790 | (1,134,911) | (1,067,112) | 568,934 |
| J062 | LARUE CO PUBLIC LIBRARY | 0.005111% | 0.005698% | 5,092 | 2,329 | 7,421 | (7,145) | 13,408 | (24,356) | (22,901) | 12,210 |
| J063 | CITY OF LONDON | 0.078666% | 0.097485% | 77,394 | 35,397 | 112,791 | (108,584) | 203,770 | (370,143) | (348,030) | 185,554 |
| J064 | LAWRENCE CO BD OF ED | 0.128444% | 0.136846% | 126,370 | 57,797 | 184,167 | (177,300) | 332,724 | (604,382) | (568,277) | 302,978 |
| J065 | LEE CO BD OF ED | 0.056000% | 0.056000% | 55,119 | 25,209 | 80,328 | (77,333) | 145,124 | (263,612) | (247,864) | 132,150 |
| J066 | LESLIE CO BD OF ED | 0.097222% | 0.097222% | 95,664 | 43,753 | 139,417 | (134,219) | 251,877 | (457,527) | (430,195) | 229,360 |
| J067 | CITY OF WHITESBURG | 0.031244% | 0.031984% | 30,748 | 14,063 | 44,811 | (43,140) | 80,958 | (147,057) | (138,272) | 73,720 |
| J068 | ELEC PLT BD OF VANCEBURG | 0.033275% | 0.035993% | 32,745 | 14,976 | 47,721 | (45,942) | 86,215 | (156,607) | (147,251) | 78,507 |
| J069 | LINCOLN CO BD OF EDUC | 0.192742% | 0.192228% | 189,672 | 86,749 | 276,421 | (266,113) | 499,391 | (907,128) | (852,937) | 454,746 |
| J070 | LIVINGSTON CO BD OF ED | 0.076913% | 0.085747% | 75,688 | 34,617 | 110,305 | (106,191) | 199,280 | (361,986) | (340,361) | 181,465 |
| J071 | LOGAN CO BD OF EDUCATION | 0.142943% | 0.148950% | 140,666 | 64,335 | 205,001 | (197,357) | 370,363 | (672,753) | (632,563) | 337,253 |
| J072 | LYON CO. PUBLIC LIBRARY | 0.004998% | 0.004914% | 4,918 | 2,249 | 7,167 | (6,901) | 12,950 | (23,523) | (22,118) | 11,792 |
| J073 | PADUCAH WATER WORKS | 0.117857% | 0.118231% | 115,980 | 53,045 | 169,025 | (162,721) | 305,365 | (554,687) | (521,550) | 278,066 |
| J074 | MCCREARY CO BD OF EDUCATN | 0.181667% | 0.170595% | 178,774 | 81,764 | 260,538 | (250,822) | 470,696 | (855,005) | (803,927) | 428,616 |
| J075 | MCLEAN CO BD OF ED | 0.071735% | 0.072741% | 70,593 | 32,286 | 102,879 | (99,042) | 185,864 | (337,616) | (317,447) | 169,248 |
| J076 | MADISON CO BD OF ED | 0.554672% | 0.564087% | 545,837 | 249,645 | 795,482 | (765,817) | 1,437,146 | (2,610,530) | (2,454,578) | 1,308,666 |
| J077 | MAGOFFIN CO BD OF ED | 0.120274% | 0.116771% | 118,358 | 54,133 | 172,491 | (166,058) | 311,628 | (566,062) | (532,246) | 283,769 |
| J078 | MARION CO BD OF EDUCATION | 0.148688% | 0.148064% | 146,320 | 66,921 | 213,241 | (205,289) | 385,248 | (699,791) | (657,986) | 350,807 |
| J079 | MARSHALL COUNTY BD OF ED | 0.226570% | 0.218562% | 222,961 | 101,974 | 324,935 | (312,818) | 587,039 | (1,066,338) | (1,002,635) | 534,558 |
| J080 | MARTIN CO BD OF ED | 0.117759% | 0.105167% | 115,884 | 53,001 | 168,885 | (162,586) | 305,112 | (554,226) | (521,116) | 277,835 |
| J081 | MASON CO BD OF ED | 0.134008% | 0.124788% | 131,873 | 60,314 | 192,187 | (185,020) | 347,212 | (630,700) | (593,023) | 316,172 |
| J082 | MEADE CO PUBLIC LIBRARY | 0.014338% | 0.012328% | 14,110 | 6,453 | 20,563 | (19,796) | 37,150 | (67,481) | (63,450) | 33,828 |
| J083 | MENIFEE CO BD OF ED | 0.058013% | 0.061090% | 57,089 | 26,110 | 83,199 | (80,997) | 150,311 | (273,035) | (256,724) | 136,873 |
| J084 | CITY OF HARRODSBURG | 0.099868% | 0.096028% | 98,278 | 44,948 | 143,226 | (137,884) | 258,756 | (470,023) | (441,944) | 235,624 |
| J085 | METCALFE CO BD OF ED | 0.087691% | 0.092512% | 86,294 | 39,468 | 125,762 | (121,072) | 227,206 | (412,712) | (388,057) | 206,894 |
| J086 | MONROE CO BOARD OF ED | 0.133000% | 0.128323% | 130,882 | 59,860 | 190,742 | (183,629) | 344,601 | (625,956) | (588,562) | 313,794 |
| J087 | MT STERLING WATER WORKS | 0.062293% | 0.067093% | 61,301 | 28,037 | 89,338 | (86,006) | 161,400 | (293,178) | (275,664) | 146,971 |
| J088 | MORGAN CO BD OF EDUCATION | 0.108055% | 0.107253% | 106,334 | 48,633 | 154,967 | (149,188) | 279,969 | (508,554) | (478,173) | 254,940 |
| J089 | MUHLENBERG CO LIB BD DIST | 0.018089% | 0.015127% | 17,801 | 8,141 | 25,942 | (24,975) | 46,868 | (85,135) | (80,049) | 42,678 |
| J090 | CITY OF BARDSTOWN | 0.213884% | 0.175375% | 210,477 | 96,264 | 306,741 | (295,303) | 554,170 | (1,006,632) | (946,496) | 504,628 |
| J091 | NICHOLAS CO BD OF ED | 0.057085% | 0.055806% | 56,176 | 25,693 | 81,869 | (78,815) | 147,906 | (268,667) | (252,617) | 134,684 |
| J092 | OHIO CO BD OF ED | 0.190650% | 0.235188% | 187,614 | 85,807 | 273,421 | (263,224) | 493,971 | (897,283) | (843,679) | 449,810 |
| J093 | OLDHAM COUNTY BD OF ED | 0.582941% | 0.632266% | 573,656 | 262,369 | 836,025 | (804,847) | 1,510,390 | (2,743,576) | (2,579,676) | 1,375,363 |
| J094 | OWEN CO BD OF ED | 0.108884% | 0.098610% | 107,150 | 49,006 | 156,156 | (150,333) | 282,117 | (512,456) | (481,842) | 256,896 |
| J095 | OWSLEY CO BD OF EDUCATION | 0.071919% | 0.066287% | 70,774 | 32,369 | 103,143 | (99,296) | 186,341 | (338,482) | (318,262) | 169,682 |

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | 2023 Proportionate Share | 2022 Proportionate Share | Employer Contributions for FYE June 30, 2023 | | | Net OPEB Liability as of June 30, 2023 | | | | |
|-----------------------------|-----------------------------|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.93% | Discount Rate Less 1.00% 4.93% | Discount Rate Plus 1.00% 6.93% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| J096 | PENDELTON CO BD OF ED | 0.113817% | 0.105305% | 112,004 | 51,226 | 163,230 | (157,143) | 294,898 | (535,673) | (503,672) | 268,534 |
| J097 | HAZARD CITY SCHOOLS | 0.062068% | 0.052896% | 61,080 | 27,935 | 89,015 | (85,695) | 160,817 | (292,119) | (274,668) | 146,440 |
| J098 | PIKE CO BD OF EDUCATION | 0.507992% | 0.495077% | 499,901 | 228,636 | 728,537 | (701,368) | 1,316,199 | (2,390,833) | (2,248,006) | 1,198,532 |
| J099 | POWELL CO BD OF EDUCATION | 0.116162% | 0.144362% | 114,311 | 52,282 | 166,593 | (160,381) | 300,974 | (546,709) | (514,049) | 274,957 |
| J100 | CITY OF SOMERSET | 0.238352% | 0.240431% | 234,556 | 107,277 | 341,833 | (329,085) | 617,566 | (1,121,789) | (1,054,774) | 562,356 |
| J101 | ROBERTSON CO BD OF ED | 0.154017% | 0.033796% | 26,711 | 12,217 | 38,928 | (37,477) | 70,330 | (127,752) | (120,120) | 64,042 |
| J102 | ROCKCASTLE CO BD OF ED | 0.154017% | 0.132514% | 151,563 | 69,320 | 220,883 | (212,646) | 399,055 | (724,872) | (681,568) | 363,380 |
| J103 | ROWAN CO BD OF ED | 0.182119% | 0.184545% | 179,218 | 81,968 | 261,186 | (251,446) | 471,867 | (857,132) | (805,927) | 421,206 |
| J104 | RUSSELL CO BD OF ED | 0.178526% | 0.156236% | 175,682 | 80,351 | 256,033 | (246,485) | 462,558 | (840,222) | (790,027) | 421,206 |
| J105 | SCOTT CO BOARD OF ED | 0.015136% | 0.506024% | 506,931 | 231,851 | 738,782 | (711,231) | 1,334,709 | (2,424,456) | (2,279,620) | 1,215,387 |
| J106 | SHELBY CO LIBRARY | 0.014733% | 0.014245% | 14,498 | 6,631 | 21,129 | (20,341) | 38,173 | (69,340) | (65,198) | 34,760 |
| J107 | SIMPSON CO BD OF ED | 0.161033% | 0.159246% | 158,469 | 72,477 | 230,946 | (222,333) | 417,234 | (757,892) | (712,616) | 379,933 |
| J108 | SPENCER CO BD OF EDUC | 0.186127% | 0.170380% | 179,615 | 82,149 | 261,764 | (252,002) | 472,911 | (859,029) | (807,711) | 430,634 |
| J109 | TAYLOR CO BD OF ED | 0.186127% | 0.188948% | 183,163 | 83,772 | 266,935 | (256,979) | 482,252 | (875,995) | (823,664) | 439,139 |
| J110 | TODD CO BD OF ED | 0.133566% | 0.128298% | 133,406 | 61,015 | 194,421 | (187,171) | 351,249 | (638,033) | (599,917) | 310,848 |
| J111 | TRIGG CO BD OF ED | 0.103824% | 0.114329% | 103,071 | 46,729 | 149,800 | (143,346) | 269,006 | (488,641) | (459,450) | 244,957 |
| J112 | TRIMBLE CO BD OF ED | 0.066839% | 0.062032% | 65,775 | 30,083 | 95,858 | (92,282) | 173,179 | (314,574) | (295,781) | 157,697 |
| J113 | CITY OF MORGANFIELD | 0.073877% | 0.073895% | 72,799 | 33,295 | 106,094 | (102,138) | 191,673 | (348,168) | (327,369) | 174,538 |
| J115 | SPRINGFIELD WATER & SEWER | 0.032900% | 0.030067% | 32,464 | 14,848 | 47,312 | (45,548) | 87,477 | (155,265) | (145,990) | 77,835 |
| J117 | CITY OF SEBREE | 0.009712% | - | 9,545 | 4,366 | 13,911 | (13,392) | 25,733 | (45,652) | (42,925) | 22,886 |
| J118 | CITY OF CORBIN | 0.068891% | - | 67,791 | 31,005 | 98,796 | (95,111) | 191,484 | (324,217) | (304,849) | 162,531 |
| J119 | WOLFE CO BD OF EDUCATION | 0.073895% | 0.077899% | 72,727 | 31,005 | 103,732 | (102,037) | 191,484 | (347,825) | (327,046) | 174,566 |
| J120 | WOODFORD CO BD OF ED | 0.224660% | 0.222609% | 221,099 | 101,122 | 322,221 | (310,204) | 582,134 | (1,057,429) | (994,258) | 530,092 |
| J124 | PENNYRILE NAR TASK FORCE | 0.001010% | 0.001288% | 1,058 | 484 | 1,542 | (1,484) | 2,785 | (5,059) | (4,757) | 2,536 |
| J134 | LEX-FAY CO HUM RIGHTS COM | 0.005592% | 0.002822% | 5,835 | - | 5,835 | (8,141) | 17,854 | (127,909) | (126,242) | 13,991 |
| J135 | FLEMING CO EMS | 0.024292% | 0.023671% | 23,859 | - | 23,859 | (33,414) | 114,108 | (114,108) | (107,291) | 57,202 |
| J154 | CITY OF EARLINGTON | 0.006580% | 0.005971% | 6,271 | 3,104 | 9,375 | (9,514) | 17,854 | (32,432) | (30,495) | 16,258 |
| J156 | CITY OF JEFFERSONTOWN | 0.146610% | 0.146120% | 144,277 | 65,987 | 210,264 | (202,422) | 379,869 | (690,020) | (648,799) | 345,909 |
| J178 | LEBANON HOUSING AUTHORITY | 0.008030% | 0.010228% | 7,952 | 3,637 | 11,589 | (11,156) | 20,935 | (38,028) | (35,756) | 19,064 |
| J179 | MARSHALL CO TOURIST COMM | 0.002330% | 0.002260% | 2,288 | 1,046 | 3,334 | (3,210) | 6,024 | (10,942) | (10,289) | 5,485 |
| J190 | CITY OF BLOOMFIELD | 0.007770% | 0.010824% | 7,641 | 3,495 | 11,136 | (10,721) | 20,119 | (36,545) | (34,362) | 18,320 |
| J200 | SOMERSET-PULASKI CONV & V | 0.005330% | 0.005094% | 5,236 | 2,394 | 7,630 | (7,345) | 13,784 | (25,038) | (23,542) | 12,552 |
| J203 | FRONTIER HOUSING INC | 0.008530% | 0.008637% | 8,401 | 3,842 | 12,243 | (11,787) | 22,119 | (40,179) | (37,779) | 20,142 |
| J205 | GEORGETOWN-SCOTT CO P COM | 0.018770% | 0.018856% | 18,495 | 8,459 | 26,954 | (25,950) | 48,698 | (88,458) | (83,173) | 44,344 |
| J210 | BOYD CO AMBULANCE SERVICE | 0.002330% | 0.002132% | 2,318 | 1,060 | 3,378 | (3,251) | 6,102 | (11,084) | (10,422) | 5,556 |
| J214 | COMM ACTION SOUTHERN KY | 0.178910% | 0.191480% | 176,072 | 80,529 | 256,601 | (247,032) | 463,584 | (842,086) | (791,780) | 422,140 |
| J217 | CITY OF PROVIDENCE | 0.062032% | 0.061013% | 61,013 | 27,905 | 88,918 | (85,603) | 160,644 | (291,804) | (274,372) | 146,282 |
| J219 | CAMPBELL CO PUBLIC LIBRAR | 0.067000% | 0.067000% | 66,025 | 30,197 | 96,222 | (92,634) | 173,839 | (315,774) | (296,910) | 158,298 |
| J224 | HOUSING AUTH OF HOPKINSVL | 0.018834% | 0.019796% | 18,534 | 8,477 | 27,011 | (26,003) | 48,799 | (88,641) | (83,346) | 44,436 |
| J234 | LFUC HOUSING AUTHORITY | 0.119383% | 0.118168% | 117,482 | 53,732 | 171,214 | (164,828) | 309,319 | (561,869) | (528,303) | 281,666 |
| J256 | CITY OF ST MATTHEWS | 0.054256% | 0.056674% | 53,392 | 24,419 | 77,811 | (74,909) | 140,576 | (255,353) | (240,098) | 128,009 |
| J259 | CITY OF PARK HILLS | 0.004362% | 0.004420% | 4,293 | 1,963 | 6,256 | (6,022) | 11,302 | (20,529) | (19,303) | 10,291 |
| J305 | SCOTT CO SOIL CONSER DIST | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| J310 | CANNONSBURG WATER DIST | 0.017810% | 0.017039% | 17,526 | 8,016 | 25,542 | (24,590) | 46,145 | (83,822) | (78,814) | 42,020 |
| J314 | BOWL GRN WARREN AIRPRP BD | 0.009524% | 0.007960% | 9,372 | 4,287 | 13,659 | (13,149) | 24,677 | (44,824) | (42,146) | 22,470 |
| J317 | PROVIDENCE MUN HOUSING AU | 0.006066% | 0.005245% | 5,969 | 2,730 | 8,699 | (8,375) | 15,717 | (28,549) | (26,844) | 14,312 |
| J319 | CITY OF ALEXANDRIA | 0.021148% | 0.025926% | 20,811 | 9,518 | 30,329 | (29,198) | 54,794 | (99,532) | (93,586) | 49,896 |
| J324 | CITY OF OAK GROVE | 0.039942% | 0.033420% | 39,306 | 17,977 | 57,283 | (55,147) | 103,489 | (187,985) | (176,754) | 94,237 |
| J334 | CENTRAL KY ED COOPERATIVE | 0.004283% | 0.003558% | 4,215 | 1,928 | 6,143 | (5,913) | 11,097 | (20,158) | (18,953) | 10,105 |
| J356 | CITY OF WEST BUECHEL | 0.006753% | 0.008015% | 6,646 | 3,039 | 9,685 | (9,324) | 17,497 | (31,783) | (29,884) | 15,933 |
| J359 | CITY OF FORT WRIGHT | 0.015387% | 0.013194% | 15,142 | 6,925 | 22,067 | (21,244) | 39,867 | (72,418) | (68,092) | 36,303 |
| J405 | GEORGETOWN HOUSING AUTHOR | 0.014186% | 0.014675% | 13,960 | 6,385 | 20,345 | (19,586) | 36,756 | (66,766) | (62,777) | 33,470 |
| J414 | WARREN CO PLANNING COMM | 0.026507% | 0.026025% | 26,084 | 11,930 | 38,014 | (36,597) | 68,679 | (124,754) | (117,301) | 62,539 |
| J417 | WEBSTER CO CONSER DIST | 0.003083% | 0.002540% | 3,033 | 1,388 | 4,421 | (4,257) | 7,988 | (14,510) | (13,643) | 7,274 |
| J419 | CITY OF COLD SPRING | 0.017425% | 0.012980% | 17,148 | 7,843 | 24,991 | (24,058) | 45,148 | (82,010) | (77,110) | 41,112 |
| J424 | CITY OF CROFTON | 0.000346% | 0.000684% | 341 | 156 | 497 | (478) | 896 | (1,628) | (1,531) | 816 |
| J434 | KY LEAGUE OF CITIES | 0.227490% | 0.210378% | 223,867 | 102,388 | 326,255 | (314,088) | 589,423 | (1,070,668) | (1,006,707) | 536,729 |
| J456 | CITY OF SHIVELY | 0.029794% | 0.029974% | 29,319 | 13,410 | 42,729 | (41,136) | 77,196 | (140,224) | (131,847) | 70,295 |
| J459 | N KY AREA PLAN COMMISSION | 0.093919% | 0.090734% | 92,423 | 42,271 | 134,694 | (129,671) | 243,343 | (442,024) | (415,618) | 221,588 |
| J510 | CITY OF CATLETTSBURG | 0.015966% | 0.013109% | 15,712 | 7,186 | 22,898 | (22,044) | 41,368 | (75,143) | (70,654) | 37,669 |
| J514 | BARREN RIVER AREA DEV | 0.067836% | 0.065379% | 66,756 | 30,531 | 97,287 | (93,659) | 175,762 | (319,266) | (300,193) | 160,049 |
| J519 | NORTHERN KY COOP ED SER | 0.039298% | 0.043305% | 38,672 | 17,687 | 56,359 | (54,257) | 101,820 | (184,954) | (173,905) | 92,718 |
| J524 | HOPKINSVILLE S W AUTHORI | 0.090543% | 0.093700% | 89,101 | 40,751 | 129,852 | (125,010) | 234,595 | (426,135) | (400,678) | 213,623 |
| J534 | BLUEGRASS AREA DEV DISRIC | 0.096764% | 0.098126% | 95,222 | 43,551 | 138,773 | (133,599) | 250,714 | (455,414) | (428,208) | 228,300 |
| J556 | LOUISVILLE CONV BUREAU | 0.177659% | 0.153625% | 174,830 | 79,960 | 254,790 | (245,288) | 460,311 | (836,141) | (786,190) | 419,160 |
| J559 | CITY OF CRESCENT SPRINGS | 0.008258% | 0.009168% | 8,126 | 3,717 | 11,843 | (11,402) | 21,396 | (38,866) | (36,544) | 19,484 |
| J610 | BOYD CO CONSERVATION DIST | 0.001591% | 0.001566% | 1,566 | 716 | 2,282 | (2,197) | 4,122 | (7,488) | (7,041) | 3,754 |

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | 2023 Proportionate Share | 2022 Proportionate Share | Employer Contributions for FYE June 30, 2023 | | | Net OPEB Liability as of June 30, 2023 | | | | |
|-----------------------------|-----------------------------|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.93% | Discount Rate Less 1.00% 4.93% | Discount Rate Plus 1.00% 6.93% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| J614 | BOWL GRN CONV & VISIT BUR | 0.014631% | 0.011791% | 14,398 | 6,585 | 20,983 | (20,201) | 37,909 | (68,860) | (64,746) | 34,520 |
| J619 | CITY OF FORT THOMAS | 0.067411% | 0.070952% | 66,338 | 30,340 | 96,678 | (93,072) | 174,661 | (317,266) | (298,312) | 159,046 |
| J656 | OHIO VALLEY ED COOP | 0.151081% | 0.123287% | 148,675 | 67,998 | 216,673 | (208,593) | 391,448 | (711,054) | (668,575) | 356,453 |
| J710 | BIG SANDY WATER DISTRICT | 0.009752% | 0.009927% | 9,597 | 4,389 | 13,986 | (13,464) | 25,267 | (45,897) | (43,155) | 23,008 |
| J714 | BOWLING GR/WARREN COMM ED | 0.016509% | 0.019443% | 16,246 | 7,430 | 23,676 | (22,793) | 42,775 | (77,699) | (73,057) | 38,951 |
| J719 | CITY OF SOUTHGATE | 0.009947% | 0.008507% | 9,789 | 4,477 | 14,266 | (13,733) | 25,773 | (46,815) | (44,018) | 23,468 |
| J756 | CITY OF PROSPECT | 0.011728% | 0.011019% | 11,541 | 5,279 | 16,820 | (16,192) | 30,387 | (55,197) | (51,900) | 27,670 |
| J759 | N KY COMMUNITY ACT COMM | 0.150980% | 0.157720% | 148,575 | 5,279 | 153,854 | (208,453) | 391,187 | (710,578) | (668,128) | 356,215 |
| J810 | HOUSING AUTH OF ASHLAND | 0.023198% | 0.024084% | 22,829 | 10,441 | 33,270 | (32,029) | 60,106 | (109,180) | (102,658) | 54,732 |
| J814 | HOUSING AUTH BOWLING GRN | 0.058074% | 0.055685% | 57,149 | 26,138 | 83,287 | (80,181) | 150,469 | (273,322) | (256,994) | 137,017 |
| J819 | CITY OF BELLEVUE | 0.022891% | 0.022351% | 22,526 | 10,303 | 32,829 | (31,605) | 59,310 | (107,735) | (101,299) | 54,008 |
| J834 | KY LEGAL SERVICE PROGRAMS | 0.022965% | 0.019816% | 22,599 | 10,336 | 32,935 | (31,707) | 59,502 | (108,083) | (101,627) | 54,183 |
| J856 | LOUISVILLE WATER COMPANY | 1.129173% | 1.213494% | 1,173,185 | 536,570 | 1,709,755 | (1,645,994) | 3,088,900 | (5,610,890) | (5,275,697) | 2,812,755 |
| J859 | CITY OF VILLA HILLS | 0.015301% | 0.014685% | 15,057 | 6,887 | 21,944 | (21,126) | 39,645 | (72,013) | (67,711) | 36,100 |
| J910 | SANITATION DISTRICT #4 | 0.019573% | 0.017817% | 19,261 | 8,809 | 28,070 | (27,024) | 50,713 | (92,119) | (86,616) | 46,180 |
| J914 | BOWLING GRN HUM RIGHT COM | 0.002720% | 0.002771% | 2,676 | 1,224 | 3,900 | (3,755) | 7,047 | (12,802) | (12,037) | 6,417 |
| J919 | CITY OF DAYTON | 0.016273% | 0.015358% | 16,014 | 7,324 | 23,338 | (22,468) | 42,653 | (76,588) | (72,013) | 38,394 |
| J956 | OKOLONA FIRE DISTRICT | 0.009288% | 0.004962% | 9,140 | 4,180 | 13,320 | (12,824) | 24,055 | (43,713) | (41,102) | 21,914 |
| J959 | CITY OF INDEPENDENCE | 0.038738% | 0.034071% | 38,121 | 17,435 | 55,556 | (53,484) | 109,370 | (182,318) | (171,426) | 91,397 |
| K001 | CITY OF COLUMBIA | 0.030000% | - | 29,504 | 43,129 | 72,633 | (41,521) | 134,154 | (141,537) | (133,081) | 70,953 |
| K002 | ALLEN CO BD OF ED | 0.144000% | - | 141,775 | 64,843 | 206,618 | (198,313) | 404,931 | (678,057) | (637,550) | 339,912 |
| K003 | ANDERSON CO BD OF ED | 0.173400% | 0.181205% | 170,640 | 78,044 | 248,684 | (239,410) | 449,282 | (816,106) | (767,352) | 409,116 |
| K004 | CITY OF WICKLIFFE | 0.008100% | 0.008875% | 8,015 | 3,665 | 11,680 | (11,244) | 21,101 | (38,329) | (36,039) | 19,215 |
| K005 | BARREN CO BD OF EDUCATION | 0.267500% | 0.265944% | 263,324 | 120,434 | 383,758 | (369,447) | 693,311 | (1,259,377) | (1,184,142) | 631,329 |
| K006 | CITY OF OWINGSVILLE | 0.019800% | 0.018691% | 19,508 | 9,018 | 28,526 | (27,300) | 55,826 | (93,300) | (87,727) | 46,772 |
| K007 | BELL CO BD OF ED | 0.152600% | 0.141377% | 150,207 | 50,038 | 200,245 | (210,741) | 410,986 | (718,386) | (675,470) | 360,129 |
| K009 | PARIS BD OF EDUCATION | 0.050800% | 0.055776% | 50,808 | 22,868 | 73,676 | (70,204) | 131,746 | (239,313) | (225,017) | 119,968 |
| K010 | CITY OF ASHLAND | 0.355400% | 0.315591% | 349,789 | 159,980 | 509,769 | (490,759) | 920,968 | (1,672,908) | (1,572,970) | 838,634 |
| K011 | CITY OF DANVILLE | 0.180200% | 0.160236% | 177,358 | 81,117 | 258,475 | (248,835) | 466,968 | (848,232) | (797,559) | 425,221 |
| K012 | AUGUSTA BD OF ED | 0.013400% | 0.010199% | 13,200 | 6,037 | 19,237 | (18,520) | 34,755 | (63,132) | (59,361) | 31,648 |
| K013 | JACKSON CITY SCHOOLS | 0.020400% | 0.021652% | 20,101 | 9,193 | 29,294 | (28,202) | 52,923 | (96,134) | (90,391) | 48,192 |
| K014 | CLOVERPORT INDEPENDENT SC | 0.017700% | 0.017579% | 17,477 | 7,993 | 25,470 | (24,521) | 46,016 | (83,586) | (78,593) | 41,902 |
| K015 | BULLITT CO PUBLIC LIBRARY | 0.074900% | 0.066691% | 73,715 | 33,714 | 107,429 | (103,423) | 194,085 | (352,550) | (331,489) | 176,734 |
| K016 | CITY OF MORGANTOWN | 0.033800% | 0.029964% | 33,269 | 15,216 | 48,485 | (46,678) | 87,596 | (159,115) | (149,610) | 79,765 |
| K017 | GEORGE COON PUBLIC LIBRAR | 0.004500% | 0.004622% | 4,524 | 2,069 | 6,593 | (6,347) | 11,911 | (21,636) | (20,343) | 10,846 |
| K018 | CITY OF MURRAY | 0.157400% | 0.156353% | 154,949 | 70,868 | 225,817 | (217,396) | 407,968 | (741,062) | (696,791) | 371,496 |
| K019 | CITY OF NEWPORT | 0.106200% | - | 104,587 | 47,834 | 152,421 | (146,737) | 275,370 | (500,200) | (470,319) | 250,752 |
| K020 | CARLISLE CO BD OF ED | 0.034000% | - | 33,517 | 15,329 | 48,846 | (47,024) | 95,870 | (160,297) | (150,721) | 80,357 |
| K021 | CARROLL CO PUBLIC LIBRARY | 0.013500% | 0.012820% | 13,347 | 6,104 | 19,451 | (18,726) | 35,142 | (63,833) | (60,020) | 32,000 |
| K022 | CARTER CO EMER AMBUL DIST | 0.056894% | 0.053952% | 55,988 | 25,607 | 81,595 | (78,552) | 147,411 | (267,768) | (251,772) | 134,233 |
| K023 | CASEY CO AMBULANCE SERV | 0.020847% | 0.020638% | 20,515 | 9,383 | 29,898 | (28,783) | 54,014 | (98,115) | (92,254) | 49,185 |
| K025 | CLARK CO LIBRARY BD | 0.028191% | 0.030076% | 27,742 | 12,688 | 40,430 | (38,922) | 73,042 | (132,679) | (124,753) | 66,512 |
| K026 | CITY OF MANCHESTER | 0.034086% | 0.036779% | 33,544 | 15,341 | 48,885 | (47,061) | 88,316 | (160,424) | (150,840) | 80,421 |
| K027 | CLINTON CO PUBLIC LIBRARY | 0.002511% | 0.002461% | 2,471 | 1,130 | 3,601 | (3,467) | 6,506 | (11,818) | (11,112) | 5,924 |
| K028 | CITY OF MARION | 0.030633% | 0.033495% | 30,145 | 13,787 | 43,932 | (42,294) | 79,370 | (144,172) | (135,560) | 72,274 |
| K029 | CITY OF BURKESVILLE | 0.024247% | 0.025730% | 23,861 | 10,913 | 34,774 | (33,477) | 62,824 | (114,117) | (107,300) | 57,207 |
| K030 | OWENSBORO BD OF ED | 0.345804% | 0.342730% | 340,297 | 155,639 | 495,936 | (477,440) | 895,972 | (1,627,505) | (1,530,279) | 815,873 |
| K032 | ELLIOTT CO AMB SERVICE | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| K033 | ESTILL CO BD OF EDUCATION | 0.112096% | 0.117543% | 110,310 | 50,452 | 160,762 | (154,767) | 290,439 | (527,573) | (496,056) | 264,474 |
| K034 | LEX/FAYETTE URBAN CO GOVT | 3.099888% | 3.078280% | 3,050,514 | 1,395,189 | 4,445,703 | (4,279,913) | 8,031,757 | (14,589,434) | (13,717,867) | 7,313,725 |
| K035 | LICKING VALLEY COM ACTION | 0.068979% | 0.063832% | 67,880 | 31,046 | 98,926 | (95,237) | 178,723 | (324,645) | (305,251) | 162,746 |
| K036 | FLOYD CO SCHOOLS | 0.410148% | 0.394152% | 403,615 | 184,598 | 588,213 | (566,278) | 1,062,687 | (1,930,337) | (1,815,019) | 967,683 |
| K038 | FULTON CITY SCHOOLS | 0.024459% | 0.020262% | 24,069 | 11,008 | 35,077 | (33,770) | 63,373 | (115,115) | (108,238) | 57,707 |
| K039 | GALLATIN CO PUBLIC LIB | 0.007465% | 0.006568% | 7,346 | 3,360 | 10,706 | (10,307) | 19,342 | (35,134) | (33,035) | 17,613 |
| K040 | GARRARD CO BD OF ED | 0.128306% | 0.121070% | 126,262 | 57,748 | 184,010 | (177,148) | 332,439 | (603,864) | (567,790) | 302,719 |
| K041 | CITY OF WILLIAMSTOWN | 0.074923% | 0.068691% | 73,729 | 33,721 | 107,450 | (103,444) | 194,124 | (352,621) | (331,555) | 176,770 |
| K042 | GRAVES CO BD OF ED | 0.200614% | 0.202585% | 197,418 | 90,292 | 287,710 | (276,981) | 519,787 | (944,178) | (887,773) | 473,319 |
| K043 | CITY OF LEITCHFIELD | 0.050752% | 0.052809% | 49,944 | 22,842 | 72,786 | (70,072) | 131,498 | (238,861) | (224,592) | 119,742 |
| K044 | CITY OF GREENSBURG | 0.030522% | 0.027858% | 30,036 | 13,737 | 43,773 | (42,141) | 79,082 | (143,650) | (135,068) | 72,012 |
| K045 | GREENUP CO BD OF ED | 0.146422% | 0.159330% | 144,090 | 65,901 | 209,991 | (202,160) | 379,377 | (689,126) | (647,958) | 345,461 |
| K046 | CITY OF HAWESVILLE | 0.013038% | 0.011075% | 12,830 | 5,868 | 18,698 | (18,001) | 33,781 | (61,363) | (57,697) | 30,761 |
| K047 | HARDIN CO BD OF ED | 0.815723% | 0.787562% | 802,730 | 367,138 | 1,169,868 | (1,126,242) | 2,113,524 | (3,839,151) | (3,609,801) | 1,924,577 |
| K048 | HARLAN INDEPENDENT SCHOOL | 0.031289% | 0.027256% | 30,791 | 14,082 | 44,873 | (43,200) | 81,069 | (147,260) | (138,463) | 73,822 |
| K049 | CITY OF CYNTHIANA | 0.059391% | 0.056288% | 58,445 | 26,731 | 85,176 | (81,999) | 153,881 | (279,520) | (262,822) | 140,124 |
| K050 | CAVERNA INDEPENDENT SCH | 0.047622% | 0.044367% | 46,863 | 21,434 | 68,297 | (65,750) | 123,388 | (224,130) | (210,741) | 112,357 |
| K052 | HENRY CO BD OF EDUCATION | 0.111856% | 0.113024% | 110,074 | 50,344 | 160,418 | (154,436) | 289,817 | (526,443) | (494,994) | 263,908 |
| K055 | JACKSON CO CONSERV DIST | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | 2023 Proportionate Share | 2022 Proportionate Share | Employer Contributions for FYE June 30, 2023 | | | Net OPEB Liability as of June 30, 2023 | | | | |
|-----------------------------|-----------------------------|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.93% | Discount Rate Less 1.00% 4.93% | Discount Rate Plus 1.00% 6.93% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| K057 | JESSAMINE CO PUBLIC LIBRA | 0.067928% | 0.061087% | 66,846 | 30,573 | 97,419 | (93,786) | 176,000 | (319,699) | (300,600) | 160,266 |
| K058 | JOHNSON CO BD OF ED | 0.166628% | 0.174122% | 163,974 | 74,995 | 238,969 | (230,058) | 431,730 | (784,225) | (737,375) | 393,134 |
| K060 | LKP COMM ACTION COUNCIL | 0.353531% | 0.341527% | 347,900 | 159,116 | 507,016 | (488,109) | 915,993 | (1,663,872) | (1,564,473) | 834,104 |
| K061 | BARBOURVILLE CITY SCHOOLS | 0.020461% | 0.020357% | 20,135 | 9,209 | 29,344 | (28,250) | 53,014 | (96,298) | (90,546) | 48,275 |
| K062 | LARUE CO BD OF EDUCATION | 0.109987% | 0.111714% | 108,235 | 49,503 | 157,738 | (151,855) | 284,974 | (517,647) | (486,723) | 259,498 |
| K063 | LONDON UTILITY COMM | 0.056599% | 0.053821% | 55,698 | 25,474 | 81,172 | (78,144) | 146,647 | (266,380) | (250,466) | 133,537 |
| K064 | CITY OF LOUISA | 0.021318% | 0.022905% | 20,979 | 9,595 | 30,574 | (29,433) | 55,235 | (100,332) | (94,338) | 50,297 |
| K065 | CITY OF BEATTYVILLE | 0.023914% | 0.026634% | 23,534 | 10,763 | 34,297 | (33,017) | 61,961 | (112,550) | (105,826) | 56,422 |
| K066 | LESLIE CO PUBLIC LIBRARY | 0.007139% | 0.007684% | 7,025 | 3,213 | 10,238 | (9,857) | 18,497 | (33,599) | (31,592) | 16,843 |
| K067 | LETCHER CO BD OF ED | 0.150724% | 0.166616% | 148,323 | 67,837 | 216,160 | (208,100) | 390,523 | (709,373) | (666,996) | 355,611 |
| K068 | LEWIS CO BD OF ED | 0.100531% | 0.112457% | 98,930 | 45,247 | 144,177 | (138,800) | 260,474 | (473,143) | (444,878) | 237,188 |
| K069 | LINCOLN CO PUBLIC LIBRARY | 0.007685% | 0.008088% | 7,562 | 3,459 | 11,021 | (10,610) | 19,912 | (36,169) | (34,008) | 18,132 |
| K070 | LIVINGSTON CO CONSERV DIS | 0.001830% | 0.001830% | 1,852 | 847 | 2,699 | (2,598) | 4,876 | (8,858) | (8,328) | 4,440 |
| K071 | CITY OF RUSSELLVILLE | 0.079665% | 0.079099% | 78,396 | 35,855 | 114,251 | (109,991) | 206,411 | (374,938) | (352,540) | 187,958 |
| K072 | LYON CO BD OF EDUCATION | 0.052308% | 0.050597% | 51,472 | 23,543 | 75,015 | (72,220) | 135,539 | (246,184) | (231,477) | 123,413 |
| K073 | PADUCAH BOARD OF ED | 0.172012% | 0.173030% | 169,272 | 77,419 | 246,691 | (237,491) | 445,680 | (809,564) | (761,201) | 405,837 |
| K074 | MCCREARY CO WATER DIST | 0.051652% | 0.046243% | 50,829 | 23,247 | 74,076 | (71,314) | 133,829 | (243,097) | (228,574) | 121,865 |
| K075 | CITY OF CALHOUN | 0.007752% | 0.007895% | 7,629 | 3,489 | 11,118 | (10,703) | 20,085 | (36,484) | (34,305) | 18,290 |
| K077 | MAGOFFIN CO LIBRARY | 0.001553% | 0.001555% | 1,528 | 699 | 2,227 | (2,144) | 4,244 | (7,309) | (6,872) | 3,664 |
| K078 | CITY OF LEBANON | 0.064712% | 0.064712% | 63,685 | 29,127 | 92,812 | (89,350) | 175,775 | (304,577) | (286,382) | 152,685 |
| K079 | CITY OF BENTON | 0.055442% | 0.055442% | 54,523 | 24,937 | 79,460 | (76,496) | 149,553 | (260,760) | (245,183) | 130,720 |
| K080 | MARTIN COUNTY LIBRARY | 0.004812% | 0.004812% | 4,736 | 2,166 | 6,902 | (6,645) | 12,470 | (22,652) | (21,299) | 11,356 |
| K081 | MAYSVILLE UTILITY COMM | 0.000000% | 0.000000% | | | | | | | | |
| K082 | CITY OF MULDRAGH | 0.011180% | 0.011638% | 11,626 | 5,317 | 16,943 | (16,311) | 30,610 | (55,602) | (52,280) | 27,873 |
| K083 | CITY OF FRENCHBURG | 0.010900% | 0.010869% | 10,729 | 4,973 | 15,702 | (15,070) | 30,610 | (51,314) | (48,249) | 25,724 |
| K085 | METCALFE HEALTH CARE CTN | 0.061600% | 0.062516% | 60,713 | 2,290 | 62,994 | (61,440) | 124,434 | (290,368) | (273,022) | 145,563 |
| K086 | MONROE CO CONSERV DIST | 0.002330% | 0.002420% | 2,290 | 1,044 | 3,337 | (3,213) | 6,029 | (10,952) | (10,298) | 5,490 |
| K087 | MONTGOMERY CO BD OF ED | 0.211000% | 0.220860% | 207,660 | 94,976 | 302,636 | (291,350) | 546,752 | (993,157) | (933,827) | 497,873 |
| K088 | GATEWAY COMM SER ORGANIZ | 0.245200% | 0.219181% | 241,309 | 110,366 | 351,675 | (338,560) | 635,348 | (1,154,089) | (1,085,145) | 578,548 |
| K089 | MUHLENBERG CO BD OF ED | 0.278900% | 0.292509% | 274,460 | 125,527 | 400,000 | (385,071) | 722,630 | (1,312,635) | (1,234,219) | 658,028 |
| K090 | NELSON COUNTY BD OF ED | 0.258400% | 0.241252% | 254,327 | 116,319 | 370,646 | (356,824) | 669,621 | (1,216,346) | (1,143,682) | 609,758 |
| K091 | CITY OF CARLSLE | 0.032600% | 0.031443% | 32,143 | 14,701 | 46,844 | (45,098) | 84,632 | (153,731) | (144,547) | 77,066 |
| K092 | OHIO CO LIBRARY | 0.013100% | 0.014126% | 12,914 | 5,906 | 18,820 | (18,118) | 34,001 | (61,763) | (58,073) | 30,962 |
| K093 | OLDHAM CO LIBRARY BD | 0.030000% | 0.031177% | 29,604 | 13,540 | 43,144 | (41,535) | 77,945 | (141,584) | (133,126) | 70,976 |
| K094 | OWEN CO PUBLIC LIBRARY | 0.007200% | 0.008172% | 7,132 | 3,262 | 10,394 | (10,006) | 18,777 | (34,108) | (32,070) | 17,098 |
| K095 | OWSLEY CO PUBLIC LIBRARY | 0.002100% | 0.002022% | 2,136 | 977 | 3,113 | (2,996) | 5,622 | (10,213) | (9,603) | 5,120 |
| K096 | PENDLETON CO LIBRARY | 0.011100% | 0.011100% | 10,997 | 5,030 | 16,027 | (15,429) | 28,954 | (52,594) | (49,452) | 26,366 |
| K097 | PERRY CO BD OF EDUCATION | 0.227000% | 0.227000% | 223,412 | 102,180 | 325,592 | (313,450) | 588,226 | (1,068,493) | (1,004,662) | 535,639 |
| K098 | PIKEVILLE INDEPENDENT SCH | 0.042299% | 0.043294% | 41,626 | 19,038 | 60,664 | (58,401) | 109,596 | (199,078) | (187,185) | 99,798 |
| K099 | CITY OF STANTON | 0.008916% | 0.010428% | 8,774 | 4,013 | 12,787 | (12,310) | 23,101 | (41,963) | (39,456) | 21,036 |
| K100 | SOMERSET BD OF EDUCATION | 0.070964% | 0.073760% | 69,833 | 31,939 | 101,772 | (97,978) | 183,867 | (333,988) | (314,035) | 167,429 |
| K101 | CITY OF MOUNT OLIVET | 0.000746% | 0.000704% | 734 | 336 | 1,070 | (1,030) | 1,933 | (3,511) | (3,301) | 1,760 |
| K102 | ROCKCASTLE CONSERV DIST | 0.001076% | 0.001619% | 1,059 | 484 | 1,543 | (1,486) | 2,788 | (5,064) | (4,762) | 2,539 |
| K103 | CITY OF MOREHEAD | 0.059552% | 0.057102% | 58,603 | 26,803 | 85,406 | (82,221) | 154,298 | (280,278) | (263,534) | 140,504 |
| K104 | RUSSELL CO CONS DIST | 0.000314% | 0.000752% | 309 | 141 | 450 | (434) | 814 | (1,478) | (1,390) | 741 |
| K105 | CITY OF GEORGETOWN | 0.145756% | 0.147257% | 143,435 | 65,601 | 209,036 | (201,240) | 377,651 | (685,992) | (645,011) | 343,890 |
| K106 | CITY OF SHELBYVILLE | 0.061970% | 0.061269% | 60,983 | 27,891 | 88,874 | (85,560) | 160,563 | (291,658) | (274,234) | 146,209 |
| K107 | FRANKLIN/SIMPSON PARKS BD | 0.005646% | 0.006539% | 5,556 | 2,541 | 8,097 | (7,795) | 14,629 | (26,573) | (24,985) | 13,321 |
| K108 | CITY OF TAYLORSVILLE | 0.033058% | 0.029948% | 32,532 | 14,879 | 47,411 | (45,642) | 85,653 | (155,585) | (146,291) | 77,995 |
| K109 | CAMPBELLSVLE MUN WTR&SEWR | 0.066458% | 0.069287% | 65,400 | 29,911 | 95,311 | (91,756) | 172,192 | (312,781) | (294,095) | 156,798 |
| K110 | TODD COUNTY WATER DIST | 0.014060% | 0.012849% | 13,836 | 6,328 | 20,164 | (19,412) | 36,429 | (66,173) | (62,219) | 33,172 |
| K111 | CITY OF CADIZ | 0.034290% | 0.038099% | 33,744 | 15,433 | 49,177 | (47,343) | 88,845 | (161,384) | (151,743) | 80,902 |
| K112 | TRIMBLE CO LIBRARY | 0.009118% | 0.009381% | 8,973 | 4,104 | 13,077 | (12,589) | 23,625 | (42,913) | (40,350) | 21,513 |
| K113 | UNION CO BD OF EDUCATION | 0.133099% | 0.143937% | 130,979 | 59,905 | 190,884 | (183,765) | 344,857 | (626,422) | (589,000) | 314,027 |
| K114 | CITY OF BOWLING GREEN | 0.440885% | 0.447982% | 433,863 | 198,432 | 632,295 | (608,715) | 1,142,326 | (2,074,998) | (1,951,039) | 1,040,203 |
| K115 | CITY OF SPRINGFIELD | 0.030203% | 0.028723% | 29,722 | 13,594 | 43,316 | (41,700) | 78,255 | (142,149) | (133,657) | 71,259 |
| K116 | WAYNE CO BD OF ED | 0.188270% | 0.187170% | 185,272 | 84,736 | 270,008 | (259,938) | 487,804 | (886,081) | (833,147) | 444,195 |
| K117 | WEBSTER CO PUBLIC LIBRARY | 0.005949% | 0.005566% | 5,855 | 2,678 | 8,533 | (8,214) | 15,414 | (27,999) | (26,326) | 14,036 |
| K118 | WHITLEY CO BD OF ED | 0.248773% | 0.239599% | 244,810 | 111,967 | 356,777 | (343,473) | 644,567 | (1,170,835) | (1,100,890) | 586,943 |
| K119 | WOLFE COUNTY LIBRARY | 0.002308% | 0.002568% | 2,271 | 1,039 | 3,310 | (3,187) | 5,980 | (10,862) | (10,214) | 5,445 |
| K120 | CITY OF VERSAILLES | 0.092309% | 0.089769% | 90,839 | 41,546 | 132,385 | (127,448) | 239,171 | (434,447) | (408,493) | 217,789 |
| K137 | KY MAGISTRATES/COMM ASSOC | 0.008174% | 0.007711% | 8,044 | 3,679 | 11,723 | (11,286) | 21,179 | (38,470) | (36,172) | 19,285 |
| K141 | GRANT CO PLANNING COMM | 0.001862% | 0.001955% | 1,832 | 838 | 2,670 | (2,571) | 4,824 | (8,763) | (8,240) | 4,393 |
| K181 | WESTERN LEWIS-RECTORVILLE | 0.008614% | 0.007413% | 8,477 | 3,877 | 12,354 | (11,893) | 22,319 | (40,541) | (38,119) | 20,323 |
| K200 | CITY OF FERGUSON | 0.000000% | 0.000017% | | | | | | | | |
| K214 | GREEN RIVER EDUC COOP | 0.007193% | 0.004957% | 7,079 | 3,237 | 10,316 | (9,931) | 18,637 | (33,853) | (31,831) | 16,971 |
| K219 | NORTHERN KY WATER SER DIS | 0.352650% | 0.341156% | 347,033 | 158,720 | 505,753 | (486,892) | 913,710 | (1,659,726) | (1,560,574) | 832,025 |

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | 2023 Proportionate Share | 2022 Proportionate Share | Employer Contributions for FYE June 30, 2023 | | | Net OPEB Liability as of June 30, 2023 | | | | |
|-----------------------------|-----------------------------|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.93% | Discount Rate Less 1.00% 4.93% | Discount Rate Plus 1.00% 6.93% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| K237 | KY CO JUDGE/EX ASSOC | 0.007856% | 0.008017% | 7,730 | 3,536 | 11,266 | (10,847) | 20,355 | (36,974) | (34,765) | 18,535 |
| K256 | JEFFERSONTOWN FIRE DIST | 0.004630% | 0.003625% | 4,556 | 2,084 | 6,640 | (6,392) | 11,996 | (21,791) | (20,489) | 10,924 |
| K314 | KY LEGAL AID | 0.095749% | 0.089750% | 94,224 | 43,094 | 137,318 | (132,197) | 248,084 | (450,637) | (423,716) | 225,906 |
| K315 | MT WASHINGTON FIRE P DIST | 0.002323% | 0.002438% | 2,286 | 1,046 | 3,332 | (3,207) | 6,019 | (10,933) | (10,280) | 5,481 |
| K319 | CITY OF SILVER GROVE | 0.005680% | 0.004010% | 5,589 | 2,556 | 8,145 | (7,842) | 14,717 | (26,733) | (25,136) | 13,401 |
| K337 | KY COUNCIL OF ADD'S | 0.000821% | 0.000000% | 808 | 370 | 1,178 | (1,134) | 2,127 | (3,864) | (3,633) | 1,937 |
| K356 | ST MATTHEWS FIRE DIST. | 0.002594% | 0.002265% | 2,552 | 1,168 | 3,720 | (3,581) | 6,721 | (12,209) | (11,479) | 6,120 |
| K414 | CITY OF SMITHS GROVE | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| K419 | ALEXANDRIA FIRE DISTRICT | 0.002348% | 0.001705% | 2,310 | 1,057 | 3,367 | (3,242) | 6,084 | (11,051) | (10,391) | 5,540 |
| K459 | CITY OF LAKESIDE PARK | 0.003023% | 0.003043% | 2,975 | 1,361 | 4,336 | (4,174) | 7,833 | (14,228) | (13,378) | 7,132 |
| K519 | CITY OF MELBOURNE | 0.001308% | 0.001322% | 1,287 | 589 | 1,876 | (1,806) | 3,389 | (6,156) | (5,788) | 3,086 |
| K559 | CITY OF TAYLOR MILL | 0.018434% | 0.018524% | 18,141 | 8,297 | 26,438 | (25,451) | 47,762 | (86,758) | (81,576) | 43,492 |
| K614 | WARREN CO PUBLIC LIBRARY | 0.067428% | 0.030456% | 66,544 | 30,348 | 96,892 | (93,096) | 174,705 | (317,346) | (298,388) | 159,086 |
| K619 | CAMPBELL CO CONS DISPATCH | 0.064221% | 0.053224% | 63,198 | 28,904 | 92,102 | (88,668) | 166,396 | (302,252) | (284,196) | 151,520 |
| K659 | CITY OF EDGEWOOD | 0.035511% | 0.035291% | 34,945 | 15,983 | 50,928 | (49,029) | 92,008 | (167,130) | (157,146) | 83,783 |
| K719 | CENTRAL CAMPBELL CO FIRE | 0.001178% | 0.001096% | 1,159 | 530 | 1,689 | (1,626) | 3,052 | (5,544) | (5,213) | 2,779 |
| K759 | LAKESIDE/CRESTVIEW/HS POL | 0.002345% | 0.002208% | 2,307 | 1,055 | 3,362 | (3,238) | 6,076 | (11,037) | (10,377) | 5,533 |
| K856 | HIGHVIEW FIRE DISTRICT | 0.004294% | 0.003575% | 4,226 | 1,933 | 6,159 | (5,929) | 11,126 | (20,209) | (19,002) | 10,131 |
| K859 | CITY OF FORT MITCHELL | 0.026606% | 0.023329% | 26,182 | 11,975 | 38,157 | (36,734) | 74,891 | (125,220) | (117,739) | 62,773 |
| K959 | HOUSING AUTH OF COVINGTON | 0.056000% | 0.056000% | 55,160 | 25,228 | 80,388 | (77,389) | 157,777 | (263,805) | (248,046) | 132,246 |
| L002 | ALLEN CO CONSERVATION DIS | 0.002500% | 0.002500% | 2,537 | 1,160 | 3,697 | (3,559) | 6,856 | (12,133) | (11,408) | 6,082 |
| L003 | ANDERSON PUBLIC LIBRARY | 0.017400% | 0.011526% | 17,212 | 7,872 | 25,084 | (24,149) | 45,319 | (82,320) | (77,403) | 41,267 |
| L004 | CITY OF BARLOW | 0.001300% | 0.003359% | 1,323 | 605 | 1,928 | (1,856) | 3,482 | (6,325) | (5,948) | 3,171 |
| L005 | CITY OF GLASGOW | 0.129200% | 0.149838% | 127,206 | 58,179 | 185,385 | (178,472) | 334,923 | (608,378) | (572,034) | 304,982 |
| L006 | BATH CO WATER DISTRICT | 0.012000% | 0.013401% | 11,892 | 5,388 | 17,280 | (16,694) | 33,974 | (56,877) | (53,479) | 28,513 |
| L007 | BELL CO COURT CLERK | 0.010000% | 0.009686% | 9,919 | 4,658 | 14,577 | (13,919) | 28,496 | (47,436) | (44,602) | 23,780 |
| L008 | BOONE CO BD OF ED | 1.142400% | 1.134645% | 114,244 | 54,254 | 168,498 | (157,384) | 2,960,146 | (5,377,013) | (5,055,792) | 2,695,512 |
| L009 | CITY OF PARIS | 0.188600% | 0.179803% | 185,688 | 84,927 | 270,615 | (260,524) | 488,903 | (888,077) | (835,023) | 445,195 |
| L010 | FIVCO AREA DEVELOPMT DIST | 0.045900% | 0.040856% | 45,187 | 20,667 | 65,854 | (63,399) | 118,975 | (216,115) | (203,204) | 108,339 |
| L011 | DANVILLE BOYLE CO REC | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| L012 | BRACKEN COUNTY PUB LIBRAR | 0.004400% | 0.005068% | 4,371 | 1,999 | 6,370 | (6,132) | 11,507 | (20,901) | (19,653) | 10,478 |
| L013 | BREATHITT CO PUBLIC LIB | 0.006900% | 0.006768% | 6,822 | 3,120 | 9,942 | (9,571) | 17,961 | (32,625) | (30,676) | 16,355 |
| L014 | BRECKINRIDGE CO CLERK OFF | 0.011600% | 0.012190% | 11,448 | 5,236 | 16,684 | (16,061) | 30,141 | (54,750) | (51,479) | 27,446 |
| L015 | CITY OF MT WASHINGTON | 0.094100% | 0.083841% | 92,672 | 42,385 | 135,057 | (130,020) | 243,998 | (443,215) | (416,737) | 222,185 |
| L016 | BUTLER CO AMBULANCE SVC | 0.025500% | 0.021903% | 25,106 | 11,482 | 36,588 | (35,224) | 66,101 | (120,071) | (112,898) | 60,192 |
| L018 | MURRAY PUBLIC SCHOOLS | 0.167200% | 0.168927% | 164,560 | 75,263 | 239,823 | (230,879) | 433,272 | (787,025) | (740,008) | 394,538 |
| L021 | CITY OF CARROLLTON | 0.053500% | 0.052721% | 52,721 | 24,112 | 76,833 | (73,968) | 138,809 | (252,143) | (237,080) | 126,400 |
| L022 | NORTHEAST KY CAA | 0.116400% | 0.116400% | 114,560 | 52,395 | 166,955 | (160,729) | 301,627 | (547,895) | (515,164) | 274,662 |
| L023 | CITY OF LIBERTY | 0.035191% | 0.030735% | 34,631 | 15,839 | 50,470 | (48,587) | 91,179 | (165,624) | (155,730) | 83,028 |
| L024 | HOPKINSVILLE CHRIST LIBRARY | 0.012758% | 0.013257% | 12,555 | 5,742 | 18,297 | (17,615) | 33,056 | (60,045) | (56,458) | 30,101 |
| L025 | CITY OF WINCHESTER | 0.097624% | 0.092519% | 96,069 | 43,938 | 140,007 | (134,786) | 252,942 | (459,461) | (432,013) | 230,239 |
| L026 | DANIEL BOONE COMM AGENCY | 0.140820% | 0.138211% | 138,577 | 63,380 | 201,957 | (194,426) | 364,862 | (662,761) | (623,168) | 332,244 |
| L027 | CITY OF ALBANY | 0.043277% | 0.044459% | 42,587 | 19,478 | 62,065 | (59,751) | 112,130 | (203,681) | (191,513) | 102,106 |
| L028 | CRITTENDEN/LIV CO WAT DIS | 0.017669% | 0.018122% | 17,388 | 7,952 | 25,340 | (24,395) | 45,780 | (83,158) | (78,190) | 41,687 |
| L029 | CUMBERLAND CO SOIL & WAT | 0.001268% | 0.001245% | 1,248 | 571 | 1,819 | (1,751) | 3,285 | (5,968) | (5,611) | 2,992 |
| L031 | EDMONSON CO AMBULANCE DIS | 0.012879% | 0.012143% | 12,674 | 5,797 | 18,471 | (17,782) | 33,369 | (60,614) | (56,993) | 30,386 |
| L032 | SANDY HOOK WATER DISTRICT | 0.008004% | 0.007937% | 7,877 | 3,602 | 11,479 | (11,051) | 20,738 | (37,670) | (35,420) | 18,884 |
| L033 | CITY OF IRVINE | 0.021792% | 0.021926% | 21,445 | 9,808 | 31,253 | (30,087) | 56,463 | (102,563) | (96,436) | 51,415 |
| L035 | CITY OF FLEMINGSBURG | 0.023212% | 0.023486% | 22,843 | 10,447 | 33,290 | (32,048) | 60,142 | (109,246) | (102,720) | 54,765 |
| L036 | FLOYD CO LIBRARY | 0.016776% | 0.017178% | 16,509 | 7,550 | 24,059 | (23,162) | 43,466 | (78,955) | (74,238) | 39,580 |
| L038 | FULTON CO LIBRARY | 0.004901% | 0.004704% | 4,823 | 2,206 | 7,029 | (6,767) | 12,698 | (23,066) | (21,688) | 11,563 |
| L039 | CITY OF WARSAW | 0.011558% | 0.010786% | 11,373 | 5,202 | 16,575 | (15,958) | 29,947 | (54,397) | (51,147) | 27,269 |
| L041 | GRANT CO PUBLIC LIBRARY | 0.012675% | 0.012064% | 12,473 | 5,705 | 18,178 | (17,500) | 32,841 | (59,654) | (56,090) | 29,905 |
| L042 | MAYFIELD CITY SCHOOLS | 0.140197% | 0.137277% | 137,964 | 63,099 | 201,063 | (193,565) | 363,248 | (659,829) | (620,411) | 330,774 |
| L043 | LEITCHFIELD UTILITY COMM | 0.052159% | 0.053029% | 51,328 | 23,476 | 74,804 | (72,014) | 135,143 | (245,483) | (230,818) | 123,061 |
| L044 | GREEN CO AMBULANCE SVC | 0.013505% | 0.010952% | 13,290 | 6,078 | 19,368 | (18,646) | 34,991 | (63,560) | (59,763) | 31,863 |
| L045 | RACELAND BOARD OF EDUC | 0.044935% | 0.042127% | 44,220 | 20,224 | 64,444 | (62,040) | 116,426 | (211,484) | (198,850) | 106,017 |
| L046 | HANCOCK CO PUBLIC LIBRARY | 0.009964% | 0.010276% | 9,806 | 4,485 | 14,291 | (13,757) | 25,817 | (46,895) | (44,093) | 23,509 |
| L047 | WEST POINT INDEPENDENT SC | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| L049 | CYNTHIANA/HARRISON LIBRAR | 0.007564% | 0.007624% | 7,443 | 3,404 | 10,847 | (10,443) | 19,598 | (35,600) | (33,473) | 17,846 |
| L050 | CITY OF MUMFORDVILLE | 0.006802% | 0.009801% | 6,694 | 3,061 | 9,755 | (9,391) | 17,624 | (32,013) | (30,101) | 16,048 |
| L051 | HENDERSON CO WATER DIST | 0.016364% | 0.016145% | 16,103 | 7,365 | 23,468 | (22,593) | 42,399 | (77,016) | (72,415) | 38,608 |
| L052 | CITY OF EMINENCE | 0.012137% | 0.014658% | 11,944 | 5,463 | 17,407 | (16,577) | 31,447 | (57,122) | (53,710) | 28,635 |
| L054 | DAWSON SPRINGS PUBLIC SCH | 0.027853% | 0.029363% | 27,410 | 12,536 | 39,946 | (38,456) | 77,167 | (131,088) | (123,257) | 65,715 |
| L057 | CITY OF NICHOLASVILLE | 0.234841% | 0.238557% | 231,101 | 105,697 | 336,798 | (324,237) | 608,469 | (1,105,265) | (1,039,237) | 554,072 |
| L058 | PAINTSVILLE BD OF ED | 0.032101% | 0.033073% | 31,589 | 14,448 | 46,037 | (44,321) | 83,173 | (151,081) | (142,056) | 75,738 |
| L060 | KNOTT CO SOIL CONV DIST | 0.001236% | 0.001211% | 1,216 | 556 | 1,772 | (1,707) | 3,202 | (5,817) | (5,470) | 2,916 |

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | 2023 Proportionate Share | 2022 Proportionate Share | Employer Contributions for FYE June 30, 2023 | | | Net OPEB Liability as of June 30, 2023 | | | | |
|-----------------------------|-----------------------------|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.93% | Discount Rate Less 1.00% 4.93% | Discount Rate Plus 1.00% 6.93% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| L061 | CITY OF BARBOURVILLE | 0.027990% | 0.028169% | 27,544 | 12,598 | 40,142 | (38,645) | 72,522 | (131,733) | (123,864) | 66,038 |
| L062 | CITY OF HODGENVILLE | 0.042352% | 0.039859% | 41,677 | 19,062 | 60,739 | (58,474) | 109,733 | (199,327) | (187,419) | 99,923 |
| L063 | LAUREL CO PUBLIC LIB DIST | 0.032345% | 0.031009% | 31,830 | 14,558 | 46,388 | (44,658) | 83,805 | (152,230) | (143,136) | 76,313 |
| L064 | LOUISA WATER & SEWER COMM | 0.019333% | 0.018225% | 19,025 | 8,701 | 27,726 | (26,692) | 50,091 | (90,990) | (85,554) | 45,613 |
| L065 | LEE CO PUBLIC LIBRARY | 0.004451% | 0.003944% | 4,381 | 2,003 | 6,384 | (6,145) | 11,532 | (20,948) | (19,697) | 10,501 |
| L066 | CITY OF HYDEN | 0.004503% | 0.004777% | 4,431 | 2,027 | 6,458 | (6,217) | 11,667 | (21,193) | (19,927) | 10,624 |
| L067 | LETCHER COUNTY CONS DIST | 0.001834% | 0.001293% | 1,805 | 825 | 2,630 | (2,532) | 4,752 | (8,632) | (8,116) | 4,327 |
| L068 | HOUSING AUTH OF VANCEBURG | 0.003019% | 0.003109% | 2,971 | 1,359 | 4,330 | (4,168) | 7,822 | (14,209) | (13,360) | 7,123 |
| L069 | STANFORD WATER COMMISSION | 0.021810% | 0.020117% | 21,462 | 9,816 | 31,278 | (30,112) | 56,509 | (102,647) | (96,515) | 51,457 |
| L071 | RUSSELLVILLE CITY SCHOOLS | 0.054323% | 0.054174% | 53,458 | 24,450 | 77,908 | (75,002) | 140,750 | (255,668) | (240,394) | 128,167 |
| L072 | CITY OF EDDYVILLE | 0.014663% | 0.012681% | 14,430 | 6,599 | 21,029 | (20,245) | 37,992 | (69,011) | (64,888) | 34,595 |
| L073 | CITY OF PADUCAH | 0.318583% | 0.315934% | 313,509 | 143,387 | 456,896 | (439,857) | 825,443 | (1,499,392) | (1,409,818) | 751,649 |
| L074 | HOUSING AUTH MCREARY CO | 0.005254% | 0.005955% | 5,170 | 2,365 | 7,535 | (7,254) | 13,613 | (24,728) | (23,250) | 12,396 |
| L075 | CITY OF LIVINGMORE | 0.008657% | 0.008596% | 8,519 | 3,896 | 12,415 | (11,952) | 22,430 | (40,744) | (38,310) | 20,425 |
| L076 | BEREA BD OF ED | 0.051784% | 0.052907% | 50,960 | 23,307 | 74,267 | (71,496) | 134,171 | (243,718) | (229,159) | 122,177 |
| L077 | CITY OF SALYERSVILLE | 0.027141% | 0.029307% | 26,709 | 12,216 | 38,925 | (37,473) | 70,322 | (127,737) | (120,106) | 64,035 |
| L078 | MARION FREE PUBLIC LIBRAR | 0.008733% | 0.008673% | 8,598 | 3,932 | 12,530 | (12,063) | 22,637 | (41,120) | (38,664) | 20,614 |
| L079 | MARSHALL CO SOIL & WATER | 0.001321% | 0.001270% | 1,300 | 595 | 1,895 | (1,824) | 3,423 | (6,217) | (5,846) | 3,117 |
| L080 | MARTIN CO CONSERV DIST | 0.000623% | 0.000559% | 613 | 280 | 893 | (860) | 1,514 | (2,932) | (2,757) | 1,470 |
| L082 | MEADE CO BD OF ED | 0.246523% | 0.246523% | 242,651 | 110,979 | 353,630 | (340,442) | 779 | (1,160,504) | (1,091,176) | 581,764 |
| L083 | MEWEE CO PUBLIC LIBRARY | 0.001092% | 0.001092% | 1,092 | 856 | 2,728 | (2,626) | 4,788 | (8,952) | (8,417) | 4,487 |
| L084 | BURGIN INDEPENDENT SCH | 0.019271% | 0.018750% | 18,895 | 8,642 | 27,537 | (26,510) | 49,749 | (90,368) | (84,970) | 45,302 |
| L085 | METCALFE CO PUBLIC LIB | 0.005324% | 0.005171% | 5,224 | 2,389 | 7,613 | (7,329) | 13,753 | (24,982) | (23,489) | 12,523 |
| L086 | CITY OF TOMPKINSVILLE | 0.030441% | 0.028256% | 29,995 | 13,718 | 43,713 | (42,083) | 78,973 | (143,452) | (134,882) | 71,919 |
| L087 | MONTGOMERY CO SAN DIST #2 | 0.003404% | 0.003335% | 3,403 | 1,596 | 5,000 | (4,771) | 9,177 | (16,275) | (15,303) | 8,159 |
| L088 | MORGAN COUNTY LIBRARY | 0.005204% | 0.004936% | 5,196 | 2,389 | 7,585 | (7,254) | 13,753 | (24,850) | (23,365) | 12,457 |
| L090 | CITY OF NEW HAVEN | 0.003523% | 0.003434% | 3,485 | 1,596 | 5,081 | (4,890) | 9,177 | (16,670) | (15,674) | 8,357 |
| L091 | NICHOLAS COUNTY LIBRARY | 0.000733% | 0.000832% | 780 | 356 | 1,136 | (1,093) | 2,052 | (3,727) | (3,505) | 1,869 |
| L092 | OHIO CO WATER DIST | 0.036721% | 0.033352% | 36,159 | 16,538 | 52,697 | (50,733) | 95,206 | (172,938) | (162,607) | 86,694 |
| L093 | LAGRANGE UTILITY COMM | 0.027111% | 0.020852% | 26,674 | 12,200 | 38,874 | (37,424) | 70,231 | (127,573) | (119,952) | 63,953 |
| L096 | PENDLETON COUNTY WATER | 0.010391% | 0.011263% | 10,144 | 4,639 | 14,783 | (14,232) | 26,708 | (48,514) | (45,616) | 24,320 |
| L099 | POWELLS VALLEY WATER DIST | 0.008949% | 0.009964% | 8,759 | 4,006 | 12,765 | (12,289) | 23,062 | (41,892) | (39,389) | 21,001 |
| L100 | SCIENCE HILL BD OF ED | 0.021619% | 0.021865% | 21,257 | 9,722 | 30,979 | (29,824) | 55,968 | (101,664) | (95,590) | 50,964 |
| L102 | CITY OF MOUNT VERNON | 0.046591% | 0.041165% | 45,760 | 20,929 | 66,689 | (64,202) | 120,483 | (218,854) | (205,780) | 109,712 |
| L103 | MOREHEAD UTILITY PLANT BD | 0.107441% | 0.076491% | 105,738 | 48,360 | 154,098 | (148,351) | 278,399 | (505,702) | (475,492) | 253,510 |
| L104 | LAKE CUMBERLAND ADD | 0.090441% | 0.094924% | 89,001 | 40,706 | 129,707 | (124,870) | 234,334 | (425,660) | (400,231) | 213,384 |
| L105 | GEORGETOWN/SCOTT CO PARKS | 0.031611% | 0.031611% | 31,106 | 14,227 | 45,333 | (43,643) | 81,901 | (148,771) | (139,883) | 74,579 |
| L106 | TRIPLE S PLANNING & ZONIN | 0.006323% | 0.006323% | 6,208 | 2,839 | 9,047 | (8,709) | 16,344 | (29,688) | (27,915) | 14,883 |
| L107 | CITY OF FRANKLIN | 0.089143% | 0.088080% | 87,723 | 40,121 | 127,844 | (123,077) | 230,968 | (419,546) | (394,483) | 210,320 |
| L108 | SPENCER CO FIRE DIST | 0.002838% | 0.001655% | 2,793 | 1,277 | 4,070 | (3,918) | 7,353 | (13,357) | (12,559) | 6,696 |
| L109 | CAMPBELLVILLE CITY SCHOO | 0.061745% | 0.062828% | 60,762 | 27,790 | 88,552 | (85,249) | 159,980 | (290,599) | (273,239) | 145,678 |
| L110 | CITY OF ELKTON | 0.026158% | 0.024128% | 25,742 | 11,773 | 37,515 | (36,115) | 67,775 | (123,111) | (115,756) | 61,716 |
| L111 | HOUSING AUTH OF CADIZ | 0.004395% | 0.004437% | 4,325 | 1,978 | 6,303 | (6,068) | 11,387 | (20,685) | (19,449) | 10,369 |
| L112 | CITY OF BEDFORD | 0.004099% | 0.004459% | 4,033 | 1,845 | 5,878 | (5,659) | 10,620 | (19,292) | (18,139) | 9,671 |
| L113 | UNION CO PLANNING COMM | 0.002286% | 0.002242% | 2,249 | 1,029 | 3,278 | (3,156) | 5,923 | (10,759) | (10,116) | 5,393 |
| L114 | WARREN COUNTY BD OF ED | 0.720569% | 0.750923% | 708,896 | 324,222 | 1,033,118 | (994,590) | 1,866,464 | (3,390,373) | (3,187,833) | 1,699,604 |
| L115 | WASHINGTON CO SCHOOLS | 0.101354% | 0.091084% | 99,740 | 45,617 | 145,357 | (139,936) | 262,606 | (477,016) | (448,520) | 239,130 |
| L118 | CORBIN BD OF ED | 0.115973% | 0.107710% | 114,125 | 52,197 | 166,322 | (160,120) | 300,484 | (545,820) | (513,213) | 273,621 |
| L119 | CITY OF CAMPTON | 0.014010% | 0.012272% | 13,787 | 6,306 | 20,093 | (19,343) | 36,300 | (65,937) | (61,998) | 33,055 |
| L120 | FALLING SPRINGS ARTS | 0.018366% | 0.019631% | 18,073 | 8,266 | 26,339 | (25,357) | 47,586 | (86,438) | (81,275) | 43,332 |
| L141 | CORINTH WATER DISTRICT | 0.003320% | 0.003313% | 3,267 | 1,494 | 4,761 | (4,584) | 8,602 | (15,625) | (14,692) | 7,833 |
| L156 | CITY OF LYNDON | 0.008739% | 0.007714% | 8,600 | 3,933 | 12,533 | (12,066) | 22,643 | (41,130) | (38,673) | 20,618 |
| L159 | ELSMERE FIRE PROTECTION | 0.001758% | 0.002207% | 1,730 | 791 | 2,521 | (2,427) | 4,555 | (8,274) | (7,780) | 4,148 |
| L256 | CITY OF HURSTBOURNE | 0.005345% | 0.005302% | 5,260 | 2,406 | 7,666 | (7,380) | 13,849 | (25,156) | (23,653) | 12,611 |
| L356 | EASTWOOD FIRE PROT DIST | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| L456 | HARRODS CREEK FIRE DIST | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| L656 | FERN CREEK FIRE PROT DIST | 0.008943% | 0.004617% | 8,801 | 4,025 | 12,826 | (12,347) | 23,171 | (42,090) | (39,575) | 21,100 |
| L756 | PLEASURE RIDGE PARK FIRE | 0.011564% | 0.009185% | 11,380 | 5,205 | 16,585 | (15,966) | 29,962 | (54,425) | (51,174) | 27,284 |
| L959 | NORTHERN KY CONV CTR CORP | 0.048310% | 0.045689% | 47,541 | 21,743 | 69,284 | (66,700) | 125,170 | (227,368) | (213,785) | 113,980 |
| M001 | COLUMBIA/ADAIR UTILITIES | 0.036210% | 0.033810% | 35,634 | 16,297 | 51,931 | (49,994) | 93,819 | (170,420) | (160,239) | 85,432 |
| M003 | LAWBG-ANDERSON PLAN COMM | 0.000689% | 0.000654% | 678 | 310 | 988 | (951) | 1,785 | (3,243) | (3,049) | 1,626 |
| M005 | GLASGOW WATER COMPANY | 0.091906% | 0.093350% | 90,442 | 41,365 | 131,807 | (126,892) | 238,127 | (432,550) | (406,710) | 216,839 |
| M006 | GATEWAY AREA DEV DISTRICT | 0.037285% | 0.031017% | 36,691 | 16,781 | 53,472 | (51,478) | 96,605 | (175,480) | (164,996) | 87,968 |
| M007 | MIDDLESBORO CITY SCHOOL | 0.055797% | 0.055659% | 54,908 | 25,113 | 80,021 | (77,037) | 144,569 | (262,605) | (246,917) | 131,645 |
| M008 | WALTON/VERONA BD OF ED | 0.090206% | 0.087606% | 88,769 | 40,600 | 129,369 | (124,544) | 233,722 | (424,549) | (399,187) | 212,828 |
| M009 | PARIS BOURBON CO LIBRARY | 0.013391% | 0.013351% | 13,178 | 6,027 | 19,205 | (18,489) | 34,696 | (63,024) | (59,259) | 31,594 |
| M010 | BOYD CO BD OF ED | 0.250055% | 0.243464% | 246,073 | 112,544 | 358,617 | (345,243) | 647,888 | (1,176,869) | (1,106,563) | 589,968 |

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code (1) | Participating Employer Name (2) | 2023 Proportionate Share (3) | 2022 Proportionate Share (4) | Employer Contributions for FYE June 30, 2023 | | | Net OPEB Liability as of June 30, 2023 | | | | |
|------------------------------------|------------------------------------|---------------------------------|---------------------------------|--|-------------------------|----------------------------|--|---------------------------------------|--|--|--|
| | | | | Employer Contributions (5) | Implicit Subsidy (6) | Total Contributions (7) | Discount Rate 5.93% (8) | Discount Rate Less 1.00% 4.93% (9) | Discount Rate Plus 1.00% 6.93% (10) | Health Care Trend Rate 1% Decrease (11) | Health Care Trend Rate 1% Increase (12) |
| | | | | | | | | | | | |
| M011 | BOYLE COUNTY BD OF EDUC | 0.10673% | 0.107449% | 104,974 | 48,011 | 152,985 | (147,280) | 276,388 | (502,050) | (472,058) | 251,679 |
| M012 | EAST PENDLETON WATER DIST | 0.012142% | 0.011620% | 11,949 | 5,465 | 17,414 | (16,764) | 31,460 | (57,146) | (53,732) | 28,647 |
| M013 | BREATHITT CO SOIL CONSERV | 0.000925% | 0.000920% | 910 | 416 | 1,326 | (1,277) | 2,397 | (4,353) | (4,093) | 2,182 |
| M014 | CITY OF HARDINSBURG | 0.009075% | 0.007279% | 8,931 | 4,084 | 13,015 | (12,530) | 23,513 | (42,711) | (40,159) | 21,411 |
| M015 | BULLITT CO FISCAL COURT | 0.242033% | 0.247479% | 238,178 | 108,934 | 347,112 | (334,167) | 627,103 | (1,139,114) | (1,071,063) | 571,041 |
| M017 | CITY OF FREDONIA | 0.001096% | 0.000981% | 1,079 | 493 | 1,572 | (1,513) | 2,840 | (5,158) | (4,850) | 2,586 |
| M018 | CALLOWAY CO PUBLIC LIBRAR | 0.011990% | 0.011060% | 11,799 | 5,396 | 17,195 | (16,554) | 31,066 | (56,430) | (53,059) | 28,289 |
| M019 | CAMPBELL CO COURTHOUSE | 0.002959% | 0.002844% | 2,912 | 1,332 | 4,244 | (4,085) | 7,667 | (13,926) | (13,094) | 6,981 |
| M020 | CITY OF BARDWELL | 0.015894% | 0.017131% | 15,641 | 7,154 | 22,795 | (21,944) | 41,181 | (74,804) | (70,335) | 37,500 |
| M021 | CARROLL CO WATER DISTRICT | 0.020777% | 0.018681% | 20,447 | 9,351 | 29,798 | (28,686) | 53,833 | (97,786) | (91,944) | 49,020 |
| M022 | CITY OF OLIVE HILL | 0.027829% | 0.032242% | 27,386 | 12,525 | 39,911 | (38,423) | 72,104 | (130,975) | (123,151) | 65,658 |
| M023 | E CASEY CO WATER DISTRICT | 0.008990% | 0.009352% | 8,847 | 4,046 | 12,893 | (12,412) | 23,293 | (42,311) | (39,783) | 21,211 |
| M024 | CHRISTIAN CO BD OF ED | 0.485243% | 0.469973% | 477,514 | 218,397 | 695,911 | (669,959) | 1,257,256 | (2,283,767) | (2,147,335) | 1,144,859 |
| M025 | WINCHESTER MUNICIPAL UTIL | 0.116485% | 0.119097% | 114,630 | 52,427 | 167,057 | (160,827) | 301,811 | (548,230) | (515,479) | 274,829 |
| M026 | CLAY COUNTY 911 BOARD | 0.010277% | 0.010259% | 10,114 | 4,625 | 14,739 | (14,189) | 26,628 | (48,368) | (45,479) | 24,247 |
| M029 | HOUSING AUTH OF ALBANY | 0.005711% | 0.005903% | 5,620 | 2,570 | 8,190 | (7,885) | 14,797 | (26,878) | (25,273) | 13,741 |
| M029 | CUMBERLAND CO FISCAL CT | 0.040198% | 0.040353% | 39,558 | 18,092 | 57,650 | (55,500) | 104,152 | (189,189) | (177,887) | 94,841 |
| M030 | DAVESS CO BD OF EDUC | 0.650507% | 0.638994% | 649,987 | 297,279 | 947,266 | (911,940) | 1,711,362 | (3,108,636) | (2,922,927) | 1,558,368 |
| M031 | EDMONSON CO CONSERV DIST | 0.001002% | 0.000984% | 986 | 451 | 1,437 | (1,383) | 2,696 | (4,716) | (4,434) | 2,364 |
| M033 | IRVINE MUNICIPAL UTILITY | 0.025617% | 0.025617% | 25,207 | 11,529 | 36,736 | (35,366) | 70,000 | (120,555) | (113,353) | 60,385 |
| M034 | FAYETTE CO BD EDUCATION | 2.66117% | 2.66117% | 2,619,360 | 1,197,996 | 3,817,356 | (3,674,997) | 7,492,662 | (12,527,388) | (11,779,006) | 6,280,015 |
| M035 | FLEMING COUNTY LIBRARY | 0.004511% | 0.005778% | 4,451 | 2,036 | 6,487 | (6,245) | 11,719 | (21,287) | (20,016) | 10,671 |
| M035 | FRANKLIN CO BD OF ED | 0.39860% | 0.395022% | 392,257 | 179,404 | 571,661 | (550,342) | 1,032,781 | (1,876,015) | (1,763,942) | 940,522 |
| M037 | HICKMAN/FULTON RIV PRT AU | 0.01390% | 0.011007% | 13,733 | 6,281 | 20,014 | (19,269) | 36,160 | (64,664) | (61,996) | 32,927 |
| M039 | GALLATIN CO WATER DIS | 0.00944% | 0.010249% | 9,339 | 4,339 | 13,678 | (13,100) | 26,778 | (44,666) | (41,996) | 22,390 |
| M040 | GARRARD CO PUBLIC LIBRARY | 0.00671% | 0.006495% | 6,673 | 3,112 | 9,785 | (9,310) | 19,095 | (31,919) | (30,012) | 16,001 |
| M041 | GRANT CO BD OF ED | 0.19380% | 0.182884% | 190,723 | 87,222 | 277,952 | (267,587) | 502,158 | (912,155) | (857,663) | 457,266 |
| M042 | CITY OF MAYFIELD | 0.03980% | 0.036022% | 39,259 | 17,955 | 57,214 | (55,080) | 103,365 | (187,759) | (176,542) | 94,124 |
| M043 | CITY OF CANEVILLE | 0.00221% | 0.002513% | 2,177 | 996 | 3,173 | (3,055) | 5,734 | (10,415) | (9,793) | 5,221 |
| M044 | GREEN/TAYLOR WATER DIST | 0.01390% | 0.016970% | 13,721 | 6,275 | 19,996 | (19,251) | 36,126 | (65,622) | (61,702) | 32,896 |
| M045 | CITY OF FLATWOODS | 0.04240% | 0.045782% | 41,795 | 19,115 | 60,910 | (58,638) | 110,042 | (199,887) | (187,946) | 100,204 |
| M046 | CITY OF LEWISPORT | 0.02400% | 0.025654% | 23,653 | 10,818 | 34,471 | (33,184) | 62,274 | (113,119) | (106,362) | 56,707 |
| M047 | HARDIN CO PUBLIC LIBRARY | 0.01211% | 0.011599% | 11,944 | 5,463 | 17,407 | (16,757) | 31,447 | (57,122) | (53,710) | 28,635 |
| M048 | CITY OF BENHAM | 0.00490% | 0.004920% | 4,886 | 2,235 | 7,121 | (6,855) | 12,864 | (23,367) | (21,972) | 11,714 |
| M049 | HARRISON CO CONSERVA DIST | 0.00249% | 0.002541% | 2,451 | 1,121 | 3,572 | (3,439) | 6,454 | (11,724) | (11,023) | 5,877 |
| M050 | HART CO CONSERVATION DIST | 0.00161% | 0.001641% | 1,647 | 753 | 2,400 | (2,311) | 4,337 | (7,879) | (7,408) | 3,950 |
| M051 | HENDERSON CO BD OF ED | 0.37280% | 0.37280% | 366,942 | 167,825 | 534,767 | (514,824) | 966,128 | (1,754,942) | (1,650,102) | 879,757 |
| M052 | HENRY CO LIBRARY | 0.00680% | 0.00680% | 6,759 | 3,091 | 9,850 | (9,482) | 17,795 | (32,324) | (30,393) | 16,204 |
| M054 | CITY OF DAWSON SPRINGS | 0.021041% | 0.019978% | 20,706 | 9,470 | 30,176 | (29,051) | 54,517 | (99,028) | (93,112) | 49,643 |
| M056 | JEFF CO MED CTR STM & CHL | 0.044117% | 0.042523% | 43,415 | 19,856 | 63,271 | (60,911) | 114,306 | (207,634) | (195,230) | 104,088 |
| M057 | NICH-VLE/JESS CO PK & REC | 0.014746% | 0.012795% | 14,511 | 6,637 | 21,148 | (20,359) | 38,207 | (69,401) | (65,255) | 34,791 |
| M058 | CITY OF PAINTSVILLE | 0.104061% | 0.101227% | 102,403 | 46,835 | 149,238 | (143,674) | 269,620 | (489,757) | (460,499) | 245,516 |
| M059 | KENTON COUNTY FISCAL CT | 0.390829% | 0.364042% | 384,604 | 175,903 | 560,507 | (539,605) | 1,012,631 | (1,839,413) | (1,729,527) | 922,103 |
| M060 | CITY OF HINDMAN | 0.002448% | 0.002180% | 2,409 | 1,102 | 3,511 | (3,380) | 6,343 | (11,521) | (10,833) | 5,776 |
| M061 | KNOX CO E M S | 0.050034% | 0.052564% | 49,238 | 22,519 | 71,757 | (69,080) | 129,637 | (235,482) | (221,414) | 118,048 |
| M062 | LARUE CO WATER DIST #1 | 0.007478% | 0.008395% | 7,359 | 3,366 | 10,725 | (10,325) | 19,375 | (35,195) | (33,092) | 17,643 |
| M064 | HOUSING AUTH/ LAWRENCE CO | 0.006088% | 0.006114% | 5,991 | 2,740 | 8,731 | (8,406) | 15,774 | (28,653) | (26,941) | 14,364 |
| M065 | LEE CO SOIL CONSERV DIST | 0.000946% | 0.001366% | 931 | 426 | 1,357 | (1,306) | 2,451 | (4,452) | (4,186) | 2,232 |
| M067 | JENKINS BD OF ED | 0.021654% | 0.018972% | 21,310 | 9,746 | 31,056 | (29,897) | 56,105 | (101,913) | (95,825) | 51,089 |
| M068 | CITY OF VANCEBURG | 0.013207% | 0.015090% | 12,996 | 5,944 | 18,940 | (18,234) | 34,219 | (62,158) | (58,445) | 31,160 |
| M069 | CITY OF STANFORD | 0.006111% | 0.006699% | 6,014 | 2,750 | 8,764 | (8,437) | 15,833 | (28,761) | (27,043) | 14,418 |
| M070 | LEDBETTER WATER DISTRICT | 0.009977% | 0.009242% | 9,818 | 4,490 | 14,308 | (13,775) | 25,850 | (46,956) | (44,151) | 23,539 |
| M073 | W MCCracken CO WATER DIST | 0.000000% | 0.002284% | | | | | | | | |
| M075 | CITY OF SACRAMENTO | 0.006601% | 0.007081% | 6,496 | 2,971 | 9,467 | (9,114) | 17,103 | (31,067) | (29,211) | 15,574 |
| M076 | CITY OF RICHMOND | 0.225995% | 0.196586% | 222,396 | 101,715 | 324,111 | (312,024) | 585,549 | (1,063,632) | (1,000,091) | 533,202 |
| M077 | MAGOFFIN CO COURT CLERK | 0.008300% | 0.008362% | 8,168 | 3,736 | 11,904 | (11,460) | 21,505 | (39,063) | (36,730) | 19,583 |
| M078 | LEBANON WATER WORKS | 0.032624% | 0.027109% | 32,104 | 14,683 | 46,787 | (45,043) | 84,528 | (153,543) | (144,370) | 76,971 |
| M079 | MARSHALL CO REF DISP DIST | 0.022269% | 0.024235% | 21,914 | 10,023 | 31,937 | (30,746) | 57,699 | (104,808) | (98,547) | 52,540 |
| M081 | CITY OF MAYSVILLE | 0.119058% | 0.128611% | 117,161 | 53,585 | 170,746 | (164,379) | 308,477 | (560,339) | (526,865) | 280,900 |
| M082 | CITY OF BRANDENBURG | 0.016996% | 0.019146% | 16,725 | 7,650 | 24,375 | (23,466) | 44,036 | (79,991) | (75,212) | 40,100 |
| M084 | MERCER CO BOARD OF ED | 0.143398% | 0.130327% | 141,114 | 64,540 | 205,654 | (197,985) | 371,542 | (674,894) | (634,576) | 338,326 |
| M085 | CITY OF EDMONTON | 0.029905% | 0.029583% | 29,429 | 13,460 | 42,889 | (41,289) | 77,483 | (140,746) | (132,338) | 70,556 |
| M087 | MT STERL/MONTGOMERY LIB | 0.014130% | 0.012604% | 13,905 | 6,360 | 20,265 | (19,509) | 36,611 | (66,502) | (62,529) | 33,338 |
| M088 | MORGAN CO CONSERVAT DIST | 0.001328% | 0.001185% | 1,306 | 598 | 1,904 | (1,834) | 3,441 | (6,250) | (5,877) | 3,133 |
| M090 | BARSTOWN BD OF ED | 0.191194% | 0.186282% | 188,148 | 86,052 | 274,200 | (263,975) | 495,380 | (899,843) | (846,087) | 451,094 |
| M091 | NICHOLAS CO WATER DIST | 0.004420% | 0.005191% | 4,349 | 1,989 | 6,338 | (6,103) | 11,452 | (20,802) | (19,560) | 10,428 |
| M092 | CITY OF BEAVER DAM | 0.031143% | 0.030762% | 30,647 | 14,017 | 44,664 | (42,998) | 80,691 | (146,573) | (137,816) | 73,477 |

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | 2023 Proportionate Share | 2022 Proportionate Share | Employer Contributions for FYE June 30, 2023 | | | Net OPEB Liability as of June 30, 2023 | | | | |
|-----------------------------|-----------------------------|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.93% | Discount Rate Less 1.00% 4.93% | Discount Rate Plus 1.00% 6.93% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| M093 | OLDHAM CO WATER DIST | 0.054887% | 0.044068% | 54,012 | 24,703 | 78,715 | (75,781) | 142,211 | (258,322) | (242,890) | 129,498 |
| M096 | CITY OF FALMOUTH | 0.032910% | 0.032029% | 32,386 | 14,812 | 47,198 | (45,438) | 85,269 | (154,889) | (145,636) | 77,646 |
| M097 | E KY CONCEN EMPLOY PRO | 0.067407% | 0.084179% | 66,333 | 30,338 | 96,671 | (93,067) | 174,650 | (317,247) | (298,295) | 159,037 |
| M098 | PIKE CO HOUSING AUTHORITY | 0.008776% | 0.007270% | 8,636 | 3,950 | 12,586 | (12,117) | 22,738 | (41,304) | (38,836) | 20,706 |
| M099 | BEECH FORK WATER COMM | 0.012617% | 0.012740% | 12,416 | 5,679 | 18,095 | (17,420) | 32,690 | (59,381) | (55,834) | 29,768 |
| M100 | PULASKI CO BD OF ED | 0.434854% | 0.415860% | 427,927 | 195,718 | 623,645 | (600,389) | 1,126,699 | (2,046,614) | (1,924,350) | 1,025,973 |
| M104 | RUSSELL CO PUBLIC LIBRARY | 0.010485% | 0.008943% | 10,318 | 4,719 | 15,037 | (14,476) | 27,166 | (49,347) | (46,399) | 24,738 |
| M105 | SCOTT COUNTY LIBRARY | 0.036671% | 0.034765% | 36,087 | 16,505 | 52,592 | (50,630) | 95,014 | (172,590) | (162,279) | 86,520 |
| M106 | SHELBY CO BD OF ED | 0.380587% | 0.367996% | 374,525 | 171,294 | 545,819 | (525,464) | 986,094 | (1,791,210) | (1,684,203) | 897,938 |
| M107 | FRANKLIN ELECTRIC PLNT BD | 0.055935% | 0.050701% | 55,044 | 25,175 | 80,219 | (77,228) | 144,927 | (263,255) | (247,528) | 131,970 |
| M108 | SPENCER CO PUBLIC LIB | 0.008454% | 0.008919% | 8,320 | 3,805 | 12,125 | (11,672) | 21,904 | (39,788) | (37,411) | 19,946 |
| M109 | CITY OF CAMPBELLSVILLE | 0.078547% | 0.085421% | 77,296 | 35,352 | 112,648 | (108,447) | 203,514 | (369,677) | (347,592) | 185,320 |
| M110 | CITY OF GUTHRIE | 0.023044% | 0.017344% | 22,677 | 10,372 | 33,049 | (31,816) | 59,707 | (108,455) | (101,976) | 54,369 |
| M111 | TRIGE CO CONS DISTRICT | 0.001502% | 0.001386% | 1,479 | 676 | 2,155 | (2,074) | 3,892 | (7,069) | (6,647) | 3,544 |
| M112 | CITY OF MILTON | 0.010843% | 0.010707% | 10,670 | 4,880 | 15,550 | (14,971) | 28,094 | (51,032) | (47,983) | 25,582 |
| M113 | CITY OF STURGIS | 0.025750% | 0.021820% | 25,340 | 11,589 | 36,929 | (35,552) | 66,718 | (121,191) | (113,951) | 60,753 |
| M115 | WASHINGTON CO LIBRARY BD | 0.005983% | 0.005710% | 5,888 | 2,693 | 8,581 | (8,251) | 15,502 | (28,159) | (26,476) | 14,116 |
| M116 | WAYNE CO PUBLIC LIBRARY | 0.007518% | 0.007174% | 7,398 | 3,384 | 10,782 | (10,380) | 19,479 | (35,383) | (33,269) | 17,738 |
| M117 | WEBSTER CO BD OF ED | 0.119780% | 0.124579% | 117,872 | 53,910 | 171,782 | (165,376) | 329,448 | (563,737) | (530,060) | 282,033 |
| M118 | WHITNEY CO FISCAL COURT | 0.186474% | 0.180448% | 183,521 | 83,935 | 267,456 | (257,482) | 500,448 | (877,709) | (825,275) | 439,998 |
| M119 | WOLFE CO LIBRARY | 0.049474% | 0.047774% | 48,677 | 22,263 | 70,940 | (68,250) | 129,093 | (232,804) | (218,896) | 116,705 |
| M120 | WOODFORD COUNTY LIBRARY | 0.019474% | 0.019088% | 19,137 | 8,753 | 27,890 | (26,850) | 50,387 | (91,526) | (86,058) | 45,882 |
| M215 | SHEPHER/BULLITT CO TOURIST | 0.020674% | 0.018809% | 20,340 | 9,303 | 29,643 | (28,538) | 53,556 | (97,282) | (91,470) | 48,768 |
| M315 | CITY OF PIONEER VILLAGE | 0.001774% | 0.001774% | 1,673 | 765 | 2,438 | (2,347) | 4,405 | (8,001) | (7,523) | 4,011 |
| M356 | MIDDLETOWN FIRE PROT DIST | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| M415 | BULLITT CO SANITATION DIS | 0.000000% | 0.012063% | - | - | - | - | - | - | - | - |
| N001 | ADAIR CO CONSERVATION DIS | 0.004074% | 0.003625% | 4,014 | 1,834 | 5,850 | (5,632) | 10,569 | (19,198) | (18,051) | 9,624 |
| N006 | HOUSING AUTH OWINGSVILLE | 0.001274% | 0.003368% | 1,247 | 571 | 1,818 | (1,751) | 3,285 | (5,968) | (5,611) | 2,992 |
| N007 | PINEVILLE BD OF EDUCATION | 0.024174% | 0.022350% | 23,787 | 10,879 | 34,666 | (33,373) | 62,629 | (113,764) | (106,968) | 57,030 |
| N008 | CITY OF FLORENCE | 0.201574% | 0.182446% | 198,345 | 90,716 | 289,061 | (278,282) | 522,228 | (948,611) | (891,941) | 475,541 |
| N009 | CITY OF MILLERSBURG | 0.002274% | 0.001798% | 2,242 | 1,026 | 3,268 | (3,147) | 5,905 | (10,726) | (10,085) | 5,377 |
| N010 | BOYD CO PUBLIC LIBRARY | 0.023774% | 0.025067% | 23,404 | 10,704 | 34,108 | (32,836) | 61,621 | (111,933) | (105,246) | 56,112 |
| N011 | CITY OF PERRYVILLE | 0.000974% | 0.000983% | 958 | 438 | 1,396 | (1,345) | 2,524 | (4,584) | (4,310) | 2,298 |
| N012 | CITY OF BROOKSVILLE | 0.007974% | 0.009782% | 7,774 | 3,556 | 11,330 | (10,907) | 20,469 | (37,181) | (34,960) | 18,639 |
| N013 | MIDDLE KY COMM ACT PART | 0.077474% | 0.082810% | 76,207 | 34,854 | 111,061 | (106,920) | 200,648 | (364,471) | (342,698) | 182,711 |
| N014 | CITY OF IRVINGTON | 0.006274% | 0.006842% | 6,113 | 2,796 | 8,909 | (8,577) | 16,095 | (29,236) | (27,490) | 14,656 |
| N015 | BULLITT CO CONSERVAT DIST | 0.001274% | 0.001274% | 1,207 | 552 | 1,759 | (1,693) | 3,177 | (5,770) | (5,425) | 2,893 |
| N017 | PRINCETON ELECTRIC PL BD | 0.053174% | 0.053174% | 52,599 | 23,901 | 76,500 | (73,320) | 137,594 | (249,935) | (235,004) | 125,293 |
| N018 | MURRAY/CALLOWAY CO AIRPRT | 0.001674% | 0.001675% | 1,648 | 753 | 2,401 | (2,311) | 4,337 | (7,879) | (7,408) | 3,950 |
| N020 | CARLISLE CO SANIT DIST 1 | 0.003059% | 0.003133% | 3,010 | 1,377 | 4,387 | (4,223) | 7,926 | (14,397) | (13,537) | 7,217 |
| N021 | CARROLLTON UTILITIES COMM | 0.065284% | 0.056647% | 64,244 | 29,383 | 93,627 | (90,135) | 169,150 | (307,255) | (288,900) | 154,028 |
| N022 | CITY OF GRAYSON | 0.011928% | 0.012076% | 11,738 | 5,369 | 17,107 | (16,469) | 30,905 | (56,138) | (52,785) | 28,142 |
| N025 | EAST CLARK CO WATER DIST | 0.012416% | 0.011793% | 12,218 | 5,588 | 17,806 | (17,142) | 32,170 | (58,435) | (54,944) | 29,294 |
| N029 | CUMBERLAND CO PUBLIC LIB | 0.003902% | 0.004310% | 3,840 | 1,756 | 5,596 | (5,387) | 10,110 | (18,365) | (17,267) | 9,206 |
| N033 | ESTILL CO WATER DIST NO 1 | 0.013645% | 0.011929% | 13,428 | 6,141 | 19,569 | (18,839) | 35,354 | (64,219) | (60,383) | 32,193 |
| N035 | HOUSING AUTH FLEMINGSBURG | 0.001965% | 0.001597% | 1,934 | 884 | 2,818 | (2,713) | 5,091 | (9,248) | (8,696) | 4,636 |
| N036 | PRESTONSBURG CITY UTIL | 0.093255% | 0.095076% | 91,770 | 41,972 | 133,742 | (128,754) | 241,622 | (438,899) | (412,679) | 220,021 |
| N037 | FRANKFORT INDEP SCHOOLS | 0.050085% | 0.052387% | 49,287 | 22,542 | 71,829 | (69,151) | 129,769 | (235,722) | (221,640) | 118,168 |
| N038 | HOUSING AUTH OF HICKMAN | 0.006609% | 0.006771% | 6,504 | 2,975 | 9,479 | (9,125) | 17,124 | (31,105) | (29,247) | 15,593 |
| N041 | BULLOCK PEN WATER DIST | 0.029105% | 0.028729% | 28,641 | 13,100 | 41,741 | (40,184) | 75,411 | (136,981) | (128,798) | 68,669 |
| N042 | PURCHASE AREA DEV DIST | 0.081428% | 0.075075% | 80,131 | 36,649 | 116,780 | (112,425) | 210,979 | (383,236) | (360,342) | 192,117 |
| N043 | GRAYSON CO LIBRARY | 0.011239% | 0.008190% | 11,060 | 5,058 | 16,118 | (15,517) | 29,120 | (52,896) | (49,736) | 26,517 |
| N044 | HOUSING AUTH OF GREENSBUR | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| N045 | KENTUCKY ED DEV CORP | 0.029583% | 0.030457% | 29,112 | 13,315 | 42,427 | (40,844) | 76,649 | (139,231) | (130,913) | 69,797 |
| N047 | ELIZABETHTOWN BD OF EDUC | 0.109114% | 0.104887% | 107,376 | 49,110 | 156,486 | (150,650) | 282,713 | (513,538) | (482,860) | 257,438 |
| N049 | CYNTHIANA HARRISON CO JPC | 0.003457% | 0.003521% | 3,402 | 1,556 | 4,958 | (4,773) | 8,957 | (16,270) | (15,298) | 8,156 |
| N050 | CITY OF HORSE CAVE | 0.013268% | 0.015275% | 13,056 | 5,972 | 19,028 | (18,319) | 34,377 | (62,445) | (58,715) | 31,304 |
| N051 | CITY OF HENDERSON | 0.285149% | 0.273878% | 280,608 | 128,339 | 408,947 | (393,696) | 738,816 | (1,342,036) | (1,261,864) | 672,767 |
| N052 | CITY OF NEW CASTLE | 0.005151% | 0.005695% | 5,069 | 2,318 | 7,387 | (7,112) | 13,346 | (24,243) | (22,795) | 12,153 |
| N054 | CITY OF MADISONVILLE | 0.355146% | 0.352140% | 349,489 | 159,843 | 509,332 | (490,338) | 920,177 | (1,671,473) | (1,571,620) | 837,914 |
| N057 | NICHOLASVILLE HOUSING AUT | 0.002117% | 0.002270% | 2,084 | 953 | 3,037 | (2,923) | 5,485 | (9,964) | (9,368) | 4,995 |
| N058 | JOHNSON CO LIBRARY | 0.010886% | 0.010617% | 10,516 | 4,810 | 15,326 | (14,754) | 27,687 | (50,293) | (47,289) | 25,212 |
| N060 | KNOTT CO WATER & SEWER | 0.024546% | 0.022124% | 24,155 | 11,048 | 35,203 | (33,890) | 63,598 | (115,524) | (108,623) | 57,913 |
| N061 | KNOX CO SOIL CONSERV DIS | 0.002137% | 0.001359% | 2,103 | 962 | 3,065 | (2,950) | 5,537 | (10,058) | (9,457) | 5,042 |
| N063 | CUMBERLAND VAL AREA DEV | 0.037474% | 0.036589% | 36,877 | 16,866 | 53,743 | (51,739) | 97,094 | (176,369) | (165,833) | 88,414 |
| N065 | THREE FORKS REG JAIL | 0.048495% | 0.042879% | 47,723 | 21,827 | 69,550 | (66,955) | 125,650 | (228,239) | (214,604) | 114,417 |
| N067 | HOUSING ORIENTED MINISTRI | 0.014077% | 0.014894% | 13,853 | 6,336 | 20,189 | (19,436) | 36,473 | (66,253) | (62,295) | 33,213 |

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | 2023 Proportionate Share | 2022 Proportionate Share | Employer Contributions for FYE June 30, 2023 | | | Net OPEB Liability as of June 30, 2023 | | | | |
|-----------------------------|-----------------------------|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.93% | Discount Rate Less 1.00% 4.93% | Discount Rate Plus 1.00% 6.93% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| N068 | GAR,QUI,KY-O-HTS WTR DIST | 0.007970% | 0.008253% | 7,843 | 3,587 | 11,430 | (11,004) | 20,650 | (37,510) | (35,269) | 18,804 |
| N069 | CITY OF CRAB ORCHARD | 0.001774% | 0.001619% | 1,746 | 798 | 2,544 | (2,449) | 4,596 | (8,349) | (7,850) | 4,185 |
| N071 | CITY OF AUBURN | 0.013748% | 0.014218% | 13,529 | 6,188 | 19,717 | (18,981) | 35,621 | (64,704) | (60,839) | 32,436 |
| N072 | LYON CO AMBULANCE SERVICE | 0.025047% | 0.025390% | 24,648 | 11,273 | 35,921 | (34,582) | 64,896 | (117,882) | (110,840) | 59,095 |
| N075 | CITY OF ISLAND | 0.005179% | 0.004665% | 5,097 | 2,331 | 7,428 | (7,150) | 13,419 | (24,375) | (22,919) | 12,219 |
| N076 | MADISON CO EMS | 0.003264% | 0.003235% | 3,212 | 1,469 | 4,681 | (4,506) | 8,457 | (15,362) | (14,444) | 7,701 |
| N077 | MAGOFFIN CO WATER DIST | 0.013411% | 0.013290% | 13,197 | 6,036 | 19,233 | (18,516) | 34,748 | (63,118) | (59,347) | 31,641 |
| N078 | CENTRAL KY COMM ACTION | 0.256153% | 0.235872% | 252,073 | 115,289 | 367,362 | (353,662) | 663,688 | (1,205,569) | (1,133,548) | 604,355 |
| N079 | BENTON ELECTRIC SYSTEM | 0.033075% | 0.030176% | 32,549 | 14,886 | 47,435 | (45,666) | 85,697 | (155,665) | (146,366) | 78,036 |
| N080 | MARTIN CO WATER DISTRICT | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| N081 | BUFFALO TRACE AR DEV DIST | 0.057369% | 0.057310% | 56,456 | 25,820 | 82,276 | (79,207) | 148,642 | (270,004) | (253,874) | 135,354 |
| N082 | MEADE CO WATER DISTRICT | 0.016564% | 0.017196% | 16,300 | 7,455 | 23,755 | (22,869) | 42,917 | (77,957) | (73,300) | 39,080 |
| N084 | MERCER CO PUBLIC LIBRARY | 0.016294% | 0.014977% | 16,034 | 7,334 | 23,368 | (22,497) | 42,217 | (76,687) | (72,105) | 38,443 |
| N085 | MERCER CO CONSERV DIST | 0.001248% | 0.001138% | 1,228 | 562 | 1,790 | (1,723) | 3,234 | (5,874) | (5,523) | 2,944 |
| N087 | CITY OF MT STERLING | 0.037304% | 0.038457% | 36,710 | 16,790 | 53,500 | (51,504) | 96,654 | (175,569) | (165,081) | 85,013 |
| N088 | MORGAN CO AMBULANCE SERV | 0.016163% | 0.012890% | 15,905 | 7,275 | 23,180 | (22,316) | 41,678 | (76,070) | (71,526) | 38,134 |
| N089 | MUHLENBERG CO WATER DIST | 0.028793% | 0.026807% | 28,335 | 12,959 | 41,294 | (39,754) | 74,602 | (135,513) | (127,417) | 67,933 |
| N089 | BARSTOWN-NELSON CO TOURI | 0.009637% | 0.008078% | 9,483 | 4,337 | 13,820 | (13,305) | 24,969 | (45,356) | (42,646) | 22,737 |
| N092 | CITY OF HARTFORD | 0.030782% | 0.027574% | 30,292 | 13,854 | 44,146 | (42,500) | 82,566 | (144,874) | (136,219) | 72,626 |
| N093 | CITY OF LAGRANGE | 0.031272% | 0.030782% | 30,721 | 14,051 | 44,772 | (43,103) | 83,875 | (146,930) | (138,153) | 73,657 |
| N094 | CITY OF OWENTON | 0.002122% | 0.002122% | 2,321 | 1,062 | 3,383 | (3,257) | 6,640 | (11,102) | (10,439) | 5,566 |
| N097 | KY VALLEY ED COOPERATIVE | 0.004530% | 0.005090% | 4,472 | 2,046 | 6,518 | (6,275) | 11,776 | (21,391) | (20,113) | 10,723 |
| N098 | PIKE CO LIBRARY DISTRICT | 0.032117% | 0.031779% | 31,642 | 14,472 | 46,114 | (44,394) | 83,310 | (151,331) | (142,290) | 75,863 |
| N099 | CITY OF CLAY CITY | 0.009552% | 0.009157% | 9,436 | 4,316 | 13,752 | (13,239) | 24,845 | (45,130) | (42,434) | 22,620 |
| N100 | CITY OF BURNSIDE | 0.011777% | 0.009697% | 11,545 | 5,287 | 16,832 | (16,159) | 33,000 | (55,216) | (51,917) | 27,680 |
| N103 | HOUSING AUTH OF MOREHEAD | 0.014830% | 0.013376% | 14,615 | 6,518 | 21,133 | (20,500) | 41,641 | (69,900) | (65,724) | 35,041 |
| N104 | CITY OF JAMESTOWN | 0.041000% | 0.041171% | 40,424 | 18,466 | 58,890 | (56,715) | 106,432 | (193,331) | (181,782) | 96,917 |
| N106 | W SHELBY WATER DISTRICT | 0.008510% | 0.008801% | 8,441 | 3,860 | 12,301 | (11,842) | 22,223 | (40,367) | (37,956) | 20,236 |
| N107 | SIMPSON CO CONSER DIST | 0.001111% | 0.001037% | 1,098 | 502 | 1,600 | (1,541) | 2,892 | (5,252) | (4,939) | 2,633 |
| N110 | LOGAN/TODD REG. WATER COM | 0.022777% | 0.022007% | 22,366 | 10,229 | 32,595 | (31,380) | 58,888 | (106,968) | (100,578) | 53,623 |
| N111 | BARKLEY LAKE WATER DIST | 0.023440% | 0.025267% | 23,056 | 10,545 | 33,601 | (32,348) | 60,704 | (110,267) | (103,680) | 55,277 |
| N112 | TRIMBLE CO WATER DIST | 0.005220% | 0.004905% | 5,119 | 2,341 | 7,460 | (7,182) | 13,478 | (24,483) | (23,020) | 12,273 |
| N113 | UNION CO LIBRARY BD | 0.009810% | 0.009423% | 9,679 | 4,427 | 14,106 | (13,580) | 25,485 | (46,293) | (43,527) | 23,207 |
| N114 | BOWLING GRN MUNICIPAL UTI | 0.523810% | 0.517305% | 515,522 | 235,780 | 751,302 | (723,284) | 1,357,328 | (2,465,543) | (2,318,253) | 1,235,984 |
| N115 | WASHINGTON CO CONSER DIST | 0.001212% | 0.001151% | 1,219 | 558 | 1,777 | (1,711) | 3,210 | (5,831) | (5,483) | 2,923 |
| N116 | MONTICELLO UTILITY COMM | 0.042810% | 0.045044% | 42,169 | 19,287 | 61,456 | (59,164) | 111,029 | (201,680) | (189,632) | 101,103 |
| N117 | CITY OF DIXON | 0.001810% | 0.001799% | 1,799 | 823 | 2,622 | (2,524) | 4,736 | (8,603) | (8,089) | 4,313 |
| N118 | CITY OF WILLIAMSBURG | 0.077610% | 0.077610% | 76,397 | 34,941 | 111,338 | (107,185) | 201,146 | (365,375) | (343,548) | 183,164 |
| N119 | WOLFE CO CONSER DISTRICT | 0.001577% | 0.001592% | 1,552 | 710 | 2,262 | (2,177) | 4,086 | (7,422) | (6,979) | 3,721 |
| N120 | WOODFORD CO PLAN ZONING | 0.009090% | 0.009927% | 8,946 | 4,091 | 13,037 | (12,550) | 23,552 | (42,782) | (40,226) | 21,447 |
| N959 | N KY CONV & VISITORS BUR | 0.032808% | 0.023711% | 32,285 | 14,766 | 47,051 | (45,297) | 85,005 | (154,409) | (145,185) | 77,406 |
| P001 | HOUSING AUTH OF COLUMBIA | 0.003323% | 0.003378% | 3,270 | 1,496 | 4,766 | (4,588) | 8,610 | (15,639) | (14,705) | 7,840 |
| P005 | GLASGOW ELECTRIC PLANT BD | 0.149918% | 0.147788% | 147,531 | 67,475 | 215,006 | (206,987) | 388,435 | (705,580) | (663,429) | 353,709 |
| P006 | BATH COUNTY E.M.S. | 0.011352% | 0.0117164% | 11,171 | 5,109 | 16,280 | (15,673) | 29,413 | (53,427) | (50,236) | 26,783 |
| P007 | CITY OF PINEVILLE | 0.012251% | 0.012119% | 12,056 | 5,514 | 17,570 | (16,915) | 31,742 | (57,659) | (54,214) | 28,904 |
| P008 | BOONE CO PLANNING COMM | 0.038358% | 0.037441% | 37,747 | 17,264 | 55,011 | (52,960) | 99,385 | (180,530) | (169,745) | 90,500 |
| P009 | HOUSING AUTHORITY PARIS | 0.006451% | 0.007198% | 6,348 | 2,903 | 9,251 | (8,907) | 16,714 | (30,361) | (28,547) | 15,220 |
| P010 | REGIONAL PUBLIC SAFETY | 0.026744% | 0.028795% | 26,318 | 12,037 | 38,355 | (36,925) | 69,293 | (125,869) | (118,350) | 63,098 |
| P011 | CITY OF JUNCTION CITY | 0.004309% | 0.005311% | 4,241 | 1,939 | 6,180 | (5,949) | 11,165 | (20,280) | (19,069) | 10,166 |
| P013 | CITY OF JACKSON | 0.048531% | 0.050910% | 47,758 | 21,843 | 69,601 | (67,005) | 125,743 | (228,408) | (214,763) | 114,502 |
| P014 | BRECKINRIDGE CO PUBLIC LI | 0.009750% | 0.009285% | 9,595 | 4,388 | 13,983 | (13,462) | 25,262 | (45,888) | (43,146) | 23,004 |
| P015 | CITY OF LEBANON JUNCTION | 0.010183% | 0.009839% | 10,021 | 4,583 | 14,604 | (14,059) | 26,384 | (47,926) | (45,063) | 24,025 |
| P017 | PRINCETON WATER/WASTEWATE | 0.025669% | 0.025700% | 25,260 | 11,553 | 36,813 | (35,440) | 66,508 | (120,810) | (113,592) | 60,562 |
| P018 | MURRAY/CALLOWAY TRANS AUT | 0.021909% | 0.014818% | 21,560 | 9,861 | 31,421 | (30,249) | 56,766 | (103,113) | (96,953) | 51,691 |
| P022 | RATTLESNAKE RIDGE WATER | 0.022235% | 0.023763% | 21,881 | 10,007 | 31,888 | (30,699) | 57,611 | (104,648) | (98,396) | 52,460 |
| P023 | LIBERTY TOURISM | 0.001906% | 0.001704% | 1,875 | 858 | 2,733 | (2,632) | 4,938 | (8,970) | (8,435) | 4,497 |
| P025 | CLARK CO CONSVATION DIST | 0.000828% | 0.000869% | 815 | 373 | 1,188 | (1,143) | 2,145 | (3,897) | (3,664) | 1,954 |
| P033 | ESTILL COUNTY EMS | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| P035 | FLEMING CO DISPATCH | 0.006265% | 0.007058% | 6,166 | 2,820 | 8,986 | (8,650) | 16,233 | (29,486) | (27,724) | 14,781 |
| P037 | COMMUNITY ACTION KENTUCKY | 0.030178% | 0.028482% | 29,698 | 13,582 | 43,280 | (41,666) | 78,191 | (142,031) | (133,546) | 71,201 |
| P038 | HICKMAN ELECTRIC SYSTEM | 0.015282% | 0.014818% | 15,038 | 6,878 | 21,916 | (21,099) | 39,595 | (71,924) | (67,627) | 36,056 |
| P041 | CITY OF DRY RIDGE | 0.012356% | 0.010627% | 12,159 | 5,561 | 17,720 | (17,060) | 32,014 | (58,153) | (54,679) | 29,152 |
| P043 | CITY OF CLARKSON | 0.006618% | 0.006331% | 6,512 | 2,979 | 9,491 | (9,137) | 17,147 | (31,147) | (29,286) | 15,614 |
| P045 | GREENUP CO ENVIR COMM | 0.005464% | 0.005256% | 5,377 | 2,459 | 7,836 | (7,544) | 14,157 | (25,716) | (24,180) | 12,891 |
| P047 | CITY OF WEST POINT | 0.002111% | 0.005513% | 2,077 | 950 | 3,027 | (2,915) | 5,470 | (9,935) | (9,342) | 4,981 |
| P048 | HARLAN COUNTY C A A | 0.050502% | 0.048505% | 49,697 | 22,730 | 72,427 | (69,726) | 130,850 | (237,685) | (223,485) | 119,152 |
| P049 | HOUSING AUTHORITY OF CYNT | 0.014602% | 0.014710% | 14,370 | 6,572 | 20,942 | (20,160) | 37,834 | (68,723) | (64,618) | 34,451 |

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | 2023 Proportionate Share | 2022 Proportionate Share | Employer Contributions for FYE June 30, 2023 | | | Net OPEB Liability as of June 30, 2023 | | | | |
|-----------------------------|-----------------------------------|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.93% | Discount Rate Less 1.00% 4.93% | Discount Rate Plus 1.00% 6.93% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| P050 | HART CO SOLID WASTE SVC | 0.029773% | 0.029609% | 29,298 | 13,400 | 42,698 | (41,107) | 77,141 | (140,125) | (131,754) | 70,245 |
| P051 | HENDERSON MUN POWER&LIGHT | 0.146725% | 0.136626% | 144,388 | 66,038 | 210,426 | (202,578) | 380,162 | (690,552) | (649,299) | 346,176 |
| P052 | LITTLE KY RV WS CONY DIST | 0.002315% | 0.002401% | 2,475 | 1,132 | 3,607 | (3,472) | 6,516 | (11,837) | (11,130) | 5,934 |
| P054 | HOUSING AUTH DAWSON SPG | 0.010044% | 0.010246% | 9,884 | 4,521 | 14,405 | (13,857) | 26,024 | (47,271) | (44,447) | 23,697 |
| P057 | VALLEY VIEW FERRY AUTHORI | 0.007166% | 0.005936% | 7,052 | 3,225 | 10,277 | (9,894) | 18,567 | (33,726) | (31,712) | 16,907 |
| P061 | BARBOURVILLE UTILTY COMM | 0.094782% | 0.097720% | 93,272 | 42,659 | 135,931 | (130,862) | 245,579 | (446,086) | (419,437) | 223,624 |
| P063 | LAUREL CO WATER DIST #2 | 0.031249% | 0.029966% | 30,751 | 14,064 | 44,815 | (43,144) | 80,966 | (147,072) | (138,286) | 73,727 |
| P068 | LEWIS CO PUBLIC LIBRARY | 0.003677% | 0.003578% | 3,619 | 1,655 | 5,274 | (5,077) | 9,527 | (17,306) | (16,272) | 8,675 |
| P069 | LINCOLN CO CLERK | 0.015802% | 0.015844% | 15,551 | 7,112 | 22,663 | (21,817) | 40,943 | (74,371) | (69,928) | 37,282 |
| P071 | LOGAN CO CONS DISTRICT | 0.004123% | 0.003336% | 4,057 | 1,856 | 5,913 | (5,692) | 10,683 | (19,405) | (18,245) | 9,728 |
| P072 | LYON CO WATER DISTRICT | 0.006255% | 0.005288% | 6,156 | 2,815 | 8,971 | (8,636) | 16,207 | (29,439) | (27,680) | 14,758 |
| P075 | MCLAN CO REG WATER COMM | 0.007853% | 0.008476% | 7,728 | 3,534 | 11,262 | (10,842) | 20,347 | (36,960) | (34,752) | 18,288 |
| P076 | MADISON CO PUBLIC LIBRARY | 0.044056% | 0.041459% | 43,373 | 19,829 | 63,184 | (60,827) | 114,148 | (207,347) | (194,960) | 103,944 |
| P077 | SALYERS/MAG CO JOINT HOUS | 0.004749% | 0.004769% | 4,653 | 2,137 | 6,810 | (6,557) | 12,305 | (22,351) | (21,016) | 11,205 |
| P078 | MARION CO CONSERVAT DIST | 0.001199% | 0.001132% | 1,180 | 540 | 1,720 | (1,655) | 3,107 | (5,643) | (5,306) | 2,829 |
| P079 | CITY OF CALVERTY CITY | 0.046903% | 0.047735% | 46,156 | 21,110 | 67,266 | (64,757) | 121,525 | (220,746) | (207,559) | 110,611 |
| P081 | MASON COUNTY LIBRARY | 0.005750% | 0.005776% | 5,659 | 2,588 | 8,247 | (7,939) | 14,898 | (27,062) | (25,445) | 13,566 |
| P084 | ANDERSON-DEAN COMM PARK | 0.003433% | 0.003453% | 3,379 | 1,545 | 4,924 | (4,740) | 8,895 | (16,157) | (15,192) | 8,100 |
| P087 | MONTGOMERY CTY WATER DIST | 0.002086% | 0.002063% | 2,052 | 939 | 2,991 | (2,880) | 4,925 | (9,818) | (9,231) | 4,922 |
| P088 | MORGAN CO WATER DIST | 0.0155 | 0.015325 | 15,325 | 7,009 | 22,334 | (21,501) | 49 | (73,293) | (68,915) | 36,742 |
| P089 | MUHLBERG WATER DIST #3 | 0.0100 | 0.009948 | 9,901 | 4,528 | 14,429 | (13,891) | 28,468 | (47,351) | (44,523) | 23,737 |
| P090 | NORTH NELSON WATER DIST | 0.0080 | 0.007940% | 7,896 | 3,611 | 11,507 | (11,078) | 20,790 | (37,764) | (35,508) | 18,931 |
| P092 | OHIO CO REG WASTEWATER D | 0.0092 | 0.00918% | 9,142 | 4,181 | 13,323 | (12,826) | 24,070 | (43,723) | (41,111) | 21,918 |
| P097 | KY RIVER AREA DEV DIST | 0.0600 | 0.057176% | 59,051 | 27,008 | 86,059 | (82,850) | 155,477 | (282,419) | (265,548) | 141,578 |
| P100 | LAKE CUMBERLAND CAA, INC | 0.1166 | 0.114974% | 114,791 | 540 | 115,231 | (113,947) | 229,178 | (549,001) | (516,204) | 275,216 |
| P103 | MOREHEAD TOURISM COMMISSI | 0.0101 | 0.009242% | 9,954 | 4,540 | 14,494 | (13,947) | 28,468 | (47,606) | (44,762) | 23,865 |
| P104 | RUSSELL CO TOURIST COMM | 0.0024 | 0.002444% | 2,401 | 1,099 | 3,499 | (3,369) | 6,322 | (11,484) | (10,798) | 5,757 |
| P105 | GEORGETOWN/SCOTT TOURISM | 0.0058 | 0.004760% | 5,780 | 2,644 | 8,424 | (8,110) | 15,219 | (27,646) | (25,994) | 13,859 |
| P106 | MULTI PURPOSE COMM ACTION | 0.0150 | 0.014631% | 14,800 | 6,769 | 21,569 | (20,764) | 38,966 | (70,780) | (66,552) | 35,482 |
| P107 | SIMPSON CO LIBRARY DIST | 0.0079 | 0.007759% | 7,810 | 3,572 | 11,382 | (10,958) | 20,565 | (37,355) | (35,123) | 18,726 |
| P110 | TODD COUNTY CONSERVATION DISTRICT | 0.0016 | 0.001655% | 1,578 | 721 | 2,299 | (2,213) | 4,153 | (7,544) | (7,094) | 3,782 |
| P111 | JOHN L STREET LIBRARY | 0.0066 | 0.004023% | 6,558 | 2,999 | 9,557 | (9,201) | 17,266 | (31,364) | (29,490) | 15,723 |
| P113 | STURGIS HOUSING AUTHORITY | 0.0012 | 0.002261% | 1,214 | 555 | 1,769 | (1,702) | 3,195 | (5,803) | (5,456) | 2,909 |
| P115 | HOUSING AUTH SPRINGFIELD | 0.0039 | 0.003203% | 3,873 | 1,771 | 5,644 | (5,433) | 10,196 | (18,520) | (17,413) | 9,284 |
| P116 | CITY OF MONTICELLO | 0.0139 | 0.015408% | 13,727 | 6,278 | 20,005 | (19,259) | 36,142 | (65,650) | (61,728) | 32,911 |
| P117 | CITY OF CLAY | 0.0112 | 0.012389% | 11,114 | 5,083 | 16,197 | (15,593) | 29,263 | (53,155) | (49,979) | 26,647 |
| P120 | WOODFORD CO CONSERV DIST | 0.0027 | 0.0027 | 2,734 | 1,250 | 3,984 | (3,835) | 7,198 | (13,074) | (12,293) | 6,554 |
| P959 | CITY OF CRESTVIEW HILLS | 0.0096 | 0.0096 | 9,452 | 4,323 | 13,775 | (13,261) | 24,886 | (45,205) | (42,505) | 22,662 |
| R003 | SOUTH ANDERSON WATER DIST | 0.009858% | 0.009174% | 9,701 | 4,437 | 14,138 | (13,611) | 25,542 | (46,396) | (43,624) | 23,528 |
| R005 | BARREN CO SOIL CONS DIS | 0.001053% | 0.001166% | 1,037 | 474 | 1,511 | (1,454) | 2,728 | (4,956) | (4,660) | 2,484 |
| R008 | BOONE CO LIBRARY DIST | 0.117877% | 0.116705% | 116,000 | 53,054 | 169,054 | (162,749) | 305,417 | (554,781) | (521,639) | 278,113 |
| R010 | ASHLAND BD OF ED | 0.204565% | 0.170536% | 201,306 | 92,070 | 293,376 | (282,436) | 530,024 | (962,773) | (905,257) | 482,641 |
| R011 | DANVILLE BOYLE PLANNING | 0.003043% | 0.003290% | 2,995 | 1,370 | 4,365 | (4,201) | 7,884 | (14,322) | (13,466) | 7,180 |
| R013 | BREATHITT COUNTY WATER DISTRICT | 0.007762% | 0.007198% | 7,638 | 3,494 | 11,132 | (10,717) | 20,111 | (36,531) | (34,349) | 18,313 |
| R015 | CITY OF SHEPHERDSVILLE | 0.052782% | 0.052015% | 51,942 | 23,756 | 75,698 | (72,874) | 136,757 | (248,415) | (233,575) | 124,531 |
| R017 | CITY OF PRINCETON | 0.021969% | 0.020185% | 21,619 | 9,888 | 31,507 | (30,332) | 56,921 | (103,396) | (97,219) | 51,833 |
| R018 | MURRAY ELECTRIC SYSTEM | 0.102920% | 0.103090% | 101,280 | 46,322 | 147,602 | (142,098) | 266,664 | (484,387) | (455,450) | 242,824 |
| R019 | FORT THOMAS BOARD OF ED | 0.115798% | 0.125462% | 113,953 | 52,118 | 166,071 | (159,878) | 300,031 | (544,996) | (512,438) | 273,208 |
| R021 | CARRINGTON/CARR CO REC TR | 0.002003% | 0.001965% | 1,971 | 902 | 2,873 | (2,765) | 5,190 | (9,427) | (8,864) | 4,726 |
| R024 | CHRISTIAN CO WATER DIST | 0.021378% | 0.021885% | 21,038 | 9,622 | 30,660 | (29,516) | 55,390 | (100,614) | (94,604) | 50,438 |
| R030 | DAVISS CO AIRPORT BD | 0.010317% | 0.008709% | 10,152 | 4,643 | 14,795 | (14,244) | 26,731 | (48,556) | (45,656) | 24,341 |
| R033 | CITY OF RAVENNA | 0.002243% | 0.002344% | 2,207 | 1,010 | 3,217 | (3,097) | 5,812 | (10,557) | (9,926) | 5,292 |
| R034 | LEXINGTON PUBLIC LIBRARY | 0.217561% | 0.190142% | 214,095 | 97,919 | 312,014 | (300,379) | 563,697 | (1,023,938) | (962,768) | 513,303 |
| R036 | CITY OF PRESTONSBURG | 0.108106% | 0.100767% | 106,385 | 48,656 | 155,041 | (149,258) | 280,101 | (508,794) | (478,399) | 255,600 |
| R037 | PAUL SAWYIER LIBRARY | 0.041779% | 0.041330% | 41,114 | 18,804 | 59,918 | (57,683) | 108,249 | (196,630) | (184,884) | 98,571 |
| R038 | CITY OF FULTON | 0.044263% | 0.047311% | 43,558 | 19,922 | 63,480 | (61,112) | 114,685 | (208,321) | (195,876) | 104,432 |
| R041 | CITY OF CRITTENDEN | 0.004042% | 0.003794% | 3,978 | 1,819 | 5,797 | (5,581) | 10,473 | (19,023) | (17,887) | 9,536 |
| R042 | MAYFIELD ELEC & WATER SYS | 0.132977% | 0.150044% | 130,859 | 59,850 | 190,709 | (183,597) | 344,541 | (625,848) | (588,460) | 313,739 |
| R045 | CITY OF RUSSELL | 0.034604% | 0.036586% | 34,053 | 15,574 | 49,627 | (47,777) | 89,658 | (162,862) | (153,132) | 81,643 |
| R047 | LINCOLN TRAIL AREA DEV DI | 0.062953% | 0.057308% | 61,950 | 28,334 | 90,284 | (86,917) | 163,110 | (296,284) | (278,585) | 148,528 |
| R048 | HARLAN CO CONSERV DIST | 0.001642% | 0.001531% | 1,615 | 739 | 2,354 | (2,267) | 4,254 | (7,728) | (7,266) | 3,874 |
| R050 | HART CO AMB SERVICE | 0.035414% | 0.038462% | 34,850 | 15,939 | 50,789 | (48,895) | 91,757 | (166,674) | (156,717) | 83,554 |
| R051 | HENDERSON MUN W & S DEPT | 0.146206% | 0.141446% | 143,878 | 65,804 | 209,682 | (201,862) | 378,817 | (688,110) | (647,002) | 344,951 |
| R052 | CITY OF CAMPBELLSBURG | 0.003068% | 0.002217% | 3,019 | 1,381 | 4,400 | (4,236) | 7,949 | (14,439) | (13,577) | 7,238 |
| R054 | SOUTH HOPKINS WATER DIST | 0.010124% | 0.010045% | 9,962 | 4,557 | 14,519 | (13,978) | 26,231 | (47,648) | (44,802) | 23,886 |
| R057 | CITY OF WILMORE | 0.036036% | 0.035781% | 35,462 | 16,219 | 51,681 | (49,754) | 93,369 | (169,601) | (159,469) | 85,022 |
| R058 | HOUSING AUTH OF PAINTSVLE | 0.018736% | 0.018639% | 18,438 | 8,433 | 26,871 | (25,868) | 48,545 | (88,180) | (82,912) | 44,205 |

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code (1) | Participating Employer Name (2) | 2023 Proportionate Share (3) | 2022 Proportionate Share (4) | Employer Contributions for FYE June 30, 2023 | | | Net OPEB Liability as of June 30, 2023 | | | | |
|------------------------------------|------------------------------------|---------------------------------|---------------------------------|--|-------------------------|----------------------------|--|---------------------------------------|--|--|--|
| | | | | Employer Contributions (5) | Implicit Subsidy (6) | Total Contributions (7) | Discount Rate 5.93% (8) | Discount Rate Less 1.00% 4.93% (9) | Discount Rate Plus 1.00% 6.93% (10) | Health Care Trend Rate 1% Decrease (11) | Health Care Trend Rate 1% Increase (12) |
| | | | | | | | | | | | |
| R061 | KY COMM ECONOMIC OPORPT | 0.283447% | 0.279774% | 278,933 | 127,573 | 406,506 | (391,346) | 734,406 | (1,334,026) | (1,254,332) | 668,751 |
| R063 | WOODCREEK WATER DISTRICT | 0.083482% | 0.085520% | 82,152 | 37,573 | 119,725 | (115,261) | 216,300 | (392,903) | (369,431) | 196,963 |
| R071 | LOGAN CO PUBLIC LIBRARY | 0.016368% | 0.017914% | 16,107 | 7,367 | 23,474 | (22,599) | 42,409 | (77,035) | (72,433) | 38,618 |
| R072 | LYON CO HOUSING AUTHORITY | 0.008678% | 0.009498% | 8,540 | 3,906 | 12,446 | (11,981) | 22,485 | (40,842) | (38,403) | 20,474 |
| R073 | MCCRACKEN CO BD OF ED | 0.355885% | 0.356312% | 350,216 | 160,176 | 510,392 | (491,359) | 922,092 | (1,674,951) | (1,574,890) | 839,658 |
| R076 | RICHMOND UTILITIES | 0.128494% | 0.120210% | 126,447 | 57,832 | 184,279 | (177,407) | 332,926 | (604,749) | (568,622) | 303,162 |
| R078 | CITY OF LORETTO | 0.000893% | 0.000920% | 879 | 402 | 1,281 | (1,233) | 2,314 | (4,203) | (3,952) | 2,107 |
| R088 | MARSHALL CO PUB LIBRARY | 0.028116% | 0.027331% | 27,668 | 12,654 | 40,322 | (38,819) | 72,848 | (132,326) | (124,421) | 66,336 |
| R089 | CITY OF WEST LIBERTY | 0.057528% | 0.049509% | 56,612 | 25,892 | 82,504 | (79,427) | 149,054 | (270,752) | (254,577) | 135,729 |
| R089 | CENTRAL CITY MUN WTR&SEWR | 0.040251% | 0.038538% | 39,610 | 18,116 | 57,726 | (55,573) | 104,290 | (189,439) | (178,122) | 94,966 |
| R090 | NELSON CO PUBLIC LIBRARY | 0.038580% | 0.040408% | 37,965 | 17,364 | 55,330 | (53,266) | 99,960 | (181,574) | (170,727) | 91,024 |
| R093 | TRI CO COMM ACTION AGENCY | 0.012217% | 0.009846% | 12,022 | 5,499 | 17,521 | (16,868) | 31,654 | (57,499) | (54,064) | 28,824 |
| R097 | PERRY COUNTY PUBLIC LIB | 0.020267% | 0.021717% | 19,944 | 9,122 | 29,066 | (27,982) | 52,511 | (95,385) | (89,687) | 47,817 |
| R103 | ROWAN CO PUBLIC LIBRARY | 0.013991% | 0.014694% | 13,768 | 6,297 | 20,065 | (19,317) | 36,250 | (65,848) | (61,914) | 33,010 |
| R104 | CITY OF RUSSELL SPRINGS | 0.040142% | 0.037524% | 39,503 | 18,067 | 57,570 | (55,423) | 104,007 | (188,926) | (177,640) | 94,709 |
| R105 | CITY OF STAMPING GROUND | 0.000894% | 0.000843% | 880 | 402 | 1,282 | (1,234) | 2,316 | (4,208) | (3,956) | 2,109 |
| R106 | SHELBY CO PARK RECREATION | 0.018129% | 0.016821% | 17,841 | 8,159 | 26,000 | (25,030) | 46,972 | (85,323) | (80,226) | 42,773 |
| R109 | TAYLOR CO PUBLIC LIBRARY | 0.010261% | 0.010675% | 10,097 | 4,618 | 14,715 | (14,167) | 26,586 | (48,293) | (45,408) | 24,209 |
| R114 | BOWLING GREEN PUBLIC SCHO | 0.263341% | 0.239347% | 259,147 | 118,524 | 377,671 | (363,586) | 699,312 | (1,239,398) | (1,165,357) | 621,314 |
| R115 | S W E D A | 0.0024 | 0.0024 | 2,458 | 1,124 | 3,582 | (3,449) | 6,722 | (11,757) | (11,054) | 5,834 |
| R116 | WAYNE CO CONSERV DIST | 0.0019 | 0.0019 | 1,910 | 874 | 2,784 | (2,680) | 5,499 | (9,135) | (8,589) | 4,580 |
| R117 | WEBSTER COUNTY WATER DIST | 0.0147 | 0.015302% | 14,553 | 6,656 | 21,209 | (20,417) | 38,315 | (69,599) | (65,441) | 34,890 |
| R118 | WILLIAMSBURG IND BD OF ED | 0.0316 | 0.037734% | 31,098 | 14,223 | 45,321 | (43,632) | 81,880 | (148,733) | (139,848) | 74,560 |
| R120 | CITY OF MIDWAY | 0.0114 | 0.011717% | 11,300 | 5,168 | 16,468 | (15,854) | 29,752 | (54,044) | (50,815) | 27,092 |
| R959 | N KY LEGAL AID SOCIETY | 0.0945 | 0.103845% | 93,954 | 44,025 | 137,979 | (130,551) | 245,041 | (418,454) | (418,454) | 223,100 |
| T036 | FLOYD COUNTY CONSV DIST | 0.0037 | 0.003814% | 3,715 | 1,722 | 5,437 | (5,217) | 10,654 | (17,772) | (16,710) | 8,909 |
| V001 | ADAIR COUNTY FISCAL COURT | 0.0693 | 0.080018% | 68,229 | 31,299 | 99,528 | (95,726) | 179,641 | (326,312) | (306,818) | 163,581 |
| V002 | ALLEN COUNTY FISCAL COURT | 0.0909 | 0.087314% | 89,465 | 40,918 | 130,383 | (125,521) | 235,554 | (427,877) | (402,315) | 214,496 |
| V003 | ANDERSON CO FISCAL COURT | 0.1084 | 0.120086% | 106,739 | 48,818 | 155,557 | (149,755) | 281,034 | (510,489) | (479,992) | 255,909 |
| V004 | BALLARD COUNTY FISCAL CT | 0.0874 | 0.093301% | 86,009 | 39,337 | 125,346 | (120,672) | 226,455 | (411,347) | (386,774) | 206,210 |
| V005 | BARREN CO FISCAL CT | 0.0619 | 0.064557% | 60,935 | 27,869 | 88,804 | (85,492) | 160,436 | (291,427) | (274,018) | 146,093 |
| V006 | BATH CO FISCAL COURT | 0.0507 | 0.050925% | 49,974 | 22,856 | 72,830 | (70,114) | 131,578 | (239,007) | (224,729) | 119,815 |
| V007 | BELL CO FISCAL CT | 0.0922 | 0.082688% | 90,741 | 41,502 | 132,243 | (127,311) | 238,915 | (433,981) | (408,055) | 217,556 |
| V008 | BOONE CO FISCAL CT | 0.4409 | 0.395379% | 433,942 | 198,468 | 632,410 | (608,826) | 1,142,533 | (2,075,375) | (1,951,393) | 1,040,391 |
| V009 | BOURBON CO FISCAL COURT | 0.1026 | 0.095872% | 101,011 | 46,199 | 147,210 | (141,720) | 265,954 | (483,097) | (454,237) | 242,178 |
| V010 | BOYD COUNTY FISCAL COURT | 0.3174 | 0.289999% | 312,361 | 142,862 | 455,223 | (438,247) | 822,422 | (1,493,904) | (1,404,659) | 748,898 |
| V011 | BOYLE COUNTY FISCAL COURT | 0.1351 | 0.1351 | 132,956 | 60,809 | 193,765 | (186,539) | 350,063 | (635,878) | (597,890) | 318,767 |
| V012 | BRACKEN CO FISCAL COURT | 0.0537 | 0.0537 | 52,915 | 24,201 | 77,116 | (74,240) | 139,320 | (253,070) | (237,952) | 126,865 |
| V013 | BREATHITT CO FISCAL COURT | 0.047462% | 0.052217% | 46,706 | 21,362 | 68,068 | (65,529) | 122,973 | (223,377) | (210,033) | 111,980 |
| V014 | BRECKINRIDGE CO FISCAL CT | 0.103951% | 0.093595% | 102,295 | 46,786 | 149,081 | (143,522) | 269,335 | (489,239) | (460,012) | 245,257 |
| V016 | BUTLER COUNTY FISCAL CT | 0.090396% | 0.083504% | 88,956 | 40,685 | 129,641 | (124,807) | 234,215 | (425,443) | (400,027) | 213,276 |
| V017 | CALDWELL CO FISCAL COURT | 0.053901% | 0.055293% | 53,042 | 24,260 | 77,302 | (74,419) | 139,657 | (253,682) | (238,527) | 127,171 |
| V018 | CALLOWAY CO FISCAL COURT | 0.154144% | 0.147377% | 151,689 | 69,377 | 221,066 | (212,822) | 399,384 | (725,469) | (682,130) | 363,680 |
| V019 | CAMPBELL CO FISCAL CT | 0.306397% | 0.311699% | 301,516 | 137,902 | 439,418 | (423,032) | 793,869 | (1,442,039) | (1,355,892) | 722,898 |
| V020 | CARLISLE CO FISCAL COURT | 0.040856% | 0.041400% | 40,205 | 18,388 | 58,593 | (56,409) | 105,857 | (192,286) | (180,799) | 96,394 |
| V021 | CARROLL CO FISCAL CT | 0.126977% | 0.106454% | 124,974 | 57,158 | 182,132 | (175,341) | 329,047 | (597,704) | (561,997) | 299,631 |
| V022 | CARTER CO FISCAL CT | 0.142826% | 0.150639% | 140,551 | 64,283 | 204,834 | (197,195) | 370,060 | (672,202) | (632,045) | 336,977 |
| V023 | CASEY CO FISCAL COURT | 0.079249% | 0.083436% | 77,987 | 35,668 | 113,655 | (109,416) | 205,333 | (372,981) | (350,699) | 186,976 |
| V024 | CHRISTIAN CO FISCAL COURT | 0.120850% | 0.127213% | 118,925 | 54,392 | 173,317 | (166,854) | 313,120 | (568,773) | (534,795) | 285,128 |
| V025 | CLARK COUNTY FISCAL COURT | 0.140754% | 0.127523% | 138,512 | 63,350 | 201,862 | (194,334) | 364,691 | (662,450) | (622,876) | 332,088 |
| V026 | CLAY COUNTY FISCAL CT | 0.139335% | 0.183420% | 137,116 | 62,712 | 199,828 | (192,375) | 361,015 | (655,772) | (616,596) | 328,740 |
| V027 | CLINTON CO FISCAL COURT | 0.064883% | 0.064853% | 63,850 | 29,202 | 93,052 | (89,582) | 168,111 | (305,368) | (287,125) | 153,082 |
| V028 | CRITTENDEN CO FIS CT | 0.083727% | 0.084085% | 82,394 | 37,684 | 120,078 | (115,599) | 216,935 | (394,056) | (370,515) | 197,541 |
| V030 | DAVIESS CO FISCAL COURT | 0.249228% | 0.244576% | 245,258 | 112,172 | 357,430 | (344,101) | 645,746 | (1,172,976) | (1,102,903) | 588,016 |
| V031 | EDMONSON CO FISCAL CRT | 0.060721% | 0.069358% | 59,754 | 27,329 | 87,083 | (83,835) | 157,327 | (285,780) | (268,707) | 143,262 |
| V032 | ELLIOTT CO FISCAL CT | 0.035823% | 0.031211% | 35,253 | 16,123 | 51,376 | (49,460) | 92,817 | (168,599) | (158,527) | 84,519 |
| V033 | ESTILL CO FISCAL COURT | 0.074492% | 0.078198% | 73,305 | 33,527 | 106,832 | (102,849) | 193,008 | (350,592) | (329,648) | 175,573 |
| V035 | FLEMING CO FISCAL COURT | 0.042750% | 0.047509% | 42,069 | 19,241 | 61,310 | (59,024) | 110,765 | (201,200) | (189,181) | 100,862 |
| V036 | FLOYD CO FISCAL COURT | 0.138340% | 0.149123% | 136,137 | 62,264 | 198,401 | (191,001) | 358,437 | (651,089) | (612,193) | 326,393 |
| V037 | FRANKLIN CO FISCAL COURT | 0.193531% | 0.198715% | 190,448 | 87,104 | 277,552 | (267,202) | 501,436 | (910,842) | (856,428) | 456,608 |
| V038 | FULTON COUNTY FIS CT | 0.104948% | 0.103466% | 103,276 | 47,235 | 150,511 | (144,898) | 271,918 | (493,931) | (464,424) | 247,609 |
| V039 | GALLATIN CO FISCAL COURT | 0.079871% | 0.082184% | 78,599 | 35,948 | 114,547 | (110,275) | 206,944 | (375,908) | (353,451) | 188,444 |
| V040 | GARRARD CO FISCAL COURT | 0.085765% | 0.089109% | 84,399 | 38,601 | 123,000 | (118,413) | 222,216 | (403,648) | (379,534) | 202,350 |
| V041 | GRANT COUNTY FISCAL COURT | 0.118051% | 0.123094% | 116,171 | 53,132 | 169,303 | (162,989) | 305,868 | (555,600) | (522,409) | 278,524 |
| V042 | GRAVES COUNTY FISCAL CT | 0.145767% | 0.155677% | 143,446 | 65,606 | 209,052 | (201,256) | 377,880 | (686,044) | (645,060) | 343,916 |
| V043 | GRAYSON CO FISCAL COURT | 0.195577% | 0.176873% | 192,462 | 88,025 | 280,487 | (270,027) | 506,737 | (920,471) | (865,483) | 461,435 |
| V044 | GREEN COUNTY FISCAL COURT | 0.029807% | 0.030134% | 29,332 | 13,415 | 42,747 | (41,154) | 77,229 | (140,285) | (131,904) | 70,235 |

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | 2023 Proportionate Share | 2022 Proportionate Share | Employer Contributions for FYE June 30, 2023 | | | Net OPEB Liability as of June 30, 2023 | | | | |
|-----------------------------|-----------------------------|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.93% | Discount Rate Less 1.00% 4.93% | Discount Rate Plus 1.00% 6.93% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| V045 | GREENUP CO FISCAL CT | 0.188202% | 0.170698% | 185,204 | 84,705 | 269,909 | (259,844) | 487,628 | (885,761) | (832,846) | 444,035 |
| V046 | HANCOCK CO FISCAL COURT | 0.086330% | 0.087783% | 84,955 | 38,855 | 123,810 | (119,193) | 223,680 | (406,307) | (382,034) | 203,683 |
| V047 | HARDIN CO FISCAL COURT | 0.144066% | 0.132767% | 141,772 | 64,841 | 206,613 | (198,907) | 373,273 | (678,038) | (637,532) | 339,902 |
| V048 | HARLAN CO FISC CT | 0.131832% | 0.134721% | 129,752 | 59,335 | 189,087 | (182,016) | 341,574 | (620,459) | (583,393) | 311,038 |
| V049 | HARRISON CO FISCAL COURT | 0.053294% | 0.053573% | 52,445 | 23,986 | 76,431 | (75,581) | 138,084 | (250,825) | (235,841) | 125,739 |
| V050 | HART COUNTY FISCAL COURT | 0.106819% | 0.101639% | 105,117 | 48,077 | 153,194 | (147,481) | 276,766 | (502,737) | (472,704) | 252,024 |
| V051 | HENDERSON CO FISCAL COURT | 0.231303% | 0.239830% | 227,619 | 104,104 | 331,723 | (319,522) | 599,302 | (1,088,613) | (1,023,580) | 545,725 |
| V052 | HENRY CO FISCAL COURT | 0.043635% | 0.045612% | 42,940 | 19,639 | 62,579 | (60,245) | 113,058 | (205,365) | (193,097) | 102,950 |
| V053 | HICKMAN CO FISCAL COURT | 0.040625% | 0.041561% | 39,978 | 18,284 | 58,262 | (56,090) | 105,259 | (191,199) | (179,777) | 95,849 |
| V054 | HOPKINS CO FISCAL COURT | 0.169318% | 0.171522% | 166,621 | 76,206 | 242,827 | (233,772) | 438,700 | (796,885) | (749,279) | 399,481 |
| V055 | JACKSON CO FISCAL COURT | 0.098611% | 0.098688% | 97,040 | 44,383 | 141,423 | (136,149) | 255,499 | (464,107) | (436,381) | 232,658 |
| V057 | JESSAMINE CO FISCAL COURT | 0.260908% | 0.233829% | 256,753 | 117,429 | 374,182 | (360,227) | 676,008 | (1,227,948) | (1,154,590) | 615,574 |
| V060 | KNOTT CO FISCAL CT | 0.067388% | 0.067609% | 66,314 | 30,330 | 96,644 | (93,040) | 174,601 | (317,158) | (298,211) | 158,992 |
| V061 | KNOX CO FISCAL CT | 0.133563% | 0.139844% | 131,436 | 60,114 | 191,550 | (184,406) | 346,059 | (628,606) | (591,053) | 315,122 |
| V062 | LARUE CO FISCAL COURT | 0.081465% | 0.083596% | 80,158 | 36,666 | 116,834 | (112,476) | 211,074 | (383,410) | (360,505) | 192,205 |
| V063 | LAUREL COUNTY FISCAL COUR | 0.276255% | 0.269313% | 271,855 | 124,336 | 396,191 | (381,416) | 715,772 | (1,300,177) | (1,222,505) | 651,783 |
| V064 | LAWRENCE CO FISCAL CT | 0.091439% | 0.096423% | 89,983 | 41,155 | 131,138 | (126,247) | 236,517 | (430,352) | (404,643) | 215,737 |
| V065 | LEE COUNTY FISCAL COURT | 0.066801% | 0.076550% | 65,737 | 30,066 | 95,803 | (92,230) | 173,080 | (314,395) | (295,613) | 157,607 |
| V066 | LESLIE CO FISCAL COURT | 0.100293% | 0.096597% | 98,996 | 45,140 | 144,836 | (138,471) | 264,857 | (472,023) | (443,224) | 236,626 |
| V067 | LETCHER CO FISCAL COURT | 0.077483% | 0.077977% | 75,610 | 33,666 | 109,276 | (105,275) | 208,708 | (352,046) | (331,015) | 176,482 |
| V068 | LEWIS COUNTY FISCAL COURT | 0.057625% | 0.057556% | 56,780 | 25,969 | 82,749 | (79,653) | 141,470 | (271,557) | (255,334) | 136,432 |
| V069 | LINGOLN CO FISCAL COURT | 0.054625% | 0.058181% | 53,731 | 24,269 | 77,332 | (74,448) | 139,711 | (253,781) | (238,620) | 127,221 |
| V070 | LIVINGSTON CO FISCAL CT | 0.079004% | 0.075922% | 77,744 | 35,557 | 113,301 | (109,075) | 204,693 | (371,818) | (349,606) | 186,303 |
| V071 | LOGAN COUNTY FISCAL COURT | 0.164024% | 0.146756% | 161,409 | 73,822 | 235,231 | (226,458) | 424,976 | (771,955) | (725,839) | 386,983 |
| V072 | LYON COUNTY FISCAL COURT | 0.035130% | 0.036304% | 34,550 | 16,387 | 50,937 | (48,474) | 88,323 | (165,238) | (155,367) | 82,834 |
| V073 | MCCRACKEN CO FISCAL COURT | 0.134950% | 0.139320% | 132,774 | 62,974 | 195,748 | (186,247) | 362,022 | (635,007) | (597,072) | 318,331 |
| V074 | MCCRARY CO FISCAL CT | 0.117025% | 0.109053% | 115,162 | 52,074 | 167,833 | (161,574) | 303,212 | (550,776) | (517,873) | 276,105 |
| V075 | MCLEAN COUNTY FISCAL CT | 0.077102% | 0.074277% | 75,949 | 34,736 | 110,685 | (106,557) | 199,967 | (363,234) | (341,534) | 182,090 |
| V076 | MADISON CO FISCAL COURT | 0.230931% | 0.211425% | 227,338 | 103,930 | 331,168 | (318,818) | 598,299 | (1,086,792) | (1,021,868) | 544,812 |
| V077 | MAGOFFIN CO FISCAL COURT | 0.049250% | 0.048089% | 48,511 | 22,187 | 70,698 | (68,061) | 127,725 | (232,009) | (218,149) | 116,307 |
| V078 | MARION CO FISCAL COURT | 0.195245% | 0.183371% | 192,093 | 87,856 | 280,330 | (269,510) | 505,768 | (918,711) | (863,828) | 440,552 |
| V079 | MARSHALL CO FISCAL COURT | 0.148025% | 0.153241% | 145,662 | 66,620 | 212,282 | (204,366) | 383,517 | (696,647) | (655,030) | 349,231 |
| V080 | MARTIN CO FISCAL COURT | 0.062013% | 0.060101% | 61,065 | 27,929 | 88,994 | (85,766) | 160,781 | (292,053) | (274,606) | 146,407 |
| V081 | MASON CO FIS CT | 0.123250% | 0.119607% | 121,332 | 55,492 | 176,824 | (170,229) | 319,455 | (580,280) | (545,615) | 290,896 |
| V082 | MEADE COUNTY FISCAL COURT | 0.224901% | 0.227836% | 221,326 | 101,226 | 322,552 | (310,523) | 582,733 | (1,058,516) | (995,280) | 530,637 |
| V083 | MENIFEE CO FISCAL COURT | 0.034834% | 0.034410% | 34,306 | 15,690 | 49,996 | (48,131) | 90,324 | (164,071) | (154,270) | 82,249 |
| V084 | MERCER COUNTY FISCAL COURT | 0.066110% | 0.065144% | 65,204 | 29,776 | 94,880 | (91,342) | 171,414 | (311,369) | (292,768) | 156,090 |
| V085 | METCALFE CO FISCAL COURT | 0.046958% | 0.046958% | 46,244 | 21,150 | 67,394 | (64,880) | 121,755 | (221,165) | (207,953) | 110,871 |
| V086 | MONROE CO FISCAL COURT | 0.036684% | 0.035881% | 36,100 | 16,511 | 52,611 | (50,648) | 95,048 | (172,651) | (162,337) | 86,550 |
| V087 | MONTGOMERY CO FISCAL CT | 0.125836% | 0.136074% | 123,831 | 56,636 | 180,467 | (173,738) | 326,039 | (592,239) | (556,859) | 296,891 |
| V088 | MORGAN CO FISCAL CT | 0.053922% | 0.058979% | 53,063 | 24,269 | 77,332 | (74,448) | 139,711 | (253,781) | (238,620) | 127,221 |
| V089 | MUHLENBERG CO FISCAL CT | 0.179546% | 0.189410% | 176,686 | 80,810 | 257,496 | (247,893) | 465,201 | (845,022) | (794,541) | 423,612 |
| V090 | NELSON CO FISCAL CT | 0.247401% | 0.247696% | 243,460 | 111,350 | 354,810 | (341,578) | 641,012 | (1,164,378) | (1,094,818) | 583,706 |
| V091 | NICHOLAS CO FISCAL COURT | 0.053476% | 0.056986% | 52,624 | 24,068 | 76,692 | (73,833) | 138,555 | (251,682) | (236,646) | 126,169 |
| V092 | OHIO COUNTY FISCAL CRT | 0.124422% | 0.117405% | 122,440 | 56,000 | 178,440 | (171,785) | 322,375 | (585,585) | (550,602) | 293,555 |
| V093 | OLDHAM CO FISCAL COURT | 0.169929% | 0.168450% | 167,222 | 76,481 | 243,703 | (234,615) | 440,283 | (799,760) | (751,983) | 400,922 |
| V094 | OWEN COUNTY FISCAL COURT | 0.082169% | 0.080780% | 80,860 | 36,982 | 117,842 | (113,448) | 212,898 | (386,723) | (363,621) | 193,866 |
| V095 | OWSLEY CO FISCAL COURT | 0.032030% | 0.029049% | 31,520 | 14,416 | 45,936 | (44,223) | 82,989 | (150,747) | (141,742) | 75,570 |
| V096 | PENDLETON CO FISCAL COURT | 0.055828% | 0.054550% | 54,939 | 25,127 | 80,066 | (77,080) | 144,649 | (262,751) | (247,054) | 131,718 |
| V097 | PERRY COUNTY FISCAL COURT | 0.172068% | 0.151524% | 169,327 | 77,444 | 246,771 | (237,569) | 445,825 | (809,828) | (761,449) | 405,969 |
| V098 | PIKE COUNTY FISCAL COURT | 0.328109% | 0.309708% | 322,883 | 147,674 | 470,557 | (453,009) | 850,125 | (1,544,225) | (1,451,974) | 774,124 |
| V099 | POWELL CO FISCAL CT | 0.133114% | 0.127824% | 130,994 | 59,912 | 190,906 | (183,786) | 344,896 | (626,493) | (589,066) | 314,063 |
| V100 | PULASKI CO FISCAL CT | 0.221115% | 0.274409% | 217,993 | 99,519 | 317,112 | (305,286) | 572,905 | (1,040,664) | (978,495) | 521,688 |
| V101 | ROBERTSON CO FISCAL CT | 0.016528% | 0.017616% | 16,265 | 7,439 | 23,704 | (22,820) | 42,824 | (77,788) | (73,141) | 38,995 |
| V102 | ROCKCASTLE CO FISCAL CT | 0.100081% | 0.098132% | 98,487 | 45,044 | 143,531 | (138,179) | 259,308 | (471,025) | (442,886) | 236,126 |
| V103 | ROWAN CO FISCAL COURT | 0.167361% | 0.157282% | 164,695 | 75,325 | 240,020 | (231,070) | 433,630 | (787,674) | (740,619) | 394,863 |
| V104 | RUSSELL CO FISCAL COURT | 0.094399% | 0.106923% | 92,895 | 42,487 | 135,382 | (130,334) | 244,586 | (444,283) | (417,742) | 222,720 |
| V105 | SCOTT CO FISCAL CT | 0.162722% | 0.159354% | 160,130 | 73,237 | 233,367 | (224,665) | 421,610 | (765,841) | (720,090) | 383,918 |
| V106 | SHELBY CO FISCAL COURT | 0.132436% | 0.133834% | 130,327 | 59,606 | 189,933 | (182,850) | 343,139 | (623,302) | (586,066) | 312,643 |
| V107 | SIMPSON CO FISCAL COURT | 0.115628% | 0.108963% | 113,787 | 52,042 | 165,829 | (159,644) | 299,590 | (544,196) | (511,686) | 272,807 |
| V108 | SPENCER CO TREASURER | 0.055986% | 0.055334% | 55,094 | 25,198 | 80,292 | (77,298) | 145,059 | (263,495) | (247,574) | 132,091 |
| V109 | TAYLOR COUNTY FISCAL COUR | 0.115765% | 0.111859% | 113,921 | 52,103 | 166,024 | (159,833) | 299,945 | (544,841) | (512,292) | 273,130 |
| V110 | TODD COUNTY FISCAL COURT | 0.072796% | 0.073779% | 71,636 | 32,764 | 104,400 | (100,507) | 188,613 | (342,610) | (322,143) | 171,751 |
| V111 | TRIGG COUNTY FISCAL COURT | 0.083126% | 0.084267% | 81,802 | 37,413 | 119,215 | (114,769) | 215,378 | (391,227) | (367,856) | 196,123 |
| V112 | TRIMBLE CO FISCAL COURT | 0.050070% | 0.048497% | 49,272 | 22,535 | 71,807 | (69,130) | 129,731 | (235,651) | (221,574) | 118,133 |
| V113 | UNION COUNTY FISCAL COURT | 0.113393% | 0.109260% | 111,587 | 51,036 | 162,623 | (156,558) | 293,799 | (533,677) | (501,796) | 267,534 |
| V114 | WARREN COUNTY FISCAL COUR | 0.374467% | 0.336492% | 368,502 | 168,539 | 537,041 | (517,014) | 970,238 | (1,762,406) | (1,657,121) | 883,499 |

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | 2023 Proportionate Share | 2022 Proportionate Share | Employer Contributions for FYE June 30, 2023 | | | Net OPEB Liability as of June 30, 2023 | | | | |
|-----------------------------|-----------------------------|--------------------------|--------------------------|--|------------------|---------------------|--|---------------|---------------|--------------|-------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate | Discount Rate | Discount Rate | Health Care | Health Care |
| | | | | | | | 5.93% | Less 1.00% | Plus 1.00% | Trend Rate | Trend Rate |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| V115 | WASHINGTON CO FIS COURT | 0.065665% | 0.067107% | 64,619 | 29,554 | 94,173 | (90,661) | 170,137 | (309,048) | (290,586) | 154,927 |
| V116 | WAYNE COUNTY FISCAL COURT | 0.145873% | 0.164910% | 143,550 | 65,654 | 209,204 | (201,402) | 377,954 | (686,542) | (645,529) | 344,166 |
| V117 | WEBSTER CO FISCAL COURT | 0.0093749% | 0.0096113% | 92,256 | 42,194 | 134,450 | (129,436) | 242,902 | (441,224) | (414,865) | 221,187 |
| V119 | CITY OF HIGHLAND HEIGHTS | 0.020589% | 0.020273% | 20,261 | 9,267 | 29,528 | (28,427) | 53,346 | (96,901) | (91,112) | 48,577 |
| V120 | WOODFORD CO FISCAL COURT | 0.123004% | 0.107275% | 121,045 | 55,361 | 176,406 | (169,828) | 318,701 | (578,911) | (544,327) | 290,210 |
| V122 | FAMILY HEALTH CENTER | 0.617203% | 0.661318% | 607,372 | 277,789 | 885,161 | (852,152) | 1,599,163 | (2,904,828) | (2,731,295) | 1,456,199 |
| V125 | LOUISVILLE MEMM COMM | 0.004826% | 0.005511% | 4,749 | 2,172 | 6,921 | (6,663) | 12,504 | (22,713) | (21,356) | 11,386 |
| V126 | LOU & JEFF CO RIVERPORT | 0.003100% | 0.003254% | 3,051 | 1,395 | 4,446 | (4,280) | 8,032 | (14,590) | (13,718) | 7,314 |
| V127 | LOU LABOR MANAGER COM | 0.002563% | 0.002445% | 2,522 | 1,154 | 3,676 | (3,539) | 6,641 | (12,063) | (11,342) | 6,047 |
| V129 | T A R C | 1.164679% | 1.166945% | 1,146,128 | 524,196 | 1,670,324 | (1,608,034) | 3,017,664 | (5,481,491) | (5,154,028) | 2,747,887 |
| V130 | ANCHORAGE BD OF EDUCATION | 0.032967% | 0.032655% | 32,442 | 14,838 | 47,280 | (45,516) | 85,417 | (155,157) | (145,888) | 77,781 |
| V136 | MOUNTAIN ARTS CENTER | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| V137 | FRANKLIN CO CONS DIST | 0.001129% | 0.001795% | 1,111 | 508 | 1,619 | (1,559) | 2,925 | (5,314) | (4,996) | 2,664 |
| V145 | CITY OF WURLTUND | 0.002952% | 0.003298% | 2,905 | 1,329 | 4,234 | (4,076) | 7,649 | (13,893) | (13,063) | 6,965 |
| V147 | HARDIN CO WATER DIST #2 | 0.158395% | 0.147235% | 155,872 | 71,290 | 227,162 | (218,691) | 410,399 | (745,476) | (700,262) | 373,709 |
| V147 | HOUSING AUTH OF HENDERSON | 0.038030% | 0.039590% | 37,424 | 17,116 | 54,540 | (52,507) | 98,535 | (178,986) | (168,293) | 89,726 |
| V151 | JEFF CO BD OF ED | 6.097820% | 7.783140% | 6,000,702 | 2,744,504 | 8,745,206 | (8,419,071) | 15,799,376 | (28,699,046) | (26,984,546) | 14,386,928 |
| V156 | BIG SANDY AREA COMM PRO | 0.070084% | 0.071202% | 68,968 | 31,543 | 100,511 | (96,763) | 181,586 | (329,846) | (310,141) | 165,353 |
| V159 | CITY OF ERLANGER | 0.065257% | 0.067971% | 64,217 | 29,371 | 93,588 | (90,098) | 169,880 | (307,128) | (288,780) | 153,964 |
| V163 | EAST BERNSTADT BD OF ED | 0.014717% | 0.014717% | 14,536 | 6,648 | 21,184 | (20,394) | 40,771 | (69,519) | (65,366) | 34,850 |
| V171 | CITY OF ADAIRVILLE | 0.007212% | 0.007212% | 7,106 | 3,250 | 10,356 | (9,970) | 20,099 | (33,985) | (31,955) | 17,037 |
| V176 | MADISON CO CONSERVAT DIST | 0.001422% | 0.001422% | 1,487 | 680 | 2,167 | (2,086) | 3,915 | (7,111) | (6,687) | 3,565 |
| V179 | MARSHALL CO SEN CITIZENS | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| V189 | CITY OF CENTRAL CITY | 0.052247% | 0.053775% | 51,375 | 23,497 | 74,872 | (72,079) | 135,265 | (245,704) | (231,026) | 123,172 |
| V196 | CITY OF BUTLER | 0.001515% | 0.001675% | 1,519 | 700 | 2,219 | (2,131) | 4,189 | (7,267) | (6,833) | 3,643 |
| V197 | CITY OF HAZARD | 0.138524% | 0.134832% | 136,368 | 62,444 | 198,812 | (191,374) | 380,186 | (652,195) | (613,233) | 326,947 |
| V198 | MOUNTAIN WATER DISTRICT | 0.082727% | 0.078846% | 81,440 | 37,244 | 118,688 | (114,261) | 214,425 | (389,495) | (366,227) | 195,255 |
| V200 | PULASKI COUNTY LIBRARY | 0.020717% | 0.019129% | 20,422 | 9,340 | 29,762 | (28,653) | 53,771 | (97,673) | (91,838) | 48,964 |
| V205 | SARREN/METCALFE CO AMB SR | 0.005544% | 0.006202% | 5,441 | 2,488 | 7,929 | (7,634) | 14,326 | (26,022) | (24,467) | 13,045 |
| V206 | SHELBYVILLE MUN WATER&SEWER | 0.055447% | 0.053218% | 54,547 | 24,948 | 79,495 | (76,530) | 143,618 | (260,878) | (245,293) | 130,779 |
| V207 | BELL CO PUBLIC LIBRARY | 0.008224% | 0.010214% | 8,155 | 3,730 | 11,885 | (11,442) | 21,471 | (39,002) | (36,672) | 19,552 |
| V208 | CITY OF WALTON | 0.017391% | 0.016603% | 17,028 | 7,788 | 24,816 | (23,890) | 44,832 | (81,436) | (76,571) | 40,824 |
| V218 | MURRAY TOURISM COMMISSION | 0.003591% | 0.003460% | 3,541 | 1,619 | 5,160 | (4,968) | 9,322 | (16,934) | (15,922) | 8,489 |
| V219 | BELLEVUE BD OF EDUCATION | 0.037331% | 0.041206% | 36,760 | 16,813 | 53,573 | (51,575) | 96,786 | (175,809) | (165,306) | 88,134 |
| V224 | PENNYROYAL AREA MUSEUM | 0.002441% | 0.001701% | 2,403 | 1,099 | 3,502 | (3,370) | 6,325 | (11,488) | (10,802) | 5,759 |
| V230 | OWENSBORO RIVERPORT AUTH | 0.105244% | 0.097819% | 103,590 | 47,378 | 150,968 | (145,339) | 272,745 | (495,433) | (465,836) | 248,362 |
| V236 | BIG SANDY AREA DEV DIST | 0.075841% | 0.075841% | 74,679 | 34,155 | 108,834 | (104,776) | 196,625 | (357,162) | (335,826) | 179,046 |
| V237 | BLUE GRASS COMM ACTION | 0.215447% | 0.215447% | 212,045 | 96,981 | 309,026 | (297,502) | 558,297 | (1,114,129) | (953,546) | 508,386 |
| V247 | HARDIN CO WATER DIST #1 | 0.143541% | 0.141004% | 141,255 | 64,605 | 205,860 | (198,182) | 371,912 | (675,567) | (635,209) | 338,664 |
| V251 | HENDERSON CO RIVER AUTH | 0.025780% | 0.028316% | 25,370 | 11,603 | 36,973 | (35,594) | 66,796 | (121,332) | (114,084) | 60,824 |
| V259 | KENTON CO PUBLIC LIBRARY | 0.185399% | 0.186576% | 182,446 | 83,444 | 265,890 | (255,974) | 480,366 | (872,569) | (820,442) | 437,421 |
| V263 | LAUREL CO BD OF EDUCATION | 0.380009% | 0.352306% | 373,956 | 171,033 | 544,989 | (524,666) | 984,597 | (1,788,489) | (1,681,646) | 896,575 |
| V271 | RUSSELLVILLE ELEC PL BD | 0.047890% | 0.048242% | 47,127 | 21,554 | 68,681 | (66,120) | 124,082 | (225,391) | (211,927) | 112,989 |
| V281 | HOUSING AUTH OF MAYSVILLE | 0.015356% | 0.014989% | 15,111 | 6,911 | 22,022 | (21,202) | 39,787 | (72,272) | (67,955) | 36,230 |
| V298 | CITY OF PIKEVILLE | 0.137677% | 0.127373% | 135,484 | 61,965 | 197,449 | (190,086) | 356,719 | (647,968) | (609,259) | 324,828 |
| V300 | HOUSING AUTH OF SOMERSET | 0.015691% | 0.017331% | 15,441 | 7,062 | 22,503 | (21,664) | 40,655 | (73,849) | (69,437) | 37,021 |
| V305 | CITY OF CAVE CITY | 0.024182% | 0.022538% | 23,797 | 10,884 | 34,681 | (33,387) | 62,655 | (113,811) | (107,012) | 57,054 |
| V306 | HOUSING AUTH OF SHELBYVILLE | 0.003789% | 0.003725% | 3,728 | 1,705 | 5,433 | (5,231) | 9,817 | (17,833) | (16,767) | 8,940 |
| V308 | NORTHERN KY AREA DEV.DIST | 0.111792% | 0.114869% | 110,012 | 50,315 | 160,327 | (154,348) | 289,651 | (526,142) | (494,711) | 263,757 |
| V319 | CAMPBELL CO BD OF ED | 0.323538% | 0.315758% | 318,385 | 145,617 | 464,002 | (446,698) | 838,281 | (1,522,712) | (1,431,746) | 763,340 |
| V324 | CHRISTIAN CO CONS DIST | 0.001822% | 0.001717% | 1,793 | 820 | 2,613 | (2,516) | 4,721 | (8,575) | (8,063) | 4,299 |
| V330 | CITY OF OWENSBORO | 0.428072% | 0.416659% | 421,254 | 192,666 | 613,920 | (591,025) | 1,109,127 | (2,014,695) | (1,894,338) | 1,009,972 |
| V336 | SANDY VALLEY TRANS SER IN | 0.072656% | 0.077423% | 71,499 | 32,701 | 104,200 | (100,314) | 188,250 | (341,951) | (321,523) | 171,421 |
| V337 | FRANKFORT ELEC WATER BD | 0.547805% | 0.559894% | 539,079 | 246,555 | 785,634 | (756,336) | 1,419,353 | (2,578,211) | (2,424,189) | 1,292,464 |
| V347 | CITY OF RADCLIFF | 0.079206% | 0.082269% | 77,944 | 35,649 | 113,593 | (109,357) | 205,221 | (372,778) | (350,509) | 186,875 |
| V359 | CITY OF ELSMERE | 0.021140% | 0.020452% | 20,804 | 9,515 | 30,319 | (29,187) | 54,773 | (99,494) | (93,550) | 49,877 |
| V363 | LONDON LAUREL CO COMM CTR | 0.024000% | 0.028189% | 23,618 | 10,802 | 34,420 | (33,136) | 62,184 | (112,955) | (106,207) | 56,624 |
| V373 | PADUCAH MCCRACKEN CO TOUR | 0.013030% | 0.011917% | 12,822 | 5,865 | 18,687 | (17,990) | 33,761 | (61,325) | (57,661) | 30,742 |
| V376 | CITY OF BERA | 0.154955% | 0.170119% | 152,132 | 69,580 | 221,712 | (213,444) | 400,553 | (727,592) | (684,126) | 364,744 |
| V398 | CITY OF ELKHORN CITY | 0.000000% | 0.004091% | - | - | - | - | - | - | - | - |
| V400 | PULASKI CO SOIL CONS DIST | 0.002775% | 0.003939% | 2,731 | 1,249 | 3,980 | (3,831) | 7,190 | (13,060) | (12,280) | 6,547 |
| V405 | MARY W WELDON MEM PUB LIB | 0.009508% | 0.009104% | 9,357 | 4,279 | 13,636 | (13,127) | 24,635 | (44,749) | (42,076) | 22,433 |
| V407 | BELL/WHITLEY COMM ACTION | 0.105179% | 0.108856% | 103,503 | 47,339 | 150,842 | (145,217) | 272,517 | (495,019) | (465,446) | 248,154 |
| V408 | UNION EMERGENCY SERVICES | 0.002770% | 0.002849% | 2,726 | 1,247 | 3,973 | (3,824) | 7,177 | (13,037) | (12,258) | 6,535 |
| V419 | DAYTON CITY SCHOOLS | 0.049580% | 0.048693% | 48,790 | 22,315 | 71,105 | (68,453) | 128,461 | (233,345) | (219,405) | 116,977 |
| V424 | PENNYRILE ALLIED COMM SER | 0.169111% | 0.159845% | 166,417 | 76,113 | 242,530 | (233,486) | 438,164 | (795,911) | (748,363) | 398,992 |
| V430 | OWENSBORO MUN UTILITIES | 0.510981% | 0.514958% | 502,843 | 229,981 | 732,824 | (705,495) | 1,323,943 | (2,404,901) | (2,261,233) | 1,205,584 |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code (1) | Participating Employer Name (2) | 2023 Proportionate Share (3) | 2022 Proportionate Share (4) | Employer Contributions for FYE June 30, 2023 | | | Net OPEB Liability as of June 30, 2023 | | | | |
|------------------------------------|------------------------------------|---------------------------------|---------------------------------|--|-------------------------|----------------------------|--|---------------------------------------|--|--|--|
| | | | | Employer Contributions (5) | Implicit Subsidy (6) | Total Contributions (7) | Discount Rate 5.93% (8) | Discount Rate Less 1.00% 4.93% (9) | Discount Rate Plus 1.00% 6.93% (10) | Health Care Trend Rate 1% Decrease (11) | Health Care Trend Rate 1% Increase (12) |
| | | | | | | | | | | | |
| V436 | APPALACHIAN RES & DEFENSE | 0.093194% | 0.087095% | 91,710 | 41,945 | 133,655 | (128,670) | 241,464 | (438,612) | (412,409) | 219,877 |
| V437 | FKT/FKLN CO TOUR&CONV COM | 0.004740% | 0.004304% | 4,665 | 2,133 | 6,798 | (6,544) | 12,281 | (22,309) | (20,976) | 11,183 |
| V447 | CITY OF ELIZABETH TOWN | 0.348726% | 0.303794% | 343,172 | 156,954 | 500,126 | (481,474) | 903,543 | (1,641,258) | (1,543,210) | 822,767 |
| V459 | LUDLOW BD OF EDUCATION | 0.024996% | 0.023375% | 24,598 | 2,181 | 26,779 | (34,511) | 64,764 | (117,642) | (110,614) | 58,974 |
| V463 | LONDON LAUREL TOURIST COM | 0.004846% | 0.005856% | 4,769 | 2,181 | 6,950 | (6,691) | 12,556 | (22,807) | (21,445) | 11,433 |
| V473 | PADUCAH POWER SYSTEM | 0.227575% | 0.224392% | 223,960 | 102,426 | 326,376 | (314,205) | 589,643 | (1,071,068) | (1,007,083) | 536,929 |
| V476 | KY RIVER Foothills DEV CO | 0.188900% | 0.210766% | 185,685 | 84,925 | 270,610 | (260,518) | 488,893 | (888,058) | (835,006) | 445,186 |
| V500 | WEST PULASKI WATER DISTR | 0.023374% | 0.020477% | 23,002 | 10,520 | 33,522 | (32,272) | 60,562 | (110,008) | (103,436) | 55,147 |
| V505 | CITY OF PARK CITY | 0.001055% | 0.001427% | 1,038 | 475 | 1,513 | (1,457) | 2,733 | (4,965) | (4,669) | 2,489 |
| V507 | BELL CO SOLID WASTE OFFIC | 0.006485% | 0.005753% | 6,382 | 2,919 | 9,301 | (8,954) | 16,803 | (30,521) | (28,698) | 15,300 |
| V508 | CITY OF UNION | 0.006274% | 0.006062% | 6,174 | 2,824 | 8,998 | (8,662) | 16,256 | (29,528) | (27,764) | 14,803 |
| V524 | HOPKINSVILLE WATER ENV ATH | 0.168403% | 0.169077% | 165,720 | 75,794 | 241,514 | (232,508) | 436,320 | (792,578) | (745,230) | 397,322 |
| V530 | AUDUBON AREA COMM SER INC | 0.618028% | 0.620181% | 608,184 | 278,160 | 886,344 | (853,291) | 1,601,300 | (2,908,711) | (2,734,946) | 1,458,145 |
| V537 | CAPITAL COMMUNITY E ID A | 0.003445% | 0.003616% | 3,390 | 1,551 | 4,941 | (4,756) | 8,926 | (16,214) | (15,245) | 8,128 |
| V547 | ELIZABETH TOWN TOUR/CON BU | 0.007869% | 0.007798% | 7,744 | 3,542 | 11,286 | (10,864) | 20,338 | (37,035) | (34,823) | 18,266 |
| V559 | BEECHWOOD BOARD OF EDUC | 0.047134% | 0.047391% | 46,383 | 21,214 | 67,597 | (65,076) | 122,328 | (221,833) | (208,581) | 111,206 |
| V563 | LONDON-LAUREL CO IDA | 0.004656% | 0.003887% | 4,582 | 2,096 | 6,678 | (6,428) | 12,064 | (21,913) | (20,604) | 10,985 |
| V576 | SOUTHERN MADISON WATER DT | 0.007975% | 0.010942% | 7,848 | 3,589 | 11,437 | (11,011) | 20,663 | (37,534) | (35,292) | 18,816 |
| V607 | PINEVILLE UTILITY COMM | 0.041396% | 0.041656% | 40,737 | 18,631 | 59,368 | (57,154) | 113,456 | (194,828) | (183,189) | 97,668 |
| V608 | WALTON FIRE DIST/EMS | 0.0052 | - | 5,180 | 2,369 | 7,549 | (7,268) | 14,399 | (24,775) | (23,295) | 12,420 |
| V619 | SOUTHGATE BD OF ED | 0.01187 | - | 11,677 | 5,341 | 17,018 | (16,383) | 33,455 | (55,847) | (52,510) | 27,966 |
| V624 | HOPKINSVILLE ELECTRIC SYSTEM | 0.1491 | 0.148422% | 146,757 | 67,121 | 213,878 | (205,902) | 386,398 | (701,881) | (659,951) | 351,855 |
| V630 | CITY OF WHITESVILLE | 0.0066 | 0.005719% | 6,529 | 2,986 | 9,515 | (9,159) | 17,189 | (31,223) | (29,357) | 15,652 |
| V637 | FARMDALE WATER DISTRICT | 0.0040 | 0.004691% | 4,017 | 1,837 | 5,854 | (5,636) | 10,576 | (19,212) | (18,064) | 9,631 |
| V647 | CITY OF VINE GROVE | 0.0268 | 0.024013% | 26,400 | 11,917 | 38,317 | (37,034) | 75,351 | (126,260) | (118,717) | 63,294 |
| V659 | KENTON CO BD OF ED | 0.6788 | 0.688422% | 668,064 | 304,924 | 972,988 | (937,304) | 1,810,292 | (3,004,220) | (2,818,711) | 1,601,709 |
| V663 | LAUREL CO CONSERV DIST | 0.0021 | 0.002143% | 2,088 | 974 | 3,062 | (2,928) | 5,495 | (9,982) | (9,386) | 5,004 |
| V673 | PADUCAH-MCCRACKEN CO JOIN | 0.0568 | 0.055582% | 55,917 | 25,574 | 81,491 | (78,452) | 147,225 | (267,429) | (251,453) | 134,063 |
| V676 | MADISON CO UTILITIES DIST | 0.0251 | 0.022473% | 24,773 | 11,330 | 36,103 | (34,757) | 65,225 | (118,480) | (111,402) | 59,394 |
| V707 | BELL CO CONSERVATION DIST | 0.0007 | 0.000624% | 699 | 320 | 1,019 | (982) | 1,842 | (3,346) | (3,146) | 1,677 |
| V708 | HEBRON FIRE PROTECTION DI | 0.0015 | 0.002790% | 1,507 | 689 | 2,196 | (2,114) | 3,967 | (7,206) | (6,775) | 3,612 |
| V719 | SILVER GROVE BD OF ED | 0.0000 | 0.000000% | - | - | - | - | - | - | - | - |
| V724 | PENNYRILE AREA DEVP DIST | 0.0676 | 0.063418% | 66,599 | 30,460 | 97,059 | (93,439) | 175,350 | (318,518) | (299,490) | 159,674 |
| V730 | GREEN RIV AREA DEL DIST | 0.0984 | 0.089346% | 96,846 | 44,294 | 141,140 | (135,877) | 254,989 | (463,180) | (435,509) | 232,193 |
| V737 | KY ASSOC OF CO (KACCO) | 0.1365 | 0.141618% | 134,407 | 61,473 | 195,880 | (188,576) | 353,884 | (642,820) | (604,418) | 322,247 |
| V756 | JEFF CO MED CENTER LAUNDR | 0.0803 | 0.082083% | 79,057 | 36,158 | 115,215 | (110,919) | 208,152 | (378,101) | (355,514) | 189,543 |
| V759 | ERLANGER/ELSMERE BD OF ED | 0.1392 | - | 136,997 | 62,657 | 199,654 | (192,208) | 360,701 | (655,202) | (616,061) | 328,455 |
| V773 | MCCRACKEN CO PUB LIBRARY | 0.0369 | - | 36,322 | 16,612 | 52,934 | (50,960) | 95,633 | (173,715) | (163,337) | 87,084 |
| V808 | POINT PLEASANT FIRE DIST | 0.000000% | 0.000005% | - | - | - | - | - | - | - | - |
| V819 | NEWPORT BD OF ED | 0.137335% | 0.121558% | 135,148 | 61,811 | 196,959 | (189,614) | 355,833 | (646,359) | (607,746) | 324,022 |
| V830 | REGIONAL WTR RESOURCE AGY | 0.212560% | 0.195756% | 209,174 | 95,668 | 304,842 | (293,475) | 550,739 | (1,000,401) | (940,637) | 501,504 |
| V856 | KYIANA REG PLANNING DEV | 0.157244% | 0.150160% | 154,739 | 70,772 | 225,511 | (217,102) | 407,417 | (740,059) | (695,848) | 370,994 |
| V859 | COVINGTON BD OF ED | 0.339732% | 0.330686% | 334,321 | 152,906 | 487,227 | (469,507) | 880,240 | (1,598,928) | (1,503,409) | 801,547 |
| V873 | PADUCAH-MCCRACKEN CO RIV | 0.017747% | 0.017035% | 17,464 | 7,988 | 25,452 | (24,503) | 45,982 | (83,525) | (78,535) | 41,871 |
| V919 | CITY OF WILDER | 0.008282% | 0.009139% | 8,150 | 3,728 | 11,878 | (11,435) | 21,459 | (38,979) | (36,650) | 19,540 |
| V930 | OWENSBORO METRO PLAN COMM | 0.026620% | 0.025827% | 26,196 | 11,981 | 38,177 | (36,753) | 68,972 | (125,285) | (117,801) | 62,806 |
| V937 | HOUSING AUTH OF FRANKFORT | 0.022610% | 0.021931% | 22,250 | 10,176 | 32,426 | (31,217) | 58,582 | (106,413) | (100,056) | 53,345 |
| V959 | CITY OF COVINGTON | 0.286852% | 0.308271% | 282,283 | 129,106 | 411,389 | (396,047) | 743,229 | (1,350,051) | (1,269,400) | 676,785 |
| W001 | ADAIR COUNTY ATTORNEY | 0.004627% | 0.004031% | 4,553 | 2,083 | 6,636 | (6,388) | 11,988 | (21,777) | (20,476) | 10,917 |
| W003 | ANDERSON COUNTY ATTORNEY | 0.002158% | 0.002265% | 2,124 | 971 | 3,095 | (2,979) | 5,591 | (10,156) | (9,550) | 5,091 |
| W004 | BALLARD COUNTY ATTORNEY | 0.002652% | 0.002932% | 2,609 | 1,194 | 3,803 | (3,662) | 6,871 | (12,481) | (11,736) | 6,257 |
| W010 | BOYD COUNTY ATTORNEY | 0.006845% | 0.007552% | 6,736 | 3,081 | 9,817 | (9,451) | 17,735 | (32,216) | (30,291) | 16,150 |
| W011 | BOYLE COUNTY ATTORNEY | 0.003568% | 0.003182% | 3,511 | 1,606 | 5,117 | (4,926) | 9,245 | (16,793) | (15,789) | 8,418 |
| W013 | BREATHITT CO ATTORNEY | 0.001175% | 0.001090% | 1,156 | 529 | 1,685 | (1,622) | 3,044 | (5,530) | (5,200) | 2,772 |
| W015 | BULLITT COUNTY ATTORNEY | 0.010888% | 0.013585% | 10,715 | 4,900 | 15,615 | (15,033) | 28,211 | (51,244) | (48,182) | 25,689 |
| W016 | BUTLER COUNTY ATTORNEY | 0.002006% | 0.002349% | 1,974 | 903 | 2,877 | (2,770) | 5,198 | (9,441) | (8,877) | 4,733 |
| W017 | CALDWELL COUNTY ATTORNEY | 0.003872% | 0.003743% | 3,810 | 1,743 | 5,553 | (5,346) | 10,032 | (18,223) | (17,135) | 9,135 |
| W018 | CALLOWAY COUNTY ATTORNEY | 0.008956% | 0.007715% | 8,813 | 4,031 | 12,844 | (12,365) | 23,205 | (42,151) | (39,633) | 21,130 |
| W019 | CAMPBELL COUNTY ATTORNEY | 0.020060% | 0.018685% | 19,740 | 9,029 | 28,769 | (27,696) | 51,975 | (94,411) | (88,771) | 47,329 |
| W020 | CARLISLE COUNTY ATTORNEY | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| W021 | CARROLL COUNTY ATTORNEY | 0.000994% | 0.001026% | 978 | 447 | 1,425 | (1,372) | 2,575 | (4,678) | (4,399) | 2,345 |
| W022 | CHILD SUPPORT ENFORCEMENT | 0.004208% | 0.002737% | 4,141 | 1,894 | 6,035 | (5,810) | 10,903 | (19,805) | (18,622) | 9,928 |
| W024 | CHRISTIAN COUNTY ATTORNEY | 0.013538% | 0.013242% | 13,322 | 6,093 | 19,415 | (18,691) | 35,077 | (63,716) | (59,909) | 31,941 |
| W026 | CLAY COUNTY ATTORNEY | 0.004207% | 0.005072% | 4,140 | 1,893 | 6,033 | (5,808) | 10,900 | (19,800) | (18,617) | 9,926 |
| W027 | CLINTON CO ATTORNEY | 0.003086% | 0.002955% | 3,036 | 1,389 | 4,425 | (4,261) | 7,996 | (14,524) | (13,656) | 7,281 |
| W029 | CUMBERLAND CO ATTORNEY | 0.002080% | 0.002003% | 2,046 | 936 | 2,982 | (2,872) | 5,389 | (9,789) | (9,205) | 4,907 |
| W031 | EDMONSON COUNTY ATTORNEY | 0.001033% | 0.001085% | 1,017 | 465 | 1,482 | (1,426) | 2,676 | (4,862) | (4,571) | 2,437 |

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code (1) | Participating Employer Name (2) | 2023 Proportionate Share (3) | 2022 Proportionate Share (4) | Employer Contributions for FYE June 30, 2023 | | | Net OPEB Liability as of June 30, 2023 | | | | |
|------------------------------------|------------------------------------|---------------------------------|---------------------------------|--|-------------------------|----------------------------|--|---------------------------------------|--|--|--|
| | | | | Employer Contributions (5) | Implicit Subsidy (6) | Total Contributions (7) | Discount Rate 5.93% (8) | Discount Rate Less 1.00% 4.93% (9) | Discount Rate Plus 1.00% 6.93% (10) | Health Care Trend Rate 1% Decrease (11) | Health Care Trend Rate 1% Increase (12) |
| W032 | ELLIOTT COUNTY ATTORNEY | 0.001763% | 0.002133% | 1,735 | 793 | 2,528 | (2,434) | 4,568 | (8,297) | (7,802) | 4,160 |
| W033 | ESTILL COUNTY ATTORNEY | 0.003715% | 0.003848% | 3,655 | 1,672 | 5,327 | (5,129) | 9,626 | (17,484) | (16,440) | 8,765 |
| W035 | FLEMING COUNTY ATTORNEY | 0.007887% | 0.006826% | 7,761 | 3,550 | 11,311 | (10,889) | 20,435 | (37,120) | (34,902) | 18,608 |
| W036 | FLOYD COUNTY ATTORNEY | 0.006076% | 0.006639% | 5,979 | 2,735 | 8,714 | (8,389) | 15,743 | (28,596) | (26,888) | 14,335 |
| W039 | GALLATIN COUNTY ATTORNEY | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| W041 | GRANT COUNTY CHILD SUPPOR | 0.003056% | 0.002852% | 3,008 | 1,375 | 4,383 | (4,219) | 7,918 | (14,383) | (13,524) | 7,210 |
| W043 | GRAYSON COUNTY ATTORNEY | 0.004063% | 0.003553% | 3,998 | 1,829 | 5,827 | (5,610) | 10,527 | (19,122) | (17,980) | 9,586 |
| W044 | GREEN COUNTY ATTORNEY | 0.001948% | 0.001902% | 1,917 | 877 | 2,794 | (2,690) | 5,047 | (9,168) | (8,620) | 4,596 |
| W045 | GREENUP CO ATTY/CHILD SUP | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| W047 | HARDIN COUNTY ATTORNEY | 0.020024% | 0.023677% | 19,705 | 9,012 | 28,717 | (27,646) | 51,882 | (94,242) | (88,612) | 47,244 |
| W048 | HARLAN COUNTY ATTORNEY | 0.009525% | 0.009723% | 9,374 | 4,287 | 13,661 | (13,151) | 24,679 | (44,829) | (42,151) | 22,473 |
| W050 | HART COUNTY ATTORNEY | 0.006264% | 0.006450% | 6,164 | 2,819 | 8,983 | (8,648) | 16,230 | (29,481) | (27,720) | 14,779 |
| W051 | HENDERSON CO ATTORNEY | 0.009867% | 0.008748% | 9,710 | 4,441 | 14,151 | (13,623) | 25,565 | (46,438) | (43,664) | 23,280 |
| W052 | HENRY COUNTY ATTORNEY | 0.000607% | 0.001467% | 597 | 273 | 870 | (838) | 1,573 | (2,857) | (2,686) | 1,432 |
| W055 | JACKSON COUNTY ATTORNEY | 0.003192% | 0.003034% | 3,141 | 1,437 | 4,578 | (4,407) | 8,270 | (15,023) | (14,125) | 7,531 |
| W056 | JEFFERSON CO ATTORNEY | 0.192654% | 0.174508% | 189,586 | 86,709 | 276,295 | (265,991) | 499,163 | (906,714) | (852,548) | 454,538 |
| W058 | JOHNSON COUNTY ATTORNEY | 0.006212% | 0.005742% | 6,113 | 2,796 | 8,909 | (8,577) | 16,095 | (29,236) | (27,490) | 14,656 |
| W060 | KNOTT COUNTY ATTORNEY | 0.003357% | 0.003746% | 3,303 | 1,511 | 4,814 | (4,635) | 8,698 | (15,800) | (14,856) | 7,920 |
| W061 | KNOX COUNTY ATTORNEY | 0.007384% | 0.007091% | 7,267 | 3,323 | 10,590 | (10,195) | 19,432 | (34,752) | (32,676) | 17,421 |
| W063 | LAUREL COUNTY ATTORNEY | 0.011552% | 0.010709% | 15,328 | 7,010 | 22,338 | (21,505) | 42,577 | (73,307) | (68,928) | 36,748 |
| W064 | LAWRENCE COUNTY ATTORNEY | 0.000808% | 0.000842% | 842 | 385 | 1,227 | (1,180) | 2,415 | (4,024) | (3,784) | 2,017 |
| W066 | LESLIE COUNTY ATTORNEY | 0.003314% | 0.002929% | 3,098 | 1,417 | 4,515 | (4,346) | 8,156 | (14,816) | (13,931) | 7,427 |
| W067 | LETCHER COUNTY ATTORNEY | 0.005053% | 0.005251% | 4,957 | 2,267 | 7,224 | (6,956) | 13,053 | (23,711) | (22,295) | 11,886 |
| W069 | LINCOLN COUNTY ATTORNEY | 0.005314% | 0.004717% | 5,245 | 2,399 | 7,644 | (7,359) | 13,810 | (25,085) | (23,587) | 12,575 |
| W070 | LIVINGSTON CO ATTORNEY | 0.000288% | 0.002436% | 2,802 | - | - | (3,932) | - | (13,404) | (12,603) | 6,719 |
| W071 | LOGAN COUNTY ATTORNEY | 0.000000% | 0.000095% | - | - | - | - | - | - | - | - |
| W073 | MCCRACKEN COUNTY ATTORNEY | 0.001604% | 0.001660% | 1,665 | 794 | 2,427 | (2,336) | 4,384 | (7,963) | (7,488) | 3,992 |
| W075 | MCLEAN COUNTY ATTORNEY | 0.000593% | 0.000554% | 519 | 238 | 757 | (729) | 1,368 | (2,485) | (2,337) | 1,246 |
| W076 | MADISON COUNTY ATTORNEY | 0.002626% | 0.002635% | 2,628 | 1,202 | 3,830 | (3,688) | 6,921 | (12,571) | (11,820) | 6,302 |
| W077 | MAGOFFIN CO ATTORNEY | 0.001241% | 0.001249% | 1,241 | 568 | 1,809 | (1,741) | 3,267 | (5,935) | (5,580) | 2,975 |
| W078 | MARION COUNTY ATTORNEY | 0.001818% | 0.001770% | 1,837 | 840 | 2,677 | (2,578) | 4,837 | (8,787) | (8,262) | 4,405 |
| W079 | MARSHALL COUNTY ATTORNEY | 0.001223% | 0.001283% | 1,239 | 567 | 1,806 | (1,738) | 3,262 | (5,925) | (5,571) | 2,970 |
| W080 | MARTIN COUNTY ATTORNEY | 0.005040% | 0.004379% | 5,002 | 2,288 | 7,290 | (7,018) | 13,170 | (23,923) | (22,494) | 11,993 |
| W082 | MEADE COUNTY ATTORNEY | 0.003414% | 0.003122% | 3,367 | 1,540 | 4,907 | (4,725) | 8,866 | (16,105) | (15,143) | 8,074 |
| W083 | MENEFEE COUNTY ATTORNEY | 0.001618% | 0.001599% | 1,624 | 743 | 2,367 | (2,279) | 4,278 | (7,770) | (7,306) | 3,895 |
| W084 | MERCER COUNTY ATTORNEY | 0.004224% | 0.004076% | 4,177 | 1,911 | 6,088 | (5,861) | 10,999 | (19,979) | (18,785) | 10,015 |
| W085 | METCALFE COUNTY ATTORNEY | 0.002914% | 0.002914% | 2,913 | 1,333 | 4,246 | (4,088) | 7,672 | (13,936) | (13,103) | 6,986 |
| W087 | MONTGOMERY CO ATTORNEY | 0.001111% | 0.001111% | 1,105 | 505 | 1,610 | (1,550) | 2,910 | (5,285) | (4,970) | 2,650 |
| W090 | NELSON COUNTY ATTORNEY | 0.009154% | 0.009431% | 9,009 | 4,120 | 13,129 | (12,639) | 23,718 | (43,083) | (40,509) | 21,598 |
| W091 | NICHOLAS COUNTY ATTORNEY | 0.001675% | 0.001592% | 1,648 | 754 | 2,402 | (2,313) | 4,340 | (7,883) | (7,412) | 3,952 |
| W092 | OHIO COUNTY ATTORNEY | 0.000220% | 0.000158% | 217 | 99 | 316 | (304) | 570 | (1,035) | (974) | 519 |
| W095 | OWSLEY COUNTY ATTORNEY | 0.001701% | 0.002120% | 1,674 | 766 | 2,440 | (2,349) | 4,407 | (8,006) | (7,527) | 4,013 |
| W096 | PENDLETON COUNTY ATTORNEY | 0.000852% | 0.003316% | 838 | 383 | 1,221 | (1,176) | 2,208 | (4,010) | (3,770) | 2,010 |
| W097 | PERRY COUNTY ATTORNEY | 0.009611% | 0.009533% | 9,458 | 4,326 | 13,784 | (13,270) | 24,902 | (45,234) | (42,531) | 22,676 |
| W098 | PIKE COUNTY ATTORNEY | 0.019148% | 0.018059% | 18,843 | 8,618 | 27,461 | (26,437) | 49,612 | (90,119) | (84,735) | 45,177 |
| W099 | POWELL COUNTY ATTORNEY | 0.004430% | 0.004508% | 4,359 | 1,994 | 6,353 | (6,116) | 11,478 | (20,850) | (19,604) | 10,452 |
| W103 | ROWAN COUNTY ATTORNEY | 0.002629% | 0.002087% | 2,587 | 1,183 | 3,770 | (3,630) | 6,812 | (12,373) | (11,634) | 6,203 |
| W104 | RUSSELL COUNTY ATTORNEY | 0.004846% | 0.004989% | 4,769 | 2,181 | 6,950 | (6,691) | 12,556 | (22,807) | (21,445) | 11,433 |
| W105 | SCOTT COUNTY ATTORNEY | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| W106 | SHELBY COUNTY ATTORNEY | 0.000995% | 0.001979% | 979 | 448 | 1,427 | (1,374) | 2,578 | (4,683) | (4,403) | 2,348 |
| W107 | SIMPSON COUNTY ATTORNEY | 0.001426% | 0.001624% | 1,404 | 642 | 2,046 | (1,969) | 3,695 | (6,711) | (6,310) | 3,364 |
| W109 | TAYLOR COUNTY ATTORNEY | 0.006354% | 0.005094% | 6,253 | 2,860 | 9,113 | (8,773) | 16,463 | (29,905) | (28,118) | 14,991 |
| W110 | TODD COUNTY ATTORNEY | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| W113 | UNION COUNTY ATTORNEY | 0.000041% | 0.000410% | 41 | 18 | 59 | (57) | 106 | (193) | (181) | 97 |
| W114 | WARREN CO ATTY/CHILD SUPP | 0.021224% | 0.019051% | 20,886 | 9,552 | 30,438 | (29,303) | 54,991 | (99,889) | (93,922) | 50,075 |
| W115 | WASHINGTON CO ATTORNEY | 0.002255% | 0.002067% | 2,219 | 1,015 | 3,234 | (3,113) | 5,843 | (10,613) | (9,979) | 5,320 |
| W118 | WHITLEY COUNTY ATTORNEY | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| W119 | WOLFE COUNTY ATTORNEY | 0.002208% | 0.002327% | 2,173 | 994 | 3,167 | (3,049) | 5,721 | (10,392) | (9,771) | 5,209 |
| W120 | WOODFORD COUNTY ATTORNEY | 0.004807% | 0.004830% | 4,731 | 2,164 | 6,895 | (6,637) | 12,455 | (22,624) | (21,272) | 11,341 |
| X030 | OWENSBORO DAVISS CO TOUR | 0.013022% | 0.012457% | 12,815 | 5,861 | 18,676 | (17,979) | 33,740 | (61,287) | (57,626) | 30,723 |
| X034 | FAYETTE CO ATTORNEY OFF | 0.048582% | 0.051688% | 47,808 | 21,866 | 69,674 | (67,076) | 125,875 | (228,648) | (214,989) | 114,622 |
| X059 | KENTON COUNTY ATTORNEY | 0.029925% | 0.026855% | 29,449 | 13,469 | 42,918 | (41,316) | 77,535 | (140,840) | (132,426) | 70,604 |
| X105 | GEORGETOWN WATER & SEWER | 0.134363% | 0.128878% | 132,223 | 60,474 | 192,697 | (185,511) | 348,132 | (632,371) | (594,594) | 317,010 |
| X956 | LOU FIREFIGHTERS PENS FUN | 0.007254% | 0.007065% | 7,138 | 3,265 | 10,403 | (10,015) | 18,795 | (34,141) | (32,101) | 17,115 |
| TOTAL | | 100.000000% | 100.000000% | 98,407,233 | 45,007,734 | 143,414,967 | (138,066,692) | 259,098,308 | (470,643,914) | (442,527,812) | 235,935,140 |

Appendix A: Collective OPEB Amount

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2024 |
|-----------------------------|---|--|--|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences between Employer Contrib & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| 10005 | LEGS GENERAL ASSEMBLY | (3,649) | 4,776 | 1,127 | - | 1,127 | 620 |
| 20025 | JUDL.ADM OFF OF THE COURT | (6,173,126) | (637,300) | (6,810,426) | - | (6,810,426) | 1,048,246 |
| 35628 | TRAN DEPT OF INTERGOV PRO | - | (774) | (774) | - | (774) | - |
| 39931 | JEFFERSON CO CLERK | (959,089) | 1,127 | (957,962) | - | (957,962) | 162,861 |
| 39932 | JEFFERSON CO SHERIFF | (280,984) | 84,843 | (196,141) | - | (196,141) | 47,713 |
| 39933 | KENTON CO COURT CLERK | (158,439) | 37,560 | (120,879) | - | (120,879) | 26,904 |
| 39934 | KENTON CO SHERIFF | (59,634) | 12,908 | (46,726) | - | (46,726) | 10,126 |
| 39935 | CAMPBELL COUNTY CLERK | (107,012) | 7,168 | (99,844) | - | (99,844) | 18,171 |
| 39936 | CAMPBELL CO SHERIFF | (38,460) | (6,208) | (44,668) | - | (44,668) | 6,531 |
| 39937 | FAYETTE CO CLERK | (338,998) | (46,262) | (385,260) | - | (385,260) | 57,565 |
| 39938 | FAYETTE CO SHERIFF | (212,162) | 3,062 | (209,100) | - | (209,100) | 36,027 |
| 39939 | DAVISS CO CLERK | (103,368) | (21,741) | (125,109) | - | (125,109) | 17,553 |
| 39940 | DAVISS CO SHERIFF | (28,695) | 13,564 | (15,131) | - | (15,131) | 4,873 |
| 39941 | PIKE CO CLERK | (55,353) | (1,606) | (56,959) | - | (56,959) | 9,399 |
| 39942 | PIKE CO SHERIFF | (70,639) | (10,150) | (80,789) | - | (80,789) | 11,995 |
| 39943 | HARDIN COUNTY CLERK OFFIC | - | (10,697) | (129,068) | - | (129,068) | 20,500 |
| 39944 | HARDIN COUNTY SHERIFF | - | - | (46,765) | - | (46,765) | - |
| 39945 | WARREN COUNTY CLERKS OFF | (704) | - | (106,904) | - | (106,904) | - |
| 39946 | WARREN COUNTY SHERIFF | (457) | (1,300) | (205,285) | - | (205,285) | - |
| 39947 | BOONE COUNTY CLERK | (130) | (13,300) | (119,830) | - | (119,830) | - |
| 39948 | BOONE COUNTY SHERIFF | (383) | (12,200) | (12,583) | - | (12,583) | - |
| 39949 | CHRISTIAN COUNTY CLERK | (811) | (1,132) | (3) | - | (3) | - |
| 39950 | CHRISTIAN COUNTY SHERIFF | (169) | 68,830 | (68,661) | - | (68,661) | (158,500) |
| 39951 | MADISON COUNTY CLERK | (304) | (1,250) | (955) | - | (955) | (9,550) |
| 39952 | MADISON COUNTY SHERIFF | (86) | 8,774 | (8,712) | - | (8,712) | (25,312) |
| 39961 | BULLITT COUNTY CLERK | (196) | 25,447 | (25,251) | - | (25,251) | (91,740) |
| 39962 | BULLITT CO SHERIFF | (444) | 88,544 | (88,100) | - | (88,100) | - |
| 54527 | J&PS DEPT OF CORRECTIONS | - | - | - | - | - | - |
| 014A | BRECKINRIDGE CO ATTORNEY | - | (2,278) | (2,278) | - | (2,278) | - |
| 116A | WAYNE COUNTY ATTORNEY | (630) | 9,517 | (8,887) | - | (8,887) | (117,000) |
| A051 | HENDERSON CO TOURIST COMM | (165) | (4,700) | (4,865) | - | (4,865) | (9,310) |
| A073 | HOUSING AUTH OF PADUCAH | (543) | - | (543) | - | (543) | (110,400) |
| A087 | Reid Village Water District | - | - | - | - | - | - |
| A113 | MORGANFIELD HOUSING AUTH | - | (70) | (70) | - | (70) | - |
| A156 | CITY OF ANCHORAGE | (5,277) | 7,449 | (2,172) | - | (2,172) | (4,268) |
| AB19 | BELLEUEV/DAYTON FIRE | (3,938) | 670 | (3,268) | - | (3,268) | 669 |
| AC19 | CAMPBELL CO FIRE DIST 1 | - | (68) | (68) | - | (68) | - |
| B008 | BURLINGTON FIRE PRO DIST | (5,266) | 704 | (4,562) | - | (4,562) | 894 |
| B010 | HOUSING AUTHORITY OF CATLETTSBURG | (24,645) | 347 | (24,298) | - | (24,298) | 4,185 |
| B015 | CITY OF HILLVIEW | (61,873) | 32,930 | (28,943) | - | (28,943) | 10,506 |
| B017 | PENNYRILE EMER ASST CTR | (26,403) | 2,422 | (23,981) | - | (23,981) | 4,483 |
| B018 | W KY ED COOPERATIVE | (12,322) | (32,753) | (45,075) | - | (45,075) | 2,092 |
| B023 | CITY OF LONDON TOURISM | (55,361) | 89,115 | 33,754 | - | 33,754 | 9,401 |
| B024 | OAK GROVE TOURISM/CONVENTION COMMISSION | (30,448) | 34,930 | 4,482 | - | 4,482 | 5,170 |
| B030 | OWENSBORO/DAV CO ECO DEV | (12,033) | (27,249) | (39,282) | - | (39,282) | 2,043 |
| B035 | GTR FLEMING CO WATER COMM | (10,068) | (2,385) | (12,453) | - | (12,453) | 1,710 |
| B038 | CITY OF HICKMAN | (55,889) | 11,853 | (44,036) | - | (44,036) | 9,490 |
| B042 | HOUSING AUTH OF MAYFIELD | (53,839) | (4,827) | (58,666) | - | (58,666) | 9,142 |
| B043 | GRAYSON CO CONSERV DIST | (2,605) | (371) | (2,976) | - | (2,976) | 442 |
| B045 | CITY OF BELLEFONTE | (218) | (326) | (544) | - | (544) | 37 |
| B048 | CITY OF HARLAN | (91,781) | (5,228) | (97,009) | - | (97,009) | 15,585 |
| B051 | HENDERSON CITY/CO PLANNIN | (33,619) | (1,404) | (35,023) | - | (35,023) | 5,709 |
| B052 | HENRY CO WATER DIST #2 | (93,651) | 1,970 | (91,681) | - | (91,681) | 15,903 |
| B054 | CITY OF NORTONVILLE | (21,307) | 19,728 | (1,579) | - | (1,579) | 3,618 |
| B058 | JOHNSON CO FISCAL COURT | (179,924) | 1,508 | (178,416) | - | (178,416) | 30,553 |
| B061 | KNOX CO UTILITIES COMM | (34,099) | 315 | (33,784) | - | (33,784) | 5,790 |
| B072 | LAKE BARKLEY TOUR COMM | (4,528) | 230 | (4,298) | - | (4,298) | 769 |
| B078 | MARION CO WATER DISTRICT | (48,294) | 23,087 | (25,207) | - | (25,207) | 8,201 |
| B084 | N MERCER WATER DISTRICT | (56,418) | 15,628 | (40,790) | - | (40,790) | 9,580 |
| B087 | MONTGOMERY CO FIRE DIST | (224,819) | (74,011) | (298,830) | - | (298,830) | 38,176 |
| B097 | KY RIVER REGIONAL JAIL | (103,094) | 19,802 | (83,292) | - | (83,292) | 17,506 |
| B098 | PIKE CO SENIOR CITIZEN PR | (17,530) | (26,951) | (44,481) | - | (44,481) | 2,977 |
| B100 | CITY OF SCIENCE HILL | (10,535) | 4,502 | (6,033) | - | (6,033) | 1,789 |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2024 |
|-----------------------------|--|--|--|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences between Employer Contrib & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| B104 | RUSSELL CO AMBULANCE SER | (77,408) | 30,291 | (47,117) | - | (47,117) | 13,145 |
| B106 | NORTH SHELBY WATER CO | (56,062) | 7,461 | (48,601) | - | (48,601) | 9,520 |
| B109 | CAMPBELL/TAYLOR CO I D A | (9,037) | (335) | (9,372) | - | (9,372) | 1,535 |
| B113 | UNION CO ECONOMIC DEVELOP | (8,482) | 110 | (8,372) | - | (8,372) | 1,440 |
| B116 | MONTICELLO/WAYNE TELE BOA | (24,995) | 9,790 | (15,205) | - | (15,205) | 4,244 |
| B118 | WHITLEY CO CONSERV DIST | (1,546) | (11,406) | (12,952) | - | (12,952) | 262 |
| B124 | HOPKINS-CHRIST CO PLANNIN | (88,068) | (17,408) | (105,476) | - | (105,476) | 14,955 |
| B156 | LOU POLICE RETIRE FUND | (10,726) | (193) | (10,919) | - | (10,919) | 1,821 |
| B179 | HOUSING AUTH OF BENTON | (20,802) | 25 | (20,777) | - | (20,777) | 3,532 |
| B230 | RIVERPARK CTR OWENSBORO | (49,893) | (3,383) | (53,276) | - | (53,276) | 8,472 |
| B256 | BUECHEL FIRE PROTECT DIST | - | (6,075) | (6,075) | - | (6,075) | - |
| B259 | CITY OF LUDLOW | (27,556) | (20,609) | (48,165) | - | (48,165) | 4,679 |
| B356 | CITY OF DOUGLASS HILLS | (21,657) | 15,918 | (5,739) | - | (5,739) | 3,678 |
| B456 | ANCHORAGE MIDDLETOWN FIRE AND EMS | (74,670) | 96,216 | 21,546 | - | 21,546 | 12,680 |
| B656 | LOUISVILLE AIRPORT AUTHOR | (734,817) | (74,764) | (809,581) | - | (809,581) | 124,778 |
| B756 | LEGAL AID SOCIETY INC | (281,853) | 100,427 | (181,426) | - | (181,426) | 47,861 |
| B856 | JEFF CO SOIL/CONSERV DIST | (2,502) | (1,288) | (3,790) | - | (3,790) | 425 |
| B956 | LAKE DREAMLAND FIRE DIST | - | (5,501) | (5,501) | - | (5,501) | - |
| C025 | WINCHESTER CLARK COUNTY INDUSTRIAL AUTHO | (15,148) | 7,237 | (7,911) | - | (7,911) | 2,572 |
| C045 | Greenup County Public Library | - | 127 | 127 | - | 127 | 3,821 |
| C079 | JONATHAN CREEK WATER DIST | - | - | 11,132 | - | 11,132 | - |
| C087 | CITY OF JEFFERSONVILLE | - | - | (32,235) | - | (32,235) | - |
| C105 | CITY OF SADIEVILLE | (769) | - | (23,961) | - | (23,961) | - |
| C106 | CITY OF SIMPSONVILLE | (367) | - | (134) | - | (134) | - |
| C118 | HOUSING AUTH OF CORBIN | (998) | (27,725) | (65,725) | - | (65,725) | - |
| C230 | HOUSING AUTH OF OWENSBORO | (307) | (4,742) | (5,049) | - | (5,049) | - |
| C256 | LOUISVILLE/JEFF CO METRO | (592) | (1,914) | (2,506) | - | (2,506) | - |
| D017 | CALDWELL CO WATER DISTRIC | (470) | (533,039) | (533,509) | - | (533,509) | 2,600 |
| D025 | WINCHESTER-CLARK COUNTY TOURISM | (570) | (1,579) | (2,149) | - | (2,149) | - |
| D052 | CITY OF PLEASUREVILLE | (112) | (71) | (183) | - | (183) | - |
| D054 | City of Hanson | (925) | 3,116 | (2,191) | - | (2,191) | - |
| D071 | CITY OF LEWISBURG | (799) | (5,190) | (5,989) | - | (5,989) | - |
| D079 | NORTH MARSHALL WATER DIST | (317) | 17,278 | (16,961) | - | (16,961) | 46,039 |
| D084 | GTR H/MERCER PL&ZONING CO | (783) | 85 | (698) | - | (698) | (5,930) |
| D098 | CITY OF COAL RUN VILLAGE | (347) | 19 | (328) | - | (328) | 7 |
| D113 | UNION CO WATER DISTRICT | (802) | - | (802) | - | (802) | (25,000) |
| D118 | WHITLEY CO WATER DIST | - | - | - | - | - | - |
| D135 | WESTERN FLEMING WATER DIS | - | 1,780 | 1,780 | - | 1,780 | 1,559 |
| G015 | ZONETON FIRE PROT DIST | (6,331) | 11,528 | 2,597 | - | 2,597 | 1,317 |
| G090 | NELSON CO. DISPATCH | (54,665) | 66,541 | 11,876 | - | 11,876 | 9,283 |
| G506 | SHELBY CO SUB FIRE DIST | (7,274) | 1,229 | (6,045) | - | (6,045) | 1,235 |
| J001 | ADAIR CO BD OF EDUCATION | (412,853) | 93,040 | (319,813) | - | (319,813) | 70,106 |
| J002 | CITY OF SCOTTSVILLE | (187,649) | (688) | (188,337) | - | (188,337) | 31,864 |
| J003 | CITY OF LAWRENCEBURG | (221,095) | (8,589) | (229,684) | - | (229,684) | 37,544 |
| J004 | BALLARD CO BD OF ED | (188,906) | (21,286) | (210,192) | - | (210,192) | 32,078 |
| J005 | GLASGOW BD OF EDUCATION | (252,634) | (36,089) | (288,723) | - | (288,723) | 42,899 |
| J006 | BATH CO BD OF EDUC | (261,945) | (42,608) | (304,553) | - | (304,553) | 44,480 |
| J007 | CITY OF MIDDLESBORO | (122,688) | (38,385) | (161,073) | - | (161,073) | 20,833 |
| J008 | BOONE CO WATER DISTRICT | (144,616) | 5,945 | (138,671) | - | (138,671) | 24,557 |
| J009 | BOURBON CO BD OF EDUCATIO | (428,052) | (826) | (428,878) | - | (428,878) | 72,687 |
| J010 | FAIRVIEW BD OF EDUCATION | (82,693) | (15,681) | (98,374) | - | (98,374) | 14,042 |
| J011 | DANVILLE CITY BD OF ED | (251,612) | (79,830) | (331,442) | - | (331,442) | 42,726 |
| J012 | BRACKEN CO BD OF EDUC | (155,800) | 31,365 | (124,435) | - | (124,435) | 26,456 |
| J013 | BREATHITT CO BD OF ED | (248,701) | (77,216) | (325,917) | - | (325,917) | 42,231 |
| J014 | BRECKINRIDGE CO BD OF ED | (387,797) | (59,864) | (447,661) | - | (447,661) | 65,851 |
| J015 | BULLITT CO BD OF ED | (1,530,360) | (362,371) | (1,892,731) | - | (1,892,731) | 259,867 |
| J016 | BUTLER CO BD OF ED | (272,024) | 969 | (271,055) | - | (271,055) | 46,192 |
| J017 | CALDWELL CO BD EDUCATION | (264,657) | (47,596) | (312,253) | - | (312,253) | 44,941 |
| J018 | CALLOWAY CO BD OF EDUC | (360,647) | (3,721) | (364,368) | - | (364,368) | 61,241 |
| J019 | SANITATION DISTRICT NO 1 | (1,256,188) | (299,315) | (1,555,503) | - | (1,555,503) | 213,311 |
| J021 | CARROLL CO BD OF ED | (418,645) | (23,327) | (441,972) | - | (441,972) | 71,089 |
| J022 | CARTER CO BD OF ED | (579,220) | (111,471) | (690,691) | - | (690,691) | 98,356 |
| J023 | CASEY CO BD OF ED | (367,271) | (52,230) | (419,501) | - | (419,501) | 62,365 |
| J024 | CITY OF HOPKINSVILLE | (599,637) | 254,759 | (344,878) | - | (344,878) | 101,823 |
| J025 | CLARK CO BD OF ED | (767,132) | 107,007 | (660,125) | - | (660,125) | 130,265 |
| J026 | CLAY CO BD OF ED | (387,226) | (157,427) | (544,653) | - | (544,653) | 65,754 |
| J027 | CLINTON CO BD OF ED | (232,974) | (72,977) | (305,951) | - | (305,951) | 39,561 |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2024 |
|-----------------------------|-----------------------------|--|--|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences between Employer Contrib & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| J028 | CRITTENDEN CO BD OF ED | (188,547) | (12,991) | (201,538) | - | (201,538) | 32,017 |
| J029 | CUMBERLAND CO BD OF ED | (157,284) | 46,824 | (110,460) | - | (110,460) | 26,708 |
| J030 | DAVESS CO LIBRARY DIST | (168,720) | (120) | (168,840) | - | (168,840) | 28,650 |
| J031 | EDMONSON CO BD OF EDUC | (276,682) | (13,986) | (290,668) | - | (290,668) | 46,983 |
| J032 | ELLIOTT CO BD OF ED | (133,701) | 6,947 | (126,754) | - | (126,754) | 22,704 |
| J034 | GREATER LEX CONV&VISITOR | (7,893) | 6,837 | (1,056) | - | (1,056) | 1,340 |
| J035 | FLEMING CO BD OF ED | (153,558) | 4,221 | (149,337) | - | (149,337) | 26,075 |
| J037 | CITY OF FRANKFORT | (250,794) | (100,266) | (351,060) | - | (351,060) | 42,587 |
| J038 | FULTON COUNTY BD OF EDUC | (737,749) | (91,851) | (829,600) | - | (829,600) | 125,276 |
| J039 | GALLATIN CO BD OF EDUC | (68,751) | 4,713 | (64,038) | - | (64,038) | 11,674 |
| J039 | GALLATIN CO BD OF EDUC | (227,111) | (66,595) | (293,706) | - | (293,706) | 38,565 |
| J040 | CITY OF LANCASTER | (93,983) | 44,744 | (49,239) | - | (49,239) | 15,959 |
| J041 | WILLIAMSTOWN INDEPNDNT SC | (139,430) | (35,504) | (174,934) | - | (174,934) | 23,676 |
| J042 | GRAVES CO LIBRARY | (22,186) | 4,347 | (17,839) | - | (17,839) | 3,767 |
| J043 | GRAYSON CO BD OF ED | (613,956) | 31,072 | (582,884) | - | (582,884) | 104,255 |
| J044 | GREEN CO BD OF EDUCATION | (239,882) | (36,899) | (276,781) | - | (276,781) | 40,734 |
| J045 | RUSSELL INDPRT BD OF ED | (294,008) | (2,556) | (296,564) | - | (296,564) | 49,925 |
| J046 | HANCOCK CO BD EDUCATION | (291,217) | 12,575 | (278,642) | - | (278,642) | 49,451 |
| J047 | HARDIN CO SOIL CN DIST | (5,710) | 4,929 | (781) | - | (781) | 970 |
| J048 | HARLAM CO BD OF EDUCATION | | 656 | (656) | - | (656) | 110,000 |
| J049 | HARRISON CO BD OF ED | | | (600,220) | - | (600,220) | 6,000 |
| J050 | HART CO BD OF ED | 911 | | (433,676) | - | (433,676) | 6,000 |
| J051 | HENDERSON PUBLIC LIBRARY | 344 | 17 | (336,121) | - | (336,121) | 6,000 |
| J052 | EMINENCE INDEP BD OF EDUC | 897 | 23,9 | (96,479) | - | (96,479) | 6,000 |
| J053 | HICKMAN CO BD OF ED | 674 | (23,72) | (1,047) | - | (99,981) | 6,000 |
| J054 | HOPKINS CO BD OF ED | 901 | (240,236) | (1,135) | - | (1,135) | 6,000 |
| J055 | JACKSON CO BD OF ED | (013) | (104,139) | (104,152) | - | (104,152) | 6,000 |
| J056 | JEFF CO METRO SEWER DIST | (221) | 636,530 | (4,147) | - | (369,147) | 8,000 |
| J057 | JESSAMINE CO BD OF ED | (002) | 30,147 | (1,145) | - | (1,214,855) | 2,000 |
| J058 | PAINTSVILLE GAS/WATER SYS | 373 | 18,078 | (18,451) | - | (160,200) | 6,000 |
| J059 | KENTON COUNTY AIRPORT BD | (036) | 803,233 | (1,166) | - | (1,166) | 4,000 |
| J060 | KNOTT CO BD OF EDUCATION | 735 | (122,069) | (121,334) | - | (121,334) | 6,000 |
| J061 | KNOX CO BD OF EDUCATION | 397 | (115,76) | (115,363) | - | (756,158) | 1,000 |
| J062 | LARUE CO PUBLIC LIBRARY | 743 | (1,7) | (1,943) | - | (15,461) | 6,000 |
| J063 | CITY OF LONDON | 861 | (91) | (770) | - | (300,10) | 6,000 |
| J064 | LAWRENCE CO BD OF ED | (035) | | (3,567) | - | (348,567) | 6,000 |
| J065 | LEE CO BD OF ED | | | (1,038) | - | (1,038) | 6,000 |
| J066 | LESLIE CO BD OF ED | | 6036 | (6,036) | - | (89,433) | 6,000 |
| J067 | CITY OF WHITESBURG | (82,380) | (6,039) | (88,419) | - | (89,019) | 14,000 |
| J068 | ELEC PLT BD OF VANCEBURG | (88,369) | (16,784) | (105,153) | - | (105,153) | 15,000 |
| J069 | LINCOLN CO BD OF EDUC | (511,866) | (155,657) | (667,523) | - | (667,523) | 86,919 |
| J070 | LIVINGSTON CO BD OF ED | (204,258) | (49,017) | (253,275) | - | (253,275) | 34,685 |
| J071 | LOGAN CO BD OF EDUCATION | (379,614) | (110,283) | (489,897) | - | (489,897) | 64,462 |
| J072 | LYON CO. PUBLIC LIBRARY | (13,273) | 2,974 | (10,299) | - | (10,299) | 2,254 |
| J073 | PADUCAH WATER WORKS | (312,993) | (16,213) | (329,206) | - | (329,206) | 53,149 |
| J074 | MCCREARY CO BD OF EDUCATN | (482,454) | 73,058 | (409,396) | - | (409,396) | 81,925 |
| J075 | MCLEAN CO BD OF ED | (190,507) | (16,473) | (206,980) | - | (206,980) | 32,350 |
| J076 | MADISON CO BD OF ED | (1,473,045) | 39,437 | (1,433,608) | - | (1,433,608) | 250,135 |
| J077 | MAGOFFIN CO BD OF ED | (319,412) | (66,056) | (385,468) | - | (385,468) | 54,239 |
| J078 | MARION CO BD OF EDUCATION | (394,871) | (19,575) | (414,446) | - | (414,446) | 67,052 |
| J079 | MARSHALL COUNTY BD OF ED | (601,703) | 11,759 | (589,944) | - | (589,944) | 102,174 |
| J080 | MARTIN CO BD OF ED | (312,733) | (78,506) | (391,239) | - | (391,239) | 53,105 |
| J081 | MASON CO BD OF ED | (355,886) | 5,326 | (350,560) | - | (350,560) | 60,432 |
| J082 | MEADE CO PUBLIC LIBRARY | (38,077) | 9,201 | (28,876) | - | (28,876) | 6,466 |
| J083 | MENIFEES CO BD OF ED | (154,065) | (12,586) | (166,651) | - | (166,651) | 26,162 |
| J084 | CITY OF HARRODSBURG | (265,220) | (33,516) | (298,736) | - | (298,736) | 45,036 |
| J085 | METCALFE CO BD OF ED | (232,881) | (23,622) | (256,503) | - | (256,503) | 39,545 |
| J086 | MONROE CO BOARD OF ED | (353,209) | 31,809 | (321,400) | - | (321,400) | 59,978 |
| J087 | MT STERLING WATER WORKS | (165,432) | 21,156 | (144,276) | - | (144,276) | 28,092 |
| J088 | MORGAN CO BD OF EDUCATION | (286,962) | (42,262) | (329,224) | - | (329,224) | 48,728 |
| J089 | MUHLNBERG CO LIB BD DIST | (48,039) | (1,120) | (49,159) | - | (49,159) | 8,157 |
| J090 | CITY OF BARDSTOWN | (568,013) | 164,064 | (403,949) | - | (403,949) | 96,453 |
| J091 | NICHOLAS CO BD OF ED | (151,601) | (6,978) | (158,579) | - | (158,579) | 25,743 |
| J092 | OHIO CO BD OF ED | (506,310) | (143,437) | (649,747) | - | (649,747) | 85,975 |
| J093 | OLDHAM COUNTY BD OF ED | (1,548,119) | (316,941) | (1,865,060) | - | (1,865,060) | 262,883 |
| J094 | OWEN CO BD OF ED | (289,164) | 33,478 | (255,686) | - | (255,686) | 49,102 |
| J095 | OWSLEY CO BD OF EDUCATION | (190,996) | 4,102 | (186,894) | - | (186,894) | 32,433 |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2024 |
|-----------------------------|-----------------------------|--|--|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences between Employer Contrib & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| J096 | PENLETON CO BD OF ED | (302,264) | (49,560) | (351,824) | - | (351,824) | 51,327 |
| J097 | HAZARD CITY SCHOOLS | (164,834) | 89,932 | (74,902) | - | (74,902) | 27,990 |
| J098 | PIKE CO BD OF EDUCATION | (1,349,076) | (275,362) | (1,624,438) | - | (1,624,438) | 229,084 |
| J099 | POWELL CO BD OF EDUCATION | (308,492) | (66,474) | (374,966) | - | (374,966) | 52,384 |
| J100 | CITY OF SOMERSET | (632,992) | (66,535) | (699,527) | - | (699,527) | 107,487 |
| J101 | ROBERTSON CO BD OF ED | (72,086) | 21,342 | (50,744) | - | (50,744) | 12,241 |
| J102 | ROCKCASTLE CO BD OF ED | (409,024) | (34,406) | (443,430) | - | (443,430) | 69,455 |
| J103 | ROWAN CO BD OF ED | (483,654) | (86,032) | (569,686) | - | (569,686) | 82,128 |
| J104 | RUSSELL CO BD OF ED | (474,112) | 42,863 | (431,249) | - | (431,249) | 80,508 |
| J105 | SCOTT CO BOARD OF ED | (1,368,049) | 130,005 | (1,238,044) | - | (1,238,044) | 232,306 |
| J106 | SHELBY CO LIBRARY | (39,126) | 8,014 | (31,112) | - | (31,112) | 6,644 |
| J107 | SIMPSON CO BD OF ED | (427,656) | (23,183) | (450,839) | - | (450,839) | 72,619 |
| J108 | SPENCER CO BD OF EDUC | (484,724) | 49,912 | (434,812) | - | (434,812) | 82,310 |
| J109 | TAYLOR CO BD OF ED | (494,298) | 152,720 | (341,578) | - | (341,578) | 83,936 |
| J110 | TODD CO BD OF ED | (360,023) | 61,253 | (298,770) | - | (298,770) | 61,135 |
| J111 | TRIGG CO BD OF ED | (275,726) | (37,536) | (313,262) | - | (313,262) | 46,820 |
| J112 | TRIMBLE CO BD OF ED | (177,505) | (10,685) | (188,190) | - | (188,190) | 30,142 |
| J113 | CITY OF MORGANFIELD | (196,461) | (48,391) | (244,852) | - | (244,852) | 33,361 |
| J115 | SPRINGFIELD WATER & SEWER | (87,612) | 12,774 | (74,838) | - | (74,838) | 14,877 |
| J117 | CITY OF SEBREE | - | (30,959) | (30,959) | - | (30,959) | - |
| J118 | CITY OF CORBIN | - | (184,833) | (184,833) | - | (184,833) | - |
| J119 | WOLFE CO BD OF EDUCATION | (267) | - | (267) | - | (267) | - |
| J120 | WOODFORD CO BD OF ED | (676) | (49,560) | (1,125,536) | - | (1,125,536) | 1,000 |
| J124 | PENNYRILE NAR TASK FORCE | (855) | (8,124) | (8,979) | - | (8,979) | - |
| J134 | LEX-FAY CO HUM RIGHTS COM | (748) | (6,222) | (6,970) | - | (6,970) | - |
| J135 | FLEMING CO EMS | (388) | 39,803 | (39,415) | - | (39,415) | - |
| J154 | CITY OF EARLINGTON | (300) | (9,305) | (9,605) | - | (9,605) | - |
| J156 | CITY OF JEFFERSONTOWN | (358) | 80,070 | (79,482) | - | (79,482) | - |
| J178 | LEBANON HOUSING AUTHORITY | (458) | (10,706) | (11,164) | - | (11,164) | - |
| J179 | MARSHALL CO TOURIST COMM | (175) | (6,296) | (6,471) | - | (6,471) | - |
| J190 | CITY OF BLOOMFIELD | (622) | (10,158) | (10,780) | - | (10,780) | - |
| J200 | SOMERSET-PULASKI CONV & V | (128) | 470 | (342) | - | (342) | - |
| J203 | FRONTIER HOUSING INC | (672) | (41,646) | (42,318) | - | (42,318) | - |
| J205 | GEORGETOWN-SCOTT CO P COM | (914) | (2,500) | (3,414) | - | (3,414) | - |
| J210 | BOYD CO AMBULANCE SERVICE | (254) | 1 | (253) | - | (253) | - |
| J214 | COMM ACTION SOUTHERN KY | (164) | - | (164) | - | (164) | - |
| J217 | CITY OF PROVIDENCE | - | (4,832) | (4,832) | - | (4,832) | - |
| J219 | CAMPBELL CO PUBLIC LIBRAR | - | (1,008) | (1,008) | - | (1,008) | - |
| J224 | HOUSING AUTH OF HOPKINSVL | (30,018) | (84,214) | (114,232) | - | (114,232) | 8,499 |
| J234 | LFUC HOUSING AUTHORITY | (317,046) | (13,746) | (330,792) | - | (330,792) | 53,837 |
| J256 | CITY OF ST MATTHEWS | (144,088) | (14,361) | (158,449) | - | (158,449) | 24,467 |
| J259 | CITY OF PARK HILLS | (11,584) | (247) | (11,831) | - | (11,831) | 1,967 |
| J305 | SCOTT CO SOIL CONSER DIST | - | (10,656) | (10,656) | - | (10,656) | - |
| J310 | CANNONSBURG WATER DIST | (47,298) | 6,842 | (40,456) | - | (40,456) | 8,032 |
| J314 | BOWL GRN WARREN AIRPRT BD | (25,293) | 5,080 | (20,213) | - | (20,213) | 4,295 |
| J317 | PROVIDENCE MUN HOUSING AU | (16,110) | 4,113 | (11,997) | - | (11,997) | 2,736 |
| J319 | CITY OF ALEXANDRIA | (56,163) | (19,810) | (75,973) | - | (75,973) | 9,537 |
| J324 | CITY OF OAK GROVE | (106,074) | 26,971 | (79,103) | - | (79,103) | 18,012 |
| J334 | CENTRAL KY ED COOPERATIVE | (11,374) | (2,237) | (13,611) | - | (13,611) | 1,931 |
| J356 | CITY OF WEST BUECHEL | (17,934) | (13,934) | (31,868) | - | (31,868) | 3,045 |
| J359 | CITY OF FORT WRIGHT | (40,863) | 13,152 | (27,711) | - | (27,711) | 6,939 |
| J405 | GEORGETOWN HOUSING AUTHOR | (37,674) | (35,577) | (73,251) | - | (73,251) | 6,397 |
| J414 | WARREN CO PLANNING COMM | (70,395) | (2,859) | (73,254) | - | (73,254) | 11,954 |
| J417 | WEBSTER CO CONSER DIST | (8,188) | 3,546 | (4,642) | - | (4,642) | 1,390 |
| J419 | CITY OF COLD SPRING | (46,276) | 23,870 | (22,406) | - | (22,406) | 7,858 |
| J424 | CITY OF CROFTON | (919) | (5,720) | (6,639) | - | (6,639) | 156 |
| J434 | KY LEAGUE OF CITIES | (604,146) | 42,986 | (561,160) | - | (561,160) | 102,589 |
| J456 | CITY OF SHIVELY | (79,124) | 9,083 | (70,041) | - | (70,041) | 13,436 |
| J459 | N KY AREA PLAN COMMISSION | (249,421) | (79,823) | (329,244) | - | (329,244) | 42,354 |
| J510 | CITY OF CATLETTSBURG | (42,401) | 5,623 | (36,778) | - | (36,778) | 7,200 |
| J514 | BARREN RIVER AREA DEV | (180,152) | 44,885 | (135,267) | - | (135,267) | 30,591 |
| J519 | NORTHERN KY COOP ED SER | (104,364) | (12,976) | (117,340) | - | (117,340) | 17,722 |
| J524 | HOPKINSVILLE S W AUTHORITY | (240,455) | (13,907) | (254,362) | - | (254,362) | 40,831 |
| J534 | BLUEGRASS AREA DEV DISRIC | (256,977) | (139,846) | (396,823) | - | (396,823) | 43,637 |
| J556 | LOUISVILLE CONV BUREAU | (471,810) | (45,221) | (517,031) | - | (517,031) | 80,117 |
| J559 | CITY OF CRESCENT SPRINGS | (21,931) | (18,203) | (40,134) | - | (40,134) | 3,724 |
| J610 | BOYD CO CONSERVATION DIST | (4,225) | 294 | (3,931) | - | (3,931) | 717 |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2024 |
|-----------------------------|-----------------------------|--|--|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences between Employer Contrib & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| J614 | BOWL GRN CONV & VISIT BUR | (38,856) | (1,885) | (40,741) | - | (40,741) | 6,598 |
| J619 | CITY OF FORT THOMAS | (179,024) | (17,840) | (196,864) | - | (196,864) | 30,400 |
| J656 | OHIO VALLEY ED COOP | (401,226) | 256,706 | (144,520) | - | (144,520) | 68,131 |
| J710 | BIG SANDY WATER DISTRICT | (25,898) | (11,845) | (37,743) | - | (37,743) | 4,398 |
| J714 | BOWLING GR/WARREN COMM ED | (43,843) | 3,808 | (40,035) | - | (40,035) | 7,445 |
| J719 | CITY OF SOUTHGATE | (26,416) | (10,579) | (36,995) | - | (36,995) | 4,486 |
| J756 | CITY OF PROSPECT | (31,146) | (7,219) | (38,365) | - | (38,365) | 5,289 |
| J759 | N KY COMMUNITY ACT COMM | (400,958) | 68,288 | (332,670) | - | (332,670) | 68,086 |
| J810 | HOUSING AUTH OF ASHLAND | (61,607) | 347 | (61,260) | - | (61,260) | 10,461 |
| J814 | HOUSING AUTH OF BOWLING GRN | (154,227) | (20,387) | (174,614) | - | (174,614) | 26,189 |
| J819 | CITY OF BELLEVUE | (60,792) | (10,949) | (71,741) | - | (71,741) | 10,323 |
| J834 | KY LEGAL SERVICE PROGRAMS | (60,988) | 34,148 | (26,840) | - | (26,840) | 10,356 |
| J856 | LOUISVILLE WATER COMPANY | (3,166,059) | (341,919) | (3,507,978) | - | (3,507,978) | 537,622 |
| J859 | CITY OF VILLA HILLS | (40,635) | 12,438 | (28,197) | - | (28,197) | 6,900 |
| J910 | SANITATION DISTRICT #4 | (51,980) | 13,273 | (38,707) | - | (38,707) | 8,827 |
| J914 | BOWLING GRN HUM RIGHT COM | (7,224) | (880) | (8,104) | - | (8,104) | 1,227 |
| J919 | CITY OF DAYTON | (43,216) | 1,105 | (42,111) | - | (42,111) | 7,338 |
| J956 | OKOLONA FIRE DISTRICT | (24,666) | 31,414 | 6,748 | - | 6,748 | 4,189 |
| J959 | CITY OF INDEPENDENCE | (102,877) | 24,364 | (78,513) | - | (78,513) | 17,469 |
| K001 | CITY OF COLUMBIA | - | 986 | (56,879) | - | (56,879) | 13,000 |
| K002 | ALLEN CO BD OF ED | - | - | (448,998) | - | (448,998) | 6,000 |
| K003 | ANDERSON CO BD OF ED | 504 | - | (474,861) | - | (474,861) | 1,000 |
| K004 | CITY OF WICKLIFFE | - | (5,000) | (26,878) | - | (26,878) | 1,000 |
| K005 | BARREN CO BD OF EDUCATION | 628 | - | (804,554) | - | (804,554) | 1,000 |
| K006 | CITY OF OWINGSVILLE | 629 | (93,900) | (93,271) | - | (93,271) | 1,000 |
| K007 | BELL CO BD OF ED | 647 | 8,000 | (8,000) | - | (8,000) | 1,000 |
| K009 | PARIS BD OF EDUCATION | 364 | (53,274) | (52,910) | - | (52,910) | 1,000 |
| K010 | CITY OF ASHLAND | 037 | 22,736 | (22,700) | - | (22,700) | 1,000 |
| K011 | CITY OF DANVILLE | 973 | 149,984 | (150,957) | - | (150,957) | 1,000 |
| K012 | AUGUSTA BD OF ED | 632 | 246,981 | (247,613) | - | (247,613) | 1,000 |
| K013 | JACKSON CITY SCHOOLS | 624 | 7,716 | (8,340) | - | (8,340) | 1,000 |
| K014 | CLOVERPORT INDEPENDENT SC | 245 | (16,162) | (15,917) | - | (15,917) | 1,000 |
| K015 | BULLITT CO PUBLIC LIBRARY | 165 | (30,288) | (29,123) | - | (29,123) | 1,000 |
| K016 | CITY OF MORGANTOWN | 933 | 56,586 | (57,519) | - | (57,519) | 1,000 |
| K017 | GEORGE COON PUBLIC LIBRAR | 784 | 6,950 | (7,734) | - | (7,734) | 1,000 |
| K018 | CITY OF MURRAY | 208 | (5,000) | (4,792) | - | (4,792) | 1,000 |
| K019 | CITY OF NEWPORT | 159 | - | (1,000) | - | (1,000) | 1,000 |
| K020 | CARLISLE CO BD OF ED | - | (4,306) | (4,306) | - | (4,306) | 1,000 |
| K021 | CARROLL CO PUBLIC LIBRARY | (38,019) | (8,618) | (46,637) | - | (46,637) | 6,110 |
| K022 | CARTER CO EMER AMBUL DIST | (151,094) | (46,115) | (197,209) | - | (197,209) | 25,657 |
| K023 | CASEY CO AMBULANCE SERV | (55,363) | 17,081 | (38,282) | - | (38,282) | 9,401 |
| K025 | CLARK CO LIBRARY BD | (74,867) | (22,588) | (97,455) | - | (97,455) | 12,713 |
| K026 | CITY OF MANCHESTER | (90,522) | (17,139) | (107,661) | - | (107,661) | 15,371 |
| K027 | CLINTON CO PUBLIC LIBRARY | (6,668) | (489) | (7,157) | - | (7,157) | 1,132 |
| K028 | CITY OF MARION | (81,352) | (22,524) | (103,876) | - | (103,876) | 13,814 |
| K029 | CITY OF BURKESVILLE | (64,393) | (96) | (64,489) | - | (64,489) | 10,934 |
| K030 | OWENSBORO BD OF ED | (918,353) | 131,211 | (787,142) | - | (787,142) | 155,944 |
| K032 | ELLIOTT CO AMB SERVICE | - | (14,395) | (14,395) | - | (14,395) | - |
| K033 | ESTILL CO BD OF EDUCATION | (297,694) | (80,835) | (378,529) | - | (378,529) | 50,551 |
| K034 | LEX/FAYETTE URBAN CO GOVT | (8,232,386) | (485,271) | (8,717,657) | - | (8,717,657) | 1,397,925 |
| K035 | LICKING VALLEY COM ACTION | (183,188) | (30,656) | (213,844) | - | (213,844) | 31,107 |
| K036 | FLOYD CO SCHOOLS | (1,089,232) | 214,530 | (874,702) | - | (874,702) | 184,960 |
| K038 | FULTON CITY SCHOOLS | (64,956) | 6,111 | (58,845) | - | (58,845) | 11,030 |
| K039 | GALLATIN CO PUBLIC LIB | (19,825) | 1,003 | (18,822) | - | (18,822) | 3,366 |
| K040 | GARRARD CO BD OF ED | (340,743) | (9,866) | (350,609) | - | (350,609) | 57,861 |
| K041 | CITY OF WILLIAMSTOWN | (198,973) | 17,408 | (181,565) | - | (181,565) | 33,787 |
| K042 | GRAVES CO BD OF ED | (532,771) | (161,400) | (694,171) | - | (694,171) | 90,469 |
| K043 | CITY OF LEITCHFIELD | (134,782) | (22,646) | (157,428) | - | (157,428) | 22,887 |
| K044 | CITY OF GREENSBURG | (81,057) | 13,319 | (67,738) | - | (67,738) | 13,764 |
| K045 | GREENUP CO BD OF ED | (388,854) | (89,574) | (478,428) | - | (478,428) | 66,030 |
| K046 | CITY OF HAWESVILLE | (34,625) | (6,384) | (41,009) | - | (41,009) | 5,880 |
| K047 | HARDIN CO BD OF ED | (2,166,319) | 25,862 | (2,140,457) | - | (2,140,457) | 367,858 |
| K048 | HARLAN INDEPENDENT SCHOOL | (83,094) | 13,880 | (69,214) | - | (69,214) | 14,110 |
| K049 | CITY OF CYNTHIANA | (157,725) | 17,999 | (139,726) | - | (139,726) | 26,783 |
| K050 | CAVERNA INDEPENDENT SCH | (126,470) | 29,679 | (96,791) | - | (96,791) | 21,476 |
| K052 | HENRY CO BD OF EDUCATION | (297,056) | (5,874) | (302,930) | - | (302,930) | 50,443 |
| K055 | JACKSON CO CONSERV DIST | - | (4,394) | (4,394) | - | (4,394) | - |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2024 |
|-----------------------------|-----------------------------|--|--|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences between Employer Contrib & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| K057 | JESSAMINE CO PUBLIC LIBRA | (180,397) | 70,894 | (109,503) | - | (109,503) | 30,633 |
| K058 | JOHNSON CO BD OF ED | (442,515) | (74,254) | (516,769) | - | (516,769) | 75,143 |
| K060 | LKP COMM ACTION COUNCIL | (938,874) | (31,622) | (970,496) | - | (970,496) | 159,428 |
| K061 | BARBOURVILLE CITY SCHOOLS | (54,338) | (19,732) | (74,070) | - | (74,070) | 9,227 |
| K062 | LARUE CO BD OF EDUCATION | (292,093) | (48,422) | (340,515) | - | (340,515) | 49,600 |
| K063 | LONDON UTILITY COMM | (150,310) | (7,803) | (158,113) | - | (158,113) | 25,524 |
| K064 | CITY OF LOUISA | (56,614) | 1,873 | (54,741) | - | (54,741) | 9,614 |
| K065 | CITY OF BEATTYVILLE | (63,509) | (10,657) | (74,166) | - | (74,166) | 10,784 |
| K066 | LESLIE CO PUBLIC LIBRARY | (18,959) | (13,322) | (32,281) | - | (32,281) | 3,219 |
| K067 | LETCHER CO BD OF ED | (400,278) | (154,577) | (554,855) | - | (554,855) | 67,970 |
| K068 | LEWIS CO BD OF ED | (266,981) | (54,024) | (321,005) | - | (321,005) | 45,335 |
| K069 | LINCOLN CO PUBLIC LIBRARY | (20,409) | 457 | (19,952) | - | (19,952) | 3,466 |
| K070 | LIVINGSTON CO CONSERV DIS | (4,998) | 963 | (4,035) | - | (4,035) | 849 |
| K071 | CITY OF RUSSELLVILLE | (211,567) | 9,815 | (201,752) | - | (201,752) | 35,926 |
| K072 | LYON CO BD OF EDUCATION | (138,915) | (414) | (139,329) | - | (139,329) | 23,589 |
| K073 | PADUCAH BOARD OF ED | (456,813) | (121,281) | (578,094) | - | (578,094) | 77,570 |
| K074 | MCCREARY CO WATER DIST | (137,172) | 29,420 | (107,752) | - | (107,752) | 23,293 |
| K075 | CITY OF CALHOUN | (20,587) | (10,935) | (31,522) | - | (31,522) | 3,496 |
| K077 | MAGOFFIN CO LIBRARY | (4,124) | (3,045) | (7,169) | - | (7,169) | 2,700 |
| K078 | CITY OF LEBANON | - | 789 | (141,075) | - | (141,075) | 29,700 |
| K079 | CITY OF BENTON | - | - | (173,120) | - | (173,120) | 2,700 |
| K080 | MARTIN COUNTY LIBRARY | - | - | (24,867) | - | (24,867) | 2,700 |
| K081 | MAYSVILLE UTILITY COMM | (782) | - | (84,191) | - | (84,191) | 2,700 |
| K082 | CITY OF MULDRUGH | (374) | (84,191) | (84,191) | - | (84,191) | 2,700 |
| K083 | CITY OF FRENCHBURG | (1,495) | (32,814) | (32,814) | - | (32,814) | 2,700 |
| K085 | METCALFE HEALTH CARE CTN | (955) | 2,466 | (1,511) | - | (1,511) | 2,700 |
| K086 | MONROE CO CONSERV DIST | (846) | (45,089) | (45,935) | - | (45,935) | 2,700 |
| K087 | MONTGOMERY CO BD OF ED | (180) | 314 | (134) | - | (134) | 2,700 |
| K088 | GATEWAY COMM SER ORGANIZ | (409) | (108,199) | (108,608) | - | (108,608) | 1,000 |
| K089 | MUHLENBERG CO BD OF ED | (219) | 520,769 | (300,550) | - | (300,550) | 1,000 |
| K090 | NELSON COUNTY BD OF ED | (681) | (88,909) | (89,590) | - | (89,590) | 1,000 |
| K091 | CITY OF CARLISLE | (348) | 47,161 | (46,713) | - | (46,713) | 1,000 |
| K092 | CITY OF CARLISLE | (746) | 26,848 | (26,102) | - | (26,102) | 1,000 |
| K093 | OHIO CO LIBRARY | (851) | (3,595) | (4,446) | - | (4,446) | 1,000 |
| K094 | OLDHAM CO LIBRARY BD | (892) | (17,115) | (18,007) | - | (18,007) | 1,000 |
| K095 | OWEN CO PUBLIC LIBRARY | (246) | (3) | (249) | - | (249) | 1,000 |
| K096 | OWSLEY CO PUBLIC LIBRARY | (763) | (5) | (768) | - | (768) | 1,000 |
| K097 | PENDLETON CO LIBRARY | - | - | (1,000) | - | (1,000) | 1,000 |
| K098 | PERRY CO BD OF EDUCATION | - | (138) | (138) | - | (138) | 1,000 |
| K099 | PIKEVILLE INDEPENDENT SCH | (112,334) | (42,529) | (154,863) | - | (154,863) | 19,079 |
| K100 | CITY OF STANTON | (23,678) | (3,131) | (26,809) | - | (26,809) | 4,021 |
| K101 | SOMERSET BD OF EDUCATION | (188,459) | (8,565) | (197,024) | - | (197,024) | 32,002 |
| K102 | CITY OF MOUNT OLIVET | (1,981) | 409 | (1,572) | - | (1,572) | 336 |
| K103 | ROCKCASTLE CONSERV DIST | (2,858) | 200 | (2,658) | - | (2,658) | 485 |
| K104 | CITY OF MOREHEAD | (158,152) | 8,748 | (149,404) | - | (149,404) | 26,856 |
| K105 | RUSSELL CO CONS DIST | (834) | (3,786) | (4,620) | - | (4,620) | 142 |
| K106 | CITY OF GEORGETOWN | (387,085) | 47,641 | (339,444) | - | (339,444) | 65,730 |
| K107 | CITY OF SHELBYVILLE | (164,574) | 7,573 | (157,001) | - | (157,001) | 27,946 |
| K108 | FRANKLIN/SIMPSON PARKS BD | (14,994) | (4,503) | (19,497) | - | (19,497) | 2,546 |
| K109 | CITY OF TAYLORSVILLE | (87,792) | 2,816 | (84,976) | - | (84,976) | 14,908 |
| K110 | CAMPBELLSVILLE MUN WTR&SEWR | (176,493) | 22,115 | (154,378) | - | (154,378) | 29,970 |
| K111 | TODD COUNTY WATER DIST | (37,339) | 1,821 | (35,518) | - | (35,518) | 6,340 |
| K112 | CITY OF CADIZ | (91,064) | (30,382) | (121,446) | - | (121,446) | 15,463 |
| K113 | TRIMBLE CO LIBRARY | (24,215) | 6,200 | (18,015) | - | (18,015) | 4,112 |
| K114 | UNION CO BD OF EDUCATION | (353,472) | (50,199) | (403,671) | - | (403,671) | 60,022 |
| K115 | CITY OF BOWLING GREEN | (1,170,860) | 35,376 | (1,135,484) | - | (1,135,484) | 198,821 |
| K116 | CITY OF SPRINGFIELD | (80,210) | 17,641 | (62,569) | - | (62,569) | 13,620 |
| K117 | WAYNE CO BD OF ED | (499,989) | 35,679 | (464,310) | - | (464,310) | 84,902 |
| K118 | WEBSTER CO PUBLIC LIBRARY | (15,799) | (1,503) | (17,302) | - | (17,302) | 2,683 |
| K119 | WHITLEY CO BD OF ED | (660,667) | (21,862) | (682,529) | - | (682,529) | 112,187 |
| K120 | WOLFE COUNTY LIBRARY | (6,129) | (1,541) | (7,670) | - | (7,670) | 1,041 |
| K121 | CITY OF VERSAILLES | (245,145) | 6,774 | (238,371) | - | (238,371) | 41,628 |
| K137 | KY MAGISTRATES/COMM ASSOC | (21,708) | 4,901 | (16,807) | - | (16,807) | 3,686 |
| K141 | GRANT CO PLANNING COMM | (4,945) | (995) | (5,940) | - | (5,940) | 840 |
| K181 | WESTERN LEWIS-RECTORVILLE | (22,876) | 3,498 | (19,378) | - | (19,378) | 3,885 |
| K200 | CITY OF FERGUSON | - | (267) | (267) | - | (267) | - |
| K214 | GREEN RIVER EDUC COOP | (19,102) | (10,889) | (29,991) | - | (29,991) | 3,244 |
| K219 | NORTHERN KY WATER SER DIS | (936,534) | 84,105 | (852,429) | - | (852,429) | 159,031 |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2024 |
|-----------------------------|-----------------------------|--|--|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences between Employer Contrib & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| K237 | KY CO JUDGE/EX ASSOC | (20,863) | 1,589 | (19,274) | - | (19,274) | 3,543 |
| K256 | JEFFERSONTOWN FIRE DIST | (12,296) | 10,727 | (1,569) | - | (1,569) | 2,088 |
| K314 | KY LEGAL AID | (254,281) | 101,908 | (152,373) | - | (152,373) | 43,179 |
| K315 | MT WASHINGTON FIRE P DIST | (6,169) | (70) | (6,239) | - | (6,239) | 1,048 |
| K319 | CITY OF SILVER GROVE | (15,084) | 8,342 | (6,742) | - | (6,742) | 2,561 |
| K337 | KY COUNCIL OF ADD'S | (2,180) | (6,198) | (8,378) | - | (8,378) | 370 |
| K356 | ST MATTHEWS FIRE DIST. | (6,889) | (4,911) | (7,380) | - | (7,380) | 1,170 |
| K414 | CITY OF SMITHS GROVE | - | (4,050) | (4,050) | - | (4,050) | - |
| K419 | ALEXANDRIA FIRE DISTRICT | (6,236) | 6,469 | 233 | - | 233 | 1,059 |
| K459 | CITY OF LAKESIDE PARK | (8,028) | 5,589 | (2,439) | - | (2,439) | 1,363 |
| K519 | CITY OF MELBOURNE | (3,474) | (229) | (3,703) | - | (3,703) | 590 |
| K559 | CITY OF TAYLOR MILL | (48,955) | (9,817) | (58,772) | - | (58,772) | 8,313 |
| K614 | WARREN CO PUBLIC LIBRARY | (179,069) | 81,473 | (97,596) | - | (97,596) | 30,407 |
| K619 | CAMPBELL CO CONS DISPATCH | (170,552) | 44,699 | (125,853) | - | (125,853) | 28,961 |
| K659 | CITY OF EDGEWOOD | (94,307) | 22,554 | (71,753) | - | (71,753) | 16,014 |
| K719 | CENTRAL CAMPBELL CO FIRE | (3,128) | (193) | (3,321) | - | (3,321) | 531 |
| K759 | LAKESIDE/CRESTVIEWHLS POL | (6,228) | 510 | (5,718) | - | (5,718) | 1,058 |
| K856 | HIGHVIEW FIRE DISTRICT | (11,404) | 8,706 | (2,698) | - | (2,698) | 1,936 |
| K859 | CITY OF FORT MITCHELL | (70,653) | 2,889 | (67,769) | - | (67,769) | 11,998 |
| K859 | HOUSING AUTH OF COVINGTON | - | (281) | (158,139) | - | (158,139) | 25,000 |
| L002 | ALLEN CO CONSERVATION DIS | - | - | 664 | - | 664 | - |
| L003 | ANDERSON PUBLIC LIBRARY | 451 | - | (21,760) | - | (21,760) | - |
| L004 | CITY OF BARLOW | 569 | (1,000) | (17,975) | - | (17,975) | - |
| L005 | CITY OF GLASGOW | 290 | 9,400 | (333,811) | - | (333,811) | - |
| L006 | BATH CO WATER DISTRICT | (994) | (12,098) | (13,092) | - | (13,092) | - |
| L007 | BELL CO COURT CLERK | 767 | 1,192 | - | - | - | - |
| L008 | BOONE CO BD OF ED | (889) | 176,991 | (2,857,000) | - | (2,857,000) | 5,000 |
| L009 | CITY OF PARIS | (115) | 79,055 | (422,063) | - | (422,063) | - |
| L010 | FVCO AREA DEVELOPMT DIST | 947 | 25,760 | (96,187) | - | (96,187) | - |
| L011 | DANVILLE BOYLE CO REC | - | (24,029) | (24,029) | - | (24,029) | - |
| L012 | BRACKEN COUNTY PUB LIBRAR | 794 | (2,141) | (1,347) | - | (1,347) | - |
| L013 | BREATHITT CO PUBLIC LIB | 409 | (98) | (1,807) | - | (1,807) | - |
| L014 | BRECKINRIDGE CO CLERK OFF | 894 | (4,519) | (35,409) | - | (35,409) | - |
| L015 | CITY OF MT WASHINGTON | (993) | 69,400 | (180,679) | - | (180,679) | - |
| L016 | BUTLER CO AMBULANCE SVC | 752 | 22,000 | (45,000) | - | (45,000) | - |
| L018 | MURRAY PUBLIC SCHOOLS | (995) | - | (335,000) | - | (335,000) | - |
| L021 | CITY OF CARROLLTON | - | (1,000) | (1,000) | - | (1,000) | - |
| L022 | NORTHEAST KY CAA | - | 1,533 | (1,533) | - | (1,533) | - |
| L023 | CITY OF LIBERTY | (95,437) | 15,106 | (78,331) | - | (78,351) | 13,870 |
| L024 | HOPKINSVILLE CHRIST LIBRARY | (33,881) | 7,056 | (26,825) | - | (26,825) | 5,753 |
| L025 | CITY OF WINCHESTER | (259,260) | 38,507 | (220,753) | - | (220,753) | 44,024 |
| L026 | DANIEL BOONE COMM AGENCY | (373,976) | 62,119 | (311,857) | - | (311,857) | 63,504 |
| L027 | CITY OF ALBANY | (114,931) | (18,592) | (133,523) | - | (133,523) | 19,516 |
| L028 | CRITTENDEN/LIV CO WAT DIS | (46,924) | (7,733) | (54,657) | - | (54,657) | 7,968 |
| L029 | CUMBERLAND CO SOIL & WAT | (3,367) | 547 | (2,820) | - | (2,820) | 572 |
| L031 | EDMONSON CO AMBULANCE DIS | (34,203) | 13,540 | (20,663) | - | (20,663) | 5,808 |
| L032 | SANDY HOOK WATER DISTRICT | (21,256) | 1,223 | (20,033) | - | (20,033) | 3,609 |
| L033 | CITY OF IRVINE | (57,873) | 8,002 | (49,871) | - | (49,871) | 9,827 |
| L035 | CITY OF FLEMINGSBURG | (61,644) | (14,407) | (76,051) | - | (76,051) | 10,468 |
| L036 | FLOYD CO LIBRARY | (44,552) | (850) | (45,402) | - | (45,402) | 7,565 |
| L038 | FULTON CO LIBRARY | (13,016) | (1,326) | (14,342) | - | (14,342) | 2,210 |
| L039 | CITY OF WARSAW | (30,695) | 15,209 | (15,486) | - | (15,486) | 5,212 |
| L041 | GRANT CO PUBLIC LIBRARY | (33,661) | (17,934) | (51,595) | - | (51,595) | 5,716 |
| L042 | MAYFIELD CITY SCHOOLS | (372,322) | 60,549 | (311,773) | - | (311,773) | 63,223 |
| L043 | LEITCHFIELD UTILITY COMM | (138,519) | 12,615 | (125,904) | - | (125,904) | 23,522 |
| L044 | GREEN CO AMBULANCE SVC | (35,865) | 15,721 | (20,144) | - | (20,144) | 6,090 |
| L045 | RACELAND BOARD OF EDUC | (119,334) | 8,236 | (111,098) | - | (111,098) | 20,264 |
| L046 | HANCOCK CO PUBLIC LIBRARY | (26,461) | 6,662 | (19,799) | - | (19,799) | 4,493 |
| L047 | WEST POINT INDEPENDENT SC | - | (27,044) | (27,044) | - | (27,044) | - |
| L049 | CYNTHIANA/HARRISON LIBRAR | (20,088) | (9,047) | (29,135) | - | (29,135) | 3,411 |
| L050 | CITY OF MUMFORDVILLE | (18,064) | (27,753) | (45,817) | - | (45,817) | 3,067 |
| L051 | HENDERSON CO WATER DIST | (43,458) | (3,755) | (47,213) | - | (47,213) | 7,380 |
| L052 | CITY OF EMINENCE | (32,232) | (7,459) | (39,691) | - | (39,691) | 5,473 |
| L054 | DAWSON SPRINGS PUBLIC SCH | (73,969) | (26,511) | (100,480) | - | (100,480) | 12,561 |
| L057 | CITY OF NICHOLASVILLE | (623,668) | 106,655 | (517,013) | - | (517,013) | 105,904 |
| L058 | PAINTSVILLE BD OF ED | (85,251) | (12,809) | (98,060) | - | (98,060) | 14,476 |
| L060 | KNOTT CO SOIL CONV DIST | (3,282) | 244 | (3,038) | - | (3,038) | 557 |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2024 |
|-----------------------------|-----------------------------|--|--|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences between Employer Contrib & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| L061 | CITY OF BARBOURVILLE | (74,333) | 22,693 | (51,640) | - | (51,640) | 12,622 |
| L062 | CITY OF HODGENVILLE | (112,474) | 22,207 | (90,267) | - | (90,267) | 19,099 |
| L063 | LAUREL CO PUBLIC LIB DIST | (85,899) | (3,302) | (89,201) | - | (89,201) | 14,586 |
| L064 | LOUISA WATER & SEWER COMM | (51,343) | (409) | (51,752) | - | (51,752) | 8,718 |
| L065 | LEE CO PUBLIC LIBRARY | (11,821) | 5,759 | (6,062) | - | (6,062) | 2,007 |
| L066 | CITY OF HYDEN | (11,959) | (1,401) | (13,360) | - | (13,360) | 2,031 |
| L067 | LETCHER COUNTY CONS DIST | (4,871) | 2,544 | (2,327) | - | (2,327) | 827 |
| L068 | HOUSING AUTH OF VANCEBURG | (8,018) | (1,859) | (9,877) | - | (9,877) | 1,361 |
| L069 | STANFORD WATER COMMISSION | (57,921) | 1,642 | (56,279) | - | (56,279) | 9,835 |
| L071 | RUSSELLVILLE CITY SCHOOLS | (144,266) | (13,902) | (158,168) | - | (158,168) | 24,497 |
| L072 | CITY OF EDDYVILLE | (38,941) | (722) | (39,663) | - | (39,663) | 6,612 |
| L073 | CITY OF PADUCAH | (846,062) | (36,091) | (882,153) | - | (882,153) | 143,668 |
| L074 | HOUSING AUTH MCREARY CO | (13,953) | (3,014) | (16,967) | - | (16,967) | 2,369 |
| L075 | CITY OF LIVERMORE | (22,990) | 4,738 | (18,252) | - | (18,252) | 3,904 |
| L076 | BEREA BD OF ED | (137,523) | (48,848) | (186,371) | - | (186,371) | 23,352 |
| L077 | CITY OF SALYERSVILLE | (72,078) | (13,231) | (85,309) | - | (85,309) | 12,239 |
| L079 | MARION FREE PUBLIC LIBRAR | (23,203) | (9,970) | (33,173) | - | (33,173) | 3,940 |
| L080 | MARTIN CO CONSERV DIST | (3,508) | 614 | (2,894) | - | (2,894) | 596 |
| L082 | MEADE CO BD OF ED | (1,655) | (1,375) | (3,030) | - | (3,030) | 281 |
| L083 | MENIFEE CO PUBLIC LIBRARY | - | (737) | (716,575) | - | (716,575) | 111 |
| L084 | BURGIN INDEPENDENT SCH | 992 | - | (4,834) | - | (4,834) | - |
| L085 | METCALFE CO PUBLIC LIB | (996) | (1,772) | (70,327) | - | (70,327) | - |
| L086 | CITY OF TOMPKINSVILLE | (946) | (2,723) | (15,560) | - | (15,560) | - |
| L087 | MONTGOMERY CO SAN DIST #2 | (183) | 4,630 | (83,678) | - | (83,678) | - |
| L088 | MORGAN COUNTY LIBRARY | (222) | 1,083 | 8 | - | 8 | - |
| L090 | CITY OF NEW HAVEN | (407) | (2,937) | - | - | (12,300) | - |
| L091 | NICHOLAS COUNTY LIBRARY | (103) | (6,206) | - | - | (8,309) | - |
| L092 | OHIO CO WATER DIST | 584 | 15,013 | - | - | (82,571) | - |
| L093 | LAGRANGE UTILITY COMM | 986 | 27,959 | - | - | (44,000) | - |
| L096 | PENDLETON COUNTY WATER | 375 | (13,043) | - | - | - | - |
| L099 | POWELLS VALLEY WATER DIST | 638 | (3,832) | - | - | (6,470) | - |
| L100 | SCIENCE HILL BD OF ED | 366 | (2,890) | - | - | (60,256) | - |
| L102 | CITY OF MOUNT VERNON | 493 | (15,900) | - | - | (139,465) | - |
| L103 | MOREHEAD UTILITY PLANT BD | 353 | 140 | - | - | (144,710) | - |
| L104 | LAKE CUMBERLAND ADD | (187) | (1,000) | - | - | (345,000) | - |
| L105 | GEORGETOWN/SCOTT CO PARKS | - | 253 | - | - | (2,899) | - |
| L106 | TRIPLE S PLANNING & ZONIN | - | 253 | - | - | (2,899) | - |
| L107 | CITY OF FRANKLIN | (238,737) | (4,272) | (241,009) | - | (241,009) | 40,200 |
| L108 | SPENCER CO FIRE DIST | (7,537) | 6,530 | (1,007) | - | (1,007) | 1,280 |
| L109 | CAMPBELLSVILLE CITY SCHOO | (163,976) | 13,277 | (150,699) | - | (150,699) | 27,845 |
| L110 | CITY OF ELKTON | (69,468) | 22,375 | (47,093) | - | (47,093) | 11,796 |
| L111 | HOUSING AUTH OF CADIZ | (11,672) | (5,574) | (17,246) | - | (17,246) | 1,982 |
| L112 | CITY OF BEDFORD | (10,886) | 4,285 | (6,601) | - | (6,601) | 1,848 |
| L113 | UNION CO PLANNING COMM | (6,071) | (9,015) | (15,086) | - | (15,086) | 1,031 |
| L114 | WARREN COUNTY BD OF ED | (1,913,087) | 73,319 | (1,839,768) | - | (1,839,768) | 324,857 |
| L115 | WASHINGTON CO SCHOOLS | (269,166) | 60,263 | (208,903) | - | (208,903) | 45,707 |
| L118 | CORBIN BD OF ED | (307,990) | (35,872) | (343,862) | - | (343,862) | 52,299 |
| L119 | CITY OF CAMPTON | (37,206) | (13,667) | (50,873) | - | (50,873) | 6,318 |
| L120 | FALLING SPRINGS ARTS | (48,775) | (6,367) | (55,142) | - | (55,142) | 8,282 |
| L141 | CORINTH WATER DISTRICT | (8,817) | (5,901) | (14,718) | - | (14,718) | 1,497 |
| L156 | CITY OF LYNDON | (23,208) | 5,059 | (18,149) | - | (18,149) | 3,941 |
| L159 | ELSMERE FIRE PROTECTION | (4,669) | (595) | (5,264) | - | (5,264) | 793 |
| L256 | CITY OF HURSTBOURNE | (14,195) | (390) | (14,585) | - | (14,585) | 2,410 |
| L356 | EASTWOOD FIRE PROT DIST | - | (5,339) | (5,339) | - | (5,339) | - |
| L456 | HARRODS CREEK FIRE DIST | - | (343) | (343) | - | (343) | - |
| L656 | FERN CREEK FIRE PROT DIST | (23,750) | 26,884 | 3,134 | - | 3,134 | 4,033 |
| L756 | PLEASURE RIDGE PARK FIRE | (30,711) | 10,357 | (20,354) | - | (20,354) | 5,215 |
| L959 | NORTHERN KY CONV CTR CORP | (128,297) | (7,556) | (135,853) | - | (135,853) | 21,786 |
| M001 | COLUMBIA/ADAIR UTILITIES | (96,163) | (10,757) | (106,920) | - | (106,920) | 16,329 |
| M003 | LAWBG-ANDERSON PLAN COMM | (1,830) | 345 | (1,485) | - | (1,485) | 311 |
| M005 | GLASGOW WATER COMPANY | (244,075) | 9,361 | (234,714) | - | (234,714) | 41,446 |
| M006 | GATEWAY AREA DEV DISTRICT | (99,018) | 44,479 | (54,539) | - | (54,539) | 16,814 |
| M007 | MIDDLESBORO CITY SCHOOL | (148,180) | (21,429) | (169,609) | - | (169,609) | 25,162 |
| M008 | WALTON/VERONA BD OF ED | (239,560) | 16,830 | (222,730) | - | (222,730) | 40,679 |
| M009 | PARIS BOURBON CO LIBRARY | (35,563) | 29 | (35,534) | - | (35,534) | 6,039 |
| M010 | BOYD CO BD OF ED | (664,072) | 85,002 | (579,070) | - | (579,070) | 112,765 |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2024 |
|-----------------------------|-----------------------------|--|--|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences between Employer Contrib & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| M011 | BOYLE COUNTY BD OF EDUC | (283,292) | (40,244) | (323,536) | - | (323,536) | 48,105 |
| M012 | EAST PENDELTON WATER DIST | (32,246) | 1,501 | (30,745) | - | (30,745) | 5,476 |
| M013 | BREATHITT CO SOIL CONSERV | (2,457) | 141 | (2,316) | - | (2,316) | 417 |
| M014 | CITY OF HARDINSBURG | (24,101) | (9,174) | (33,275) | - | (33,275) | 4,092 |
| M015 | BULLITT CO FISCAL COURT | (642,768) | 100,768 | (542,000) | - | (542,000) | 109,147 |
| M017 | CITY OF FREDONIA | (2,911) | (2,801) | (5,712) | - | (5,712) | 494 |
| M018 | ALLOWAY CO PUBLIC LIBRAR | (31,842) | (7,741) | (39,583) | - | (39,583) | 5,407 |
| M019 | CAMPBELL CO COURTHOUSE | (7,858) | 1,208 | (6,650) | - | (6,650) | 1,334 |
| M020 | CITY OF BARDWELL | (42,210) | 3,206 | (39,004) | - | (39,004) | 7,168 |
| M021 | CARROLL CO WATER DISTRICT | (55,178) | 12,976 | (42,202) | - | (42,202) | 9,370 |
| M022 | CITY OF OLIVE HILL | (73,906) | (42,992) | (116,898) | - | (116,898) | 12,550 |
| M023 | CHRISTIAN CO BD OF ED | (23,875) | (5,395) | (29,270) | - | (29,270) | 4,054 |
| M024 | E CASEY CO WATER DISTRICT | (1,288,662) | (88,558) | (1,377,220) | - | (1,377,220) | 218,825 |
| M025 | WINCHESTER MUNICIPAL UTIL | (309,350) | (40,030) | (349,380) | - | (349,380) | 52,530 |
| M026 | CLAY COUNTY 911 BOARD | (27,293) | 1,808 | (25,485) | - | (25,485) | 4,635 |
| M027 | HOUSING AUTH OF ALBANY | (15,167) | (2,741) | (17,908) | - | (17,908) | 2,575 |
| M029 | CUMBERLAND CO FISCAL CT | (106,754) | (5,550) | (112,304) | - | (112,304) | 18,128 |
| M030 | DAVESS CO BD OF EDUC | (1,754,111) | 44,831 | (1,709,280) | - | (1,709,280) | 297,862 |
| M031 | EDMONSON CO CONSERV DIST | (2,661) | 1,381 | (1,280) | - | (1,280) | 1,457 |
| M033 | IRVINE MUNICIPAL UTILTY | (698) | (698) | (1,396) | - | (1,396) | 11,457 |
| M034 | FAYETTE CO BD EDUCATION | (112) | (112) | (224) | - | (224) | 1,200 |
| M035 | FLEMING COUNTY LIBRARY | (112) | (112) | (224) | - | (224) | 1,200 |
| M037 | FRANKLIN CO BD OF ED | (580) | 43,250 | (42,670) | - | (42,670) | 1,200 |
| M038 | HICKMAN/FULTON RIV PRT AU | (663) | 4,324 | (3,661) | - | (3,661) | 1,200 |
| M039 | GALLATIN CO WATER DIS | (203) | (3,247) | (3,450) | - | (3,450) | 1,200 |
| M040 | GARRARD CO PUBLIC LIBRARY | (111) | 532 | (421) | - | (421) | 1,200 |
| M041 | GRANT CO BD OF ED | (702) | (114,879) | (115,581) | - | (115,581) | 1,200 |
| M042 | CITY OF MAYFIELD | 947 | 16,736 | (15,789) | - | (15,789) | 1,200 |
| M043 | CITY OF CANEVILLE | 877 | (14,508) | (13,631) | - | (13,631) | 1,200 |
| M044 | GREEN/TAYLOR WATER DIST | (28) | (20,161) | (19,883) | - | (19,883) | 1,200 |
| M045 | CITY OF FLATWOODS | 790 | (9,239) | (8,449) | - | (8,449) | 1,200 |
| M046 | CITY OF LEWISPORT | 830 | (1,594) | (714) | - | (714) | 1,200 |
| M047 | HARDIN CO PUBLIC LIBRARY | 232 | (10,667) | (10,435) | - | (10,435) | 1,200 |
| M048 | CITY OF BENHAM | 186 | (11,600) | (11,414) | - | (11,414) | 1,200 |
| M049 | HARRISON CO CONSERVA DIST | 615 | 3 | (612) | - | (612) | 1,200 |
| M050 | HART CO CONSERVATION DIST | (446) | (1,160) | (1,606) | - | (1,606) | 1,200 |
| M051 | HENDERSON CO BD OF ED | (446) | (1,160) | (1,606) | - | (1,606) | 1,200 |
| M052 | HENRY CO LIBRARY | (328) | (328) | (656) | - | (656) | 1,200 |
| M054 | CITY OF DAWSON SPRINGS | (55,879) | 1,496 | (54,383) | - | (54,383) | 9,489 |
| M056 | JEFF CO MED CTR STM & CHL | (117,162) | (45,182) | (162,344) | - | (162,344) | 19,895 |
| M057 | NICH-VLE/JESS CO PK & REC | (39,161) | 15,488 | (23,673) | - | (23,673) | 6,650 |
| M058 | CITY OF PAINTSVILLE | (276,355) | (7,257) | (283,612) | - | (283,612) | 46,927 |
| M059 | KENTON COUNTY FISCAL CT | (1,037,926) | 189,448 | (848,478) | - | (848,478) | 176,248 |
| M060 | CITY OF HINDMAN | (6,501) | (8,084) | (14,585) | - | (14,585) | 1,104 |
| M061 | KNOX CO E M S | (132,876) | 19,900 | (112,976) | - | (112,976) | 22,563 |
| M062 | LARUE CO WATER DIST #1 | (19,859) | (20,860) | (40,719) | - | (40,719) | 3,372 |
| M064 | HOUSING AUTH/ LAWRENCE CO | (16,168) | (34) | (16,202) | - | (16,202) | 2,745 |
| M065 | LEE CO SOIL CONSERV DIST | (2,512) | (3,011) | (5,523) | - | (5,523) | 427 |
| M067 | JENKINS BD OF ED | (57,507) | (2,770) | (60,277) | - | (60,277) | 9,765 |
| M068 | CITY OF VANCEBURG | (35,074) | (11,967) | (47,041) | - | (47,041) | 5,956 |
| M069 | CITY OF STANFORD | (16,229) | 9,286 | (6,943) | - | (6,943) | 2,756 |
| M070 | LEDBETTER WATER DISTRICT | (26,496) | 2,697 | (23,799) | - | (23,799) | 4,499 |
| M073 | W MCCRACKEN CO WATER DIST | (17,530) | 17 | (17,513) | - | (17,513) | 2,977 |
| M075 | CITY OF SACRAMENTO | (600,176) | 180,270 | (419,906) | - | (419,906) | 101,915 |
| M076 | CITY OF RICHMOND | (22,042) | (2,828) | (24,870) | - | (24,870) | 3,743 |
| M077 | MAGOFFIN CO COURT CLERK | (86,640) | 26,733 | (59,907) | - | (59,907) | 14,712 |
| M078 | LEBANON WATER WORKS | (59,140) | (12,961) | (72,101) | - | (72,101) | 10,042 |
| M079 | MARSHALL CO REF DISP DIST | (316,183) | (3,598) | (319,781) | - | (319,781) | 53,690 |
| M081 | CITY OF BRANDENBURG | (45,136) | (29,476) | (74,612) | - | (74,612) | 7,665 |
| M084 | MERCER CO BOARD OF ED | (79,419) | 11,001 | (68,418) | - | (68,418) | 13,486 |
| M085 | CITY OF EDMONTON | (37,525) | 8,045 | (29,480) | - | (29,480) | 6,372 |
| M087 | MT STERL/MONTGOMERY LIB | (3,527) | 7 | (3,520) | - | (3,520) | 599 |
| M088 | MORGAN CO CONSERVAT DIST | (507,755) | 49,611 | (458,144) | - | (458,144) | 86,221 |
| M090 | BARDSTOWN BD OF ED | (11,738) | (2,786) | (14,524) | - | (14,524) | 1,993 |
| M091 | NICHOLAS CO WATER DIST | (82,707) | 13,249 | (69,458) | - | (69,458) | 14,044 |
| M092 | CITY OF BEAVER DAM | (82,707) | 13,249 | (69,458) | - | (69,458) | 14,044 |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2024 |
|-----------------------------|-----------------------------|--|--|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences between Employer Contrib & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| M093 | OLDHAM CO WATER DIST | (145,764) | 72,357 | (73,407) | - | (73,407) | 24,752 |
| M096 | CITY OF FALMOUTH | (87,399) | 10,620 | (76,779) | - | (76,779) | 14,841 |
| M097 | E KY CONCEN EMPLOY PRO | (179,013) | (70,464) | (249,477) | - | (249,477) | 30,398 |
| M098 | PIKE CO HOUSING AUTHORITY | (23,306) | (11,274) | (34,580) | - | (34,580) | 3,958 |
| M099 | BEECH FORK WATER COMM | (33,507) | 2,715 | (30,792) | - | (30,792) | 5,690 |
| M100 | PULASKI CO BD OF ED | (1,154,844) | (109,451) | (1,264,295) | - | (1,264,295) | 196,102 |
| M104 | RUSSELL CO PUBLIC LIBRARY | (27,845) | 6,306 | (21,539) | - | (21,539) | 4,728 |
| M105 | SCOTT COUNTY LIBRARY | (97,387) | 5,414 | (91,973) | - | (91,973) | 16,537 |
| M106 | SHELBY CO BD OF ED | (1,010,726) | 85,112 | (925,614) | - | (925,614) | 171,629 |
| M107 | FRANKLIN ELECTRIC PLNT BD | (148,547) | 61,529 | (87,018) | - | (87,018) | 25,224 |
| M108 | SPENCER CO PUBLIC LIB | (22,451) | 3,626 | (18,825) | - | (18,825) | 3,812 |
| M109 | CITY OF CAMPBELLSVILLE | (208,598) | (89,555) | (298,153) | - | (298,153) | 35,422 |
| M110 | CITY OF GUTHRIE | (61,198) | 45,246 | (15,952) | - | (15,952) | 10,392 |
| M111 | TRIGE CO CONS DISTRICT | (3,989) | 999 | (2,990) | - | (2,990) | 677 |
| M112 | CITY OF MILTON | (28,796) | 152 | (28,644) | - | (28,644) | 4,890 |
| M113 | CITY OF STURGIS | (68,384) | 30,961 | (37,423) | - | (37,423) | 11,612 |
| M115 | WASHINGTON CO LIBRARY BD | (15,889) | 2,350 | (13,539) | - | (13,539) | 2,698 |
| M116 | WAYNE CO PUBLIC LIBRARY | (19,966) | (8,538) | (28,504) | - | (28,504) | 3,390 |
| M117 | WEBSTER CO BD OF ED | (318,100) | (18,730) | (336,830) | - | (336,830) | 54,016 |
| M118 | WHITLEY CO FISCAL COURT | - | 385 | (345,880) | - | (345,880) | 84,727 |
| M119 | WOLFE CO FISCAL COURT | - | - | (112,696) | - | (112,696) | 27,727 |
| M120 | WOODFORD COUNTY LIBRARY | (645) | - | (58,024) | - | (58,024) | 7,739 |
| M215 | SHEPHER/BULLIT CO TOURIST | (893) | 11,789 | (43,711) | - | (43,711) | 1,379 |
| M315 | CITY OF PIONEER VILLAGE | (515) | 6,564 | (3,875) | - | (3,875) | 29,440 |
| M356 | MIDDLETOWN FIRE PROT DIST | - | (7,094) | - | - | - | 5,379 |
| M415 | BULLITT CO SANITATION DIS | - | (67,269) | - | - | - | 5,599 |
| N001 | ADAIR CO CONSERVATION DIS | (833) | 6,564 | (4,424) | - | (4,424) | 1,760 |
| N006 | HOUSING AUTH OWINGSVILLE | (367) | (11,789) | (15,156) | - | (15,156) | 6,153 |
| N007 | PINEVILLE BD OF EDUCATION | (194) | 16,507 | (47,687) | - | (47,687) | 886 |
| N008 | CITY OF FLORENCE | (273) | 104,806 | (430,465) | - | (430,465) | 42,054 |
| N009 | CITY OF MILLERSBURG | (052) | 4,346 | (4,294) | - | (4,294) | 22,586 |
| N010 | BOYD CO PUBLIC LIBRARY | (161) | (14,640) | (14,701) | - | (14,701) | 2,980 |
| N011 | CITY OF PERRYVILLE | (587) | (3,837) | (4,424) | - | (4,424) | 13,125 |
| N012 | CITY OF BROOKSVILLE | (980) | (10,703) | (31,685) | - | (31,685) | 36,721 |
| N013 | MIDDLE KY COMM ACT PART | (660) | (53,292) | (259,310) | - | (259,310) | 5,068 |
| N014 | CITY OF IRVINGTON | (497) | (1,313) | (40,708) | - | (40,708) | 739 |
| N015 | BULLITT CO CONSERVAT DIST | - | (1,313) | (5,096) | - | (5,096) | 1,379 |
| N017 | PRINCETON ELECTRIC PL BD | (4,446) | (650) | (8,358) | - | (8,358) | 29,440 |
| N018 | MURRAY/CALLOWAY CO AIRPRT | (8,124) | (234) | (162,834) | - | (162,834) | 5,379 |
| N020 | CARLISLE CO SANIT DIST 1 | (173,375) | 10,541 | (116,656) | - | (116,656) | 5,599 |
| N021 | CARROLLTON UTILITIES COMM | (31,677) | (84,979) | (25,796) | - | (25,796) | 1,760 |
| N022 | CITY OF GRAYSON | (32,973) | 7,177 | (9,445) | - | (9,445) | 6,153 |
| N025 | EAST CLARK CO WATER DIST | (10,363) | 918 | (6,588) | - | (6,588) | 886 |
| N029 | CUMBERLAND CO PUBLIC LIB | (36,237) | 8,872 | (334,584) | - | (334,584) | 42,054 |
| N033 | ESTILL CO WATER DIST NO 1 | (5,218) | (1,370) | (149,345) | - | (149,345) | 22,586 |
| N035 | HOUSING AUTH FLEMINGSBURG | (247,658) | (86,926) | (22,706) | - | (22,706) | 2,980 |
| N036 | PRESTONSBURG CITY UTIL | (133,011) | (16,334) | (82,957) | - | (82,957) | 13,125 |
| N037 | FRANKFORT INDEP SCHOOLS | (17,552) | (5,154) | (223,525) | - | (223,525) | 36,721 |
| N038 | HOUSING AUTH OF HICKMAN | (77,294) | (5,663) | (25,184) | - | (25,184) | 5,068 |
| N041 | BULLOCK PEN WATER DIST | (216,249) | (7,276) | (4,402) | - | (4,402) | 13,341 |
| N042 | PURCHASE AREA DEV DIST | (29,847) | 4,663 | (93,467) | - | (93,467) | 49,206 |
| N043 | GRAYSON CO LIBRARY | (78,564) | (14,903) | (337,436) | - | (337,436) | 1,559 |
| N044 | HOUSING AUTH OF GREENSBUR | (289,775) | (47,661) | (10,703) | - | (10,703) | 5,983 |
| N045 | KENTUCKY ED DEV CORP | (9,181) | (1,522) | (824,311) | - | (824,311) | 128,591 |
| N047 | ELIZABETHTOWN BD OF EDUC | (35,236) | (3,876) | (13,856) | - | (13,856) | 2,323 |
| N049 | CYNTHIANA HARRISON CO JPC | (757,271) | (67,040) | (786,242) | - | (786,242) | 160,157 |
| N050 | CITY OF HORSE CAVE | (13,680) | (176) | (5,357) | - | (5,357) | 955 |
| N051 | CITY OF HENDERSON | (943,163) | 156,921 | (26,854) | - | (26,854) | 4,819 |
| N052 | CITY OF NEW CASTLE | (5,622) | 265 | (39,554) | - | (39,554) | 11,069 |
| N054 | CITY OF MADISONVILLE | (28,379) | 1,525 | (2,928) | - | (2,928) | 964 |
| N057 | NICHOLASVILLE HOUSING AUT | (65,187) | 25,633 | (122,102) | - | (122,102) | 16,899 |
| N058 | JOHNSON CO LIBRARY | (5,675) | 2,747 | (96,428) | - | (96,428) | 21,869 |
| N060 | KNOTT CO WATER & SEWER | (99,520) | (22,582) | (38,086) | - | (38,086) | 6,348 |
| N061 | KNOX CO SOIL CONSERV DIS | (128,788) | 32,360 | - | - | - | - |
| N063 | CUMBERLAND VAL AREA DEV | (37,384) | (702) | - | - | - | - |
| N065 | THREE FORKS REG JAIL | - | - | - | - | - | - |
| N067 | HOUSING ORIENTED MINISTRI | - | - | - | - | - | - |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2024 |
|-----------------------------|-----------------------------|--|--|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences between Employer Contrib & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| N068 | GAR,QUI,KY-O-HTS WTR DIST | (21,166) | (5,328) | (26,494) | - | (26,494) | 3,594 |
| N069 | CITY OF CRAB ORCHARD | (4,711) | (4,054) | (8,765) | - | (8,765) | 800 |
| N071 | CITY OF AUBURN | (36,511) | (968) | (37,479) | - | (37,479) | 6,200 |
| N072 | LYON CO AMBULANCE SERVICE | (66,517) | 5,611 | (60,906) | - | (60,906) | 11,295 |
| N075 | CITY OF ISLAND | (13,754) | 1,513 | (12,241) | - | (12,241) | 2,336 |
| N076 | MADISON CO EMS | (8,668) | (2,474) | (11,142) | - | (11,142) | 1,472 |
| N077 | MAGOFFIN CO WATER DIST | (35,616) | 1,556 | (34,060) | - | (34,060) | 6,048 |
| N078 | CENTRAL KY COMM ACTION | (680,267) | 195,719 | (484,548) | - | (484,548) | 115,515 |
| N079 | BENTON ELECTRIC SYSTEM | (87,837) | 8,602 | (79,235) | - | (79,235) | 14,915 |
| N080 | MARTIN CO WATER DISTRICT | - | (94,544) | (94,544) | - | (94,544) | - |
| N081 | BUFFALO TRACE AR DEV DIST | (152,355) | 2,338 | (150,017) | - | (150,017) | 25,871 |
| N082 | MEADE CO WATER DISTRICT | (43,989) | (4,223) | (48,212) | - | (48,212) | 7,470 |
| N084 | MERCER CO PUBLIC LIBRARY | (43,272) | 17 | (43,255) | - | (43,255) | 7,348 |
| N085 | METCALFE CO CONSERV DIST | (3,314) | (911) | (4,225) | - | (4,225) | 563 |
| N087 | CITY OF MT STERLING | (99,068) | (241) | (99,309) | - | (99,309) | 16,823 |
| N088 | MORGAN CO AMBULANCE SERV | (42,924) | 9,835 | (33,089) | - | (33,089) | 7,289 |
| N089 | MUHLENBERG CO WATER DIST | (76,466) | 3,036 | (73,430) | - | (73,430) | 12,984 |
| N090 | BARDSTOWN-NELSON CO TOURI | (25,593) | 10,522 | (15,071) | - | (15,071) | 4,346 |
| N092 | CITY OF HARTFORD | (81,748) | (812) | (82,560) | - | (82,560) | 13,881 |
| N093 | CITY OF LAGRANGE | - | 999 | (51,909) | - | (51,909) | 14,000 |
| N094 | CITY OF OWENTON | - | - | (15,710) | - | (15,710) | - |
| N097 | KY VALLEY ED COOPERATIVE | (7070) | - | (22,135) | - | (22,135) | 563 |
| N098 | PIKE CO LIBRARY DISTRICT | (392) | 36,700 | (46,489) | - | (46,489) | 7,470 |
| N099 | CITY OF CLAY CITY | (466) | 15,700 | (9,684) | - | (9,684) | 1,472 |
| N100 | CITY OF BURNSIDE | (157) | 12,199 | (2) | - | (2) | 2,336 |
| N103 | HOUSING AUTH OF MOREHEAD | (443) | 2,165 | (1,722) | - | (1,722) | 2,336 |
| N104 | CITY OF JAMESTOWN | (991) | 5,425 | (6,416) | - | (6,416) | 1,472 |
| N106 | W SHELBY WATER DISTRICT | (778) | 488 | (2,290) | - | (2,290) | 7,289 |
| N107 | SIMPSON CO CONSER DIST | (964) | 586 | (3,750) | - | (3,750) | 2,336 |
| N110 | LOGAN/TODD REG. WATER COM | (359) | 15,593 | (15,234) | - | (15,234) | 4,346 |
| N111 | BARKLEY LAKE WATER DIST | (220) | (15,222) | (15,442) | - | (15,442) | 1,472 |
| N112 | TRIMBLE CO WATER DIST | (815) | (6,086) | (6,901) | - | (6,901) | 1,472 |
| N113 | UNION CO LIBRARY BD | (122) | (9,907) | (10,029) | - | (10,029) | 2,336 |
| N114 | BOWLING GRN MUNICIPAL UTI | (233) | 21,300 | (21,067) | - | (21,067) | 1,472 |
| N115 | WASHINGTON CO CONSER DIST | (290) | - | (2,710) | - | (2,710) | 1,472 |
| N116 | MONTICELLO UTILITY COMM | (802) | - | (123,700) | - | (123,700) | 1,472 |
| N117 | CITY OF DIXON | - | - | (2,148) | - | (2,148) | 1,472 |
| N118 | CITY OF WILLIAMSBURG | - | 17 | (4,212) | - | (4,212) | 711 |
| N119 | WOLFE CO CONSER DISTRICT | (4,185) | (24) | (4,212) | - | (4,212) | 4,099 |
| N120 | WOODFORD CO PLAN ZONING | (24,140) | (3,859) | (27,999) | - | (27,999) | 14,795 |
| N959 | N KY CONV & VISITORS BUR | (87,128) | (51,542) | (138,670) | - | (138,670) | 1,499 |
| P001 | HOUSING AUTH OF COLUMBIA | (8,825) | (9,263) | (18,088) | - | (18,088) | 67,607 |
| P005 | GLASGOW ELECTRIC PLANT BD | (398,138) | (16,420) | (414,558) | - | (414,558) | 5,119 |
| P006 | BATH COUNTY E.M.S. | (30,148) | (50,527) | (80,675) | - | (80,675) | 5,525 |
| P007 | CITY OF PINEVILLE | (32,535) | 8,672 | (23,863) | - | (23,863) | 17,298 |
| P008 | BOONE CO PLANNING COMM | (101,868) | (12,558) | (114,426) | - | (114,426) | 2,909 |
| P009 | HOUSING AUTHORITY PARIS | (17,132) | (17,855) | (34,987) | - | (34,987) | 12,060 |
| P010 | REGIONAL PUBLIC SAFETY | (71,024) | (10,272) | (81,296) | - | (81,296) | 1,943 |
| P011 | CITY OF JUNCTION CITY | (11,443) | (16,365) | (27,808) | - | (27,808) | 21,886 |
| P013 | CITY OF JACKSON | (128,884) | (7,718) | (136,602) | - | (136,602) | 4,397 |
| P014 | BRECKINRIDGE CO PUBLIC LI | (25,893) | 8,329 | (17,564) | - | (17,564) | 4,592 |
| P015 | CITY OF LEBANON JUNCTION | (27,043) | 9,164 | (17,879) | - | (17,879) | 11,576 |
| P017 | PRINCETON WATER/WASTEWATE | (68,169) | (18,850) | (87,019) | - | (87,019) | 9,880 |
| P018 | MURRAY/CALLOWAY TRANS AUT | (58,184) | 18,892 | (39,292) | - | (39,292) | 10,027 |
| P022 | RATTLESNAKE RIDGE WATER | (59,050) | (3,233) | (62,283) | - | (62,283) | 860 |
| P023 | LIBERTY TOURISM | (5,062) | 7,727 | 2,665 | - | 2,665 | 373 |
| P025 | CLARK CO CONSVATION DIST | (2,199) | (904) | (3,103) | - | (3,103) | 2,825 |
| P033 | ESTILL COUNTY EMS | - | - | - | - | - | 13,609 |
| P035 | FLEMING CO DISPATCH | (16,638) | (1,266) | (17,904) | - | (17,904) | 6,892 |
| P037 | COMMUNITY ACTION KENTUCKY | (80,144) | 23,147 | (56,997) | - | (56,997) | 5,572 |
| P038 | HICKMAN ELECTRIC SYSTEM | (40,584) | (4,595) | (45,179) | - | (45,179) | 2,984 |
| P041 | CITY OF DRY RIDGE | (32,814) | (9,275) | (42,089) | - | (42,089) | 2,464 |
| P043 | CITY OF CLARKSON | (17,575) | 8,455 | (9,120) | - | (9,120) | 952 |
| P045 | GREENUP CO ENVIR COMM | (14,511) | (3,568) | (18,079) | - | (18,079) | 22,774 |
| P047 | CITY OF WEST POINT | (5,606) | (33,911) | (39,517) | - | (39,517) | 6,585 |
| P048 | HARLAN COUNTY C A A | (134,118) | 18,809 | (115,309) | - | (115,309) | - |
| P049 | HOUSING AUTHORITY OF CYNT | (38,779) | (38,605) | (77,384) | - | (77,384) | - |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2024 |
|-----------------------------|-----------------------------------|--|--|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences between Employer Contrib & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| P050 | HART CO SOLID WASTE SVC | (79,068) | 28,066 | (51,002) | - | (51,002) | 13,426 |
| P051 | HENDERSON MUN POWER&LIGHT | (389,658) | 105,442 | (284,216) | - | (284,216) | 66,167 |
| P052 | LITTLE KY RV WS CONV DIST | (6,679) | (513) | (7,192) | - | (7,192) | 1,134 |
| P054 | HOUSING AUTH DAWSON SPG | (26,674) | (1,450) | (28,124) | - | (28,124) | 4,529 |
| P057 | VALLEY VIEW FERRY AUTHORI | (19,031) | 10,007 | (9,024) | - | (9,024) | 3,232 |
| P061 | BARBOURVILLE UTILITY COMM | (251,713) | 20,180 | (231,533) | - | (231,533) | 42,743 |
| P063 | LAUREL CO WATER DIST #2 | (82,988) | 15,293 | (67,695) | - | (67,695) | 14,092 |
| P068 | LEWIS CO PUBLIC LIBRARY | (9,765) | 244 | (9,521) | - | (9,521) | 1,658 |
| P069 | LINCOLN CO CLERK | (41,965) | 10,709 | (31,256) | - | (31,256) | 7,126 |
| P071 | LOGAN CO CONS DISTRICT | (10,949) | 6,223 | (4,726) | - | (4,726) | 1,859 |
| P072 | LYON CO WATER DISTRICT | (16,611) | (2,942) | (19,553) | - | (19,553) | 2,821 |
| P075 | MCLAN CO REG WATER COMM | (20,855) | 18,954 | (1,901) | - | (1,901) | 3,541 |
| P076 | MADISON CO PUBLIC LIBRARY | (117,000) | 21,053 | (95,947) | - | (95,947) | 19,867 |
| P077 | SALYERS/MAG CO JOINT HOUS | (12,612) | 866 | (11,746) | - | (11,746) | 2,142 |
| P078 | MARION CO CONSERVAT DIST | (3,184) | 189 | (2,995) | - | (2,995) | 541 |
| P079 | CITY OF CALVERTY CITY | (124,560) | (7,040) | (131,600) | - | (131,600) | 21,151 |
| P081 | MASON COUNTY LIBRARY | (15,270) | (14,087) | (29,357) | - | (29,357) | 2,593 |
| P084 | ANDERSON-DEAN COMM PARK | (9,117) | (1,885) | (11,002) | - | (11,002) | 1,548 |
| P087 | MONTGOMERY CTY WATER DIST | (5,540) | (2,282) | (7,822) | - | (7,822) | 794 |
| P088 | MORGAN CO WATER DIST | | 955 | (6,302) | - | (6,302) | 794 |
| P089 | MUHLNBERG WATER DIST #3 | | | (25,626) | - | (25,626) | |
| P090 | NORTH NELSON WATER DIST | (309) | | (23,719) | - | (23,719) | |
| P092 | OHIO CO REG WASTEWATER D | (671) | | (18,564) | - | (18,564) | |
| P097 | KY RIVER AREA DEV DIST | (361) | 8,272 | (151,091) | - | (151,091) | |
| P100 | LAKE CUMBERLAND CAA, INC | (785) | (8,508) | | - | | |
| P103 | MOREHEAD TOURISM COMMISSI | (862) | 1,639 | | - | | |
| P104 | RUSSELL CO TOURIST COMM | (480) | (1,764) | | - | (8,272) | |
| P105 | GEORGETOWN/SCOTT TOURISM | (600) | 6,439 | | - | (9,164) | |
| P106 | MULTI PURPOSE COMM ACTION | (939) | 14,129 | | - | (25,810) | |
| P107 | SIMPSON CO LIBRARY DIST | (078) | 1,644 | | - | (19,434) | |
| P110 | TODD COUNTY CONSERVATION DISTRICT | (257) | 591 | | - | | |
| P111 | JOHN L STREET LIBRARY | (698) | 9,178 | | - | (9,876) | |
| P113 | STURGIS HOUSING AUTHORITY | (274) | (7,017) | | - | (10,291) | |
| P115 | HOUSING AUTH SPRINGFIELD | (450) | (9,378) | | - | (11,378) | |
| P116 | CITY OF MONTICELLO | (044) | (8,330) | | - | (45,944) | |
| P117 | CITY OF CLAY | (994) | | | - | (23,719) | |
| P120 | WOODFORD CO CONSERV DIST | | | | - | | |
| P959 | CITY OF CRESTVIEW HILLS | | 1,157 | | - | (19,851) | |
| R003 | SOUTH ANDERSON WATER DIST | (26,180) | 7,023 | (19,157) | - | (19,157) | 4,448 |
| R005 | BARREN CO SOIL CONS DIS | (2,796) | (579) | (3,375) | - | (3,375) | 475 |
| R008 | BOONE CO LIBRARY DIST | (313,046) | 2,476 | (310,570) | - | (310,570) | 53,158 |
| R010 | ASHLAND BD OF ED | (543,264) | 21,515 | (521,749) | - | (521,749) | 92,251 |
| R011 | DANVILLE BOYLE PLANNING | (8,081) | (6,777) | (14,858) | - | (14,858) | 1,372 |
| R013 | BREATHITT COUNTY WATER DISTRICT | (20,614) | 6,258 | (14,356) | - | (14,356) | 3,500 |
| R015 | CITY OF SHEPHERDSVILLE | (140,173) | 18,284 | (121,889) | - | (121,889) | 23,803 |
| R017 | CITY OF PRINCETON | (58,343) | (9,826) | (68,169) | - | (68,169) | 9,907 |
| R018 | MURRAY ELECTRIC SYSTEM | (273,325) | (20,016) | (293,341) | - | (293,341) | 46,413 |
| R019 | FORT THOMAS BOARD OF ED | (307,525) | (80,778) | (388,303) | - | (388,303) | 52,220 |
| R021 | CARROLLTON/CARR CO REC TR | (5,319) | 414 | (4,905) | - | (4,905) | 903 |
| R024 | CHRISTIAN CO WATER DIST | (56,774) | 817 | (55,957) | - | (55,957) | 9,641 |
| R030 | DAVIESS CO AIRPORT BD | (27,399) | 3,977 | (23,422) | - | (23,422) | 4,653 |
| R033 | CITY OF RAVENNA | (5,957) | (1,909) | (7,866) | - | (7,866) | 1,012 |
| R034 | LEXINGTON PUBLIC LIBRARY | (577,778) | (11,342) | (589,120) | - | (589,120) | 98,111 |
| R036 | CITY OF PRESTONSBURG | (287,098) | 64,468 | (222,630) | - | (222,630) | 48,751 |
| R037 | PAUL SAWYER LIBRARY | (110,953) | (13,876) | (124,829) | - | (124,829) | 18,841 |
| R038 | CITY OF FULTON | (117,549) | (28,215) | (145,764) | - | (145,764) | 19,961 |
| R041 | CITY OF CRITTENDEN | (10,734) | (751) | (11,485) | - | (11,485) | 1,823 |
| R042 | MAYFIELD ELEC & WATER SYS | (353,148) | 19,862 | (333,286) | - | (333,286) | 59,967 |
| R045 | CITY OF RUSSELL | (91,898) | (20,697) | (112,595) | - | (112,595) | 15,605 |
| R047 | LINCOLN TRAIL AREA DEV DI | (167,185) | 4,210 | (162,975) | - | (162,975) | 28,389 |
| R048 | HARLAN CO CONSERV DIST | (4,361) | 643 | (3,718) | - | (3,718) | 740 |
| R050 | HART CO AMB SERVICE | (94,049) | (33,354) | (127,403) | - | (127,403) | 15,970 |
| R051 | HENDERSON MUN W & S DEPT | (388,280) | (76,159) | (464,439) | - | (464,439) | 65,933 |
| R052 | CITY OF CAMPBELLSBURG | (8,148) | 2,585 | (5,563) | - | (5,563) | 1,384 |
| R054 | SOUTH HOPKINS WATER DIST | (26,886) | (10,274) | (37,160) | - | (37,160) | 4,566 |
| R057 | CITY OF WILMORE | (95,701) | (14,613) | (110,314) | - | (110,314) | 16,251 |
| R058 | HOUSING AUTH OF PAINTSVLE | (49,757) | (4,702) | (54,459) | - | (54,459) | 8,449 |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2024 |
|-----------------------------|-----------------------------|--|--|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences between Employer Contrib & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| R061 | KY COMM ECONOMIC OPPORT | (752,751) | 193,927 | (558,824) | - | (558,824) | 127,823 |
| R063 | WOODCREEK WATER DISTRICT | (221,703) | 21,998 | (199,705) | - | (199,705) | 37,647 |
| R071 | LOGAN CO PUBLIC LIBRARY | (43,469) | (6,782) | (50,251) | - | (50,251) | 7,381 |
| R072 | LYON CO HOUSING AUTHORITY | (23,046) | (6,013) | (29,059) | - | (29,059) | 3,913 |
| R073 | MCCRACKEN CO BD OF ED | (945,125) | 75 | (945,050) | - | (945,050) | 160,490 |
| R076 | RICHMOND UTILITIES | (341,242) | (763) | (342,005) | - | (342,005) | 57,946 |
| R078 | CITY OF LORETO | (2,372) | (368) | (2,740) | - | (2,740) | 403 |
| R079 | MARSHALL CO PUB LIBRARY | (74,668) | (27,880) | (102,548) | - | (102,548) | 12,679 |
| R088 | CITY OF WEST LIBERTY | (152,777) | 34,543 | (118,234) | - | (118,234) | 25,943 |
| R089 | CENTRAL CITY MUN WTR&SEWR | (106,895) | 12,443 | (94,452) | - | (94,452) | 18,152 |
| R090 | NELSON CO PUBLIC LIBRARY | (102,457) | 1,019 | (101,438) | - | (101,438) | 17,398 |
| R093 | TRI CO COMM ACTION AGENCY | (32,445) | 2,879 | (29,566) | - | (29,566) | 5,509 |
| R097 | PERRY COUNTY PUBLIC LIB | (53,823) | (23,817) | (77,640) | - | (77,640) | 9,140 |
| R103 | ROWAN CO PUBLIC LIBRARY | (37,156) | 7,910 | (29,246) | - | (29,246) | 6,309 |
| R104 | CITY OF RUSSELL SPRINGS | (106,605) | 36,652 | (69,953) | - | (69,953) | 18,102 |
| R105 | CITY OF STAMPING GROUND | (2,374) | 1,161 | (1,213) | - | (1,213) | 403 |
| R106 | SHELBY CO PARK RECREATION | (48,145) | (5,246) | (53,391) | - | (53,391) | 8,175 |
| R109 | TAYLOR CO PUBLIC LIBRARY | (27,250) | (12,398) | (39,648) | - | (39,648) | 4,627 |
| R114 | BOWLING GREEN PUBLIC SCHO | (699,356) | 14,360 | (684,996) | - | (684,996) | 118,755 |
| R115 | S W E D A | | 945 | (5,589) | - | (5,589) | 1 |
| R116 | WAYNE CO CONSERV DIST | | | (5,023) | - | (5,023) | |
| R117 | WEBSTER COUNTY WATER DIST | (273) | | (55,036) | - | (55,036) | |
| R118 | WILLIAMSBURG IND BD OF ED | (926) | (37,019) | (121,203) | - | (121,203) | |
| R120 | CITY OF MIDWAY | (495) | 9,239 | (1,241) | - | (1,241) | |
| R059 | N KY LEGAL AID SOCIETY | (123) | 40,746 | | - | | |
| T036 | FLOYD COUNTY CONSV DIST | (028) | 147 | | - | | |
| V001 | ADAIR COUNTY FISCAL COURT | (128) | (2,112) | | - | (186,247) | |
| V002 | ALLEN COUNTY FISCAL COURT | (438) | (37,199) | | - | (278,637) | |
| V003 | ANDERSON CO FISCAL COURT | (054) | 54,815 | | - | (233,239) | |
| V004 | BALLARD COUNTY FISCAL CT | (111) | (14,197) | | - | (246,307) | |
| V005 | BARREN CO FISCAL CT | (444) | (14,318) | | - | | |
| V006 | BATH CO FISCAL COURT | (865) | (9,989) | | - | | |
| V007 | BELL CO FISCAL CT | (882) | (30,937) | | - | (275,819) | |
| V008 | BOONE CO FISCAL CT | (073) | 227,222 | | - | (943,852) | 1 |
| V009 | BOURBON CO FISCAL COURT | (597) | 46 | | - | (225,827) | |
| V010 | BOYD COUNTY FISCAL COURT | (966) | | | - | (633,677) | 1 |
| V011 | BOYLE COUNTY FISCAL COURT | | | | - | | |
| V012 | BRACKEN CO FISCAL COURT | | 9005 | | - | (170,962) | |
| V013 | BREATHITT CO FISCAL COURT | (126,045) | (44,917) | (170,962) | - | | 22,409 |
| V014 | BRECKINRIDGE CO FISCAL CT | (276,063) | 6,181 | (269,882) | - | (269,882) | 46,878 |
| V016 | BUTLER COUNTY FISCAL CT | (240,065) | 52,956 | (187,109) | - | (187,109) | 40,765 |
| V017 | CALDWELL CO FISCAL COURT | (143,145) | (28,324) | (171,469) | - | (171,469) | 24,307 |
| V018 | CALLOWAY CO FISCAL COURT | (409,361) | (24,663) | (434,024) | - | (434,024) | 69,513 |
| V019 | CAMPBELL CO FISCAL CT | (813,700) | (152,475) | (966,175) | - | (966,175) | 138,173 |
| V020 | CARUSLE CO FISCAL COURT | (108,501) | (6,227) | (114,728) | - | (114,728) | 18,424 |
| V021 | CARROLL CO FISCAL CT | (337,266) | 108,778 | (228,488) | - | (228,488) | 57,271 |
| V022 | CARTER CO FISCAL CT | (379,304) | 51,446 | (327,858) | - | (327,858) | 64,409 |
| V023 | CASEY CO FISCAL COURT | (210,462) | (56,433) | (266,895) | - | (266,895) | 35,738 |
| V024 | CHRISTIAN CO FISCAL COURT | (320,942) | (81,999) | (402,941) | - | (402,941) | 54,498 |
| V025 | CLARK COUNTY FISCAL COURT | (373,801) | 96,104 | (277,697) | - | (277,697) | 63,474 |
| V026 | CLAY COUNTY FISCAL CT | (370,033) | (72,878) | (442,911) | - | (442,911) | 62,834 |
| V027 | CLINTON CO FISCAL COURT | (172,310) | (69,614) | (241,924) | - | (241,924) | 29,260 |
| V028 | CRITTENDEN CO FIS CT | (222,354) | 24,198 | (198,156) | - | (198,156) | 37,758 |
| V030 | DAVISS CO FISCAL COURT | (661,876) | 6,997 | (654,879) | - | (654,879) | 112,392 |
| V031 | EDMONSON CO FISCAL CRT | (161,257) | 7,996 | (153,261) | - | (153,261) | 27,383 |
| V032 | ELLIOTT CO FISCAL CT | (95,135) | 11,391 | (83,744) | - | (83,744) | 16,155 |
| V033 | ESTILL CO FISCAL COURT | (197,829) | (16,459) | (214,288) | - | (214,288) | 33,593 |
| V035 | FLEMING CO FISCAL COURT | (113,531) | (12,883) | (126,414) | - | (126,414) | 19,279 |
| V036 | FLOYD CO FISCAL COURT | (367,390) | (58,967) | (426,357) | - | (426,357) | 62,386 |
| V037 | FRANKLIN CO FISCAL COURT | (513,961) | 19,966 | (493,995) | - | (493,995) | 87,275 |
| V038 | FULTON COUNTY FIS CT | (278,711) | (53,253) | (331,964) | - | (331,964) | 47,327 |
| V039 | GALLATIN CO FISCAL COURT | (212,114) | (2,118) | (214,232) | - | (214,232) | 36,019 |
| V040 | GARRARD CO FISCAL COURT | (227,766) | 10,189 | (217,577) | - | (217,577) | 38,677 |
| V041 | GRANT COUNTY FISCAL COURT | (313,509) | 63,627 | (249,882) | - | (249,882) | 53,236 |
| V042 | GRAVES COUNTY FISCAL CT | (387,114) | (75,761) | (462,875) | - | (462,875) | 65,735 |
| V043 | GRAYSON CO FISCAL COURT | (519,395) | 166,475 | (352,920) | - | (352,920) | 88,197 |
| V044 | GREEN COUNTY FISCAL COURT | (79,159) | (5,775) | (84,934) | - | (84,934) | 13,442 |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2024 |
|-----------------------------|-----------------------------|--|--|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences between Employer Contrib & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| V045 | GREENUP CO FISCAL CT | (499,809) | 74,047 | (425,762) | - | (425,762) | 84,872 |
| V046 | HANCOCK CO FISCAL COURT | (229,267) | (35,009) | (264,276) | - | (264,276) | 38,931 |
| V047 | HARDIN CO FISCAL COURT | (382,597) | 33,201 | (349,396) | - | (349,396) | 64,968 |
| V048 | HARLAN CO FIS CT | (350,107) | (92,345) | (442,452) | - | (442,452) | 59,451 |
| V049 | HARRISON CO FISCAL COURT | (141,533) | (8,472) | (150,005) | - | (150,005) | 24,033 |
| V050 | HART COUNTY FISCAL COURT | (283,680) | 36,724 | (246,956) | - | (246,956) | 48,171 |
| V051 | HENDERSON CO FISCAL COURT | (614,272) | (211,813) | (826,085) | - | (826,085) | 104,308 |
| V052 | HENRY CO FISCAL COURT | (115,882) | (73,041) | (188,923) | - | (188,923) | 19,678 |
| V053 | HICKMAN CO FISCAL COURT | (107,888) | (22,832) | (130,720) | - | (130,720) | 18,320 |
| V054 | HOPKINS CO FISCAL COURT | (449,659) | (62,716) | (512,375) | - | (512,375) | 76,356 |
| V055 | JACKSON CO FISCAL COURT | (261,882) | 13,035 | (248,847) | - | (248,847) | 44,470 |
| V057 | JESSAMINE CO FISCAL COURT | (692,894) | 152,341 | (540,553) | - | (540,553) | 117,659 |
| V060 | KNOTT CO FISCAL CT | (178,963) | (8,500) | (187,463) | - | (187,463) | 30,389 |
| V061 | KNOX CO FISCAL CT | (354,704) | 68,396 | (286,308) | - | (286,308) | 60,232 |
| V062 | LARUE CO FISCAL COURT | (216,347) | (718) | (217,065) | - | (217,065) | 36,737 |
| V063 | LAUREL COUNTY FISCAL COUR | (733,652) | 180,578 | (553,074) | - | (553,074) | 124,580 |
| V064 | LAWRENCE CO FISCAL CT | (242,835) | 12,012 | (230,823) | - | (230,823) | 41,235 |
| V065 | LEE COUNTY FISCAL COURT | (177,404) | 70,041 | (107,363) | - | (107,363) | 30,125 |
| V066 | LESLIE CO FISCAL COURT | (266,349) | (65,662) | (332,011) | - | (332,011) | 45,228 |
| V067 | LETCHER CO FISCAL COURT | (296,901) | (296,901) | (296,901) | - | (296,901) | 33,727 |
| V068 | LEWIS COUNTY FISCAL COURT | (230,163) | (230,163) | (230,163) | - | (230,163) | 27,727 |
| V069 | LINCOLN CO FISCAL COURT | (256,696) | (256,696) | (256,696) | - | (256,696) | 33,727 |
| V070 | LIVINGSTON CO FISCAL CT | (236,985) | (236,985) | (236,985) | - | (236,985) | 27,727 |
| V071 | LOGAN COUNTY FISCAL COURT | (319,987) | (319,987) | (319,987) | - | (319,987) | 33,727 |
| V072 | LYON COUNTY FISCAL COURT | (15,028) | (15,028) | (15,028) | - | (15,028) | 1,411 |
| V073 | MCCRACKEN CO FISCAL COURT | (62,342) | (62,342) | (62,342) | - | (62,342) | 7,237 |
| V074 | MCCRARY CO FISCAL CT | (116,347) | (116,347) | (116,347) | - | (116,347) | 13,727 |
| V075 | MCLEAN COUNTY FISCAL CT | (26,580) | (26,580) | (26,580) | - | (26,580) | 3,192 |
| V076 | MADISON CO FISCAL COURT | (57,452) | (57,452) | (57,452) | - | (57,452) | 6,888 |
| V077 | MAGOFFIN CO FISCAL COURT | (46,663) | (46,663) | (46,663) | - | (46,663) | 5,600 |
| V078 | MARION CO FISCAL COURT | (101,192) | (101,192) | (101,192) | - | (101,192) | 12,142 |
| V079 | MARSHALL CO FISCAL COURT | (129,291) | (129,291) | (129,291) | - | (129,291) | 15,419 |
| V080 | MARTIN CO FISCAL COURT | (9,012) | (9,012) | (9,012) | - | (9,012) | 1,081 |
| V081 | MASON CO FIS CT | (5,118) | (5,118) | (5,118) | - | (5,118) | 614 |
| V082 | MEADE COUNTY FISCAL COURT | (506,151) | (506,151) | (506,151) | - | (506,151) | 60,741 |
| V083 | MENIFEE CO FISCAL COURT | (84,727) | (84,727) | (84,727) | - | (84,727) | 10,166 |
| V084 | MERCER COUNTY FISCAL COURT | (104,570) | (104,570) | (104,570) | - | (104,570) | 12,547 |
| V085 | METCALFE CO FISCAL COURT | (104,570) | (104,570) | (104,570) | - | (104,570) | 12,547 |
| V086 | MONROE CO FISCAL COURT | (104,570) | (104,570) | (104,570) | - | (104,570) | 12,547 |
| V087 | MONTGOMERY CO FISCAL CT | (367,902) | (367,902) | (367,902) | - | (367,902) | 44,148 |
| V088 | MORGAN CO FISCAL CT | (105,452) | (105,452) | (105,452) | - | (105,452) | 12,654 |
| V089 | MUHLENBERG CO FISCAL CT | (534,517) | (534,517) | (534,517) | - | (534,517) | 64,141 |
| V090 | NELSON CO FISCAL CT | (589,909) | (589,909) | (589,909) | - | (589,909) | 70,788 |
| V091 | NICHOLAS CO FISCAL COURT | (113,687) | (113,687) | (113,687) | - | (113,687) | 13,642 |
| V092 | OHIO COUNTY FISCAL CRT | (269,367) | (269,367) | (269,367) | - | (269,367) | 32,323 |
| V093 | OLDHAM CO FISCAL COURT | (421,981) | (421,981) | (421,981) | - | (421,981) | 50,638 |
| V094 | OWEN COUNTY FISCAL COURT | (149,552) | (149,552) | (149,552) | - | (149,552) | 17,946 |
| V095 | OWSLEY CO FISCAL COURT | (87,830) | (87,830) | (87,830) | - | (87,830) | 10,536 |
| V096 | PENDLETON CO FISCAL COURT | (171,734) | (171,734) | (171,734) | - | (171,734) | 20,607 |
| V097 | PERRY COUNTY FISCAL COURT | (355,423) | (355,423) | (355,423) | - | (355,423) | 42,651 |
| V098 | PIKE COUNTY FISCAL COURT | (736,596) | (736,596) | (736,596) | - | (736,596) | 88,395 |
| V099 | POWELL CO FISCAL CT | (298,526) | (298,526) | (298,526) | - | (298,526) | 35,823 |
| V100 | PULASKI CO FISCAL CT | (668,256) | (668,256) | (668,256) | - | (668,256) | 80,191 |
| V101 | ROBERTSON CO FISCAL CT | (57,489) | (57,489) | (57,489) | - | (57,489) | 6,888 |
| V102 | ROCKCASTLE CO FISCAL CT | (269,693) | (269,693) | (269,693) | - | (269,693) | 32,367 |
| V103 | ROWAN CO FISCAL COURT | (261,695) | (261,695) | (261,695) | - | (261,695) | 31,402 |
| V104 | RUSSELL CO FISCAL COURT | (252,683) | (252,683) | (252,683) | - | (252,683) | 30,321 |
| V105 | SCOTT CO FISCAL CT | (305,802) | (305,802) | (305,802) | - | (305,802) | 36,696 |
| V106 | SHELBY CO FISCAL COURT | (313,636) | (313,636) | (313,636) | - | (313,636) | 37,636 |
| V107 | SIMPSON CO FISCAL COURT | (288,303) | (288,303) | (288,303) | - | (288,303) | 34,596 |
| V108 | SPENCER CO TREASURER | (128,120) | (128,120) | (128,120) | - | (128,120) | 15,370 |
| V109 | TAYLOR COUNTY FISCAL COUR | (262,143) | (262,143) | (262,143) | - | (262,143) | 31,463 |
| V110 | TODD COUNTY FISCAL COURT | (194,742) | (194,742) | (194,742) | - | (194,742) | 23,368 |
| V111 | TRIGG COUNTY FISCAL COURT | (224,044) | (224,044) | (224,044) | - | (224,044) | 27,284 |
| V112 | TRIMBLE CO FISCAL COURT | (120,147) | (120,147) | (120,147) | - | (120,147) | 14,417 |
| V113 | UNION COUNTY FISCAL COURT | (244,946) | (244,946) | (244,946) | - | (244,946) | 29,393 |
| V114 | WARREN COUNTY FISCAL COUR | (785,535) | (785,535) | (785,535) | - | (785,535) | 94,265 |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2024 |
|-----------------------------|-----------------------------|--|--|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences between Employer Contrib & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| V115 | WASHINGTON CO FIS COURT | (174,387) | 10,566 | (163,821) | - | (163,821) | 29,612 |
| V116 | WAYNE COUNTY FISCAL COURT | (387,396) | (9,803) | (397,199) | - | (397,199) | 65,783 |
| V117 | WEBSTER CO FISCAL COURT | (248,970) | (137,575) | (386,545) | - | (386,545) | 42,277 |
| V119 | CITY OF HIGHLAND HEIGHTS | (54,678) | 38,483 | (16,195) | - | (16,195) | 9,285 |
| V120 | WOODFORD CO FISCAL COURT | (326,662) | (7,860) | (334,522) | - | (334,522) | 55,470 |
| V122 | FAMILY HEALTH CENTER | (1,639,109) | (300,121) | (1,939,230) | - | (1,939,230) | 278,334 |
| V125 | LOUISVILLE MEMM COMM | (12,816) | (5,868) | (18,684) | - | (18,684) | 2,176 |
| V126 | LOU & JEFF CO RIVERPORT | (8,233) | (28,527) | (36,760) | - | (36,760) | 1,398 |
| V127 | LOU LABOR MANAGER COM | (6,807) | (135) | (6,942) | - | (6,942) | 1,156 |
| V129 | T A R C | (3,093,043) | (682,542) | (3,775,585) | - | (3,775,585) | 525,223 |
| V130 | ANCHORAGE BD OF EDUCATION | (87,551) | (5,047) | (92,598) | - | (92,598) | 14,867 |
| V136 | MOUNTAIN ARTS CENTER | - | (16,978) | (16,978) | - | (16,978) | - |
| V137 | FRANKLIN CO CONS DIST | (2,998) | (6,406) | (9,404) | - | (9,404) | 509 |
| V145 | CITY OF WURLTAND | (7,840) | (718) | (8,558) | - | (8,558) | 1,331 |
| V147 | HARDIN CO WATER DIST #2 | (420,650) | 83,675 | (336,975) | - | (336,975) | 71,430 |
| V151 | HOUSING AUTH OF HENDERSON | (100,996) | (32,886) | (133,882) | - | (133,882) | 17,150 |
| V156 | JEFF CO BD OF ED | (16,194,019) | (7,357,053) | (23,551,072) | - | (23,551,072) | 2,749,873 |
| V158 | BIG SANDY AREA COMM PRO | (186,122) | (54,800) | (240,922) | - | (240,922) | 31,605 |
| V159 | CITY OF ERLANGER | (173,303) | (95,311) | (268,614) | - | (268,614) | 29,428 |
| V163 | EAST BERNSTADT BD OF ED | - | (553) | (553) | - | (553) | 6 |
| V171 | CITY OF ADAIRVILLE | - | - | (16,489) | - | (16,489) | - |
| V176 | MADISON CO CONSERVAT DIST | (1013) | - | (3,893) | - | (3,893) | - |
| V179 | MARSHALL CO SEN CITIZENS | - | (10,462) | (10,462) | - | (10,462) | - |
| V189 | CITY OF CENTRAL CITY | (644) | (15,723) | (15,432) | - | (15,432) | - |
| V198 | CITY OF BUTLER | (100) | (193) | (293) | - | (293) | - |
| V197 | CITY OF HAZARD | (14) | (81,117) | (81,131) | - | (81,131) | - |
| V198 | MOUNTAIN WATER DISTRICT | (781) | 24,002 | (23,221) | - | (23,221) | 195,711 |
| V200 | PULASKI COUNTY LIBRARY | (114) | (7,255) | (7,369) | - | (7,369) | (62,363) |
| V205 | BARREN/METCALFE CO AMB SR | (683) | 1,652 | (869) | - | (869) | (13,031) |
| V206 | SHELBYVLE MUN WATER&SEWER | (206) | 23,117 | (22,911) | - | (22,911) | (124,086) |
| V207 | BELL CO PUBLIC LIBRARY | (908) | (8,110) | (9,018) | - | (9,018) | - |
| V208 | CITY OF WALTON | (952) | 14,717 | (13,765) | - | (13,765) | 1,253 |
| V218 | MURRAY TOURISM COMMISSION | (555) | 966 | (411) | - | (411) | (8,589) |
| V219 | BELLEVUE BD OF EDUCATION | (204) | (3,722) | (3,926) | - | (3,926) | (102,942) |
| V224 | PENNYROYAL AREA MUSEUM | (483) | (8,110) | (8,593) | - | (8,593) | (14,693) |
| V230 | OWENSBORO RIVERPORT AUTH | (558) | - | (558) | - | (558) | (251,711) |
| V236 | BIG SANDY AREA DEV DIST | - | - | (8,266) | - | (8,266) | - |
| V237 | BLUE GRASS COMM ACTION | - | (532) | (532) | - | (532) | (11,411) |
| V247 | HARDIN CO WATER DIST #1 | (381,202) | 53,638 | (327,564) | - | (327,564) | 64,731 |
| V251 | HENDERSON CO RIVER AUTH | (68,464) | (18,660) | (87,124) | - | (87,124) | 11,626 |
| V259 | KENTON CO PUBLIC LIBRARY | (492,365) | (51,280) | (543,645) | - | (543,645) | 83,607 |
| V263 | LAUREL CO BD OF EDUCATION | (1,009,191) | (143,422) | (1,152,613) | - | (1,152,613) | 171,369 |
| V271 | RUSSELLVILLE ELEC PL BD | (127,182) | 15,138 | (112,044) | - | (112,044) | 21,596 |
| V281 | HOUSING AUTH OF MAYSVILLE | (40,781) | 986 | (39,795) | - | (39,795) | 6,925 |
| V298 | CITY OF PIKEVILLE | (365,629) | 163,648 | (201,981) | - | (201,981) | 62,087 |
| V300 | HOUSING AUTH OF SOMERSET | (41,671) | (21,770) | (63,441) | - | (63,441) | 7,076 |
| V305 | CITY OF CAVE CITY | (64,220) | 12,673 | (51,547) | - | (51,547) | 10,905 |
| V306 | HOUSING AUTH OF SHELBYVLE | (10,062) | (4,309) | (14,371) | - | (14,371) | 1,709 |
| V308 | NORTHERN KY AREA DEV.DIST | (296,886) | (66,940) | (363,826) | - | (363,826) | 50,414 |
| V319 | CAMPBELL CO BD OF ED | (859,221) | 49,266 | (809,955) | - | (809,955) | 145,903 |
| V324 | CHRISTIAN CO CONS DIST | (4,839) | (3,427) | (8,266) | - | (8,266) | 822 |
| V330 | CITY OF OWENSBORO | (1,136,833) | 38,784 | (1,098,049) | - | (1,098,049) | 193,043 |
| V336 | SANDY VALLEY TRANS SER IN | (192,953) | (43,995) | (236,948) | - | (236,948) | 32,765 |
| V337 | FRANKFORT ELEC WATER BD | (1,454,808) | 217,767 | (1,237,041) | - | (1,237,041) | 247,038 |
| V347 | CITY OF RADCLIFF | (210,348) | (76,278) | (286,626) | - | (286,626) | 35,719 |
| V359 | CITY OF ELSMERE | (56,142) | 6,850 | (49,292) | - | (49,292) | 9,533 |
| V363 | LONDON LAUREL CO COMM CTR | (63,737) | (17,624) | (81,361) | - | (81,361) | 10,823 |
| V373 | PADUCAH MCCRACKEN CO TOUR | (34,604) | 6,632 | (27,972) | - | (27,972) | 5,876 |
| V376 | CITY OF BERA | (410,559) | (413,898) | (824,457) | - | (824,457) | 69,716 |
| V398 | CITY OF ELKHORN CITY | - | (26,196) | (26,196) | - | (26,196) | - |
| V400 | PULASKI CO SOIL CONS DIST | (7,370) | (5,474) | (12,844) | - | (12,844) | 1,251 |
| V405 | MARY W WELDON MEM PUB LIB | (25,250) | 378 | (24,872) | - | (24,872) | 4,288 |
| V407 | BELL/WHITLEY COMM ACTION | (279,324) | (11,327) | (290,651) | - | (290,651) | 47,431 |
| V408 | UNION EMERGENCY SERVICES | (7,356) | 10,814 | 3,458 | - | 3,458 | 1,249 |
| V419 | DAYTON CITY SCHOOLS | (131,670) | 5,902 | (125,768) | - | (125,768) | 22,359 |
| V424 | PENNYRILE ALLIED COMM SER | (449,109) | 129,938 | (319,171) | - | (319,171) | 76,262 |
| V430 | OWENSBORO MUN UTILITIES | (1,357,014) | (956,634) | (2,313,648) | - | (2,313,648) | 230,432 |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2024 |
|-----------------------------|------------------------------|--|--|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences between Employer Contrib & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| V436 | APPALACHIAN RES & DEFENSE | (247,496) | 135,543 | (111,953) | - | (111,953) | 42,027 |
| V437 | FKT/FKLN CO TOUR&CONV COM | (12,588) | (4,200) | (16,788) | - | (16,788) | 2,138 |
| V447 | CITY OF ELIZABETH TOWN | (926,113) | 180,336 | (745,777) | - | (745,777) | 157,261 |
| V459 | LUDLOW BD OF EDUCATION | (66,382) | (32,506) | (98,888) | - | (98,888) | 11,272 |
| V463 | LONDON LAUREL TOURIST COM | (12,870) | (5,942) | (18,812) | - | (18,812) | 2,185 |
| V473 | PADUCAH POWER SYSTEM | (604,372) | 23,280 | (581,092) | - | (581,092) | 102,627 |
| V476 | KY RIVER Foothills DEV CO | (501,105) | (328,616) | (829,721) | - | (829,721) | 85,092 |
| V500 | WEST PULASKI WATER DISTR | (62,074) | 34,766 | (27,308) | - | (27,308) | 10,541 |
| V505 | CITY OF PARK CITY | (2,802) | 178 | (2,624) | - | (2,624) | 476 |
| V507 | BELL CO SOLID WASTE OFFIC | (17,222) | (5,895) | (23,117) | - | (23,117) | 2,924 |
| V508 | CITY OF UNION | (16,662) | 8,763 | (7,899) | - | (7,899) | 2,829 |
| V524 | HOPKINSVILLE WATER ENV ATH | (447,229) | 113,144 | (334,085) | - | (334,085) | 75,943 |
| V530 | AUDUBON AREA COMM SER INC | (1,641,300) | 227,657 | (1,413,643) | - | (1,413,643) | 278,706 |
| V537 | CAPITAL COMMUNITY E ID A | (9,149) | (3,815) | (12,964) | - | (12,964) | 1,554 |
| V547 | ELIZABETH TOWN TOUR/CON BU | (20,898) | (10,194) | (31,092) | - | (31,092) | 3,549 |
| V559 | BEECHWOOD BOARD OF EDUC | (125,174) | (7,961) | (133,135) | - | (133,135) | 21,256 |
| V563 | LONDON-LAUREL CO IDA | (12,365) | 5,535 | (6,830) | - | (6,830) | 2,100 |
| V576 | SOUTHERN MADISON WATER DT | (21,179) | (24,562) | (45,741) | - | (45,741) | 3,596 |
| V607 | PINEVILLE UTILITY COMM | (109,936) | (9,961) | (119,897) | - | (119,897) | 18,668 |
| V608 | WALTON FIRE DIST/EMS | - | 463 | 8,483 | - | 8,483 | 2,541 |
| V619 | SOUTHGATE BD OF ED | - | - | (16,826) | - | (16,826) | - |
| V624 | HOPKINSVILLE ELECTRIC SYSTEM | (618) | - | (375,117) | - | (375,117) | 2,829 |
| V630 | CITY OF WHITESVILLE | (841) | (4,117) | (18,010) | - | (18,010) | 2,829 |
| V637 | FARMDALE WATER DISTRICT | (245) | (19,193) | (14,965) | - | (14,965) | - |
| V647 | CITY OF VINE GROVE | (896) | (304,502) | (2,829) | - | (2,829) | - |
| V659 | KENTON CO BD OF ED | (633) | (209) | (5,812) | - | (5,812) | - |
| V663 | LAUREL CO CONSERV DIST | (902) | (16,846) | (167,743) | - | (167,743) | - |
| V673 | PADUCAH-MCCRACKEN CO JOIN | (855) | 8,294 | (58,561) | - | (58,561) | - |
| V676 | MADISON CO UTILITIES DIST | (888) | 676 | (1,214) | - | (1,214) | - |
| V707 | BELL CO CONSERVATION DIST | (1,066) | (5,617) | (4,551) | - | (4,551) | - |
| V708 | HEBRON FIRE PROTECTION DI | - | (28,476) | (2,829) | - | (2,829) | - |
| V719 | SILVER GROVE BD OF ED | (730) | (26,505) | (2,829) | - | (2,829) | - |
| V724 | PENNYRILE AREA DEVP DIST | (358) | (1,111) | (262,462) | - | (262,462) | - |
| V730 | GREEN RIV AREA DEL DIST | (724) | (52,400) | (415,311) | - | (415,311) | - |
| V737 | KY ASSOC OF CO (KACO) | (351) | (1,880) | (263,000) | - | (263,000) | - |
| V756 | JEFF CO MED CENTER LAUNDR | - | (3,407) | (4,129) | - | (4,129) | - |
| V759 | ERLANGER/ELSMERE BD OF ED | - | (4,197) | (4,197) | - | (4,197) | - |
| V773 | MCCRACKEN CO PUB LIBRARY | (364,721) | 18,972 | (345,749) | - | (345,749) | 61,933 |
| V808 | POINT PLEASANT FIRE DIST | (564,496) | 126,069 | (438,427) | - | (438,427) | 95,856 |
| V819 | NEWPORT BD OF ED | (417,594) | (88,506) | (506,100) | - | (506,100) | 70,911 |
| V830 | REGIONAL WTR RESOURCE AGY | (902,228) | (73,804) | (976,032) | - | (976,032) | 153,205 |
| V856 | KYIANA REG PLANNING DEV | (47,131) | (31,836) | (78,967) | - | (78,967) | 8,003 |
| V859 | COVINGTON BD OF ED | (21,995) | (2,773) | (24,768) | - | (24,768) | 3,735 |
| V873 | PADUCAH-MCCRACKEN CO RIV | (70,695) | 5,212 | (65,483) | - | (65,483) | 12,005 |
| V919 | CITY OF WILDER | (60,045) | (17,044) | (77,089) | - | (77,089) | 10,196 |
| V930 | OWENSBORO METRO PLAN COMM | (761,794) | 128,716 | (633,078) | - | (633,078) | 129,359 |
| V937 | HOUSING AUTH OF FRANKFORT | (12,288) | (4,701) | (16,989) | - | (16,989) | 2,087 |
| V959 | CITY OF COVINGTON | (5,731) | (3,914) | (9,645) | - | (9,645) | 973 |
| W001 | ADAIR COUNTY ATTORNEY | (7,043) | (3,470) | (10,513) | - | (10,513) | 1,196 |
| W003 | ANDERSON COUNTY ATTORNEY | (18,178) | (7,965) | (26,143) | - | (26,143) | 3,087 |
| W004 | BALLARD COUNTY ATTORNEY | (9,476) | (1,851) | (11,327) | - | (11,327) | 1,609 |
| W010 | BOYD COUNTY ATTORNEY | (3,120) | (10,191) | (13,311) | - | (13,311) | 530 |
| W011 | BOYLE COUNTY ATTORNEY | (28,915) | (30,998) | (59,913) | - | (59,913) | 4,910 |
| W013 | BREATHITT CO ATTORNEY | (5,327) | (1,296) | (6,623) | - | (6,623) | 905 |
| W015 | BULLITT COUNTY ATTORNEY | (10,283) | (3,716) | (13,999) | - | (13,999) | 1,746 |
| W016 | BUTLER COUNTY ATTORNEY | (23,784) | (2,127) | (25,911) | - | (25,911) | 4,039 |
| W017 | CALDWELL COUNTY ATTORNEY | (53,273) | (15,787) | (69,060) | - | (69,060) | 9,046 |
| W018 | CALLOWAY COUNTY ATTORNEY | - | (4,159) | (4,159) | - | (4,159) | - |
| W019 | CAMPBELL COUNTY ATTORNEY | (2,640) | 2,384 | (256) | - | (256) | 448 |
| W020 | CARLISLE COUNTY ATTORNEY | (11,175) | 1,060 | (10,115) | - | (10,115) | 1,898 |
| W021 | CARROLL COUNTY ATTORNEY | (35,953) | (17,852) | (53,805) | - | (53,805) | 6,105 |
| W022 | CHILD SUPPORT ENFORCEMENT | (11,173) | (8,877) | (20,050) | - | (20,050) | 1,897 |
| W024 | CHRISTIAN COUNTY ATTORNEY | (8,196) | (1,295) | (9,491) | - | (9,491) | 1,392 |
| W026 | CLAY COUNTY ATTORNEY | (5,524) | (3,603) | (9,127) | - | (9,127) | 938 |
| W027 | CLINTON CO ATTORNEY | (2,743) | (281) | (3,024) | - | (3,024) | 466 |
| W029 | CUMBERLAND CO ATTORNEY | - | - | - | - | - | - |
| W031 | EDMONSON COUNTY ATTORNEY | - | - | - | - | - | - |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2024 |
|-----------------------------|-----------------------------|--|--|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences between Employer Contrib & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| W032 | ELLIOTT COUNTY ATTORNEY | (4,682) | (3,606) | (8,288) | - | (8,288) | 795 |
| W033 | ESTILL COUNTY ATTORNEY | (9,866) | (4,709) | (14,575) | - | (14,575) | 1,675 |
| W035 | FLEMING COUNTY ATTORNEY | (20,946) | (4,606) | (25,552) | - | (25,552) | 3,557 |
| W036 | FLOYD COUNTY ATTORNEY | (16,136) | 20,588 | 4,452 | - | 4,452 | 2,740 |
| W039 | GALLATIN COUNTY ATTORNEY | - | (10,421) | (10,421) | - | (10,421) | - |
| W041 | GRANT COUNTY CHILD SUPPOR | (8,116) | (5,774) | (13,890) | - | (13,890) | 1,378 |
| W043 | GRAYSON COUNTY ATTORNEY | (10,790) | (5,692) | (16,482) | - | (16,482) | 1,832 |
| W044 | GREEN COUNTY ATTORNEY | (5,173) | (4,895) | (10,068) | - | (10,068) | 878 |
| W045 | GREENUP CO ATTY/CHILD SUP | - | (26,276) | (26,276) | - | (26,276) | - |
| W047 | HARDIN COUNTY ATTORNEY | (53,178) | (34,141) | (87,319) | - | (87,319) | 9,030 |
| W048 | HARLAN COUNTY ATTORNEY | (25,296) | (18,897) | (44,193) | - | (44,193) | 4,295 |
| W050 | HART COUNTY ATTORNEY | (16,635) | (5,178) | (21,813) | - | (21,813) | 2,825 |
| W051 | HENDERSON CO ATTORNEY | (26,204) | (6,466) | (32,670) | - | (32,670) | 4,450 |
| W052 | HENRY COUNTY ATTORNEY | (1,612) | (3,458) | (5,070) | - | (5,070) | 274 |
| W055 | JACKSON COUNTY ATTORNEY | (8,477) | (18) | (8,495) | - | (8,495) | 1,439 |
| W056 | JEFFERSON CO ATTORNEY | (511,632) | (216,300) | (727,932) | - | (727,932) | 86,879 |
| W058 | JOHNSON CO ATTORNEY | (16,497) | 539 | (15,958) | - | (15,958) | 2,801 |
| W060 | KNOTT COUNTY ATTORNEY | (8,915) | (6,068) | (14,983) | - | (14,983) | 1,514 |
| W061 | KNOX COUNTY ATTORNEY | (19,610) | (5,661) | (25,271) | - | (25,271) | 3,330 |
| W063 | LAUREL COUNTY ATTORNEY | - | (46,851) | (46,851) | - | (46,851) | 7,450 |
| W064 | LAWRENCE COUNTY ATTORNEY | - | (17,002) | (17,002) | - | (17,002) | - |
| W066 | LESLIE COUNTY ATTORNEY | (360) | - | (360) | - | (360) | - |
| W067 | LETCHER COUNTY ATTORNEY | (379) | (9,771) | (10,150) | - | (10,150) | - |
| W069 | LINCOLN COUNTY ATTORNEY | (155) | (3,721) | (3,876) | - | (3,876) | - |
| W070 | LIVINGSTON CO ATTORNEY | (563) | (2,221) | (2,784) | - | (2,784) | - |
| W071 | LOGAN COUNTY ATTORNEY | - | (4,375) | (4,375) | - | (4,375) | - |
| W073 | MCCRACKEN COUNTY ATTORNEY | (493) | 882 | 389 | - | 389 | - |
| W075 | MCLEAN COUNTY ATTORNEY | (402) | 1,403 | 1,001 | - | 1,001 | - |
| W076 | MADISON COUNTY ATTORNEY | (993) | 5,817 | 4,824 | - | 4,824 | - |
| W077 | MAGOFFIN CO ATTORNEY | (349) | 168 | (181) | - | (181) | - |
| W078 | MARION COUNTY ATTORNEY | (958) | 5,948 | 4,990 | - | 4,990 | - |
| W079 | MARSHALL COUNTY ATTORNEY | (344) | (1,402) | (1,746) | - | (1,746) | - |
| W080 | MARTIN COUNTY ATTORNEY | (499) | 36 | (463) | - | (463) | - |
| W082 | MEADE COUNTY ATTORNEY | (888) | (2,151) | (3,039) | - | (3,039) | - |
| W083 | MENIFEE COUNTY ATTORNEY | (385) | (1,113) | (1,498) | - | (1,498) | - |
| W084 | MERCER COUNTY ATTORNEY | (273) | (1,113) | (1,386) | - | (1,386) | - |
| W085 | METCALFE COUNTY ATTORNEY | - | (2,221) | (2,221) | - | (2,221) | - |
| W087 | MONTGOMERY CO ATTORNEY | - | (2,221) | (2,221) | - | (2,221) | - |
| W090 | NELSON COUNTY ATTORNEY | (24,310) | (5,374) | (29,684) | - | (29,684) | 4,128 |
| W091 | NICHOLAS COUNTY ATTORNEY | (4,448) | 2,459 | (1,989) | - | (1,989) | 755 |
| W092 | OHIO COUNTY ATTORNEY | (584) | (18,013) | (18,597) | - | (18,597) | 99 |
| W095 | OWSLEY COUNTY ATTORNEY | (4,517) | (2,996) | (7,513) | - | (7,513) | 767 |
| W096 | PENDLETON COUNTY ATTORNEY | (2,263) | (8,593) | (10,856) | - | (10,856) | 384 |
| W097 | PERRY COUNTY ATTORNEY | (25,524) | 1,140 | (24,384) | - | (24,384) | 4,334 |
| W098 | PIKE COUNTY ATTORNEY | (50,851) | (26,506) | (77,357) | - | (77,357) | 8,635 |
| W099 | POWELL COUNTY ATTORNEY | (11,765) | (2,622) | (14,387) | - | (14,387) | 1,998 |
| W103 | ROWAN COUNTY ATTORNEY | (6,982) | 9,860 | 2,878 | - | 2,878 | 1,186 |
| W104 | RUSSELL COUNTY ATTORNEY | (12,870) | (3,425) | (16,295) | - | (16,295) | 2,185 |
| W105 | SCOTT COUNTY ATTORNEY | - | (8,639) | (8,639) | - | (8,639) | - |
| W106 | SHELBY COUNTY ATTORNEY | (2,642) | (5,353) | (7,995) | - | (7,995) | 449 |
| W107 | SIMPSON COUNTY ATTORNEY | (3,787) | 3,392 | (395) | - | (395) | 643 |
| W109 | TAYLOR COUNTY ATTORNEY | (16,874) | 3,767 | (13,107) | - | (13,107) | 2,865 |
| W110 | TODD COUNTY ATTORNEY | - | (6,716) | (6,716) | - | (6,716) | - |
| W113 | UNION COUNTY ATTORNEY | (109) | (1,460) | (1,569) | - | (1,569) | 18 |
| W114 | WARREN CO ATTY/CHILD SUPP | (56,365) | (8,480) | (64,845) | - | (64,845) | 9,571 |
| W115 | WASHINGTON CO ATTORNEY | (5,989) | (2,040) | (8,029) | - | (8,029) | 1,017 |
| W118 | WHITLEY COUNTY ATTORNEY | - | (3,823) | (3,823) | - | (3,823) | - |
| W119 | WOLFE COUNTY ATTORNEY | (5,864) | (5,563) | (11,427) | - | (11,427) | 996 |
| W120 | WOODFORD COUNTY ATTORNEY | (12,766) | (8,686) | (21,452) | - | (21,452) | 2,168 |
| X030 | OWENBORO DAVISS CO TOUR | (34,583) | 16,546 | (18,037) | - | (18,037) | 5,872 |
| X034 | FAYETTE CO ATTORNEY OFF | (129,019) | (109,639) | (238,658) | - | (238,658) | 21,909 |
| X059 | KENTON COUNTY ATTORNEY | (79,472) | (53,909) | (133,381) | - | (133,381) | 13,495 |
| X105 | GEORGETOWN WATER & SEWER | (356,828) | 43,800 | (313,028) | - | (313,028) | 60,592 |
| X956 | LOU FIREFIGHTERS PENS FUN | (19,264) | 1,249 | (18,015) | - | (18,015) | 3,271 |
| TOTAL | | (265,570,418) | (9,050,264) | (274,620,682) | - | (274,620,682) | 45,095,973 |

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Appendix A: Collective OPEB Amount

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|--|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| 10005 | LEGS GENERAL ASSEMBLY | 1,323 | 3,733 | 3,550 | 57,717 | 66,323 | 26,936 | 2,602 | 3,990 | 60,410 | 93,938 |
| 20025 | JUDL.ADM OFF OF THE COURT | 2,237,389 | 6,315,738 | 6,006,135 | 3,093,215 | 17,652,477 | 45,569,279 | 4,401,436 | 6,750,961 | 3,807,823 | 60,529,499 |
| 35628 | TRAN DEPT OF INTERGOV PRO | - | - | - | 3,444 | 3,444 | - | - | - | - | 3,277 |
| 39931 | JEFFERSON CO CLERK | 347,612 | 981,246 | 933,144 | 277,585 | 2,539,587 | 7,079,880 | 683,830 | 1,048,864 | 410,481 | 9,223,055 |
| 39932 | JEFFERSON CO SHERIFF | 101,840 | 287,475 | 273,383 | 217,637 | 880,335 | 2,074,191 | 200,342 | 307,286 | 1,704 | 2,583,523 |
| 39933 | KENTON CO COURT CLERK | 57,425 | 162,100 | 154,153 | 172,238 | 545,916 | 1,169,580 | 112,967 | 173,270 | 15,955 | 1,471,772 |
| 39934 | KENTON CO SHERIFF | 21,614 | 61,012 | 58,021 | 36,543 | 177,190 | 440,210 | 42,519 | 65,216 | 4,137 | 552,082 |
| 39935 | CAMPBELL COUNTY CLERK | 38,785 | 109,484 | 104,117 | 29,528 | 281,914 | 789,947 | 76,299 | 117,028 | 9,664 | 992,938 |
| 39936 | CAMPBELL CO SHERIFF | 13,939 | 39,348 | 37,420 | 24,856 | 115,563 | 283,906 | 27,422 | 42,060 | 81,291 | 434,679 |
| 39937 | FAYETTE CO CLERK | 122,866 | 346,830 | 329,828 | 55,938 | 855,462 | 2,502,443 | 241,705 | 370,730 | 237,323 | 3,352,201 |
| 39938 | FAYETTE CO SHERIFF | 76,896 | 217,062 | 206,422 | 203,626 | 704,007 | 1,566,151 | 151,271 | 232,021 | 65,359 | 2,014,802 |
| 39939 | DAVISS CO CLERK | 37,465 | 105,756 | 100,572 | 60,125 | 303,918 | 763,050 | 73,701 | 113,044 | 149,850 | 1,099,645 |
| 39940 | DAVISS CO SHERIFF | 10,400 | 29,358 | 27,919 | 29,333 | 97,010 | 211,822 | 20,459 | 31,381 | 3,554 | 267,216 |
| 39941 | PIKE CO CLERK | 20,062 | 56,632 | 53,855 | 41,170 | 171,719 | 408,608 | 39,467 | 60,534 | 27,646 | 536,255 |
| 39942 | PIKE CO SHERIFF | 25,602 | 72,271 | 68,728 | 21,233 | 187,834 | 521,449 | 50,366 | 77,251 | 93,949 | 743,015 |
| 39943 | HARDIN COUNTY CLERK OFFIC | - | - | 116,142 | 24,455 | 305,991 | 881,184 | - | 130,545 | 62,315 | 1,159,156 |
| 39944 | HARDIN COUNTY SHERIFF | - | - | 48,714 | 15,281 | 133,367 | 369,596 | - | 54,755 | 33,786 | 493,835 |
| 39945 | WARREN COUNTY CLERKS OFF | 138,855 | - | 132,033 | 93,279 | 413,336 | 1,001,749 | 96,757 | 148,406 | 9,018 | 1,255,930 |
| 39946 | WARREN COUNTY SHERIFF | 197,927 | - | 188,224 | 150,534 | 606,802 | 1,428,080 | 137,935 | 211,566 | 56,667 | 1,834,248 |
| 39947 | BOONE COUNTY CLERK | 136,206 | - | 129,529 | 23,210 | 337,197 | 982,753 | 94,922 | 145,592 | 37,011 | 1,260,278 |
| 39948 | BOONE COUNTY SHERIFF | 46,432 | - | 44,156 | - | - | 335,011 | - | 0,631 | 5,601 | 422,604 |
| 39949 | CHRISTIAN COUNTY CLERK | 58,123 | - | 55,274 | - | - | 419,371 | - | 0,129 | 13,016 | 535,022 |
| 39950 | CHRISTIAN COUNTY SHERIFF | 232,417 | - | 221,024 | 270,600 | 1,191,818 | 676,934 | 161,971 | 248,433 | 17,255 | 2,104,593 |
| 39951 | MADISON COUNTY CLERK | 100,575 | - | 95,644 | 20,866 | 252,714 | 725,665 | 70,090 | 107,505 | 23,869 | 927,129 |
| 39952 | MADISON COUNTY SHERIFF | 34,873 | - | 33,164 | 43,660 | 124,051 | 251,619 | 24,303 | 37,277 | 10,113 | 323,312 |
| 39961 | BULLITT COUNTY CLERK | 119,904 | - | 14,026 | 53,981 | 330,388 | 865,129 | 83,561 | 128,166 | - | 1,076,856 |
| 39962 | BULLITT CO SHERIFF | 143,689 | - | 36,645 | 192,784 | 574,897 | 636,743 | 100,137 | 153,591 | 48,070 | 1,338,541 |
| 54527 | J&P DEPT OF CORRECTIONS | - | - | - | - | - | - | - | - | - | - |
| 014A | BRECKINRIDGE CO ATTORNEY | - | - | - | 13 | 13 | - | - | - | 5,806 | 5,806 |
| 116A | WAYNE COUNTY ATTORNEY | - | 9,852 | 9,369 | 21,302 | 44,013 | 71,084 | 6,866 | 10,531 | 19,294 | 107,775 |
| A051 | HENDERSON CO TOURIST COMM | - | 5,285 | 5,026 | 1,064 | 13,247 | 38,130 | 3,683 | 5,649 | 6,296 | 53,758 |
| A073 | HOUSING AUTH OF PADUCAH | - | 143,789 | 136,741 | 130,639 | 462,107 | 937,468 | 100,207 | 153,698 | 17,145 | 1,308,518 |
| A087 | Reid Village Water District | - | - | 1,395 | 8,936 | 12,318 | 10,586 | 1,022 | 568 | - | 13,176 |
| A113 | MORGANFIELD HOUSING AUTH | - | - | - | - | - | - | - | - | 6,378 | 6,378 |
| A156 | CITY OF ANCHORAGE | 50,318 | - | 50,318 | 27,047 | 117,770 | 361,770 | 36,874 | 558 | 8,914 | 484,116 |
| AB19 | BELLEVUE/DAYTON FIRE | 1,427 | 4,029 | 3,832 | 2,137 | 11,425 | 29,073 | 2,808 | 4,307 | 805 | 36,993 |
| AC19 | CAMPBELL CO FIRE DIST 1 | - | - | - | 301 | 301 | - | - | - | 286 | 286 |
| B008 | BURLINGTON FIRE PRO DIST | 1,909 | 5,388 | 5,124 | 2,604 | 15,025 | 38,875 | 3,755 | 5,759 | 480 | 48,869 |
| B010 | HOUSING AUTHORITY OF CATLETTSBURG | 8,932 | 25,214 | 23,978 | 19,805 | 77,929 | 181,926 | 17,572 | 26,952 | 13,868 | 240,318 |
| B015 | CITY OF HILLVIEW | 22,425 | 63,302 | 60,199 | 69,586 | 215,512 | 456,736 | 44,115 | 67,664 | - | 568,515 |
| B017 | PENNYRILE EMER ASST CTR | 9,570 | 27,013 | 25,689 | 7,356 | 69,628 | 194,904 | 18,825 | 28,874 | 16,920 | 259,523 |
| B018 | W KY ED COOPERATIVE | 4,466 | 12,607 | 11,989 | 29,062 | 90,963 | 8,786 | 13,476 | 51,309 | 164,534 | 508,682 |
| B023 | CITY OF LONDON TOURISM | 20,065 | 56,640 | 53,863 | 333,929 | 464,497 | 408,667 | 39,472 | 60,543 | - | 933,128 |
| B024 | OAK GROVE TOURISM/CONVENTION COMMISSIO | 11,035 | 31,151 | 29,624 | 60,604 | 132,414 | 224,761 | 21,709 | 33,298 | 3,742 | 283,510 |
| B030 | OWENSBORO/DAV CO ECO DEV | 4,361 | 12,311 | 11,707 | 12,347 | 40,726 | 88,826 | 8,580 | 13,159 | 85,406 | 195,971 |
| B035 | GTR FLEMING CO WATER COMM | 3,649 | 10,300 | 9,795 | 393 | 24,137 | 74,319 | 7,178 | 11,010 | 4,238 | 96,745 |
| B038 | CITY OF HICKMAN | 20,257 | 57,180 | 54,377 | 97,944 | 229,758 | 412,568 | 39,849 | 61,121 | 19,013 | 532,551 |
| B042 | HOUSING AUTH OF MAYFIELD | 19,513 | 55,083 | 52,383 | 4,609 | 131,588 | 397,434 | 38,387 | 58,879 | 37,357 | 532,057 |
| B043 | GRAYSON CO CONSERV DIST | 944 | 2,665 | 2,535 | 113 | 19,232 | 6,257 | 1,858 | 2,849 | 1,406 | 25,345 |
| B045 | CITY OF BELLEFONTE | 79 | 223 | 212 | 75 | 589 | 1,608 | 155 | 238 | 1,496 | 3,497 |
| B048 | CITY OF HARLAN | 33,265 | 93,901 | 89,298 | 16,361 | 232,825 | 677,517 | 65,440 | 100,372 | 25,909 | 869,238 |
| B051 | HENDERSON CITY/CO PLANNIN | 12,185 | 34,395 | 32,709 | 1,924 | 81,213 | 248,168 | 23,970 | 36,765 | 9,878 | 318,781 |
| B052 | HENRY CO WATER DIST #2 | 33,943 | 95,814 | 91,117 | 27,231 | 248,105 | 691,319 | 66,773 | 102,417 | 19,902 | 880,411 |
| B054 | CITY OF NORTONVILLE | 7,722 | 21,799 | 20,730 | 33,536 | 83,787 | 157,284 | 15,192 | 23,301 | 1,355 | 197,132 |
| B058 | JOHNSON CO FISCAL COURT | 65,212 | 184,081 | 175,057 | 41,102 | 465,452 | 1,328,177 | 128,286 | 196,766 | 81,566 | 1,734,795 |
| B061 | KNOX CO UTILITIES COMM | 12,359 | 34,887 | 33,177 | 15,746 | 96,169 | 251,717 | 24,313 | 37,291 | 26,582 | 339,903 |
| B072 | LAKE BARKLEY TOUR COMM | 1,641 | 4,633 | 4,405 | 1,639 | 9,695 | 33,425 | 3,228 | 4,952 | 1,428 | 43,033 |
| B078 | MARION CO WATER DISTRICT | 17,504 | 49,410 | 46,988 | 47,826 | 161,728 | 356,500 | 34,434 | 52,815 | 1,173 | 444,922 |
| B084 | N MERCER WATER DISTRICT | 20,448 | 57,721 | 54,892 | 26,587 | 159,648 | 416,469 | 40,226 | 61,699 | 5,933 | 524,327 |
| B087 | MONTGOMERY CO FIRE DIST | 81,483 | 230,012 | 218,737 | 2,901 | 533,133 | 1,659,584 | 160,296 | 245,863 | 235,096 | 2,300,839 |
| B097 | KY RIVER REGIONAL JAIL | 37,366 | 105,476 | 100,306 | 199,405 | 442,553 | 761,031 | 73,506 | 112,745 | 78,051 | 1,025,333 |
| B098 | PIKE CO SENIOR CITIZEN PR | 6,354 | 17,935 | 17,056 | - | 41,345 | 129,407 | 12,499 | 19,171 | 32,891 | 193,968 |
| B100 | CITY OF SCIENCE HILL | 3,818 | 10,779 | 10,250 | 4,804 | 29,651 | 77,769 | 7,512 | 11,521 | 10,355 | 107,157 |

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|------------------------------------|--|---|----------------------------|-------------------------------|--|---|--|----------------------------|-------------------------------|--|--|
| | | Liability Experience (19) | Assumption Changes (20) | Investment Experience (21) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (22) | Total Deferred Outflow of Resources (23) | Liability Experience (24) | Assumption Changes (25) | Investment Experience (26) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (27) | Total Deferred Inflow of Resources (28) |
| B104 | RUSSELL CO AMBULANCE SER | 28,056 | 79,197 | 75,314 | 80,909 | 263,476 | 571,420 | 55,192 | 84,654 | 4,637 | 715,903 |
| B106 | NORTH SHELBY WATER CO | 20,319 | 57,357 | 54,545 | 25,806 | 158,027 | 413,842 | 39,972 | 61,310 | 14,665 | 529,789 |
| B109 | CAMPBELL/TAYLOR CO I D A | 3,276 | 9,246 | 8,793 | 1,442 | 22,757 | 66,713 | 6,444 | 9,883 | 2,270 | 85,310 |
| B113 | UNION CO ECONOMIC DEVELOP | 3,074 | 8,678 | 8,253 | 4,250 | 24,255 | 62,615 | 6,048 | 9,276 | 2,281 | 80,220 |
| B116 | MONTICELLO/WAYNE TELE BOA | 9,059 | 25,573 | 24,319 | 62,955 | 121,906 | 184,514 | 17,822 | 27,335 | 28,164 | 257,835 |
| B118 | WHITLEY CO CONSERV DIST | 560 | 1,581 | 1,504 | 3,144 | 6,789 | 11,410 | 1,102 | 1,690 | 27,202 | 41,404 |
| B124 | HOPKINS-CHRIST CO PLANNIN | 31,920 | 90,103 | 85,686 | 5,816 | 213,525 | 650,111 | 62,793 | 96,312 | 74,861 | 884,077 |
| B156 | LOU POLICE RETIRE FUND | 3,888 | 10,974 | 10,436 | 1,346 | 26,644 | 79,181 | 7,648 | 11,730 | 3,023 | 101,582 |
| B179 | HOUSING AUTH OF BENTON | 7,540 | 21,283 | 20,239 | 5,292 | 54,354 | 153,559 | 14,832 | 22,749 | 2,825 | 193,965 |
| B230 | RIVERPARK CTR OWENSBORO | 18,083 | 51,045 | 48,543 | 134,188 | 251,859 | 368,302 | 35,573 | 54,563 | 67,482 | 525,920 |
| B256 | BUECHEL FIRE PROTECT DIST | | | | 3,380 | 3,380 | | | | | 36,019 |
| B259 | CITY OF LUDLOW | 9,987 | 28,192 | 26,810 | 38,386 | 103,375 | 203,412 | 19,647 | 30,135 | 35,951 | 289,145 |
| B356 | CITY OF DOUGLASS HILLS | 7,849 | 22,158 | 21,071 | 36,884 | 87,962 | 159,871 | 15,442 | 23,684 | 1,007 | 200,004 |
| B456 | ANCHORAGE MIDDLETOWN FIRE AND EMS | 27,064 | 76,395 | 72,651 | 226,491 | 403,601 | 551,208 | 53,240 | 81,660 | 6,021 | 692,129 |
| B656 | LOUISVILLE AIRPORT AUTHOR | 266,327 | 751,793 | 714,940 | 122,289 | 1,855,349 | 5,424,334 | 523,924 | 803,600 | 325,107 | 7,076,965 |
| B756 | LEGAL AID SOCIETY INC | 102,155 | 288,364 | 274,228 | 247,466 | 912,213 | 2,080,602 | 200,961 | 308,235 | 7,437 | 2,597,235 |
| B856 | JEFF CO SOIL/CONSER DIST | 907 | 2,559 | 2,434 | 11,809 | 17,709 | 18,467 | | 2,736 | 4,378 | 27,365 |
| B956 | LAKE DREAMLAND FIRE DIST | | | | 4,619 | 4,619 | | | | | 18,834 |
| C025 | WINCHESTER CLARK COUNTY INDUSTRIAL AUTHO | 5,490 | 15,498 | 14,738 | 39,972 | 75,698 | 111,822 | | 16,566 | 9,618 | 148,807 |
| C045 | Greenup County Public Library | | | 17,508 | 112,138 | 154,579 | 132,837 | | 19,679 | | 165,346 |
| C079 | JONATHAN CREEK WATER DIST | | | 28,864 | 11,533 | 81,501 | 218,997 | | 32,444 | | 285,653 |
| C087 | CITY OF JEFFERSONVILLE | 20,226 | | 19,234 | 3,144 | 49,769 | 145,933 | 14,095 | 21,620 | 19,547 | 201,195 |
| C105 | CITY OF SADIEVILLE | 3,445 | | 3,276 | 4,412 | 12,353 | 24,858 | 2,401 | 4,970 | 4,970 | 35,912 |
| C106 | CITY OF SIMPSONVILLE | 38,876 | | 36,970 | 4,434 | 28,495 | 28,495 | 27,092 | 3,683 | 51,394 | 400,536 |
| C118 | HOUSING AUTH OF CORBIN | 28,961 | | 27,541 | | 208,94 | 882,81 | | 8,957 | 12,006 | 272,106 |
| C230 | HOUSING AUTH OF OWENSBORO | 122,354 | | 16,357 | | 882,81 | 882,81 | | 2,786 | 44,210 | 1,143,076 |
| C256 | LOUISVILLE/JEFF CO METRO | 5,717 | 15,895,394 | 16,189 | 1,068,824 | 11,517 | 11,077,495 | | 16,990,761 | 2,403,570 | 145,160,192 |
| D017 | CALDWELL CO WATER DISTRICT | 21,544 | | 20,487 | 24,816 | 74,479 | 588,366 | 15,014 | 23,028 | 32,835 | 226,318 |
| D025 | WINCHESTER-CLARK COUNTY TOURISM | 6,722 | | 6,392 | 350 | 15,845 | 48,501 | 4,685 | 7,185 | 7,349 | 67,720 |
| D052 | CITY OF PLEASUREVILLE | 3,184 | | 3,028 | 5,832 | 13,172 | 22,976 | 2,219 | 3,404 | 4,458 | 33,057 |
| D054 | City of Hanson | 1,970 | | 1,873 | 11,998 | | 14,213 | 1,373 | 2,106 | | 17,692 |
| D071 | CITY OF LEWISBURG | 18,210 | | 17,317 | 5,271 | | 131,387 | 12,690 | 19,465 | 25,255 | 188,797 |
| D079 | NORTH MARSHALL WATER DIST | 64,780 | | 61,604 | 53,043 | 82,376 | 467,401 | 45,145 | 69,244 | 11,053 | 592,843 |
| D084 | GTR H/MERCER PL&ZONING CO | 6,939 | | 6,599 | 3,200 | 19,196 | 50,069 | 4,836 | 7,418 | 1,534 | 63,857 |
| D098 | CITY OF COAL RUN VILLAGE | 19,794 | | 18,823 | 57,882 | 103,511 | 142,816 | 13,794 | 21,158 | 40,421 | 218,189 |
| D113 | UNION CO WATER DISTRICT | 25,375 | | 24,131 | 10,511 | 69,006 | 183,083 | 17,684 | 27,123 | 13,093 | 240,983 |
| D118 | WHITLEY CO WATER DIST | | | 27,311 | 75,714 | 141,918 | 207,215 | 20,014 | 30,698 | 20,084 | 278,011 |
| D135 | WESTERN FLEMING WATER DIS | | | 28,448 | 47,406 | | 15,841 | 20,848 | 9,976 | 8,993 | 277,658 |
| G015 | ZONETON FIRE PROT DIST | 5,237 | | 9,137 | 8,690 | 35,687 | 85,929 | 6,368 | 9,767 | | 82,064 |
| G090 | NELSON CO. DISPATCH | 19,813 | | 55,928 | 86,652 | 215,579 | 403,531 | 38,976 | 59,782 | 13,573 | 515,862 |
| G506 | SHELBY CO SUB FIRE DIST | 2,636 | | 7,442 | 7,077 | 4,133 | 21,288 | 53,696 | 5,186 | 7,955 | 67,864 |
| J001 | ADAIR CO BD OF EDUCATION | 149,635 | | 422,391 | 401,685 | 327,691 | 1,301,402 | 3,047,632 | 294,364 | 451,498 | 30,969 |
| J002 | CITY OF SCOTTSDALE | 68,012 | | 191,984 | 182,573 | 122,566 | 565,135 | 1,385,206 | 133,794 | 205,214 | 68,997 |
| J003 | CITY OF LAWRENCEBURG | 80,134 | | 226,203 | 215,114 | 22,118 | 543,569 | 1,632,099 | 157,641 | 241,791 | 58,621 |
| J004 | BALLARD CO BD OF ED | 68,467 | | 193,270 | 183,795 | 97,008 | 542,540 | 1,394,478 | 134,690 | 206,588 | 51,894 |
| J005 | GLASGOW BD OF EDUCATION | 91,565 | | 258,471 | 245,800 | 4,783 | 600,619 | 1,864,918 | 180,128 | 276,282 | 122,224 |
| J006 | BATH CO BD OF EDUC | 94,940 | | 267,997 | 254,859 | 40,248 | 658,044 | 1,933,650 | 186,767 | 286,465 | 130,609 |
| J007 | CITY OF MIDDLESBORO | 44,467 | | 125,523 | 119,369 | 69,265 | 358,624 | 905,670 | 87,477 | 134,172 | 62,646 |
| J008 | BOONE CO WATER DISTRICT | 52,415 | | 147,957 | 140,704 | 51,021 | 392,097 | 1,067,541 | 103,111 | 158,153 | 51,053 |
| J009 | BOURBON CO BD OF EDUCATIO | 155,143 | | 437,941 | 416,472 | 121,498 | 1,131,054 | 3,159,827 | 305,201 | 468,119 | 151,958 |
| J010 | FAIRVIEW BD OF EDUCATION | 29,971 | | 84,604 | 80,456 | 62,829 | 257,860 | 610,432 | 58,960 | 90,434 | 53,270 |
| J011 | DANVILLE CITY BD OF ED | 91,194 | | 257,425 | 244,806 | 41,984 | 635,409 | 1,857,370 | 179,399 | 275,164 | 150,917 |
| J012 | BRACKEN CO BD OF EDUC | 56,468 | | 159,399 | 151,585 | 110,594 | 478,046 | 1,150,094 | 111,085 | 170,383 | 12,027 |
| J013 | BREATHITT CO BD OF ED | 90,139 | | 254,447 | 241,974 | 88,951 | 675,511 | 1,835,884 | 177,324 | 271,981 | 206,271 |
| J014 | BRECKINRIDGE CO BD OF ED | 140,553 | | 396,755 | 377,306 | 9,419 | 924,033 | 2,862,668 | 276,499 | 424,096 | 87,852 |
| J015 | BULLITT CO BD OF ED | 554,664 | | 1,565,715 | 1,488,962 | 40,221 | 3,649,562 | 11,296,936 | 1,091,146 | 1,673,610 | 1,274,449 |
| J016 | BUTLER CO BD OF ED | 98,592 | | 278,308 | 264,665 | 93,459 | 735,024 | 2,008,407 | 193,953 | 297,487 | 64,078 |
| J017 | CALDWELL CO BD EDUCATION | 95,922 | | 270,771 | 257,498 | 37,483 | 661,674 | 1,953,665 | 188,700 | 289,430 | 136,019 |
| J018 | CALLOWAY CO BD OF EDUC | 130,713 | | 368,979 | 350,891 | 186,129 | 1,036,712 | 2,662,255 | 257,141 | 394,406 | 61,799 |
| J019 | SANITATION DISTRICT NO 1 | 455,293 | | 1,285,208 | 1,222,206 | 22,347 | 2,985,054 | 9,273,029 | 895,661 | 1,373,773 | 807,851 |
| J021 | CARROLL CO BD OF ED | 151,734 | | 428,317 | 407,320 | 34,980 | 1,022,351 | 3,090,389 | 298,494 | 457,832 | 159,202 |
| J022 | CARTER CO BD OF ED | 209,932 | | 592,601 | 563,551 | 30,051 | 1,396,135 | 4,275,731 | 412,983 | 633,438 | 263,333 |
| J023 | CASEY CO BD OF ED | 133,114 | | 375,755 | 357,335 | 34,752 | 900,956 | 2,711,148 | 261,864 | 401,649 | 44,623 |
| J024 | CITY OF HOPKINSVILLE | 217,332 | | 613,490 | 583,416 | 663,550 | 2,077,788 | 4,426,447 | 427,541 | 655,766 | 2,355 |
| J025 | CLARK CO BD OF ED | 278,039 | | 784,854 | 746,380 | 323,706 | 2,132,979 | 5,662,877 | 546,965 | 838,939 | 241,992 |
| J026 | CLAY CO BD OF ED | 140,346 | | 396,171 | 376,751 | 913,268 | 2,858,453 | 276,092 | 423,472 | 324,412 | 3,882,429 |
| J027 | CLINTON CO BD OF ED | 84,439 | | 238,356 | 226,672 | 79,809 | 629,276 | 1,719,789 | 166,111 | 254,782 | 271,969 |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | | |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|--|---|--|----------------------------|-------------------------------|--|--|------------|
| | | Liability Experience (19) | Assumption Changes (20) | Investment Experience (21) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (22) | Total Deferred Outflow of Resources (23) | Liability Experience (24) | Assumption Changes (25) | Investment Experience (26) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (27) | Total Deferred Inflow of Resources (28) | |
| J028 | CRITTENDEN CO BD OF ED | 68,337 | 192,903 | 183,447 | - | 444,687 | 1,391,832 | 134,434 | 206,196 | 24,235 | 1,756,697 | |
| J029 | CUMBERLAND CO BD OF ED | 57,006 | 160,918 | 153,029 | 124,603 | 495,556 | 1,161,052 | 112,143 | 172,007 | 5,283 | 1,450,485 | |
| J030 | DAVISS CO LIBRARY DIST | 61,151 | 172,617 | 164,155 | 21,382 | 419,305 | 1,245,468 | 120,297 | 184,513 | 42,634 | 1,592,912 | |
| J031 | EDMONSON CO BD OF EDUC | 100,281 | 283,074 | 269,197 | 67,697 | 740,249 | 2,042,433 | 197,274 | 302,581 | 45,274 | 2,587,562 | |
| J032 | ELLIOTT CO BD OF ED | 48,459 | 136,790 | 130,085 | 116,577 | 431,911 | 986,968 | 95,329 | 146,217 | 36,804 | 1,265,318 | |
| J033 | ESTILL CO CONSERVATION DI | 2,861 | 8,075 | 7,679 | 19,394 | 38,009 | 58,263 | 5,628 | 6,632 | 2,275 | 74,798 | |
| J034 | GREATER LEX CON&VISITOR | 55,656 | 157,106 | 149,404 | 64,974 | 427,140 | 1,133,548 | 109,487 | 167,932 | 64,808 | 1,475,775 | |
| J035 | FLEMING CO BD OF ED | 90,898 | 256,588 | 244,010 | 37,395 | 628,891 | 1,851,332 | 178,816 | 274,270 | 247,686 | 2,552,104 | |
| J037 | CITY OF FRANKFORT | 267,390 | 754,793 | 717,792 | 90,612 | 1,830,587 | 5,445,977 | 526,015 | 806,806 | 220,354 | 6,999,152 | |
| J038 | FULTON COUNTY BD OF EDUC | 24,918 | 70,339 | 66,891 | 40,697 | 202,845 | 507,511 | 49,019 | 75,186 | 5,151 | 636,867 | |
| J039 | GALLATIN CO BD OF EDUC | 82,314 | 232,357 | 220,967 | 1,373 | 537,011 | 1,676,503 | 161,930 | 248,369 | 177,018 | 2,263,820 | |
| J040 | CITY OF LANCASTER | 34,063 | 96,154 | 91,440 | 81,640 | 303,297 | 693,769 | 67,010 | 102,780 | 17,531 | 881,090 | |
| J041 | WILLIAMSTOWN INDEPNNT SC | 50,535 | 142,651 | 133,658 | 15,032 | 343,876 | 1,029,254 | 99,413 | 152,481 | 78,139 | 1,359,287 | |
| J042 | GRAVES CO LIBRARY | 8,041 | 22,698 | 21,586 | 12,560 | 64,885 | 163,773 | 15,818 | 24,262 | 48,468 | 218,070 | |
| J043 | GRAYSON CO BD OF ED | 222,522 | 628,140 | 597,348 | 189,978 | 1,637,988 | 4,532,152 | 437,751 | 671,426 | 122,883 | 5,689,797 | |
| J044 | GREEN CO BD OF EDUCATION | 86,943 | 245,424 | 233,393 | 41,554 | 607,314 | 1,770,779 | 171,036 | 262,336 | 122,888 | 2,327,034 | |
| J045 | RUSSELL INDPRT BD OF ED | 106,560 | 300,800 | 286,054 | 233,226 | 926,640 | 2,170,330 | 209,627 | 321,528 | 136,288 | 2,837,773 | |
| J046 | HANCOCK CO BD EDUCATION | 105,549 | 297,944 | 283,339 | 95,442 | 782,274 | 2,149,726 | 207,637 | 318,476 | 24,141 | 2,699,980 | |
| J047 | HARDIN CO SOIL CN DIST | 2,069 | 5,842 | 5,555 | 12,158 | 25,624 | 42,148 | 6,244 | 7,244 | 52,464 | 128,144 | |
| J048 | HARLAN CO SOIL CN EDUCATION | | | 634,233 | 364,852 | 1,902,274 | 4,812,001 | | 712,884 | 72,109 | 6,061,774 | |
| J049 | HARRISON CO BD OF ED | | | 382,192 | 49,241 | 875,699 | 2,899,739 | | 429,588 | 89,450 | 3,698,856 | |
| J050 | HART CO BD OF ED | | 359,018 | 341,419 | 193,108 | 1,020,729 | 2,590,387 | 250,200 | 383,759 | 85,519 | 3,309,865 | |
| J051 | HENDERSON PUBLIC LIBRARY | | 116,986 | 111,251 | 26,270 | 295,950 | 844,074 | 81,527 | 125,047 | 10,486 | 1,061,134 | |
| J052 | EMINENCE INDEP BD OF EDUC | | 126,759 | 120,545 | 20,332 | 312,541 | 914,590 | 88,338 | 135,494 | 42,077 | 1,180,499 | |
| J053 | HICKMAN CO BD OF ED | | 92,768 | 88,221 | | | 669,344 | | 71,161 | 88,035 | 921,188 | |
| J054 | HOPKINS CO BD OF ED | | 893,067 | 857,884 | | | 6,443,641 | | 71,609 | 462,329 | 8,482,965 | |
| J055 | JACKSON CO BD OF ED | | 271,135 | 260,906 | 1,864,715 | 2,575,145 | 3,540,200 | 188,954 | 289,819 | 176,600 | 2,611,665 | |
| J056 | JEFF CO METRO SEWER DIST | | 5,079,928 | | | | 5,575,145 | 3,540,200 | 5,429,991 | 1,496,003 | 47,118,866 | |
| J057 | JESSAMINE CO BD OF ED | | 1,273,764 | 1,1323 | 334,337 | 3,270,663 | 190,457 | 887,686 | 1,361,540 | 123,697 | 11,563,380 | |
| J058 | PAINTSVILLE GAS/WATER SYS | | 182,494 | 73,548 | 32,260 | 452,952 | 1,170,728 | 127,180 | 195,070 | 22,015 | 1,660,993 | |
| J059 | KENTON COUNTY AIRPORT BD | | 2,613,039 | 84,946 | 3,002,856 | 9,029,207 | 853,588 | 1,821,026 | 2,793,106 | 459,329 | 23,927,049 | |
| J060 | KNOTT CO BD OF EDUCATION | | 344,515 | 27,626 | 5,271 | 485,740 | 1,485,740 | 240,092 | 368,255 | 270,820 | 3,364,907 | |
| J061 | KNOX CO BD OF EDUCATION | | 655,191 | 623,073 | 93,873 | 1,371,146 | 727,331 | 456,602 | 700,341 | 501,486 | 6,385,760 | |
| J062 | LARUE CO PUBLIC LIBRARY | | 14,061 | 13,371 | 3,705 | 36,118 | 101,451 | 9,799 | 15,030 | 11,531 | 137,811 | |
| J063 | CITY OF LONDON | | 213,686 | 203,211 | 30,840 | 523,436 | 541,783 | 148,917 | 228,411 | 423,333 | 2,344,444 | |
| J064 | LAWRENCE CO BD OF ED | | 348,914 | 331,809 | 58,937 | 863,265 | 517,479 | 243,158 | 372,957 | 209,609 | 3,343,203 | |
| J065 | LEE CO BD OF ED | | | 144,725 | 97,117 | 447,939 | 998,045 | 106,058 | 176,672 | 65,671 | 1,432,446 | |
| J066 | LESLIE CO BD OF ED | | | 251,185 | 51,797 | 110,241 | 305,773 | 184,074 | 23,335 | 23,928 | 2,396,110 | |
| J067 | CITY OF WHITESBURG | | 84,897 | 80,735 | 110,241 | 224,883 | 612,549 | 59,165 | 86,747 | 204,052 | 966,513 | |
| J068 | ELEC PLT BD OF VANCEBURG | | 32,028 | 90,410 | 85,978 | 16,467 | 224,883 | 652,326 | 63,007 | 96,640 | 888,875 | |
| J069 | LINCOLN CO BD OF EDUC | | 185,521 | 523,691 | 498,019 | 1,207,231 | 3,778,532 | 364,960 | 559,779 | 206,567 | 4,909,838 | |
| J070 | LIVINGSTON CO BD OF ED | | 74,031 | 208,977 | 198,733 | 50,668 | 532,409 | 1,507,809 | 145,636 | 223,378 | 2,096,647 | |
| J071 | LOGAN CO BD OF EDUCATION | | 137,587 | 388,384 | 369,345 | 18,870 | 914,186 | 2,802,268 | 270,665 | 415,148 | 3,669,668 | |
| J072 | LYON CO. PUBLIC LIBRARY | | 4,811 | 13,580 | 12,914 | 5,297 | 36,602 | 97,981 | 9,464 | 14,516 | 123,605 | |
| J073 | PADUCAH WATER WORKS | | 113,441 | 320,224 | 304,526 | 77,575 | 815,766 | 2,310,479 | 223,164 | 342,291 | 3,047,603 | |
| J074 | MCCREARY CO BD OF EDUCATN | | 174,861 | 493,599 | 469,403 | 287,988 | 1,425,851 | 3,561,416 | 343,989 | 527,614 | 4,536,493 | |
| J075 | MCLEAN CO BD OF ED | | 69,047 | 194,908 | 185,353 | 27,859 | 477,167 | 1,406,300 | 135,831 | 208,339 | 52,711 | 1,803,181 |
| J076 | MADISON CO BD OF ED | | 533,891 | 1,507,075 | 1,433,197 | 527,173 | 4,001,336 | 10,873,841 | 1,050,280 | 1,610,929 | 395,199 | 13,930,249 |
| J077 | MAGOFFIN CO BD OF ED | | 115,768 | 326,791 | 310,772 | 59,139 | 812,470 | 2,357,863 | 227,741 | 349,311 | 179,745 | 3,114,660 |
| J078 | MARION CO BD OF EDUCATION | | 143,117 | 403,994 | 384,190 | 210,954 | 1,142,255 | 2,914,893 | 281,543 | 431,833 | 346,860 | 3,763,129 |
| J079 | MARSHALL COUNTY BD OF ED | | 218,081 | 615,603 | 585,426 | 166,408 | 1,585,518 | 4,441,699 | 429,014 | 658,025 | 79,714 | 5,608,452 |
| J080 | MARTIN CO BD OF ED | | 113,347 | 319,958 | 304,273 | 202,012 | 939,590 | 2,308,558 | 222,979 | 342,000 | 238,017 | 3,111,560 |
| J081 | MASON CO BD OF ED | | 128,987 | 364,107 | 346,258 | 148,450 | 987,802 | 2,627,105 | 253,746 | 389,198 | 84,838 | 3,354,887 |
| J082 | MEADE CO PUBLIC LIBRARY | | 13,801 | 38,957 | 37,047 | 44,183 | 133,988 | 281,083 | 27,149 | 41,642 | 6,562 | 356,436 |
| J083 | MENIFEE CO BD OF ED | | 55,839 | 157,625 | 149,898 | 77,409 | 440,771 | 1,137,292 | 109,849 | 168,487 | 82,444 | 1,498,072 |
| J084 | CITY OF HARRODSBURG | | 96,126 | 271,347 | 258,045 | 129,795 | 755,313 | 1,957,821 | 189,102 | 290,046 | 204,502 | 2,641,471 |
| J085 | METCALFE CO BD OF ED | | 84,406 | 238,261 | 226,582 | 25,337 | 574,586 | 1,719,102 | 166,044 | 254,680 | 132,965 | 2,272,971 |
| J086 | MENFEE CO BOARD OF ED | | 128,017 | 361,368 | 343,654 | 140,831 | 973,870 | 2,607,344 | 251,838 | 386,271 | 88,596 | 3,334,049 |
| J087 | MT STERLING WATER WORKS | | 59,959 | 169,254 | 160,957 | 104,503 | 494,673 | 1,221,198 | 117,953 | 180,917 | 83,776 | 1,603,844 |
| J088 | MORGAN CO BD OF EDUCATION | | 104,007 | 293,592 | 279,199 | 7,309 | 684,107 | 2,118,320 | 204,604 | 313,823 | 56,925 | 2,693,672 |
| J089 | MUHLENBERG CO LIB BD DIST | | 17,411 | 49,149 | 46,740 | 48,102 | 161,402 | 354,618 | 34,252 | 52,536 | 26,474 | 467,880 |
| J090 | CITY OF BARDSTOWN | | 205,871 | 581,135 | 552,647 | 791,554 | 2,131,207 | 4,193,002 | 404,993 | 621,181 | 124,214 | 5,343,390 |
| J091 | NICHOLAS CO BD OF ED | | 54,946 | 155,103 | 147,500 | 107,924 | 465,473 | 1,119,100 | 108,091 | 165,791 | 47,570 | 1,440,552 |
| J092 | OHIO CO BD OF ED | | 183,507 | 518,007 | 492,614 | 366,468 | 1,560,596 | 3,737,520 | 360,999 | 553,703 | 851,525 | 5,503,747 |
| J093 | OLDHAM COUNTY BD OF ED | | 561,100 | 1,583,884 | 1,506,240 | 484,436 | 4,135,660 | 11,428,029 | 1,103,808 | 1,693,031 | 1,392,848 | 15,617,716 |
| J094 | OWEN CO BD OF ED | | 104,805 | 295,844 | 281,341 | 175,466 | 857,456 | 2,134,572 | 206,174 | 316,231 | 29,421 | 2,686,398 |
| J095 | OWSLEY CO BD OF EDUCATION | | 69,224 | 195,408 | 185,829 | 131,416 | 581,877 | 1,409,907 | 136,180 | 208,874 | 37,601 | 1,792,562 |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | | | | | Outstanding Balance of Deferred Inflows of Resources Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | | | | |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|---|---|--|----------------------------|-------------------------------|--|--|
| | | Liability Experience (19) | Assumption Changes (20) | Investment Experience (21) | Total Deferred Outflow of Resources (22) | Total Deferred Outflow of Resources (23) | Liability Experience (24) | Assumption Changes (25) | Investment Experience (26) | Total Deferred Inflow of Resources (27) | Total Deferred Inflow of Resources (28) |
| J096 | PENDELTON CO BD OF ED | 109,553 | 309,247 | 294,088 | 135,861 | 848,749 | 2,231,279 | 215,514 | 330,558 | 126,236 | 2,903,587 |
| J097 | HAZARD CITY SCHOOLS | 59,743 | 168,642 | 160,375 | 233,121 | 621,881 | 1,216,787 | 117,527 | 180,264 | 31 | 1,514,609 |
| J098 | PIKE CO BD OF EDUCATION | 488,959 | 1,380,243 | 1,312,582 | 1,012,722 | 4,194,506 | 9,958,722 | 961,891 | 1,475,357 | 1,540,596 | 13,936,566 |
| J099 | POWELL CO BD OF EDUCATION | 111,810 | 315,619 | 300,147 | 101,687 | 829,263 | 2,277,250 | 219,955 | 337,368 | 3,272,200 | 6,012,978 |
| J100 | CITY OF SOMERSET | 229,422 | 647,616 | 615,869 | 85,117 | 1,578,024 | 4,672,674 | 451,323 | 692,244 | 114,589 | 776,954 |
| J101 | ROBERTSON CO BD OF ED | 26,127 | 73,752 | 70,136 | 98,014 | 268,029 | 532,133 | 51,398 | 78,834 | 114,589 | 396,974 |
| J102 | ROCKCASTLE CO BD OF ED | 148,247 | 418,473 | 397,959 | 347,823 | 1,312,502 | 3,019,363 | 291,634 | 447,310 | 228,667 | 3,986,974 |
| J103 | ROWAN CO BD OF ED | 175,296 | 494,828 | 470,571 | 16,269 | 1,156,964 | 3,570,278 | 344,845 | 528,927 | 212,041 | 4,656,092 |
| J104 | RUSSELL CO BD OF ED | 171,837 | 485,065 | 461,287 | 382,332 | 1,500,521 | 3,499,840 | 338,042 | 518,492 | 102,388 | 4,458,281 |
| J105 | SCOTT CO BOARD OF ED | 495,836 | 1,399,654 | 1,331,041 | 373,074 | 3,599,605 | 10,098,773 | 975,418 | 1,496,105 | 295,985 | 12,866,281 |
| J106 | SHELBY CO LIBRARY | 14,181 | 40,030 | 38,068 | 16,936 | 109,215 | 288,827 | 27,897 | 42,789 | 4,988 | 364,501 |
| J107 | SIMPSON CO BD OF ED | 155,000 | 437,536 | 416,087 | 71,658 | 1,080,281 | 3,156,906 | 304,919 | 467,687 | 92,071 | 4,021,583 |
| J108 | SPENCER CO BD OF EDUC | 175,684 | 495,923 | 471,612 | 254,201 | 1,397,420 | 3,578,178 | 345,608 | 530,097 | 43,711 | 4,497,594 |
| J109 | TAYLOR CO BD OF ED | 179,154 | 505,718 | 480,927 | 375,535 | 1,541,334 | 3,648,851 | 352,434 | 540,567 | 66,363 | 4,608,215 |
| J110 | TODD CO BD OF ED | 130,487 | 368,340 | 350,284 | 237,095 | 1,086,206 | 2,657,648 | 256,696 | 393,723 | 72,468 | 3,380,535 |
| J111 | TRIGG CO BD OF ED | 99,934 | 282,096 | 268,267 | 43,980 | 694,277 | 2,035,375 | 196,592 | 301,535 | 159,459 | 2,692,961 |
| J112 | TRIMBLE CO BD OF ED | 64,335 | 181,605 | 172,703 | 81,813 | 500,456 | 1,310,318 | 126,561 | 194,120 | 132,788 | 1,674,787 |
| J113 | CITY OF MORGANFIELD | 71,205 | 201,000 | 191,147 | 18,479 | 481,831 | 1,450,252 | 140,077 | 214,851 | 43,655 | 1,937,835 |
| J115 | SPRINGFIELD WATER & SEWER | 31,754 | 89,636 | 85,242 | 69,719 | 276,351 | 646,739 | 78,279 | 95,813 | 18,464 | 823,483 |
| J117 | CITY OF SEBREE | - | - | 177,997 | 28,501 | 459,978 | 1,350,487 | 140,160 | 28,172 | 15,952 | 252,651 |
| J118 | CITY OF CORBIN | - | - | 177,997 | 28,501 | 459,978 | 1,350,487 | 140,160 | 28,172 | 15,952 | 252,651 |
| J119 | WOLFE CO BD OF EDUCATION | 200,802 | 565,842 | 545,620 | 358,100 | 1,327,364 | 3,545,400 | 329,238 | 488,931 | 117,225 | 4,461,894 |
| J120 | WOODFORD CO BD OF ED | 610,640 | 1,742,337 | 1,684,638 | 1,254,642 | 4,372,257 | 12,000,000 | 1,126,985 | 1,639,900 | 100,779 | 13,870,177 |
| J124 | PENNYRILE NAR TASK FORCE | 2,921 | 7,778 | 7,376 | 642 | 7,376 | 21,074 | 2,036 | 3,122 | 7,863 | 34,095 |
| J134 | LEX-FAY CO HUM RIGHTS COMM | 16,112 | 43,322 | 41,625 | 18,929 | 70,576 | 116,250 | 10,222 | 21,889 | 2,415 | 591,624 |
| J135 | FLEMING CO EMS | 65,875 | 182,646 | 178,825 | 105,333 | 392,613 | 1,053,630 | 135,092 | 200,113 | 37,175 | 205,328 |
| J154 | CITY OF EARLINGTON | 18,723 | 52,401 | 50,785 | 20,354 | 79,558 | 206,420 | 23,048 | 35,511 | 1,143 | 3,578,754 |
| J156 | CITY OF JEFFERSONTOWN | 398,353 | 1,080,243 | 1,033,533 | 796 | 51,405 | 158,401 | 15,300 | 23,467 | 43,522 | 240,690 |
| J178 | LEBANON HOUSING AUTHORITY | 21,954 | 60,007 | 58,007 | 3,322 | 17,884 | 45,580 | 4,402 | 6,752 | 12,507 | 69,241 |
| J179 | MARSHALL CO TOURIST COMM | 6,317 | 17,064 | 16,514 | 6,094 | 22,608 | 52,226 | 14,703 | 22,552 | 62,537 | 252,018 |
| J190 | CITY OF BLOOMFIELD | 14,455 | 39,746 | 38,582 | 14,154 | 50,736 | 104,294 | 10,074 | 15,451 | 2,937 | 132,756 |
| J200 | SOMERSET-PULASKI CONV & V | 23,196 | 60,007 | 58,007 | 3,322 | 17,884 | 45,580 | 4,402 | 6,752 | 12,507 | 69,241 |
| J203 | FRONTIER HOUSING INC | 51,067 | 139,578 | 134,578 | 2,256 | 139,322 | 368,459 | 35,589 | 54,586 | 19,429 | 478,063 |
| J205 | GEORGETOWN-SCOTT CO P COM | 6,085 | 16,616 | 16,165 | 4,800 | 19,965 | 46,168 | 4,459 | 6,840 | 161 | 57,628 |
| J210 | BOYD CO AMBULANCE SERVICE | 6,399 | 16,616 | 16,165 | 4,800 | 19,965 | 46,168 | 4,459 | 6,840 | 161 | 57,628 |
| J214 | COMM ACTION SOUTHERN KY | 486,141 | 1,331,041 | 1,254,642 | 373,074 | 3,599,605 | 10,098,773 | 975,418 | 1,496,105 | 295,985 | 12,866,281 |
| J217 | CITY OF PROVIDENCE | 160,202 | 433,322 | 416,625 | 96,752 | 483,377 | 1,215,473 | 117,400 | 170,069 | 62,894 | 1,575,836 |
| J219 | CAMPBELL CO PUBLIC LIBRAR | 173,362 | 462,310 | 446,310 | 136,964 | 1,257,633 | 3,507,603 | 338,792 | 519,642 | 513,674 | 4,879,711 |
| J224 | HOUSING AUTH OF HOPKINSVL | 16,128 | 41,173 | 40,664 | 18,929 | 59,593 | 146,223 | 35,662 | 54,699 | 155,599 | 615,183 |
| J234 | LFUC HOUSING AUTHORITY | 114,910 | 324,370 | 308,469 | 24,268 | 772,017 | 2,340,395 | 226,054 | 346,723 | 112,120 | 3,025,292 |
| J256 | CITY OF ST MATTHEWS | 52,223 | 147,417 | 140,190 | 20,323 | 360,153 | 1,063,640 | 102,735 | 157,575 | 74,062 | 1,398,012 |
| J259 | CITY OF PARK HILLS | 4,199 | 11,852 | 11,271 | 2,049 | 29,371 | 85,513 | 8,260 | 12,669 | 4,320 | 110,762 |
| J305 | SCOTT CO SOIL CONSER DIST | - | - | - | - | - | - | - | - | 11,833 | 11,833 |
| J310 | CANNONSBURG WATER DIST | 17,143 | 48,391 | 46,019 | 25,143 | 136,696 | 349,149 | 33,724 | 51,725 | 3,490 | 438,088 |
| J314 | BOWL GRN WARREN AIRPRT BD | 9,167 | 25,877 | 24,609 | 29,041 | 88,694 | 186,709 | 18,034 | 27,660 | 14,153 | 246,556 |
| J317 | PROVIDENCE MUN HOUSING AU | 5,839 | 16,482 | 15,674 | 20,267 | 58,262 | 118,918 | 11,486 | 17,617 | 9,775 | 157,796 |
| J319 | CITY OF ALEXANDRIA | 20,356 | 57,460 | 54,644 | 10,083 | 142,543 | 414,587 | 40,044 | 61,420 | 105,417 | 621,468 |
| J324 | CITY OF OAK GROVE | 38,446 | 108,525 | 103,205 | 182,268 | 432,444 | 783,027 | 75,631 | 116,003 | 43,546 | 1,018,207 |
| J334 | CENTRAL KY ED COOPERATIVE | 4,123 | 11,637 | 11,067 | 18,400 | 45,227 | 83,964 | 8,110 | 12,439 | 8,717 | 113,230 |
| J356 | CITY OF WEST BUECHEL | 6,500 | 18,348 | 17,449 | 7,957 | 50,254 | 132,386 | 12,787 | 19,613 | 42,316 | 207,102 |
| J359 | CITY OF FORT WRIGHT | 14,811 | 41,807 | 39,758 | 60,694 | 157,070 | 301,648 | 29,136 | 44,688 | 33,078 | 408,550 |
| J405 | GEORGETOWN HOUSING AUTHOR | 13,655 | 38,544 | 36,655 | 88,854 | 278,104 | 26,861 | 41,200 | 26,861 | 39,332 | 385,497 |
| J414 | WARREN CO PLANNING COMM | 25,514 | 72,021 | 68,490 | 13,504 | 179,529 | 519,646 | 50,191 | 76,984 | 25,982 | 672,803 |
| J417 | WEBSTER CO CONSER DIST | 2,967 | 8,377 | 7,966 | 14,601 | 33,911 | 60,439 | 5,838 | 8,954 | 10,145 | 85,376 |
| J419 | CITY OF COLD SPRING | 16,772 | 47,345 | 45,024 | 101,279 | 210,420 | 341,601 | 32,995 | 50,607 | 21,215 | 446,418 |
| J424 | CITY OF CROFTON | 333 | 940 | 894 | 108 | 2,275 | 6,783 | 655 | 1,005 | 16,192 | 24,635 |
| J434 | KY LEAGUE OF CITIES | 218,967 | 618,103 | 587,803 | 312,747 | 1,737,620 | 4,459,735 | 430,756 | 660,697 | 170,225 | 5,721,413 |
| J456 | CITY OF SHIVELY | 28,678 | 80,952 | 76,984 | 15,418 | 202,032 | 584,084 | 56,415 | 86,530 | 16,295 | 743,324 |
| J459 | N KY AREA PLAN COMMISSION | 90,400 | 255,183 | 242,674 | 64,008 | 652,265 | 1,841,197 | 177,837 | 272,768 | 232,769 | 2,524,571 |
| J510 | CITY OF CATLETTSBURG | 15,368 | 43,381 | 41,254 | 52,572 | 152,575 | 312,999 | 30,232 | 46,370 | 22,432 | 412,033 |
| J514 | BARREN RIVER AREA DEV | 65,294 | 184,314 | 175,279 | 145,003 | 569,890 | 1,329,863 | 128,449 | 197,016 | 11,554 | 1,666,882 |
| J519 | NORTHERN KY COOP ED SER | 37,826 | 106,775 | 101,541 | 20,807 | 266,949 | 770,440 | 74,411 | 114,133 | 156,514 | 1,115,460 |
| J524 | HOPKINSVILLE S W AUTHORI | 87,151 | 246,010 | 233,951 | 26,217 | 593,329 | 1,775,013 | 171,445 | 262,963 | 132,086 | 2,341,507 |
| J534 | BLUEGRASS AREA DEV DISRIC | 93,139 | 262,913 | 250,025 | 24,401 | 630,478 | 1,896,970 | 183,224 | 281,031 | 236,898 | 2,598,123 |
| J556 | LOUISVILLE CONV BUREAU | 171,003 | 482,710 | 459,407 | 587,435 | 1,700,195 | 3,482,843 | 336,400 | 515,973 | 391,735 | 4,726,951 |
| J559 | CITY OF CRESCENT SPRINGS | 7,949 | 22,437 | 21,338 | 12,147 | 63,871 | 161,891 | 15,637 | 23,984 | 55,606 | 257,118 |
| J610 | BOYD CO CONSERVATION DIST | 1,531 | 4,323 | 4,111 | 937 | 10,902 | 31,190 | 3,013 | 4,621 | 698 | 39,522 |

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|--|---|--|----------------------------|-------------------------------|--|--|
| | | Liability Experience (19) | Assumption Changes (20) | Investment Experience (21) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (22) | Total Deferred Outflow of Resources (23) | Liability Experience (24) | Assumption Changes (25) | Investment Experience (26) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (27) | Total Deferred Inflow of Resources (28) |
| J614 | BOWL GRN CONV & VISIT BUR | 14,083 | 39,753 | 37,805 | 46,938 | 138,579 | 286,827 | 27,704 | 42,493 | 19,948 | 376,972 |
| J619 | CITY OF FORT THOMAS | 64,885 | 183,159 | 174,181 | 37,458 | 459,683 | 1,321,531 | 127,644 | 195,781 | 80,234 | 1,725,190 |
| J656 | OHIO VALLEY ED COOP | 145,421 | 410,496 | 390,373 | 717,169 | 1,663,459 | 2,961,806 | 286,074 | 438,783 | 10,689 | 3,697,352 |
| J710 | BIG SANDY WATER DISTRICT | 9,387 | 26,497 | 25,198 | 10,631 | 71,713 | 191,179 | 18,466 | 28,323 | 25,721 | 263,689 |
| J714 | BOWLING GR/WARREN COMM ED | 15,890 | 44,856 | 42,657 | 38,215 | 141,618 | 323,644 | 31,260 | 47,947 | 49,734 | 452,585 |
| J719 | CITY OF SOUTHGATE | 9,574 | 27,027 | 25,702 | 29,553 | 91,856 | 195,002 | 18,835 | 28,889 | 32,213 | 274,939 |
| J756 | CITY OF PROSPECT | 11,289 | 31,866 | 30,304 | 2,890 | 76,349 | 229,917 | 22,207 | 34,062 | 24,687 | 310,873 |
| J759 | N KY COMMUNITY ACT COMM | 145,323 | 410,221 | 390,112 | 433,023 | 1,378,679 | 2,959,826 | 285,883 | 438,490 | 538,152 | 4,222,352 |
| J810 | HOUSING AUTH OF ASHLAND | 22,329 | 63,030 | 59,940 | 4,861 | 150,160 | 454,776 | 43,926 | 67,374 | 17,061 | 583,137 |
| J814 | HOUSING AUTH BOWLING GRN | 55,898 | 157,790 | 150,055 | 60,871 | 424,614 | 1,138,488 | 109,964 | 168,664 | 106,000 | 1,523,116 |
| J819 | CITY OF BELLEVUE | 22,033 | 62,196 | 59,147 | 11,949 | 155,325 | 448,757 | 43,344 | 66,482 | 31,835 | 590,418 |
| J834 | KY LEGAL SERVICE PROGRAMS | 22,105 | 62,397 | 59,338 | 75,939 | 219,779 | 450,208 | 43,485 | 66,697 | 66,697 | 560,390 |
| J856 | LOUISVILLE WATER COMPANY | 1,147,507 | 3,239,201 | 3,080,413 | 228,759 | 7,695,880 | 23,371,469 | 2,257,398 | 3,462,418 | 1,361,052 | 30,452,337 |
| J859 | CITY OF VILLA HILLS | 14,728 | 41,574 | 39,536 | 27,896 | 123,734 | 299,962 | 28,973 | 44,439 | 1,891 | 375,265 |
| J810 | SANITATION DISTRICT #4 | 18,840 | 53,181 | 50,574 | 44,417 | 167,012 | 383,711 | 37,062 | 56,846 | 6,837 | 484,456 |
| J914 | BOWLING GRN HUM RIGHT COM | 2,618 | 7,390 | 7,028 | 280 | 17,316 | 53,323 | 5,150 | 7,900 | 2,805 | 69,178 |
| J919 | CITY OF DAYTON | 15,663 | 44,215 | 42,047 | 19,576 | 121,501 | 319,017 | 30,813 | 47,262 | 10,580 | 407,672 |
| J956 | OKOLONA FIRE DISTRICT | 8,940 | 25,236 | 23,999 | 95,344 | 153,519 | 182,083 | 17,587 | 26,975 | 6,543 | 226,645 |
| J959 | CITY OF INDEPENDENCE | 37,287 | 105,253 | 100,094 | 90,224 | 332,858 | 759,423 | 112,506 | 175,817 | 88 | 951,823 |
| K001 | CITY OF COLUMBIA | 77,705 | 372,257 | 34,345 | 39,407 | 227,768 | 589,554 | 87,341 | 418,421 | 88 | 733,927 |
| K002 | ALLEN CO BD OF ED | 471,145 | 1,145,145 | 1,145,145 | 111,254 | 1,917,349 | 2,834,361 | 328,339 | 484,211 | 202,848 | 3,718,429 |
| K003 | ANDERSON CO BD OF ED | 22,128 | 448,047 | 21,043 | 594 | 1,197,349 | 3,399,389 | 15,421 | 503,610 | 206,116 | 4,437,454 |
| K004 | CITY OF WICKLIFFE | 727,046 | 1,917,349 | 1,917,349 | 594 | 1,197,349 | 1,197,349 | 23,653 | 20,344 | 219,074 | 2,190,747 |
| K005 | BAREN CO BD OF EDUCATION | 53,863 | 691,406 | 691,406 | 99,144 | 1,775,157 | 5,245,780 | 506,678 | 129,368 | 6,658,974 | 6,658,974 |
| K006 | CITY OF OWINGSVILLE | 414,729 | 1,145,145 | 1,145,145 | 1,145,145 | 1,145,145 | 1,145,145 | 1,145,145 | 1,145,145 | 1,145,145 | 1,145,145 |
| K007 | BELL CO BD OF ED | 51,223 | 134,398 | 134,398 | 155,824 | 426,845 | 1,096,829 | 96,281 | 147,677 | 97,147 | 1,337,934 |
| K009 | PARIS BD OF EDUCATION | 136,157 | 361,384 | 361,384 | 697,413 | 1,923,764 | 968,294 | 673,052 | 1,032,333 | 72,860 | 8,746,539 |
| K010 | CITY OF ASHLAND | 965,780 | 2,527,778 | 2,527,778 | 633,193 | 1,762,044 | 5,333,206 | 341,265 | 523,435 | 4,397,906 | 4,397,906 |
| K011 | CITY OF DANVILLE | 36,447 | 94,660 | 94,660 | 58,861 | 142,879 | 262,969 | 25,400 | 38,958 | 15,732 | 343,059 |
| K012 | AUGUSTA BD OF ED | 55,499 | 152,778 | 152,778 | 51,242 | 134,484 | 400,433 | 38,677 | 59,323 | 61,756 | 560,189 |
| K014 | CLOVERPORT INDEPENDENT SC | 48,255 | 134,660 | 134,660 | 16,814 | 43,889 | 94,169 | 33,629 | 51,580 | 29,786 | 463,164 |
| K015 | BULLITT CO PUBLIC LIBRARY | 203,529 | 593,552 | 593,552 | 156,130 | 405,312 | 1,068,503 | 141,839 | 217,555 | 37,958 | 1,865,855 |
| K016 | CITY OF MORGANTOWN | 91,858 | 257,335 | 257,335 | 87,355 | 227,780 | 662,775 | 64,016 | 98,188 | 9,772 | 834,751 |
| K017 | GEORGE COON PUBLIC LIBRAR | 12,490 | 34,878 | 34,878 | 1,766 | 4,534 | 10,920 | 8,704 | 13,351 | 14,049 | 126,224 |
| K018 | CITY OF MURRAY | 427,820 | 1,145,145 | 1,145,145 | 88,272 | 1,074,497 | 3,086,801 | 298,147 | 457,301 | 132,022 | 3,974,271 |
| K019 | CITY OF NEWPORT | 88,004 | 237,746 | 237,746 | 173,967 | 451,647 | 1,083,523 | 201,243 | 286,668 | 2,515 | 2,595,949 |
| K020 | CARLISLE CO BD OF ED | 15,033 | 36,851 | 36,851 | 13,112 | 33,975 | 87,696 | 64,491 | 99,917 | 31,279 | 862,383 |
| K021 | CARROLL CO PUBLIC LIBRARY | 54,762 | 154,584 | 154,584 | 147,006 | 408,062 | 1,115,355 | 107,730 | 165,237 | 67,911 | 1,456,233 |
| K022 | CARTER CO EMER AMBUL DIST | 20,066 | 56,642 | 56,642 | 18,000 | 48,574 | 148,574 | 40,686 | 39,474 | 4,350 | 513,056 |
| K023 | CASEY CO AMBULANCE SERV | 27,135 | 76,597 | 76,597 | 11,865 | 30,843 | 88,439 | 55,659 | 53,380 | 81,875 | 771,262 |
| K025 | CLARK CO LIBRARY BD | 32,809 | 92,614 | 92,614 | 88,074 | 230,929 | 668,225 | 64,542 | 98,996 | 72,685 | 904,448 |
| K026 | CITY OF MANCHESTER | 2,417 | 6,823 | 6,823 | 3,055 | 7,878 | 19,226 | 4,755 | 7,293 | 7,072 | 68,346 |
| K027 | CUNYON CO PUBLIC LIBRARY | 29,485 | 83,232 | 83,232 | 14,629 | 206,498 | 600,532 | 58,004 | 88,967 | 83,333 | 830,836 |
| K028 | CITY OF MARION | 23,339 | 65,880 | 65,880 | 13,550 | 35,420 | 100,420 | 45,912 | 70,420 | 27,990 | 619,662 |
| K029 | CITY OF BURKESVILLE | 332,848 | 939,569 | 939,569 | 893,511 | 2,452,559 | 6,779,173 | 654,785 | 1,004,316 | 9,041 | 8,447,315 |
| K030 | OWENSBORO BD OF ED | 18,965 | 52,660 | 52,660 | 18,965 | 52,660 | 150,990 | 122,256 | 325,559 | 24,660 | 2,975,340 |
| K032 | ELLIOTT CO AMB SERVICE | 107,896 | 304,571 | 304,571 | 289,641 | 719,732 | 2,197,540 | 212,256 | 325,559 | 239,985 | 76,846,751 |
| K033 | ESTILL CO BD OF EDUCATION | 2,983,747 | 8,422,570 | 8,422,570 | 8,009,689 | 1,365,471 | 20,781,477 | 60,770,488 | 5,869,687 | 9,002,978 | 1,203,598 |
| K034 | LEX/FAYETTE URBAN CO GOVT | 66,395 | 187,420 | 187,420 | 178,232 | 493,596 | 1,352,271 | 130,613 | 200,335 | 76,716 | 1,759,935 |
| K035 | LICKING VALLEY COM ACTION | 394,781 | 1,114,395 | 1,114,395 | 1,059,767 | 672,786 | 3,241,729 | 8,040,579 | 776,622 | 1,191,189 | 10,069,333 |
| K036 | FLOYD CO SCHOOLS | 23,543 | 66,456 | 66,456 | 63,199 | 112,619 | 265,817 | 479,496 | 46,314 | 71,036 | 32,152 |
| K038 | FULTON CITY SCHOOLS | 7,185 | 20,283 | 20,283 | 19,289 | 51,390 | 62,147 | 146,345 | 14,135 | 21,681 | 188,076 |
| K039 | GALLATIN CO PUBLIC LIB | 123,499 | 348,615 | 348,615 | 331,525 | 120,311 | 923,950 | 2,515,323 | 242,949 | 372,638 | 49,823 |
| K040 | GARRARD CO BD OF ED | 72,116 | 203,570 | 203,570 | 193,591 | 512,713 | 1,468,797 | 592,990 | 1,468,797 | 52,639 | 1,880,902 |
| K041 | CITY OF WILLIAMSTOWN | 193,098 | 545,080 | 545,080 | 518,359 | 1,256,537 | 3,932,855 | 379,866 | 582,642 | 295,906 | 5,191,269 |
| K042 | GRAVES CO BD OF ED | 48,851 | 137,896 | 137,896 | 131,136 | 330,934 | 994,947 | 96,100 | 147,399 | 98,606 | 1,337,052 |
| K043 | CITY OF LEITCHFIELD | 29,378 | 82,930 | 82,930 | 78,865 | 45,037 | 236,210 | 598,356 | 57,794 | 88,645 | 15,072 |
| K044 | CITY OF GREENSBURG | 140,936 | 397,837 | 397,837 | 378,335 | 965,510 | 2,870,470 | 277,252 | 425,252 | 298,370 | 3,871,344 |
| K045 | GREENUP CO BD OF ED | 12,550 | 35,425 | 35,425 | 33,688 | 33,781 | 115,444 | 255,598 | 24,688 | 37,866 | 32,201 |
| K046 | CITY OF HAWESVILLE | 785,161 | 2,216,365 | 2,216,365 | 2,107,717 | 635,310 | 5,744,553 | 15,991,508 | 1,544,584 | 2,369,097 | 376,199 |
| K047 | HARDIN CO BD OF ED | 30,117 | 85,014 | 85,014 | 80,847 | 96,941 | 292,919 | 613,392 | 59,246 | 90,872 | 8,644 |
| K048 | HARLAN INDEPENDENT SCHOOL | 57,166 | 161,369 | 161,369 | 153,458 | 59,027 | 431,020 | 1,164,307 | 112,458 | 172,489 | 18,611 |
| K049 | CITY OF CYNTHIANA | 45,838 | 129,392 | 129,392 | 123,049 | 118,049 | 416,328 | 933,586 | 90,173 | 138,308 | 6,945 |
| K050 | CAVERNA INDEPENDENT SCH | 107,665 | 303,919 | 303,919 | 289,021 | 77,218 | 777,823 | 2,192,835 | 211,801 | 324,862 | 74,059 |
| K052 | HENRY CO BD OF EDUCATION | - | - | - | - | - | - | - | - | - | 1,670 |
| K055 | JACKSON CO CONSERV DIST | - | - | - | - | - | - | - | - | - | 1,670 |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|--|---|--|----------------------------|-------------------------------|--|--|
| | | Liability Experience (19) | Assumption Changes (20) | Investment Experience (21) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (22) | Total Deferred Outflow of Resources (23) | Liability Experience (24) | Assumption Changes (25) | Investment Experience (26) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (27) | Total Deferred Inflow of Resources (28) |
| K057 | JESSAMINE CO PUBLIC LIBRA | 65,383 | 184,564 | 175,517 | 158,689 | 584,153 | 1,331,667 | 128,623 | 197,283 | 17,216 | 1,674,789 |
| K058 | JOHNSON CO BD OF ED | 160,385 | 452,738 | 430,544 | 86,278 | 1,129,945 | 3,266,591 | 315,513 | 483,936 | 208,951 | 4,274,991 |
| K060 | KLP COMM ACTION COUNCIL | 340,286 | 960,564 | 913,476 | 278,013 | 2,492,339 | 6,930,654 | 669,416 | 1,026,757 | 298,833 | 8,925,660 |
| K061 | BARBOURVILLE CITY SCHOOLS | 19,694 | 55,594 | 52,868 | 34,165 | 162,321 | 401,119 | 38,743 | 59,425 | 71,214 | 570,501 |
| K062 | LARUE CO BD OF EDUCATION | 105,866 | 298,841 | 284,191 | 12,914 | 701,812 | 2,156,195 | 208,262 | 319,434 | 153,571 | 2,837,462 |
| K063 | LONDON UTILITY COMM | 54,478 | 153,783 | 146,244 | 66,498 | 421,003 | 1,109,570 | 107,171 | 164,380 | 58,035 | 1,439,158 |
| K064 | CITY OF LOUISA | 20,519 | 57,922 | 55,083 | 18,019 | 151,543 | 417,922 | 40,366 | 61,914 | 28,867 | 549,067 |
| K065 | CITY OF BEATTYVILLE | 23,018 | 64,976 | 61,791 | 13,264 | 163,049 | 468,812 | 45,282 | 69,453 | 73,291 | 656,838 |
| K066 | LESLIE CO PUBLIC LIBRARY | 6,872 | 19,397 | 18,446 | - | 44,715 | 139,954 | 13,518 | 20,734 | 35,630 | 209,836 |
| K067 | LETCHER CO BD OF ED | 145,077 | 409,526 | 389,450 | 4,846 | 948,899 | 2,954,807 | 285,398 | 437,746 | 417,178 | 4,095,129 |
| K068 | LEWIS CO BD OF ED | 96,764 | 273,148 | 259,758 | 20,096 | 649,766 | 1,970,819 | 190,357 | 291,971 | 212,321 | 2,665,468 |
| K069 | LINCOLN CO PUBLIC LIBRARY | 7,397 | 20,881 | 19,857 | 7,834 | 55,969 | 150,657 | 14,552 | 22,319 | 9,298 | 196,826 |
| K070 | LIVINGSTON CO CONSERV DIS | 1,811 | 5,114 | 4,863 | 2,472 | 14,260 | 36,895 | 3,564 | 5,466 | 4,22 | 46,347 |
| K071 | CITY OF RUSSELLVILLE | 76,680 | 216,454 | 205,844 | 149,042 | 648,020 | 1,561,760 | 150,847 | 231,370 | 71,390 | 2,015,367 |
| K072 | LYON CO BD OF EDUCATION | 50,348 | 142,124 | 135,157 | 50,179 | 377,808 | 1,025,451 | 99,046 | 151,918 | 66,262 | 1,342,677 |
| K073 | PADUCAH BOARD OF ED | 165,567 | 467,366 | 444,456 | - | 1,077,388 | 3,372,139 | 325,707 | 499,573 | 220,887 | 4,418,306 |
| K074 | MCCREARY CO WATER DIST | 49,717 | 140,341 | 133,462 | 126,332 | 449,852 | 1,012,591 | 97,804 | 150,012 | 14,079 | 1,274,486 |
| K075 | CITY OF CALHOUN | 7,462 | 21,063 | 20,030 | 1,013 | 49,568 | 151,971 | 14,679 | 22,514 | 9,073 | 198,237 |
| K076 | MAGOFFIN CO LIBRARY | 1,495 | 4,220 | 4,013 | - | 9,728 | 30,445 | 3,044 | 4,510 | 4,850 | 42,746 |
| K077 | CITY OF LEBANON | - | - | 1,671 | 100,196 | 505,535 | 1,268,679 | 187,951 | 8,624 | 1,587,793 | 1,587,793 |
| K079 | CITY OF BENTON | - | - | 143,159 | 28,387 | 375,414 | 1,086,165 | 160,912 | 126,644 | 1,478,611 | 1,478,611 |
| K080 | MARTIN COUNTY LIBRARY | - | - | 10,444 | - | 40,590 | 94,354 | 9,113 | 13,978 | 45,964 | 163,409 |
| K081 | MAYSVILLE UTILITY COMM | - | 13,077 | - | - | - | - | - | 25,234 | 25,234 | 25,234 |
| K082 | CITY OF MULDRAGH | - | 32,099 | 30,526 | 6,727 | 80,723 | 231,603 | 22,370 | 34,311 | 4,664 | 292,948 |
| K083 | CITY OF FRENCHBURG | - | 29,624 | 28,172 | - | 213,744 | 213,744 | - | 4,665 | 3,383 | 269,436 |
| K085 | METCALFE HEALTH CARE CTN | - | 167,632 | 59,414 | - | - | 1,209,452 | - | 16,883 | 116,397 | 1,621,896 |
| K086 | MONROE CO CONSERV DIST | - | 6,323 | 5,250 | 3,334 | 17,932 | 45,619 | 4,406 | 6,758 | 2,826 | 59,609 |
| K087 | MONTGOMERY CO BD OF ED | - | 573,356 | 45,250 | 197,428 | 1,519,149 | 136,875 | 399,572 | 612,866 | 390,387 | 5,539,700 |
| K088 | GATEWAY COMM SER ORGANIZ | - | 666,263 | 33,602 | 1,003,908 | 2,539,801 | 807,217 | 464,318 | 712,176 | - | 5,983,711 |
| K089 | MUHLENBERG CO BD OF ED | - | 757,792 | 20,645 | 111,975 | 467,620 | 1,858,865 | 528,105 | 810,013 | 368,017 | 7,173,755 |
| K090 | NELSON COUNTY BD OF ED | - | 702,204 | 67,782 | 348,685 | 1,066,679 | 666,540 | 489,366 | 750,594 | 94,619 | 6,401,119 |
| K091 | CITY OF CARLSLE | - | 88,750 | 84,399 | 102,108 | 340,257 | 640,348 | 61,850 | 94,866 | 8,289 | 805,353 |
| K092 | OHIO CO LIBRARY | - | 35,656 | 33,908 | 11,357 | 95,552 | 257,264 | 24,849 | 38,113 | 34,285 | 354,511 |
| K093 | OLDHAM CO LIBRARY BD | - | 81,737 | 77,730 | 17 | 188,440 | 589,750 | 56,963 | 87,370 | 45,942 | 780,025 |
| K094 | OWEN CO PUBLIC LIBRARY | - | 19,691 | 18,725 | 4,497 | 49,888 | 142,071 | 13,722 | 21,047 | 16,640 | 193,480 |
| K095 | OWSLEY CO PUBLIC LIBRARY | - | 5,896 | 5,607 | 6,126 | 19,718 | 42,541 | 4,109 | 6,302 | 4,418 | 57,370 |
| K096 | PENDLETON CO LIBRARY | - | 28,875 | 25,192 | 95,186 | 219,076 | 219,076 | 21,160 | 28,455 | 6,202 | 278,893 |
| K097 | PERRY CO BD OF EDUCATION | - | 586,610 | 91,818 | 50,678 | 729,106 | 1,506,678 | 429,881 | 355 | 188,477 | 5,728,391 |
| K098 | PIKEVILLE INDEPENDENT SCH | - | 40,714 | 114,929 | 109,295 | 15,904 | 829,233 | 80,994 | 122,849 | 90,562 | 1,122,738 |
| K099 | CITY OF STANTON | - | 8,582 | 24,225 | 23,038 | 6,758 | 62,603 | 174,790 | 16,883 | 25,895 | 248,691 |
| K100 | SOMERSET BD OF EDUCATION | - | 68,305 | 192,813 | 183,361 | 67,601 | 512,800 | 1,391,185 | 134,371 | 206,100 | 1,857,753 |
| K101 | CITY OF MOUNT OLIVET | - | 718 | 2,027 | 1,928 | 1,447 | 6,120 | 1,413 | 2,167 | 2,056 | 20,261 |
| K102 | ROCKCASTLE CONSERV DIST | - | 1,036 | 2,924 | 2,780 | 5,200 | 11,940 | 21,094 | 2,037 | 3,125 | 9,105 |
| K103 | CITY OF MOREHEAD | - | 57,321 | 161,806 | 153,874 | 43,571 | 416,572 | 1,167,463 | 112,763 | 16,248 | 1,469,430 |
| K104 | RUSSELL CO CONS DIST | - | 302 | 853 | 811 | - | 1,966 | 6,156 | 595 | 912 | 12,314 |
| K105 | CITY OF GEORGETOWN | - | 140,295 | 396,027 | 376,614 | 143,739 | 1,056,675 | 2,857,414 | 275,991 | 423,318 | 3,602,339 |
| K106 | CITY OF SHELBYVILLE | - | 59,648 | 168,376 | 160,122 | 26,559 | 414,705 | 1,214,866 | 117,341 | 179,979 | 1,554,257 |
| K107 | FRANKLIN/SIMPSON PARKS BD | - | 5,434 | 15,341 | 14,588 | 4,751 | 40,114 | 110,685 | 10,691 | 16,398 | 155,008 |
| K108 | CITY OF TAYLORSVILLE | - | 31,819 | 89,820 | 85,417 | 53,614 | 260,670 | 648,072 | 62,596 | 96,010 | 823,886 |
| K109 | CAMPBELLSVLE MUN WTR&SEWR | - | 63,968 | 180,570 | 171,718 | 39,775 | 456,031 | 1,302,849 | 125,839 | 193,013 | 64,288 |
| K110 | TODD COUNTY WATER DIST | - | 13,533 | 38,202 | 36,329 | 25,407 | 113,471 | 275,634 | 26,623 | 40,834 | 357,993 |
| K111 | CITY OF CADIZ | - | 33,005 | 93,168 | 88,601 | 17,822 | 232,596 | 672,224 | 64,929 | 99,588 | 131,464 |
| K112 | TRIMBLE CO LIBRARY | - | 8,776 | 24,774 | 23,560 | 12,257 | 69,367 | 178,750 | 17,265 | 26,481 | 228,138 |
| K113 | UNION CO BD OF EDUCATION | - | 128,112 | 361,637 | 343,910 | 107,246 | 940,905 | 2,609,285 | 252,025 | 386,558 | 229,228 |
| K114 | CITY OF BOWLING GREEN | - | 424,367 | 1,197,909 | 1,139,187 | 162,774 | 2,924,237 | 8,643,150 | 834,823 | 1,280,458 | 151,866 |
| K115 | CITY OF SPRINGFIELD | - | 29,071 | 82,063 | 78,040 | 46,167 | 235,341 | 592,102 | 57,190 | 87,718 | 744,172 |
| K116 | WAYNE CO BD OF ED | - | 181,216 | 511,540 | 486,464 | 219,040 | 1,398,260 | 3,690,862 | 356,492 | 546,791 | 56,626 |
| K117 | WEBSTER CO PUBLIC LIBRARY | - | 5,726 | 16,164 | 15,371 | 6,211 | 43,472 | 116,625 | 11,265 | 17,278 | 152,873 |
| K118 | WHITLEY CO BD OF ED | - | 239,452 | 675,930 | 642,796 | 163,597 | 1,721,775 | 4,876,969 | 471,056 | 722,509 | 83,323 |
| K119 | WOLFE COUNTY LIBRARY | - | 2,222 | 6,271 | 5,964 | 6,089 | 20,546 | 45,246 | 4,370 | 6,703 | 14,989 |
| K120 | CITY OF VERSAILLES | - | 88,851 | 250,809 | 238,514 | 89,940 | 668,114 | 1,809,634 | 174,789 | 268,092 | 50,945 |
| K137 | KY MAGISTRATES/COMM ASSOC | - | 7,868 | 22,209 | 21,121 | 12,016 | 63,214 | 160,244 | 15,478 | 23,740 | 202,221 |
| K141 | GRANT CO PLANNING COMM | - | 1,792 | 5,059 | 4,811 | 462 | 12,124 | 36,503 | 3,526 | 5,408 | 49,391 |
| K181 | WESTERN LEWIS-RECTORVILLE | - | 8,291 | 23,405 | 22,257 | 25,762 | 79,715 | 168,870 | 16,311 | 25,018 | 212,522 |
| K200 | CITY OF FERGUSON | - | - | - | - | 2,336 | - | - | - | 6,442 | 6,442 |
| K214 | GREEN RIVER EDUC COOP | - | 6,924 | 19,544 | 18,586 | 55,155 | 100,209 | 141,012 | 13,620 | 20,891 | 18,239 |
| K219 | NORTHERN KY WATER SER DIS | - | 339,438 | 958,170 | 911,200 | 333,646 | 2,542,454 | 6,913,383 | 667,748 | 1,024,198 | 144,251 |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|--|---|--|----------------------------|-------------------------------|--|--|
| | | Liability Experience (19) | Assumption Changes (20) | Investment Experience (21) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (22) | Total Deferred Outflow of Resources (23) | Liability Experience (24) | Assumption Changes (25) | Investment Experience (26) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (27) | Total Deferred Inflow of Resources (28) |
| K237 | KY CO JUDGE/EX ASSOC | 7,562 | 21,345 | 20,299 | 2,938 | 52,144 | 154,010 | 14,875 | 22,816 | 3,431 | 195,132 |
| K256 | JEFFERSONTOWN FIRE DIST | 4,457 | 12,580 | 11,963 | 24,064 | 53,064 | 90,767 | 8,767 | 13,447 | 2,277 | 115,258 |
| K314 | KY LEGAL AID | 92,162 | 260,155 | 247,402 | 246,822 | 846,541 | 1,877,072 | 181,302 | 278,083 | 2,218 | 2,338,675 |
| K315 | MT WASHINGTON FIRE P DIST | 2,236 | 6,312 | 6,002 | 1,198 | 15,748 | 45,540 | 4,399 | 6,747 | 2,055 | 58,741 |
| K319 | CITY OF SILVER GROVE | 5,467 | 15,433 | 14,676 | 30,659 | 66,235 | 111,351 | 10,755 | 16,496 | 697 | 139,299 |
| K337 | KY COUNCIL OF ADD'S | 790 | 2,231 | 2,121 | 13,587 | 16,095 | 16,095 | 1,555 | 2,384 | 8,967 | 29,001 |
| K356 | ST MATTHEWS FIRE DIST. | 2,497 | 7,048 | 6,703 | 6,928 | 23,176 | 50,853 | 4,912 | 7,534 | 9,738 | 73,307 |
| K414 | CITY OF SMITHS GROVE | - | - | - | - | - | - | - | - | 4,313 | 4,313 |
| K419 | ALEXANDRIA FIRE DISTRICT | 2,260 | 6,380 | 6,067 | 34,240 | 48,947 | 46,030 | 4,446 | 6,819 | 19,688 | 76,983 |
| K459 | CITY OF LAKESIDE PARK | 2,910 | 8,214 | 7,811 | 11,894 | 30,829 | 59,263 | 5,724 | 8,780 | 530 | 74,297 |
| K519 | CITY OF MELBOURNE | 1,259 | 3,554 | 3,380 | 334 | 8,527 | 25,642 | 2,477 | 3,799 | 1,184 | 33,102 |
| K559 | CITY OF TAYLOR MILL | 17,743 | 50,086 | 47,631 | 334 | 124,371 | 361,382 | 34,905 | 53,538 | 34,062 | 483,887 |
| K614 | WARREN CO PUBLIC LIBRARY | 64,902 | 183,206 | 174,225 | 633,712 | 1,056,045 | 1,321,865 | 127,676 | 195,831 | 250,204 | 1,895,576 |
| K619 | CAMPBELL CO CONS DISPATCH | 61,815 | 174,492 | 165,938 | 191,101 | 593,346 | 1,258,994 | 121,603 | 186,516 | 33,966 | 1,601,079 |
| K659 | CITY OF EDGEWOOD | 34,181 | 96,485 | 91,756 | 23,832 | 246,254 | 696,161 | 67,241 | 103,134 | 866,536 | 29,949 |
| K719 | CENTRAL CAMPBELL CO FIRE | 1,134 | 3,201 | 3,044 | 1,455 | 8,834 | 23,094 | 45,972 | 2,231 | 1,203 | 58,475 |
| K759 | LAKESIDE/CRESTVIEW/HLS POL | 2,257 | 6,371 | 6,059 | 2,955 | 17,642 | 45,182 | 4,440 | 6,811 | 1,252 | 50,475 |
| K856 | HIGHVIEW FIRE DISTRICT | 4,133 | 11,667 | 11,095 | 25,665 | 52,560 | 84,180 | 8,131 | 12,471 | 10,472 | 104,782 |
| K859 | CITY OF FORT MITCHELL | 25,609 | 77,290 | 68,746 | 60,044 | 226,689 | 521,586 | 49,770 | 77,272 | 5,414 | 654,651 |
| K959 | HOUSING AUTH OF COVINGTON | - | - | 144,831 | 135,705 | 486,784 | 1,098,849 | 162,791 | 106,926 | 1,474,701 | 1,474,701 |
| L002 | ALLEN CO CONSERVATION DIS | - | - | 47,524 | 6,661 | 20,220 | 50,539 | 7,487 | 127 | 63,034 | 63,034 |
| L003 | ANDERSON PUBLIC LIBRARY | - | 47,524 | 45,194 | 112,188 | 221,742 | 342,895 | 33,119 | 50,799 | 14,895 | 441,708 |
| L004 | CITY OF BARLOW | - | 3,652 | 3,473 | 2,031 | 10,450 | 26,348 | 2,545 | 3,903 | 44,328 | 77,124 |
| L005 | CITY OF GLASGOW | - | 351,220 | 334,003 | 296,491 | 1,106,136 | 2,534,123 | 244,765 | 375,423 | 375,635 | 3,529,946 |
| L006 | BATH CO WATER DISTRICT | - | 32,836 | 31,226 | 26,043 | 92,234 | 236,918 | 2,861 | 4,098 | 45,861 | 340,757 |
| L007 | BELL CO COURT CLERK | - | 27,385 | 26,043 | 1,183 | 29,611 | 197,558 | 8 | 3,272 | 2,396 | 248,343 |
| L008 | BOONE CO BD OF ED | 1,183 | 3,104,183 | 52,013 | 492,244 | 4,434,183 | 397,282 | 2,163,304 | 3,318,095 | 637,498 | 28,516,179 |
| L009 | CITY OF PARIS | - | 512,692 | 47,560 | 252,143 | 814,340 | 699,174 | 357,295 | 548,022 | 8,933 | 4,613,424 |
| L010 | FVCO AREA DEVELOPMT DIST | - | 124,765 | 18,648 | 116,095 | 403,707 | 900,200 | 86,948 | 133,362 | 81,062 | 1,201,572 |
| L011 | DANVILLE BOYLE CO REC | - | - | - | 15,670 | 15,670 | 182,191 | 1,567 | 19,037 | 79,037 | 79,037 |
| L012 | BRACKEN COUNTY PUB LIBRAR | - | 12,066 | 11,475 | 2,520 | 87,062 | 87,062 | 8,409 | 12,898 | 13,439 | 121,808 |
| L013 | BREATHITT CO PUBLIC LIB | - | 18,835 | 17,911 | 3,999 | 135,896 | 135,896 | 13,126 | 20,133 | 2,555 | 171,710 |
| L014 | BRECKINRIDGE CO CLERK OFF | - | 31,608 | 30,058 | 13,474 | 85,337 | 228,054 | 22,027 | 33,786 | 30,758 | 314,625 |
| L015 | CITY OF MT WASHINGTON | - | 255,871 | 243,328 | 231,477 | 821,320 | 846,157 | 178,316 | 273,503 | 120,075 | 2,418,051 |
| L016 | BUTLER CO AMBULANCE SVC | - | 69,318 | 65,920 | 73,232 | 233,026 | 500,140 | 48,307 | 74,094 | 29,783 | 652,324 |
| L018 | MURRAY PUBLIC SCHOOLS | - | 454,359 | 432,082 | 143,219 | 1,190,613 | 1,278,255 | 316,639 | 485,664 | 38,440 | 4,118,998 |
| L021 | CITY OF CARROLLTON | - | - | 138,428 | 22,765 | 358,324 | 350,270 | 101,443 | 156,595 | 40,556 | 1,347,864 |
| L022 | NORTHEAST KY CAA | - | 300,798 | 212,060 | 212,060 | 82,191 | 82,191 | 220,432 | 100 | 92,653 | 2,933,376 |
| L023 | CITY OF LIBERTY | 35,873 | 95,616 | 90,929 | 80,730 | 89,888 | 69,888 | 66,635 | 102,205 | 29,788 | 888,516 |
| L024 | HOPKINSVILLE CHRIST LIBRARY | 12,280 | 34,664 | 32,965 | 15,085 | 94,994 | 250,109 | 24,157 | 37,053 | 19,872 | 331,191 |
| L025 | CITY OF WINCHESTER | 93,966 | 265,250 | 252,247 | 178,171 | 789,634 | 1,913,830 | 184,853 | 283,529 | 17,876 | 2,400,088 |
| L026 | DANIEL BOONE COMM AGENCY | 135,544 | 382,616 | 363,860 | 143,030 | 1,025,050 | 2,760,648 | 266,645 | 408,982 | 17,328 | 3,453,603 |
| L027 | CITY OF ALBANY | 41,656 | 117,586 | 111,822 | 25,432 | 296,496 | 848,406 | 81,946 | 125,689 | 56,771 | 1,112,812 |
| L028 | CRITTENDEN/LIV CO WAT DIS | 17,007 | 48,008 | 45,654 | 1,647 | 112,316 | 346,385 | 33,457 | 51,316 | 20,926 | 452,084 |
| L029 | CUMBERLAND CO SOIL & WAT | 1,220 | 3,445 | 3,276 | 1,317 | 9,258 | 24,858 | 2,401 | 3,683 | 26 | 30,968 |
| L031 | EDMONSON CO AMBULANCE DIS | 12,396 | 34,993 | 33,278 | 29,368 | 110,035 | 252,481 | 24,387 | 37,404 | 2,052 | 316,324 |
| L032 | SANDY HOOK WATER DISTRICT | 7,704 | 21,747 | 20,681 | 5,499 | 55,631 | 156,911 | 15,156 | 23,246 | 8,031 | 203,344 |
| L033 | CITY OF IRVINE | 20,976 | 59,210 | 56,308 | 29,433 | 165,927 | 427,212 | 41,263 | 63,290 | 7,849 | 539,614 |
| L035 | CITY OF FLEMINGSBURG | 22,342 | 63,068 | 59,977 | 8,348 | 153,735 | 455,050 | 43,952 | 67,414 | 49,375 | 615,791 |
| L036 | FLOYD CO LIBRARY | 16,147 | 45,581 | 43,347 | 9,016 | 114,091 | 328,878 | 31,766 | 48,722 | 28,053 | 437,419 |
| L038 | FULTON CO LIBRARY | 4,717 | 13,316 | 12,664 | 4,849 | 35,546 | 96,080 | 9,280 | 14,234 | 4,269 | 123,863 |
| L039 | CITY OF WARSAW | 11,125 | 31,404 | 29,864 | 32,331 | 104,724 | 226,584 | 21,885 | 33,568 | 4,987 | 287,024 |
| L041 | GRANT CO PUBLIC LIBRARY | 12,200 | 34,439 | 32,750 | 10,898 | 90,287 | 248,482 | 24,000 | 36,812 | 53,077 | 362,371 |
| L042 | MAYFIELD CITY SCHOOLS | 134,944 | 380,923 | 362,250 | 138,889 | 1,017,006 | 2,748,435 | 265,465 | 407,173 | 36,556 | 3,457,629 |
| L043 | LEITCHFIELD UTILITY COMM | 50,205 | 141,719 | 134,772 | 32,611 | 359,307 | 1,022,530 | 98,764 | 151,485 | 44,834 | 1,317,613 |
| L044 | GREEN CO AMBULANCE SVC | 12,999 | 36,694 | 34,895 | 66,957 | 151,545 | 264,753 | 25,572 | 39,222 | 14,128 | 343,675 |
| L045 | RACELAND BOARD OF EDUC | 43,251 | 122,091 | 116,106 | 58,758 | 340,206 | 880,910 | 85,085 | 130,504 | 28,256 | 1,124,755 |
| L046 | HANCOCK CO PUBLIC LIBRARY | 9,591 | 27,073 | 25,746 | 13,795 | 76,205 | 195,335 | 18,867 | 28,938 | 9,163 | 252,303 |
| L047 | WEST POINT INDEPENDENT SC | - | - | - | 1,906 | 1,906 | - | - | - | 56,137 | 56,137 |
| L049 | CYNTHIANA/HARRISON LIBRAR | 7,281 | 20,552 | 19,544 | 2,205 | 49,582 | 148,285 | 14,323 | 21,968 | 19,835 | 204,411 |
| L050 | CITY OF MUMFORDVILLE | 6,547 | 18,481 | 17,575 | 2,918 | 45,521 | 133,347 | 12,880 | 19,755 | 71,843 | 237,825 |
| L051 | HENDERSON CO WATER DIST | 15,751 | 44,462 | 42,282 | 8,289 | 110,784 | 320,801 | 30,985 | 47,526 | 11,875 | 411,187 |
| L052 | CITY OF EMINENCE | 11,682 | 32,977 | 31,360 | 18,748 | 94,767 | 237,935 | 22,982 | 35,249 | 47,103 | 343,269 |
| L054 | DAWSON SPRINGS PUBLIC SCH | 26,809 | 75,678 | 71,968 | 5,173 | 179,628 | 546,033 | 52,740 | 80,893 | 69,517 | 749,183 |
| L057 | CITY OF NICHOLASVILLE | 226,042 | 638,076 | 606,797 | 363,740 | 1,834,655 | 4,603,844 | 444,675 | 682,047 | 89,777 | 5,820,343 |
| L058 | PAINTSVILLE BD OF ED | 30,898 | 87,220 | 82,945 | 41,568 | 242,631 | 629,311 | 60,784 | 93,231 | 46,496 | 829,822 |
| L060 | KNOTT CO SOIL CONV DIST | 1,190 | 3,358 | 3,194 | 826 | 8,568 | 24,231 | 2,340 | 3,590 | 578 | 30,739 |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | | |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|--|---|--|----------------------------|-------------------------------|--|--|------------|
| | | Liability Experience (19) | Assumption Changes (20) | Investment Experience (21) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (22) | Total Deferred Outflow of Resources (23) | Liability Experience (24) | Assumption Changes (25) | Investment Experience (26) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (27) | Total Deferred Inflow of Resources (28) | |
| L061 | CITY OF BARBOURVILLE | 26,941 | 76,050 | 72,322 | 41,973 | 217,286 | 548,719 | 53,000 | 81,291 | 8,211 | 691,221 | |
| L062 | CITY OF HODGENVILLE | 40,765 | 115,073 | 109,432 | 92,743 | 358,013 | 830,272 | 80,194 | 123,003 | 36,272 | 1,069,741 | |
| L063 | LAUREL CO PUBLIC LIB DIST | 31,133 | 87,883 | 83,575 | 34,275 | 236,866 | 634,094 | 61,246 | 93,939 | 33,066 | 822,345 | |
| L064 | LOUISA WATER & SEWER COMM | 18,609 | 52,529 | 49,954 | 28,278 | 149,370 | 379,006 | 36,607 | 56,149 | 14,441 | 486,203 | |
| L065 | LEE CO PUBLIC LIBRARY | 4,284 | 12,094 | 11,501 | 18,395 | 46,274 | 87,258 | 8,428 | 12,927 | 226 | 108,839 | |
| L066 | CITY OF HYDEN | 4,334 | 12,235 | 11,635 | 4,249 | 32,453 | 88,277 | 8,527 | 13,078 | 7,415 | 117,297 | |
| L067 | LETCHER COUNTY CONS DIST | 1,765 | 4,983 | 4,739 | 9,424 | 20,911 | 35,954 | 3,473 | 5,326 | 420 | 45,173 | |
| L068 | HOUSING AUTH OF VANCEBURG | 2,906 | 5,203 | 7,801 | 999 | 19,909 | 59,185 | 5,717 | 8,768 | 5,449 | 79,119 | |
| L069 | STANFORD WATER COMMISSION | 20,993 | 59,259 | 56,354 | 28,313 | 164,919 | 427,565 | 41,298 | 63,343 | 17,675 | 549,881 | |
| L071 | RUSSELLVILLE CITY SCHOOLS | 52,288 | 147,599 | 140,363 | 31,933 | 372,183 | 1,064,953 | 102,861 | 157,770 | 96,837 | 1,422,421 | |
| L072 | CITY OF EDDYVILLE | 14,114 | 39,840 | 37,887 | 53,352 | 145,193 | 287,455 | 27,765 | 42,586 | 17,448 | 375,254 | |
| L073 | CITY OF PADUCAH | 306,647 | 865,608 | 823,175 | 84,145 | 2,079,574 | 6,245,530 | 603,242 | 925,258 | 138,384 | 7,912,414 | |
| L074 | HOUSING AUTH MCREARY CO | 5,057 | 14,275 | 13,576 | 7,336 | 37,453 | 103,000 | 9,949 | 15,259 | 20,615 | 148,823 | |
| L075 | CITY OF LIVERMORE | 8,333 | 23,522 | 22,369 | 9,966 | 64,190 | 169,713 | 16,392 | 25,142 | 28 | 211,275 | |
| L076 | BEREA BD OF ED | 49,844 | 140,700 | 133,803 | 78,304 | 402,651 | 1,015,178 | 98,054 | 150,396 | 96,597 | 1,360,225 | |
| L077 | CITY OF SALYERSVILLE | 26,124 | 73,744 | 70,129 | 23,487 | 193,484 | 532,075 | 51,392 | 78,825 | 74,383 | 736,675 | |
| L078 | MARION FREE PUBLIC LIBRAR | 8,410 | 23,739 | 22,575 | 948 | 55,672 | 171,281 | 16,544 | 25,375 | 21,536 | 234,735 | |
| L079 | MARSHALL CO SOIL & WATER | 1,272 | 3,589 | 3,413 | 1,978 | 10,252 | 25,897 | 2,501 | 3,837 | 847 | 33,082 | |
| L080 | MARTIN CO CONSERV DIST | 600 | 1,693 | 1,610 | 3,903 | 12,213 | 12,213 | 1,809 | 2,496 | 4,580 | 19,782 | |
| L082 | MEADE CO BD OF ED | - | - | 637,124 | 303,597 | 1,848,027 | 4,833,938 | 716,134 | 194,050 | 6,211,021 | 6,211,021 | |
| L083 | MEWEE CO PUBLIC LIBRARY | - | - | 4,915 | 16,268 | 28,182 | 37,287 | 5,524 | 7,416 | 53,828 | 53,828 | |
| L084 | BURGIN INDEPENDENT SCH | - | 52,170 | 49,613 | 10,207 | 130,472 | 376,418 | 36,357 | 55,765 | 52,658 | 521,194 | |
| L085 | METCALFE CO PUBLIC LIB | - | 14,422 | 13,715 | 2,496 | 35,742 | 104,059 | 10,051 | 15,416 | 8,198 | 137,724 | |
| L086 | CITY OF TOMPKINSVILLE | - | 82,816 | 78,756 | 65,072 | 255,982 | 597,533 | 57,714 | 88,523 | 60,075 | 803,845 | |
| L087 | MONTGOMERY CO SAN DIST #2 | - | 9,396 | 8,935 | - | - | 67,795 | 9,043 | 3,176 | - | 87,558 | |
| L088 | MORGAN COUNTY LIBRARY | - | 14,346 | 13,643 | - | - | 103,514 | 8,335 | 7,000 | - | 135,843 | |
| L090 | CITY OF NEW HAVEN | - | 9,624 | 9,152 | 2,344 | 24,577 | 69,438 | 6,707 | 10,287 | 12,296 | 98,728 | |
| L091 | NICHOLAS COUNTY LIBRARY | - | 2,152 | 2,046 | - | 7,412 | 15,526 | 1,500 | 2,300 | 25,786 | 45,112 | |
| L092 | OHIO CO WATER DIST | - | 99,838 | 94,944 | 64,709 | 294,859 | 720,352 | 69,577 | 106,718 | 35,116 | 931,763 | |
| L093 | LAGRANGE UTILITY COMM | - | 73,649 | 70,038 | 124,916 | 294,693 | 531,389 | 51,326 | 78,724 | 42,031 | 703,470 | |
| L096 | PENDLETON COUNTY WATER | - | 28,007 | 26,634 | 5,725 | 202,079 | 202,079 | 19,518 | 29,937 | 55,132 | 306,666 | |
| L099 | POWELLS VALLEY WATER DIST | - | 24,185 | 22,999 | 9,253 | 174,496 | 174,496 | 16,854 | 25,851 | 21,405 | 238,606 | |
| L100 | SCIENCE HILL BD OF ED | - | 58,691 | 55,814 | 31,866 | 187,163 | 423,468 | 40,902 | 62,736 | 47,695 | 574,801 | |
| L102 | CITY OF MOUNT VERNON | - | 126,346 | 120,152 | 92,510 | 383,767 | 911,610 | 88,050 | 135,052 | 111,543 | 1,246,255 | |
| L103 | MOREHEAD UTILITY PLANT BD | - | 291,945 | 277,634 | 562,230 | 1,235,232 | 1,066,440 | 203,456 | 312,063 | 102,230 | 2,724,189 | |
| L104 | LAKE CUMBERLAND ADD | - | 245,736 | 233,690 | 3,684 | 570,163 | 773,033 | 171,253 | 262,670 | 267,668 | 2,474,624 | |
| L105 | GEORGETOWN/SCOTT CO PARKS | - | 81,676 | 87,989 | 87,989 | 385,977 | 619,685 | 59,854 | 8,805 | 50,014 | 821,358 | |
| L106 | TRIPLE S PLANNING & ZONIN | - | 16,299 | 16,299 | 4,273 | 13,663 | 33,663 | 11,944 | 3,320 | 1,915 | 155,842 | |
| L107 | CITY OF FRANKLIN | 85,803 | 242,207 | 230,333 | 147,080 | 1,747,568 | 1,747,568 | 168,794 | 238,897 | 78,148 | 2,253,407 | |
| L108 | SPENCER CO FIRE DIST | - | 2,732 | 7,711 | 7,333 | 21,758 | 39,534 | 5,636 | 8,242 | 148 | 69,400 | |
| L109 | CAMPBELLVILLE CITY SCHOO | - | 59,432 | 167,765 | 159,541 | 60,664 | 447,402 | 1,210,455 | 116,915 | 179,325 | 1,543,405 | |
| L110 | CITY OF ELKTON | - | 25,178 | 71,073 | 67,589 | 50,916 | 214,756 | 512,804 | 49,531 | 75,970 | 641,125 | |
| L111 | HOUSING AUTH OF CADIZ | - | 4,230 | 11,941 | 11,356 | 1,759 | 29,286 | 86,160 | 8,322 | 12,764 | 5,027 | 112,273 |
| L112 | CITY OF BEDFORD | - | 3,945 | 11,137 | 10,591 | 14,631 | 40,304 | 80,357 | 7,762 | 11,905 | 108,193 | |
| L113 | UNION CO PLANNING COMM | - | 2,200 | 6,211 | 5,907 | 3,926 | 18,244 | 44,815 | 4,329 | 6,639 | 28,809 | 84,592 |
| L114 | WARREN COUNTY BD OF ED | - | 693,380 | 1,957,283 | 1,861,336 | 668,080 | 5,180,079 | 14,122,180 | 1,364,030 | 2,092,161 | 807,593 | 18,385,964 |
| L115 | WASHINGTON CO SCHOOLS | - | 97,557 | 275,385 | 261,885 | 285,509 | 920,336 | 1,986,953 | 191,915 | 294,362 | 48,551 | 2,521,781 |
| L118 | CORBIN BD OF ED | - | 111,628 | 315,105 | 299,658 | 137,133 | 863,524 | 2,273,545 | 219,597 | 336,819 | 152,271 | 2,982,232 |
| L119 | CITY OF CAMPTON | - | 13,485 | 38,066 | 36,200 | 34,186 | 121,937 | 274,653 | 26,528 | 40,689 | 66,903 | 408,773 |
| L120 | FALLING SPRINGS ARTS | - | 17,678 | 49,901 | 47,455 | 7,650 | 122,684 | 360,049 | 34,776 | 53,340 | 27,346 | 475,511 |
| L141 | CORINTH WATER DISTRICT | - | 3,196 | 9,021 | 8,578 | 7,612 | 28,407 | 65,086 | 6,286 | 9,642 | 14,111 | 95,125 |
| L156 | CITY OF LYNDON | - | 8,412 | 23,744 | 22,580 | 18,114 | 72,850 | 171,320 | 16,547 | 25,381 | 3,127 | 216,375 |
| L159 | ELSMERE FIRE PROTECTION | - | 1,692 | 4,777 | 4,542 | 3,545 | 14,556 | 34,464 | 3,329 | 5,106 | 7,724 | 50,623 |
| L256 | CITY OF HURSTBOURNE | - | 5,145 | 14,523 | 13,811 | 869 | 34,348 | 104,784 | 10,121 | 15,523 | 1,904 | 132,332 |
| L356 | EASTWOOD FIRE PROT DIST | - | - | - | - | 43 | 43 | - | - | - | 5,232 | 5,232 |
| L456 | HARRODS CREEK FIRE DIST | - | - | - | - | 1,029 | 1,029 | - | - | - | 1,357 | 1,357 |
| L656 | FERM CREEK FIRE PROT DIST | - | 8,608 | 24,299 | 23,107 | 87,980 | 143,994 | 175,319 | 16,934 | 25,973 | - | 218,226 |
| L756 | PLEASURE RIDGE PARK FIRE | - | 11,131 | 31,420 | 29,880 | 45,785 | 118,216 | 226,702 | 21,897 | 33,585 | 9,441 | 291,625 |
| L959 | NORTHERN KY CONV CTR CORP | - | 46,500 | 131,261 | 124,826 | 226,649 | 529,236 | 947,074 | 91,476 | 140,306 | 141,206 | 1,320,062 |
| M001 | COLUMBIA/ADAIR UTILITIES | - | 34,853 | 98,385 | 93,562 | 41,312 | 709,864 | 268,112 | 709,864 | 105,164 | 36,552 | 920,144 |
| M003 | LAWBG-ANDERSON PLAN COMM | - | 663 | 1,872 | 1,780 | 770 | 5,085 | 13,507 | 1,305 | 2,001 | 189 | 17,002 |
| M005 | GLASGOW WATER COMPANY | - | 88,463 | 249,714 | 237,473 | 29,154 | 604,804 | 1,801,734 | 174,025 | 266,922 | 52,861 | 2,295,542 |
| M006 | GATEWAY AREA DEV DISTRICT | - | 35,888 | 101,305 | 96,339 | 141,096 | 374,628 | 730,939 | 70,600 | 108,287 | 5,286 | 915,112 |
| M007 | MIDDLESBORO CITY SCHOOL | - | 53,707 | 151,604 | 144,172 | 49,189 | 398,672 | 1,093,849 | 105,652 | 162,051 | 121,061 | 1,482,613 |
| M008 | WALTON/VERONA BD OF ED | - | 86,826 | 245,095 | 233,080 | 73,522 | 638,523 | 1,768,407 | 170,806 | 261,985 | 31,173 | 2,232,371 |
| M009 | PARIS BOURBON CO LIBRARY | - | 12,889 | 36,384 | 34,601 | 2,505 | 86,379 | 262,518 | 25,356 | 38,891 | 4,791 | 331,556 |
| M010 | BOYD CO BD OF ED | - | 240,686 | 679,414 | 646,108 | 250,831 | 1,817,039 | 4,902,101 | 473,483 | 726,233 | 14,457 | 6,116,274 |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|--|---|--|----------------------------|-------------------------------|--|--|
| | | Liability Experience (19) | Assumption Changes (20) | Investment Experience (21) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (22) | Total Deferred Outflow of Resources (23) | Liability Experience (24) | Assumption Changes (25) | Investment Experience (26) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (27) | Total Deferred Inflow of Resources (28) |
| M011 | BOYLE COUNTY BD OF EDUC | 102,676 | 289,837 | 275,629 | 9,583 | 677,725 | 2,091,227 | 201,987 | 309,809 | 106,891 | 2,709,914 |
| M012 | EAST PENDLETON WATER DIST | 11,687 | 32,990 | 31,373 | 16,686 | 92,736 | 238,033 | 22,991 | 35,264 | 18,756 | 315,044 |
| M013 | BREATHITT CO SOIL CONSERV | 890 | 2,513 | 2,349 | 5,837 | 11,630 | 18,134 | 1,752 | 2,686 | 2,586 | 25,158 |
| M014 | CITY OF HARDINSBURG | 8,735 | 24,657 | 23,449 | 29,689 | 86,530 | 117,907 | 17,184 | 26,356 | 23,285 | 244,732 |
| M015 | BULLITT CO FISCAL COURT | 232,965 | 657,617 | 625,380 | 351,704 | 1,867,666 | 4,744,837 | 458,293 | 702,934 | 125,328 | 6,031,392 |
| M017 | CITY OF FREDONIA | 1,055 | 2,978 | 2,832 | 4,921 | 11,786 | 21,486 | 2,075 | 3,183 | 8,042 | 34,786 |
| M018 | CALLOWAY CO PUBLIC LIBRAR | 11,541 | 32,578 | 30,981 | 1,513 | 76,613 | 235,053 | 22,703 | 34,822 | 16,741 | 309,319 |
| M019 | CAMPBELL CO COURTHOUSE | 2,848 | 8,040 | 7,646 | 3,460 | 21,994 | 58,009 | 5,603 | 8,594 | 31 | 72,237 |
| M020 | CITY OF BARDWELL | 15,299 | 43,185 | 41,068 | 36,986 | 136,538 | 311,587 | 30,096 | 46,161 | 31,460 | 419,304 |
| M021 | CARROLL CO WATER DISTRICT | 19,999 | 56,452 | 53,685 | 42,257 | 172,393 | 407,314 | 39,342 | 60,342 | 8,158 | 515,156 |
| M022 | CITY OF OLIVE HILL | 26,786 | 75,613 | 71,906 | 13,113 | 187,418 | 545,562 | 52,695 | 80,824 | 172,071 | 851,152 |
| M023 | E CASEY CO WATER DISTRICT | 8,653 | 24,426 | 23,229 | 629 | 56,937 | 176,241 | 17,023 | 26,110 | 14,088 | 233,462 |
| M024 | CHRISTIAN CO BD OF ED | 467,063 | 1,318,433 | 1,253,802 | 326,682 | 3,365,980 | 9,512,744 | 918,815 | 1,409,287 | 174,508 | 12,015,358 |
| M025 | WINCHESTER MUNICIPAL UTIL | 112,121 | 316,496 | 300,981 | 16,585 | 746,183 | 2,283,583 | 220,566 | 338,306 | 151,786 | 2,994,241 |
| M026 | CLAY COUNTY 911 BOARD | 9,892 | 27,923 | 26,554 | 12,449 | 76,818 | 201,471 | 19,460 | 29,847 | 1,813 | 252,591 |
| M027 | HUMBERLAND CO FISCAL CT | 5,497 | 15,517 | 14,756 | 1,419 | 37,189 | 111,959 | 10,814 | 16,586 | 9,279 | 148,638 |
| M029 | DAVESS CO BD OF EDUC | 38,692 | 109,220 | 103,866 | 10,731 | 262,509 | 788,045 | 76,116 | 116,747 | 13,381 | 994,289 |
| M030 | DAVENS CO BD OF EDUC | 635,760 | 1,794,635 | 1,706,660 | 656,618 | 4,793,673 | 12,948,640 | 1,250,680 | 1,918,305 | 299,646 | 16,417,271 |
| M031 | EDMONSON CO CONSERV DIST | 964 | 2,722 | 2,589 | 2,423 | 8,698 | 19,643 | 2,910 | 4,662 | 13 | 26,463 |
| M033 | IRVINE MUNICIPAL UTILITY | 2,000 | 6,186 | 6,877,613 | 3,966,089 | 20,637,869 | 52,181,289 | 7,730,512 | 10,900,000 | 25,981 | 64,951,876 |
| M034 | FAYETTE CO BD EDUCATION | 1,083,035 | 12,289 | 11,687 | 2,750 | 31,080 | 88,669 | 8,564 | 13,136 | 32,856 | 143,225 |
| M035 | FLEMING COUNTY LIBRARY | 37,919 | 108,035 | 1,029,944 | 455,359 | 2,952,010 | 7,814,309 | 754,767 | 1,157,668 | 212,108 | 9,938,852 |
| M035 | FRANKLIN CO BD OF ED | 37,919 | 108,035 | 1,029,944 | 455,359 | 2,952,010 | 7,814,309 | 754,767 | 1,157,668 | 212,108 | 9,938,852 |
| M038 | HICKMAN/FULTON RIV PRT AU | 37,919 | 108,035 | 1,029,944 | 455,359 | 2,952,010 | 7,814,309 | 754,767 | 1,157,668 | 212,108 | 9,938,852 |
| M038 | GALLATIN CO WATER DIS | 25,785 | 74,521 | 71,524 | 3,000 | 144,558 | 273,595 | 26,426 | 40,532 | 17,263 | 357,816 |
| M040 | GARRARD CO PUBLIC LIBRARY | 18,427 | 52,593 | 50,779 | 169,724 | 383,650 | 132,954 | 14,697 | 20,530 | 19,664 | 251,238 |
| M041 | GRANT CO BD OF ED | 526,593 | 1,500,779 | 1,430,081 | 609,724 | 3,833,650 | 9,799,469 | 366,982 | 562,881 | 292,344 | 5,021,676 |
| M042 | CITY OF MAYFIELD | 108,394 | 303,081 | 286,340 | 169,724 | 863,214 | 2,399,086 | 366,982 | 562,881 | 47,956 | 1,021,446 |
| M043 | CITY OF CANEYVILLE | 6,013 | 17,518 | 16,610 | 6,610 | 20,471 | 43,384 | 4,190 | 6,427 | 39,874 | 93,875 |
| M044 | GREEN/TAYLOR WATER DIST | 37,884 | 109,027 | 103,027 | 9,246 | 96,578 | 273,340 | 26,401 | 40,495 | 105,939 | 446,175 |
| M045 | CITY OF FLATWOODS | 115,396 | 309,739 | 293,739 | 4,971 | 632,605 | 1,632,605 | 80,420 | 123,348 | 61,540 | 1,097,913 |
| M046 | CITY OF LEWISPORT | 65,304 | 182,103 | 175,205 | 18,205 | 373,610 | 1,041,184 | 45,511 | 69,805 | 33,854 | 620,354 |
| M047 | HARDIN CO PUBLIC LIBRARY | 32,977 | 93,360 | 89,360 | 15,479 | 118,839 | 323,935 | 22,982 | 35,249 | 41,866 | 338,032 |
| M048 | CITY OF BENHAM | 13,490 | 38,829 | 36,938 | 6,938 | 97,334 | 273,334 | 9,401 | 14,420 | 39,751 | 160,906 |
| M049 | HARRISON CO CONSERVA DIST | 6,768 | 18,436 | 17,436 | 6,333 | 21,935 | 48,834 | 4,717 | 7,235 | 1,962 | 62,748 |
| M050 | HART CO CONSERVATION DIST | 4,548 | 12,435 | 11,935 | 4,325 | 11,227 | 32,817 | 3,170 | 4,862 | 1,362 | 42,211 |
| M051 | HENDERSON CO BD OF ED | 963,474 | 2,814,933 | 2,714,933 | 141,093 | 4,765,617 | 12,009,993 | 706,056 | 1,090,955 | 607,675 | 9,706,679 |
| M052 | HENRY CO LIBRARY | 17,746 | 50,947 | 49,447 | 19,459 | 34,641 | 84,641 | 13,005 | 19,947 | 22,707 | 190,300 |
| M054 | CITY OF DAWSON SPRINGS | 20,233 | 57,170 | 54,367 | 26,141 | 112,490 | 312,490 | 39,841 | 60,109 | 22,273 | 535,713 |
| M056 | JEFF CO MED CTR STM & CHL | 42,464 | 119,868 | 113,992 | 32,382 | 308,706 | 864,874 | 83,536 | 128,129 | 96,662 | 1,173,201 |
| M057 | NICH-VLE/JESS CO PK & REC | 14,194 | 40,066 | 38,102 | 47,809 | 140,171 | 289,082 | 27,922 | 42,827 | 9,768 | 369,599 |
| M058 | CITY OF PAINTSVILLE | 100,162 | 282,740 | 268,879 | 54,691 | 706,472 | 2,040,021 | 197,041 | 302,223 | 47,148 | 2,586,433 |
| M059 | KENTON COUNTY FISCAL CT | 376,186 | 1,061,904 | 1,009,849 | 656,041 | 3,103,980 | 7,661,847 | 740,041 | 1,135,081 | 329,606 | 9,866,575 |
| M060 | CITY OF HINDMAN | 2,356 | 6,651 | 6,325 | 4,303 | 19,635 | 47,991 | 4,635 | 7,110 | 17,855 | 77,591 |
| M061 | KNOX CO E M S | 48,159 | 135,945 | 129,281 | 111,170 | 424,555 | 980,871 | 94,740 | 145,313 | 71,323 | 1,292,247 |
| M062 | LARUE CO WATER DIST #1 | 7,198 | 20,318 | 19,322 | 1,726 | 48,564 | 146,599 | 14,160 | 21,718 | 39,468 | 221,945 |
| M064 | HOUSING AUTH/ LAWRENCE CO | 5,860 | 16,541 | 15,731 | 1,620 | 39,752 | 119,350 | 11,528 | 17,681 | 3,795 | 152,354 |
| M065 | LEE CO SOIL CONSERV DIST | 911 | 2,570 | 2,444 | 3,648 | 9,573 | 18,545 | 1,791 | 2,747 | 12,262 | 35,345 |
| M067 | JENKINS BD OF ED | 20,843 | 58,835 | 55,951 | 63,443 | 199,072 | 424,507 | 41,002 | 62,890 | 28,585 | 556,984 |
| M068 | CITY OF VANCEBURG | 12,712 | 35,884 | 34,125 | 20,212 | 102,933 | 258,911 | 25,008 | 38,357 | 44,566 | 366,842 |
| M069 | CITY OF STANFORD | 5,882 | 16,604 | 15,790 | 14,177 | 52,453 | 119,801 | 11,571 | 17,748 | 11,349 | 160,469 |
| M070 | LEDBETTER WATER DISTRICT | 9,603 | 27,108 | 25,779 | 13,515 | 76,005 | 195,590 | 18,892 | 28,976 | 6,134 | 249,592 |
| M073 | W MCCracken CO WATER DIST | - | - | - | 3,300 | 3,300 | - | - | - | 62,017 | 62,017 |
| M075 | CITY OF SACRAMENTO | 6,354 | 17,935 | 17,056 | 6,827 | 48,172 | 129,407 | 12,499 | 19,171 | 12,188 | 173,265 |
| M076 | CITY OF RICHMOND | 217,528 | 614,041 | 583,940 | 595,425 | 2,010,934 | 4,430,427 | 427,925 | 656,355 | 462 | 5,515,169 |
| M077 | MAGOFFIN CO COURT CLERK | 7,989 | 22,552 | 21,446 | 10,713 | 62,700 | 162,714 | 15,716 | 24,106 | 14,940 | 217,476 |
| M078 | LEBANON WATER WORKS | 31,402 | 88,641 | 84,296 | 94,084 | 298,423 | 639,564 | 61,774 | 94,750 | 3,132 | 799,220 |
| M079 | MARSHALL CO REF DISP DIST | 21,435 | 60,506 | 57,540 | 8,850 | 76,390 | 203,564 | 42,167 | 64,676 | 69,090 | 436,727 |
| M081 | CITY OF MAYSVILLE | 114,597 | 323,487 | 307,630 | 142,081 | 887,795 | 2,334,024 | 225,438 | 345,779 | 259,817 | 3,165,058 |
| M082 | CITY OF BRANDENBURG | 16,359 | 46,179 | 43,915 | 14,315 | 120,768 | 333,191 | 32,182 | 49,361 | 115,110 | 529,844 |
| M084 | MERCER CO BOARD OF ED | 138,025 | 389,620 | 370,521 | 219,055 | 1,117,221 | 2,811,188 | 271,526 | 416,470 | 84,649 | 3,583,833 |
| M085 | CITY OF EDMONTON | 28,785 | 81,254 | 77,270 | 20,542 | 207,851 | 586,260 | 56,626 | 86,853 | 6,015 | 735,754 |
| M087 | MT STERL/MONTGOMERY LIB | 13,601 | 38,392 | 36,510 | 40,716 | 129,219 | 277,006 | 26,755 | 41,038 | 5,290 | 350,089 |
| M088 | MORGAN CO CONSERVAT DIST | 1,278 | 3,608 | 3,431 | 3,099 | 11,416 | 26,034 | 2,515 | 3,857 | 2,267 | 34,673 |
| M090 | BARSTOWN BD OF ED | 184,031 | 519,485 | 494,019 | 216,720 | 1,414,255 | 3,748,185 | 362,029 | 555,283 | 45,247 | 4,710,744 |
| M091 | NICHOLAS CO WATER DIST | 4,254 | 12,009 | 11,421 | 4,448 | 32,132 | 86,650 | 8,369 | 12,837 | 13,875 | 121,731 |
| M092 | CITY OF BEAVER DAM | 29,976 | 84,617 | 80,469 | 24,211 | 219,273 | 610,530 | 58,970 | 90,448 | - | 759,948 |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|--|---|--|----------------------------|-------------------------------|--|--|
| | | Liability Experience (19) | Assumption Changes (20) | Investment Experience (21) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (22) | Total Deferred Outflow of Resources (23) | Liability Experience (24) | Assumption Changes (25) | Investment Experience (26) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (27) | Total Deferred Inflow of Resources (28) |
| M093 | OLDHAM CO WATER DIST | 52,831 | 149,131 | 141,821 | 222,057 | 565,840 | 1,076,010 | 103,929 | 159,408 | 9,692 | 1,349,039 |
| M096 | CITY OF FALMOUTH | 31,677 | 89,418 | 85,035 | 53,945 | 260,075 | 645,171 | 62,316 | 95,580 | 42,046 | 845,113 |
| M097 | E KY CONCEN EMPLOY PRO | 64,882 | 183,149 | 174,171 | 15,808 | 438,010 | 1,321,453 | 127,636 | 195,770 | 313,759 | 1,958,618 |
| M098 | PIKE CO HOUSING AUTHORITY | 8,447 | 23,845 | 22,676 | 24,483 | 79,451 | 172,046 | 16,617 | 25,488 | 20,477 | 310,628 |
| M099 | BEECH FORK WATER COMM | 12,144 | 34,281 | 32,601 | 7,522 | 86,548 | 247,345 | 23,890 | 36,643 | 2,965 | 310,843 |
| M100 | PULASKI CO BD OF ED | 418,562 | 1,181,523 | 1,123,604 | 423,563 | 3,147,252 | 8,524,918 | 823,403 | 1,262,943 | 521,219 | 11,132,483 |
| M104 | RUSSELL CO PUBLIC LIBRARY | 10,092 | 28,488 | 27,092 | 31,892 | 97,564 | 205,549 | 19,857 | 30,451 | 5,369 | 261,223 |
| M105 | SCOTT COUNTY LIBRARY | 35,297 | 99,637 | 94,753 | 34,162 | 263,849 | 718,902 | 69,437 | 106,503 | 11,120 | 905,962 |
| M106 | SHELBY CO BD OF ED | 366,328 | 1,034,076 | 983,385 | 701,063 | 3,084,852 | 7,461,062 | 720,647 | 1,105,336 | 509,600 | 9,796,645 |
| M107 | FRANKLIN ELECTRIC PLNT BD | 53,839 | 151,979 | 144,528 | 150,130 | 500,476 | 1,096,555 | 105,914 | 162,452 | 2,347 | 1,367,268 |
| M108 | SPENCER CO PUBLIC LIB | 8,137 | 22,970 | 21,844 | 7,421 | 60,372 | 165,733 | 16,008 | 24,553 | 12,857 | 219,151 |
| M109 | CITY OF CAMPBELLVILLE | 75,604 | 213,417 | 202,955 | 29,774 | 521,750 | 1,539,843 | 148,730 | 228,123 | 318,515 | 2,235,211 |
| M110 | CITY OF GUTHRIE | 22,181 | 62,612 | 59,543 | 128,917 | 273,253 | 451,757 | 43,634 | 66,926 | 19,025 | 581,342 |
| M111 | TRIGE CO CONS DISTRICT | 1,446 | 4,081 | 3,881 | 3,325 | 12,733 | 29,445 | 2,844 | 782 | 4,362 | 37,366 |
| M112 | CITY OF MILTON | 10,437 | 29,461 | 28,017 | 6,267 | 74,182 | 212,567 | 20,531 | 31,491 | 5,782 | 270,371 |
| M113 | CITY OF STURGIS | 24,785 | 69,964 | 66,535 | 100,500 | 261,784 | 504,805 | 48,758 | 74,786 | 3,291 | 631,640 |
| M115 | WASHINGTON CO LIBRARY BD | 5,759 | 16,256 | 15,459 | 9,609 | 47,083 | 117,291 | 11,329 | 17,376 | 574 | 146,570 |
| M116 | WAYNE CO PUBLIC LIBRARY | 7,236 | 20,427 | 19,425 | 5,865 | 52,953 | 147,384 | 14,235 | 21,834 | 23,849 | 207,302 |
| M117 | WEBSTER CO BD OF ED | 115,292 | 375,449 | 309,495 | 11,072 | 761,308 | 2,346,178 | 241,075 | 347,876 | 118,303 | 3,041,162 |
| M118 | WHITLEY CO FISCAL COURT | 481,867 | 1,278,811 | 1,278,811 | 493,999 | 1,662,077 | 3,655,987 | 541,624 | 77,498 | 7,498 | 4,558,236 |
| M119 | WOLFE CO FISCAL COURT | 127,811 | 352,688 | 352,688 | 95,268 | 405,090 | 969,716 | 143,661 | 67,286 | 1,274,326 | 1,274,326 |
| M120 | WOODFORD COUNTY LIBRARY | 52,831 | 150,248 | 150,248 | 50,248 | 129,879 | 381,241 | 36,823 | 56,480 | 16,064 | 490,608 |
| M215 | SHEPHER/BULLIT CO TOURIST | 56,162 | 53,408 | 40,207 | 169,673 | 405,217 | 405,217 | 39,139 | 60,032 | 29,903 | 534,291 |
| M315 | CITY OF PIONEER VILLAGE | 4,619 | 4,393 | 4,393 | 2,338 | 12,986 | 33,327 | 3,219 | 4,937 | 2,455 | 43,938 |
| M356 | MIDDLETOWN FIRE PROT DIST | - | - | - | - | - | - | - | - | 6,243 | 6,243 |
| M415 | BULLITT CO SANITATION DIS | - | - | - | - | - | - | - | - | 309,445 | 309,445 |
| N001 | ADAIR CO CONSERVATION DIS | 11,083 | 10,540 | 17,524 | 43,471 | 79,965 | 7,724 | 11,847 | 11,847 | 99,536 | 99,536 |
| N006 | HOUSING AUTH OWINGSVILLE | 3,445 | 3,276 | 958 | 8,899 | 24,858 | 2,401 | 3,683 | 39,765 | 70,707 | 70,707 |
| N007 | PINEVILLE BD OF EDUCATION | 65,677 | 62,457 | 70,525 | 221,925 | 473,870 | 45,770 | 70,203 | 17,647 | 607,940 | 607,940 |
| N008 | CITY OF FLORENCE | 547,639 | 1,079,933 | 357,901 | 1,620,337 | 951,322 | 381,649 | 585,377 | 38,709 | 4,957,057 | 4,957,057 |
| N009 | CITY OF MILLERSBURG | 6,192 | 5,889 | 12,556 | 44,678 | 4,315 | 6,619 | 372 | 55,984 | 55,984 | 55,984 |
| N010 | BOYD CO PUBLIC LIBRARY | 64,620 | 61,452 | 25,090 | 466,244 | 45,033 | 69,073 | 78,876 | 659,226 | 659,226 | 659,226 |
| N011 | CITY OF PERRYVILLE | 2,646 | 2,517 | 213 | 6,314 | 19,094 | 1,844 | 2,829 | 2,319 | 26,086 | 26,086 |
| N012 | CITY OF BROOKSVILLE | 21,465 | 20,413 | 12,826 | 62,308 | 154,872 | 14,959 | 22,944 | 56,775 | 249,550 | 249,550 |
| N013 | MIDDLE KY COMM ACT PART | 210,412 | 200,097 | 485,049 | 518,160 | 146,636 | 224,911 | 131,068 | 2,020,775 | 2,020,775 | 2,020,775 |
| N014 | CITY OF IRVINGTON | 16,876 | 16,051 | 11,063 | 49,971 | 121,781 | 11,763 | 18,041 | 39,870 | 191,455 | 191,455 |
| N015 | BULLITT CO CONSERVAT DIST | 3,168 | 688 | 8,367 | 24,035 | 2,321 | 5,561 | 2,042 | 31,959 | 31,959 | 31,959 |
| N017 | PRINCETON ELECTRIC PL BD | 137,216 | 50,371 | 238 | 41,075 | 100,555 | 32,817 | 3,170 | 4,862 | 1,424 | 42,273 |
| N018 | MURRAY/CALLOWAY CO AIRPRT | 1,811 | 4,548 | 4,325 | 238 | 20,516 | 59,969 | 5,792 | 8,884 | 1,633 | 76,278 |
| N020 | CARLISLE CO SANIT DIST 1 | 2,944 | 8,311 | 1,357 | 7,904 | 20,516 | 59,969 | 5,792 | 8,884 | 1,633 | 76,278 |
| N021 | CARROLLTON UTILITIES COMM | 62,838 | 177,380 | 168,685 | 185,469 | 594,372 | 1,279,834 | 123,616 | 189,604 | 120,686 | 1,713,740 |
| N022 | CITY OF GRAYSON | 11,481 | 32,409 | 30,820 | 43,186 | 117,896 | 233,838 | 22,586 | 34,642 | 332,650 | 623,716 |
| N025 | EAST CLARK CO WATER DIST | 11,951 | 33,735 | 32,081 | 16,404 | 94,171 | 243,404 | 23,510 | 36,060 | 4,335 | 307,309 |
| N029 | CUMBERLAND CO PUBLIC LIB | 3,756 | 10,602 | 10,082 | 8,322 | 32,762 | 76,495 | 7,388 | 11,333 | 12,700 | 107,916 |
| N033 | ESTILL CO WATER DIST NO 1 | 13,134 | 37,074 | 35,257 | 39,358 | 124,823 | 267,498 | 25,837 | 39,629 | 5,811 | 338,775 |
| N035 | HOUSING AUTH FLEMINGSBURG | 1,891 | 5,339 | 5,077 | 9,609 | 38,522 | 3,721 | 5,707 | 16,215 | 64,165 | 64,165 |
| N036 | PRESTONSBURG CITY UTIL | 89,761 | 253,379 | 240,958 | 584,098 | 1,828,180 | 176,580 | 270,840 | 150,272 | 2,425,872 | 2,425,872 |
| N037 | FRANKFORT INDEP SCHOOLS | 48,209 | 136,084 | 129,413 | 82,371 | 396,077 | 981,871 | 94,837 | 145,461 | 129,518 | 1,295,118 |
| N038 | HOUSING AUTH OF HICKMAN | 6,361 | 17,957 | 17,077 | 1,729 | 43,124 | 129,563 | 12,514 | 19,194 | 8,351 | 169,622 |
| N041 | BULLOCK PEN WATER DIST | 28,015 | 79,080 | 75,203 | 6,736 | 189,034 | 570,577 | 55,111 | 84,529 | 23,451 | 733,668 |
| N042 | PURCHASE AREA DEV DIST | 78,377 | 221,244 | 210,399 | 142,601 | 652,621 | 1,596,322 | 154,185 | 236,491 | 42,684 | 2,029,682 |
| N043 | GRAYSON CO LIBRARY | 10,818 | 30,537 | 29,040 | 50,503 | 120,898 | 220,330 | 21,281 | 32,641 | 18,903 | 293,155 |
| N044 | HOUSING AUTH OF GREENSBUR | - | - | 223 | 223 | - | - | - | 6,253 | 6,253 | 6,253 |
| N045 | KENTUCKY ED DEV CORP | 28,475 | 80,379 | 76,438 | 66,270 | 251,562 | 579,948 | 56,016 | 85,918 | 83,437 | 805,319 |
| N047 | ELIZABETHTOWN BD OF EDUC | 105,026 | 296,469 | 281,936 | 69,433 | 752,864 | 2,139,081 | 206,609 | 316,899 | 159,265 | 2,821,854 |
| N049 | CYNTHIANA HARRISON CO JPC | 3,327 | 9,393 | 8,932 | 577 | 6,771 | 22,229 | 6,546 | 10,040 | 3,484 | 87,841 |
| N050 | CITY OF HORSE CAVE | 12,771 | 36,050 | 34,283 | 21,837 | 104,941 | 260,107 | 25,123 | 38,534 | 75,495 | 399,259 |
| N051 | CITY OF HENDERSON | 274,466 | 774,766 | 736,786 | 176,009 | 1,962,027 | 5,590,087 | 539,934 | 828,156 | 245,984 | 7,204,161 |
| N052 | CITY OF NEW CASTLE | 4,958 | 13,996 | 13,309 | 5,393 | 37,656 | 100,981 | 9,753 | 14,960 | 9,451 | 135,145 |
| N054 | CITY OF MADISONVILLE | 341,840 | 964,952 | 917,649 | 297,336 | 2,521,777 | 6,962,315 | 672,475 | 1,031,447 | - | 8,666,237 |
| N057 | NICHOLASVILLE HOUSING AUT | 2,038 | 5,752 | 5,172 | 1,832 | 14,432 | 41,502 | 4,009 | 6,148 | 18,555 | 70,214 |
| N058 | JOHNSON CO LIBRARY | 10,286 | 29,034 | 27,611 | 4,257 | 71,188 | 209,489 | 20,234 | 31,035 | 12,979 | 273,737 |
| N060 | KNOTT CO WATER & SEWER | 23,626 | 66,693 | 63,424 | 65,315 | 219,058 | 481,202 | 46,478 | 71,289 | - | 598,969 |
| N061 | KNOX CO SOIL CONSERV DIS | 2,057 | 5,806 | 5,522 | 12,986 | 26,371 | 41,894 | 4,046 | 6,206 | 1,646 | 53,792 |
| N063 | CUMBERLAND VAL AREA DEV | 36,070 | 101,819 | 96,828 | 26,573 | 261,290 | 734,644 | 70,958 | 108,835 | 55,800 | 970,237 |
| N065 | THREE FORKS REG JAIL | 46,678 | 131,764 | 125,304 | 132,474 | 436,220 | 950,700 | 91,826 | 140,844 | 84,315 | 1,267,685 |
| N067 | HOUSING ORIENTED MINISTRI | 13,550 | 38,248 | 36,373 | 23,904 | 112,075 | 275,967 | 26,655 | 40,884 | 44,400 | 387,906 |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| N068 | GAR,QUI,KY-0-HTS WTR DIST | 7,671 | 21,655 | 20,593 | 1,204 | 51,123 | 156,245 | 15,091 | 23,147 | 16,920 | 211,403 |
| N069 | CITY OF CRAB ORCHARD | 1,708 | 4,820 | 4,584 | 4,777 | 15,889 | 34,778 | 3,359 | 5,152 | 7,879 | 51,168 |
| N071 | CITY OF AUBURN | 13,233 | 37,354 | 35,523 | 5,674 | 91,784 | 269,517 | 26,032 | 39,928 | 16,979 | 352,456 |
| N072 | LYON CO AMBULANCE SERVICE | 24,109 | 68,054 | 64,718 | 13,171 | 170,052 | 491,024 | 47,427 | 72,744 | 7,287 | 618,482 |
| N075 | CITY OF ISLAND | 4,985 | 14,072 | 13,382 | 14,164 | 46,603 | 101,530 | 9,807 | 15,041 | 6,978 | 135,356 |
| N076 | MADISON CO EMS | 3,142 | 8,868 | 8,434 | 1,768 | 22,212 | 63,988 | 6,180 | 9,480 | 3,232 | 82,880 |
| N077 | MADOFFIN CO WATER DIST | 12,909 | 36,438 | 34,652 | 10,033 | 94,032 | 262,910 | 25,394 | 38,949 | 13,580 | 340,833 |
| N078 | CENTRAL KY COMM ACTION | 246,556 | 695,982 | 661,865 | 595,366 | 2,199,769 | 5,021,647 | 485,030 | 743,943 | 250,577 | 6,501,197 |
| N079 | BENTON ELECTRIC SYSTEM | 31,836 | 89,867 | 85,461 | 46,856 | 254,020 | 648,405 | 62,628 | 96,059 | 4,285 | 811,377 |
| N080 | MARTIN CO WATER DISTRICT | - | - | - | 2,378 | 2,378 | - | - | - | 142,456 | 142,456 |
| N081 | BUFFALO TRACE AR DEV DIST | 55,220 | 155,875 | 148,234 | 29,950 | 389,279 | 1,124,667 | 108,629 | 166,616 | 19,133 | 1,419,045 |
| N082 | MEADE CO WATER DISTRICT | 15,943 | 45,005 | 42,799 | 7,190 | 110,937 | 324,722 | 31,364 | 48,107 | 27,241 | 431,434 |
| N084 | MERCER CO PUBLIC LIBRARY | 15,684 | 44,272 | 42,101 | 25,794 | 127,851 | 319,429 | 30,853 | 47,323 | 14,088 | 411,693 |
| N085 | METCALFE CO CONSERV DIST | 1,201 | 3,391 | 3,225 | 2,429 | 10,246 | 24,466 | 2,363 | 3,625 | 3,891 | 34,345 |
| N087 | CITY OF MT STERLING | 35,906 | 101,357 | 96,388 | 26,603 | 260,254 | 731,311 | 70,636 | 108,342 | 38,254 | 948,543 |
| N088 | MORGAN CO AMBULANCE SERV | 15,557 | 41,763 | 43,916 | 69,263 | 170,499 | 316,861 | 30,605 | 46,942 | 9,092 | 403,500 |
| N089 | MUHLENBERG CO WATER DIST | 27,714 | 78,232 | 74,397 | 31,635 | 211,978 | 564,461 | 54,520 | 83,623 | 14,368 | 716,972 |
| N090 | BARSTOWN-NELSON CO TOURI | 9,276 | 26,184 | 24,901 | 41,871 | 102,232 | 188,925 | 18,248 | 27,989 | 12,316 | 247,478 |
| N092 | CITY OF HARTFORD | 29,629 | 83,636 | 79,537 | 63,058 | 255,860 | 603,453 | 89,400 | 90,669 | 35,407 | 786,546 |
| N093 | CITY OF LAGRANGE | - | - | 80,666 | 112,235 | 307,774 | 612,020 | 307,774 | 90,669 | 23,477 | 785,280 |
| N094 | CITY OF OWENTON | - | - | 6,095 | 3,243 | 18,019 | 46,246 | 6,851 | 28,189 | 85,753 | 134,086 |
| N097 | KY VALLEY ED COOPERATIVE | 12,349 | 11,744 | 11,744 | 9,960 | 38,428 | 89,101 | 8,606 | 13,200 | 23,179 | 795,949 |
| N098 | PIKE CO LIBRARY DISTRICT | 87,364 | 83,082 | 104,117 | 305,512 | 630,350 | 187,984 | 60,884 | 93,385 | 11,330 | 727,511 |
| N099 | CITY OF CLAY CITY | 26,054 | 24,777 | 27,271 | 87,332 | 229,957 | 18,157 | 27,849 | 8,361 | 242,351 | 291,541 |
| N100 | CITY OF BURNSIDE | 31,877 | 30,314 | 30,314 | 27,784 | 115,285 | 291,167 | 2,135 | 3,073 | 5,258 | 392,694 |
| N103 | HOUSING AUTH OF MOREHEAD | 40,354 | 38,376 | 38,376 | 85,070 | 235,070 | 805,297 | 77,782 | 119,302 | 6,091 | 1,008,472 |
| N104 | CITY OF JAMESTOWN | 111,611 | 96,140 | 96,140 | 21,744 | 218,635 | 546,400 | 16,241 | 24,910 | 6,754 | 216,049 |
| N106 | W SHELBY WATER DISTRICT | 23,304 | 22,162 | 22,162 | 918 | 54,640 | 168,144 | 16,241 | 24,910 | 6,754 | 216,049 |
| N107 | SIMPSON CO CONSER DIST | 3,032 | 2,884 | 2,884 | 2,365 | 9,355 | 21,878 | 2,113 | 3,241 | 144 | 27,376 |
| N110 | LOGAN/TODD REG. WATER COM | 61,753 | 58,726 | 58,726 | 43,415 | 185,770 | 445,562 | 43,036 | 66,009 | 23,343 | 577,950 |
| N111 | BARKLEY LAKE WATER DIST | 63,658 | 60,537 | 60,537 | 11,934 | 75,571 | 459,304 | 44,363 | 68,045 | 68,450 | 640,162 |
| N112 | TRIMBLE CO WATER DIST | 14,134 | 13,441 | 13,441 | 11,309 | 25,450 | 101,980 | 9,850 | 15,108 | 6,009 | 132,947 |
| N113 | UNION CO LIBRARY BD | 26,725 | 25,415 | 25,415 | 6,353 | 32,768 | 192,826 | 18,625 | 28,567 | 22,932 | 262,950 |
| N114 | BOWLING GRN MUNICIPAL UTI | 1,423,373 | 1,353,599 | 1,353,599 | 179,320 | 3,460,531 | 269,917 | 991,948 | 1,521,459 | 110,696 | 12,894,020 |
| N115 | WASHINGTON CO CONSER DIST | 3,366 | 3,201 | 3,201 | 2,010 | 9,770 | 24,289 | 2,346 | 3,598 | 96 | 30,329 |
| N116 | MONTICELLO UTILITY COMM | 116,431 | 110,724 | 110,724 | 13,859 | 282,260 | 840,075 | 81,141 | 124,455 | 50,507 | 1,096,178 |
| N117 | CITY OF DIXON | - | 4,723 | 4,723 | 12,784 | 24,234 | 35,836 | 3,461 | 6,309 | 35,514 | 80,120 |
| N118 | CITY OF WILLIAMSBURG | 69,691 | 200,593 | 200,593 | 69,691 | 21,924 | 146,999 | 146,999 | 144,070 | 2,038,462 | 2,038,462 |
| N119 | WOLFE CO CONSER DISTRICT | 4,218 | 4,285 | 4,075 | 526 | 9,825 | 30,916 | 2,986 | 4,580 | 1,451 | 39,933 |
| N120 | WOODFORD CO PLAN ZONING | 8,749 | 24,698 | 23,487 | 2,012 | 58,946 | 178,201 | 17,212 | 26,400 | 19,293 | 241,106 |
| N959 | N KY CONV & VISITORS BUR | 31,579 | 89,141 | 84,771 | 192,570 | 398,061 | 643,171 | 62,122 | 95,284 | 176,001 | 976,578 |
| P001 | HOUSING AUTH OF COLUMBIA | 3,198 | 9,029 | 8,586 | 85 | 20,898 | 65,144 | 6,292 | 9,651 | 13,093 | 94,180 |
| P005 | GLASGOW ELECTRIC PLANT BD | 144,301 | 407,336 | 387,368 | 76,953 | 1,015,958 | 2,939,006 | 283,872 | 435,406 | 56,685 | 3,714,969 |
| P006 | BATH COUNTY E.M.S. | 10,927 | 30,844 | 29,332 | 7,257 | 78,360 | 222,546 | 21,495 | 32,970 | 136,383 | 413,394 |
| P007 | CITY OF PINEVILLE | 11,792 | 33,287 | 31,655 | 34,451 | 111,185 | 240,170 | 23,197 | 35,580 | 4,624 | 303,571 |
| P008 | BOONE CO PLANNING COMM | 36,921 | 104,221 | 16,308 | 99,112 | 256,562 | 751,974 | 72,631 | 111,403 | 40,908 | 976,916 |
| P009 | HOUSING AUTHORITY PARIS | 6,209 | 17,528 | 16,669 | 4,183 | 44,589 | 126,466 | 12,215 | 18,736 | 39,436 | 196,853 |
| P010 | REGIONAL PUBLIC SAFETY | 25,742 | 72,665 | 69,103 | 18,019 | 185,529 | 524,292 | 50,640 | 77,672 | 50,815 | 703,419 |
| P011 | CITY OF JUNCTION CITY | 4,148 | 11,708 | 11,134 | 2,374 | 29,364 | 84,474 | 8,159 | 12,515 | 45,153 | 150,301 |
| P013 | CITY OF JACKSON | 46,713 | 131,861 | 125,398 | 46,509 | 350,481 | 951,406 | 91,894 | 140,948 | 54,266 | 1,238,514 |
| P014 | BRECKINRIDGE CO PUBLIC LI | 9,385 | 26,491 | 25,193 | 24,972 | 86,041 | 191,140 | 18,462 | 28,317 | 3,270 | 241,189 |
| P015 | CITY OF LEBANON JUNCTION | 9,801 | 27,668 | 26,311 | 15,743 | 79,523 | 199,628 | 19,282 | 29,574 | 4,943 | 253,427 |
| P017 | PRINCETON WATER/WASTEWATE | 24,707 | 69,744 | 66,325 | 3,691 | 164,467 | 503,217 | 48,605 | 74,550 | 50,304 | 676,676 |
| P018 | MURRAY/CALLOWAY TRANS AUT | 21,088 | 59,528 | 56,610 | 130,846 | 268,072 | 429,506 | 41,485 | 63,630 | 16,265 | 550,886 |
| P022 | RATTLESNAKE RIDGE WATER | 21,402 | 60,414 | 57,452 | 22,069 | 161,337 | 435,897 | 42,102 | 64,577 | 59,271 | 601,847 |
| P023 | LIBERTY TOURISM | 1,835 | 5,179 | 4,925 | 21,396 | 33,335 | 37,365 | 3,609 | 5,536 | 46,510 | 88,450 |
| P025 | CLARK CO CONSVATION DIST | 797 | 2,250 | 2,139 | 229 | 5,415 | 16,232 | 1,568 | 2,405 | 1,722 | 21,927 |
| P033 | ESTILL COUNTY EMS | - | - | - | - | - | - | - | - | - | - |
| P035 | FLEMING CO DISPATCH | 6,030 | 17,022 | 16,188 | 8,394 | 47,634 | 122,820 | 11,863 | 18,195 | 13,892 | 166,770 |
| P037 | COMMUNITY ACTION KENTUCKY | 29,047 | 81,995 | 77,976 | 84,370 | 273,388 | 591,612 | 57,143 | 87,646 | 66,921 | 803,322 |
| P038 | HICKMAN ELECTRIC SYSTEM | 14,709 | 41,522 | 39,487 | 7,219 | 102,937 | 299,590 | 28,937 | 44,383 | 13,124 | 386,034 |
| P041 | CITY OF DRY RIDGE | 11,893 | 33,572 | 31,926 | 27,969 | 105,360 | 242,228 | 23,396 | 35,885 | 20,945 | 322,454 |
| P043 | CITY OF CLARKSON | 6,370 | 17,981 | 17,100 | 16,394 | 57,845 | 129,740 | 12,531 | 19,221 | 1,004 | 162,496 |
| P045 | GREENUP CO ENVIR COMM | 5,259 | 14,846 | 14,118 | 15,196 | 49,419 | 107,117 | 10,346 | 15,869 | 27,760 | 161,092 |
| P047 | CITY OF WEST POINT | 2,032 | 5,736 | 5,455 | 3,176 | 16,399 | 41,384 | 3,997 | 6,131 | 108,118 | 159,300 |
| P048 | HARLAN COUNTY C A A | 48,610 | 137,217 | 130,490 | 71,925 | 388,242 | 990,046 | 95,626 | 146,673 | 14,388 | 1,246,733 |
| P049 | HOUSING AUTHORITY OF CYNT | 14,055 | 39,674 | 37,730 | 1,656 | 93,115 | 286,259 | 27,649 | 42,408 | 89,834 | 446,150 |

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|--|---|--|----------------------------|-------------------------------|--|--|
| | | Liability Experience (19) | Assumption Changes (20) | Investment Experience (21) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (22) | Total Deferred Outflow of Resources (23) | Liability Experience (24) | Assumption Changes (25) | Investment Experience (26) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (27) | Total Deferred Inflow of Resources (28) |
| P050 | HART CO SOLID WASTE SVC | 28,658 | 80,895 | 76,929 | 52,139 | 238,621 | 583,673 | 56,376 | 86,469 | 2,328 | 728,846 |
| P051 | HENDERSON MUN POWER&LIGHT | 141,228 | 398,660 | 379,117 | 280,213 | 1,199,218 | 2,876,410 | 277,826 | 426,132 | 114,781 | 3,695,149 |
| P052 | LITTLE KY RV WS CONV DIST | 2,421 | 6,833 | 6,498 | 5,072 | 20,824 | 49,304 | 4,762 | 7,304 | 6,272 | 67,642 |
| P054 | HOUSING AUTH DAWSON SPG | 9,668 | 27,290 | 25,952 | 5,689 | 68,599 | 196,903 | 19,018 | 29,171 | 10,251 | 255,343 |
| P057 | VALLEY VIEW FERRY AUTHORI | 6,898 | 19,470 | 18,516 | 38,133 | 83,017 | 140,483 | 13,569 | 20,812 | 2,666 | 177,530 |
| P061 | BARBOURVILLE UTILITY COMM | 91,231 | 257,528 | 244,904 | 67,811 | 661,474 | 1,858,115 | 179,471 | 275,275 | 56,645 | 2,369,506 |
| P063 | LAUREL CO WATER DIST #2 | 30,078 | 84,905 | 80,743 | 31,564 | 227,290 | 612,608 | 59,170 | 90,756 | 8,826 | 771,360 |
| P068 | LEWIS CO PUBLIC LIBRARY | 3,539 | 9,991 | 9,501 | 1,584 | 24,615 | 72,084 | 6,962 | 10,679 | 416 | 90,141 |
| P069 | LINCOLN CO CLERK | 15,210 | 42,935 | 40,830 | 22,217 | 121,192 | 309,784 | 29,921 | 45,894 | 2,626 | 388,225 |
| P071 | LOGAN CO CONS DISTRICT | 3,969 | 11,202 | 10,653 | 19,814 | 45,638 | 80,828 | 7,807 | 11,974 | 6,258 | 106,867 |
| P072 | LYON CO WATER DISTRICT | 6,021 | 16,995 | 16,162 | 21,860 | 61,038 | 122,624 | 11,844 | 18,166 | 13,717 | 166,351 |
| P075 | MCLEAN CO REG WATER COMM | 7,559 | 21,337 | 20,291 | 18,850 | 68,037 | 153,951 | 14,870 | 22,807 | 15,269 | 206,897 |
| P076 | MADISON CO PUBLIC LIBRARY | 42,405 | 119,703 | 113,835 | 50,689 | 326,632 | 863,678 | 83,421 | 127,951 | 22,885 | 1,097,935 |
| P077 | SALYERS/MAG CO JOINT HOUS | 4,571 | 12,903 | 12,271 | 2,816 | 32,561 | 93,100 | 8,992 | 13,792 | 3,482 | 119,287 |
| P078 | MARION CO CONSERVAT DIST | 1,154 | 3,258 | 3,098 | 1,338 | 8,848 | 23,505 | 2,270 | 3,482 | 863 | 30,120 |
| P079 | CITY OF CALVERTY CITY | 45,146 | 127,438 | 121,191 | 38,814 | 332,589 | 919,491 | 88,812 | 136,220 | 79,083 | 1,223,606 |
| P081 | MASON COUNTY LIBRARY | 5,335 | 15,623 | 14,857 | 8,405 | 44,210 | 112,724 | 10,888 | 16,700 | 25,784 | 166,096 |
| P084 | ANDERSON-DEAN COMM PARK | 3,304 | 9,328 | 8,870 | 35,044 | 56,546 | 67,301 | 6,500 | 9,970 | 20,321 | 104,092 |
| P087 | MONTGOMERY CTY WATER DIST | 7,008 | 5,668 | 5,390 | 379 | 13,445 | 40,894 | 6,508 | 4,232 | 5,534 | 55,134 |
| P088 | MORGAN CO WATER DIST | | | 40,239 | 109,103 | 206,645 | 305,295 | 45,229 | 1,419 | | 381,131 |
| P089 | MUHLBERG WATER DIST #3 | | | 25,996 | 7,697 | 70,713 | 197,237 | 29,220 | 7,200 | | 252,708 |
| P090 | NORTH NELSON WATER DIST | | 21,802 | 20,733 | 3,347 | 53,605 | 157,303 | 15,194 | 23,304 | 7,240 | 203,941 |
| P092 | OHIO CO REG WASTEWATER D | | 25,241 | 24,004 | 11,064 | 69,251 | 182,122 | 17,591 | 8,840 | | 235,534 |
| P097 | KY RIVER AREA DEV DIST | | 163,042 | 155,050 | 76,837 | 452,688 | 1,176,383 | 113,624 | 174,278 | 26,576 | 1,490,861 |
| P100 | LAKE CUMBERLAND CAA, INC | | 316,942 | 301,405 | | 1,286,751 | 3,783 | | 556,821 | | 3,403,279 |
| P103 | MOREHEAD TOURISM COMMISSI | | 27,483 | 26,136 | | 198,251 | 377 | | 8,392 | | 255,217 |
| P104 | RUSSELL CO TOURIST COMM | | 6,630 | 6,305 | 1,524 | 17,216 | 47,834 | 4,620 | 7,086 | 5,744 | 65,284 |
| P105 | GEORGETOWN/SCOTT TOURISM | | 15,960 | 15,178 | 25,727 | 62,519 | 115,154 | 11,123 | 17,060 | 7,133 | 150,470 |
| P106 | MULTI PURPOSE COMM ACTION | | 40,862 | 38,859 | 37,919 | 132,116 | 294,826 | 28,477 | 43,678 | 2,008 | 368,989 |
| P107 | SIMPSON CO LIBRARY DIST | | 21,565 | 20,508 | 4,367 | 54,080 | 155,598 | 15,029 | 23,051 | 3,086 | 196,764 |
| P110 | TODD COUNTY CONSERVATION DISTRICT | | 4,355 | 4,142 | 1,739 | 13,404 | 31,425 | 3,035 | 4,656 | 1,193 | 40,309 |
| P111 | JOHN L STREET LIBRARY | | 18,106 | 17,219 | 46,194 | 130,642 | 12,618 | 19,354 | 4,439 | | 167,053 |
| P113 | STURGIS HOUSING AUTHORITY | | 3,350 | 3,186 | 398 | 8,121 | 24,172 | 2,335 | 3,581 | 19,977 | 50,065 |
| P115 | HOUSING AUTH SPRINGFIELD | | 10,692 | 10,168 | 14,542 | 39,190 | 77,142 | 7,451 | 11,428 | 6,222 | 102,243 |
| P116 | CITY OF MONTICELLO | | 37,900 | 36,042 | 15,805 | 103,173 | 273,457 | 26,413 | 40,512 | 34,022 | 374,404 |
| P117 | CITY OF CLAY | | 30,686 | 29,182 | 21,052 | 91,791 | 221,409 | 21,385 | 32,801 | 19,095 | 294,690 |
| P120 | WOODFORD CO CONSERV DIST | | | 7,178 | 12,421 | 29,821 | 54,460 | 5,260 | 8,068 | 94 | 67,882 |
| P959 | CITY OF CRESTVIEW HILLS | | | 24,818 | 21,012 | | 88,297 | 18,187 | 8,896 | 10,181 | 244,561 |
| R003 | SOUTH ANDERSON WATER DIST | 9,483 | 26,785 | 25,472 | 17,547 | 73,297 | 193,257 | 18,666 | 28,631 | 6,591 | 247,145 |
| R005 | BARREN CO SOIL CONS DIS | 1,014 | 2,861 | 2,721 | 178 | 6,774 | 20,643 | 1,994 | 3,058 | 2,383 | 28,078 |
| R008 | BOONE CO LIBRARY DIST | 113,461 | 320,278 | 304,578 | 73,375 | 811,692 | 2,310,871 | 223,202 | 342,349 | 138,746 | 3,015,168 |
| R010 | ASHLAND BD OF ED | 196,901 | 555,815 | 528,568 | 589,431 | 1,870,715 | 4,010,311 | 387,347 | 594,116 | 388,432 | 5,380,206 |
| R011 | DANVILLE BOYLE PLANNING | 2,929 | 8,268 | 7,863 | 1,833 | 20,893 | 59,655 | 5,762 | 8,838 | 14,157 | 88,412 |
| R013 | BREATHITT COUNTY WATER DISTRICT | 7,471 | 21,090 | 20,056 | 12,434 | 61,051 | 152,167 | 14,697 | 22,543 | 12 | 189,419 |
| R015 | CITY OF SHEPHERDSVILLE | 50,804 | 143,412 | 136,382 | 64,581 | 395,179 | 1,034,743 | 99,944 | 153,294 | 11,155 | 1,299,136 |
| R017 | CITY OF PRINCETON | 21,146 | 59,691 | 56,765 | 28,465 | 166,067 | 430,682 | 41,599 | 63,804 | 39,256 | 575,341 |
| R018 | MURRAY ELECTRIC SYSTEM | 99,064 | 279,639 | 265,931 | 24,251 | 668,885 | 2,017,653 | 194,881 | 298,910 | 96,049 | 2,607,493 |
| R019 | FORT THOMAS BOARD OF ED | 111,459 | 314,630 | 299,206 | 26,588 | 751,883 | 2,270,115 | 219,265 | 336,311 | 283,100 | 3,108,791 |
| R021 | CARRINGTON/CARR CO REC TR | 1,928 | 5,442 | 5,175 | 1,121 | 13,666 | 39,267 | 3,793 | 5,817 | 1 | 48,878 |
| R024 | CHRISTIAN CO WATER DIST | 20,577 | 58,085 | 55,238 | 13,940 | 147,840 | 419,096 | 40,480 | 62,088 | 32,725 | 554,389 |
| R030 | DAVIESS CO AIRPORT BD | 9,930 | 28,032 | 26,658 | 41,829 | 106,449 | 202,255 | 19,535 | 29,964 | 46,274 | 298,028 |
| R033 | CITY OF RAVENNA | 2,159 | 6,094 | 5,796 | 8,883 | 22,932 | 43,972 | 4,247 | 6,514 | 10,257 | 64,990 |
| R034 | LEXINGTON PUBLIC LIBRARY | 209,410 | 591,125 | 562,148 | 442,234 | 1,804,917 | 4,265,086 | 411,955 | 631,861 | 209,114 | 5,518,016 |
| R036 | CITY OF PRESTONSBURG | 104,056 | 293,730 | 279,331 | 173,217 | 850,334 | 2,119,320 | 204,700 | 313,971 | 34,493 | 2,672,484 |
| R037 | PAUL SAWYIER LIBRARY | 40,214 | 113,516 | 107,951 | 6,397 | 268,078 | 819,039 | 79,109 | 121,338 | 37,247 | 1,056,733 |
| R038 | CITY OF FULTON | 42,605 | 120,265 | 114,370 | 20,301 | 297,541 | 867,736 | 83,813 | 128,553 | 96,206 | 1,176,308 |
| R041 | CITY OF CRITTENDEN | 3,891 | 10,982 | 10,444 | 13,858 | 39,175 | 79,240 | 7,654 | 11,739 | 9,481 | 108,114 |
| R042 | MAYFIELD ELEC & WATER SYS | 127,995 | 361,306 | 343,594 | 202,120 | 1,035,015 | 2,606,893 | 251,794 | 386,204 | 291,540 | 3,536,431 |
| R045 | CITY OF RUSSELL | 33,308 | 94,021 | 89,412 | 9,294 | 226,035 | 678,380 | 65,523 | 100,500 | 76,695 | 921,098 |
| R047 | LINCOLN TRAIL AREA DEV DI | 60,594 | 171,047 | 162,662 | 148,889 | 543,192 | 1,234,136 | 119,202 | 182,834 | 93,425 | 1,629,597 |
| R048 | HARLAN CO CONSERV DIST | 1,580 | 4,461 | 4,243 | 2,282 | 12,566 | 32,190 | 3,109 | 4,769 | 1,125 | 41,193 |
| R050 | HART CO AMB SERVICE | 34,087 | 96,222 | 91,505 | 6,358 | 228,172 | 694,259 | 67,057 | 102,853 | 87,615 | 951,784 |
| R051 | HENDERSON MUN W & S DEPT | 140,728 | 397,250 | 377,776 | 73,720 | 989,474 | 2,866,236 | 276,843 | 424,625 | 217,176 | 3,784,880 |
| R052 | CITY OF CAMPBELLSBURG | 2,953 | 8,336 | 7,927 | 15,424 | 34,640 | 60,145 | 5,809 | 8,910 | 2,255 | 77,119 |
| R054 | SOUTH HOPKINS WATER DIST | 9,745 | 27,507 | 26,159 | 783 | 64,194 | 198,472 | 19,170 | 29,403 | 17,989 | 265,034 |
| R057 | CITY OF WILMORE | 34,686 | 97,912 | 93,112 | 7,382 | 233,092 | 706,453 | 68,235 | 104,659 | 46,767 | 926,114 |
| R058 | HOUSING AUTH OF PAINTSVLE | 18,034 | 50,907 | 48,411 | 4,479 | 121,831 | 367,302 | 35,477 | 54,415 | 17,017 | 474,211 |

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | | |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|--|---|--|----------------------------|-------------------------------|--|--|-----------|
| | | Liability Experience (19) | Assumption Changes (20) | Investment Experience (21) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (22) | Total Deferred Outflow of Resources (23) | Liability Experience (24) | Assumption Changes (25) | Investment Experience (26) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (27) | Total Deferred Inflow of Resources (28) | |
| R061 | KY COMM ECONOMIC OPPORT | 272,827 | 770,141 | 732,389 | 338,165 | 2,113,522 | 5,556,721 | 536,711 | 823,213 | 201 | 6,916,846 | |
| R063 | WOODCREEK WATER DISTRICT | 80,354 | 226,825 | 215,706 | 42,158 | 565,043 | 1,636,589 | 158,074 | 242,456 | 44,299 | 2,081,418 | |
| R071 | LOGAN CO PUBLIC LIBRARY | 15,755 | 44,473 | 42,293 | 4,942 | 107,463 | 320,880 | 30,993 | 47,537 | 36,939 | 436,349 | |
| R072 | LYON CO HOUSING AUTHORITY | 8,353 | 23,579 | 22,423 | 7 | 54,355 | 170,124 | 16,432 | 25,203 | 16,771 | 228,530 | |
| R073 | MCCRACKEN CO BD OF ED | 342,551 | 966,960 | 919,558 | 24,012 | 2,253,081 | 6,976,802 | 673,874 | 1,033,594 | 56,853 | 8,741,123 | |
| R076 | RICHMOND UTILITIES | 123,680 | 349,125 | 332,011 | 142,063 | 946,879 | 2,519,008 | 243,305 | 373,184 | 62,791 | 3,198,288 | |
| R078 | CITY OF LORETO | 860 | 2,426 | 2,307 | 129 | 5,722 | 17,506 | 1,691 | 2,594 | 1,437 | 23,228 | |
| R079 | MARSHALL CO PUB LIBRARY | 27,063 | 76,393 | 72,648 | 11,334 | 187,438 | 551,189 | 53,238 | 81,657 | 44,593 | 730,677 | |
| R088 | CITY OF WEST LIBERTY | 55,373 | 156,307 | 148,645 | 138,533 | 498,858 | 1,127,784 | 108,930 | 167,078 | 7,089 | 1,410,881 | |
| R089 | CENTRAL CITY MUN WTR&SEWR | 38,743 | 109,364 | 104,003 | 43,710 | 295,820 | 789,084 | 76,216 | 116,901 | 10,789 | 992,990 | |
| R090 | NELSON CO PUBLIC LIBRARY | 37,135 | 104,824 | 99,685 | 13,641 | 255,285 | 756,326 | 73,052 | 112,048 | 10,789 | 992,990 | |
| R093 | TRI CO COMM ACTION AGENCY | 11,759 | 33,194 | 31,567 | 43,255 | 119,775 | 239,503 | 23,133 | 35,482 | 14,384 | 312,502 | |
| R097 | PERRY COUNTY PUBLIC LIB | 19,508 | 55,067 | 52,367 | 169 | 127,111 | 397,316 | 38,376 | 58,861 | 59,933 | 554,486 | |
| R103 | ROWAN CO PUBLIC LIBRARY | 13,467 | 38,014 | 36,151 | 14,475 | 102,107 | 274,281 | 26,492 | 40,634 | 17,522 | 358,929 | |
| R104 | CITY OF RUSSELL SPRINGS | 38,638 | 109,068 | 103,721 | 86,935 | 338,362 | 786,947 | 76,010 | 116,584 | 17,522 | 979,541 | |
| R105 | CITY OF STAMPING GROUND | 861 | 2,429 | 2,310 | 4,629 | 10,229 | 17,526 | 1,693 | 2,596 | 2,701 | 24,516 | |
| R106 | SHELBY CO PARK RECREATION | 17,450 | 49,258 | 46,843 | 25,114 | 138,670 | 355,403 | 34,328 | 52,652 | 17,693 | 460,076 | |
| R109 | TAYLOR CO PUBLIC LIBRARY | 9,877 | 27,880 | 26,513 | 2,323 | 66,593 | 201,158 | 19,429 | 29,801 | 34,292 | 284,680 | |
| R114 | BOWLING GREEN PUBLIC SCHO | 253,475 | 715,512 | 680,437 | 424,519 | 2,073,943 | 5,162,561 | 764,819 | 254,687 | 6,680,707 | | |
| R115 | S W E D A | | | 6,454 | 18,237 | 6,454 | 18,237 | 48,971 | 7,255 | 61,892 | | |
| R116 | WAYNE CO CONSERV DIST | | | 5,015 | 10,434 | 5,015 | 10,434 | 38,052 | 5,637 | 61,892 | | |
| R117 | WEBSTER COUNTY WATER DIST | | 40,188 | 38,210 | 164 | 289,905 | 289,905 | 28,001 | 42,949 | 31,299 | 392,156 | |
| R118 | WILLIAMSBURG IND BD OF ED | | 85,864 | 81,655 | 164 | 619,529 | 619,529 | 59,839 | 91,781 | 130,227 | 901,376 | |
| R120 | CITY OF MIDWAY | | 31,200 | 29,671 | 31,038 | 102,962 | 225,114 | 21,743 | 33,350 | 12,455 | 292,619 | |
| R059 | N KY LEGAL AID SOCIETY | | 256,925 | 244,330 | | 1,853,776 | 1,853,776 | 1,853,776 | 1,853,776 | 1,853,776 | 2,467,452 | |
| T036 | FLOYD COUNTY CONSV DIST | | 10,260 | 9,757 | | 74,021 | 74,021 | 5 | 1,967 | 94,360 | | |
| V001 | ADAIR COUNTY FISCAL COURT | | 188,382 | 179,147 | 157,054 | 71,318 | 359,210 | 131,283 | 201,363 | 190,930 | 1,882,786 | |
| V002 | ALLEN COUNTY FISCAL COURT | | 247,016 | 234,907 | 62,806 | 632,236 | 782,267 | 172,145 | 264,038 | 61,862 | 2,280,312 | |
| V003 | ANDERSON CO FISCAL COURT | | 294,708 | 30,261 | 207,927 | 887,298 | 126,377 | 205,382 | 315,017 | 199,581 | 2,846,357 | |
| V004 | BALLARD COUNTY FISCAL CT | | 237,473 | 25,832 | 73,713 | 621,144 | 713,417 | 165,495 | 253,838 | 179,943 | 2,312,693 | |
| V005 | BARREN CO FISCAL CT | | 168,243 | 59,995 | 65,229 | 161,444 | 213,905 | 117,248 | 179,837 | 84,975 | 1,595,965 | |
| V006 | BATH CO FISCAL CT | | 137,980 | 131,216 | 21,734 | 149,555 | 995,555 | 96,158 | 147,489 | 32,511 | 1,271,713 | |
| V007 | BELL CO FISCAL CT | | 250,540 | 238,258 | 179,969 | 37,522 | 807,693 | 174,601 | 267,805 | 129,913 | 2,380,012 | |
| V008 | BOONE CO FISCAL CT | | 1,198,127 | 1,139,394 | 799,840 | 3,561,805 | 644,718 | 834,974 | 1,280,691 | 67,352 | 10,827,735 | |
| V009 | BOURBON CO FISCAL COURT | | 278,895 | 265,223 | 166,305 | 809,223 | 912,282 | 194,362 | 298,114 | 42,256 | 2,547,014 | |
| V010 | BOYD COUNTY FISCAL COURT | | 862,440 | 820,162 | 652,610 | 2,640,737 | 222,672 | 601,034 | 921,871 | 7,745,577 | | |
| V011 | BOYLE COUNTY FISCAL COURT | | | 349,101 | 169,740 | 115,983 | 648,670 | 255,829 | 38,393 | 60,258 | 3,357,150 | |
| V012 | BRACKEN CO FISCAL COURT | | | 138,937 | 69,240 | | 154,132 | 101,816 | 167 | 29,448 | 1,341,563 | |
| V013 | BREATHITT CO FISCAL COURT | | 45,884 | 122,635 | 7,493 | | 30,449 | 89,870 | 157,843 | 105,839 | 1,264,001 | |
| V014 | BRECKINRIDGE CO FISCAL CT | | 100,056 | 282,441 | 268,595 | 211,663 | 862,755 | 2,037,865 | 196,833 | 301,904 | 2,660,728 | |
| V016 | BUTLER COUNTY FISCAL CT | | 87,009 | 245,611 | 233,571 | 155,666 | 721,857 | 1,772,131 | 171,166 | 262,536 | 6,956 | 2,212,789 |
| V017 | CALDWELL CO FISCAL COURT | | 51,882 | 146,452 | 139,273 | 5,517 | 343,124 | 1,056,680 | 102,062 | 156,544 | 59,622 | 1,374,908 |
| V018 | CALLOWAY CO FISCAL COURT | | 148,369 | 418,818 | 398,287 | 108,532 | 1,074,006 | 3,021,853 | 291,874 | 447,679 | 3,885,289 | |
| V019 | CAMPBELL CO FISCAL CT | | 294,917 | 832,498 | 791,688 | 155,902 | 2,075,005 | 6,006,635 | 580,168 | 889,866 | 8,220,243 | |
| V020 | CAROLLE CO FISCAL COURT | | 39,325 | 111,008 | 105,566 | 47,606 | 303,505 | 800,945 | 77,361 | 118,658 | 32,764 | 1,029,728 |
| V021 | CARROLL CO FISCAL CT | | 122,239 | 345,058 | 328,143 | 367,024 | 1,162,464 | 2,489,661 | 240,471 | 368,836 | 18,879 | 3,117,847 |
| V022 | CARTER CO FISCAL CT | | 137,475 | 388,066 | 369,043 | 190,008 | 1,084,592 | 2,799,974 | 270,443 | 414,808 | 146,022 | 3,631,247 |
| V023 | CASEY CO FISCAL COURT | | 76,280 | 215,324 | 204,769 | 4,998 | 501,371 | 1,553,605 | 150,059 | 230,162 | 164,091 | 2,097,917 |
| V024 | CHRISTIAN CO FISCAL COURT | | 116,322 | 328,356 | 312,260 | 24,646 | 781,584 | 2,369,154 | 228,831 | 350,984 | 294,128 | 3,243,097 |
| V025 | CLARK COUNTY FISCAL COURT | | 135,480 | 382,437 | 363,689 | 400,092 | 1,281,698 | 2,759,354 | 266,520 | 408,791 | 92,550 | 3,527,215 |
| V026 | CLAY COUNTY FISCAL CT | | 134,115 | 378,581 | 360,023 | 295,883 | 1,168,602 | 2,731,536 | 263,833 | 404,669 | 744,050 | 4,144,088 |
| V027 | CLINTON CO FISCAL COURT | | 62,452 | 176,291 | 167,649 | 84,964 | 491,356 | 1,271,972 | 122,857 | 188,439 | 198,529 | 1,781,797 |
| V028 | CRITTENDEN CO FIS CT | | 80,590 | 227,491 | 216,339 | 33,676 | 558,096 | 1,641,392 | 158,538 | 243,168 | 50,754 | 2,093,852 |
| V030 | DAVIES CO FISCAL COURT | | 239,890 | 677,167 | 643,971 | 117,886 | 1,678,914 | 4,885,889 | 471,917 | 723,831 | 59,190 | 6,140,827 |
| V031 | EDMONSON CO FISCAL CRT | | 58,446 | 164,982 | 156,895 | 117,634 | 497,957 | 1,190,380 | 114,976 | 176,351 | 148,069 | 1,629,776 |
| V032 | ELLIOTT CO FISCAL CT | | 34,481 | 97,333 | 92,562 | 86,970 | 311,346 | 702,277 | 67,831 | 104,400 | 8,621 | 882,769 |
| V033 | ESTILL CO FISCAL COURT | | 71,701 | 202,399 | 192,477 | 44,936 | 511,513 | 1,460,348 | 141,052 | 216,346 | 94,937 | 1,912,683 |
| V035 | FLEMING CO FISCAL COURT | | 41,148 | 116,154 | 110,460 | 39,752 | 307,514 | 838,075 | 80,948 | 124,158 | 87,212 | 1,130,393 |
| V036 | FLOYD CO FISCAL COURT | | 133,157 | 375,878 | 357,452 | 40,292 | 906,779 | 2,712,030 | 261,949 | 401,780 | 210,877 | 3,586,636 |
| V037 | FRANKLIN CO FISCAL COURT | | 186,280 | 525,835 | 500,058 | 52,911 | 1,265,084 | 3,793,999 | 366,454 | 562,070 | 157,672 | 4,880,195 |
| V038 | FULTON COUNTY FIS CT | | 101,016 | 285,150 | 271,171 | 41,264 | 698,601 | 2,057,410 | 198,721 | 304,800 | 121,224 | 2,682,155 |
| V039 | GALLATIN CO FISCAL COURT | | 76,879 | 217,014 | 206,376 | 35,039 | 535,308 | 1,565,798 | 151,237 | 231,969 | 62,195 | 2,011,199 |
| V040 | GARRARD CO FISCAL COURT | | 82,552 | 233,028 | 221,605 | 394,322 | 931,507 | 1,681,345 | 162,397 | 249,087 | 611,770 | 2,704,599 |
| V041 | GRANT COUNTY FISCAL COURT | | 113,628 | 320,751 | 305,028 | 117,893 | 857,300 | 2,314,283 | 223,531 | 342,854 | 102,531 | 2,983,199 |
| V042 | GRAVES COUNTY FISCAL CT | | 140,306 | 396,057 | 376,642 | 4,243 | 917,248 | 2,857,630 | 276,012 | 423,550 | 235,558 | 3,792,550 |
| V043 | GRAYSON CO FISCAL COURT | | 188,249 | 531,394 | 505,344 | 488,658 | 1,713,645 | 3,834,109 | 370,328 | 568,013 | 14,317 | 4,786,767 |
| V044 | GREEN COUNTY FISCAL COURT | | 28,690 | 80,987 | 77,017 | 10,682 | 197,376 | 584,339 | 56,440 | 86,568 | 48,597 | 775,944 |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | | |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|--|---|--|----------------------------|-------------------------------|--|--|-----------|
| | | Liability Experience (19) | Assumption Changes (20) | Investment Experience (21) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (22) | Total Deferred Outflow of Resources (23) | Liability Experience (24) | Assumption Changes (25) | Investment Experience (26) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (27) | Total Deferred Inflow of Resources (28) | |
| V045 | GREENUP CO FISCAL CT | 181,151 | 511,355 | 486,288 | 306,607 | 1,485,401 | 3,689,529 | 356,363 | 546,593 | 23,911 | 4,616,396 | |
| V046 | HANCOCK CO FISCAL COURT | 83,096 | 234,563 | 223,065 | 35,153 | 575,877 | 1,692,421 | 163,467 | 250,727 | 117,795 | 2,224,410 | |
| V047 | HARDIN CO FISCAL COURT | 138,668 | 391,435 | 372,247 | 200,468 | 1,102,818 | 2,824,283 | 272,791 | 418,410 | 24,449 | 3,539,933 | |
| V048 | HARLAN CO FIS CT | 126,893 | 358,195 | 340,636 | 39,831 | 865,555 | 2,584,447 | 249,626 | 382,879 | 209,557 | 3,426,509 | |
| V049 | HARRISON CO FISCAL COURT | 51,297 | 144,803 | 137,704 | 19,972 | 353,776 | 1,044,780 | 100,913 | 154,781 | 36,625 | 1,337,099 | |
| V050 | HART COUNTY FISCAL COURT | 102,817 | 290,233 | 276,006 | 103,563 | 772,619 | 2,094,089 | 202,263 | 310,233 | 30,846 | 2,614,431 | |
| V051 | HENDERSON CO FISCAL COURT | 222,637 | 628,463 | 597,656 | | 1,448,756 | 4,534,485 | 437,976 | 671,771 | 380,843 | 6,025,075 | |
| V052 | HENRY CO FISCAL COURT | 42,000 | 118,559 | 112,747 | 1,044 | 274,500 | 855,425 | 82,624 | 126,729 | 152,341 | 1,217,119 | |
| V053 | HICKMAN CO FISCAL COURT | 39,103 | 110,380 | 104,969 | | 254,452 | 796,416 | 76,924 | 117,987 | 35,482 | 1,026,809 | |
| V054 | HOPKINS CO FISCAL COURT | 162,974 | 460,047 | 437,495 | 62,530 | 1,123,004 | 3,319,326 | 320,606 | 491,749 | 254,429 | 4,386,110 | |
| V055 | JACKSON CO FISCAL COURT | 94,916 | 267,932 | 254,797 | 84,359 | 702,004 | 1,933,179 | 186,721 | 286,395 | 43,142 | 2,449,437 | |
| V057 | JESSAMINE CO FISCAL COURT | 251,133 | 708,902 | 674,151 | 524,309 | 2,158,495 | 5,114,864 | 494,033 | 757,753 | 2,644 | 6,369,294 | |
| V060 | KNOTT CO FISCAL CT | 64,863 | 183,097 | 174,121 | 111,294 | 533,375 | 1,321,081 | 127,600 | 195,714 | 39,584 | 1,683,979 | |
| V061 | KNOX CO FISCAL CT | 128,559 | 362,898 | 345,109 | 223,138 | 1,059,704 | 2,618,381 | 252,904 | 387,906 | 139,887 | 3,399,078 | |
| V062 | LARUE CO FISCAL COURT | 78,413 | 221,345 | 210,494 | 21,711 | 531,963 | 1,597,047 | 154,255 | 236,598 | 80,863 | 2,048,763 | |
| V063 | LAUREL COUNTY FISCAL COUR | 265,905 | 750,600 | 713,805 | 582,604 | 2,312,914 | 5,415,728 | 523,093 | 802,325 | 80,455 | 6,821,611 | |
| V064 | LAWRENCE CO FISCAL CT | 88,013 | 248,445 | 236,266 | 139,835 | 712,559 | 1,792,579 | 173,141 | 265,565 | 115,221 | 1,806,288 | |
| V065 | LEE COUNTY FISCAL COURT | 64,298 | 181,502 | 172,605 | 241,116 | 659,521 | 1,309,573 | 126,489 | 194,010 | 176,216 | 2,000,951 | |
| V066 | LESLIE CO FISCAL COURT | 96,535 | 272,502 | 259,143 | 57,165 | 685,345 | 1,966,153 | 291,280 | 429,266 | 153,612 | 2,600,001 | |
| V067 | LETCHER CO FISCAL COURT | | | 193,276 | 23,702 | 492,215 | 1,466,406 | 217,244 | 167,575 | 213,714 | 2,039,011 | |
| V068 | LEWIS COUNTY FISCAL COURT | | | 149,086 | 12,388 | 373,762 | 1,131,136 | 167,575 | 265,486 | 1,673,961 | 1,673,961 | |
| V069 | LINCOLN CO FISCAL COURT | 148,358 | | 141,082 | 204,130 | 495,570 | 1,070,403 | 158,577 | 310,601 | 89,394 | 1,642,969 | |
| V070 | LIVINGSTON CO FISCAL CT | 214,653 | | 204,130 | 36,250 | 531,075 | 1,548,762 | 229,445 | 89,394 | 2,017,193 | 2,017,193 | |
| V071 | LOGAN COUNTY FISCAL COURT | 445,654 | | 423,808 | 352,738 | 1,380,076 | 3,215,483 | 310,576 | 476,365 | 73,698 | 4,076,122 | |
| V072 | LYON COUNTY FISCAL COURT | 95,393 | | 90,717 | | | 688,287 | 71,496 | 14,967 | 525,346 | 909,072 | |
| V073 | MCCRACKEN CO FISCAL COURT | 366,593 | | 448,623 | | | 2,645,074 | 71,496 | 14,967 | 22,376 | 3,517,754 | |
| V074 | MCCREARY CO FISCAL CT | 317,966 | | 402,379 | 258,784 | 1,079,149 | 2,994,188 | 221,591 | 339,878 | 1,053 | 2,856,710 | |
| V075 | MCCLEAN COUNTY FISCAL CT | 209,697 | | 39,417 | 68,531 | 551,931 | 1,513,005 | 146,138 | 224,147 | 117,803 | 2,001,093 | |
| V076 | MADISON CO FISCAL COURT | 627,412 | | 96,656 | 385,764 | 1,832,096 | 5,268,898 | 437,243 | 670,647 | 214,013 | 5,848,801 | |
| V077 | MAGOFFIN CO FISCAL COURT | 133,940 | | 27,374 | 18,769 | 327,532 | 966,403 | 93,343 | 143,170 | 51,157 | 1,254,073 | |
| V078 | MARION CO FISCAL COURT | 530,378 | | 64,378 | 345,721 | 1,560,477 | 4,826,777 | 369,620 | 566,926 | 39,937 | 4,803,260 | |
| V079 | MARSHALL CO FISCAL COURT | 402,179 | | 82,464 | 913 | 1,560,477 | 4,901,798 | 280,278 | 429,893 | 296,394 | 3,908,363 | |
| V080 | MARTIN CO FISCAL COURT | 168,604 | | 160,339 | 59,856 | 388,788 | 1,216,512 | 117,500 | 180,223 | 33,532 | 1,547,767 | |
| V081 | MASON CO FIS CT | 334,999 | | 318,578 | 98,780 | 752,357 | 2,107,086 | 233,461 | 358,085 | 81,020 | 3,089,652 | |
| V082 | MEADE COUNTY FISCAL COURT | 611,088 | | 581,132 | 292,569 | 1,701,271 | 4,091,117 | 425,867 | 653,198 | 70,852 | 5,559,034 | |
| V083 | MENIFEE CO FISCAL COURT | 94,719 | | 90,076 | 24,738 | 243,088 | 683,418 | 66,010 | 101,247 | 14,904 | 865,579 | |
| V084 | MERCER COUNTY FISCAL COURT | | | 170,943 | 76,397 | 490,774 | 1,296,967 | 125,271 | 182,142 | 173,945 | 1,788,325 | |
| V085 | METCALFE CO FISCAL COURT | | | 121,421 | 102,941 | | 211,235 | 88,980 | 42,587 | 1,189,280 | 1,189,280 | |
| V086 | MONROE CO FISCAL COURT | 35,310 | | 94,786 | 12,286 | | 19,156 | 69,462 | 188,541 | 41,278 | 936,437 | |
| V087 | MONTGOMERY CO FISCAL CT | 121,121 | | 341,904 | 325,143 | 161,857 | 2,466,900 | 238,272 | 365,464 | 234,959 | 3,305,595 | |
| V088 | MORGAN CO FISCAL CT | 51,902 | | 146,509 | 139,327 | 141,466 | 479,204 | 107,092 | 156,605 | 90,005 | 1,405,804 | |
| V089 | MUHLINBERG CO FISCAL CT | 172,819 | | 487,837 | 463,922 | 192,030 | 1,316,608 | 3,519,836 | 339,973 | 521,454 | 269,867 | 4,651,130 |
| V090 | NELSON CO FISCAL CT | 238,132 | | 672,202 | 639,251 | 158,338 | 1,707,923 | 4,850,072 | 468,458 | 718,525 | 119,133 | 6,156,188 |
| V091 | NICHOLAS CO FISCAL COURT | 51,472 | | 145,297 | 138,175 | 130,646 | 465,590 | 1,048,348 | 101,258 | 155,310 | 69,576 | 1,374,492 |
| V092 | OHIO COUNTY FISCAL CRT | 119,760 | | 338,062 | 321,490 | 191,420 | 970,732 | 2,439,180 | 235,595 | 361,358 | 6,901 | 3,043,034 |
| V093 | OLDHAM CO FISCAL COURT | 163,562 | | 461,707 | 439,073 | 77,995 | 1,142,337 | 3,331,304 | 321,763 | 493,523 | 4,253 | 4,150,843 |
| V094 | OWEN COUNTY FISCAL COURT | 79,090 | | 223,258 | 212,314 | 177,660 | 692,322 | 1,610,849 | 155,588 | 238,643 | 13,440 | 2,018,520 |
| V095 | OWSLEY CO FISCAL COURT | 30,830 | | 87,027 | 82,761 | 49,725 | 250,343 | 627,919 | 60,649 | 93,024 | 2,119 | 802,711 |
| V096 | PENDLETON CO FISCAL COURT | 53,736 | | 151,688 | 144,252 | 41,266 | 390,942 | 1,094,457 | 105,711 | 162,141 | 67,736 | 1,430,405 |
| V097 | PERRY COUNTY FISCAL COURT | 165,621 | | 467,518 | 444,600 | 493,428 | 1,571,167 | 3,373,237 | 325,813 | 499,736 | 117,997 | 4,316,783 |
| V098 | PIKE COUNTY FISCAL COURT | 315,816 | | 891,491 | 847,789 | 480,081 | 2,535,177 | 6,432,279 | 621,280 | 952,924 | 61,234 | 8,067,717 |
| V099 | POWELL CO FISCAL CT | 128,127 | | 361,678 | 343,948 | 131,469 | 965,222 | 2,609,579 | 252,053 | 386,602 | 39,269 | 3,287,503 |
| V100 | PULASKI CO FISCAL CT | 212,831 | | 600,782 | 571,331 | 496,215 | 1,881,159 | 4,334,759 | 418,685 | 642,182 | 939,878 | 6,335,504 |
| V101 | ROBERTSON CO FISCAL CT | 15,909 | | 44,908 | 42,706 | 11,150 | 114,673 | 324,016 | 31,296 | 48,002 | 56,789 | 460,103 |
| V102 | ROCKCASTLE CO FISCAL CT | 96,331 | | 271,926 | 258,596 | 49,918 | 676,771 | 1,961,997 | 189,505 | 290,664 | 79,665 | 2,521,831 |
| V103 | ROWAN CO FISCAL COURT | 161,091 | | 454,729 | 432,438 | 371,809 | 1,420,067 | 3,280,960 | 316,901 | 486,065 | 66,413 | 4,150,339 |
| V104 | RUSSELL CO FISCAL COURT | 90,862 | | 256,487 | 243,914 | 151,731 | 742,994 | 1,850,607 | 178,746 | 274,162 | 225,966 | 2,529,481 |
| V105 | SCOTT CO FISCAL CT | 156,625 | | 442,125 | 420,452 | 214,790 | 1,233,992 | 3,190,017 | 308,117 | 472,592 | 3,970,726 | 3,970,726 |
| V106 | SHELBY CO FISCAL COURT | 127,474 | | 359,836 | 342,197 | 61,173 | 890,680 | 2,596,287 | 250,770 | 384,633 | 35,412 | 3,267,102 |
| V107 | SIMPSON CO FISCAL COURT | 111,296 | | 314,168 | 298,767 | 112,841 | 837,072 | 2,266,782 | 218,943 | 335,817 | 70,475 | 2,892,017 |
| V108 | SPENCER CO TREASURER | 53,888 | | 152,117 | 144,660 | 41,225 | 391,890 | 1,097,555 | 106,010 | 162,600 | 3,169 | 1,369,334 |
| V109 | TAYLOR COUNTY FISCAL COUR | 111,428 | | 314,540 | 299,121 | 135,844 | 860,933 | 2,269,468 | 219,203 | 336,215 | 32,486 | 2,857,372 |
| V110 | TODD COUNTY FISCAL COURT | 70,069 | | 197,791 | 188,095 | 31,934 | 487,889 | 1,427,099 | 137,840 | 211,421 | 55,039 | 1,831,399 |
| V111 | TRIGG COUNTY FISCAL COURT | 80,012 | | 225,858 | 214,786 | 26,460 | 547,116 | 1,629,610 | 157,400 | 241,422 | 90,315 | 2,118,747 |
| V112 | TRIMBLE CO FISCAL COURT | 48,194 | | 136,043 | 129,374 | 104,944 | 418,555 | 981,577 | 94,808 | 145,418 | 145,427 | 1,367,230 |
| V113 | UNION COUNTY FISCAL COURT | 109,145 | | 308,095 | 292,992 | 144,284 | 854,516 | 2,222,967 | 214,711 | 329,326 | 11,340 | 2,778,344 |
| V114 | WARREN COUNTY FISCAL COUR | 360,437 | | 1,017,448 | 967,572 | 839,161 | 3,184,618 | 7,341,085 | 709,059 | 1,087,561 | 127,979 | 9,265,684 |

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|--|---|--|----------------------------|-------------------------------|--|--|
| | | Liability Experience (19) | Assumption Changes (20) | Investment Experience (21) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (22) | Total Deferred Outflow of Resources (23) | Liability Experience (24) | Assumption Changes (25) | Investment Experience (26) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (27) | Total Deferred Inflow of Resources (28) |
| V115 | WASHINGTON CO FIS COURT | 63,205 | 178,416 | 169,669 | 35,230 | 446,520 | 1,287,303 | 124,338 | 190,710 | 42,084 | 1,644,435 |
| V116 | WAYNE COUNTY FISCAL COURT | 140,408 | 396,345 | 376,916 | 199,031 | 1,112,700 | 2,859,708 | 276,213 | 423,658 | 326,134 | 3,885,713 |
| V117 | WEBSTER CO FISCAL COURT | 90,237 | 254,721 | 242,235 | 199,031 | 587,193 | 1,837,864 | 177,515 | 272,274 | 251,693 | 2,539,346 |
| V119 | CITY OF HIGHLAND HEIGHTS | 19,818 | 55,941 | 53,199 | 83,960 | 212,918 | 403,629 | 59,796 | 38,986 | 502,411 | 502,411 |
| V120 | WOODFORD CO FISCAL COURT | 118,396 | 334,209 | 317,826 | 257,531 | 1,027,962 | 2,411,382 | 232,910 | 357,239 | 193,217 | 3,194,748 |
| V122 | FAMILY HEALTH CENTER | 594,079 | 1,676,975 | 1,594,769 | - | 3,865,823 | 12,099,704 | 1,168,684 | 1,792,537 | 926,233 | 15,987,158 |
| V125 | LOUISVILLE MEM COM | 4,645 | 13,113 | 12,470 | 5,021 | 35,249 | 94,609 | 9,138 | 14,016 | 15,702 | 133,465 |
| V126 | LOU & JEFF CO RIVERPORT | 2,984 | 8,423 | 8,010 | 656 | 20,073 | 60,773 | 5,870 | 9,003 | 30,945 | 106,591 |
| V127 | LOU LABOR MANAGER COM | 2,467 | 6,964 | 6,622 | 1,805 | 17,858 | 50,245 | 4,853 | 7,444 | 1,599 | 64,141 |
| V129 | T A R C | 1,121,043 | 3,164,498 | 3,009,372 | 28,887 | 7,323,800 | 22,832,474 | 2,205,338 | 3,382,567 | 1,427,672 | 29,848,051 |
| V130 | ANCHORAGE BD OF EDUCATION | 31,732 | 89,573 | 85,182 | 16,962 | 223,449 | 646,288 | 62,424 | 95,746 | 14,884 | 819,342 |
| V136 | MOUNTAIN ARTS CENTER | - | - | - | - | - | - | - | - | 17,938 | 17,938 |
| V137 | FRANKLIN CO CONS DIST | 1,087 | 3,068 | 2,917 | 828 | 7,900 | 22,133 | 2,138 | 3,279 | 19,939 | 47,489 |
| V145 | CITY OF WURLTAND | 2,841 | 8,021 | 7,628 | 4,393 | 22,883 | 57,871 | 5,590 | 8,573 | 6,500 | 78,534 |
| V147 | HARDIN CO WATER DIST #2 | 152,461 | 430,368 | 409,271 | 263,405 | 1,255,505 | 3,105,190 | 299,923 | 460,025 | 100,844 | 3,865,982 |
| V151 | HOUSING AUTH OF HENDERSON | 36,605 | 103,330 | 98,264 | 1,557 | 239,756 | 745,544 | 72,010 | 110,450 | 75,978 | 1,003,982 |
| V156 | JEFF CO BD OF ED | 5,869,356 | 16,568,130 | 15,755,979 | 9,285,286 | 47,478,751 | 119,542,302 | 11,546,326 | 17,709,878 | 32,997,903 | 181,796,409 |
| V158 | BIG SANDY AREA COMM PRO | 67,458 | 190,422 | 181,088 | 29,200 | 468,168 | 1,373,933 | 132,705 | 203,544 | 152,405 | 1,862,587 |
| V159 | CITY OF ERLANGER | 62,812 | 177,307 | 168,615 | 30,199 | 438,933 | 1,279,304 | 189,525 | 213,849 | 1,806,243 | 371,053 |
| V163 | EAST BERNSTADT BD OF ED | - | - | 38,166 | 12,523 | 105,041 | 289,572 | 42,899 | 10,613 | 42,899 | 371,053 |
| V171 | CITY OF ADAIRVILLE | - | - | 18,658 | 11,635 | 56,863 | 141,561 | 20,972 | 2,336 | 178,542 | 37,820 |
| V176 | MADISON CO CONSERVAT DIST | - | 4,105 | - | - | 838 | 10,301 | 2,861 | 949 | 4,388 | 11,775 |
| V189 | MARSHALL CO SEN CITIZENS | - | - | 335 | - | 335 | - | - | - | - | 335 |
| V198 | CITY OF CENTRAL CITY | 141,847 | 134,893 | 15,100 | - | 342,090 | 1,023,451 | 98,853 | 151,621 | 54,080 | 1,328,005 |
| V197 | CITY OF HAZARD | 4,195 | 3,989 | - | - | 30,261 | 30,261 | 8 | 8 | 4,484 | 47,960 |
| V198 | MOUNTAIN WATER DISTRICT | 376,516 | 58,059 | - | - | 2,716,631 | 2,716,631 | 8 | 8 | 145,573 | 3,527,066 |
| V200 | PULASKI COUNTY LIBRARY | 224,858 | 13,835 | 77,784 | 26,822 | 356,115 | 522,395 | 156,704 | 240,353 | 69,673 | 2,089,125 |
| V205 | BARREN/METCALFE CO AMB SR | 56,387 | 53,623 | 4,286 | 24,538 | 156,807 | 406,844 | 39,296 | 60,273 | 35,191 | 541,604 |
| V206 | SHELBYVILLE MUN WATER/SEWER | 15,023 | 43,224 | 42,224 | 59,552 | 59,169 | 108,391 | 10,469 | 16,058 | 22,233 | 157,151 |
| V207 | BELL CO PUBLIC LIBRARY | 150,606 | 43,224 | 42,224 | 59,552 | 406,735 | 1,049,588 | 104,958 | 160,985 | 40,225 | 1,392,823 |
| V208 | BELL CO PUBLIC LIBRARY | 22,516 | 21,412 | 5,053 | - | 162,459 | 15,692 | 24,068 | 41,429 | 243,648 | 243,648 |
| V218 | MURRAY TOURISM COMMISSION | 47,013 | 44,709 | 31,412 | - | 339,210 | 32,764 | 30,253 | 15,007 | 437,234 | 437,234 |
| V219 | BELLEVUE BD OF EDUCATION | 9,776 | 9,297 | 4,145 | - | 20,681 | 70,536 | 6,813 | 10,450 | 808 | 88,607 |
| V224 | PENNYROYAL AREA MUSEUM | 101,496 | 96,520 | 40,648 | - | 274,619 | 732,311 | 70,732 | 108,490 | 87,165 | 998,698 |
| V230 | OWENSBORO RIVERPORT AUTH | 6,632 | 6,307 | 12,473 | - | 27,762 | 47,854 | 4,622 | 7,089 | 29,198 | 88,763 |
| V236 | BIG SANDY AREA DEV DIST | 286,016 | 271,996 | 134,020 | - | 793,355 | 963,664 | 199,325 | 305,726 | 13,051 | 2,581,766 |
| V237 | BLUE GRASS COMM ACTION | - | 196,084 | 2,556 | - | 177,877 | 487,715 | 143,695 | 30,401 | 275,869 | 2,127,880 |
| V247 | HARDIN CO WATER DIST #1 | 138,183 | 390,009 | 370,890 | 116,592 | 1,170,147 | 2,813,991 | 271,797 | 428,885 | 185,956 | 3,688,629 |
| V251 | HENDERSON CO RIVER AUTH | 24,814 | 70,046 | 66,612 | 8,675 | 170,147 | 505,393 | 48,815 | 74,873 | 84,306 | 713,387 |
| V259 | KENTON CO PUBLIC LIBRARY | 178,453 | 503,740 | 479,046 | 4,913 | 1,166,152 | 3,634,579 | 351,056 | 538,453 | 149,857 | 4,673,945 |
| V263 | LAUREL CO BD OF EDUCATION | 365,772 | 1,032,506 | 981,892 | 437,104 | 2,817,274 | 7,449,731 | 719,553 | 1,103,657 | 373,427 | 9,646,368 |
| V271 | RUSSELLVILLE ELEC PL BD | 46,096 | 130,120 | 123,741 | 17,721 | 317,678 | 938,840 | 90,680 | 139,087 | 17,652 | 1,186,259 |
| V281 | HOUSING AUTH OF MAYSVILLE | 14,781 | 41,723 | 39,678 | 10,262 | 106,444 | 301,040 | 29,077 | 44,598 | 6,737 | 381,452 |
| V298 | CITY OF PIKEVILLE | 132,519 | 374,076 | 355,739 | 324,956 | 1,187,290 | 2,699,033 | 260,694 | 399,854 | 37,519 | 3,359,581 |
| V300 | HOUSING AUTH OF SOMERSET | 15,103 | 42,633 | 40,543 | 6,027 | 104,306 | 307,608 | 29,711 | 45,571 | 66,230 | 449,120 |
| V305 | CITY OF CAVE CITY | 23,276 | 65,704 | 62,483 | 32,191 | 183,654 | 474,066 | 45,789 | 70,232 | 10,645 | 600,732 |
| V306 | HOUSING AUTH OF SHELBYVILLE | 3,647 | 10,295 | 9,790 | 2,928 | 26,660 | 74,280 | 7,175 | 11,004 | 7,011 | 99,470 |
| V308 | NORTHERN KY AREA DEV DIST | 107,604 | 303,745 | 288,855 | 20,261 | 720,465 | 2,191,581 | 211,680 | 324,677 | 168,925 | 2,896,863 |
| V319 | CAMPBELL CO BD OF ED | 311,416 | 879,071 | 835,978 | 234,836 | 2,261,301 | 6,342,669 | 612,624 | 939,649 | 49,610 | 7,944,552 |
| V324 | CHRISTIAN CO CONS DIST | 1,754 | 4,950 | 4,708 | 5,360 | 16,772 | 35,719 | 3,450 | 5,292 | 4,261 | 48,722 |
| V330 | CITY OF OWENSBORO | 412,034 | 1,163,096 | 1,106,080 | 298,677 | 2,979,887 | 8,391,963 | 810,561 | 1,243,246 | 217,241 | 10,663,011 |
| V336 | SANDY VALLEY TRANS SER IN | 69,934 | 197,410 | 187,733 | 6,083 | 461,160 | 1,424,355 | 137,575 | 211,014 | 161,946 | 1,934,890 |
| V337 | FRANKFORT ELEC WATER BD | 527,281 | 1,488,417 | 1,415,454 | 527,533 | 3,958,685 | 10,739,219 | 1,037,277 | 1,590,985 | 236,062 | 13,603,543 |
| V347 | CITY OF RADCLIFF | 76,238 | 215,207 | 204,658 | 350 | 496,453 | 1,552,762 | 149,978 | 230,037 | 164,271 | 2,097,408 |
| V359 | CITY OF ELSMERE | 20,348 | 57,439 | 54,623 | 28,424 | 160,834 | 414,430 | 40,029 | 61,397 | 22,667 | 538,523 |
| V363 | LONDON LAUREL CO COMM CTR | 23,101 | 65,209 | 62,013 | 8,484 | 158,807 | 470,498 | 45,444 | 69,703 | 88,543 | 674,188 |
| V373 | PADUCAH MCCRACKEN CO TOUR | 12,542 | 35,403 | 33,668 | 26,228 | 107,841 | 255,441 | 24,673 | 37,843 | 13,086 | 331,043 |
| V376 | CITY OF BERA | 148,803 | 420,043 | 399,452 | 109,740 | 1,078,038 | 3,030,695 | 292,728 | 448,989 | 1,494,219 | 5,266,631 |
| V398 | CITY OF ELKHORN CITY | - | - | - | 24,830 | 24,830 | - | - | - | 136,782 | 136,782 |
| V400 | PULASKI CO SOIL CONS DIST | 2,671 | 7,540 | 7,170 | 2,377 | 19,758 | 54,401 | 5,255 | 8,059 | 24,994 | 92,709 |
| V405 | MARY W WELDON MEM PUB LIB | 9,152 | 25,834 | 24,567 | 11,909 | 71,462 | 186,396 | 18,004 | 27,614 | 9,266 | 241,280 |
| V407 | BELL/WHITLEY COMM ACTION | 101,238 | 285,777 | 271,768 | 38,509 | 697,292 | 2,061,939 | 199,158 | 305,470 | 138,185 | 2,704,752 |
| V408 | UNION EMERGENCY SERVICES | 2,666 | 7,526 | 7,157 | 24,603 | 41,952 | 54,303 | 5,245 | 8,045 | 1,480 | 69,073 |
| V419 | DAYTON CITY SCHOOLS | 47,722 | 134,712 | 128,108 | 39,924 | 350,466 | 971,971 | 93,881 | 143,995 | 23,571 | 1,233,418 |
| V424 | PENNYRILE ALLIED COMM SER | 162,775 | 459,484 | 436,960 | 405,076 | 1,464,295 | 3,315,268 | 320,214 | 491,148 | 40,236 | 4,166,866 |
| V430 | OWENSBORO MUN UTILITIES | 491,836 | 1,388,364 | 1,320,305 | 6,940 | 3,207,445 | 10,017,318 | 967,551 | 1,484,038 | 2,233,470 | 14,702,377 |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|--|---|--|----------------------------|-------------------------------|--|--|
| | | Liability Experience (19) | Assumption Changes (20) | Investment Experience (21) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (22) | Total Deferred Outflow of Resources (23) | Liability Experience (24) | Assumption Changes (25) | Investment Experience (26) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (27) | Total Deferred Inflow of Resources (28) |
| V436 | APPALACHIAN RES & DEFENSE | 89,702 | 253,213 | 240,801 | 235,636 | 819,352 | 1,826,984 | 176,464 | 270,663 | - | 2,274,111 |
| V437 | FKT/FKLN CO TOUR&CONV COM | 4,562 | 12,879 | 12,248 | 10,396 | 40,085 | 92,923 | 8,975 | 13,766 | 17,123 | 132,787 |
| V447 | CITY OF ELIZABETH TOWN | 335,661 | 947,508 | 901,061 | 757,660 | 2,941,890 | 6,836,456 | 660,318 | 1,012,802 | 94,957 | 8,604,533 |
| V459 | LUDLOW BD OF EDUCATION | 24,059 | 67,916 | 64,586 | 25,409 | 181,970 | 490,024 | 47,330 | 72,596 | 64,555 | 674,505 |
| V463 | LONDON LAUREL TOURIST COM | 4,664 | 13,167 | 12,521 | 4,985 | 35,337 | 95,001 | 9,176 | 14,074 | 22,677 | 140,928 |
| V473 | PADUCAH POWER SYSTEM | 219,049 | 618,334 | 588,023 | 75,415 | 1,500,821 | 4,461,401 | 430,917 | 660,944 | 33,431 | 5,586,693 |
| V476 | KY RIVER Foothills DEV CO | 181,621 | 512,681 | 487,549 | 238,691 | 1,420,542 | 3,699,096 | 357,287 | 548,011 | 902,448 | 5,506,842 |
| V500 | WEST PULASKI WATER DISTR | 22,498 | 63,508 | 60,395 | 95,380 | 241,781 | 458,226 | 44,259 | 67,885 | 775 | 571,145 |
| V505 | CITY OF PARK CITY | 1,015 | 2,866 | 2,726 | 3,972 | 10,579 | 20,682 | 1,998 | 3,064 | 6,256 | 32,000 |
| V507 | BELL CO SOLID WASTE OFFIC | 6,242 | 17,620 | 16,756 | 11,765 | 52,383 | 127,133 | 12,279 | 18,834 | 19,447 | 177,693 |
| V508 | CITY OF UNION | 6,039 | 17,047 | 16,211 | 29,580 | 68,877 | 122,996 | 11,880 | 18,222 | 3,521 | 156,619 |
| V524 | HOPKINSVILLE WATER ENV ATH | 162,094 | 457,560 | 435,130 | 233,117 | 1,287,901 | 3,301,388 | 318,874 | 489,091 | 60,947 | 4,170,300 |
| V530 | AUDUBON AREA COMM SER INC | 594,873 | 1,679,217 | 1,596,900 | 510,440 | 4,381,430 | 12,115,877 | 1,170,246 | 1,794,933 | 255,228 | 15,336,284 |
| V537 | CAPITAL COMMUNITY E ID A | 3,316 | 9,360 | 8,901 | 1,519 | 23,096 | 67,536 | 6,523 | 10,005 | 22,854 | 93,052 |
| V547 | ELIZABETH TOWN TOUR/CON BU | 7,574 | 21,381 | 20,332 | 4,233 | 53,520 | 154,265 | 14,900 | 22,854 | 15,276 | 207,295 |
| V559 | BEECHWOOD BOARD OF EDUC | 45,368 | 128,066 | 121,788 | 17,676 | 312,898 | 924,019 | 89,249 | 136,891 | 64,088 | 1,214,247 |
| V563 | LONDON-LAUREL CO IDA | 4,482 | 12,651 | 12,030 | 26,537 | 45,700 | 91,277 | 8,816 | 13,522 | 7,022 | 170,637 |
| V576 | SOUTHERN MADISON WATER DT | 7,676 | 21,669 | 20,606 | 49,951 | 156,343 | 329,187 | 15,101 | 23,162 | 74,944 | 269,550 |
| V607 | PINEVILLE UTILITY COMM | 39,845 | 112,475 | 106,962 | 7,575 | 266,857 | 811,531 | 120,226 | 51,188 | 1,061,329 | |
| V608 | WALTON FIRE DIST/EMS | - | - | 13,601 | 83,421 | 116,392 | 103,196 | 15,288 | - | 15,288 | 128,451 |
| V619 | SOUTHGATE BD OF ED | - | - | 30,660 | 43,276 | 117,598 | 232,622 | 34,462 | - | 34,462 | 297,281 |
| V624 | HOPKINSVILLE ELECTRIC SYSTEM | 405,205 | 385,337 | 385,337 | 109,572 | 1,044,054 | 2,923,597 | 282,384 | 433,123 | 82,783 | 3,721,887 |
| V630 | CITY OF WHITESVILLE | 18,025 | 17,141 | 16,304 | 57,855 | 130,554 | 12,562 | 19,267 | 7,995 | 169,878 | |
| V637 | FARMDALE WATER DISTRICT | 11,091 | 10,547 | 10,547 | 8,706 | 34,273 | 80,024 | 7,729 | 11,855 | 23,569 | 123,177 |
| V647 | CITY OF VINE GROVE | 72,890 | 69,317 | 69,317 | - | 525,917 | 3,308,761 | 7,913 | - | 30,708 | 685,337 |
| V659 | KENTON CO BD OF ED | 1,844,547 | 5,480 | 5,480 | 27,540 | 383,442 | 1,133,944 | 107,593 | 165,028 | 54,105 | 1,440,670 |
| V663 | LAUREL CO CONSERV DIST | 5,763 | 15,820 | 15,820 | 27,540 | 383,442 | 1,133,944 | 107,593 | 165,028 | 54,105 | 1,440,670 |
| V673 | PADUCAH-MCCRACKEN CO JOIN | 154,389 | 46,820 | 46,820 | 27,540 | 383,442 | 1,133,944 | 107,593 | 165,028 | 54,105 | 1,440,670 |
| V676 | MADISON CO UTILITIES DIST | 68,399 | 65,046 | 65,046 | 51,280 | 208,956 | 493,513 | 47,667 | 73,113 | 29,096 | 643,389 |
| V707 | BELL CO CONSERVATION DIST | 1,932 | 1,837 | 1,837 | 1,762 | 6,215 | 13,939 | 1,346 | 2,065 | - | 17,350 |
| V708 | HEBRON FIRE PROTECTION DI | 4,160 | 3,956 | 3,956 | 1,992 | 7,948 | 30,014 | 2,899 | 4,446 | 23,630 | 60,989 |
| V719 | SILVER GROVE BD OF ED | - | 982 | 982 | - | - | - | - | - | 30,271 | 30,271 |
| V724 | PENNYRILE AREA DEVP DIST | 183,882 | 174,868 | 174,868 | 72,218 | 256,086 | 326,746 | 128,147 | 196,554 | 98,893 | 1,750,340 |
| V730 | GREEN RIV AREA DEL DIST | 267,396 | 254,288 | 254,288 | 151,945 | 418,233 | 768,356 | 186,348 | 285,823 | 49,474 | 2,450,962 |
| V737 | KY ASSOC OF CO (KACCO) | 371,104 | 352,912 | 352,912 | 18,927 | 874,409 | 1,777,586 | 258,622 | 396,677 | 130,599 | 3,463,484 |
| V756 | JEFF CO MED CENTER LAUNDR | 218,280 | 207,580 | 207,580 | 44,047 | 547,234 | 574,934 | 152,119 | 233,322 | 187,810 | 2,148,185 |
| V759 | ERLANGER/ELSMERE BD OF ED | - | 359,710 | 359,710 | 138,025 | 497,735 | 729,164 | 263,604 | 376,318 | 135,633 | 3,532,719 |
| V773 | MCCRACKEN CO PUB LIBRARY | 95,370 | - | - | - | - | 23,587 | 69,890 | - | 197 | 960,173 |
| V808 | POINT PLEASANT FIRE DIST | - | - | - | 161 | - | - | - | - | 6,041 | 6,041 |
| V819 | NEWPORT BD OF ED | 132,190 | 373,147 | 354,855 | 275,219 | 1,135,411 | 2,692,328 | 260,046 | 398,861 | 40,804 | 3,392,039 |
| V830 | REGIONAL WTR RESOURCE AGY | 204,596 | 577,537 | 549,226 | 373,624 | 1,704,983 | 4,167,046 | 402,486 | 617,336 | 2,419 | 5,189,287 |
| V856 | KYIANA REG PLANNING DEV | 151,353 | 427,241 | 406,297 | 152,582 | 1,137,473 | 3,082,626 | 297,744 | 456,682 | 198,007 | 4,035,059 |
| V859 | COVINGTON BD OF ED | 327,004 | 923,071 | 877,821 | 203,598 | 2,331,494 | 6,660,137 | 643,288 | 986,681 | 468,889 | 8,758,995 |
| V873 | PADUCAH-MCCRACKEN CO RIV | 17,082 | 48,220 | 45,856 | 51,082 | 162,240 | 347,914 | 33,604 | 51,542 | 83,461 | 516,521 |
| V919 | CITY OF WILDER | 7,972 | 22,503 | 21,400 | 7,729 | 59,604 | 162,361 | 15,682 | 24,053 | 17,266 | 219,362 |
| V930 | OWENSBORO METRO PLAN COMM | 25,623 | 72,328 | 68,782 | 38,102 | 204,835 | 521,861 | 50,405 | 77,312 | 6,092 | 655,670 |
| V937 | HOUSING AUTH OF FRANKFORT | 21,763 | 61,433 | 58,421 | 9,907 | 151,524 | 443,249 | 42,812 | 65,666 | 31,075 | 582,802 |
| V959 | CITY OF COVINGTON | 276,105 | 779,393 | 741,187 | 498,383 | 2,295,068 | 5,623,473 | 543,159 | 833,102 | 376,196 | 7,375,930 |
| W001 | ADAIR COUNTY ATTORNEY | 4,454 | 12,572 | 11,956 | 9,619 | 38,601 | 90,708 | 8,761 | 13,438 | 14,063 | 126,970 |
| W003 | ANDERSON COUNTY ATTORNEY | 2,077 | 5,863 | 5,576 | 4,927 | 18,443 | 42,306 | 4,086 | 6,267 | 6,829 | 59,488 |
| W004 | BALLARD COUNTY ATTORNEY | 2,553 | 7,206 | 6,852 | - | 16,611 | 51,990 | 5,022 | 7,702 | 8,920 | 73,634 |
| W010 | BOYD COUNTY ATTORNEY | 6,589 | 18,598 | 17,687 | 4,146 | 47,020 | 134,190 | 12,961 | 19,880 | 25,922 | 192,953 |
| W011 | BOYLE COUNTY ATTORNEY | 3,434 | 9,694 | 9,219 | 9,625 | 31,972 | 69,947 | 6,756 | 10,363 | 2,948 | 90,014 |
| W013 | BREATHITT CO ATTORNEY | 1,131 | 3,193 | 3,036 | 1,776 | 9,136 | 23,035 | 2,225 | 3,413 | 15,455 | 44,128 |
| W015 | BULLITT COUNTY ATTORNEY | 10,480 | 29,583 | 28,133 | 1,391 | 69,587 | 213,449 | 20,617 | 31,622 | 86,938 | 352,626 |
| W016 | BUTLER COUNTY ATTORNEY | 1,931 | 5,450 | 5,183 | 14,548 | 27,112 | 39,326 | 3,798 | 5,826 | 10,961 | 59,911 |
| W017 | CALDWELL COUNTY ATTORNEY | 3,727 | 10,520 | 10,005 | 2,512 | 26,764 | 75,907 | 7,332 | 11,245 | 7,773 | 102,257 |
| W018 | CALLOWAY COUNTY ATTORNEY | 8,620 | 24,334 | 23,141 | 21,050 | 77,145 | 175,574 | 16,958 | 26,011 | 11,971 | 230,514 |
| W019 | CAMPBELL COUNTY ATTORNEY | 19,308 | 54,504 | 51,832 | 23,225 | 148,869 | 393,258 | 37,984 | 58,260 | 34,058 | 523,560 |
| W020 | CARLISLE COUNTY ATTORNEY | - | - | - | 3,480 | 3,480 | 19,486 | 1,882 | 2,887 | 3,324 | 27,579 |
| W021 | CARROLL COUNTY ATTORNEY | 957 | 2,701 | 2,568 | 25,060 | 51,416 | 82,494 | 7,968 | 12,221 | 8,888 | 111,571 |
| W022 | CHILD SUPPORT ENFORCEMENT | 4,050 | 11,433 | 10,873 | 25,060 | 51,416 | 82,494 | 7,968 | 12,221 | 8,888 | 111,571 |
| W024 | CHRISTIAN COUNTY ATTORNEY | 13,031 | 36,784 | 34,980 | 4,096 | 88,891 | 265,400 | 25,634 | 39,318 | 28,409 | 358,761 |
| W026 | CLAY COUNTY ATTORNEY | 4,049 | 11,431 | 10,870 | 4 | 26,354 | 82,474 | 7,966 | 12,218 | 24,827 | 127,485 |
| W027 | CLINTON CO ATTORNEY | 2,970 | 8,385 | 7,974 | 2,011 | 21,340 | 60,498 | 5,843 | 8,963 | 3,954 | 79,258 |
| W029 | CUMBERLAND CO ATTORNEY | 2,002 | 5,651 | 5,374 | 1,187 | 14,214 | 40,777 | 3,939 | 6,041 | 8,284 | 59,041 |
| W031 | EDMONSON COUNTY ATTORNEY | 994 | 2,807 | 2,669 | 744 | 7,214 | 20,251 | 1,956 | 3,000 | 2,064 | 27,271 |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|--|---|--|----------------------------|-------------------------------|--|--|
| | | Liability Experience (19) | Assumption Changes (20) | Investment Experience (21) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (22) | Total Deferred Outflow of Resources (23) | Liability Experience (24) | Assumption Changes (25) | Investment Experience (26) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (27) | Total Deferred Inflow of Resources (28) |
| W032 | ELLIOTT COUNTY ATTORNEY | 1,697 | 4,790 | 4,555 | - | 11,042 | 34,562 | 3,338 | 5,120 | 10,078 | 53,098 |
| W033 | ESTILL COUNTY ATTORNEY | 3,576 | 10,094 | 9,599 | - | 23,269 | 72,829 | 7,034 | 10,789 | 7,432 | 98,084 |
| W035 | FLEMING COUNTY ATTORNEY | 7,592 | 21,429 | 20,379 | 19,036 | 68,436 | 154,617 | 14,934 | 22,906 | 19,211 | 211,668 |
| W036 | FLOYD COUNTY ATTORNEY | 5,848 | 16,509 | 15,700 | 37,185 | 75,242 | 119,114 | 11,505 | 17,646 | 11,884 | 160,149 |
| W039 | GALLATIN COUNTY ATTORNEY | - | - | - | 39 | 39 | - | - | - | 10,234 | 10,234 |
| W041 | GRANT COUNTY CHILD SUPPOR | 2,942 | 8,303 | 7,896 | 4,044 | 23,185 | 59,910 | 5,787 | 8,876 | 14,613 | 89,186 |
| W043 | GRAYSON COUNTY ATTORNEY | 3,911 | 11,039 | 10,498 | 10,612 | 36,060 | 79,651 | 7,693 | 11,800 | 16,752 | 115,896 |
| W044 | GREEN COUNTY ATTORNEY | 1,875 | 5,293 | 5,033 | 659 | 12,860 | 38,189 | 3,689 | 5,658 | 5,862 | 53,398 |
| W045 | GREENUP CO ATTY/CHILD SUP | - | - | - | 117 | 117 | - | - | - | 67,925 | 67,925 |
| W047 | HARDIN COUNTY ATTORNEY | 19,274 | 54,406 | 51,739 | 14,710 | 140,129 | 392,552 | 37,916 | 58,156 | 116,212 | 604,836 |
| W048 | HARLAN COUNTY ATTORNEY | 9,168 | 25,880 | 24,611 | 1,037 | 60,696 | 186,729 | 18,036 | 27,663 | 32,417 | 264,845 |
| W050 | HART COUNTY ATTORNEY | 6,029 | 17,020 | 16,185 | 349 | 39,583 | 122,800 | 11,861 | 18,192 | 9,031 | 161,884 |
| W051 | HENDERSON CO ATTORNEY | 9,497 | 26,809 | 25,495 | 20,257 | 82,058 | 193,434 | 18,683 | 28,657 | 34,450 | 275,224 |
| W052 | HENRY COUNTY ATTORNEY | 584 | 1,649 | 1,568 | 4,859 | 8,660 | 11,900 | 1,149 | 1,763 | 21,035 | 35,847 |
| W055 | JACKSON COUNTY ATTORNEY | 3,072 | 8,673 | 8,248 | 6,866 | 26,859 | 62,576 | 6,044 | 9,270 | 3,590 | 81,480 |
| W056 | JEFFERSON CO ATTORNEY | 185,436 | 523,452 | 497,792 | 289,722 | 1,496,402 | 3,776,807 | 364,793 | 559,523 | 494,496 | 5,195,619 |
| W058 | JOHNSON CO ATTORNEY | 5,979 | 16,878 | 16,051 | 10,271 | 49,179 | 121,781 | 11,763 | 18,041 | 9,092 | 160,677 |
| W060 | KNOTT COUNTY ATTORNEY | 3,251 | 9,121 | 8,674 | 2,876 | 23,902 | 55,811 | 6,357 | 9,750 | 16,961 | 98,739 |
| W061 | KNOX COUNTY ATTORNEY | 7,107 | 20,063 | 19,079 | 9,330 | 55,579 | 144,757 | 14,862 | 21,445 | 10,121 | 190,305 |
| W063 | LAUREL COUNTY ATTORNEY | - | - | 19,079 | 9,330 | 55,579 | 144,757 | 14,862 | 21,445 | 10,121 | 190,305 |
| W064 | LAWRENCE COUNTY ATTORNEY | - | - | 39,006 | 39,006 | 136,565 | 305,353 | 30,533 | 45,237 | 25,598 | 405,681 |
| W066 | LESLIE COUNTY ATTORNEY | - | - | 2,209 | 246 | 5,601 | 16,761 | 2,483 | 42,329 | 63,192 | 86,485 |
| W067 | LETCHER COUNTY ATTORNEY | 8,553 | 24,878 | 23,788 | 8,134 | 5,156 | 61,714 | 5,961 | 9,143 | 9,667 | 140,678 |
| W069 | LINCOLN COUNTY ATTORNEY | 13,689 | 39,108 | 37,587 | 13,143 | 5,587 | 98,765 | 9,540 | 14,632 | 17,741 | 140,678 |
| W070 | LIVINGSTON CO ATTORNEY | 14,482 | 41,772 | 40,246 | 13,772 | 18,678 | 52,062 | 10,490 | 10,092 | 15,480 | 140,006 |
| W071 | LOGAN COUNTY ATTORNEY | 7,738 | 22,359 | 21,739 | 7,359 | 26,887 | 55,834 | 5,811 | 8,271 | 3,134 | 72,630 |
| W073 | MCCRACKEN COUNTY ATTORNEY | - | 4,597 | 4,372 | 3,124 | 13,723 | 33,170 | 3,204 | 4,914 | 7,806 | 43,077 |
| W075 | MCLEAN COUNTY ATTORNEY | - | 1,435 | 1,364 | 1,156 | 2,156 | 10,351 | 1,000 | 1,533 | 1,169 | 14,053 |
| W076 | MADISON COUNTY ATTORNEY | - | 7,257 | 6,902 | 8,267 | 24,997 | 52,363 | 5,058 | 7,757 | 3,894 | 69,072 |
| W077 | MAGOFFIN CO ATTORNEY | - | 3,426 | 3,258 | 2,216 | 10,114 | 24,721 | 2,388 | 3,662 | 2,409 | 33,180 |
| W078 | MARION COUNTY ATTORNEY | - | 5,073 | 4,824 | 11,502 | 36,601 | 36,601 | 3,535 | 5,422 | 8,384 | 53,942 |
| W079 | MARSHALL COUNTY ATTORNEY | - | 3,421 | 3,253 | 1,739 | 24,682 | 24,682 | 2,384 | 3,657 | 2,363 | 33,086 |
| W080 | MARTIN COUNTY ATTORNEY | - | 13,811 | 13,134 | 13,049 | 44,887 | 99,648 | 9,625 | 14,763 | 4,288 | 128,324 |
| W082 | MEADE COUNTY ATTORNEY | - | 9,298 | 8,842 | 4,983 | 26,417 | 67,085 | 6,480 | 9,938 | 6,529 | 90,032 |
| W083 | MENIFEE COUNTY ATTORNEY | - | 4,486 | 4,266 | 1,297 | 11,638 | 32,366 | 3,126 | 4,795 | 2,488 | 42,775 |
| W084 | MERCER COUNTY ATTORNEY | - | 11,534 | 10,969 | 2,550 | 29,139 | 83,219 | 8,038 | 12,329 | 5,308 | 108,894 |
| W085 | METCALFE COUNTY ATTORNEY | - | - | 7,651 | 297 | 18,843 | 58,048 | 5,607 | 8,600 | 8,324 | 80,579 |
| W087 | MONTGOMERY CO ATTORNEY | - | - | 2,902 | 12,572 | 22,015 | 22,015 | 2,126 | 3,262 | 1,642 | 29,045 |
| W090 | NELSON COUNTY ATTORNEY | 8,811 | 24,872 | 23,653 | 4,328 | 16,025 | 49,456 | 17,333 | 28,586 | 11,421 | 234,796 |
| W091 | NICHOLAS COUNTY ATTORNEY | 1,612 | 4,551 | 4,328 | 5,534 | 16,025 | 32,837 | 3,172 | 4,865 | 13,891 | 54,765 |
| W092 | OHIO COUNTY ATTORNEY | 212 | 598 | 568 | 1,147 | 2,525 | 4,313 | 417 | 639 | 30,477 | 35,846 |
| W095 | OWSLEY COUNTY ATTORNEY | 1,637 | 4,622 | 4,395 | 527 | 11,181 | 33,347 | 3,221 | 4,940 | 10,424 | 51,932 |
| W096 | PENDLETON COUNTY ATTORNEY | 820 | 2,315 | 2,201 | 3,286 | 8,622 | 16,703 | 1,613 | 2,474 | 42,036 | 62,826 |
| W097 | PERRY COUNTY ATTORNEY | 9,251 | 26,114 | 24,834 | 8,364 | 68,563 | 188,415 | 18,199 | 27,913 | 13,496 | 248,023 |
| W098 | PIKE COUNTY ATTORNEY | 18,431 | 52,026 | 49,476 | 18,213 | 138,146 | 375,379 | 36,257 | 55,611 | 62,303 | 529,550 |
| W099 | POWELL COUNTY ATTORNEY | 4,264 | 12,037 | 11,447 | 4,168 | 31,916 | 86,846 | 8,388 | 12,866 | 5,530 | 113,630 |
| W103 | ROWAN COUNTY ATTORNEY | 2,531 | 7,143 | 6,793 | 22,996 | 39,463 | 51,539 | 4,978 | 7,635 | 108 | 64,260 |
| W104 | RUSSELL COUNTY ATTORNEY | 4,664 | 13,167 | 12,521 | 665 | 31,017 | 95,001 | 9,176 | 14,074 | 9,637 | 127,888 |
| W105 | SCOTT COUNTY ATTORNEY | - | - | - | 7,439 | 7,439 | - | - | - | 32,236 | 32,236 |
| W106 | SHELBY COUNTY ATTORNEY | 958 | 2,703 | 2,571 | 263 | 6,495 | 19,506 | 1,884 | 2,890 | 17,819 | 42,099 |
| W107 | SIMPSON COUNTY ATTORNEY | 1,373 | 3,875 | 3,685 | 9,873 | 18,806 | 27,955 | 2,700 | 4,142 | 4,800 | 39,597 |
| W109 | TAYLOR COUNTY ATTORNEY | 6,116 | 17,264 | 16,418 | 20,563 | 60,361 | 124,564 | 12,031 | 18,454 | 2,703 | 157,752 |
| W110 | TODD COUNTY ATTORNEY | - | - | - | - | - | - | - | - | 7,371 | 7,371 |
| W113 | UNION COUNTY ATTORNEY | 39 | 111 | 106 | 1,191 | 1,447 | 804 | 78 | 119 | 6,738 | 7,739 |
| W114 | WARREN CO ATTY/CHILD SUPP | 20,429 | 57,667 | 54,840 | 34,806 | 167,742 | 416,077 | 40,188 | 61,641 | 28,904 | 546,810 |
| W115 | WASHINGTON CO ATTORNEY | 2,171 | 6,127 | 5,827 | 3,996 | 18,121 | 44,207 | 4,270 | 6,549 | 6,614 | 61,640 |
| W118 | WHITLEY COUNTY ATTORNEY | - | - | - | - | - | - | - | - | 1,146 | 1,146 |
| W119 | WOLFE COUNTY ATTORNEY | 2,125 | 5,999 | 5,705 | 10,212 | 24,041 | 43,286 | 4,181 | 6,413 | 11,666 | 65,546 |
| W120 | WOODFORD COUNTY ATTORNEY | 4,627 | 13,061 | 12,421 | 30,109 | 30,109 | 94,237 | 9,027 | 13,961 | 18,603 | 135,903 |
| X030 | OWENSBORO DAVISS CO TOUR | 12,534 | 35,382 | 33,647 | 36,778 | 118,341 | 255,284 | 24,657 | 37,820 | 14,833 | 332,594 |
| X034 | FAYETTE CO ATTORNEY OFF | 46,762 | 132,000 | 125,529 | 304,291 | 304,291 | 952,406 | 91,991 | 141,096 | 214,461 | 1,399,954 |
| X059 | KENTON COUNTY ATTORNEY | 28,804 | 81,308 | 77,322 | 49,178 | 236,612 | 586,652 | 56,663 | 86,911 | 114,198 | 844,424 |
| X105 | GEORGETOWN WATER & SEWER | 129,329 | 365,072 | 347,176 | 134,219 | 975,796 | 2,634,065 | 254,418 | 390,229 | 37,265 | 3,315,977 |
| X956 | LOU FIREFIGHTERS PENS FUN | 6,982 | 19,710 | 18,743 | 5,754 | 51,189 | 142,208 | 13,736 | 21,068 | 4,757 | 181,769 |
| TOTAL | | 96,253,383 | 271,705,634 | 258,386,412 | 114,111,088 | 740,456,517 | 1,960,409,152 | 189,351,568 | 290,429,135 | 131,294,034 | 2,571,483,889 |

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Appendix A: Collective OPEB Amount

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|---|---|--------------|--------------|-------------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| 10005 | LEGS GENERAL ASSEMBLY | (1,379) | (2,886) | (4,824) | (18,526) | - | - |
| 20025 | JUDL.ADM OFF OF THE COURT | (10,869,224) | (13,624,530) | (10,186,423) | (8,196,844) | - | - |
| 35628 | TRAN DEPT OF INTERGOV PRO | (565) | 732 | - | - | - | - |
| 39931 | JEFFERSON CO CLERK | (1,603,982) | (2,017,875) | (1,608,149) | (1,453,461) | - | - |
| 39932 | JEFFERSON CO SHERIFF | (385,950) | (525,371) | (415,193) | (376,675) | - | - |
| 39933 | KENTON CO COURT CLERK | (221,085) | (275,591) | (221,485) | (207,695) | - | - |
| 39934 | KENTON CO SHERIFF | (90,513) | (113,519) | (90,614) | (80,246) | - | - |
| 39935 | CAMPBELL COUNTY CLERK | (170,543) | (217,114) | (173,364) | (150,002) | - | - |
| 39936 | CAMPBELL CO SHERIFF | (72,584) | (94,874) | (84,195) | (67,463) | - | - |
| 39937 | FAYETTE CO CLERK | (620,483) | (749,216) | (606,467) | (520,573) | - | - |
| 39938 | FAYETTE CO SHERIFF | (350,122) | (410,468) | (293,420) | (256,785) | - | - |
| 39939 | DAVISS CO CLERK | (196,834) | (238,070) | (208,827) | (151,996) | - | - |
| 39940 | DAVISS CO SHERIFF | (35,137) | (53,990) | (43,617) | (37,464) | - | - |
| 39941 | PIKE CO CLERK | (97,511) | (115,454) | (81,499) | (70,071) | - | - |
| 39942 | PIKE CO SHERIFF | (131,869) | (171,637) | (140,307) | (111,368) | - | - |
| 39943 | HARDIN COUNTY CLERK OFFIC | - | - | (207,637) | (180,221) | - | - |
| 39944 | HARDIN COUNTY SHERIFF | - | - | (90,477) | (74,895) | - | - |
| 39945 | WARREN COUNTY CLERKS OFF | (93) | (206,693) | (202,693) | (176,056) | - | - |
| 39946 | WARREN COUNTY SHERIFF | (26) | (373,576) | (282,696) | (246,954) | - | - |
| 39947 | BOONE COUNTY CLERK | (13) | (289,545) | (225,943) | (193,980) | - | - |
| 39948 | BOONE COUNTY SHERIFF | (51) | (83,291) | (65) | (57,298) | - | - |
| 39949 | CHRISTIAN COUNTY CLERK | (09) | (121,414) | - | - | - | - |
| 39950 | CHRISTIAN COUNTY SHERIFF | (10) | (407,642) | - | - | - | - |
| 39951 | MADISON COUNTY CLERK | (73) | (206,730) | - | (99) | - | - |
| 39952 | MADISON COUNTY SHERIFF | (88) | (64,961) | (2) | (3,861) | - | - |
| 39961 | BULLITT COUNTY CLERK | (06) | (229,278) | (85) | (160,349) | - | - |
| 39962 | BULLITT CO SHERIFF | (28) | (264,032) | (40) | (165,720) | - | - |
| 54527 | J&PS DEPT OF CORRECTIONS | - | - | - | - | - | - |
| 014A | BRECKINRIDGE CO ATTORNEY | (42) | (1,846) | (19) | - | - | - |
| 116A | WAYNE COUNTY ATTORNEY | (83) | (20,347) | (58) | (573) | - | - |
| A051 | HENDERSON CO TOURIST COMM | (88) | (10,969) | (25) | (428) | - | - |
| A073 | HOUSING AUTH OF PADUCAH | (99) | (249,570) | (65) | (330) | - | - |
| A087 | Reid Village Water District | - | - | (4) | (56) | - | - |
| A113 | MORGANFIELD HOUSING AUTH | - | - | - | - | - | - |
| A156 | CITY OF ANCHORAGE | (6,119) | (104,149) | (6,159) | (5,211) | - | - |
| AB19 | BELLEUE/DAYTON FIRE | (49) | 64 | - | - | - | - |
| AC19 | CAMPBELL CO FIRE DIST 1 | (8,224) | (10,407) | (8,156) | (7,057) | - | - |
| B008 | BURLINGTON FIRE PRO DIST | (40,562) | (48,298) | (40,425) | (33,104) | - | - |
| B010 | HOUSING AUTHORITY OF CATLETTSBURG | (74,303) | (111,171) | (86,377) | (81,152) | - | - |
| B015 | CITY OF HILLVIEW | (44,467) | (58,321) | (47,425) | (39,682) | - | - |
| B017 | PENNYRILE EMER ASST CTR | (52,093) | (40,483) | (23,195) | (19,700) | - | - |
| B018 | W KY ED COOPERATIVE | (4,273) | (27,124) | (2,238) | (10,549) | - | - |
| B023 | CITY OF LONDON TOURISM | (22,864) | (50,553) | (41,761) | (35,918) | - | - |
| B024 | OAK GROVE TOURISM/CONVENTION COMMISSION | (41,750) | (50,214) | (36,204) | (27,077) | - | - |
| B030 | OWENSBORO/DAV CO ECO DEV | (18,673) | (22,119) | (17,273) | (14,542) | - | - |
| B035 | GTR FLEMING CO WATER COMM | (79,955) | (90,427) | (67,047) | (65,365) | - | - |
| B038 | CITY OF HICKMAN | (99,044) | (124,960) | (96,564) | (79,901) | - | - |
| B042 | HOUSING AUTH OF MAYFIELD | (4,804) | (5,908) | (4,598) | (3,778) | - | - |
| B043 | GRAYSON CO CONSERV DIST | (710) | (838) | (745) | (616) | - | - |
| B045 | CITY OF BELLEFONTE | (155,197) | (196,357) | (150,364) | (134,494) | - | - |
| B048 | CITY OF HARLAN | (58,472) | (73,979) | (57,180) | (47,937) | - | - |
| B051 | HENDERSON CITY/CO PLANNIN | (153,778) | (194,896) | (153,605) | (130,027) | - | - |
| B052 | HENRY CO WATER DIST #2 | (19,376) | (34,359) | (31,846) | (27,764) | - | - |
| B054 | CITY OF NORTONVILLE | (301,259) | (388,267) | (306,051) | (273,765) | - | - |
| B058 | JOHNSON CO FISCAL COURT | (59,248) | (75,914) | (56,387) | (52,186) | - | - |
| B061 | KNOX CO UTILITIES COMM | (7,742) | (9,570) | (7,292) | (6,111) | - | - |
| B072 | LAKE BARKLEY TOUR COMM | (60,408) | (86,058) | (69,791) | (66,936) | - | - |
| B078 | MARION CO WATER DISTRICT | (83,715) | (113,126) | (89,943) | (77,894) | - | - |
| B084 | N MERCER WATER DISTRICT | (449,393) | (531,042) | (420,662) | (366,608) | - | - |
| B087 | MONTGOMERY CO FIRE DIST | (161,963) | (186,452) | (115,570) | (118,795) | - | - |
| B097 | KY RIVER REGIONAL JAIL | (48,650) | (44,213) | (33,764) | (25,996) | - | - |
| B098 | PIKE CO SENIOR CITIZEN PR | (18,721) | (24,915) | (17,766) | (16,103) | - | - |
| B100 | CITY OF SCIENCE HILL | - | - | - | - | - | - |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|--|---|--------------|-------------|-------------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| B104 | RUSSELL CO AMBULANCE SER | (102,475) | (136,886) | (111,099) | (101,967) | - | - |
| B106 | NORTH SHELBY WATER CO | (85,925) | (111,036) | (94,996) | (79,807) | - | - |
| B109 | CAMPBELL/TAYLOR CO I D A | (15,417) | (18,920) | (15,199) | (13,017) | - | - |
| B113 | UNION CO ECONOMIC DEVELOP | (14,236) | (17,480) | (12,914) | (11,336) | - | - |
| B116 | MONTICELLO/WAYNE TELE BOA | (33,621) | (45,325) | (23,437) | (33,545) | - | - |
| B118 | WHITLEY CO CONSERV DIST | (13,808) | (12,178) | (7,008) | (1,620) | - | - |
| B124 | HOPKINS-CHRIST CO PLANNIN | (168,423) | (202,509) | (159,222) | (140,398) | - | - |
| B156 | LOU POLICE RETIRE FUND | (18,147) | (23,095) | (18,222) | (15,474) | - | - |
| B179 | HOUSING AUTH OF BENTON | (35,077) | (43,176) | (32,261) | (29,096) | - | - |
| B230 | RIVERPARK CTR OWENSBORO | (84,841) | (83,782) | (43,076) | (62,361) | - | - |
| B256 | BUICHEL FIRE PROTECT DIST | (6,219) | (9,261) | (9,341) | (7,818) | - | - |
| B259 | CITY OF LUDLOW | (62,770) | (50,403) | (39,884) | (33,012) | - | - |
| B356 | CITY OF DOUGLASS HILLS | (21,053) | (31,490) | (28,850) | (30,650) | - | - |
| B456 | ANCHORAGE MIDDLETOWN FIRE AND EMS | (33,905) | (106,507) | (79,625) | (69,492) | - | - |
| B656 | LOUISVILLE AIRPORT AUTHORITY | (1,317,991) | (1,659,886) | (1,215,543) | (1,028,195) | - | - |
| B756 | LEGAL AID SOCIETY INC | (376,862) | (530,485) | (408,130) | (369,545) | - | - |
| B856 | JEFF CO SOIL/CONSERV DIST | (4,159) | (1,514) | (809) | (3,175) | - | - |
| B956 | LAKE DREAMLAND FIRE DIST | (5,297) | (8,918) | - | - | - | - |
| C025 | WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY | (18,284) | (24,932) | (17,072) | (12,821) | - | - |
| C045 | Greene County Public Library | - | - | (47) | (833) | - | - |
| C079 | JONATHAN CREEK WATER DIST | - | - | (46,528) | (41,698) | - | - |
| C087 | CITY OF JEFFERSONVILLE | (90) | (49) | (36,156) | (28,019) | - | - |
| C105 | CITY OF SADIENVILLE | (84) | (7,302) | (6,810) | (5,464) | - | - |
| C106 | CITY OF SIMPSONVILLE | (33) | (91,364) | (70,079) | (56,609) | - | - |
| C118 | HOUSING AUTH OF CORBIN | (53) | (55,550) | (304) | (139,381) | - | - |
| C230 | HOUSING AUTH OF OWENSBORO | (27) | (245,676) | (204) | (139,381) | - | - |
| C256 | LOUISVILLE/JEFF CO METRO | (2,011) | (31,975,788) | (2,011) | (2,011) | - | - |
| D017 | CALDWELL CO WATER DISTRICT | (65) | (39,430) | (65) | (101) | - | - |
| D025 | WINCHESTER-CLARK COUNTY TOURISM | (69) | (15,805) | (65) | (107,714) | - | - |
| D052 | CITY OF PLEASUREVILLE | (07) | (5,335) | (58) | (4,183) | - | - |
| D054 | City of Hanson | (32) | (927) | (5) | (90) | - | - |
| D071 | CITY OF LEWISBURG | (91) | (42,382) | (73) | (90) | - | - |
| D079 | NORTH MARSHALL WATER DIST | (82) | (121,821) | (94) | (90) | - | - |
| D084 | GTR H/MERCER PL&ZONING CO | (65) | (13,795) | (06) | (195) | - | - |
| D098 | CITY OF COAL RUN VILLAGE | (52) | (29,818) | (62) | (044) | - | - |
| D113 | UNION CO WATER DISTRICT | (22) | (53) | (53) | (689) | - | - |
| D118 | WHITLEY CO WATER DIST | - | - | (15) | (93) | - | - |
| D135 | WESTERN FLEMING WATER DIS | - | - | (36) | - | - | - |
| G015 | ZONETON FIRE PROT DIST | (4,828) | (9,528) | (3,588) | (3,284) | - | - |
| G090 | NELSON CO. DISPATCH | (27,835) | (101,516) | (90,189) | (80,743) | - | - |
| G506 | SHELBY CO SUB FIRE DIST | (11,594) | (13,935) | (10,833) | (10,214) | - | - |
| J001 | ADAIR CO BD OF EDUCATION | (616,760) | (788,526) | (584,993) | (532,783) | - | - |
| J002 | CITY OF SCOTTSVILLE | (307,024) | (362,773) | (300,259) | (258,020) | - | - |
| J003 | CITY OF LAWRENCEBURG | (388,680) | (469,522) | (365,295) | (323,086) | - | - |
| J004 | BALLARD CO BD OF ED | (332,811) | (381,029) | (284,022) | (247,249) | - | - |
| J005 | GLASGOW BD OF EDUCATION | (459,435) | (565,518) | (439,468) | (378,512) | - | - |
| J006 | BATH CO BD OF EDUC | (470,913) | (581,065) | (437,281) | (390,187) | - | - |
| J007 | CITY OF MIDDLESBORO | (233,127) | (246,690) | (179,046) | (172,479) | - | - |
| J008 | BOONE CO WATER DISTRICT | (241,213) | (308,096) | (240,367) | (198,084) | - | - |
| J009 | BOURBON CO BD OF EDUCATIO | (718,937) | (924,068) | (687,306) | (623,740) | - | - |
| J010 | FAIRVIEW BD OF EDUCATION | (138,811) | (168,551) | (137,241) | (110,633) | - | - |
| J011 | DANVILLE CITY BD OF ED | (498,682) | (563,465) | (402,053) | (363,241) | - | - |
| J012 | BRACKEN CO BD OF EDUC | (233,573) | (303,831) | (229,227) | (198,911) | - | - |
| J013 | BREATHITT CO BD OF ED | (482,060) | (545,120) | (408,536) | (380,233) | - | - |
| J014 | BRECKINRIDGE CO BD OF ED | (702,653) | (841,272) | (633,702) | (549,456) | - | - |
| J015 | BULLITT CO BD OF ED | (2,915,001) | (3,550,574) | (2,783,572) | (2,437,432) | - | - |
| J016 | BUTLER CO BD OF ED | (450,281) | (564,924) | (441,263) | (372,072) | - | - |
| J017 | CALDWELL CO BD EDUCATION | (489,601) | (584,943) | (438,710) | (392,886) | - | - |
| J018 | CALLOWAY CO BD OF EDUC | (604,623) | (715,279) | (534,570) | (484,416) | - | - |
| J019 | SANITATION DISTRICT NO 1 | (2,389,665) | (2,889,537) | (2,224,824) | (1,861,232) | - | - |
| J021 | CARROLL CO BD OF ED | (735,986) | (925,081) | (703,720) | (618,779) | - | - |
| J022 | CARTER CO BD OF ED | (1,076,137) | (1,280,374) | (1,003,894) | (828,944) | - | - |
| J023 | CASEY CO BD OF ED | (642,885) | (773,481) | (587,293) | (514,670) | - | - |
| J024 | CITY OF HOPKINSVILLE | (752,048) | (1,034,607) | (848,220) | (799,446) | - | - |
| J025 | CLARK CO BD OF ED | (1,206,964) | (1,572,028) | (1,234,342) | (1,144,461) | - | - |
| J026 | CLAY CO BD OF ED | (800,137) | (917,466) | (685,146) | (566,411) | - | - |
| J027 | CLINTON CO BD OF ED | (447,931) | (526,136) | (440,909) | (368,400) | - | - |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|--------------|-------------|-------------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| J028 | CRITTENDEN CO BD OF ED | (329,708) | (402,947) | (309,699) | (269,656) | - | - |
| J029 | CUMBERLAND CO BD OF ED | (225,177) | (295,036) | (225,889) | (208,826) | - | - |
| J030 | DAVISS CO LIBRARY DIST | (285,098) | (365,737) | (284,243) | (238,528) | - | - |
| J031 | EDMONSON CO BD OF EDUC | (471,123) | (568,843) | (432,863) | (374,484) | - | - |
| J032 | ELLIOTT CO BD OF ED | (213,910) | (263,127) | (185,924) | (170,446) | - | - |
| J033 | ESTILL CO CONSERVATION DI | (5,892) | (8,937) | (10,413) | (11,548) | - | - |
| J034 | GREATER LEX CONV&VISITOR | (265,451) | (329,414) | (243,485) | (210,286) | - | - |
| J035 | FLEMING CO BD OF ED | (520,452) | (580,421) | (433,520) | (388,819) | - | - |
| J037 | CITY OF FRANKFORT | (1,289,440) | (1,571,611) | (1,236,190) | (1,071,324) | - | - |
| J038 | FULTON COUNTY BD OF EDUC | (109,023) | (133,418) | (101,562) | (92,019) | - | - |
| J039 | GALLATIN CO BD OF EDUC | (446,960) | (519,446) | (407,327) | (353,076) | - | - |
| J040 | CITY OF LANCASTER | (123,764) | (189,009) | (141,263) | (123,757) | - | - |
| J041 | WILLIAMSTOWN INDEPN DNT SC | (268,762) | (311,149) | (240,113) | (195,387) | - | - |
| J042 | GRAVES CO LIBRARY | (33,181) | (46,959) | (39,874) | (33,171) | - | - |
| J043 | GRAYSON CO BD OF ED | (1,003,162) | (1,261,309) | (948,218) | (839,119) | - | - |
| J044 | GREEN CO BD OF EDUCATION | (436,556) | (521,787) | (417,298) | (344,079) | - | - |
| J045 | RUSSELL INDPD BD OF ED | (487,901) | (585,162) | (460,256) | (377,814) | - | - |
| J046 | HANCOCK CO BD EDUCATION | (478,301) | (597,910) | (447,841) | (393,654) | - | - |
| J047 | HARDIN CO SOIL CN DIST | (4,981) | (7,636) | (6,320) | (7,903) | - | - |
| J048 | HARLAN CO BD OF EDUCATION | - | - | (956,105) | (888,807) | - | - |
| J049 | HARRISON CO BD OF ED | - | - | (632,744) | (548,715) | - | - |
| J050 | HART CO BD OF ED | (65) | (717) | (520,508) | (466,583) | - | - |
| J051 | HENDERSON PUBLIC LIBRARY | (10) | (239,534) | (185,772) | (160,367) | - | - |
| J052 | EMINENCE INDEP BD OF EDUC | (89) | (274,414) | (204,925) | (180,431) | - | - |
| J053 | HICKMAN CO BD OF ED | (38) | (203,231) | - | (120,733) | - | - |
| J054 | HOPKINS CO BD OF ED | (93) | (1,976,169) | (1,478,277) | (1,265,251) | - | - |
| J055 | JACKSON CO BD OF ED | (88) | (599,180) | (450,277) | (394,285) | - | - |
| J056 | JEFF CO METRO SEWER DIST | (17) | (10,305,690) | (4,377,171) | (3,745,226) | - | - |
| J057 | JESSAMINE CO BD OF ED | (61) | (2,570,521) | (1,814,633) | (1,749,922) | - | - |
| J058 | PAINTSVILLE GAS/WATER SYS | (88) | (371,316) | (283,099) | (254,328) | - | - |
| J059 | KENTON COUNTY AIRPORT BD | (92) | (4,804,412) | (3,411,441) | (3,013,170) | - | - |
| J060 | KNOTT CO BD OF EDUCATION | (59) | (794,301) | (600,501) | (519,500) | - | - |
| J061 | KNOX CO BD OF EDUCATION | (17) | (1,439,718) | (1,089,999) | (949,397) | - | - |
| J062 | LARUE CO PUBLIC LIBRARY | (43) | (31,606) | (24,110) | (21,534) | - | - |
| J063 | CITY OF LONDON | (77) | (566,135) | (431,111) | (382,182) | - | - |
| J064 | LAWRENCE CO BD OF ED | (76) | (779,466) | (582,466) | (509,659) | - | - |
| J065 | LEE CO BD OF ED | - | - | (21) | (21) | - | - |
| J066 | LESLIE CO BD OF ED | - | - | (28) | (28) | - | - |
| J067 | CITY OF WHITESBURG | (135,402) | (195,829) | (151,394) | (157,747) | - | - |
| J068 | ELEC PLT BD OF VANCEBURG | (164,456) | (202,627) | (160,817) | (136,093) | - | - |
| J069 | LINCOLN CO BD OF EDUC | (991,861) | (1,139,486) | (842,578) | (728,683) | - | - |
| J070 | LIVINGSTON CO BD OF ED | (396,348) | (479,598) | (364,367) | (323,925) | - | - |
| J071 | LOGAN CO BD OF EDUCATION | (720,268) | (833,260) | (638,114) | (563,839) | - | - |
| J072 | LYON CO. PUBLIC LIBRARY | (19,736) | (26,918) | (21,713) | (18,636) | - | - |
| J073 | PADUCAH WATER WORKS | (544,804) | (682,005) | (556,931) | (448,096) | - | - |
| J074 | MCCREARY CO BD OF EDUCATN | (734,413) | (962,465) | (765,778) | (647,986) | - | - |
| J075 | MCLEAN CO BD OF ED | (336,255) | (406,616) | (307,550) | (275,593) | - | - |
| J076 | MADISON CO BD OF ED | (2,456,517) | (3,048,922) | (2,286,526) | (2,136,947) | - | - |
| J077 | MAGOFFIN CO BD OF ED | (614,643) | (711,604) | (532,904) | (443,040) | - | - |
| J078 | MARION CO BD OF EDUCATION | (681,179) | (799,528) | (578,871) | (561,296) | - | - |
| J079 | MARSHALL COUNTY BD OF ED | (1,015,278) | (1,245,840) | (932,393) | (829,423) | - | - |
| J080 | MARTIN CO BD OF ED | (599,465) | (679,299) | (493,029) | (400,177) | - | - |
| J081 | MASON CO BD OF ED | (598,786) | (738,034) | (556,133) | (474,132) | - | - |
| J082 | MEADE CO PUBLIC LIBRARY | (53,681) | (70,054) | (51,738) | (46,975) | - | - |
| J083 | MENIFEE CO BD OF ED | (262,502) | (321,313) | (242,309) | (231,177) | - | - |
| J084 | CITY OF HARRODSBURG | (471,496) | (579,628) | (470,577) | (364,458) | - | - |
| J085 | METCALFE CO BD OF ED | (416,880) | (518,365) | (412,901) | (350,060) | - | - |
| J086 | MONROE CO BOARD OF ED | (571,891) | (722,445) | (578,871) | (486,972) | - | - |
| J087 | MT STERLING WATER WORKS | (257,260) | (331,390) | (266,805) | (253,717) | - | - |
| J088 | MORGAN CO BD OF EDUCATION | (512,351) | (616,095) | (474,491) | (406,629) | - | - |
| J089 | MUHLENBERG CO LIB BD DIST | (80,856) | (97,071) | (70,849) | (57,702) | - | - |
| J090 | CITY OF BARDSTOWN | (772,751) | (992,939) | (777,005) | (669,488) | - | - |
| J091 | NICHOLAS CO BD OF ED | (254,850) | (293,598) | (214,947) | (211,684) | - | - |
| J092 | OHIO CO BD OF ED | (990,578) | (1,157,187) | (909,422) | (885,963) | - | - |
| J093 | OLDHAM COUNTY BD OF ED | (2,923,853) | (3,563,666) | (2,604,083) | (2,390,453) | - | - |
| J094 | OWEN CO BD OF ED | (450,691) | (576,599) | (426,614) | (375,038) | - | - |
| J095 | OWSLEY CO BD OF EDUCATION | (312,321) | (372,217) | (274,199) | (251,948) | - | - |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|-------------|-------------|-------------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| J096 | PENDELTON CO BD OF ED | (545,147) | (640,664) | (468,830) | (400,197) | - | - |
| J097 | HAZARD CITY SCHOOLS | (188,809) | (279,587) | (222,703) | (201,629) | - | - |
| J098 | PIKE CO BD OF EDUCATION | (2,522,290) | (2,842,988) | (2,498,580) | (1,878,202) | - | - |
| J099 | POWELL CO BD OF EDUCATION | (578,595) | (728,597) | (603,044) | (532,708) | - | - |
| J100 | CITY OF SOMERSET | (1,123,772) | (1,336,755) | (1,063,357) | (911,071) | - | - |
| J101 | ROBERTSON CO BD OF ED | (105,852) | (149,529) | (126,264) | (127,281) | - | - |
| J102 | ROCKCASTLE CO BD OF ED | (712,689) | (841,382) | (615,472) | (504,930) | - | - |
| J103 | ROWAN CO BD OF ED | (905,719) | (1,087,440) | (806,769) | (699,198) | - | - |
| J104 | RUSSELL CO BD OF ED | (750,762) | (917,425) | (695,109) | (594,945) | - | - |
| J105 | SCOTT CO BOARD OF ED | (2,179,860) | (2,895,499) | (2,272,166) | (1,919,151) | - | - |
| J106 | SHELBY CO LIBRARY | (59,117) | (79,104) | (63,009) | (54,056) | - | - |
| J107 | SIMPSON CO BD OF ED | (741,999) | (920,012) | (675,465) | (603,825) | - | - |
| J108 | SPENCER CO BD OF EDUC | (770,235) | (964,032) | (718,605) | (647,302) | - | - |
| J109 | TAYLOR CO BD OF ED | (696,457) | (928,123) | (726,464) | (715,837) | - | - |
| J110 | TODD CO BD OF ED | (540,653) | (692,579) | (573,904) | (487,194) | - | - |
| J111 | TRIGG CO BD OF ED | (497,918) | (603,307) | (476,040) | (421,420) | - | - |
| J112 | TRIMBLE CO BD OF ED | (308,052) | (357,682) | (272,879) | (235,719) | - | - |
| J113 | CITY OF MORGANFIELD | (379,741) | (469,843) | (326,318) | (280,101) | - | - |
| J115 | SPRINGFIELD WATER & SEWER | (133,659) | (166,353) | (132,784) | (114,326) | - | - |
| J117 | CITY OF SEBREE | - | - | (38,810) | (32,789) | - | - |
| J118 | CITY OF CORBIN | - | - | (296,081) | (256,922) | - | - |
| J119 | WOLFE CO BD OF EDUCATION | (53) | (382,752) | (305,167) | (294,775) | - | - |
| J120 | WOODFORD CO BD OF ED | (51) | (1,315,752) | (1,025,485) | (844,028) | - | - |
| J124 | PENNYRILE NAR TASK FORCE | (17) | (6,752) | (5,182) | (4,269) | - | - |
| J134 | LEX-FAY CO HUM RIGHTS COM | (87) | (38,195) | (30,440) | (20,145) | - | - |
| J135 | FLEMING CO EMS | (03) | (109,007) | (84,000) | (70,000) | - | - |
| J154 | CITY OF EARLINGTON | (02) | (48,082) | (37,000) | (30,000) | - | - |
| J156 | CITY OF JEFFERSONTOWN | (60) | (763,547) | (603,000) | (512,000) | - | - |
| J178 | LEBANON HOUSING AUTHORITY | (09) | (57,450) | (45,000) | (38,503) | - | - |
| J179 | MARSHALL CO TOURIST COMM | (13) | (15,951) | (12,000) | (8,575) | - | - |
| J190 | CITY OF BLOOMFIELD | (53) | (54,757) | (42,000) | (34,551) | - | - |
| J200 | SOMERSET-PULASKI CONV & V | (48) | (28,482) | (22,000) | (18,000) | - | - |
| J203 | FRONTIER HOUSING INC | (03) | (58,261) | (45,000) | (37,000) | - | - |
| J205 | GEORGETOWN-SCOTT CO P COM | (89) | (112,569) | (87,000) | (71,463) | - | - |
| J210 | BOYD CO AMBULANCE SERVICE | (33) | (11,935) | (9,000) | (7,109) | - | - |
| J214 | COMM ACTION SOUTHERN KY | (43) | (1,124,000) | (879,000) | (723,000) | - | - |
| J217 | CITY OF PROVIDENCE | - | - | (50,000) | (40,000) | - | - |
| J219 | CAMPBELL CO PUBLIC LIBRAR | - | - | (72,000) | (58,000) | - | - |
| J224 | HOUSING AUTH OF HOPKINSVL | (139,832) | (156,643) | (108,007) | (74,241) | - | - |
| J234 | LFUC HOUSING AUTHORITY | (566,578) | (702,582) | (536,061) | (448,054) | - | - |
| J256 | CITY OF ST MATTHEWS | (257,426) | (315,791) | (250,122) | (214,519) | - | - |
| J259 | CITY OF PARK HILLS | (20,042) | (24,722) | (19,880) | (16,747) | - | - |
| J305 | SCOTT CO SOIL CONSER DIST | (9,499) | (2,334) | - | - | - | - |
| J310 | CANNONSBURG WATER DIST | (72,281) | (92,241) | (72,191) | (64,679) | - | - |
| J314 | BOWL GRN WARREN AIRPRT BD | (39,399) | (50,011) | (38,088) | (30,363) | - | - |
| J317 | PROVIDENCE MUN HOUSING AU | (21,976) | (32,232) | (25,348) | (19,980) | - | - |
| J319 | CITY OF ALEXANDRIA | (116,849) | (146,668) | (117,729) | (97,680) | - | - |
| J324 | CITY OF OAK GROVE | (142,539) | (186,411) | (129,335) | (127,478) | - | - |
| J334 | CENTRAL KY ED COOPERATIVE | (21,863) | (18,890) | (13,674) | (13,576) | - | - |
| J356 | CITY OF WEST BUECHEL | (45,315) | (44,466) | (36,843) | (30,224) | - | - |
| J359 | CITY OF FORT WRIGHT | (56,212) | (79,019) | (65,969) | (50,281) | - | - |
| J405 | GEORGETOWN HOUSING AUTHOR | (91,222) | (85,369) | (64,489) | (55,563) | - | - |
| J414 | WARREN CO PLANNING COMM | (120,339) | (154,417) | (119,814) | (98,704) | - | - |
| J417 | WEBSTER CO CONSER DIST | (10,863) | (16,978) | (13,930) | (9,694) | - | - |
| J419 | CITY OF COLD SPRING | (49,961) | (74,566) | (61,724) | (49,747) | - | - |
| J424 | CITY OF CROFTON | (7,180) | (6,842) | (5,787) | (2,551) | - | - |
| J434 | KY LEAGUE OF CITIES | (985,759) | (1,260,906) | (937,604) | (799,524) | - | - |
| J456 | CITY OF SHIVELY | (126,790) | (171,115) | (129,798) | (113,589) | - | - |
| J459 | N KY AREA PLAN COMMISSION | (498,352) | (606,170) | (423,474) | (344,311) | - | - |
| J510 | CITY OF CATLETTSBURG | (67,432) | (80,599) | (61,387) | (50,040) | - | - |
| J514 | BARREN RIVER AREA DEV | (250,093) | (324,948) | (273,833) | (248,117) | - | - |
| J519 | NORTHERN KY COOP ED SER | (208,398) | (263,897) | (212,567) | (163,648) | - | - |
| J524 | HOPKINSVILLE S W AUTHORI | (428,831) | (538,355) | (426,222) | (354,770) | - | - |
| J534 | BLUEGRASS AREA DEV DISRIC | (536,428) | (597,711) | (461,737) | (371,768) | - | - |
| J556 | LOUISVILLE CONV BUREAU | (832,265) | (997,958) | (611,273) | (585,260) | - | - |
| J559 | CITY OF CRESCENT SPRINGS | (56,650) | (54,739) | (47,218) | (34,640) | - | - |
| J610 | BOYD CO CONSERVATION DIST | (6,884) | (8,827) | (6,970) | (5,939) | - | - |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|--------------|--------------|--------------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| J614 | BOWL GRN CONV & VISIT BUR | (64,682) | (76,911) | (51,758) | (45,042) | - | - |
| J619 | CITY OF FORT THOMAS | (313,798) | (379,732) | (303,477) | (268,499) | - | - |
| J656 | OHIO VALLEY ED COOP | (444,007) | (620,357) | (498,797) | (470,731) | - | - |
| J710 | BIG SANDY WATER DISTRICT | (46,731) | (62,663) | (44,977) | (37,605) | - | - |
| J714 | BOWLING GR/WARREN COMM ED | (70,473) | (90,296) | (76,864) | (73,334) | - | - |
| J719 | CITY OF SOUTHGATE | (53,111) | (55,517) | (42,033) | (32,422) | - | - |
| J756 | CITY OF PROSPECT | (61,516) | (74,491) | (53,362) | (45,154) | - | - |
| J759 | N KY COMMUNITY ACT COMM | (631,591) | (816,390) | (798,702) | (596,990) | - | - |
| J810 | HOUSING AUTH OF ASHLAND | (105,144) | (132,376) | (104,277) | (91,179) | - | - |
| J814 | HOUSING AUTH BOWLING GRN | (272,691) | (351,479) | (262,968) | (211,363) | - | - |
| J819 | CITY OF BELLEVUE | (111,570) | (137,404) | (101,332) | (84,786) | - | - |
| J834 | KY LEGAL SERVICE PROGRAMS | (71,985) | (108,239) | (84,889) | (75,499) | - | - |
| J856 | LOUISVILLE WATER COMPANY | (5,713,618) | (6,959,335) | (5,486,517) | (4,596,986) | - | - |
| J859 | CITY OF VILLA HILLS | (57,302) | (75,541) | (62,952) | (55,737) | - | - |
| J810 | SANITATION DISTRICT #4 | (73,795) | (97,168) | (78,732) | (67,750) | - | - |
| J914 | BOWLING GRN HUM RIGHT COM | (12,940) | (16,019) | (12,406) | (10,498) | - | - |
| J919 | CITY OF DAYTON | (69,563) | (89,123) | (69,160) | (58,325) | - | - |
| J956 | OKOLONA FIRE DISTRICT | (10,269) | (22,127) | (21,388) | (19,341) | - | - |
| J959 | CITY OF INDEPENDENCE | (150,092) | (190,824) | (148,332) | (129,717) | - | - |
| K001 | CITY OF COLUMBIA | (124,975) | (124,975) | (669,111) | (561,765) | - | - |
| K002 | ALLEN CO BD OF ED | (795,249) | (795,249) | (669,111) | (561,765) | - | - |
| K003 | ANDERSON CO BD OF ED | (39,474) | (39,474) | (795,249) | (685,876) | - | - |
| K004 | CITY OF WICKLIFFE | (111) | (1,459,915) | (1,151,358) | (1,008,234) | - | - |
| K005 | BARREN CO BD OF EDUCATION | (89) | (106,458) | (89) | (106,458) | - | - |
| K006 | CITY OF OWINGSVILLE | (51) | (834,131) | (51) | (834,131) | - | - |
| K007 | BELL CO BD OF ED | (34) | (253,933) | (34) | (253,933) | - | - |
| K009 | PARIS BD OF EDUCATION | (93) | (1,809,187) | (93) | (1,809,187) | - | - |
| K010 | CITY OF ASHLAND | (43) | (801,685) | (43) | (801,685) | - | - |
| K011 | CITY OF DANVILLE | (82) | (64,695) | (82) | (64,695) | - | - |
| K012 | AUGUSTA BD OF ED | (71) | (112,755) | (71) | (112,755) | - | - |
| K013 | JACKSON CITY SCHOOLS | (61) | (95,918) | (61) | (95,918) | - | - |
| K014 | CLOVERPORT INDEPENDENT SC | (56) | (393,208) | (56) | (393,208) | - | - |
| K015 | BULLITT CO PUBLIC LIBRARY | (59) | (170,947) | (59) | (170,947) | - | - |
| K016 | CITY OF MORGANTOWN | (07) | (28,747) | (07) | (28,747) | - | - |
| K017 | GEORGE COON PUBLIC LIBRAR | (39) | (905,399) | (39) | (905,399) | - | - |
| K018 | CITY OF MURRAY | (94) | (1,299,458) | (94) | (1,299,458) | - | - |
| K019 | CITY OF NEWPORT | (71,044) | (86,017) | (59,879) | (48,861) | - | - |
| K020 | CARLISLE CO BD OF ED | (256,700) | (285,511) | (221,097) | (204,863) | - | - |
| K021 | CARROLL CO PUBLIC LIBRARY | (81,960) | (114,086) | (90,185) | (78,251) | - | - |
| K022 | CARTER CO EMER AMBUL DIST | (148,300) | (180,043) | (140,714) | (113,767) | - | - |
| K023 | CASEY CO AMBULANCE SERV | (172,623) | (188,239) | (153,583) | (139,074) | - | - |
| K025 | CLARK CO LIBRARY BD | (11,724) | (15,941) | (12,564) | (9,334) | - | - |
| K026 | CITY OF MANCHESTER | (162,225) | (185,184) | (150,324) | (126,605) | - | - |
| K027 | LINTON CO PUBLIC LIBRARY | (109,869) | (137,675) | (109,354) | (97,344) | - | - |
| K028 | CITY OF MARION | (1,398,369) | (1,811,179) | (1,395,749) | (1,299,458) | - | - |
| K029 | CITY OF BURKESVILLE | (9,727) | 4,032 | (519,165) | (444,862) | - | - |
| K030 | OWENSBORO BD OF ED | (582,012) | (709,570) | (519,165) | (444,862) | - | - |
| K032 | ELLIOTT CO AMB SERVICE | (14,176,996) | (17,263,043) | (12,954,691) | (11,670,545) | - | - |
| K033 | ESTILL CO BD OF EDUCATION | (337,573) | (369,819) | (267,364) | (242,583) | - | - |
| K034 | LEX/FAYETTE URBAN CO GOVT | (1,589,853) | (2,128,049) | (1,613,739) | (1,495,963) | - | - |
| K035 | LICKING VALLEY COM ACTION | (99,887) | (105,845) | (80,130) | (77,319) | - | - |
| K036 | FLOYD CO SCHOOLS | (32,170) | (39,080) | (29,673) | (25,008) | - | - |
| K038 | FULTON CITY SCHOOLS | (570,750) | (704,304) | (521,935) | (459,794) | - | - |
| K039 | GALLATIN CO PUBLIC LIB | (315,416) | (400,481) | (310,882) | (261,134) | - | - |
| K040 | GARRARD CO BD OF ED | (1,056,566) | (1,198,343) | (912,190) | (767,633) | - | - |
| K041 | CITY OF WILLIAMSTOWN | (254,287) | (307,564) | (244,354) | (199,913) | - | - |
| K042 | GRAVES CO BD OF ED | (129,451) | (164,167) | (124,115) | (105,922) | - | - |
| K043 | CITY OF LEITCHFIELD | (741,003) | (884,986) | (677,515) | (602,330) | - | - |
| K044 | CITY OF GREENSBURG | (61,538) | (75,895) | (55,257) | (42,220) | - | - |
| K045 | GREENUP CO BD OF ED | (3,609,884) | (4,563,619) | (3,374,693) | (2,988,640) | - | - |
| K046 | CITY OF HAWESVILLE | (118,558) | (147,294) | (109,575) | (103,807) | - | - |
| K047 | HARDIN CO BD OF ED | (250,522) | (323,920) | (248,665) | (213,738) | - | - |
| K048 | HARLAN INDEPENDENT SCHOOL | (181,744) | (228,761) | (173,611) | (168,569) | - | - |
| K049 | CITY OF CYNTHIANA | (505,687) | (623,287) | (468,500) | (428,260) | - | - |
| K050 | CAVERNA INDEPENDENT SCH | (1,571) | (98) | - | - | - | - |
| K052 | HENRY CO BD OF EDUCATION | (1,571) | (98) | - | - | - | - |
| K055 | JACKSON CO CONSERV DIST | (1,571) | (98) | - | - | - | - |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|-------------|-------------|-------------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| K057 | JESSAMINE CO PUBLIC LIBRA | (241,599) | (347,625) | (269,023) | (232,389) | - | - |
| K058 | JOHNSON CO BD OF ED | (798,713) | (959,990) | (727,276) | (659,066) | - | - |
| K060 | LKP COMM ACTION COUNCIL | (1,570,150) | (2,031,135) | (1,536,037) | (1,295,999) | - | - |
| K061 | BARBOURVILLE CITY SCHOOLS | (105,632) | (120,131) | (105,242) | (77,174) | - | - |
| K062 | LARUE CO BD OF EDUCATION | (539,367) | (662,993) | (510,063) | (423,227) | - | - |
| K063 | LONDON UTILITY COMM | (258,111) | (312,401) | (243,298) | (204,344) | - | - |
| K064 | CITY OF LOUISA | (94,378) | (121,400) | (95,122) | (86,624) | - | - |
| K065 | CITY OF BEATTYVILLE | (114,450) | (151,898) | (122,825) | (100,616) | - | - |
| K066 | LESLIE CO PUBLIC LIBRARY | (44,251) | (51,454) | (40,358) | (29,058) | - | - |
| K067 | LETCHER CO BD OF ED | (826,833) | (963,095) | (726,724) | (629,579) | - | - |
| K068 | LEWIS CO BD OF ED | (495,338) | (608,454) | (487,124) | (424,787) | - | - |
| K069 | LINCOLN CO PUBLIC LIBRARY | (34,407) | (41,732) | (34,111) | (30,607) | - | - |
| K070 | LIVINGSTON CO CONSERV DIS | (7,433) | (10,099) | (7,610) | (6,944) | - | - |
| K071 | CITY OF RUSSELLVILLE | (345,226) | (432,688) | (319,581) | (269,852) | - | - |
| K072 | LYON CO BD OF EDUCATION | (235,074) | (308,561) | (229,240) | (191,994) | - | - |
| K073 | PADUCAH BOARD OF ED | (879,464) | (1,025,823) | (779,905) | (655,725) | - | - |
| K074 | MCCREARY CO WATER DIST | (204,176) | (250,840) | (193,672) | (175,946) | - | - |
| K075 | CITY OF CALHOUN | (38,762) | (44,935) | (35,065) | (29,907) | - | - |
| K077 | MAGOFFIN CO LIBRARY | (9,659) | (10,053) | (7,403) | (5,893) | - | - |
| K078 | CITY OF LEBANON | (262,971) | (323,503) | (243,503) | (200,623) | - | - |
| K079 | CITY OF BENTON | (269,472) | (333,503) | (258,623) | (215,155) | - | - |
| K080 | MARTIN COUNTY LIBRARY | (26,155) | (32,155) | (24,155) | (20,155) | - | - |
| K081 | MAYSVILLE UTILITY COMM | (34,135) | (41,135) | (32,135) | (27,135) | - | - |
| K082 | CITY OF MULDRAUGH | (98,660) | (121,660) | (93,660) | (79,660) | - | - |
| K083 | CITY OF FRENCHBURG | (84,955) | (103,955) | (78,955) | (66,955) | - | - |
| K085 | METCALFE HEALTH CARE CTN | (90,021) | (109,021) | (83,021) | (70,021) | - | - |
| K086 | MONROE CO CONSERV DIST | (92,072) | (112,072) | (85,072) | (71,072) | - | - |
| K087 | MONTGOMERY CO BD OF ED | (77,538) | (94,538) | (72,538) | (61,538) | - | - |
| K088 | GATEWAY COMM SER ORGANIZ | (83,990) | (101,990) | (77,990) | (65,990) | - | - |
| K089 | MUHLENBERG CO BD OF ED | (97,045) | (118,045) | (90,045) | (75,045) | - | - |
| K090 | NELSON COUNTY BD OF ED | (60,550) | (73,550) | (57,550) | (48,550) | - | - |
| K091 | CITY OF CARLSLE | (93,155) | (112,155) | (85,155) | (71,155) | - | - |
| K092 | OHIO CO LIBRARY | (63,498) | (77,498) | (61,498) | (51,498) | - | - |
| K093 | OLDHAM CO LIBRARY BD | (26,039) | (31,039) | (25,039) | (20,039) | - | - |
| K094 | OWEN CO PUBLIC LIBRARY | (55,860) | (67,860) | (53,860) | (45,860) | - | - |
| K095 | OWSLEY CO PUBLIC LIBRARY | (55,682) | (67,682) | (53,682) | (45,682) | - | - |
| K096 | PENDLETON CO LIBRARY | (24,583) | (29,583) | (23,583) | (19,583) | - | - |
| K097 | PERRY CO BD OF EDUCATION | (74,163) | (90,163) | (67,163) | (56,163) | - | - |
| K098 | PIKEVILLE INDEPENDENT SCH | (225,483) | (283,483) | (210,483) | (175,483) | - | - |
| K099 | CITY OF STANTON | (43,428) | (52,428) | (41,428) | (34,428) | - | - |
| K100 | SOMERSET BD OF EDUCATION | (327,200) | (401,160) | (338,077) | (279,236) | - | - |
| K101 | CITY OF MOUNT OLIVET | (4,239) | (5,239) | (4,239) | (3,524) | - | - |
| K102 | ROCKCASTLE CONSERV DIST | (4,656) | (5,656) | (4,656) | (3,869) | - | - |
| K103 | CITY OF MOREHEAD | (260,204) | (325,040) | (250,874) | (216,741) | - | - |
| K104 | RUSSELL CO CONS DIST | (5,169) | (6,169) | (5,169) | (4,297) | - | - |
| K105 | CITY OF GEORGETOWN | (607,493) | (769,539) | (610,656) | (557,976) | - | - |
| K106 | CITY OF SHELBYVILLE | (273,246) | (358,635) | (275,350) | (232,321) | - | - |
| K107 | FRANKLIN/SIMPSON PARKS BD | (29,071) | (34,278) | (26,869) | (22,676) | - | - |
| K108 | CITY OF TAYLORSVILLE | (145,468) | (173,595) | (130,253) | (113,900) | - | - |
| K109 | CAMPBELLSVLE MUN WTR&SEWR | (290,230) | (376,444) | (301,007) | (262,276) | - | - |
| K110 | TODD COUNTY WATER DIST | (61,827) | (75,653) | (58,189) | (48,852) | - | - |
| K111 | CITY OF CADIZ | (184,325) | (224,803) | (182,542) | (143,940) | - | - |
| K112 | TRIMBLE CO LIBRARY | (36,469) | (48,878) | (37,900) | (31,524) | - | - |
| K113 | UNION CO BD OF EDUCATION | (640,884) | (753,251) | (597,815) | (544,241) | - | - |
| K114 | CITY OF BOWLING GREEN | (1,922,984) | (2,442,953) | (1,922,972) | (1,697,150) | - | - |
| K115 | CITY OF SPRINGFIELD | (118,350) | (155,904) | (125,524) | (109,054) | - | - |
| K116 | WAYNE CO BD OF ED | (807,014) | (988,720) | (747,195) | (709,583) | - | - |
| K117 | WEBSTER CO PUBLIC LIBRARY | (28,613) | (34,148) | (25,494) | (21,146) | - | - |
| K118 | WHITLEY CO BD OF ED | (1,128,881) | (1,366,124) | (1,027,773) | (909,305) | - | - |
| K119 | WOLFE COUNTY LIBRARY | (12,349) | (14,901) | (13,813) | (9,699) | - | - |
| K120 | CITY OF VERSAILLES | (408,797) | (490,140) | (395,837) | (340,572) | - | - |
| K137 | KY MAGISTRATES/COMM ASSOC | (32,342) | (43,254) | (34,126) | (29,285) | - | - |
| K141 | GRANT CO PLANNING COMM | (9,274) | (11,578) | (9,016) | (7,399) | - | - |
| K181 | WESTERN LEWIS-RECTORVILLE | (33,511) | (40,703) | (30,345) | (28,248) | - | - |
| K200 | CITY OF FERGUSON | (358) | (438) | (364) | (306) | - | - |
| K214 | GREEN RIVER EDUC COOP | (31,741) | (38,821) | (30,864) | (25,964) | - | - |
| K219 | NORTHERN KY WATER SER DIS | (1,478,252) | (1,920,393) | (1,513,951) | (1,294,530) | - | - |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|-------------|-----------|-----------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| K237 | KY CO JUDGE/EX ASSOC | (34,435) | (43,562) | (34,624) | (30,367) | - | - |
| K256 | JEFFERSONTOWN FIRE DIST | (11,034) | (20,962) | (16,333) | (13,865) | - | - |
| K314 | KY LEGAL AID | (323,376) | (461,557) | (366,274) | (340,927) | - | - |
| K315 | MT WASHINGTON FIRE P DIST | (10,488) | (13,058) | (10,221) | (9,227) | - | - |
| K319 | CITY OF SILVER GROVE | (17,251) | (23,883) | (16,526) | (15,405) | - | - |
| K337 | KY COUNCIL OF ADD'S | (7,432) | (2,733) | (6) | (101) | - | - |
| K356 | ST MATTHEWS FIRE DIST. | (12,437) | (16,177) | (12,621) | (8,626) | - | - |
| K414 | CITY OF SMITHS GROVE | (3,450) | (863) | - | - | - | - |
| K419 | ALEXANDRIA FIRE DISTRICT | (12,976) | (6,863) | (1,656) | (6,541) | - | - |
| K459 | CITY OF LAKESIDE PARK | (6,043) | (11,919) | (11,975) | (11,531) | - | - |
| K519 | CITY OF MELBOURNE | (6,088) | (7,525) | (5,953) | (5,008) | - | - |
| K559 | CITY OF TAYLOR MILL | (93,009) | (109,778) | (86,526) | (70,203) | - | - |
| K614 | WARREN CO PUBLIC LIBRARY | (220,551) | (294,861) | (204,120) | (120,000) | - | - |
| K619 | CAMPBELL CO CONS DISPATCH | (249,892) | (317,065) | (237,680) | (203,095) | - | - |
| K659 | CITY OF EDGEWOOD | (145,800) | (190,404) | (150,284) | (133,794) | - | - |
| K719 | CENTRAL CAMPBELL CO FIRE | (5,458) | (6,499) | (4,994) | (4,164) | - | - |
| K759 | LAKESIDE/CRESTVIEWHLS POL | (9,887) | (12,666) | (9,892) | (8,388) | - | - |
| K856 | HIGHVIEW FIRE DISTRICT | (10,720) | (16,024) | (11,840) | (13,639) | - | - |
| K859 | CITY OF FORT MITCHELL | (105,225) | (133,664) | (100,242) | (88,831) | - | - |
| K959 | HOUSING AUTH OF COVINGTON | - | - | (254,833) | (207,553) | - | - |
| L002 | ALLEN CO CONSERVATION DIS | - | - | (6,128) | (5,774) | - | - |
| L003 | ANDERSON PUBLIC LIBRARY | (101) | (79,799) | (46,606) | (44,423) | - | - |
| L004 | CITY OF BARLOW | (56) | (18,799) | (17,341) | (12,482) | - | - |
| L005 | CITY OF GLASGOW | (99) | (708,546) | (577,247) | (565,407) | - | - |
| L006 | BATH CO WATER DISTRICT | (74) | (76,302) | - | (50,657) | - | - |
| L007 | BELL CO COURT CLERK | (18) | (54,022) | - | - | - | - |
| L008 | BOONE CO BD OF ED | (39) | (6,582,704) | - | - | - | - |
| L009 | CITY OF PARIS | (54) | (970,342) | - | - | - | - |
| L010 | FIVCO AREA DEVELOPMT DIST | (102) | (247,216) | (53) | (133,484) | - | - |
| L011 | DANVILLE BOYLE CO REC | (20) | (36,248) | - | - | - | - |
| L012 | BRACKEN COUNTY PUB LIBRAR | (12) | (27,565) | (62) | (19,133) | - | - |
| L013 | BREATHITT CO PUBLIC LIB | (74) | (38,466) | (78) | - | - | - |
| L014 | BRECKINRIDGE CO CLERK OFF | (16) | (68,391) | (47) | - | - | - |
| L015 | CITY OF MT WASHINGTON | (25) | (524,809) | (34) | (3063) | - | - |
| L016 | BUTLER CO AMBULANCE SVC | (39) | (139,597) | (102) | (465) | - | - |
| L018 | MURRAY PUBLIC SCHOOLS | (103) | (900) | (60) | (888) | - | - |
| L021 | CITY OF CARROLLTON | - | - | (42) | (392) | - | - |
| L022 | NORTHEAST KY CAA | - | - | (44) | - | - | - |
| L023 | CITY OF LIBERTY | (144,142) | (189,936) | (138,242) | (117,844) | - | - |
| L024 | HOPKINSVLE CHRIST LIBRARY | (51,333) | (74,252) | (60,426) | (50,187) | - | - |
| L025 | CITY OF WINCHESTER | (394,235) | (493,950) | (370,956) | (351,314) | - | - |
| L026 | DANIEL BOONE COMM AGENCY | (585,057) | (740,029) | (579,271) | (524,195) | - | - |
| L027 | CITY OF ALBANY | (210,194) | (242,945) | (194,806) | (168,372) | - | - |
| L028 | CRITTENDEN/LIV CO WAT DIS | (86,368) | (103,620) | (81,145) | (68,635) | - | - |
| L029 | CUMBERLAND CO SOIL & WAT | (5,082) | (6,642) | (5,262) | (4,724) | - | - |
| L031 | EDMONSON CO AMBULANCE DIS | (46,919) | (61,882) | (51,371) | (46,117) | - | - |
| L032 | SANDY HOOK WATER DISTRICT | (34,506) | (46,506) | (36,608) | (30,093) | - | - |
| L033 | CITY OF IRVINE | (88,797) | (109,556) | (92,245) | (83,089) | - | - |
| L035 | CITY OF FLEMINGSBURG | (116,713) | (143,670) | (112,686) | (88,987) | - | - |
| L036 | FLOYD CO LIBRARY | (79,045) | (99,807) | (79,413) | (65,063) | - | - |
| L038 | FULTON CO LIBRARY | (23,036) | (27,282) | (20,144) | (17,855) | - | - |
| L039 | CITY OF WARSAW | (37,075) | (56,183) | (48,064) | (40,979) | - | - |
| L041 | GRANT CO PUBLIC LIBRARY | (74,845) | (89,388) | (62,049) | (45,802) | - | - |
| L042 | MAYFIELD CITY SCHOOLS | (596,171) | (747,042) | (576,716) | (520,695) | - | - |
| L043 | LEITCHFIELD UTILITY COMM | (225,385) | (294,970) | (237,058) | (200,893) | - | - |
| L044 | GREEN CO AMBULANCE SVC | (40,957) | (58,376) | (50,971) | (41,827) | - | - |
| L045 | RACELAND BOARD OF EDUC | (190,889) | (249,654) | (183,982) | (160,024) | - | - |
| L046 | HANCOCK CO PUBLIC LIBRARY | (38,185) | (53,618) | (45,385) | (38,909) | - | - |
| L047 | WEST POINT INDEPENDENT SC | (26,559) | (25,470) | (2,202) | - | - | - |
| L049 | CYNTHIANA/HARRISON LIBRAR | (42,723) | (46,543) | (36,674) | (28,890) | - | - |
| L050 | CITY OF MUMFORDVILLE | (57,135) | (53,872) | (44,515) | (36,781) | - | - |
| L051 | HENDERSON CO WATER DIST | (77,219) | (93,466) | (68,497) | (61,222) | - | - |
| L052 | CITY OF EMINENCE | (62,297) | (72,831) | (58,123) | (55,250) | - | - |
| L054 | DAWSON SPRINGS PUBLIC SCH | (152,179) | (171,458) | (134,808) | (111,111) | - | - |
| L057 | CITY OF NICHOLASVILLE | (942,338) | (1,198,957) | (940,628) | (903,766) | - | - |
| L058 | PAINTSVILLE BD OF ED | (153,539) | (177,591) | (130,821) | (125,241) | - | - |
| L060 | KNOTT CO SOIL CONV DIST | (5,332) | (6,844) | (5,402) | (4,593) | - | - |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

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|--------------------------------|-----------------------------|---|-------------|-------------|-------------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| L061 | CITY OF BARBOURVILLE | (106,604) | (144,424) | (116,157) | (106,751) | - | - |
| L062 | CITY OF HODGENVILLE | (167,263) | (214,722) | (178,356) | (151,388) | - | - |
| L063 | LAUREL CO PUBLIC LIB DIST | (148,301) | (177,877) | (141,600) | (117,702) | - | - |
| L064 | LOUISA WATER & SEWER COMM | (84,787) | (101,624) | (81,205) | (69,217) | - | - |
| L065 | LEE CO PUBLIC LIBRARY | (14,249) | (19,203) | (14,101) | (15,011) | - | - |
| L066 | CITY OF HYDEN | (20,858) | (24,900) | (21,012) | (18,074) | - | - |
| L067 | LETCHER COUNTY CONS DIST | (5,703) | (7,878) | (5,713) | (4,968) | - | - |
| L068 | HOUSING AUTH OF VANCEBURG | (15,197) | (17,901) | (14,338) | (11,773) | - | - |
| L069 | STANFORD WATER COMMISSION | (99,465) | (120,200) | (88,836) | (76,461) | - | - |
| L071 | RUSSELLVILLE CITY SCHOOLS | (256,128) | (336,873) | (251,878) | (205,359) | - | - |
| L072 | CITY OF EDDYVILLE | (64,933) | (67,551) | (49,265) | (48,311) | - | - |
| L073 | CITY OF PADUCAH | (1,447,724) | (1,787,301) | (1,399,973) | (1,197,840) | - | - |
| L074 | HOUSING AUTH MCREARY CO | (25,967) | (31,991) | (28,135) | (22,486) | - | - |
| L075 | CITY OF LIVERMORE | (33,978) | (44,184) | (36,334) | (32,589) | - | - |
| L076 | BEREA BD OF ED | (269,912) | (290,811) | (204,248) | (192,603) | - | - |
| L077 | CITY OF SALYERSVILLE | (133,654) | (162,194) | (136,526) | (110,817) | - | - |
| L078 | MARION FREE PUBLIC LIBRAR | (49,890) | (56,134) | (40,159) | (32,882) | - | - |
| L079 | MARSHALL CO SOIL & WATER | (5,303) | (7,000) | (5,708) | (4,820) | - | - |
| L080 | MARTIN CO CONSERV DIST | (4,120) | (4,686) | (3,846) | (3,226) | - | - |
| L082 | MEADE CO BD OF ED | - | - | (994,172) | (866,506) | - | - |
| L083 | MENIFEE CO PUBLIC LIBRARY | - | - | (3,678) | (5,774) | - | - |
| L084 | BURGIN INDEPENDENT SCH | - | - | (83,904) | (71,125) | - | - |
| L085 | METCALFE CO PUBLIC LIB | (41) | (32,015) | (24,224) | (19,619) | - | - |
| L086 | CITY OF TOMPKINSVILLE | (18) | (172,028) | (123,740) | (107,376) | - | - |
| L087 | MONTGOMERY CO SAN DIST #2 | (50) | (13,002) | - | (13,385) | - | - |
| L088 | MORGAN COUNTY LIBRARY | (85) | (90,297) | - | - | - | - |
| L090 | CITY OF NEW HAVEN | (01) | (23,763) | - | - | - | - |
| L091 | NICHOLAS COUNTY LIBRARY | (52) | (12,050) | - | - | - | - |
| L092 | OHIO CO WATER DIST | (66) | (203,992) | - | - | - | - |
| L093 | LAGRANGE UTILITY COMM | (20) | (131,575) | - | - | - | - |
| L096 | PENDELTON COUNTY WATER | (87) | (74,831) | - | - | - | - |
| L099 | POWELLS VALLEY WATER DIST | (80) | (52,358) | - | - | - | - |
| L100 | SCIENCE HILL BD OF ED | (43) | (120,363) | - | - | - | - |
| L102 | CITY OF MOUNT VERNON | (70) | (274,978) | - | - | - | - |
| L103 | MOREHEAD UTILITY PLANT BD | (93) | (486,747) | - | - | - | - |
| L104 | LAKE CUMBERLAND ADD | (84) | (59,000) | - | - | - | - |
| L105 | GEORGETOWN/SCOTT CO PARKS | - | - | - | - | - | - |
| L106 | TRIPLE S PLANNING & ZONIN | - | - | - | - | - | - |
| L107 | CITY OF FRANKLIN | (396,200) | (489,338) | (355,866) | (304,364) | - | - |
| L108 | SPENCER CO FIRE DIST | (6,270) | (10,316) | (6,863) | (6,418) | - | - |
| L109 | CAMPBELLSVILLE CITY SCHOO | (267,149) | (327,877) | (262,968) | (238,009) | - | - |
| L110 | CITY OF ELKTON | (100,510) | (130,538) | (103,616) | (91,705) | - | - |
| L111 | HOUSING AUTH OF CADIZ | (21,279) | (25,039) | (19,856) | (16,814) | - | - |
| L112 | CITY OF BEDFORD | (15,736) | (19,431) | (15,863) | (16,859) | - | - |
| L113 | UNION CO PLANNING COMM | (19,504) | (24,663) | (13,678) | (8,504) | - | - |
| L114 | WARREN COUNTY BD OF ED | (3,180,844) | (4,088,156) | (3,094,363) | (2,842,522) | - | - |
| L115 | WASHINGTON CO SCHOOLS | (395,464) | (499,807) | (359,664) | (346,509) | - | - |
| L118 | CORBIN BD OF ED | (554,321) | (670,818) | (484,287) | (409,282) | - | - |
| L119 | CITY OF CAMPTON | (74,726) | (94,373) | (71,007) | (46,730) | - | - |
| L120 | FALLING SPRINGS ARTS | (89,632) | (106,188) | (82,753) | (74,254) | - | - |
| L141 | CORINTH WATER DISTRICT | (21,203) | (17,723) | (15,233) | (12,558) | - | - |
| L156 | CITY OF LYNDON | (36,068) | (44,968) | (33,123) | (29,366) | - | - |
| L159 | ELSMERE FIRE PROTECTION | (8,121) | (10,715) | (8,921) | (8,310) | - | - |
| L256 | CITY OF HURSTBOURNE | (24,297) | (30,480) | (23,105) | (20,101) | - | - |
| L356 | EASTWOOD FIRE PROT DIST | (5,123) | (66) | - | - | - | - |
| L456 | HARRODS CREEK FIRE DIST | (523) | 194 | - | - | - | - |
| L656 | FERM CREEK FIRE PROT DIST | (13,311) | (24,604) | (18,284) | (18,033) | - | - |
| L756 | PLEASURE RIDGE PARK FIRE | (40,393) | (57,315) | (40,593) | (35,108) | - | - |
| L959 | NORTHERN KY CONV CTR CORP | (219,031) | (254,135) | (144,157) | (173,502) | - | - |
| M001 | COLUMBIA/ADAIR UTILITIES | (170,956) | (200,970) | (151,659) | (128,448) | - | - |
| M003 | LAWBG-ANDERSON PLAN COMM | (2,872) | (3,693) | (2,868) | (2,484) | - | - |
| M005 | GLASGOW WATER COMPANY | (403,075) | (523,859) | (410,151) | (353,654) | - | - |
| M006 | GATEWAY AREA DEV DISTRICT | (119,504) | (167,577) | (135,061) | (118,342) | - | - |
| M007 | MIDDLESBORO CITY SCHOOL | (271,441) | (328,281) | (273,236) | (210,984) | - | - |
| M008 | WALTON/VERONA BD OF ED | (383,241) | (492,136) | (386,088) | (332,383) | - | - |
| M009 | PARIS BOURBON CO LIBRARY | (59,877) | (75,660) | (59,029) | (50,611) | - | - |
| M010 | BOYD CO BD OF ED | (1,033,870) | (1,316,327) | (1,025,401) | (923,637) | - | - |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|-------------|--------------|-------------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| M011 | BOYLE COUNTY BD OF EDUC | (521,221) | (628,273) | (475,518) | (407,176) | - | - |
| M012 | EAST PENDELTON WATER DIST | (53,195) | (69,334) | (55,670) | (44,109) | - | - |
| M013 | BREATHITT CO SOIL CONSERV | (2,514) | (4,564) | (2,962) | (3,488) | - | - |
| M014 | CITY OF HARDINSBURG | (50,282) | (47,206) | (32,902) | (27,811) | - | - |
| M015 | BULLITT CO FISCAL COURT | (962,429) | (1,255,104) | (1,008,824) | (937,369) | - | - |
| M017 | CITY OF FREDONIA | (6,149) | (8,700) | (4,419) | (3,732) | - | - |
| M018 | ALLOWAY CO PUBLIC LIBRAR | (59,176) | (72,064) | (56,130) | (45,336) | - | - |
| M019 | CAMPBELL CO COURTHOUSE | (11,986) | (15,514) | (11,949) | (10,794) | - | - |
| M020 | CITY OF BARDWELL | (69,906) | (81,576) | (66,503) | (64,781) | - | - |
| M021 | CARROLL CO WATER DISTRICT | (82,265) | (106,461) | (82,970) | (71,067) | - | - |
| M022 | CITY OF OLIVE HILL | (169,943) | (209,311) | (162,814) | (121,666) | - | - |
| M023 | E CASEY CO WATER DISTRICT | (45,089) | (53,851) | (42,180) | (35,405) | - | - |
| M024 | CHRISTIAN CO BD OF ED | (2,225,375) | (2,639,581) | (2,001,160) | (1,783,262) | - | - |
| M025 | WINCHESTER MUNICIPAL UTIL | (564,860) | (693,393) | (538,702) | (451,102) | - | - |
| M026 | CLAY COUNTY 911 BOARD | (40,736) | (52,077) | (44,071) | (38,889) | - | - |
| M027 | HOUSING AUTH OF ALBANY | (28,154) | (33,956) | (26,987) | (22,352) | - | - |
| M029 | CUMBERLAND CO FISCAL CT | (183,355) | (223,262) | (172,228) | (152,935) | - | - |
| M030 | DAVESS CO BD OF EDUC | (2,931,423) | (3,602,259) | (2,665,227) | (2,424,688) | - | - |
| M031 | EDMONSON CO CONSERV DIST | (3,177) | (5,038) | (3,868) | (3,732) | - | - |
| M033 | IRVINE MUNICIPAL UTILITY | (8,111) | (10,521) | (8,111) | (101,902) | - | - |
| M034 | FAYETTE CO BD EDUCATION | (8,111) | (10,521) | (10,531,511) | (9,456,266) | - | - |
| M035 | FLEMING COUNTY LIBRARY | (27,917) | (27,917) | (27,917) | (21,744) | - | - |
| M037 | FRANKLIN CO BD OF ED | (14) | (2,152,744) | (1,590,558) | (1,501,030) | - | - |
| M038 | HICKMAN/FULTON RIV PRT AU | (68,604) | (68,604) | (44,964) | (42,086) | - | - |
| M039 | GALLATIN CO WATER DIS | (67) | (54,292) | (50) | (38,757) | - | - |
| M040 | GARRARD CO PUBLIC LIBRARY | (14) | (41,429) | (14) | (14) | - | - |
| M041 | GRANT CO BD OF ED | (49) | (1,143,337) | (49) | (49) | - | - |
| M042 | CITY OF MAYFIELD | (54) | (213,220) | (54) | (16) | - | - |
| M043 | CITY OF CANEYVILLE | (37) | (26,022) | (37) | (9,488) | - | - |
| M044 | GREEN/TAYLOR WATER DIST | (88) | (109,098) | (51) | (63,950) | - | - |
| M045 | CITY OF FLATWOODS | (51) | (252,602) | (51) | (173,173) | - | - |
| M046 | CITY OF LEWISPORT | (99) | (137,273) | (86) | (86) | - | - |
| M047 | HARDIN CO PUBLIC LIBRARY | (83) | (82,996) | (23) | (23) | - | - |
| M048 | CITY OF BENHAM | (66) | (42,687) | (64) | (653) | - | - |
| M049 | HARRISON CO CONSERVA DIST | (10) | (13,335) | (37) | (627) | - | - |
| M050 | HART CO CONSERVATION DIST | (20) | (9) | (87) | (226) | - | - |
| M051 | HENDERSON CO BD OF ED | (56) | (56) | (56) | (56) | - | - |
| M052 | HENRY CO LIBRARY | (22) | (22) | (22) | (22) | - | - |
| M054 | CITY OF DAWSON SPRINGS | (95,181) | (116,420) | (92,346) | (79,847) | - | - |
| M056 | JEFF CO MED CTR STM & CHL | (238,817) | (261,808) | (202,494) | (161,376) | - | - |
| M057 | NICH-VLE/JESS CO PK & REC | (51,194) | (71,919) | (57,579) | (48,738) | - | - |
| M058 | CITY OF PAINTSVILLE | (478,448) | (583,396) | (434,076) | (384,039) | - | - |
| M059 | KENTON COUNTY FISCAL CT | (1,601,296) | (2,109,007) | (1,669,130) | (1,383,163) | - | - |
| M060 | CITY OF HINDMAN | (18,836) | (19,479) | (11,344) | (8,297) | - | - |
| M061 | KNOX CO E M S | (211,445) | (261,564) | (195,756) | (198,926) | - | - |
| M062 | LARUE CO WATER DIST #1 | (51,226) | (50,970) | (39,478) | (31,707) | - | - |
| M064 | HOUSING AUTH/ LAWRENCE CO | (27,821) | (35,292) | (26,318) | (23,171) | - | - |
| M065 | LEE CO SOIL CONSERV DIST | (6,633) | (6,979) | (7,036) | (5,125) | - | - |
| M067 | JENKINS BD OF ED | (95,859) | (113,655) | (76,157) | (72,242) | - | - |
| M068 | CITY OF VANCEBURG | (70,312) | (77,024) | (59,607) | (56,966) | - | - |
| M069 | CITY OF STANFORD | (19,747) | (34,617) | (28,332) | (25,319) | - | - |
| M070 | LEDBETTER WATER DISTRICT | (43,753) | (53,624) | (41,089) | (35,121) | - | - |
| M073 | W MCCracken CO WATER DIST | (18,938) | (15,972) | (15,432) | (8,376) | - | - |
| M075 | CITY OF SACRAMENTO | (29,704) | (38,930) | (29,679) | (26,781) | - | - |
| M076 | CITY OF RICHMOND | (831,450) | (1,096,914) | (827,107) | (748,764) | - | - |
| M077 | MAGOFFIN CO COURT CLERK | (38,552) | (50,348) | (34,187) | (31,687) | - | - |
| M078 | LEBANON WATER WORKS | (120,613) | (159,197) | (117,552) | (103,435) | - | - |
| M079 | MARSHALL CO REF DISP DIST | (112,774) | (145,495) | (114,279) | (91,618) | - | - |
| M081 | CITY OF MAYSVILLE | (582,141) | (679,218) | (529,597) | (486,308) | - | - |
| M082 | CITY OF BRANDENBURG | (105,793) | (126,112) | (104,865) | (72,306) | - | - |
| M084 | MERCER CO BOARD OF ED | (621,836) | (775,752) | (573,421) | (495,603) | - | - |
| M085 | CITY OF EDMONTON | (121,844) | (164,466) | (129,423) | (112,170) | - | - |
| M087 | MT STERL/MONTGOMERY LIB | (54,216) | (68,805) | (49,887) | (47,962) | - | - |
| M088 | MORGAN CO CONSERVAT DIST | (5,841) | (7,205) | (5,700) | (4,510) | - | - |
| M090 | BARSTOWN BD OF ED | (808,290) | (1,015,460) | (766,051) | (706,687) | - | - |
| M091 | NICHOLAS CO WATER DIST | (22,095) | (26,392) | (21,531) | (19,582) | - | - |
| M092 | CITY OF BEAVER DAM | (126,857) | (166,474) | (130,696) | (116,648) | - | - |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

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|--------------------------------|-----------------------------|---|-------------|-------------|-------------|------|------------|
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| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| M093 | OLDHAM CO WATER DIST | (176,166) | (254,724) | (183,942) | (168,367) | - | - |
| M096 | CITY OF FALMOUTH | (139,185) | (177,115) | (147,227) | (121,512) | - | - |
| M097 | E KY CONCEN EMPLOY PRO | (373,941) | (456,985) | (372,679) | (317,003) | - | - |
| M098 | PIKE CO HOUSING AUTHORITY | (49,840) | (45,967) | (31,630) | (27,741) | - | - |
| M099 | BEECH FORK WATER COMM | (53,422) | (67,882) | (54,717) | (48,274) | - | - |
| M100 | PULASKI CO BD OF ED | (2,046,002) | (2,515,960) | (1,844,656) | (1,578,613) | - | - |
| M104 | RUSSELL CO PUBLIC LIBRARY | (38,630) | (51,241) | (39,700) | (34,088) | - | - |
| M105 | SCOTT COUNTY LIBRARY | (158,315) | (198,745) | (153,044) | (132,008) | - | - |
| M106 | SHELBY CO BD OF ED | (1,613,571) | (2,190,832) | (1,510,990) | (1,396,400) | - | - |
| M107 | FRANKLIN ELECTRIC PLNT BD | (195,190) | (268,701) | (210,077) | (192,823) | - | - |
| M108 | SPENCER CO PUBLIC LIB | (35,621) | (49,526) | (39,881) | (33,750) | - | - |
| M109 | CITY OF CAMPBELLSVILLE | (449,050) | (540,074) | (401,406) | (322,931) | - | - |
| M110 | CITY OF GUTHRIE | (61,129) | (100,000) | (80,519) | (66,442) | - | - |
| M111 | TRIGE CO CONS DISTRICT | (5,876) | (7,798) | (5,693) | (5,267) | - | - |
| M112 | CITY OF MILTON | (48,650) | (59,491) | (47,448) | (40,599) | - | - |
| M113 | CITY OF STURGIS | (84,106) | (113,922) | (88,637) | (83,191) | - | - |
| M115 | WASHINGTON CO LIBRARY BD | (23,120) | (30,556) | (24,135) | (21,676) | - | - |
| M116 | WAYNE CO PUBLIC LIBRARY | (43,473) | (49,315) | (34,325) | (27,235) | - | - |
| M117 | WEBSTER CO BD OF ED | (559,666) | (701,705) | (546,872) | (471,611) | - | - |
| M118 | WHITLEY CO FISCAL COURT | | | (686,866) | (642,329) | - | - |
| M119 | WOLFE CO FISCAL COURT | | | (208,039) | (201,486) | - | - |
| M120 | WOODFORD COUNTY LIBRARY | (80) | (113,922) | (88,637) | (83,191) | - | - |
| M215 | SHEPHER/BULLITT CO TOURIST | (17) | (117,932) | (88,139) | (72,396) | - | - |
| M315 | CITY OF PIONEER VILLAGE | (62) | (9,325) | (7,349) | (6,715) | - | - |
| M356 | MIDDLETOWN FIRE PROT DIST | (97) | (1,146) | | | - | - |
| M415 | BULLITT CO SANITATION DIS | (83) | (83,163) | | | - | - |
| N001 | ADAIR CO CONSERVATION DIS | (09) | (17,268) | | | - | - |
| N006 | HOUSING AUTH OWINGSVILLE | (01) | (17,324) | | | - | - |
| N007 | PINEVILLE BD OF EDUCATION | (68) | (121,003) | | | - | - |
| N008 | CITY OF FLORENCE | (89) | (1,032,802) | | | - | - |
| N009 | CITY OF MILLERSBURG | (40) | (8,560) | | | - | - |
| N010 | BOYD CO PUBLIC LIBRARY | (99) | (160,548) | | | - | - |
| N011 | CITY OF PERRYVILLE | (02) | (5,679) | | | - | - |
| N012 | CITY OF BROOKSVILLE | (94) | (54,741) | | | - | - |
| N013 | MIDDLE KY COMM ACT PART | (52) | (467,215) | | | - | - |
| N014 | CITY OF IRVINGTON | (62) | (37,777) | | | - | - |
| N015 | BULLITT CO CONSERVAT DIST | | | (84) | (856) | - | - |
| N017 | PRINCETON ELECTRIC PL BD | | | (04) | | - | - |
| N018 | MURRAY/CALLOWAY CO AIRPRT | (6,180) | (9,611) | (7,409) | (6,394) | - | - |
| N020 | CARLISLE CO SANIT DIST 1 | (13,706) | (16,872) | (13,318) | (11,867) | - | - |
| N021 | CARROLLTON UTILITIES COMM | (284,961) | (344,584) | (274,042) | (215,780) | - | - |
| N022 | CITY OF GRAYSON | (148,640) | (165,093) | (146,332) | (45,755) | - | - |
| N025 | EAST CLARK CO WATER DIST | (50,005) | (66,213) | (52,143) | (44,777) | - | - |
| N029 | CUMBERLAND CO PUBLIC LIB | (18,483) | (23,654) | (16,731) | (16,285) | - | - |
| N033 | ESTILL CO WATER DIST NO 1 | (50,678) | (65,633) | (52,214) | (45,427) | - | - |
| N035 | HOUSING AUTH FLEMINGSBURG | (10,316) | (15,771) | (10,063) | (6,100) | - | - |
| N036 | PRESTONSBURG CITY UTIL | (494,709) | (557,670) | (429,243) | (360,152) | - | - |
| N037 | FRANKFORT INDEP SCHOOLS | (230,380) | (267,972) | (202,407) | (198,282) | - | - |
| N038 | HOUSING AUTH OF HICKMAN | (33,387) | (37,626) | (29,842) | (25,643) | - | - |
| N041 | BULLOCK PEN WATER DIST | (136,302) | (169,015) | (130,376) | (108,941) | - | - |
| N042 | PURCHASE AREA DEV DIST | (354,801) | (415,798) | (321,116) | (285,347) | - | - |
| N043 | GRAYSON CO LIBRARY | (46,887) | (57,594) | (36,359) | (31,418) | - | - |
| N044 | HOUSING AUTH OF GREENSBUR | (4,868) | (1,163) | | | - | - |
| N045 | KENTUCKY ED DEV CORP | (142,366) | (154,547) | (141,507) | (115,337) | - | - |
| N047 | ELIZABETHTOWN BD OF EDUC | (537,192) | (652,978) | (480,736) | (398,084) | - | - |
| N049 | CYNTHIANA HARRISON CO JPC | (16,496) | (20,011) | (15,768) | (13,338) | - | - |
| N050 | CITY OF HORSE CAVE | (68,039) | (92,461) | (76,169) | (57,649) | - | - |
| N051 | CITY OF HENDERSON | (1,350,850) | (1,614,129) | (1,237,662) | (1,039,494) | - | - |
| N052 | CITY OF NEW CASTLE | (23,253) | (28,969) | (23,747) | (21,520) | - | - |
| N054 | CITY OF MADISONVILLE | (1,443,833) | (1,872,330) | (1,493,178) | (1,335,118) | - | - |
| N057 | NICHOLASVILLE HOUSING AUT | (12,410) | (16,549) | (14,239) | (8,584) | - | - |
| N058 | JOHNSON CO LIBRARY | (49,016) | (63,630) | (49,652) | (40,251) | - | - |
| N060 | KNOTT CO WATER & SEWER | (84,844) | (116,353) | (94,558) | (84,156) | - | - |
| N061 | KNOX CO SOIL CONSERV DIS | (6,739) | (9,184) | (6,254) | (5,246) | - | - |
| N063 | CUMBERLAND VAL AREA DEV | (187,891) | (214,133) | (168,128) | (138,795) | - | - |
| N065 | THREE FORKS REG JAIL | (190,764) | (272,537) | (204,943) | (163,220) | - | - |
| N067 | HOUSING ORIENTED MINISTRI | (62,821) | (85,150) | (71,506) | (56,353) | - | - |

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|--------------------------------|-----------------------------|---|-------------|-------------|-------------|------|------------|
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| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| N068 | GAR,QUI,KY-O-HTS WTR DIST | (41,130) | (50,755) | (37,147) | (31,249) | - | - |
| N069 | CITY OF CRAB ORCHARD | (12,594) | (10,005) | (6,524) | (6,155) | - | - |
| N071 | CITY OF AUBURN | (65,187) | (81,069) | (60,583) | (53,833) | - | - |
| N072 | LYON CO AMBULANCE SERVICE | (106,409) | (136,565) | (109,259) | (96,196) | - | - |
| N075 | CITY OF ISLAND | (20,707) | (26,348) | (21,953) | (17,745) | - | - |
| N076 | MADISON CO EMS | (16,014) | (18,139) | (14,249) | (12,266) | - | - |
| N077 | MAGOFFIN CO WATER DIST | (58,388) | (76,664) | (61,361) | (50,389) | - | - |
| N078 | CENTRAL KY COMM ACTION | (961,523) | (1,351,103) | (1,092,255) | (896,547) | - | - |
| N079 | BENTON ELECTRIC SYSTEM | (139,729) | (172,478) | (130,415) | (114,735) | - | - |
| N080 | MARTIN CO WATER DISTRICT | (90,000) | (50,078) | - | - | - | - |
| N081 | BUFFALO TRACE AR DEV DIST | (251,101) | (312,172) | (249,261) | (217,233) | - | - |
| N082 | MEADE CO WATER DISTRICT | (77,367) | (99,412) | (78,615) | (65,102) | - | - |
| N084 | MERCER CO PUBLIC LIBRARY | (70,489) | (88,299) | (68,124) | (56,931) | - | - |
| N085 | METCALFE CO CONSERV DIST | (6,348) | (7,510) | (5,913) | (4,327) | - | - |
| N087 | CITY OF MT STERLING | (171,208) | (211,660) | (159,794) | (145,626) | - | - |
| N088 | MORGAN CO AMBULANCE SERV | (60,280) | (72,353) | (51,106) | (49,262) | - | - |
| N089 | MUHLENBERG CO WATER DIST | (125,631) | (158,304) | (118,970) | (102,089) | - | - |
| N090 | BARSTOWN-NELSON CO TOURI | (31,386) | (45,379) | (37,671) | (30,811) | - | - |
| N092 | CITY OF HARTFORD | (136,656) | (163,146) | (125,774) | (104,911) | - | - |
| N093 | CITY OF LAGRANGE | - | - | (119,816) | (10,822) | - | - |
| N094 | CITY OF OWENTON | - | - | (17,614) | (19,226) | - | - |
| N097 | KY VALLEY ED COOPERATIVE | (41) | (2,722) | (23,020) | (120,501) | - | - |
| N098 | PIKE CO LIBRARY DISTRICT | (83) | (148,712) | (116,038) | (34,761) | - | - |
| N099 | CITY OF CLAY CITY | (48) | (49,707) | (42,003) | (37,091) | - | - |
| N100 | CITY OF BURNSIDE | (98) | (58,038) | (49,860) | (43,951) | - | - |
| N103 | HOUSING AUTH OF MOREHEAD | (25) | (79,108) | (66,351) | (55,540) | - | - |
| N104 | CITY OF JAMESTOWN | (96) | (219,192) | (180,351) | (151,331) | - | - |
| N106 | W SHELBY WATER DISTRICT | (77) | (49,635) | (40,966) | (33,939) | - | - |
| N107 | SIMPSON CO CONSER DIST | (02) | (5,524) | (4,599) | (3,506) | - | - |
| N110 | LOGAN/TODD REG. WATER COM | (49) | (119,835) | (99,500) | (83,506) | - | - |
| N111 | BARKLEY LAKE WATER DIST | (69) | (146,018) | (120,522) | (95,540) | - | - |
| N112 | TRIMBLE CO WATER DIST | (67) | (26,408) | (21,166) | (17,491) | - | - |
| N113 | UNION CO LIBRARY BD | (43) | (61,061) | (50,144) | (41,594) | - | - |
| N114 | BOWLING GRN MUNICIPAL UTI | (53) | (2,900,528) | (2,350,005) | (1,954,373) | - | - |
| N115 | WASHINGTON CO CONSER DIST | (08) | (6,377) | (5,222) | (4,467) | - | - |
| N116 | MONTICELLO UTILITY COMM | (05) | (245,377) | (200,433) | (167,547) | - | - |
| N117 | CITY OF DIXON | - | - | (43) | (47) | - | - |
| N118 | CITY OF WILLIAMSBURG | - | (9,137) | (54) | (6,854) | - | - |
| N119 | WOLFE CO CONSER DISTRICT | (7,138) | (9,137) | (7,201) | (6,254) | - | - |
| N120 | WOODFORD CO PLAN ZONING | (44,834) | (55,840) | (43,963) | (37,524) | - | - |
| N959 | N KY CONV & VISITORS BUR | (197,290) | (199,450) | (90,779) | (90,997) | - | - |
| P001 | HOUSING AUTH OF COLUMBIA | (23,841) | (21,812) | (14,831) | (12,797) | - | - |
| P005 | GLASGOW ELECTRIC PLANT BD | (677,942) | (814,700) | (645,933) | (560,435) | - | - |
| P006 | BATH COUNTY E.M.S. | (95,335) | (94,084) | (81,275) | (64,341) | - | - |
| P007 | CITY OF PINEVILLE | (46,387) | (57,175) | (42,874) | (45,951) | - | - |
| P008 | BOONE CO PLANING COMM | (182,425) | (224,068) | (171,832) | (142,029) | - | - |
| P009 | HOUSING AUTHORITY PARIS | (47,980) | (43,095) | (33,999) | (27,191) | - | - |
| P010 | REGIONAL PUBLIC SAFETY | (127,607) | (154,106) | (127,286) | (108,891) | - | - |
| P011 | CITY OF JUNCTION CITY | (35,220) | (35,848) | (29,862) | (20,007) | - | - |
| P013 | CITY OF JACKSON | (218,684) | (266,271) | (210,404) | (192,674) | - | - |
| P014 | BRECKINRIDGE CO PUBLIC LI | (36,199) | (48,222) | (35,476) | (35,251) | - | - |
| P015 | CITY OF LEBANON JUNCTION | (37,083) | (55,528) | (43,956) | (37,337) | - | - |
| P017 | PRINCETON WATER/WASTEWATE | (132,044) | (161,294) | (121,461) | (97,409) | - | - |
| P018 | MURRAY/CALLOWAY TRANS AUT | (76,101) | (88,227) | (61,446) | (57,041) | - | - |
| P022 | RATTLESNAKE RIDGE WATER | (104,832) | (134,420) | (111,375) | (89,883) | - | - |
| P023 | LIBERTY TOURISM | (812) | (3,013) | (2,867) | (6,483) | - | - |
| P025 | CLARK CO CONSVATION DIST | (4,204) | (5,027) | (3,992) | (3,289) | - | - |
| P033 | ESTILL COUNTY EMS | - | - | - | - | - | - |
| P035 | FLEMING CO DISPATCH | (28,523) | (35,321) | (28,638) | (26,655) | - | - |
| P037 | COMMUNITY ACTION KENTUCKY | (113,435) | (165,784) | (142,548) | (108,168) | - | - |
| P038 | HICKMAN ELECTRIC SYSTEM | (73,884) | (87,890) | (65,099) | (56,223) | - | - |
| P041 | CITY OF DRY RIDGE | (62,811) | (66,190) | (47,600) | (40,493) | - | - |
| P043 | CITY OF CLARKSON | (20,859) | (33,700) | (26,060) | (24,032) | - | - |
| P045 | GREENUP CO ENVIR COMM | (26,304) | (34,872) | (30,548) | (19,948) | - | - |
| P047 | CITY OF WEST POINT | (42,729) | (46,826) | (33,199) | (20,476) | - | - |
| P048 | HARLAN COUNTY C A A | (204,092) | (269,158) | (201,141) | (184,100) | - | - |
| P049 | HOUSING AUTHORITY OF CYNT | (102,000) | (112,722) | (82,569) | (55,743) | - | - |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------------|---|-------------|-----------|-----------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| P050 | HART CO SOLID WASTE SVC | (108,590) | (150,937) | (118,449) | (112,250) | - | - |
| P051 | HENDERSON MUN POWER&LIGHT | (567,892) | (785,093) | (623,835) | (519,111) | - | - |
| P052 | LITTLE KY RV WS CONV DIST | (11,836) | (13,927) | (11,940) | (9,115) | - | - |
| P054 | HOUSING AUTH DAWSON SPG | (46,361) | (55,970) | (45,602) | (38,811) | - | - |
| P057 | VALLEY VIEW FERRY AUTHORI | (21,488) | (27,124) | (23,250) | (22,651) | - | - |
| P061 | BARBOURVILLE UTILITY COMM | (400,389) | (522,756) | (414,852) | (370,035) | - | - |
| P063 | LAUREL CO WATER DIST #2 | (133,767) | (169,324) | (127,238) | (113,741) | - | - |
| P068 | LEWIS CO PUBLIC LIBRARY | (16,223) | (20,195) | (15,534) | (13,573) | - | - |
| P069 | LINCOLN CO CLERK | (60,075) | (79,225) | (67,682) | (60,050) | - | - |
| P071 | LYON CO CONS DISTRICT | (12,522) | (19,724) | (16,240) | (12,742) | - | - |
| P072 | LYON CO WATER DISTRICT | (29,793) | (33,481) | (21,876) | (20,163) | - | - |
| P075 | MCLEAN CO REG WATER COMM | (27,118) | (42,428) | (37,264) | (32,050) | - | - |
| P076 | MADISON CO PUBLIC LIBRARY | (193,115) | (240,046) | (180,677) | (157,466) | - | - |
| P077 | SALYERS/MAG CO JOINT HOUS | (20,333) | (26,919) | (21,401) | (18,073) | - | - |
| P078 | MARION CO CONSERVAT DIST | (5,191) | (6,641) | (5,143) | (4,298) | - | - |
| P079 | CITY OF CALVERT CITY | (214,243) | (271,888) | (224,054) | (180,832) | - | - |
| P081 | MASON COUNTY LIBRARY | (38,406) | (38,774) | (22,604) | (21,892) | - | - |
| P084 | ANDERSON-DEAN COMM PARK | (17,017) | (17,622) | (5,352) | (7,555) | - | - |
| P087 | MONTGOMERY CTY WATER DIST | (11,826) | (12,799) | (9,243) | (7,822) | - | - |
| P088 | MORGAN CO WATER DIST | | | (41,027) | (42,248) | - | - |
| P089 | MUHLENBERG WATER DIST #3 | | | (44,992) | (37,939) | - | - |
| P090 | NORTH NELSON WATER DIST | (99) | (99) | (35,742) | (30,105) | - | - |
| P092 | OHIO CO REG WASTEWATER D | (67) | (51,145) | (42,485) | (35,683) | - | - |
| P097 | KY RIVER AREA DEV DIST | (10) | (316,367) | (240,728) | (217,069) | - | - |
| P100 | LAKE CUMBERLAND CAA, INC | (62) | (689,992) | (503,503) | (563,503) | - | - |
| P103 | MOREHEAD TOURISM COMMISSI | (19) | (52,526) | (47,322) | (41,791) | - | - |
| P104 | RUSSELL CO TOURIST COMM | (67) | (15,322) | (11,799) | (10,279) | - | - |
| P105 | GEORGETOWN/SCOTT TOURISM | (18) | (28,486) | (22,799) | (19,507) | - | - |
| P106 | MULTI PURPOSE COMM ACTION | (13) | (71,881) | (57,229) | (49,433) | - | - |
| P107 | SIMPSON CO LIBRARY DIST | (83) | (44,141) | (36,433) | (29,433) | - | - |
| P110 | TODD COUNTY CONSERVATION DISTRICT | (16) | (8,533) | (7,157) | (6,257) | - | - |
| P111 | JOHN L STREET LIBRARY | (31) | (25,869) | (21,477) | (18,477) | - | - |
| P113 | STURGIS HOUSING AUTHORITY | (92) | (11,427) | (9,811) | (8,479) | - | - |
| P115 | HOUSING AUTH SPRINGFIELD | (48) | (18,481) | (15,944) | (14,229) | - | - |
| P116 | CITY OF MONTICELLO | (51) | (79,415) | (64,422) | (55,223) | - | - |
| P117 | CITY OF CLAY | (57) | (58,955) | (48,444) | (41,825) | - | - |
| P120 | WOODFORD CO CONSERV DIST | | | (44) | (40) | - | - |
| P959 | CITY OF CRESTVIEW HILLS | | | (83) | | - | - |
| R003 | SOUTH ANDERSON WATER DIST | (38,044) | (53,388) | (41,364) | (34,844) | - | - |
| R005 | BARREN CO SOIL CONS DIS | (5,248) | (6,494) | (5,158) | (4,404) | - | - |
| R008 | BOONE CO LIBRARY DIST | (529,279) | (688,684) | (543,012) | (442,502) | - | - |
| R010 | ASHLAND BD OF ED | (904,817) | (1,112,147) | (841,935) | (650,592) | - | - |
| R011 | DANVILLE BOYLE PLANNING | (19,566) | (19,810) | (15,704) | (12,439) | - | - |
| R013 | BREATHITT COUNTY WATER DISTRICT | (30,053) | (39,868) | (31,095) | (27,352) | - | - |
| R015 | CITY OF SHEPHERDSVILLE | (219,435) | (277,252) | (210,020) | (197,251) | - | - |
| R017 | CITY OF PRINCETON | (108,546) | (131,813) | (92,188) | (76,728) | - | - |
| R018 | MURRAY ELECTRIC SYSTEM | (483,486) | (595,169) | (469,223) | (390,731) | - | - |
| R019 | FORT THOMAS BOARD OF ED | (596,740) | (715,650) | (570,159) | (474,359) | - | - |
| R021 | CARROLLTON/CARR CO REC TR | (8,554) | (10,821) | (8,384) | (7,453) | - | - |
| R024 | CHRISTIAN CO WATER DIST | (97,423) | (125,429) | (100,806) | (82,890) | - | - |
| R030 | DAVISS CO AIRPORT BD | (45,070) | (66,355) | (46,943) | (33,210) | - | - |
| R033 | CITY OF RAVENNA | (12,366) | (13,212) | (7,608) | (8,872) | - | - |
| R034 | LEXINGTON PUBLIC LIBRARY | (980,206) | (1,169,437) | (839,363) | (724,093) | - | - |
| R036 | CITY OF PRESTONSBURG | (431,136) | (579,663) | (428,502) | (382,850) | - | - |
| R037 | PAUL SAWYER LIBRARY | (203,997) | (242,340) | (185,607) | (156,711) | - | - |
| R038 | CITY OF FULTON | (223,473) | (263,366) | (212,976) | (178,952) | - | - |
| R041 | CITY OF CRITTENDEN | (18,615) | (22,157) | (13,756) | (14,411) | - | - |
| R042 | MAYFIELD ELEC & WATER SYS | (581,399) | (752,597) | (600,799) | (566,621) | - | - |
| R045 | CITY OF RUSSELL | (178,027) | (210,568) | (168,038) | (138,430) | - | - |
| R047 | LINCOLN TRAIL AREA DEV DI | (272,190) | (332,403) | (263,896) | (217,916) | - | - |
| R048 | HARLAN CO CONSERV DIST | (6,822) | (9,044) | (6,944) | (5,817) | - | - |
| R050 | HART CO AMB SERVICE | (192,739) | (214,480) | (170,981) | (145,411) | - | - |
| R051 | HENDERSON MUN W & S DEPT | (726,765) | (869,865) | (662,052) | (536,722) | - | - |
| R052 | CITY OF CAMPBELLSBURG | (11,083) | (13,474) | (9,414) | (8,508) | - | - |
| R054 | SOUTH HOPKINS WATER DIST | (53,762) | (61,826) | (47,166) | (38,086) | - | - |
| R057 | CITY OF WILMORE | (174,642) | (214,788) | (167,936) | (135,655) | - | - |
| R058 | HOUSING AUTH OF PAINTSVLE | (88,892) | (107,898) | (84,929) | (70,661) | - | - |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

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|--------------------------------|-----------------------------|---|-------------|-------------|-------------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| R061 | KY COMM ECONOMIC OPPORT | (1,081,159) | (1,493,941) | (1,167,319) | (1,060,905) | - | - |
| R063 | WOODCREEK WATER DISTRICT | (353,236) | (468,135) | (371,101) | (323,903) | - | - |
| R071 | LOGAN CO PUBLIC LIBRARY | (82,098) | (100,508) | (78,570) | (67,709) | - | - |
| R072 | LYON CO HOUSING AUTHORITY | (44,374) | (52,591) | (41,312) | (35,898) | - | - |
| R073 | MCCRACKEN CO BD OF ED | (1,598,820) | (1,993,755) | (1,544,959) | (1,350,509) | - | - |
| R076 | RICHMOND UTILITIES | (574,114) | (702,852) | (517,780) | (456,664) | - | - |
| R078 | CITY OF LORETTO | (4,379) | (5,462) | (4,180) | (3,484) | - | - |
| R079 | MARSHALL CO PUB LIBRARY | (148,543) | (166,982) | (124,023) | (103,692) | - | - |
| R088 | CITY OF WEST LIBERTY | (221,874) | (285,940) | (215,563) | (188,646) | - | - |
| R089 | CENTRAL CITY MUN WTR&SEWR | (168,141) | (214,086) | (168,658) | (146,286) | - | - |
| R090 | NELSON CO PUBLIC LIBRARY | (173,113) | (226,471) | (177,993) | (152,938) | - | - |
| R093 | TRI CO COMM ACTION AGENCY | (49,359) | (62,599) | (43,156) | (37,613) | - | - |
| R097 | PERRY COUNTY PUBLIC LIB | (114,856) | (132,401) | (99,885) | (80,133) | - | - |
| R103 | ROWAN CO PUBLIC LIBRARY | (56,875) | (79,393) | (64,844) | (55,609) | - | - |
| R104 | CITY OF RUSSELL SPRINGS | (144,439) | (196,717) | (157,469) | (142,554) | - | - |
| R105 | CITY OF STAMPING GROUND | (1,972) | (4,998) | (4,116) | (3,201) | - | - |
| R106 | SHELBY CO PARK RECREATION | (83,637) | (99,251) | (74,600) | (63,919) | - | - |
| R109 | TAYLOR CO PUBLIC LIBRARY | (58,436) | (67,219) | (52,021) | (40,412) | - | - |
| R114 | BOWLING GREEN PUBLIC SCHO | (1,151,932) | (1,438,721) | (1,105,934) | (910,177) | - | - |
| R115 | S W E D A | - | - | (10,482) | (9,059) | - | - |
| R116 | WAYNE CO CONSERV DIST | - | - | (6,626) | (8,047) | - | - |
| R117 | WEBSTER COUNTY WATER DIST | (54) | (69,000) | (68,631) | (57,937) | - | - |
| R118 | WILLIAMSBURG IND BD OF ED | (16) | (213,673) | (162,954) | (142,272) | - | - |
| R120 | CITY OF MIDWAY | (95) | (59,033) | (43,291) | (44,382) | - | - |
| R959 | N KY LEGAL AID SOCIETY | (77) | (520,057) | (800,000) | (392,400) | - | - |
| T036 | FLOYD COUNTY CONSV DIST | (19) | (21,267) | - | - | - | - |
| V001 | ADAIR COUNTY FISCAL COURT | (38) | (387,714) | (300,000) | (250,000) | - | - |
| V002 | ALLEN COUNTY FISCAL COURT | (36) | (494,900) | (390,000) | (320,000) | - | - |
| V003 | ANDERSON CO FISCAL COURT | (54) | (574,114) | (450,000) | (433,740) | - | - |
| V004 | BALLARD COUNTY FISCAL CT | (92) | (519,748) | (400,000) | (352,922) | - | - |
| V005 | BARREN CO FISCAL CT | (44) | (346,010) | (270,000) | (244,371) | - | - |
| V006 | BATH CO FISCAL COURT | (65) | (279,242) | (210,000) | (170,000) | - | - |
| V007 | BELL CO FISCAL CT | (49) | (500,508) | (390,000) | (320,000) | - | - |
| V008 | BOONE CO FISCAL CT | (92) | (2,291,679) | (1,800,000) | (1,500,000) | - | - |
| V009 | BOURBON CO FISCAL COURT | (55) | (537,617) | (420,000) | (350,000) | - | - |
| V010 | BOYD COUNTY FISCAL COURT | (57) | (1,585,000) | (1,250,000) | (1,000,000) | - | - |
| V011 | BOYLE COUNTY FISCAL COURT | - | - | (93) | (84) | - | - |
| V012 | BRACKEN CO FISCAL COURT | - | - | (36) | (33) | - | - |
| V013 | BREATHITT CO FISCAL COURT | (247,333) | (287,557) | (226,786) | (197,347) | - | - |
| V014 | BRECKINRIDGE CO FISCAL CT | (443,959) | (564,026) | (433,951) | (356,038) | - | - |
| V016 | BUTLER COUNTY FISCAL CT | (354,276) | (463,098) | (356,197) | (317,361) | - | - |
| V017 | CALDWELL CO FISCAL COURT | (262,112) | (314,853) | (245,411) | (209,409) | - | - |
| V018 | CALLOWAY CO FISCAL COURT | (714,802) | (879,215) | (657,816) | (559,451) | - | - |
| V019 | CAMPBELL CO FISCAL CT | (1,518,031) | (1,981,780) | (1,464,619) | (1,180,808) | - | - |
| V020 | CARUSLE CO FISCAL COURT | (183,344) | (210,891) | (175,135) | (156,855) | - | - |
| V021 | CARROLL CO FISCAL CT | (472,197) | (614,906) | (462,244) | (406,036) | - | - |
| V022 | CARTER CO FISCAL CT | (595,671) | (766,508) | (614,460) | (570,017) | - | - |
| V023 | CASEY CO FISCAL COURT | (408,418) | (496,161) | (376,228) | (315,739) | - | - |
| V024 | CHRISTIAN CO FISCAL COURT | (621,569) | (756,905) | (601,636) | (481,402) | - | - |
| V025 | CLARK COUNTY FISCAL COURT | (545,974) | (703,459) | (511,090) | (484,995) | - | - |
| V026 | CLAY COUNTY FISCAL CT | (697,003) | (872,416) | (716,270) | (689,797) | - | - |
| V027 | CLINTON CO FISCAL COURT | (325,907) | (404,530) | (314,183) | (245,821) | - | - |
| V028 | CRITTENDEN CO FIS CT | (366,832) | (477,803) | (372,450) | (318,671) | - | - |
| V030 | DAVIESS CO FISCAL COURT | (1,106,623) | (1,360,965) | (1,066,712) | (927,612) | - | - |
| V031 | EDMONSON CO FISCAL CRT | (261,727) | (330,290) | (277,974) | (261,828) | - | - |
| V032 | ELLIOTT CO FISCAL CT | (143,133) | (175,776) | (133,644) | (118,870) | - | - |
| V033 | ESTILL CO FISCAL COURT | (338,504) | (431,707) | (335,014) | (295,944) | - | - |
| V035 | FLEMING CO FISCAL COURT | (202,728) | (246,884) | (193,777) | (179,491) | - | - |
| V036 | FLOYD CO FISCAL COURT | (657,490) | (810,722) | (647,741) | (563,904) | - | - |
| V037 | FRANKLIN CO FISCAL COURT | (868,773) | (1,129,345) | (864,425) | (752,567) | - | - |
| V038 | FULTON COUNTY FIS CT | (525,497) | (621,644) | (444,052) | (392,360) | - | - |
| V039 | GALLATIN CO FISCAL COURT | (356,421) | (449,303) | (358,944) | (311,223) | - | - |
| V040 | GARRARD CO FISCAL COURT | (392,176) | (501,813) | (541,758) | (337,346) | - | - |
| V041 | GRANT COUNTY FISCAL COURT | (467,479) | (657,240) | (535,229) | (465,952) | - | - |
| V042 | GRAVES COUNTY FISCAL CT | (721,920) | (876,779) | (687,749) | (588,855) | - | - |
| V043 | GRAYSON CO FISCAL COURT | (716,387) | (950,226) | (733,786) | (672,724) | - | - |
| V044 | GREEN COUNTY FISCAL COURT | (140,433) | (183,315) | (140,640) | (114,180) | - | - |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

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|--------------------------------|-----------------------------|---|-------------|-------------|-------------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| V045 | GREENUP CO FISCAL CT | (777,941) | (967,640) | (736,243) | (649,170) | - | - |
| V046 | HANCOCK CO FISCAL COURT | (407,342) | (505,835) | (402,803) | (332,553) | - | - |
| V047 | HARDIN CO FISCAL COURT | (597,309) | (761,074) | (574,099) | (504,633) | - | - |
| V048 | HARLAN CO FIS CT | (675,374) | (768,039) | (607,253) | (510,289) | - | - |
| V049 | HARRISON CO FISCAL COURT | (245,771) | (297,567) | (236,936) | (203,049) | - | - |
| V050 | HART COUNTY FISCAL COURT | (444,634) | (569,770) | (441,521) | (385,888) | - | - |
| V051 | HENDERSON CO FISCAL COURT | (1,203,038) | (1,392,949) | (1,072,334) | (907,998) | - | - |
| V052 | HENRY CO FISCAL COURT | (270,023) | (295,269) | (204,832) | (172,645) | - | - |
| V053 | HICKMAN CO FISCAL COURT | (199,001) | (235,615) | (180,323) | (157,418) | - | - |
| V054 | HOPKINS CO FISCAL COURT | (821,307) | (996,027) | (795,866) | (649,863) | - | - |
| V055 | JACKSON CO FISCAL COURT | (437,725) | (532,503) | (403,148) | (374,057) | - | - |
| V057 | JESSAMINE CO FISCAL COURT | (1,010,208) | (1,307,343) | (1,003,608) | (889,641) | - | - |
| V060 | KNOTT CO FISCAL CT | (300,601) | (344,667) | (267,433) | (237,903) | - | - |
| V061 | KNOX CO FISCAL CT | (531,736) | (724,345) | (554,006) | (529,288) | - | - |
| V062 | LARUE CO FISCAL COURT | (364,625) | (469,367) | (366,211) | (316,598) | - | - |
| V063 | LAUREL COUNTY FISCAL COUR | (1,060,500) | (1,398,965) | (1,100,917) | (948,314) | - | - |
| V064 | LAWRENCE CO FISCAL CT | (392,083) | (476,819) | (400,180) | (364,865) | - | - |
| V065 | LEE COUNTY FISCAL COURT | (227,126) | (324,085) | (306,604) | (288,952) | - | - |
| V066 | LESLIE CO FISCAL COURT | (517,261) | (586,095) | (445,654) | (366,597) | - | - |
| V067 | LETCHER CO FISCAL COURT | | | (375,606) | (308,299) | - | - |
| V068 | LEWIS COUNTY FISCAL COURT | | | (322,034) | (233,663) | - | - |
| V069 | LINGOLN CO FISCAL COURT | (53) | (408,951) | (316,461) | (220,087) | - | - |
| V070 | LIVINGSTON CO FISCAL CT | (41) | (454,950) | (357,842) | (294,278) | - | - |
| V071 | LOGAN COUNTY FISCAL COURT | (52) | (853,090) | (655,712) | (558,392) | - | - |
| V072 | LYON COUNTY FISCAL COURT | (22) | (211,614) | (137,450) | (113,745) | - | - |
| V073 | MCCRACKEN CO FISCAL COURT | (09) | (815,180) | (529,581) | (450,951) | - | - |
| V074 | MCCRARY CO FISCAL CT | (07) | (588,121) | (409,951) | (359,598) | - | - |
| V075 | MCLEAN COUNTY FISCAL CT | (02) | (444,463) | (309,951) | (269,598) | - | - |
| V076 | MADISON CO FISCAL COURT | (33) | (1,288,915) | (971,411) | (803,785) | - | - |
| V077 | MAGOFFIN CO FISCAL COURT | (74) | (274,763) | (179,791) | (182,425) | - | - |
| V078 | MARION CO FISCAL COURT | (18) | (1,008,535) | (635,500) | (696,500) | - | - |
| V079 | MARSHALL CO FISCAL COURT | (65) | (924,381) | (608,951) | (519,598) | - | - |
| V080 | MARTIN CO FISCAL COURT | (85) | (333,593) | (144,500) | (129,598) | - | - |
| V081 | MASON CO FIS CT | (98) | (680,459) | (450,951) | (312,598) | - | - |
| V082 | MEADE COUNTY FISCAL COURT | (57) | (1,164,647) | (740,951) | (622,598) | - | - |
| V083 | MENIFEE CO FISCAL COURT | (02) | (197,951) | (132,951) | (103,483) | - | - |
| V084 | MERCER COUNTY FISCAL COUR | | | (80,951) | (61,483) | - | - |
| V085 | METCALFE CO FISCAL COURT | | | (39,951) | (30,483) | - | - |
| V086 | MONROE CO FISCAL COURT | (168,483) | (217,799) | (169,499) | (138,294) | - | - |
| V087 | MONTGOMERY CO FISCAL CT | (589,533) | (710,659) | (540,868) | (514,510) | - | - |
| V088 | MORGAN CO FISCAL CT | (206,525) | (276,356) | (220,791) | (222,929) | - | - |
| V089 | MUHLENBERG CO FISCAL CT | (847,823) | (1,007,405) | (762,572) | (716,721) | - | - |
| V090 | NELSON CO FISCAL CT | (1,046,596) | (1,363,642) | (1,099,198) | (938,829) | - | - |
| V091 | NICHOLAS CO FISCAL COURT | (210,377) | (268,749) | (214,209) | (215,566) | - | - |
| V092 | OHIO COUNTY FISCAL CRT | (490,717) | (630,398) | (505,313) | (445,874) | - | - |
| V093 | OLDHAM CO FISCAL COURT | (733,215) | (923,676) | (712,941) | (638,674) | - | - |
| V094 | OWEN COUNTY FISCAL COURT | (305,657) | (390,810) | (323,372) | (306,359) | - | - |
| V095 | OWSLEY CO FISCAL COURT | (141,867) | (170,699) | (129,328) | (110,474) | - | - |
| V096 | PENDLETON CO FISCAL COURT | (268,097) | (313,960) | (250,123) | (206,923) | - | - |
| V097 | PERRY COUNTY FISCAL COURT | (704,047) | (851,626) | (613,074) | (576,869) | - | - |
| V098 | PIKE COUNTY FISCAL COURT | (1,342,969) | (1,718,949) | (1,294,439) | (1,176,183) | - | - |
| V099 | POWELL CO FISCAL CT | (552,041) | (721,276) | (563,809) | (485,155) | - | - |
| V100 | PULASKI CO FISCAL CT | (1,083,251) | (1,294,523) | (1,043,024) | (1,033,546) | - | - |
| V101 | ROBERTSON CO FISCAL CT | (87,528) | (105,362) | (85,906) | (66,635) | - | - |
| V102 | ROCKCASTLE CO FISCAL CT | (455,114) | (570,520) | (447,227) | (372,199) | - | - |
| V103 | ROWAN CO FISCAL COURT | (581,292) | (852,548) | (699,030) | (597,402) | - | - |
| V104 | RUSSELL CO FISCAL COURT | (428,297) | (524,755) | (429,698) | (403,736) | - | - |
| V105 | SCOTT CO FISCAL CT | (619,756) | (832,455) | (680,096) | (604,428) | - | - |
| V106 | SHELBY CO FISCAL COURT | (561,748) | (728,037) | (579,525) | (507,111) | - | - |
| V107 | SIMPSON CO FISCAL COURT | (514,241) | (644,809) | (482,062) | (413,833) | - | - |
| V108 | SPENCER CO TREASURER | (232,494) | (302,865) | (232,266) | (209,819) | - | - |
| V109 | TAYLOR COUNTY FISCAL COUR | (483,391) | (621,799) | (466,778) | (424,471) | - | - |
| V110 | TODD COUNTY FISCAL COURT | (320,323) | (418,114) | (325,545) | (279,528) | - | - |
| V111 | TRIGG COUNTY FISCAL COURT | (378,644) | (493,996) | (379,727) | (319,264) | - | - |
| V112 | TRIMBLE CO FISCAL COURT | (218,073) | (331,445) | (215,141) | (184,017) | - | - |
| V113 | UNION COUNTY FISCAL COURT | (452,802) | (583,590) | (472,789) | (414,646) | - | - |
| V114 | WARREN COUNTY FISCAL COUR | (1,457,816) | (1,867,698) | (1,475,434) | (1,280,117) | - | - |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|--------------|--------------|--------------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| V115 | WASHINGTON CO FIS COURT | (288,670) | (364,255) | (290,807) | (254,184) | - | - |
| V116 | WAYNE COUNTY FISCAL COURT | (660,522) | (829,203) | (660,562) | (622,727) | - | - |
| V117 | WEBSTER CO FISCAL COURT | (542,293) | (605,254) | (440,592) | (364,014) | - | - |
| V119 | CITY OF HIGHLAND HEIGHTS | (54,516) | (85,041) | (73,055) | (76,882) | - | - |
| V120 | WOODFORD CO FISCAL COURT | (567,002) | (682,224) | (509,009) | (408,553) | - | - |
| V122 | FAMILY HEALTH CENTER | (3,044,810) | (3,693,986) | (2,881,326) | (2,501,213) | - | - |
| V125 | LOUISVILLE MEM COMM | (23,727) | (29,926) | (24,494) | (20,070) | - | - |
| V126 | LOU & JEFF CO RIVERPORT | (29,429) | (27,364) | (17,410) | (12,314) | - | - |
| V127 | LOU LABOR MANAGER COM | (11,597) | (14,385) | (11,020) | (9,282) | - | - |
| V129 | T A R C | (5,865,207) | (6,898,270) | (5,337,878) | (4,422,896) | - | - |
| V130 | ANCHORAGE BD OF EDUCATION | (151,257) | (178,823) | (142,329) | (123,484) | - | - |
| V136 | MOUNTAIN ARTS CENTER | (16,183) | (1,754) | (8,029) | (6,721) | - | - |
| V137 | FRANKLIN CO CONS DIST | (13,198) | (11,641) | (13,661) | (12,456) | - | - |
| V145 | CITY OF WURLTAND | (13,227) | (16,307) | (665,634) | (559,453) | - | - |
| V147 | HARDIN CO WATER DIST #2 | (634,080) | (851,311) | (182,591) | (149,869) | - | - |
| V151 | HOUSING AUTH OF HENDERSON | (196,447) | (235,318) | (30,920,779) | (29,293,331) | - | - |
| V156 | JEFF CO BD OF ED | (34,507,282) | (39,596,267) | (334,686) | (269,745) | - | - |
| V158 | BIG SANDY AREA COMM PRO | (369,274) | (420,714) | (319,456) | (257,301) | - | - |
| V159 | CITY OF ERLANGER | (363,681) | (407,071) | (63,343) | (55,162) | - | - |
| V163 | EAST BERNSTADT BD OF ED | | | (28,699) | (25,489) | - | - |
| V171 | CITY OF ADAIRVILLE | | | (6,681) | (5,622) | - | - |
| V176 | MADISON CO CONSERVAT DIST | (21) | (73) | | | - | - |
| V179 | MARSHALL CO SEN CITIZENS | (5) | (73) | | | - | - |
| V189 | CITY OF CENTRAL CITY | (38) | (298,115) | (237,227) | (203,634) | - | - |
| V196 | CITY OF BUTLER | (79) | (8,969) | | (6,333) | - | - |
| V197 | CITY OF HAZARD | (15) | (812,128) | | (5,390) | - | - |
| V198 | MOUNTAIN WATER DISTRICT | (33) | (470,967) | | (2,900) | - | - |
| V200 | PULASKI COUNTY LIBRARY | (13) | (122,585) | | (106) | - | - |
| V205 | BARREN/METCALFE CO AMB SR | (94) | (26,948) | | (23,425) | - | - |
| V206 | SHELBYVLE MUN WATER&SEWER | (91) | (310,368) | | (201,991) | - | - |
| V207 | BELL CO PUBLIC LIBRARY | (29) | (55,966) | | (38,479) | - | - |
| V208 | CITY OF WALTON | (99) | (95,238) | | (90) | - | - |
| V218 | MURRAY TOURISM COMMISSION | (58) | (19,252) | | (83) | - | - |
| V219 | BELLEVUE BD OF EDUCATION | (35) | (221,616) | | (112) | - | - |
| V224 | PENNYROYAL AREA MUSEUM | (67) | (21,827) | | (539) | - | - |
| V230 | OWENSBORO RIVERPORT AUTH | (92) | (53) | | (690) | - | - |
| V236 | BIG SANDY AREA DEV DIST | | | (10) | (9) | - | - |
| V237 | BLUE GRASS COMM ACTION | | | (35) | (35) | - | - |
| V247 | HARDIN CO WATER DIST #1 | (841,734) | (835,712) | (680,737) | (534,747) | - | - |
| V251 | HENDERSON CO RIVER AUTH | (135,419) | (169,126) | (131,680) | (107,016) | - | - |
| V259 | KENTON CO PUBLIC LIBRARY | (888,806) | (1,080,845) | (831,090) | (707,050) | - | - |
| V263 | LAUREL CO BD OF EDUCATION | (1,816,734) | (2,125,500) | (1,548,068) | (1,338,792) | - | - |
| V271 | RUSSELLVILLE ELEC PL BD | (206,284) | (268,435) | (211,049) | (182,813) | - | - |
| V281 | HOUSING AUTH OF MAYSVILLE | (65,742) | (85,957) | (66,450) | (56,859) | - | - |
| V298 | CITY OF PIKEVILLE | (469,541) | (674,467) | (544,219) | (484,064) | - | - |
| V300 | HOUSING AUTH OF SOMERSET | (92,037) | (103,334) | (83,953) | (65,490) | - | - |
| V305 | CITY OF CAVE CITY | (104,231) | (129,860) | (97,358) | (85,630) | - | - |
| V306 | HOUSING AUTH OF SHELBYVLE | (18,941) | (22,230) | (17,511) | (14,128) | - | - |
| V308 | NORTHERN KY AREA DEV.DIST | (561,075) | (659,569) | (520,735) | (435,019) | - | - |
| V319 | CAMPBELL CO BD OF ED | (1,393,711) | (1,754,206) | (1,337,530) | (1,197,805) | - | - |
| V324 | CHRISTIAN CO CONS DIST | (9,743) | (9,046) | (6,640) | (6,521) | - | - |
| V330 | CITY OF OWENSBORO | (1,869,088) | (2,370,761) | (1,862,569) | (1,580,707) | - | - |
| V336 | SANDY VALLEY TRANS SER IN | (376,024) | (450,204) | (354,625) | (292,876) | - | - |
| V337 | FRANKFORT ELEC WATER BD | (2,246,415) | (2,943,191) | (2,334,528) | (2,120,724) | - | - |
| V347 | CITY OF RADCLIFF | (427,015) | (490,682) | (371,443) | (311,454) | - | - |
| V359 | CITY OF ELSMERE | (86,842) | (119,400) | (93,842) | (77,606) | - | - |
| V363 | LONDON LAUREL CO COMM CTR | (125,966) | (156,213) | (126,873) | (106,330) | - | - |
| V373 | PADUCAH MCCracken CO TOUR | (53,200) | (69,735) | (54,958) | (45,308) | - | - |
| V376 | CITY OF BEEA | (1,120,171) | (1,333,722) | (1,091,797) | (642,904) | - | - |
| V398 | CITY OF ELKHORN CITY | (28,692) | (30,968) | (37,290) | (15,002) | - | - |
| V400 | PULASKI CO SOIL CONS DIST | (18,199) | (21,398) | (18,569) | (14,786) | - | - |
| V405 | MARY W WELDON MEM PUB LIB | (42,623) | (52,055) | (40,581) | (34,559) | - | - |
| V407 | BELL/WHITLEY COMM ACTION | (488,946) | (615,428) | (490,932) | (412,154) | - | - |
| V408 | UNION EMERGENCY SERVICES | (1,595) | (5,252) | (9,484) | (10,790) | - | - |
| V419 | DAYTON CITY SCHOOLS | (217,040) | (276,117) | (205,120) | (184,676) | - | - |
| V424 | PENNYRILE ALLIED COMM SER | (637,745) | (811,475) | (646,333) | (607,018) | - | - |
| V430 | OWENSBORO MUN UTILITIES | (3,255,248) | (3,702,294) | (2,585,988) | (1,951,402) | - | - |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|------------------------------|---|-------------|-------------|-------------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| V436 | APPALACHIAN RES & DEFENSE | (293,761) | (457,542) | (372,580) | (330,877) | - | - |
| V437 | FKT/FKLN CO TOUR&CONV COM | (25,171) | (28,283) | (22,882) | (16,366) | - | - |
| V447 | CITY OF ELIZABETH TOWN | (1,390,430) | (1,797,779) | (1,317,398) | (1,157,036) | - | - |
| V459 | LUDLOW BD OF EDUCATION | (139,384) | (151,307) | (113,043) | (88,801) | - | - |
| V463 | LONDON LAUREL TOURIST COM | (27,064) | (31,905) | (24,550) | (22,072) | - | - |
| V473 | PADUCAH POWER SYSTEM | (1,004,939) | (1,260,950) | (969,057) | (850,926) | - | - |
| V476 | KY RIVER Foothills DEV CO | (1,199,449) | (1,131,411) | (959,278) | (796,162) | - | - |
| V500 | WEST PULASKI WATER DISTR | (68,332) | (99,271) | (83,787) | (77,974) | - | - |
| V505 | CITY OF PARK CITY | (4,804) | (6,174) | (5,079) | (5,364) | - | - |
| V507 | BELL CO SOLID WASTE OFFIC | (34,208) | (39,822) | (29,384) | (21,896) | - | - |
| V508 | CITY OF UNION | (17,945) | (27,035) | (19,759) | (23,004) | - | - |
| V524 | HOPKINSVILLE WATER ENV ATH | (632,114) | (868,885) | (740,615) | (640,785) | - | - |
| V530 | AUDUBON AREA COMM SER INC | (2,576,220) | (3,299,668) | (2,728,504) | (2,350,462) | - | - |
| V537 | CAPITAL COMMUNITY E ID A | (19,200) | (20,734) | (16,337) | (13,685) | - | - |
| V547 | ELIZABETH TOWN TOUR/CON BU | (45,994) | (45,416) | (32,798) | (29,567) | - | - |
| V559 | BEECHWOOD BOARD OF EDUC | (225,009) | (276,652) | (220,089) | (179,599) | - | - |
| V563 | LONDON-LAUREL CO IDA | (15,454) | (21,002) | (13,653) | (14,828) | - | - |
| V576 | SOUTHERN MADISON WATER DT | (59,188) | (65,900) | (53,400) | (41,110) | - | - |
| V607 | PINEVILLE UTILITY COMM | (203,281) | (244,949) | (188,382) | (157,860) | - | - |
| V608 | WALTON FIRE DIST/EMS | (736) | (736) | (736) | (3,314) | - | - |
| V619 | SOUTHGATE BD OF ED | (42,514) | (42,514) | (40,418) | (40,418) | - | - |
| V624 | HOPKINSVILLE ELECTRIC SYSTEM | (814,286) | (814,286) | (663,532) | (562,664) | - | - |
| V630 | CITY OF WHITESVILLE | (34,286) | (34,286) | (26,103) | (21,791) | - | - |
| V637 | FARMDALE WATER DISTRICT | (26,210) | (26,210) | (21,210) | (17,705) | - | - |
| V647 | CITY OF VINE GROVE | (140,810) | (140,810) | (113,700) | (91,346) | - | - |
| V659 | KENTON CO BD OF ED | (4,074,427) | (4,074,427) | (3,259,570) | (2,527,259) | - | - |
| V663 | LAUREL CO CONSERV DIST | (12,187) | (12,187) | (9,359) | (7,530) | - | - |
| V673 | PADUCAH-MCCRACKEN CO JOIN | (327,806) | (327,806) | (259,841) | (209,500) | - | - |
| V676 | MADISON CO UTILITIES DIST | (136,768) | (136,768) | (107,411) | (85,514) | - | - |
| V707 | BELL CO CONSERVATION DIST | (3,487) | (3,487) | (2,789) | (2,377) | - | - |
| V708 | HEBRON FIRE PROTECTION DI | (13,919) | (13,919) | (10,734) | (10,419) | - | - |
| V719 | SILVER GROVE BD OF ED | (363) | (363) | (282) | (229) | - | - |
| V724 | PENNYRILE AREA DEVP DIST | (391,208) | (391,208) | (305,055) | (242,037) | - | - |
| V730 | GREEN RIV AREA DEL DIST | (520,801) | (520,801) | (407,788) | (327,775) | - | - |
| V737 | KY ASSOC OF CO (KACO) | (783,855) | (783,855) | (613,300) | (493,166) | - | - |
| V756 | JEFF CO MED CENTER LAUNDR | (489) | (489) | (381) | (311) | - | - |
| V759 | ERLANGER/ELSMERE BD OF ED | (1,345) | (1,345) | (1,052) | (841) | - | - |
| V773 | MCCRACKEN CO PUB LIBRARY | (58) | (58) | (45) | (36) | - | - |
| V808 | POINT PLEASANT FIRE DIST | (1,345) | (1,345) | (1,052) | (841) | - | - |
| V819 | NEWPORT BD OF ED | (564,169) | (564,169) | (443,332) | (354,696) | - | - |
| V830 | REGIONAL WTR RESOURCE AGY | (832,486) | (1,076,055) | (831,699) | (744,064) | - | - |
| V856 | KYIANA REG PLANNING DEV | (763,411) | (763,411) | (602,677) | (570,038) | - | - |
| V859 | COVINGTON BD OF ED | (1,611,480) | (2,034,087) | (1,527,391) | (1,254,543) | - | - |
| V873 | PADUCAH-MCCRACKEN CO RIV | (102,061) | (98,207) | (89,358) | (64,655) | - | - |
| V919 | CITY OF WILDER | (39,427) | (47,894) | (37,904) | (34,533) | - | - |
| V930 | OWENSBORO METRO PLAN COMM | (108,063) | (134,312) | (110,467) | (97,992) | - | - |
| V937 | HOUSING AUTH OF FRANKFORT | (114,298) | (134,602) | (99,166) | (83,212) | - | - |
| V959 | CITY OF COVINGTON | (1,149,224) | (1,512,441) | (1,253,370) | (1,165,827) | - | - |
| W001 | ADAIR COUNTY ATTORNEY | (24,823) | (27,759) | (20,437) | (15,351) | - | - |
| W003 | ANDERSON COUNTY ATTORNEY | (12,120) | (11,223) | (9,131) | (8,572) | - | - |
| W004 | BALLARD COUNTY ATTORNEY | (15,248) | (17,397) | (13,300) | (11,078) | - | - |
| W010 | BOYD COUNTY ATTORNEY | (39,065) | (43,956) | (34,375) | (28,537) | - | - |
| W011 | BOYLE COUNTY ATTORNEY | (14,852) | (17,734) | (13,345) | (12,110) | - | - |
| W013 | BREATHITT CO ATTORNEY | (14,712) | (11,554) | (4,584) | (4,142) | - | - |
| W015 | BULLITT COUNTY ATTORNEY | (79,899) | (84,622) | (67,357) | (51,161) | - | - |
| W016 | BUTLER COUNTY ATTORNEY | (9,559) | (7,710) | (6,669) | (8,861) | - | - |
| W017 | CALDWELL COUNTY ATTORNEY | (20,004) | (23,278) | (18,007) | (14,203) | - | - |
| W018 | CALLOWAY COUNTY ATTORNEY | (39,983) | (49,060) | (34,930) | (29,396) | - | - |
| W019 | CAMPBELL COUNTY ATTORNEY | (104,378) | (114,328) | (84,992) | (70,994) | - | - |
| W020 | CARLISLE COUNTY ATTORNEY | (4,066) | (969) | (769) | (611) | - | - |
| W021 | CARROLL COUNTY ATTORNEY | (3,658) | (5,330) | (5,000) | (3,884) | - | - |
| W022 | CHILD SUPPORT ENFORCEMENT | (17,528) | (19,123) | (12,948) | (10,557) | - | - |
| W024 | CHRISTIAN COUNTY ATTORNEY | (76,828) | (81,731) | (61,084) | (50,228) | - | - |
| W026 | CLAY COUNTY ATTORNEY | (27,698) | (30,420) | (23,896) | (19,117) | - | - |
| W027 | CLINTON CO ATTORNEY | (15,026) | (17,930) | (13,747) | (11,216) | - | - |
| W029 | CUMBERLAND CO ATTORNEY | (12,947) | (14,229) | (10,046) | (7,605) | - | - |
| W031 | EDMONSON COUNTY ATTORNEY | (4,800) | (6,148) | (5,003) | (4,105) | - | - |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|----------------------|----------------------|----------------------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| W032 | ELLIOTT COUNTY ATTORNEY | (11,363) | (12,626) | (10,028) | (8,038) | - | - |
| W033 | ESTILL COUNTY ATTORNEY | (20,721) | (22,278) | (17,249) | (14,568) | - | - |
| W035 | FLEMING COUNTY ATTORNEY | (39,746) | (44,153) | (33,330) | (26,003) | - | - |
| W036 | FLOYD COUNTY ATTORNEY | (6,967) | (23,532) | (29,314) | (25,094) | - | - |
| W039 | GALLATIN COUNTY ATTORNEY | (9,930) | (265) | - | - | - | - |
| W041 | GRANT COUNTY CHILD SUPPOR | (19,285) | (22,406) | (13,475) | (10,836) | - | - |
| W043 | GRAYSON COUNTY ATTORNEY | (24,601) | (26,031) | (15,675) | (13,529) | - | - |
| W044 | GREEN COUNTY ATTORNEY | (13,379) | (11,303) | (8,639) | (7,216) | - | - |
| W045 | GREENUP CO ATTY/CHILD SUP | (25,285) | (23,530) | (18,992) | - | - | - |
| W047 | HARDIN COUNTY ATTORNEY | (118,181) | (143,544) | (113,686) | (89,296) | - | - |
| W048 | HARLAN COUNTY ATTORNEY | (60,767) | (62,991) | (43,560) | (36,830) | - | - |
| W050 | HART COUNTY ATTORNEY | (33,424) | (36,628) | (27,824) | (24,425) | - | - |
| W051 | HENDERSON CO ATTORNEY | (51,799) | (62,336) | (45,733) | (33,298) | - | - |
| W052 | HENRY COUNTY ATTORNEY | (7,331) | (8,743) | (5,656) | (5,456) | - | - |
| W055 | JACKSON COUNTY ATTORNEY | (12,495) | (16,717) | (13,890) | (11,518) | - | - |
| W056 | JEFFERSON CO ATTORNEY | (1,032,206) | (1,175,618) | (827,703) | (663,689) | - | - |
| W058 | JOHNSON CO ATTORNEY | (27,131) | (35,247) | (27,298) | (21,823) | - | - |
| W060 | KNOTT COUNTY ATTORNEY | (20,795) | (21,892) | (18,137) | (14,152) | - | - |
| W061 | KNOX COUNTY ATTORNEY | (38,239) | (40,357) | (29,215) | (26,914) | - | - |
| W063 | LAUREL COUNTY ATTORNEY | - | - | (61,726) | (50,589) | - | - |
| W064 | LAWRENCE COUNTY ATTORNEY | - | - | (12,780) | (8,550) | - | - |
| W066 | LESLIE COUNTY ATTORNEY | (83) | (13,934) | (14,426) | (11,129) | - | - |
| W067 | LETCHER COUNTY ATTORNEY | (55) | (32,934) | (25,868) | (19,877) | - | - |
| W069 | LINCOLN COUNTY ATTORNEY | (14) | (26,352) | (17,823) | (17,954) | - | - |
| W070 | LIVINGSTON CO ATTORNEY | (77) | (15,127) | (16,414) | (9,285) | - | - |
| W071 | LOGAN COUNTY ATTORNEY | (82) | (2,503) | - | - | - | - |
| W073 | MCCRACKEN COUNTY ATTORNEY | (101) | (8,890) | (7,991) | (6,997) | - | - |
| W075 | MCLEAN COUNTY ATTORNEY | (85) | (2,951) | (1,997) | (1,997) | - | - |
| W076 | MADISON COUNTY ATTORNEY | (14) | (15,333) | (16,656) | (9,992) | - | - |
| W077 | MAGOFFIN CO ATTORNEY | (32) | (7,326) | (7,711) | (4,737) | - | - |
| W078 | MARION COUNTY ATTORNEY | (46) | (11,192) | (8,777) | (6,729) | - | - |
| W079 | MARSHALL COUNTY ATTORNEY | (50) | (6,549) | (5,022) | (4,022) | - | - |
| W080 | MARTIN COUNTY ATTORNEY | (79) | (25,625) | (48,181) | (37,181) | - | - |
| W082 | MEADE COUNTY ATTORNEY | (73) | (20,093) | (78,181) | (871) | - | - |
| W083 | MENIFEES COUNTY ATTORNEY | (108) | (9,547) | (21,067) | (167) | - | - |
| W084 | MERCER COUNTY ATTORNEY | (45) | (24,470) | (40,470) | (470) | - | - |
| W085 | METCALFE COUNTY ATTORNEY | - | - | (66) | (66) | - | - |
| W087 | MONTGOMERY CO ATTORNEY | - | (72) | (72) | - | - | - |
| W090 | NELSON COUNTY ATTORNEY | (46,166) | (53,929) | (41,711) | (33,741) | - | - |
| W091 | NICHOLAS COUNTY ATTORNEY | (13,808) | (11,769) | (7,118) | (6,045) | - | - |
| W092 | OHIO COUNTY ATTORNEY | (16,965) | (14,714) | (1,035) | (607) | - | - |
| W095 | OWSLEY COUNTY ATTORNEY | (10,533) | (12,380) | (9,854) | (7,984) | - | - |
| W096 | PENDLETON COUNTY ATTORNEY | (12,302) | (15,030) | (14,606) | (12,265) | - | - |
| W097 | PERRY COUNTY ATTORNEY | (46,325) | (53,583) | (43,409) | (36,143) | - | - |
| W098 | PIKE COUNTY ATTORNEY | (114,570) | (124,015) | (84,236) | (68,584) | - | - |
| W099 | POWELL COUNTY ATTORNEY | (22,059) | (23,519) | (19,059) | (17,076) | - | - |
| W103 | ROWAN COUNTY ATTORNEY | (2,081) | (7,201) | (7,539) | (7,976) | - | - |
| W104 | RUSSELL COUNTY ATTORNEY | (24,877) | (29,985) | (23,117) | (18,892) | - | - |
| W105 | SCOTT COUNTY ATTORNEY | (8,389) | (12,641) | (3,767) | - | - | - |
| W106 | SHELBY COUNTY ATTORNEY | (9,455) | (10,002) | (8,767) | (7,381) | - | - |
| W107 | SIMPSON COUNTY ATTORNEY | (3,044) | (4,438) | (7,180) | (6,130) | - | - |
| W109 | TAYLOR COUNTY ATTORNEY | (24,724) | (30,928) | (22,276) | (19,464) | - | - |
| W110 | TODD COUNTY ATTORNEY | (6,001) | (1,370) | - | - | - | - |
| W113 | UNION COUNTY ATTORNEY | (1,594) | (1,528) | (1,661) | (1,509) | - | - |
| W114 | WARREN CO ATTY/CHILD SUPP | (101,657) | (118,229) | (86,702) | (72,479) | - | - |
| W115 | WASHINGTON CO ATTORNEY | (11,595) | (13,443) | (10,624) | (7,857) | - | - |
| W118 | WHITLEY COUNTY ATTORNEY | (1,146) | - | - | - | - | - |
| W119 | WOLFE COUNTY ATTORNEY | (15,239) | (9,905) | (7,555) | (8,807) | - | - |
| W120 | WOODFORD COUNTY ATTORNEY | (29,741) | (33,149) | (24,599) | (18,305) | - | - |
| X030 | OWENSBORO DAVISS CO TOUR | (51,425) | (68,211) | (47,332) | (47,285) | - | - |
| X034 | FAYETTE CO ATTORNEY OFF | (319,584) | (329,615) | (250,929) | (195,535) | - | - |
| X059 | KENTON COUNTY ATTORNEY | (186,522) | (187,942) | (131,179) | (102,168) | - | - |
| X105 | GEORGETOWN WATER & SEWER | (564,498) | (719,676) | (566,834) | (489,173) | - | - |
| X956 | LOU FIREFIGHTERS PENS FUN | (31,061) | (40,829) | (31,886) | (26,803) | - | - |
| TOTAL | | (455,800,969) | (562,699,973) | (433,487,510) | (379,038,920) | - | - |

Draft

Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

| Participating Employer Code | Participating Employer Name | 2023 Proportionate Share | 2021 Proportionate Share | Employer Contributions for FYE June 30, 2023 | | | Net OPEB Liability as of June 30, 2023 | | | | | | |
|-----------------------------|-----------------------------------|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|-----------|------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.97% | Discount Rate Less 1.00% 4.97% | Discount Rate Plus 1.00% 6.97% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase | | |
| | | | | | | | | | | | | (5) | (6) |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | | |
| 39932 | JEFFERSON CO SHERIFF | 0.904941% | 0.960141% | 430,731 | (7,750) | 422,981 | 1,238,167 | 3,131,345 | (339,354) | 14,107 | 2,716,472 | | |
| 39934 | KENTON CO SHERIFF | 0.222730% | 0.222179% | 106,015 | (1,908) | 104,107 | 304,746 | 770,707 | (83,524) | 3,472 | 668,596 | | |
| 39936 | CAMPBELL CO SHERIFF | 0.008101% | 0.009007% | 3,856 | (69) | 3,787 | 11,084 | 28,032 | (3,038) | 126 | 24,318 | | |
| 39938 | FAYETTE CO SHERIFF | 0.403534% | 0.386134% | 192,073 | (3,456) | 188,617 | 552,127 | 1,396,339 | (151,326) | 6,291 | 1,211,337 | | |
| 39940 | DAVISS CO SHERIFF | 0.321069% | 0.299914% | 152,822 | (2,750) | 150,072 | 439,296 | 1,110,987 | (120,401) | 5,005 | 963,792 | | |
| 39944 | HARDIN COUNTY SHERIFF | 0.230529% | 0.205655% | 109,727 | (1,974) | 107,753 | 315,417 | 797,694 | (86,449) | 3,594 | 692,007 | | |
| 39946 | WARREN COUNTY SHERIFF | 0.390936% | 0.330585% | 186,077 | (3,348) | 182,729 | 534,890 | 1,352,746 | (146,602) | 6,094 | 1,173,520 | | |
| 39948 | BOONE COUNTY SHERIFF | 1.445209% | 1.469929% | 687,887 | (12,377) | 675,510 | 1,977,378 | 5,000,820 | (541,956) | 22,529 | 4,338,261 | | |
| 39952 | MADISON COUNTY SHERIFF | 0.209191% | 0.175858% | 99,570 | (1,792) | 97,778 | 286,221 | 723,858 | (78,447) | 3,261 | 627,954 | | |
| 39962 | BULLITT CO SHERIFF | 0.218101% | 0.236346% | 103,811 | (1,868) | 101,943 | 298,412 | 754,689 | (81,788) | 3,400 | 654,700 | | |
| A156 | CITY OF ANCHORAGE | 0.020723% | 0.013686% | 9,864 | (177) | 9,687 | 28,354 | 71,707 | (7,771) | 323 | 62,207 | | |
| AB19 | BELLEVUE/DAYTON FIRE | 0.174579% | 0.202681% | 83,096 | (1,495) | 81,601 | 238,864 | 604,091 | (65,467) | 2,722 | 524,055 | | |
| AC19 | CAMPBELL CO FIRE DIST 1 | 0.071349% | 0.086847% | 33,960 | (611) | 33,349 | 97,622 | 246,887 | (26,756) | 1,112 | 214,177 | | |
| AD19 | SOUTHERN CAMPBELL F DIST | 0.066542% | 0.076960% | 31,673 | (570) | 31,103 | 91,045 | 230,254 | (24,953) | 1,037 | 199,747 | | |
| AS02 | ALLEN CO AMBULANCE SVC | 0.113968% | 0.123332% | 54,246 | (976) | 53,270 | 155,934 | 394,361 | (42,738) | 1,777 | 342,112 | | |
| AS20 | WOODFORD CO FIRE DISTRICT | 0.0473 | | 22,531 | (405) | 22,126 | 64,768 | 17,751 | | 738 | 142,097 | | |
| B008 | BURLINGTON FIRE PRO DIST | 0.2788 | | 132,706 | (2,388) | 130,318 | 381,472 | 04,553 | | 4,346 | 836,929 | | |
| B015 | CITY OF HILLVIEW | 0.1668 | 0.164828% | 79,434 | (1,429) | 78,005 | 228,338 | 471 | | 62,583 | 2,602 | 500,962 | |
| B045 | CITY OF BELLEFONTE | 0.0364 | 0.034676% | 17,366 | (312) | 17,054 | 49,921 | 6,252 | | 13,682 | 569 | 109,524 | |
| B048 | CITY OF HARLAN | 0.0078 | 0.006851% | 3,731 | (67) | 3,664 | 10,724 | 7,122 | | (2,939) | 122 | 23,528 | |
| B256 | BUECHEL FIRE PROTECT DIST | 0.0000 | 0.367637% | 39 | | | 112 | | | | 1 | 246 | |
| B259 | CITY OF LUDLOW | 0.1268 | 0.146238% | 60,357 | | | 501 | | | | 1,977 | 380,652 | |
| B456 | ANCHORAGE MIDDLETOWN FIRE AND EMS | 2.6030 | 2.446417% | 239,002 | (2,533) | 236,469 | 733,995 | 7,331 | | (76,155) | 40,579 | 7,813,947 | |
| B656 | LOUISVILLE AIRPORT AUTHOR | 0.3092 | 0.294085% | 147,179 | (2,648) | 144,531 | 417,744 | 9,962 | | (15,955) | 4,820 | 928,202 | |
| B956 | LAKE DREAMLAND FIRE DIST | 0.0000 | 0.000000% | | | | | | | | | | |
| C106 | CITY OF SIMPSONVILLE | 0.0550 | 0.065982% | 26,217 | (472) | 25,745 | 53 | | | 0,595 | 20,655 | 859 | 165,343 |
| C156 | FAIRDALE FIRE DISTRICT | 0.1548 | 0.154799% | 73,706 | (1,326) | 72,380 | 73 | | | 5,830 | (58,070) | 2,414 | 464,838 |
| C256 | LOUISVILLE/JEFF CO METRO | 25.6880 | 25.921270% | 226,959 | (219,998) | 6,961 | 11,738 | | | 7,876 | (33,087) | 400,463 | 77,111,104 |
| C356 | INDIAN HILLS POLICE DEPT | 0.0252 | 0.032095% | 12,017 | (216) | 11,801 | 42 | | | 7,358 | (9,467) | 394 | 75,784 |
| D024 | CITY OF PEMBROKE | 0.0000 | 0.000000% | | | | | | | | | | |
| D071 | CITY OF LEWISBURG | 0.0027 | 0.007959% | 1,316 | (24) | 1,292 | 53 | | | 9,568 | (1,037) | 43 | 8,300 |
| D098 | CITY OF COAL RUN VILLAGE | 0.0294 | 0.023085% | 14,024 | (252) | 13,772 | 12 | | | 1,950 | (11,049) | 459 | 88,443 |
| D106 | SIMPSONVILLE RURAL FIRE | 0.0834 | | 39,743 | (715) | 39,028 | 44 | | | 8,926 | (1,312) | 1,302 | 250,646 |
| G015 | ZONETON FIRE PROT DIST | 0.1889 | | 89,946 | (1,618) | 88,328 | 17 | | | 3,895 | | 2,946 | 567,260 |
| G506 | SHELBY CO SUB FIRE DIST | 0.0115 | | 5,507 | (99) | 5,408 | 7 | | | 0,032 | | 180 | 34,728 |
| J002 | CITY OF SCOTTSDALE | 0.108779% | 0.103194% | 51,777 | (932) | 50,845 | 148,835 | 376,405 | (40,792) | 1,696 | 326,535 | | |
| J003 | CITY OF LAWRENCEBURG | 0.122289% | 0.127146% | 58,207 | (1,047) | 57,160 | 167,319 | 423,154 | (45,859) | 1,906 | 367,090 | | |
| J007 | CITY OF MIDDLESBORO | 0.356926% | 0.377488% | 169,889 | (3,057) | 166,832 | 488,357 | 1,235,062 | (133,848) | 5,564 | 1,071,428 | | |
| J024 | CITY OF HOPKINSVILLE | 1.288553% | 1.426193% | 613,323 | (11,035) | 602,288 | 1,763,037 | 4,458,748 | (483,209) | 20,087 | 3,868,007 | | |
| J026 | CLAY CO BD OF ED | 0.008302% | 0.000000% | 3,952 | (71) | 3,881 | 11,359 | 28,727 | (3,113) | 129 | 24,921 | | |
| J037 | CITY OF FRANKFORT | 1.309884% | 1.419958% | 623,475 | (11,218) | 612,257 | 1,792,222 | 4,532,559 | (491,209) | 20,420 | 3,932,039 | | |
| J040 | CITY OF LANCASTER | 0.029370% | 0.040640% | 13,980 | (252) | 13,728 | 40,185 | 101,628 | (11,014) | 458 | 88,164 | | |
| J059 | KENTON COUNTY AIRPORT BD | 1.410061% | 1.273577% | 671,157 | (12,076) | 659,081 | 1,929,288 | 4,879,199 | (528,775) | 21,982 | 4,232,752 | | |
| J063 | CITY OF LONDON | 0.402771% | 0.358857% | 191,710 | (3,449) | 188,261 | 551,083 | 1,393,698 | (151,040) | 6,279 | 1,209,047 | | |
| J067 | CITY OF WHITESBURG | 0.051370% | 0.066532% | 24,451 | (440) | 24,011 | 70,286 | 177,754 | (19,264) | 801 | 154,204 | | |
| J084 | CITY OF HARRODSBURG | 0.046193% | 0.056942% | 21,987 | (396) | 21,591 | 63,203 | 159,840 | (17,322) | 720 | 138,663 | | |
| J090 | CITY OF BARDSTOWN | 0.421608% | 0.330162% | 200,676 | (3,611) | 197,065 | 576,857 | 1,458,880 | (158,104) | 6,572 | 1,265,592 | | |
| J100 | CITY OF SOMERSET | 1.047597% | 1.000759% | 498,633 | (8,972) | 489,661 | 1,433,353 | 3,624,974 | (392,851) | 16,331 | 3,144,700 | | |
| J113 | CITY OF MORGANFIELD | 0.019199% | 0.028598% | 9,138 | (164) | 8,974 | 26,269 | 66,434 | (7,200) | 299 | 57,632 | | |
| J118 | CITY OF CORBIN | 0.272878% | 0.289109% | 129,884 | (2,337) | 127,547 | 373,360 | 944,233 | (102,330) | 4,254 | 819,131 | | |
| J156 | CITY OF JEFFERSONTOWN | 0.708796% | 0.716618% | 337,371 | (6,070) | 331,301 | 969,796 | 2,452,629 | (265,800) | 11,049 | 2,127,680 | | |
| J210 | BOYD CO AMBULANCE SERVICE | 0.387222% | 0.355933% | 184,309 | (3,316) | 180,993 | 529,809 | 1,339,895 | (145,209) | 6,036 | 1,162,372 | | |
| J256 | CITY OF ST MATTHEWS | 0.328424% | 0.314812% | 156,323 | (2,813) | 153,510 | 449,360 | 1,136,437 | (123,160) | 5,120 | 985,870 | | |
| J259 | CITY OF PARK HILLS | 0.041183% | 0.040519% | 19,602 | (353) | 19,249 | 56,348 | 142,505 | (15,444) | 642 | 123,624 | | |
| J319 | CITY OF ALEXANDRIA | 0.117615% | 0.148510% | 55,982 | (1,007) | 54,975 | 160,924 | 406,980 | (44,106) | 1,834 | 353,059 | | |
| J324 | CITY OF OAK GROVE | 0.163211% | 0.136204% | 77,685 | (1,398) | 76,287 | 223,310 | 564,755 | (61,204) | 2,544 | 489,930 | | |
| J356 | CITY OF WEST BUECHEL | 0.033322% | 0.054956% | 15,861 | (285) | 15,576 | 45,592 | 115,303 | (12,496) | 519 | 100,027 | | |
| J359 | CITY OF FORT WRIGHT | 0.278357% | 0.253099% | 132,492 | (2,384) | 130,108 | 380,856 | 963,192 | (104,384) | 4,339 | 835,578 | | |
| J410 | CANNONSBURG VOL FIRE DEPT | 0.011385% | 0.011480% | 5,419 | (98) | 5,321 | 15,577 | 39,395 | (4,269) | 177 | 34,176 | | |
| J419 | CITY OF COLD SPRING | 0.087684% | 0.085547% | 41,736 | (751) | 40,985 | 119,972 | 303,411 | (32,882) | 1,367 | 263,212 | | |
| J456 | CITY OF SHIVELY | 0.609642% | 0.662682% | 290,176 | (5,221) | 284,955 | 834,130 | 2,109,529 | (228,617) | 9,504 | 1,830,037 | | |
| J510 | CITY OF CATLETTSBURG | 0.084310% | 0.083210% | 40,130 | (722) | 39,408 | 115,355 | 291,736 | (31,616) | 1,314 | 253,084 | | |
| J619 | CITY OF FORT THOMAS | 0.596656% | 0.633478% | 283,995 | (5,110) | 278,885 | 816,363 | 2,064,594 | (223,747) | 9,801 | 1,791,055 | | |
| J719 | CITY OF SOUTHGATE | 0.031457% | 0.018688% | 14,973 | (269) | 14,704 | 43,040 | 108,850 | (11,796) | 490 | 94,428 | | |

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | 2023 Proportionate Share | 2021 Proportionate Share | Employer Contributions for FYE June 30, 2023 | | | Net OPEB Liability as of June 30, 2023 | | | | |
|-----------------------------|-----------------------------|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.97% | Discount Rate Less 1.00% 4.97% | Discount Rate Plus 1.00% 6.97% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| J756 | CITY OF PROSPECT | 0.016542% | 0.019566% | 7,874 | (142) | 7,732 | 22,633 | 57,240 | (6,203) | 258 | 49,656 |
| J819 | CITY OF BELLEVUE | 0.097736% | 0.103141% | 46,520 | (837) | 45,683 | 133,725 | 338,193 | (36,651) | 1,524 | 293,386 |
| J859 | CITY OF VILLA HILLS | 0.123269% | 0.049811% | 58,673 | (1,056) | 57,617 | 168,660 | 426,545 | (46,226) | 1,922 | 370,032 |
| J919 | CITY OF DAYTON | 0.084960% | 0.035919% | 40,439 | (728) | 39,711 | 116,245 | 293,985 | (31,860) | 1,324 | 255,035 |
| J956 | OKOLONA FIRE DISTRICT | 0.762998% | 0.655528% | 363,170 | (6,534) | 356,636 | 1,043,957 | 2,640,183 | (286,125) | 11,894 | 2,290,384 |
| J959 | CITY OF INDEPENDENCE | 0.335037% | 0.274413% | 159,470 | (2,869) | 156,601 | 1,159,320 | 458,408 | 1,159,320 | 5,223 | 1,005,722 |
| K001 | CITY OF COLLIMBIA | 0.100102% | 0.099841% | 47,646 | (857) | 46,789 | 136,963 | 346,380 | (37,538) | 1,560 | 300,488 |
| K010 | CITY OF ASHLAND | 1.186086% | 1.147157% | 564,550 | (10,158) | 554,392 | 1,622,838 | 4,104,184 | (444,784) | 18,490 | 3,560,419 |
| K016 | CITY OF DANVILLE | 0.581065% | 0.526473% | 276,574 | (4,976) | 271,598 | 795,030 | 2,010,645 | (217,900) | 9,058 | 1,744,254 |
| K018 | CITY OF MORGANTOWN | 0.061583% | 0.049497% | 29,312 | (527) | 28,785 | 84,260 | 213,094 | (23,094) | 960 | 184,861 |
| K019 | CITY OF MURRAY | 0.527635% | 0.527635% | 243,817 | (4,387) | 239,430 | 700,868 | 1,772,505 | (192,092) | 7,985 | 1,537,665 |
| K026 | CITY OF NEWPORT | 0.972311% | 0.983923% | 462,798 | (8,327) | 454,471 | 1,330,345 | 3,364,463 | (364,618) | 15,157 | 2,918,705 |
| K029 | CITY OF MANCHESTER | 0.054110% | 0.070316% | 25,755 | (463) | 25,292 | 74,035 | 187,235 | (20,291) | 844 | 162,429 |
| K034 | CITY OF BURKESVILLE | 0.038123% | 0.042332% | 18,146 | (326) | 17,820 | 52,161 | 131,916 | (14,296) | 594 | 114,438 |
| K034 | LEX/FAYETTE URBAN CO GOVT | 2.073461% | 2.246424% | 986,921 | (17,758) | 969,163 | 2,836,971 | 7,174,745 | (777,551) | 32,323 | 6,224,161 |
| K041 | CITY OF WILLIAMSTOWN | 0.064827% | 0.071025% | 30,856 | (555) | 30,301 | 88,698 | 224,319 | (24,310) | 1,011 | 194,599 |
| K043 | CITY OF LEITCHFIELD | 0.155894% | 0.161839% | 74,202 | (1,335) | 72,867 | 213,299 | 539,436 | (58,460) | 2,430 | 467,966 |
| K049 | CITY OF CYNTHIANA | 0.200643% | 0.227086% | 95,502 | (1,718) | 93,784 | 274,526 | 694,280 | (75,241) | 3,128 | 602,295 |
| K065 | CITY OF BEATTYVILLE | 0.037377% | 0.037377% | 17,791 | (320) | 17,471 | 51,140 | 130,886 | (14,016) | 583 | 112,199 |
| K078 | CITY OF RUSSELLVILLE | 0.235411% | 0.235411% | 112,084 | (2,017) | 110,067 | 322,193 | 838,306 | (88,306) | 3,671 | 706,875 |
| K078 | CITY OF LEBANON | 0.111641% | 0.111641% | 53,140 | (956) | 52,184 | 152,755 | 392,755 | (41,867) | 1,740 | 335,135 |
| K079 | CITY OF BENTON | 0.076411% | 0.077022% | 36,375 | (654) | 35,721 | 104,563 | 264,441 | (28,658) | 1,191 | 229,405 |
| K090 | NELSON COUNTY BD OF ED | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| K091 | CITY OF CARLSLE | 0.000000% | 0.004900% | - | - | - | - | - | - | - | - |
| K099 | CITY OF STANTON | 0.053000% | 0.073642% | 25,249 | (24) | 25,225 | 72,579 | 184,441 | - | 827 | 159,235 |
| K103 | CITY OF MOREHEAD | 0.185500% | 0.157631% | 88,304 | (1,341) | 86,963 | 261,837 | 670,009 | (70,009) | 2,892 | 556,904 |
| K105 | CITY OF GEORGETOWN | 1.096600% | 1.086562% | 519,142 | (9,411) | 509,731 | 1,500,009 | 4,073,009 | (409,009) | 17,003 | 3,274,045 |
| K106 | CITY OF SHELBYVILLE | 0.479000% | 0.473226% | 228,010 | (4,103) | 223,907 | 685,907 | 1,759,300 | (193,639) | 7,468 | 1,437,978 |
| K108 | CITY OF TAYLORSVILLE | 0.021200% | 0.022632% | 10,126 | (182) | 9,944 | 29,006 | 73,610 | (7,977) | 332 | 63,858 |
| K111 | CITY OF CADIZ | 0.051400% | 0.050130% | 24,502 | (441) | 24,061 | 74,912 | 193,125 | (20,304) | 802 | 154,525 |
| K114 | CITY OF BOWLING GREEN | 2.586000% | 2.646173% | 230,918 | (22,148) | 208,770 | 639,567 | 1,656,257 | (169,786) | 40,315 | 7,762,964 |
| K115 | CITY OF SPRINGFIELD | 0.049500% | 0.069634% | 23,595 | (425) | 23,170 | 71,225 | 185,529 | (18,589) | 773 | 148,803 |
| K120 | CITY OF VERSAILLES | 0.429700% | 0.431134% | 204,531 | (3,680) | 200,851 | 619,399 | 1,690,908 | (161,141) | 6,699 | 1,289,907 |
| K200 | CITY OF FERGUSON | 0.000300% | 0.000000% | 182 | (3) | 179 | 532 | 1,346 | (146) | 6 | 1,168 |
| K256 | JEFFERSONTOWN FIRE DIST | 0.982100% | 0.914549% | 467,466 | (8,411) | 59,055 | 1,595,553 | 4,039,393 | (68,296) | 15,310 | 2,948,144 |
| K315 | MT WASHINGTON FIRE P DIST | 0.147300% | 0.159825% | 70,155 | (1,262) | 68,893 | 209,395 | 530,013 | (55,272) | 2,298 | 442,442 |
| K356 | ST MATTHEWS FIRE DIST. | 1.090100% | 1.090100% | 518,881 | (9,336) | 509,545 | 1,549,545 | 3,982,179 | (408,629) | 16,994 | 3,272,400 |
| K414 | CITY OF SMITHS GROVE | 0.017000% | 0.017000% | 8,104 | (146) | 7,958 | 24,145 | 61,915 | (6,915) | 265 | 51,109 |
| K419 | ALEXANDRIA FIRE DISTRICT | 0.173071% | 0.188870% | 82,378 | (1,482) | 80,896 | 230,801 | 598,873 | (64,827) | 2,698 | 519,528 |
| K456 | CAMP TAYLOR FIRE PRO DIST | 0.000000% | 0.007314% | - | - | - | - | - | - | - | - |
| K559 | CITY OF TAYLOR MILL | 0.178371% | 0.178793% | 84,901 | (1,528) | 83,373 | 244,053 | 617,213 | (66,889) | 2,781 | 535,438 |
| K656 | MCMAHAN FIRE PRO DIST 14 | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| K659 | CITY OF EDGEWOOD | 0.264155% | 0.287361% | 125,372 | (2,262) | 123,110 | 361,425 | 914,049 | (99,059) | 4,118 | 792,946 |
| K719 | CENTRAL CAMPBELL CO FIRE | 0.260523% | 0.267743% | 124,003 | (2,231) | 121,772 | 356,455 | 901,481 | (97,697) | 4,061 | 782,044 |
| K759 | LAKESIDE/CRESTVIEWHLS POL | 0.125947% | 0.129637% | 59,948 | (1,079) | 58,869 | 172,324 | 435,811 | (47,230) | 1,963 | 378,071 |
| K856 | HIGHVIEW FIRE DISTRICT | 0.249584% | 0.252176% | 118,796 | (2,137) | 116,659 | 341,488 | 863,629 | (93,594) | 3,891 | 749,207 |
| K859 | CITY OF FORT MITCHELL | 0.297069% | 0.298244% | 141,398 | (2,544) | 138,854 | 406,459 | 1,027,940 | (111,401) | 4,631 | 891,748 |
| L001 | ADAIR CO AMBULANCE SER | 0.104603% | 0.120809% | 49,789 | (896) | 48,893 | 143,121 | 361,955 | (39,226) | 1,631 | 314,000 |
| L005 | CITY OF GLASGOW | 0.513255% | 0.594761% | 244,298 | (4,396) | 239,902 | 702,251 | 1,776,003 | (192,471) | 8,001 | 1,540,700 |
| L009 | CITY OF PARIS | 0.174332% | 0.174885% | 82,978 | (1,493) | 81,485 | 238,526 | 603,237 | (65,375) | 2,718 | 523,314 |
| L015 | CITY OF MT WASHINGTON | 0.231267% | 0.209169% | 110,078 | (1,981) | 108,097 | 316,426 | 800,247 | (86,725) | 3,605 | 694,222 |
| L025 | CITY OF WINCHESTER | 0.841872% | 0.767381% | 400,712 | (7,210) | 393,502 | 1,151,874 | 2,913,109 | (315,703) | 13,124 | 2,527,150 |
| L031 | EDMONSON CO AMBULANCE DIS | 0.025803% | 0.035743% | 12,282 | (221) | 12,061 | 35,304 | 89,285 | (9,676) | 402 | 77,456 |
| L035 | CITY OF FLEMINGSBURG | 0.032527% | 0.041670% | 15,482 | (279) | 15,203 | 44,504 | 112,552 | (12,198) | 507 | 97,640 |
| L039 | CITY OF WARSAW | 0.030089% | 0.035053% | 14,321 | (258) | 14,063 | 41,169 | 104,116 | (11,283) | 469 | 90,322 |
| L044 | GREEN CO AMBULANCE SVC | 0.039225% | 0.049621% | 18,670 | (336) | 18,334 | 53,669 | 135,729 | (14,709) | 611 | 117,746 |
| L050 | CITY OF MUNFORDVILLE | 0.026600% | 0.027520% | 12,661 | (228) | 12,433 | 36,395 | 92,043 | (9,975) | 415 | 79,848 |
| L052 | CITY OF EMINENCE | 0.062464% | 0.062015% | 29,732 | (535) | 29,197 | 85,465 | 216,143 | (23,424) | 974 | 187,506 |
| L057 | CITY OF NICHOLASVILLE | 1.096152% | 1.111712% | 521,744 | (9,388) | 512,356 | 1,499,788 | 3,792,987 | (411,059) | 17,088 | 3,290,453 |
| L061 | CITY OF BARBOURVILLE | 0.031859% | 0.039371% | 15,164 | (273) | 14,891 | 43,590 | 110,241 | (11,947) | 497 | 95,635 |
| L072 | CITY OF EDDYVILLE | 0.029083% | 0.027042% | 13,843 | (249) | 13,594 | 39,792 | 100,635 | (10,906) | 453 | 87,302 |
| L073 | CITY OF PADUCAH | 1.518226% | 1.571704% | 722,642 | (13,002) | 709,640 | 2,077,282 | 5,253,479 | (569,337) | 23,668 | 4,557,445 |
| L077 | CITY OF SALYERSVILLE | 0.034030% | 0.038683% | 16,197 | (291) | 15,906 | 46,561 | 117,753 | (12,761) | 530 | 102,152 |
| L086 | CITY OF TOMPKINSVILLE | 0.042733% | 0.048226% | 20,340 | (366) | 19,974 | 58,469 | 147,868 | (16,025) | 666 | 128,277 |
| L090 | CITY OF NEW HAVEN | 0.000000% | 0.003392% | - | - | - | - | - | - | - | - |
| L107 | CITY OF FRANKLIN | 0.188449% | 0.182509% | 89,697 | (1,614) | 88,083 | 257,842 | 652,085 | (70,669) | 2,938 | 565,690 |
| L108 | SPENCER CO FIRE DIST | 0.015413% | 0.021931% | 7,336 | (132) | 7,204 | 21,089 | 53,333 | (5,780) | 240 | 46,267 |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | 2023 Proportionate Share | 2021 Proportionate Share | Employer Contributions for FYE June 30, 2023 | | | Net OPEB Liability as of June 30, 2023 | | | | |
|-----------------------------|-----------------------------|--------------------------|--------------------------|--|------------------|---------------------|--|------------------|------------------|------------------------|------------------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate | Discount Rate | Discount Rate | Health Care | Health Care |
| | | | | | | | 5.97% | Less 1.00% 4.97% | Plus 1.00% 6.97% | Trend Rate 1% Decrease | Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| L110 | CITY OF ELKTON | 0.016725% | 0.017070% | 7,961 | (143) | 7,818 | 22,884 | 57,873 | (6,272) | 261 | 50,205 |
| L159 | ELSMERE FIRE PROTECTION | 0.090435% | 0.118166% | 43,045 | (775) | 42,270 | 123,736 | 312,930 | (33,913) | 1,410 | 271,470 |
| L356 | EASTWOOD FIRE PROT DIST | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| L456 | HARRODS CREEK FIRE DIST | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| L556 | LYNDON FIRE PROTECT DIST | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| L656 | FERN CREEK FIRE PROT DIST | 0.835353% | 0.429078% | 397,609 | (7,154) | 390,455 | 1,142,955 | 2,890,551 | (313,259) | 13,022 | 2,507,581 |
| L756 | PLEASURE RIDGE PARK FIRE | 1.037134% | 0.975617% | 493,652 | (8,882) | 484,770 | 1,419,038 | 3,588,769 | (388,927) | 16,168 | 3,113,292 |
| L956 | WORTHINGTON FIRE DEPT | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| M014 | CITY OF HARDINSBURG | 0.031600% | 0.028942% | 15,041 | (271) | 14,770 | 43,236 | 109,345 | (11,850) | 493 | 94,858 |
| M015 | BULLITT CO FISCAL COURT | 0.007281% | 0.007561% | 3,466 | (62) | 3,404 | 9,962 | 25,194 | (2,730) | 114 | 21,856 |
| M022 | CITY OF OLIVE HILL | 0.034692% | 0.048669% | 16,513 | (297) | 16,216 | 47,467 | 120,044 | (13,010) | 541 | 104,139 |
| M042 | CITY OF MAYFIELD | 0.580472% | 0.509176% | 276,292 | (4,971) | 271,321 | 794,219 | 2,008,593 | (217,678) | 9,049 | 1,742,474 |
| M054 | CITY OF DAWSON SPRINGS | 0.029640% | 0.035742% | 14,108 | (254) | 13,854 | 40,554 | 102,563 | (11,115) | 462 | 88,974 |
| M059 | KENTON COUNTY FISCAL CT | 0.465024% | 0.468775% | 221,341 | (3,983) | 217,358 | 636,260 | 1,609,111 | (174,385) | 7,249 | 1,395,919 |
| M069 | CITY OF STANFORD | 0.090214% | 0.094306% | 42,940 | (773) | 42,167 | 123,433 | 312,165 | (33,830) | 1,406 | 270,806 |
| M076 | CITY OF RICHMOND | 1.195514% | 1.139120% | 569,038 | (10,239) | 558,799 | 1,635,738 | 4,136,807 | (448,320) | 18,637 | 3,588,721 |
| M081 | CITY OF MAYSVILLE | 0.394890% | 0.423325% | 187,959 | (3,382) | 184,577 | 540,300 | 1,366,428 | (148,084) | 6,156 | 1,185,390 |
| M082 | CITY OF BRANDENBURG | 0.046932% | 0.033675% | 22,339 | (402) | 21,937 | 64,214 | 162,398 | (17,600) | 732 | 140,882 |
| M085 | CITY OF EDMONTON | 0.050744% | 0.047758% | 24,152 | (435) | 23,717 | 69,425 | 175,588 | (19,028) | 791 | 152,315 |
| M096 | CITY OF FALMOUTH | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| M109 | CITY OF CAMPBELLSVILLE | 0.220800% | 0.000000% | 105,124 | (1,891) | 103,233 | 302,187 | 750,000 | (82,823) | 3,443 | 662,982 |
| M110 | CITY OF GUTHRIE | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| M118 | WHITLEY CO FISCAL COURT | 0.013500% | 0.026759% | 6,432 | (116) | 6,316 | 18,489 | 6,759 | (5,067) | 211 | 40,564 |
| M315 | CITY OF PIONEER VILLAGE | 0.039500% | 0.042524% | 18,844 | (339) | 18,505 | 54,168 | 6,992 | (14,846) | 617 | 118,842 |
| M356 | MIDDLETOWN FIRE PROT DIST | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| N008 | CITY OF FLORENCE | 1.694000% | 1.554701% | 806,344 | (13,321) | 793,023 | 2,398,889 | 5,989,446 | (635,226) | 26,409 | 5,085,324 |
| N011 | CITY OF PERRYVILLE | 0.015300% | 0.005337% | 7,321 | (132) | 7,189 | 20,446 | 3,226 | (5,768) | 240 | 46,174 |
| N012 | CITY OF BROOKSVILLE | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| N014 | CITY OF IRVINGTON | 0.023000% | 0.029228% | 10,956 | (197) | 10,759 | 30,990 | 9,652 | (8,632) | 359 | 69,099 |
| N022 | CITY OF GRAYSON | 0.087600% | 0.122994% | 41,707 | (750) | 40,957 | 120,990 | 3,203 | (32,859) | 1,366 | 263,032 |
| N050 | CITY OF HORSE CAVE | 0.045600% | 0.010616% | 21,720 | (391) | 21,329 | 62,995 | 7,899 | (17,112) | 711 | 136,979 |
| N051 | CITY OF HENDERSON | 1.037000% | 1.010957% | 493,600 | (8,881) | 484,719 | 1,438,656 | 3,685,380 | (388,885) | 16,166 | 3,112,959 |
| N054 | CITY OF MADISONVILLE | 0.984400% | 1.064034% | 468,572 | (8,431) | 460,141 | 1,424,442 | 3,636,436 | (69,167) | 15,347 | 2,955,117 |
| N076 | MADISON CO EMS | 0.473800% | 0.427966% | 225,522 | (4,058) | 221,464 | 672,777 | 9,502 | (77,678) | 7,386 | 1,422,284 |
| N087 | CITY OF MT STERLING | 0.198600% | 0.204880% | 94,572 | (1,702) | 92,870 | 273,554 | 7,522 | (74,509) | 3,097 | 596,432 |
| N088 | MORGAN CO AMBULANCE SERV | 0.019600% | 0.026505% | 9,339 | (168) | 9,171 | 26,946 | 7,894 | (7,358) | 306 | 58,899 |
| N093 | CITY OF LAGRANGE | 0.100200% | 0.000000% | 47,717 | (859) | 46,858 | 138,566 | 6,896 | - | 1,563 | 300,936 |
| N094 | CITY OF OWENTON | 0.027900% | 0.000000% | 13,132 | (240) | 12,892 | 37,445 | 6,774 | - | 436 | 83,952 |
| N099 | CITY OF CLAY CITY | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| N100 | CITY OF BURNSIDE | 0.028488% | 0.023930% | 13,560 | (244) | 13,316 | 38,978 | 98,576 | (10,683) | 444 | 85,516 |
| N104 | CITY OF JAMESTOWN | 0.007425% | 0.007721% | 3,534 | (64) | 3,470 | 10,159 | 25,693 | (2,784) | 116 | 22,889 |
| P007 | CITY OF PINEVILLE | 0.023396% | 0.032971% | 11,136 | (200) | 10,936 | 32,011 | 80,957 | (8,774) | 365 | 70,231 |
| P015 | CITY OF LEBANON JUNCTION | 0.021362% | 0.024525% | 10,168 | (183) | 9,985 | 29,228 | 73,918 | (8,011) | 333 | 64,125 |
| P033 | ESTILL COUNTY EMS | 0.101751% | 0.104382% | 48,431 | (871) | 47,560 | 139,219 | 352,086 | (38,157) | 1,586 | 305,438 |
| P041 | CITY OF DRY RIDGE | 0.188541% | 0.167795% | 89,742 | (1,615) | 88,127 | 257,967 | 652,404 | (70,703) | 2,939 | 565,967 |
| P043 | CITY OF CLARKSON | 0.006656% | 0.006718% | 3,168 | (57) | 3,111 | 9,107 | 23,032 | (2,496) | 104 | 19,980 |
| P079 | CITY OF CALVERT CITY | 0.072626% | 0.075170% | 34,568 | (622) | 33,946 | 99,369 | 251,306 | (27,235) | 1,132 | 218,010 |
| P093 | SOUTH OLDHAM FIRE DEPT | 0.137083% | 0.147354% | 65,248 | (1,174) | 64,074 | 187,561 | 474,345 | (51,406) | 2,137 | 411,499 |
| P116 | CITY OF MONTICELLO | 0.064038% | 0.058526% | 30,481 | (548) | 29,933 | 87,619 | 221,589 | (24,014) | 998 | 192,231 |
| P117 | CITY OF CLAY | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| R015 | CITY OF SHEPHERDSVILLE | 0.734683% | 0.725241% | 349,693 | (6,292) | 343,401 | 1,005,215 | 2,542,205 | (275,507) | 11,453 | 2,205,388 |
| R017 | CITY OF PRINCETON | 0.094911% | 0.085182% | 45,176 | (813) | 44,363 | 129,860 | 328,418 | (35,592) | 1,480 | 284,906 |
| R045 | CITY OF RUSSELL | 0.137062% | 0.132484% | 65,238 | (1,174) | 64,064 | 187,532 | 474,272 | (51,398) | 2,137 | 411,436 |
| R057 | CITY OF WILMORE | 0.061301% | 0.069226% | 29,178 | (525) | 28,653 | 83,874 | 212,118 | (22,988) | 956 | 184,015 |
| R104 | CITY OF RUSSELL SPRINGS | 0.072165% | 0.063574% | 34,349 | (618) | 33,731 | 98,738 | 249,711 | (27,062) | 1,125 | 216,627 |
| R105 | CITY OF STAMPING GROUND | 0.009367% | 0.006891% | 4,459 | (80) | 4,379 | 12,816 | 32,412 | (3,513) | 146 | 28,118 |
| TS59 | INDEPENDENCE FIRE DIST | 0.404873% | 0.410948% | 192,711 | (3,467) | 189,244 | 553,959 | 1,400,972 | (151,828) | 6,312 | 1,215,357 |
| V001 | ADAIR COUNTY FISCAL COURT | 0.067550% | 0.065905% | 32,152 | (579) | 31,573 | 92,424 | 233,742 | (25,331) | 1,053 | 202,773 |
| V002 | ALLEN COUNTY FISCAL COURT | 0.123234% | 0.121765% | 58,656 | (1,055) | 57,601 | 168,612 | 426,424 | (46,213) | 1,921 | 369,927 |
| V003 | ANDERSON CO FISCAL COURT | 0.089435% | 0.098141% | 42,569 | (766) | 41,803 | 122,368 | 309,470 | (33,538) | 1,394 | 268,468 |
| V005 | BARREN CO FISCAL CT | 0.225908% | 0.264162% | 107,527 | (1,935) | 105,592 | 309,094 | 781,704 | (84,716) | 3,522 | 678,136 |
| V007 | BELL CO FISCAL CT | 0.047259% | 0.051523% | 22,494 | (405) | 22,089 | 64,661 | 163,529 | (17,722) | 737 | 141,863 |
| V008 | BOONE CO FISCAL CT | 0.430583% | 0.374668% | 204,948 | (3,688) | 201,260 | 589,137 | 1,489,936 | (161,469) | 6,712 | 1,292,534 |
| V009 | BOURBON CO FISCAL COURT | 0.057185% | 0.058475% | 27,219 | (490) | 26,729 | 78,242 | 197,876 | (21,444) | 891 | 171,659 |
| V011 | BOYLE COUNTY FISCAL COURT | 0.354475% | 0.345016% | 168,722 | (3,036) | 165,686 | 485,003 | 1,226,581 | (132,929) | 5,526 | 1,064,071 |
| V012 | BRACKEN CO FISCAL COURT | 0.023923% | 0.016005% | 11,387 | (205) | 11,182 | 32,732 | 82,780 | (8,971) | 373 | 71,813 |
| V013 | BREATHITT CO FISCAL COURT | 0.017472% | 0.014755% | 8,316 | (150) | 8,166 | 23,906 | 60,458 | (6,552) | 272 | 52,448 |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | 2023 Proportionate Share | 2021 Proportionate Share | Employer Contributions for FYE June 30, 2023 | | | Net OPEB Liability as of June 30, 2023 | | | | | |
|-----------------------------|-----------------------------|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|-----------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.97% | Discount Rate Less 1.00% 4.97% | Discount Rate Plus 1.00% 6.97% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase | |
| | | | | | | | | | | | | (5) |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | |
| V014 | BRECKINRIDGE CO FISCAL CT | 0.069094% | 0.059397% | 32,887 | (592) | 32,295 | 94,536 | 239,084 | (25,914) | 1,077 | 207,408 | |
| V017 | CALDWELL CO FISCAL COURT | 0.025650% | 0.062552% | 12,209 | (220) | 11,989 | 35,095 | 88,756 | (9,619) | 400 | 76,997 | |
| V019 | CAMPBELL CO FISCAL CT | 0.352943% | 0.364473% | 167,993 | (3,023) | 164,970 | 482,907 | 1,221,280 | (132,354) | 5,502 | 1,059,472 | |
| V023 | CASEY CO FISCAL COURT | 0.043535% | 0.041105% | 20,722 | (373) | 20,349 | 59,566 | 150,643 | (16,326) | 679 | 130,684 | |
| V025 | CLARK COUNTY FISCAL COURT | 0.310200% | 0.318098% | 147,648 | (2,657) | 144,991 | 424,425 | 1,073,377 | (116,325) | 4,836 | 931,165 | |
| V030 | DAVESS CO FISCAL COURT | 0.643235% | 0.657781% | 306,164 | (5,509) | 300,657 | 880,093 | 2,225,770 | (241,214) | 10,027 | 1,930,877 | |
| V032 | ELLIOTT CO FISCAL CT | 0.023455% | 0.023806% | 11,164 | (201) | 10,963 | 32,092 | 81,161 | (8,796) | 366 | 70,408 | |
| V035 | FLEMING CO FISCAL COURT | 0.042807% | 0.045989% | 20,375 | (367) | 20,008 | 58,570 | 148,124 | (16,053) | 667 | 128,499 | |
| V037 | FRANKLIN CO FISCAL COURT | 0.707541% | 0.725857% | 336,773 | (6,060) | 330,713 | 968,079 | 2,448,286 | (265,329) | 11,030 | 2,123,912 | |
| V041 | GRANT COUNTY FISCAL COURT | 0.147586% | 0.149097% | 70,247 | (1,264) | 68,983 | 201,932 | 510,688 | (55,345) | 2,301 | 443,027 | |
| V043 | GRAYSON CO FISCAL COURT | 0.228121% | 0.283672% | 108,581 | (1,954) | 106,627 | 312,122 | 789,361 | (85,546) | 3,556 | 684,779 | |
| V047 | HARDIN CO FISCAL COURT | 0.831477% | 0.651885% | 395,764 | (7,121) | 388,643 | 1,137,652 | 2,877,139 | (311,805) | 12,962 | 2,495,946 | |
| V049 | HARRISON CO FISCAL COURT | 0.049130% | 0.049770% | 23,385 | (421) | 22,964 | 67,221 | 170,003 | (18,424) | 766 | 147,480 | |
| V052 | HENRY CO FISCAL COURT | 0.043779% | 0.044675% | 20,838 | (375) | 20,463 | 59,900 | 151,487 | (16,417) | 682 | 131,417 | |
| V054 | HOPKINS CO FISCAL COURT | 0.246339% | 0.251114% | 117,252 | (2,110) | 115,142 | 337,048 | 852,401 | (92,378) | 3,840 | 739,466 | |
| V057 | JESSAMINE CO FISCAL COURT | 0.631086% | 0.576231% | 300,383 | (5,405) | 294,978 | 863,471 | 2,183,731 | (236,658) | 9,838 | 1,894,408 | |
| V060 | KNOTT CO FISCAL CT | 0.029535% | 0.025701% | 14,298 | (253) | 13,805 | 40,411 | 102,199 | (11,076) | 460 | 88,659 | |
| V062 | LARUE CO FISCAL COURT | 0.034240% | 0.030763% | 16,297 | (293) | 16,004 | 46,848 | 118,480 | (12,840) | 534 | 102,782 | |
| V063 | LAUREL COUNTY FISCAL COUR | 0.024190% | 0.037817% | 11,514 | (207) | 11,307 | 33,097 | 83,388 | (9,071) | 377 | 72,614 | |
| V067 | LETCHER CO FISCAL COURT | 0.0402 | | 19,162 | (345) | 18,817 | 55,082 | 145,097 | (15,097) | 628 | 120,847 | |
| V070 | LIVINGSTON CO FISCAL CT | 0.0596 | | 28,518 | (513) | 28,005 | 81,976 | 22,468 | | 934 | 179,851 | |
| V072 | LYON COUNTY FISCAL COURT | 0.0228 | 0.02661% | 10,892 | (196) | 10,696 | 31,309 | 79,181 | (8,581) | 357 | 68,691 | |
| V073 | MCCRACKEN CO FISCAL COURT | 0.7178 | 0.720578% | 341,670 | (6,148) | 335,522 | 982,155 | 2,588,886 | (69,187) | 11,190 | 2,154,795 | |
| V076 | MADISON CO FISCAL COURT | 0.1578 | 0.142307% | 75,121 | (1,352) | 73,769 | 215,941 | 59,185 | | 2,460 | 473,763 | |
| V078 | MARION CO FISCAL COURT | 0.0736 | 0.075349% | 35,041 | | 34,788 | 100,728 | 25,763 | | 1,148 | 220,991 | |
| V079 | MARSHALL CO FISCAL COURT | 0.3038 | 0.336660% | 144,635 | | 144,635 | 411,763 | 1,027 | | 4,737 | 912,161 | |
| V081 | MASON CO FIS CT | 0.0881 | 0.090044% | 41,958 | (755) | 41,203 | 124,311 | 33,057 | | 1,374 | 264,614 | |
| V083 | MENIFEЕ CO FISCAL COURT | 0.0305 | 0.034692% | 14,562 | (262) | 14,300 | 43,300 | 5,864 | | 477 | 91,838 | |
| V087 | MONTGOMERY CO FISCAL CT | 0.0961 | 0.110124% | 45,784 | (824) | 44,960 | 134,009 | 2,840 | | 36,071 | 1,499 | 288,742 |
| V088 | MORGAN CO FISCAL CT | 0.0067 | 0.006746% | 3,203 | (58) | 3,145 | 9,007 | 3,284 | | (2,523) | 105 | 20,199 |
| V090 | NELSON CO FISCAL CT | 0.2311 | 0.237052% | 110,020 | (1,980) | 108,040 | 310,751 | 9,829 | | 86,680 | 3,603 | 693,859 |
| V093 | OLDHAM CO FISCAL COURT | 0.5472 | 0.625643% | 260,456 | (4,686) | 255,770 | 743,999 | 3,473 | | 05,202 | 8,530 | 1,642,606 |
| V094 | OWEN COUNTY FISCAL COURT | 0.0295 | 0.024994% | 14,074 | (253) | 13,821 | 40,411 | 2,313 | | (11,088) | 461 | 88,758 |
| V096 | PENDELTON CO FISCAL COURT | 0.0380 | 0.035624% | 18,090 | (325) | 17,765 | 53,001 | 1,511 | | (14,252) | 592 | 114,087 |
| V100 | PULASKI CO FISCAL CT | 0.4598 | 0.550068% | 218,862 | (3,938) | 214,924 | 633,993 | 1,086 | | (72,431) | 7,168 | 1,380,283 |
| V103 | ROWAN CO FISCAL COURT | 0.0608 | 0.062623% | 28,974 | (521) | 28,453 | 84,398 | 0,637 | | (22,827) | 949 | 182,730 |
| V105 | SCOTT CO FISCAL CT | 1.4084 | | 670,373 | (12,062) | 658,311 | 1,911,515 | 3,493 | | | 21,956 | 4,227,802 |
| V106 | SHELBY CO FISCAL COURT | 0.5680 | | 270,355 | (4,864) | 265,491 | 783,601 | 5,436 | | | 8,855 | 1,705,035 |
| V107 | SIMPSON CO FISCAL COURT | 0.127378% | 0.110637% | 60,629 | (1,091) | 59,538 | 174,282 | 440,763 | (47,497) | | 1,986 | 382,366 |
| V108 | SPENCER CO TREASURER | 0.174045% | 0.140638% | 82,842 | (1,491) | 81,351 | 238,134 | 602,244 | (65,267) | | 2,713 | 522,452 |
| V109 | TAYLOR COUNTY FISCAL COUR | 0.070298% | 0.078675% | 33,460 | (602) | 32,858 | 96,184 | 243,250 | (26,362) | | 1,096 | 211,022 |
| V112 | TRIMBLE CO FISCAL COURT | 0.014758% | 0.014494% | 7,024 | (126) | 6,898 | 20,192 | 51,067 | | | 230 | 44,301 |
| V113 | UNION COUNTY FISCAL COURT | 0.031529% | 0.036940% | 15,007 | (270) | 14,737 | 43,139 | 109,099 | (11,823) | | 492 | 94,644 |
| V115 | WASHINGTON CO FIS COURT | 0.047306% | 0.058709% | 22,517 | (405) | 22,112 | 64,725 | 163,692 | (17,740) | | 737 | 142,004 |
| V119 | CITY OF HIGHLAND HEIGHTS | 0.096265% | 0.094279% | 45,820 | (824) | 44,996 | 131,713 | 333,103 | (36,100) | | 1,501 | 288,970 |
| V120 | WOODFORD CO FISCAL COURT | 0.153339% | 0.162899% | 72,986 | (1,313) | 71,673 | 209,803 | 530,595 | (57,502) | | 2,390 | 460,296 |
| V159 | CITY OF ERLANGER | 0.720350% | 0.696274% | 342,871 | (6,169) | 336,702 | 985,604 | 2,492,609 | (270,132) | | 11,230 | 2,162,363 |
| V171 | CITY OF ADAIRVILLE | 0.005734% | 0.000000% | 2,729 | (49) | 2,680 | 7,845 | 19,841 | | | 89 | 17,212 |
| V196 | CITY OF BUTLER | 0.007741% | 0.008106% | 3,684 | (66) | 3,618 | 10,591 | 26,786 | (2,903) | | 121 | 23,237 |
| V197 | CITY OF HAZARD | 0.010851% | 0.009999% | 5,165 | (93) | 5,072 | 14,847 | 37,547 | (4,069) | | 169 | 32,573 |
| V205 | BARREN/METCALFE CO AMB SR | 0.308939% | 0.324623% | 147,408 | (2,646) | 144,762 | 422,700 | 1,069,014 | (115,853) | | 4,816 | 927,380 |
| V298 | CITY OF PIKEVILLE | 0.120089% | 0.133773% | 57,160 | (1,028) | 56,132 | 164,309 | 415,541 | (45,034) | | 1,872 | 360,486 |
| V330 | CITY OF OWENSBORO | 1.969216% | 1.893658% | 937,303 | (16,865) | 920,438 | 2,694,340 | 6,814,029 | (738,459) | | 30,698 | 5,911,236 |
| V347 | CITY OF RADCLIFF | 0.480234% | 0.524550% | 228,581 | (4,113) | 224,468 | 657,070 | 1,661,742 | (180,088) | | 7,486 | 1,441,577 |
| V359 | CITY OF ELSMERE | 0.140284% | 0.132900% | 66,772 | (1,201) | 65,571 | 191,941 | 485,421 | (52,607) | | 2,187 | 421,108 |
| V376 | CITY OF BEREA | 0.507160% | 0.352738% | 241,397 | (4,343) | 237,054 | 693,911 | 1,754,913 | (190,186) | | 7,906 | 1,522,404 |
| V408 | UNION EMERGENCY SERVICES | 0.368160% | 0.337213% | 175,236 | (3,153) | 172,083 | 503,727 | 1,273,935 | (138,061) | | 5,739 | 1,105,151 |
| V447 | CITY OF ELIZABETHTOWN | 1.142289% | 1.011530% | 543,704 | (9,783) | 533,921 | 1,562,914 | 3,952,634 | (428,360) | | 17,807 | 3,428,949 |
| V608 | WALTON FIRE DIST/FMS | 0.286168% | 0.275453% | 136,209 | (2,451) | 133,758 | 391,544 | 990,220 | (107,313) | | 4,461 | 859,025 |
| V647 | CITY OF VINE GROVE | 0.039659% | 0.053312% | 18,877 | (340) | 18,537 | 54,263 | 137,231 | (14,872) | | 618 | 119,049 |
| V708 | HEBRON FIRE PROTECTION DI | 0.522428% | 0.492096% | 248,664 | (4,474) | 244,190 | 714,802 | 1,807,745 | (195,911) | | 8,144 | 1,568,236 |
| V808 | POINT PLEASANT FIRE DIST | 0.132795% | 0.137562% | 63,207 | (1,137) | 62,070 | 181,694 | 459,507 | (49,798) | | 2,070 | 398,627 |
| V919 | CITY OF WILDER | 0.192167% | 0.225738% | 91,467 | (1,646) | 89,821 | 262,929 | 664,951 | (72,063) | | 2,996 | 576,851 |
| V959 | CITY OF COVINGTON | 2.770400% | 3.153228% | 1,318,648 | (23,726) | 1,294,922 | 3,790,544 | 9,586,346 | (1,038,904) | | 43,188 | 8,316,248 |
| TOTAL | | 100.000000% | 100.000000% | 47,597,760 | (856,422) | 46,741,338 | 136,822,982 | 346,027,491 | (37,500,156) | 1,558,909 | 300,182,224 | |

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Appendix B: Collective OPEB Amount

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2024 |
|-----------------------------|-----------------------------------|--|---|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| 39932 | JEFFERSON CO SHERIFF | (457,633) | (437,479) | (895,112) | - | (895,112) | (11,507) |
| 39934 | KENTON CO SHERIFF | (112,636) | (74,484) | (187,120) | - | (187,120) | (2,832) |
| 39936 | CAMPBELL CO SHERIFF | (4,097) | (27,096) | (31,193) | - | (31,193) | (103) |
| 39938 | FAYETTE CO SHERIFF | (204,069) | (768) | (204,837) | - | (204,837) | (5,131) |
| 39940 | DAVISS CO SHERIFF | (162,366) | (38,500) | (200,866) | - | (200,866) | (4,083) |
| 39944 | HARDIN COUNTY SHERIFF | (116,580) | 29,312 | (87,268) | - | (87,268) | (2,931) |
| 39946 | WARREN COUNTY SHERIFF | (197,698) | 6,074 | (191,624) | - | (191,624) | (4,971) |
| 39948 | BOONE COUNTY SHERIFF | (730,849) | (152,159) | (883,008) | - | (883,008) | (18,376) |
| 39952 | MADISON COUNTY SHERIFF | (105,789) | 65,282 | (40,507) | - | (40,507) | (2,660) |
| 39962 | BULLITT CO SHERIFF | (110,295) | (71,543) | (181,838) | - | (181,838) | (2,773) |
| A156 | CITY OF ANCHORAGE | (10,480) | (35,642) | (46,122) | - | (46,122) | (264) |
| AB19 | BELLEVUE/DAYTON FIRE | (88,285) | (23,536) | (111,821) | - | (111,821) | (2,220) |
| AC19 | CAMPBELL CO FIRE DIST 1 | (36,082) | (32,587) | (68,669) | - | (68,669) | (907) |
| AD19 | SOUTHERN CAMPBELL F DIST | (33,651) | (18,951) | (52,602) | - | (52,602) | (846) |
| AS02 | ALLEN CO AMBULANCE SVC | (57,634) | (19,675) | (77,309) | - | (77,309) | (1,499) |
| AS20 | WOODFORD CO FIRE DISTRICT | - | 16,239 | (7,700) | - | (7,700) | (22) |
| B008 | BURLINGTON FIRE PRO DIST | - | 43,124 | (97,870) | - | (97,870) | (45) |
| B015 | CITY OF HILLVIEW | (95) | 54,144 | (30,251) | - | (30,251) | (2,122) |
| B045 | CITY OF BELLEFONTE | (51) | 9,187 | (9,264) | - | (9,264) | (464) |
| B048 | CITY OF HARLAN | (64) | 10,742 | 6,778 | - | 6,778 | (100) |
| B256 | BUECHEL FIRE PROTECT DIST | (41) | (268,875) | - | - | (268,916) | - |
| B259 | CITY OF LUDLOW | (27) | (39,222) | (103,349) | - | (103,349) | - |
| B456 | ANCHORAGE MIDDLETOWN FIRE AND EMS | (84) | 70,904 | (54,520) | - | (54,520) | (33,099) |
| B656 | LOUISVILLE AIRPORT AUTHOR | (71) | (36,259) | (42,630) | - | (42,630) | (3,932) |
| B956 | LAKE DREAMLAND FIRE DIST | - | (36,442) | - | - | (36,442) | - |
| C106 | CITY OF SIMPSONVILLE | (55) | (3,961) | 6,106 | - | 6,106 | (700) |
| C156 | FAIRDALE FIRE DISTRICT | (99) | 3,704 | (74,605) | - | (74,605) | (1,969) |
| C256 | LOUISVILLE/JEFF CO METRO | (99) | (35,379) | (15,625,978) | - | (25,978) | (326,630) |
| C356 | INDIAN HILLS POLICE DEPT | (67) | (17,772) | (30,539) | - | (30,539) | (321) |
| D024 | CITY OF PEMBROKE | - | (4,298) | (4,298) | - | (4,298) | - |
| D071 | CITY OF LEWISBURG | (98) | (9,270) | (10,668) | - | (10,668) | (35) |
| D098 | CITY OF COAL RUN VILLAGE | (00) | 6,388 | (8,512) | - | (8,512) | (375) |
| D106 | SIMPSONVILLE RURAL FIRE | - | 35,833 | (6,392) | - | (6,392) | (1,062) |
| G015 | ZONETON FIRE PROT DIST | - | 51,188 | (44,376) | - | (4,376) | (2,403) |
| G506 | SHELBY CO SUB FIRE DIST | - | (2,221) | (8,072) | - | (8,072) | (147) |
| J002 | CITY OF SCOTTSDALE | (55,010) | 36,890 | (18,120) | - | (18,120) | (1,383) |
| J003 | CITY OF LAWRENCEBURG | (61,842) | 5,456 | (56,386) | - | (56,386) | (1,555) |
| J007 | CITY OF MIDDLESBORO | (180,499) | (33,233) | (213,732) | - | (213,732) | (4,538) |
| J024 | CITY OF HOPKINSVILLE | (651,628) | (431,792) | (1,083,420) | - | (1,083,420) | (16,385) |
| J026 | CLAY CO BD OF ED | (4,198) | 12,139 | 7,941 | - | 7,941 | (106) |
| J037 | CITY OF FRANKFORT | (662,415) | (309,448) | (971,863) | - | (971,863) | (16,656) |
| J040 | CITY OF LANCASTER | (14,853) | (26,991) | (41,844) | - | (41,844) | (373) |
| J059 | KENTON COUNTY AIRPORT BD | (713,075) | (115,907) | (828,982) | - | (828,982) | (17,930) |
| J063 | CITY OF LONDON | (203,683) | 37,760 | (165,923) | - | (165,923) | (5,121) |
| J067 | CITY OF WHITESBURG | (25,978) | (2,703) | (28,681) | - | (28,681) | (653) |
| J084 | CITY OF HARRODSBURG | (23,360) | (50,463) | (73,823) | - | (73,823) | (587) |
| J090 | CITY OF BARDSTOWN | (213,209) | 111,014 | (102,195) | - | (102,195) | (5,361) |
| J100 | CITY OF SOMERSET | (529,775) | 156,367 | (373,408) | - | (373,408) | (13,321) |
| J113 | CITY OF MORGANFIELD | (9,709) | (15,361) | (25,070) | - | (25,070) | (244) |
| J118 | CITY OF CORBIN | (137,996) | (71,852) | (209,848) | - | (209,848) | (3,470) |
| J156 | CITY OF JEFFERSONTOWN | (358,442) | (36,956) | (395,398) | - | (395,398) | (9,013) |
| J210 | BOYD CO AMBULANCE SERVICE | (195,820) | 59,833 | (135,987) | - | (135,987) | (4,924) |
| J256 | CITY OF ST MATTHEWS | (166,086) | (39,391) | (205,477) | - | (205,477) | (4,176) |
| J259 | CITY OF PARK HILLS | (20,826) | (10,121) | (30,947) | - | (30,947) | (524) |
| J319 | CITY OF ALEXANDRIA | (59,478) | (68,551) | (128,029) | - | (128,029) | (1,496) |
| J324 | CITY OF OAK GROVE | (82,537) | 44,086 | (38,451) | - | (38,451) | (2,075) |
| J356 | CITY OF WEST BUECHEL | (16,851) | (76,795) | (93,646) | - | (93,646) | (424) |
| J359 | CITY OF FORT WRIGHT | (140,767) | 55,784 | (84,983) | - | (84,983) | (3,539) |
| J410 | CANNONSBURG VOL FIRE DEPT | (5,757) | (878) | (6,635) | - | (6,635) | (145) |
| J419 | CITY OF COLD SPRING | (44,342) | (12,588) | (56,930) | - | (56,930) | (1,115) |
| J456 | CITY OF SHIVELY | (308,299) | (95,993) | (404,292) | - | (404,292) | (7,752) |
| J510 | CITY OF CATLETTSBURG | (42,636) | (11,507) | (54,143) | - | (54,143) | (1,072) |
| J619 | CITY OF FORT THOMAS | (301,732) | (140,979) | (442,711) | - | (442,711) | (7,587) |
| J719 | CITY OF SOUTHGATE | (15,908) | 35,586 | 19,678 | - | 19,678 | (400) |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code (1) | Participating Employer Name (2) | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2024 (18) |
|------------------------------------|------------------------------------|--|---|-------------------------------------|--|-----------------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense (13) | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (14) | Gross Employer OPEB Expense (15) | Proportionate Share of Nonemployer Contributions (16) | Net Employer OPEB Expense (17) | |
| J756 | CITY OF PROSPECT | (8,365) | (13,652) | (22,017) | - | (22,017) | (210) |
| J819 | CITY OF BELLEVUE | (49,426) | (8,328) | (57,754) | - | (57,754) | (1,243) |
| J859 | CITY OF VILLA HILLS | (62,338) | 68,235 | 5,897 | - | 5,897 | (1,567) |
| J919 | CITY OF DAYTON | (42,965) | (25,341) | (68,306) | - | (68,306) | (1,080) |
| J956 | OKOLONA FIRE DISTRICT | (385,852) | 529,770 | 143,918 | - | 143,918 | (9,702) |
| J959 | CITY OF INDEPENDENCE | (169,430) | (1,939) | (171,369) | - | (171,369) | (4,260) |
| K001 | CITY OF COLUMBIA | (50,622) | (13,995) | (64,617) | - | (64,617) | (1,273) |
| K010 | CITY OF ASHLAND | (599,810) | 75,141 | (524,669) | - | (524,669) | (15,082) |
| K011 | CITY OF DANVILLE | (293,847) | 135,422 | (158,425) | - | (158,425) | (7,389) |
| K016 | CITY OF MORGANTOWN | (31,143) | 30,772 | (371) | - | (371) | (783) |
| K018 | CITY OF MURRAY | (259,044) | (147,694) | (406,738) | - | (406,738) | (6,513) |
| K019 | CITY OF NEWPORT | (491,703) | (56,990) | (548,693) | - | (548,693) | (12,363) |
| K026 | CITY OF MANCHESTER | (27,364) | (24,198) | (51,562) | - | (51,562) | (688) |
| K029 | CITY OF BURKESVILLE | (19,279) | (8,657) | (27,936) | - | (27,936) | (485) |
| K034 | LEX/FAYETTE URBAN CO GOVT | (1,048,560) | (513,146) | (1,561,706) | - | (1,561,706) | (26,365) |
| K041 | CITY OF WILLIAMSTOWN | (32,783) | (2,976) | (35,759) | - | (35,759) | (824) |
| K043 | CITY OF LEITCHFIELD | (78,836) | 2,039 | (76,797) | - | (76,797) | (1,982) |
| K049 | CITY OF CYNTHIANA | (101,466) | (97,255) | (198,721) | - | (198,721) | (2,551) |
| K055 | CITY OF BEATTYVILLE | (19,902) | 4,350 | (14,552) | - | (14,552) | (275) |
| K078 | CITY OF RUSSELLVILLE | (47,002) | (47,002) | (166,086) | - | (166,086) | (2,720) |
| K078 | CITY OF LEBANON | (2,303) | (2,303) | (58,762) | - | (58,762) | (9,220) |
| K079 | CITY OF BENTON | 19,104 | 19,104 | (19,543) | - | (19,543) | (972) |
| K090 | NELSON COUNTY BD OF ED | (4,939) | (4,939) | (4,939) | - | (4,939) | - |
| K091 | CITY OF CARLSLE | (56,805) | (56,805) | (56,805) | - | (56,805) | - |
| K099 | CITY OF STANTON | (9,427) | (9,427) | (36,253) | - | (36,253) | (77) |
| K103 | CITY OF MOREHEAD | (19) | 13,063 | (80,756) | - | (80,756) | (1,273) |
| K105 | CITY OF GEORGETOWN | (65) | 98,281 | (953,284) | - | (953,284) | (13,869) |
| K106 | CITY OF SHELBYVILLE | (50) | 3,152 | (169,098) | - | (169,098) | (6,091) |
| K108 | CITY OF TAYLORSVILLE | (58) | (1,922) | (12,680) | - | (12,680) | (270) |
| K111 | CITY OF CADIZ | (32) | (60,603) | (56,635) | - | (56,635) | (655) |
| K114 | CITY OF BOWLING GREEN | (96) | 59,655 | (1,248,141) | - | (1,248,141) | (32,883) |
| K115 | CITY OF SPRINGFIELD | (68) | (8,735) | (33,803) | - | (33,803) | (630) |
| K120 | CITY OF VERSAILLES | (905) | (46,969) | (264,274) | - | (264,274) | (5,464) |
| K200 | CITY OF FERGUSON | (97) | 569 | 372 | - | 372 | (5) |
| K256 | JEFFERSONTOWN FIRE DIST | (62) | 462,370 | (34,292) | - | (34,292) | (12,488) |
| K315 | MT WASHINGTON FIRE P DIST | (36) | (21,002) | (95,538) | - | (95,538) | (1,874) |
| K356 | ST MATTHEWS FIRE DIST. | | 449,886 | (101,402) | - | (101,402) | (13,862) |
| K414 | CITY OF SMITHS GROVE | | 11,962 | 3,352 | - | 3,352 | (216) |
| K419 | ALEXANDRIA FIRE DISTRICT | (87,323) | (9,913) | (97,436) | - | (97,436) | (2,201) |
| K456 | CAMP TAYLOR FIRE PRO DIST | | (93,109) | (93,109) | - | (93,109) | - |
| K559 | CITY OF TAYLOR MILL | (90,203) | 3,088 | (87,115) | - | (87,115) | (2,268) |
| K656 | MCMAHAN FIRE PRO DIST 14 | | (75,486) | (75,486) | - | (75,486) | - |
| K659 | CITY OF EDGEWOOD | (133,585) | (80,900) | (214,485) | - | (214,485) | (3,359) |
| K719 | CENTRAL CAMPBELL CO FIRE | (131,748) | (3,343) | (135,091) | - | (135,091) | (3,313) |
| K759 | LAKESIDE/CRESTVIEWHLS POL | (63,692) | (24,368) | (88,060) | - | (88,060) | (1,601) |
| K856 | HIGHVIEW FIRE DISTRICT | (126,216) | 160,509 | 34,293 | - | 34,293 | (3,174) |
| K859 | CITY OF FORT MITCHELL | (150,229) | (47,435) | (197,664) | - | (197,664) | (3,777) |
| L001 | ADAIR CO AMBULANCE SER | (52,898) | 9,638 | (43,260) | - | (43,260) | (1,330) |
| L005 | CITY OF GLASGOW | (259,556) | (70,540) | (330,096) | - | (330,096) | (6,526) |
| L009 | CITY OF PARIS | (88,161) | (48,986) | (137,147) | - | (137,147) | (2,217) |
| L015 | CITY OF MT WASHINGTON | (116,953) | 16,076 | (100,877) | - | (100,877) | (2,941) |
| L025 | CITY OF WINCHESTER | (425,739) | (67,482) | (493,221) | - | (493,221) | (10,705) |
| L031 | EDMONSON CO AMBULANCE DIS | (13,049) | (33,969) | (47,018) | - | (47,018) | (328) |
| L035 | CITY OF FLEMINGSBURG | (16,449) | (15,149) | (31,598) | - | (31,598) | (414) |
| L039 | CITY OF WARSAW | (15,216) | 30,472 | 15,256 | - | 15,256 | (383) |
| L044 | GREEN CO AMBULANCE SVC | (19,836) | (18,380) | (38,216) | - | (38,216) | (499) |
| L050 | CITY OF MUNFORDVILLE | (13,452) | 9,575 | (3,877) | - | (3,877) | (338) |
| L052 | CITY OF EMINENCE | (31,588) | 12,269 | (19,319) | - | (19,319) | (794) |
| L057 | CITY OF NICHOLASVILLE | (554,330) | 95,618 | (458,712) | - | (458,712) | (13,938) |
| L061 | CITY OF BARBOURVILLE | (16,111) | (22,037) | (38,148) | - | (38,148) | (405) |
| L072 | CITY OF EDDYVILLE | (14,707) | (17,096) | (31,803) | - | (31,803) | (370) |
| L073 | CITY OF PADUCAH | (767,774) | (106,700) | (874,474) | - | (874,474) | (19,305) |
| L077 | CITY OF SALYERSVILLE | (17,209) | 4,569 | (12,640) | - | (12,640) | (433) |
| L086 | CITY OF TOMPKINSVILLE | (21,610) | (43,480) | (65,090) | - | (65,090) | (543) |
| L090 | CITY OF NEW HAVEN | | (11,864) | (11,864) | - | (11,864) | - |
| L107 | CITY OF FRANKLIN | (95,300) | (4,737) | (100,037) | - | (100,037) | (2,396) |
| L108 | SPENCER CO FIRE DIST | (7,794) | (8,084) | (15,878) | - | (15,878) | (196) |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2024 |
|-----------------------------|-----------------------------|--|---|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| L110 | CITY OF ELKTON | (8,458) | (2,270) | (10,728) | - | (10,728) | (213) |
| L159 | ELSMERE FIRE PROTECTION | (45,733) | (33,718) | (79,451) | - | (79,451) | (1,150) |
| L356 | EASTWOOD FIRE PROT DIST | - | (193,863) | (193,863) | - | (193,863) | - |
| L456 | HARRODS CREEK FIRE DIST | - | (438,059) | (438,059) | - | (438,059) | - |
| L556 | LYNDON FIRE PROTECT DIST | - | (231,499) | (231,499) | - | (231,499) | - |
| L656 | FERN CREEK FIRE PROT DIST | (422,442) | 890,881 | 468,439 | - | 468,439 | (10,622) |
| L756 | PLEASURE RIDGE PARK FIRE | (524,484) | 736,416 | 211,932 | - | 211,932 | (13,188) |
| L956 | WORTHINGTON FIRE DEPT | - | (466,013) | (466,013) | - | (466,013) | - |
| M014 | CITY OF HARDINSBURG | (15,980) | (3,551) | (19,531) | - | (19,531) | (402) |
| M015 | BULLITT CO FISCAL COURT | (3,682) | (117,536) | (121,218) | - | (121,218) | (93) |
| M022 | CITY OF OLIVE HILL | (17,544) | 46,229 | 28,685 | - | 28,685 | (441) |
| M042 | CITY OF MAYFIELD | (293,548) | 33,077 | (260,471) | - | (260,471) | (7,381) |
| M054 | CITY OF DAWSON SPRINGS | (14,989) | (11,094) | (26,083) | - | (26,083) | (377) |
| M059 | KENTON COUNTY FISCAL CT | (235,165) | (118,412) | (353,577) | - | (353,577) | (5,913) |
| M069 | CITY OF STANFORD | (45,622) | 30,540 | (15,082) | - | (15,082) | (1,147) |
| M076 | CITY OF RICHMOND | (604,577) | 129,176 | (475,401) | - | (475,401) | (15,202) |
| M081 | CITY OF BRANDENBURG | (199,698) | 10,458 | (189,240) | - | (189,240) | (5,021) |
| M085 | CITY OF EDMONTON | (23,734) | 66,493 | 42,759 | - | 42,759 | (597) |
| M096 | CITY OF FALMOUTH | (25,660) | 12,823 | (12,837) | - | (12,837) | (645) |
| M109 | CITY OF CAMPBELLSVILLE | - | (10,106) | (10,106) | - | (10,106) | - |
| M110 | CITY OF GUTHRIE | - | (41,400) | (153,090) | - | (153,090) | (2,408) |
| M118 | WHITLEY CO FISCAL COURT | (334) | (8,882) | (8,882) | - | (8,882) | - |
| M315 | CITY OF PIONEER VILLAGE | (21) | (15,646) | (22,480) | - | (22,480) | (172) |
| M356 | MIDDLETOWN FIRE PROT DIST | (21) | (2,052) | (22,073) | - | (22,073) | (503) |
| N008 | CITY OF FLORENCE | (704) | (264,599) | (264,599) | - | (264,599) | - |
| N011 | CITY OF PERRYVILLE | (79) | 12,273 | 6,444 | - | 6,478 | (196) |
| N012 | CITY OF BROOKSVILLE | (79) | 34,257 | (17,044) | - | 17,044 | - |
| N014 | CITY OF IRVINGTON | (41) | 25,573 | 13,932 | - | 13,932 | (293) |
| N022 | CITY OF GRAYSON | (12) | 20,346 | 76,034 | - | 76,034 | (1,114) |
| N050 | CITY OF HORSE CAVE | (76) | 59,035 | 35,959 | - | 35,959 | (580) |
| N051 | CITY OF HENDERSON | (28) | (29,486) | (653,914) | - | (653,914) | (13,186) |
| N054 | CITY OF MADISONVILLE | (37) | (106,114) | (603,951) | - | (603,951) | (12,518) |
| N076 | MADISON CO EMS | (907) | 34,960 | (204,647) | - | (204,647) | (6,025) |
| N087 | CITY OF MT STERLING | (79) | (8,592) | (109,071) | - | (109,071) | (2,526) |
| N088 | MORGAN CO AMBULANCE SERV | (22) | (28,858) | (38,780) | - | (38,780) | (249) |
| N093 | CITY OF LAGRANGE | (22) | (43,097) | (93,794) | - | (93,794) | (1,275) |
| N094 | CITY OF OWENTON | - | 10,990 | (3,153) | - | (3,153) | (356) |
| N099 | CITY OF CLAY CITY | - | (4,534) | (4,534) | - | (4,534) | - |
| N100 | CITY OF BURNSIDE | (14,407) | 2,762 | (11,645) | - | (11,645) | (362) |
| N104 | CITY OF JAMESTOWN | (3,755) | (17,251) | (21,006) | - | (21,006) | (94) |
| P007 | CITY OF PINEVILLE | (11,831) | (47,236) | (59,067) | - | (59,067) | (297) |
| P015 | CITY OF LEBANON JUNCTION | (10,803) | 114 | (10,689) | - | (10,689) | (272) |
| P033 | ESTILL COUNTY EMS | (51,456) | (4,474) | (55,930) | - | (55,930) | (1,294) |
| P041 | CITY OF DRY RIDGE | (95,346) | 100,960 | 5,614 | - | 5,614 | (2,397) |
| P043 | CITY OF CLARKSON | (3,366) | (386) | (3,752) | - | (3,752) | (85) |
| P079 | CITY OF CALVERT CITY | (36,727) | (8,564) | (45,291) | - | (45,291) | (923) |
| P093 | SOUTH OLDHAM FIRE DEPT | (69,324) | 5,218 | (64,106) | - | (64,106) | (1,743) |
| P116 | CITY OF MONTICELLO | (32,384) | (36,734) | (69,118) | - | (69,118) | (814) |
| P117 | CITY OF CLAY | - | (13,363) | (13,363) | - | (13,363) | - |
| R015 | CITY OF SHEPHERDSVILLE | (371,533) | 223,186 | (148,347) | - | (148,347) | (9,342) |
| R017 | CITY OF PRINCETON | (47,997) | (41,756) | (89,753) | - | (89,753) | (1,207) |
| R045 | CITY OF RUSSELL | (69,313) | (37,392) | (106,705) | - | (106,705) | (1,743) |
| R057 | CITY OF WILMORE | (31,000) | (27,565) | (58,565) | - | (58,565) | (779) |
| R104 | CITY OF RUSSELL SPRINGS | (36,494) | (16,188) | (52,682) | - | (52,682) | (918) |
| R105 | CITY OF STAMPING GROUND | (4,737) | 344 | (4,393) | - | (4,393) | (119) |
| TS59 | INDEPENDENCE FIRE DIST | (204,746) | (66,028) | (270,774) | - | (270,774) | (5,148) |
| V001 | ADAIR COUNTY FISCAL COURT | (34,160) | (21,313) | (55,473) | - | (55,473) | (859) |
| V002 | ALLEN COUNTY FISCAL COURT | (62,320) | 68,340 | 6,020 | - | 6,020 | (1,567) |
| V003 | ANDERSON CO FISCAL COURT | (45,228) | (13,368) | (58,596) | - | (58,596) | (1,137) |
| V005 | BARREN CO FISCAL CT | (114,243) | (88,307) | (202,550) | - | (202,550) | (2,873) |
| V007 | BELL CO FISCAL CT | (23,899) | (9,480) | (33,379) | - | (33,379) | (601) |
| V008 | BOONE CO FISCAL CT | (217,748) | 2,749 | (214,999) | - | (214,999) | (5,475) |
| V009 | BOURBON CO FISCAL COURT | (28,919) | (4,267) | (33,186) | - | (33,186) | (727) |
| V011 | BOYLE COUNTY FISCAL COURT | (179,260) | 83,629 | (95,631) | - | (95,631) | (4,507) |
| V012 | BRACKEN CO FISCAL COURT | (12,098) | (5,489) | (17,587) | - | (17,587) | (304) |
| V013 | BREATHITT CO FISCAL COURT | (8,836) | 5,140 | (3,696) | - | (3,696) | (222) |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code (1) | Participating Employer Name (2) | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2024 (18) |
|------------------------------------|------------------------------------|--|---|-------------------------------------|--|-----------------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense (13) | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (14) | Gross Employer OPEB Expense (15) | Proportionate Share of Nonemployer Contributions (16) | Net Employer OPEB Expense (17) | |
| V014 | BRECKINRIDGE CO FISCAL CT | (34,941) | 18,355 | (16,586) | - | (16,586) | (879) |
| V017 | CALDWELL CO FISCAL COURT | (12,971) | (68,568) | (81,539) | - | (81,539) | (326) |
| V019 | CAMPBELL CO FISCAL CT | (178,485) | (28,201) | (206,686) | - | (206,686) | (4,488) |
| V023 | CASEY CO FISCAL COURT | (22,016) | (285) | (22,301) | - | (22,301) | (554) |
| V025 | CLARK COUNTY FISCAL COURT | (156,870) | (19,807) | (176,677) | - | (176,677) | (3,944) |
| V030 | DAVISS CO FISCAL COURT | (325,287) | (47,895) | (373,182) | - | (373,182) | (8,179) |
| V032 | ELLIOTT CO FISCAL CT | (11,861) | 27,853 | 15,992 | - | 15,992 | (298) |
| V035 | FLEMING CO FISCAL COURT | (21,648) | (13,240) | (34,888) | - | (34,888) | (544) |
| V037 | FRANKLIN CO FISCAL COURT | (357,807) | (38,604) | (396,411) | - | (396,411) | (8,997) |
| V041 | GRANT COUNTY FISCAL COURT | (74,635) | 32,518 | (42,117) | - | (42,117) | (1,877) |
| V043 | GRAYSON CO FISCAL COURT | (115,362) | (247,435) | (362,797) | - | (362,797) | (2,901) |
| V047 | HARDIN CO FISCAL COURT | (420,482) | 127,623 | (292,859) | - | (292,859) | (10,573) |
| V049 | HARRISON CO FISCAL COURT | (24,845) | (50,238) | (75,083) | - | (75,083) | (625) |
| V052 | HENRY CO FISCAL COURT | (22,139) | (14,999) | (37,138) | - | (37,138) | (557) |
| V054 | HOPKINS CO FISCAL COURT | (124,575) | (59,347) | (183,922) | - | (183,922) | (3,132) |
| V057 | JESSAMINE CO FISCAL COURT | (319,143) | 164,505 | (154,638) | - | (154,638) | (8,025) |
| V060 | KNOTT CO FISCAL CT | (14,936) | (11,360) | (26,296) | - | (26,296) | (376) |
| V062 | LARUE CO FISCAL COURT | (17,315) | (8,741) | (26,056) | - | (26,056) | (435) |
| V063 | LAUREL COUNTY FISCAL COUR | (17,233) | (64,626) | (76,859) | - | (76,859) | (208) |
| V067 | LETCHER CO FISCAL COURT | | (53,940) | (74,299) | - | (74,299) | (62) |
| V070 | LIVINGSTON CO FISCAL CT | | 12,444 | (17,855) | - | (17,855) | (62) |
| V072 | LYON COUNTY FISCAL COURT | (72) | (18,551) | (30,123) | - | (30,123) | (291) |
| V073 | MCCRACKEN CO FISCAL COURT | (10) | (33,040) | (396,050) | - | (396,050) | (9,128) |
| V076 | MADISON CO FISCAL COURT | (13) | 11,988 | (67,825) | - | (67,825) | (2,007) |
| V078 | MARION CO FISCAL COURT | (29) | 13,109 | (24,120) | - | (24,120) | (9) |
| V079 | MARSHALL CO FISCAL COURT | (68) | (13,268) | (266,934) | - | (266,934) | (7,271) |
| V081 | MASON CO FIS CT | (78) | (3,270) | (57,848) | - | (57,848) | (1,121) |
| V083 | MEWEE CO FISCAL COURT | (72) | (5,400) | (20,872) | - | (20,872) | (389) |
| V087 | MONTGOMERY CO FISCAL CT | (43) | (2,669) | (91,312) | - | (91,312) | (1,223) |
| V088 | MORGAN CO FISCAL CT | (03) | (20,880) | (24,283) | - | (24,283) | (86) |
| V090 | NELSON CO FISCAL CT | (92) | (2,193) | (129,085) | - | (129,085) | (2,939) |
| V093 | OLDHAM CO FISCAL COURT | (23) | (78,220) | (454,943) | - | (454,943) | (6,958) |
| V094 | OWEN COUNTY FISCAL COURT | (53) | (1,282) | (16,235) | - | (16,235) | (376) |
| V096 | PENDLETON CO FISCAL COURT | (20) | (33,588) | (52,808) | - | (52,808) | (483) |
| V100 | PULASKI CO FISCAL CT | (31) | (30,245) | (262,776) | - | (262,776) | (5,847) |
| V103 | ROWAN CO FISCAL COURT | (84) | (100,275) | (131,059) | - | (131,059) | (774) |
| V105 | SCOTT CO FISCAL CT | | 269,496 | (442,745) | - | (442,745) | (17,909) |
| V106 | SHELBY CO FISCAL COURT | | (60,654) | (347,894) | - | (347,894) | (7,222) |
| V107 | SIMPSON CO FISCAL COURT | (64,416) | 30,663 | (33,753) | - | (33,753) | (1,620) |
| V108 | SPENCER CO TREASURER | (88,015) | 28,595 | (59,420) | - | (59,420) | (2,213) |
| V109 | TAYLOR COUNTY FISCAL COURT | (35,550) | (10,821) | (46,371) | - | (46,371) | (894) |
| V112 | TRIMBLE CO FISCAL COURT | (7,463) | 1,365 | (6,098) | - | (6,098) | (188) |
| V113 | UNION COUNTY FISCAL COURT | (15,944) | (7,881) | (23,825) | - | (23,825) | (401) |
| V115 | WASHINGTON CO FIS COURT | (23,923) | (19,626) | (43,549) | - | (43,549) | (602) |
| V119 | CITY OF HIGHLAND HEIGHTS | (48,682) | (37,262) | (85,944) | - | (85,944) | (1,224) |
| V120 | WOODFORD CO FISCAL COURT | (77,544) | 4,576 | (72,968) | - | (72,968) | (1,950) |
| V159 | CITY OF ERLANGER | (364,285) | (46,596) | (410,881) | - | (410,881) | (9,160) |
| V171 | CITY OF ADAIRVILLE | (2,900) | (1,706) | (4,606) | - | (4,606) | (73) |
| V196 | CITY OF BUTLER | (3,915) | (1,089) | (5,004) | - | (5,004) | (98) |
| V197 | CITY OF HAZARD | (5,487) | 16 | (5,471) | - | (5,471) | (138) |
| V205 | BARREN/METCALFE CO AMB SR | (156,232) | 45,007 | (111,225) | - | (111,225) | (3,928) |
| V298 | CITY OF PIKEVILLE | (60,730) | (187,726) | (248,456) | - | (248,456) | (1,527) |
| V330 | CITY OF OWENSBORO | (995,842) | 41,681 | (954,161) | - | (954,161) | (25,039) |
| V347 | CITY OF RADCLIFF | (242,857) | (145,241) | (388,098) | - | (388,098) | (6,106) |
| V359 | CITY OF ELSMERE | (70,942) | 20,670 | (50,272) | - | (50,272) | (1,784) |
| V376 | CITY OF BERA | (256,473) | 719,248 | 462,775 | - | 462,775 | (6,449) |
| V408 | UNION EMERGENCY SERVICES | (186,180) | 84,342 | (101,838) | - | (101,838) | (4,681) |
| V447 | CITY OF ELIZABETH TOWN | (577,661) | 188,792 | (388,869) | - | (388,869) | (14,525) |
| V608 | WALTON FIRE DIST/FMS | (144,717) | 22,478 | (122,239) | - | (122,239) | (3,639) |
| V647 | CITY OF VINE GROVE | (20,056) | 11,979 | (8,077) | - | (8,077) | (504) |
| V708 | HEBRON FIRE PROTECTION DI | (264,194) | 41,787 | (222,407) | - | (222,407) | (6,643) |
| V808 | POINT PLEASANT FIRE DIST | (67,155) | (27,897) | (95,052) | - | (95,052) | (1,689) |
| V919 | CITY OF WILDER | (97,180) | (72,714) | (169,894) | - | (169,894) | (2,443) |
| V959 | CITY OF COVINGTON | (1,401,005) | (357,606) | (1,758,611) | - | (1,758,611) | (35,227) |
| TOTAL | | (50,570,499) | (2,181,531) | (52,752,030) | - | (52,752,030) | (1,271,546) |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

Appendix B: Collective OPEB Amount

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| 39932 | JEFFERSON CO SHERIFF | 111,989 | 845,426 | 1,126,878 | - | 2,084,293 | 5,104,593 | 1,290,731 | 1,297,397 | 1,373,700 | 9,066,421 |
| 39934 | KENTON CO SHERIFF | 27,563 | 208,082 | 277,355 | - | 513,000 | 1,256,376 | 317,683 | 319,324 | 222,770 | 2,116,153 |
| 39936 | CAMPBELL CO SHERIFF | 1,003 | 7,568 | 10,088 | - | 18,659 | 45,696 | 11,555 | 11,614 | 67,299 | 136,164 |
| 39938 | FAYETTE CO SHERIFF | 49,938 | 376,995 | 502,501 | 175,977 | 1,105,411 | 2,276,256 | 575,567 | 578,539 | 376,034 | 3,806,396 |
| 39940 | DAVISS CO SHERIFF | 39,733 | 299,953 | 399,811 | 142,734 | 882,231 | 1,811,087 | 457,945 | 460,311 | 172,418 | 2,901,761 |
| 39944 | HARDIN COUNTY SHERIFF | 28,529 | 215,368 | 287,066 | 250,621 | 781,584 | 1,300,369 | 328,807 | 330,505 | 85,235 | 2,044,916 |
| 39946 | WARREN COUNTY SHERIFF | 48,379 | 365,226 | 486,813 | 433,385 | 1,333,803 | 2,205,193 | 557,598 | 560,478 | 197,656 | 3,520,925 |
| 39948 | BOONE COUNTY SHERIFF | 178,849 | 1,350,163 | 1,799,648 | 344,617 | 3,673,277 | 8,152,138 | 2,061,323 | 2,071,970 | 818,561 | 13,103,992 |
| 39952 | MADISON COUNTY SHERIFF | 25,888 | 195,433 | 260,495 | 297,010 | 778,826 | 1,180,005 | 298,372 | 299,913 | 13,135 | 1,791,425 |
| 39962 | BULLITT CO SHERIFF | 26,991 | 203,757 | 271,590 | 69,860 | 572,198 | 1,230,265 | 311,081 | 312,687 | 205,070 | 2,059,103 |
| A156 | CITY OF ANCHORAGE | 2,565 | 19,360 | 25,805 | 75,498 | 123,228 | 116,894 | 29,558 | 29,710 | 107,646 | 283,808 |
| AB19 | BELLEVUE/DAYTON FIRE | 21,605 | 163,098 | 217,395 | 60,101 | 462,199 | 984,766 | 249,005 | 250,291 | 203,795 | 1,687,857 |
| AC19 | CAMPBELL CO FIRE DIST 1 | 8,830 | 66,657 | 88,847 | 7,790 | 172,124 | 402,466 | 101,766 | 102,292 | 208,003 | 814,527 |
| AD19 | SOUTHERN CAMPBELL F DIST | 8,235 | 62,166 | 82,861 | 9,426 | 162,688 | 375,350 | 94,910 | 95,400 | 85,417 | 651,077 |
| AS02 | ALLEN CO AMBULANCE SVC | 14,104 | 106,473 | 141,919 | 7,015 | 269,511 | 642,871 | 162,554 | 163,394 | 83,940 | 1,052,759 |
| AS20 | WOODFORD CO FIRE DISTRICT | - | - | 58,946 | 106,133 | 215,161 | 267,019 | - | - | 67,866 | 323,290 |
| B008 | BURLINGTON FIRE PRO DIST | - | - | 347,185 | 219,192 | 861,351 | 1,572,695 | - | - | 399,720 | 2,425,583 |
| B015 | CITY OF HILLVIEW | 155,511 | - | 207,815 | 105,055 | 488,371 | 941,371 | 28,032 | 239,261 | 16,827 | 1,435,491 |
| B045 | CITY OF BELLEFONTE | 34,086 | 45,434 | 35,537 | 119,572 | 205,810 | 52,041 | 52,309 | 1,834 | 311,994 | 666,629 |
| B048 | CITY OF HARLAN | 7,323 | 9,760 | 37,335 | 55,388 | 111,237 | 44,213 | 11,179 | 11,237 | 2,628,749 | 2,629,447 |
| B256 | BUECHEL FIRE PROTECT DIST | 77 | 102 | 70 | 70 | 209 | 463 | - | - | 225,231 | 1,303,192 |
| B259 | CITY OF LUDLOW | 118,467 | - | 1,907 | - | 45,293 | 45,293 | - | - | 576,446 | 22,704,603 |
| B456 | ANCHORAGE MIDDLETOWN FIRE AND EMS | 2,431,874 | 4,472 | 2,431,874 | 100,219 | 2,431,874 | 2,431,874 | 12,794 | 731,971 | 357,972 | 2,986,529 |
| B656 | LOUISVILLE AIRPORT AUTHOR | 288,877 | - | 16,646 | 16,646 | 16,646 | 209 | 41,035 | 443,313 | 124,387 | 124,387 |
| B956 | LAKE DREAMLAND FIRE DIST | - | - | - | - | - | - | - | - | - | - |
| C106 | CITY OF SIMPSONVILLE | 51,459 | 590 | 80,501 | 207,366 | 701 | 78,563 | 78,969 | 78,679 | 546,912 | 1,335,667 |
| C156 | FAIRDALE FIRE DISTRICT | 144,668 | 830 | 25,269 | 381,936 | 490 | 220,868 | 222,008 | 19,301 | 828,560 | 223,994,694 |
| C256 | LOUISVILLE/JEFF CO METRO | 3,100 | 23,998,684 | 1,120 | 646,826 | 469 | 339,305 | 828,560 | 5,625,360 | 36,195 | 288,085 |
| C356 | INDIAN HILLS POLICE DEPT | - | 23,586 | 1,438 | 26,409 | 26,409 | 408 | 36,009 | 36,195 | 73,473 | 507 |
| D024 | CITY OF PEMBROKE | - | - | - | - | - | - | - | - | 507 | 507 |
| D071 | CITY OF LEWISBURG | 2,583 | 3,443 | - | - | 6,368 | 597 | 3,944 | 3,964 | 40,608 | 64,113 |
| D098 | CITY OF COAL RUN VILLAGE | 27,525 | 36,689 | 65,131 | 132,991 | 195 | 42,024 | 42,241 | 30,628 | 281,088 | 709,800 |
| D106 | SIMPSONVILLE RURAL FIRE | - | 103,976 | 102,990 | 102,990 | 102,990 | 996 | 19,094 | 10,710 | 36,878 | 1,643,292 |
| G015 | ZONETON FIRE PROT DIST | - | 235,318 | 227,870 | - | 227,870 | 227,870 | 269,534 | 16,501 | 8,209 | 106,554 |
| G506 | SHELBY CO SUB FIRE DIST | - | 14,406 | - | - | - | - | - | - | - | - |
| J002 | CITY OF SCOTTSDALE | 13,462 | 101,625 | 135,457 | 59,722 | 310,266 | 613,601 | 155,153 | 155,954 | 17,362 | 942,070 |
| J003 | CITY OF LAWRENCEBURG | 15,134 | 114,246 | 152,280 | 24,714 | 306,374 | 689,808 | 174,423 | 175,323 | 37,798 | 1,077,352 |
| J007 | CITY OF MIDDLESBORO | 44,171 | 333,452 | 444,462 | 144,278 | 966,363 | 2,013,349 | 509,089 | 511,718 | 201,501 | 3,235,657 |
| J024 | CITY OF HOPKINSVILLE | 159,462 | 1,203,810 | 1,604,572 | - | 2,967,844 | 7,268,473 | 1,837,882 | 1,847,375 | 1,538,185 | 12,491,915 |
| J026 | CLAY CO BD OF ED | 1,027 | 7,756 | 10,338 | 58,752 | 77,873 | 46,830 | 11,841 | 11,902 | 1,389,055 | 12,524,116 |
| J037 | CITY OF FRANKFORT | 162,102 | 1,223,738 | 1,631,134 | 81,815 | 3,098,789 | 7,388,797 | 1,868,307 | 1,877,957 | 1,877,957 | 3,774,225 |
| J040 | CITY OF LANCASTER | 3,635 | 27,438 | 36,573 | 504 | 68,150 | 165,670 | 41,891 | 42,107 | 113,345 | 363,013 |
| J059 | KENTON COUNTY AIRPORT BD | 174,499 | 1,317,326 | 1,755,879 | 936,249 | 4,183,953 | 7,953,875 | 2,011,191 | 2,021,579 | 837,604 | 12,824,249 |
| J063 | CITY OF LONDON | 49,844 | 376,282 | 501,551 | 453,746 | 1,381,423 | 2,271,952 | 574,478 | 577,445 | 167,225 | 3,591,100 |
| J067 | CITY OF WHITESBURG | 6,357 | 47,992 | 63,969 | 85,143 | 203,461 | 289,768 | 73,270 | 73,648 | 138,190 | 574,876 |
| J084 | CITY OF HARRODSBURG | 5,717 | 43,155 | 57,522 | - | 106,394 | 260,566 | 65,886 | 66,226 | 132,541 | 525,219 |
| J090 | CITY OF BARDSTOWN | 52,175 | 393,880 | 525,008 | 712,718 | 1,683,781 | 2,378,207 | 601,346 | 604,452 | 190,220 | 3,774,225 |
| J100 | CITY OF SOMERSET | 129,643 | 978,700 | 1,304,521 | 625,901 | 3,038,765 | 5,909,288 | 1,494,203 | 1,501,921 | 216,827 | 9,122,239 |
| J113 | CITY OF MORGANFIELD | 2,376 | 17,936 | 23,908 | 2,287 | 46,507 | 108,298 | 27,384 | 27,525 | 74,668 | 237,875 |
| J118 | CITY OF CORBIN | 33,769 | 254,932 | 339,802 | - | 628,503 | 1,539,251 | 389,210 | 391,220 | 263,950 | 2,583,631 |
| J156 | CITY OF JEFFERSONTOWN | 87,716 | 662,181 | 882,629 | 115,373 | 1,747,899 | 3,998,178 | 1,010,966 | 1,016,188 | 162,729 | 6,188,061 |
| J210 | BOYD CO AMBULANCE SERVICE | 47,920 | 361,756 | 482,188 | 409,044 | 1,300,908 | 2,184,243 | 552,300 | 555,153 | 87,003 | 3,378,699 |
| J256 | CITY OF ST MATTHEWS | 40,643 | 306,825 | 408,970 | 168,071 | 924,509 | 1,852,575 | 468,436 | 470,855 | 175,420 | 2,967,286 |
| J259 | CITY OF PARK HILLS | 5,097 | 38,475 | 51,283 | 12,738 | 107,593 | 232,305 | 58,740 | 59,043 | 9,269 | 359,397 |
| J319 | CITY OF ALEXANDRIA | 14,555 | 109,880 | 146,460 | 10,597 | 281,492 | 663,443 | 167,756 | 168,622 | 282,573 | 1,282,394 |
| J324 | CITY OF OAK GROVE | 20,198 | 152,477 | 203,239 | 300,432 | 676,346 | 920,641 | 232,790 | 233,993 | 146,402 | 1,533,826 |
| J356 | CITY OF WEST BUECHEL | 4,124 | 31,131 | 41,494 | 73,668 | 150,417 | 187,963 | 47,528 | 47,773 | 343,481 | 626,745 |
| J359 | CITY OF FORT WRIGHT | 34,447 | 260,050 | 346,624 | 327,454 | 968,575 | 1,570,157 | 397,025 | 399,075 | 195,021 | 2,561,278 |
| J410 | CANNONSBURG VOL FIRE DEPT | 1,409 | 10,636 | 14,177 | 1,194 | 27,416 | 64,221 | 16,239 | 16,322 | 5,325 | 102,107 |
| J419 | CITY OF COLD SPRING | 10,851 | 81,917 | 109,189 | 52,103 | 254,060 | 494,608 | 125,065 | 125,711 | 141,414 | 886,798 |
| J456 | CITY OF SHIVELY | 75,445 | 569,548 | 759,157 | 48,566 | 1,452,716 | 3,438,870 | 869,541 | 874,033 | 647,204 | 5,829,648 |
| J510 | CITY OF CATLETTSBURG | 10,434 | 78,765 | 104,987 | 34,365 | 228,551 | 475,576 | 120,253 | 120,874 | 95,569 | 812,272 |
| J619 | CITY OF FORT THOMAS | 73,838 | 557,416 | 742,986 | - | 1,374,240 | 3,365,619 | 851,019 | 855,415 | 566,073 | 5,638,126 |
| J719 | CITY OF SOUTHGATE | 3,893 | 29,388 | 39,172 | 137,341 | 209,794 | 177,443 | 44,868 | 45,099 | 1,286 | 268,696 |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|--|---|--|----------------------------|-------------------------------|--|--|
| | | Liability Experience (19) | Assumption Changes (20) | Investment Experience (21) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (22) | Total Deferred Outflow of Resources (23) | Liability Experience (24) | Assumption Changes (25) | Investment Experience (26) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (27) | Total Deferred Inflow of Resources (28) |
| J756 | CITY OF PROSPECT | 2,047 | 15,454 | 20,599 | - | 38,100 | 93,310 | 23,594 | 23,716 | 31,821 | 172,441 |
| J819 | CITY OF BELLEVUE | 12,095 | 91,308 | 121,706 | 8,219 | 233,328 | 551,309 | 139,402 | 140,122 | 59,716 | 890,549 |
| J859 | CITY OF VILLA HILLS | 15,255 | 115,162 | 153,501 | 169,726 | 453,644 | 695,335 | 175,820 | 176,729 | 19,480 | 1,067,365 |
| J919 | CITY OF DAYTON | 10,514 | 79,372 | 105,796 | 15,922 | 211,604 | 479,335 | 121,180 | 121,806 | 148,119 | 870,348 |
| J956 | OKOLONA FIRE DISTRICT | 94,423 | 712,818 | 950,124 | 1,942,906 | 3,700,271 | 4,303,921 | 1,088,275 | 1,093,896 | 6,486,092 | 3,139,503 |
| J959 | CITY OF INDEPENDENCE | 41,462 | 313,003 | 417,205 | 422,641 | 1,194,311 | 1,889,877 | 477,868 | 480,336 | 291,422 | 6,486,092 |
| K001 | CITY OF COLLIMBIA | 12,388 | 93,519 | 124,652 | 7,315 | 237,874 | 564,656 | 142,777 | 143,514 | 61,598 | 912,545 |
| K010 | CITY OF ASHLAND | 146,782 | 1,108,081 | 1,476,974 | 359,506 | 3,091,343 | 6,690,477 | 1,691,732 | 1,700,470 | 21,673 | 10,104,352 |
| K011 | CITY OF DANVILLE | 71,908 | 542,850 | 723,572 | 776,703 | 2,115,033 | 3,277,673 | 828,782 | 833,062 | 105,436 | 5,044,953 |
| K016 | CITY OF MORGANTOWN | 7,621 | 57,533 | 76,686 | 115,147 | 256,987 | 347,378 | 87,837 | 88,290 | 2,565 | 526,070 |
| K019 | CITY OF MURRAY | 63,392 | 478,556 | 637,872 | 1,179,820 | 2,899,467 | 2,899,467 | 730,621 | 734,395 | 578,071 | 4,932,554 |
| K018 | CITY OF NEWPORT | 120,326 | 908,366 | 1,210,771 | 120,986 | 2,360,449 | 5,484,514 | 1,386,822 | 1,393,984 | 189,212 | 8,454,632 |
| K029 | CITY OF MANCHESTER | 6,696 | 50,551 | 67,381 | 22,841 | 147,469 | 305,224 | 77,178 | 77,577 | 132,255 | 592,234 |
| K029 | CITY OF BURKESVILLE | 4,718 | 35,616 | 47,433 | 4,228 | 92,035 | 215,044 | 54,375 | 54,656 | 38,083 | 362,158 |
| K034 | LEX/FAYETTE URBAN CO GOVT | 256,597 | 1,937,097 | 2,581,979 | 4,775,673 | 11,695,984 | 11,695,984 | 2,957,408 | 2,972,683 | 1,913,608 | 19,539,683 |
| K043 | CITY OF WILLIAMSTOWN | 8,023 | 60,564 | 80,726 | 25,994 | 175,307 | 365,676 | 92,464 | 92,941 | 64,087 | 615,168 |
| K043 | CITY OF LEITCHFIELD | 19,292 | 145,641 | 194,127 | 8,172 | 367,232 | 879,367 | 222,354 | 223,502 | 75,415 | 1,400,638 |
| K049 | CITY OF CYNTHIANA | 24,830 | 187,447 | 249,851 | 46,544 | 466,544 | 1,131,787 | 286,180 | 287,658 | 427,890 | 2,133,515 |
| K055 | CITY OF BEATTYVILLE | 4,626 | 34,919 | 47,234 | 36,945 | 123,034 | 210,836 | 53,587 | 53,587 | 13,289 | 331,023 |
| K078 | CITY OF RUSSELLVILLE | - | - | 293,234 | - | 293,234 | 1,328,307 | 542,371 | 542,371 | 337,606 | 2,130,591 |
| K078 | CITY OF LEBANON | - | - | 139,025 | 23,103 | 280,246 | 629,762 | 160,062 | 160,062 | 94,727 | 1,043,790 |
| K079 | CITY OF BENTON | - | 71,396 | 95,165 | 64,185 | 240,203 | 431,081 | 109,002 | 109,565 | 6,037 | 655,685 |
| K090 | NELSON COUNTY BD OF ED | - | - | - | 304 | 304 | - | - | - | 33,366 | 33,366 |
| K091 | CITY OF CARLSLE | - | - | - | - | - | - | - | - | 178,426 | 178,426 |
| K099 | CITY OF STANTON | - | 49,557 | 6,056 | - | 15,613 | 299,222 | 15,613 | 15,613 | 148,814 | 599,747 |
| K103 | CITY OF MOREHEAD | - | 173,321 | 1,021 | - | 1,021 | 256,493 | 1,021 | 1,021 | 68,551 | 1,645,739 |
| K105 | CITY OF GEORGETOWN | 1 | 1,018,956 | 1,777 | 68,003 | 1,747 | 55,662 | 563,697 | 148,591 | 9,420,294 | 1,645,739 |
| K106 | CITY OF SHELBYVILLE | - | 447,531 | 519 | 454,771 | 58,103 | 142 | 686,784 | 118,476 | 4,190,657 | 1,645,739 |
| K108 | CITY OF TAYLORSVILLE | - | 19,874 | 490 | 17,329 | 66,326 | 997 | 30,342 | 30,499 | 24,120 | 204,958 |
| K111 | CITY OF CADIZ | - | 48,092 | 102 | 10,881 | 129,445 | 372 | 73,422 | 73,802 | 60,670 | 498,266 |
| K114 | CITY OF BOWLING GREEN | 3 | 2,416,007 | 4,323 | 388,012 | 6,346,345 | 589 | 688,570 | 707,621 | 486,772 | 22,470,552 |
| K115 | CITY OF SPRINGFIELD | - | 46,311 | 47,728 | 144,691 | 244,719 | 620 | 70,704 | 71,069 | 202,853 | 624,246 |
| K120 | CITY OF VERSAILLES | - | 401,448 | 5,094 | 9,387 | 110,707 | 898 | 612,899 | 616,064 | 134,886 | 3,787,747 |
| K200 | CITY OF FERGUSON | - | 363 | 484 | 2,753 | 3,648 | 194 | 555 | 558 | 3,307 | 3,307 |
| K256 | JEFFERSONTOWN FIRE DIST | 1 | 917,528 | 222,983 | 832,412 | 494,463 | 933 | 408,009 | 408,045 | 192,786 | 8,541,573 |
| K315 | MT WASHINGTON FIRE P DIST | - | 137,698 | 183,539 | 55,947 | 395,424 | 403 | 210,226 | 211,312 | 137,839 | 1,387,380 |
| K356 | ST MATTHEWS FIRE DIST. | 1 | - | 1,357,495 | 436,094 | 941 | 253 | 54,880 | 333,470 | 9,600,514 | 9,600,514 |
| K414 | CITY OF SMITHS GROVE | - | 21,202 | 52,214 | 52,214 | 140 | 40 | 24,284 | 8,392 | 153,126 | 153,126 |
| K419 | ALEXANDRIA FIRE DISTRICT | 22,418 | 161,889 | 215,517 | 60,792 | 457,616 | 976,259 | 246,854 | 247,223 | 175,746 | 1,646,988 |
| K456 | CAMP TAYLOR FIRE PRO DIST | - | - | - | 10,555 | 10,555 | - | - | - | 416,512 | 416,512 |
| K559 | CITY OF TAYLOR MILL | 22,074 | 166,640 | 222,117 | 94,555 | 505,386 | 1,006,156 | 254,413 | 255,727 | 26,528 | 1,542,824 |
| K656 | MCMAHAN FIRE PRO DIST 14 | - | - | - | - | - | - | - | - | - | - |
| K659 | CITY OF EDGEWOOD | 32,690 | 246,782 | 328,939 | 16,229 | 624,640 | 1,490,046 | 376,768 | 378,714 | 304,157 | 2,549,685 |
| K719 | CENTRAL CAMPBELL CO FIRE | 32,240 | 243,389 | 324,416 | 5,499 | 605,544 | 1,469,559 | 371,588 | 373,507 | 75,120 | 2,289,774 |
| K759 | LAKESIDE/CRESTVIEWHLS POL | 15,586 | 117,664 | 156,836 | 17,225 | 307,311 | 710,442 | 179,640 | 180,568 | 98,804 | 1,169,454 |
| K856 | HIGHVIEW FIRE DISTRICT | 30,887 | 233,170 | 310,795 | 440,362 | 1,015,214 | 1,407,854 | 355,985 | 357,824 | 24,207 | 2,145,870 |
| K859 | CITY OF FORT MITCHELL | 36,763 | 277,532 | 369,925 | 3,657 | 687,877 | 1,675,707 | 423,714 | 425,902 | 159,193 | 2,684,516 |
| L001 | ADAIR CO AMBULANCE SER | 12,945 | 97,724 | 130,257 | 84,431 | 325,357 | 590,045 | 149,197 | 149,967 | 117,496 | 1,006,705 |
| L005 | CITY OF GLASGOW | 63,517 | 479,500 | 639,131 | 293,909 | 1,476,057 | 2,895,170 | 732,063 | 735,844 | 645,146 | 5,008,223 |
| L009 | CITY OF PARIS | 21,574 | 162,867 | 217,087 | 32,101 | 433,629 | 983,372 | 248,652 | 249,937 | 100,621 | 1,582,582 |
| L015 | CITY OF MT WASHINGTON | 28,620 | 216,057 | 287,985 | 154,890 | 687,552 | 1,304,531 | 329,860 | 331,563 | 43,309 | 2,009,263 |
| L025 | CITY OF WINCHESTER | 104,184 | 786,505 | 1,048,342 | 509,310 | 2,448,341 | 4,748,833 | 1,200,775 | 1,206,976 | 485,080 | 7,641,664 |
| L031 | EDMONSON CO AMBULANCE DIS | 3,193 | 24,106 | 32,131 | 1,040 | 60,470 | 145,550 | 36,803 | 36,993 | 143,371 | 362,717 |
| L035 | CITY OF FLEMINGSBURG | 4,025 | 30,388 | 40,504 | 1,745 | 76,662 | 183,478 | 46,394 | 46,633 | 94,916 | 371,421 |
| L039 | CITY OF WARSAW | 3,724 | 28,110 | 37,468 | 115,681 | 184,983 | 169,726 | 42,916 | 43,138 | 35,945 | 291,725 |
| L044 | GREEN CO AMBULANCE SVC | 4,854 | 36,645 | 48,845 | 11,125 | 101,469 | 221,260 | 55,947 | 56,236 | 114,754 | 448,197 |
| L050 | CITY OF MUNFORDVILLE | 3,292 | 24,851 | 33,124 | 37,194 | 98,461 | 150,045 | 37,940 | 38,136 | 11,368 | 237,489 |
| L052 | CITY OF EMINENCE | 7,730 | 58,356 | 77,783 | 59,746 | 203,615 | 352,347 | 89,093 | 89,553 | 6,947 | 537,940 |
| L057 | CITY OF NICHOLASVILLE | 135,652 | 1,024,062 | 1,364,984 | 381,995 | 2,906,693 | 6,183,177 | 1,563,458 | 1,571,533 | 135,968 | 9,454,136 |
| L061 | CITY OF BARBOURVILLE | 3,943 | 29,764 | 39,672 | 3,681 | 77,060 | 179,710 | 45,441 | 45,676 | 74,783 | 345,610 |
| L072 | CITY OF EDDYVILLE | 3,599 | 27,170 | 36,216 | 15,420 | 82,405 | 164,051 | 41,482 | 41,696 | 52,294 | 299,523 |
| L073 | CITY OF PADUCAH | 187,885 | 1,418,378 | 1,890,572 | 341,581 | 3,838,416 | 8,564,013 | 2,165,468 | 2,176,653 | 753,945 | 13,660,079 |
| L077 | CITY OF SALYERSVILLE | 4,211 | 31,792 | 42,376 | 38,397 | 116,776 | 191,957 | 48,537 | 48,788 | 34,175 | 323,457 |
| L086 | CITY OF TOMPKINSVILLE | 5,288 | 39,923 | 53,213 | 3,805 | 102,229 | 241,048 | 60,951 | 61,266 | 118,901 | 482,166 |
| L090 | CITY OF NEW HAVEN | - | - | - | - | - | - | - | - | 46,481 | 46,481 |
| L107 | CITY OF FRANKLIN | 23,321 | 176,055 | 234,666 | 114,033 | 548,075 | 1,063,004 | 268,788 | 270,176 | 117,889 | 1,719,857 |
| L108 | SPENCER CO FIRE DIST | 1,907 | 14,399 | 19,193 | 4,720 | 40,219 | 86,942 | 21,984 | 22,097 | 49,596 | 180,619 |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|--|---|--|----------------------------|-------------------------------|--|--|
| | | Liability Experience (19) | Assumption Changes (20) | Investment Experience (21) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (22) | Total Deferred Outflow of Resources (23) | Liability Experience (24) | Assumption Changes (25) | Investment Experience (26) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (27) | Total Deferred Inflow of Resources (28) |
| L110 | CITY OF ELKTON | 2,070 | 15,625 | 20,827 | 23,445 | 61,967 | 94,342 | 23,855 | 23,978 | 22,584 | 164,759 |
| L159 | ELSMERE FIRE PROTECTION | 11,192 | 84,487 | 112,614 | 118,260 | 326,553 | 510,126 | 128,989 | 129,655 | 247,822 | 1,016,592 |
| L356 | EASTWOOD FIRE PROT DIST | - | - | - | - | - | - | - | - | 400,710 | 400,710 |
| L456 | HARRODS CREEK FIRE DIST | - | - | - | - | - | - | - | - | 920,897 | 920,897 |
| L556 | LYNDON FIRE PROTECT DIST | - | - | - | - | - | - | - | - | - | - |
| L656 | FERN CREEK FIRE PROT DIST | 103,377 | 780,415 | 1,040,224 | 3,713,380 | 5,637,396 | 4,712,061 | 1,191,476 | 1,197,630 | - | 7,101,167 |
| L756 | PLEASURE RIDGE PARK FIRE | 128,348 | 968,925 | 1,291,492 | 1,971,970 | 4,360,735 | 5,850,268 | 1,479,280 | 1,486,920 | 97,221 | 8,913,689 |
| L956 | WORTHINGTON FIRE DEPT | - | - | - | - | - | - | - | - | 915,008 | 915,008 |
| M014 | CITY OF HARDINSBURG | 3,911 | 29,522 | 39,350 | 23,895 | 96,678 | 178,249 | 45,072 | 45,304 | 67,600 | 336,225 |
| M015 | BULLITT CO FISCAL COURT | 901 | 6,802 | 9,067 | - | 16,770 | 41,071 | 10,385 | 10,439 | 181,294 | 243,189 |
| M022 | CITY OF OLIVE HILL | 4,293 | 32,410 | 43,200 | 229,988 | 309,891 | 195,691 | 49,482 | 49,737 | 100,044 | 394,954 |
| M042 | CITY OF MAYFIELD | 71,835 | 542,296 | 722,833 | 512,739 | 1,849,703 | 3,274,328 | 827,936 | 832,212 | 305,548 | 5,240,024 |
| M054 | CITY OF DAWSON SPRINGS | 3,668 | 27,691 | 36,909 | 15,742 | 84,010 | 167,193 | 42,276 | 42,494 | 49,136 | 301,099 |
| M059 | KENTON COUNTY FISCAL CT | 5,748 | 434,441 | 579,071 | 32,635 | 1,103,695 | 2,623,108 | 663,271 | 666,696 | 413,286 | 4,366,361 |
| M069 | CITY OF STANFORD | 11,164 | 84,281 | 112,339 | 73,831 | 281,615 | 508,879 | 128,674 | 129,338 | 31,151 | 798,042 |
| M076 | CITY OF RICHMOND | 147,948 | 1,116,889 | 1,488,715 | 555,176 | 3,308,728 | 6,743,658 | 1,705,179 | 1,713,986 | 230,664 | 10,393,487 |
| M081 | CITY OF MAYSVILLE | 48,869 | 368,920 | 491,737 | 34,730 | 944,256 | 2,227,496 | 563,237 | 566,147 | 330,359 | 3,687,239 |
| M082 | CITY OF BRANDENBURG | 5,808 | 43,845 | 58,442 | 273,610 | 381,705 | 264,734 | 66,940 | 67,286 | 398,560 | 398,560 |
| M085 | CITY OF EDMONTON | 6,279 | 47,404 | 63,185 | 52,609 | 169,477 | 286,220 | 72,746 | 72,746 | 440,487 | 440,487 |
| M096 | CITY OF FALMOUTH | - | - | - | - | 9,485 | - | - | - | 61,952 | 61,952 |
| M109 | CITY OF CAMPBELLSVILLE | - | - | 275,026 | 153,166 | 661,859 | 1,245,828 | - | 316,643 | 285,832 | 2,163,319 |
| M110 | CITY OF GUTHRIE | - | - | - | - | - | - | - | - | 7,080 | 7,080 |
| M118 | WHITLEY CO FISCAL COURT | - | 12,624 | 16,827 | 10,995 | 42,118 | 76,224 | 19,274 | 19,373 | 119,063 | 233,934 |
| M315 | CITY OF PIONEER VILLAGE | - | 36,986 | 49,299 | 10,461 | 101,645 | 223,319 | 56,468 | 56,759 | 25,812 | 362,358 |
| M356 | MIDDLETOWN FIRE PROT DIST | - | - | - | - | - | - | - | - | - | - |
| N008 | CITY OF FLORENCE | 2,400 | 1,582,666 | 2,053 | 2,062 | 6,390 | 15,965 | 21,940 | 22,053 | 121,627 | 14,522,652 |
| N011 | CITY OF PERRYVILLE | - | 14,370 | 19,154 | - | 33,524 | 76,767 | - | - | 3,286 | 134,046 |
| N012 | CITY OF BROOKSVILLE | - | - | - | - | - | - | - | - | 52,948 | 52,948 |
| N014 | CITY OF IRVINGTON | - | 21,505 | 664 | 94,630 | 147,648 | 846 | 32,832 | 33,002 | 71,136 | 266,816 |
| N022 | CITY OF GRAYSON | - | 81,861 | 114 | 659,533 | 861,352 | 2,720 | 24,979 | 125,625 | 253,165 | 998,039 |
| N050 | CITY OF HORSE CAVE | - | 42,631 | 823 | 304,480 | 409,934 | 401 | 65,086 | 65,422 | 387,909 | 387,909 |
| N051 | CITY OF HENDERSON | 1,000 | 968,822 | 1,354 | 160,954 | 1,135,130 | 642 | 79,121 | 486,761 | 489,228 | 9,304,752 |
| N054 | CITY OF MADISONVILLE | 1,000 | 919,698 | 5,876 | 202,150 | 1,135,724 | 1,037 | 104,123 | 411,375 | 656,708 | 9,025,243 |
| N076 | MADISON CO EMS | - | 442,646 | 90,008 | 314,454 | 847,154 | 652 | 75,798 | 679,288 | 88,064 | 4,115,802 |
| N087 | CITY OF MT STERLING | - | 185,623 | 247,419 | 63,155 | 520,785 | 771 | 83,394 | 284,858 | 99,839 | 1,788,862 |
| N088 | MORGAN CO AMBULANCE SERV | - | 18,331 | 24,433 | - | 45,192 | 578 | 27,986 | 28,130 | 114,600 | 281,394 |
| N093 | CITY OF LAGRANGE | - | - | 124,838 | - | 124,838 | 496 | 42,989 | 42,989 | 84,202 | 936,415 |
| N094 | CITY OF OWENTON | - | - | 34,826 | 58,870 | 93,696 | 156 | 39,890 | 7,397 | 245,139 | 245,139 |
| N099 | CITY OF CLAY CITY | - | - | - | - | - | - | - | - | - | - |
| N100 | CITY OF BURNSIDE | 3,525 | 26,614 | 35,475 | 37,945 | 103,559 | 160,695 | 40,633 | 40,843 | 45,307 | 287,478 |
| N104 | CITY OF JAMESTOWN | 919 | 6,937 | 9,246 | - | 17,102 | 41,883 | 10,590 | 10,645 | 34,894 | 98,012 |
| P007 | CITY OF PINEVILLE | 2,895 | 21,857 | 29,134 | - | 53,886 | 131,972 | 33,370 | 33,542 | 182,200 | 381,084 |
| P015 | CITY OF LEBANON JUNCTION | 2,644 | 19,957 | 26,601 | 37,083 | 86,285 | 120,499 | 30,469 | 30,626 | 24,066 | 205,660 |
| P033 | ESTILL COUNTY EMS | 12,592 | 95,059 | 126,706 | 147,704 | 382,061 | 573,957 | 145,129 | 145,879 | 73,271 | 938,236 |
| P041 | CITY OF DRY RIDGE | 23,332 | 176,141 | 234,781 | 391,208 | 825,462 | 1,063,523 | 268,919 | 270,308 | 44,751 | 1,647,501 |
| P043 | CITY OF CLARKSON | 824 | 6,218 | 8,288 | 2,482 | 17,812 | 37,545 | 9,494 | 9,543 | 4,096 | 60,678 |
| P079 | CITY OF CALVERT CITY | 8,988 | 67,850 | 90,438 | 23,737 | 191,013 | 409,669 | 103,588 | 104,123 | 67,659 | 685,039 |
| P093 | SOUTH OLDHAM FIRE DEPT | 16,964 | 128,068 | 170,703 | 82,199 | 397,934 | 773,258 | 195,524 | 196,533 | 90,459 | 1,255,774 |
| P116 | CITY OF MONTICELLO | 7,925 | 59,826 | 79,743 | 37,647 | 185,141 | 361,226 | 91,338 | 91,810 | 121,307 | 665,681 |
| P117 | CITY OF CLAY | - | - | - | - | - | - | - | - | 40,820 | 40,820 |
| R015 | CITY OF SHEPHERDSVILLE | 90,919 | 686,366 | 914,865 | 550,093 | 2,242,243 | 4,144,202 | 1,047,889 | 1,053,302 | 161,473 | 6,245,393 |
| R017 | CITY OF PRINCETON | 11,746 | 88,669 | 118,188 | 66,869 | 285,472 | 535,374 | 135,373 | 136,072 | 16,473 | 968,292 |
| R045 | CITY OF RUSSELL | 16,962 | 128,048 | 170,677 | 38,360 | 354,047 | 773,140 | 195,494 | 196,503 | 168,440 | 1,333,577 |
| R057 | CITY OF WILMORE | 7,586 | 57,269 | 76,335 | 153 | 141,343 | 345,787 | 87,435 | 87,886 | 108,173 | 629,281 |
| R104 | CITY OF RUSSELL SPRINGS | 8,931 | 67,419 | 89,864 | 59,318 | 225,532 | 407,068 | 102,930 | 103,462 | 77,341 | 690,801 |
| R105 | CITY OF STAMPING GROUND | 1,159 | 8,751 | 11,664 | 44,456 | 66,337 | 52,837 | 13,360 | 13,429 | 20,608 | 100,234 |
| TS59 | INDEPENDENCE FIRE DIST | 50,104 | 378,246 | 504,168 | 92,711 | 1,025,229 | 2,283,809 | 577,476 | 580,459 | 284,846 | 3,726,590 |
| V001 | ADAIR COUNTY FISCAL COURT | 8,360 | 63,107 | 84,117 | 10,108 | 165,692 | 381,036 | 96,348 | 96,845 | 69,550 | 643,779 |
| V002 | ALLEN COUNTY FISCAL COURT | 15,251 | 115,129 | 153,457 | 118,055 | 401,892 | 695,139 | 175,770 | 176,678 | 104,511 | 1,047,587 |
| V003 | ANDERSON CO FISCAL COURT | 11,068 | 83,553 | 111,369 | 14,761 | 220,751 | 504,485 | 122,562 | 128,221 | 65,363 | 825,631 |
| V005 | BARREN CO FISCAL CT | 27,957 | 211,051 | 281,312 | 50,798 | 571,118 | 1,274,302 | 322,216 | 323,880 | 454,410 | 2,374,808 |
| V007 | BELL CO FISCAL CT | 5,848 | 44,151 | 58,849 | 25,423 | 134,271 | 266,579 | 67,406 | 67,754 | 91,069 | 492,808 |
| V008 | BOONE CO FISCAL CT | 53,286 | 402,265 | 536,184 | 386,984 | 1,378,719 | 2,428,834 | 614,147 | 617,319 | 182,370 | 3,842,670 |
| V009 | BOURBON CO FISCAL COURT | 7,077 | 53,424 | 71,210 | 22,902 | 154,613 | 322,569 | 81,564 | 81,985 | 26,332 | 512,450 |
| V011 | BOYLE COUNTY FISCAL COURT | 43,867 | 331,162 | 441,410 | 440,998 | 1,257,437 | 1,999,523 | 505,593 | 508,204 | 69,658 | 3,082,978 |
| V012 | BRACKEN CO FISCAL COURT | 2,961 | 22,350 | 29,790 | 55,661 | 110,762 | 134,945 | 34,122 | 34,298 | 51,292 | 254,657 |
| V013 | BREATHITT CO FISCAL COURT | 2,162 | 16,323 | 21,757 | 21,687 | 61,929 | 98,556 | 24,921 | 25,049 | 23,215 | 171,741 |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|--|---|--|----------------------------|-------------------------------|--|--|
| | | Liability Experience (19) | Assumption Changes (20) | Investment Experience (21) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (22) | Total Deferred Outflow of Resources (23) | Liability Experience (24) | Assumption Changes (25) | Investment Experience (26) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (27) | Total Deferred Inflow of Resources (28) |
| V014 | BRECKINRIDGE CO FISCAL CT | 8,551 | 64,550 | 86,039 | 70,733 | 229,873 | 389,746 | 98,550 | 99,059 | 22,579 | 609,934 |
| V017 | CALDWELL CO FISCAL COURT | 3,174 | 23,963 | 31,941 | 9,050 | 68,128 | 144,687 | 36,585 | 36,774 | 294,819 | 512,865 |
| V019 | CAMPBELL CO FISCAL CT | 43,678 | 329,731 | 439,503 | 31,933 | 844,845 | 1,900,882 | 503,408 | 506,008 | 192,203 | 3,192,501 |
| V023 | CASEY CO FISCAL COURT | 5,388 | 40,672 | 54,212 | 33,772 | 134,044 | 245,572 | 62,095 | 50,287 | 420,369 | 420,369 |
| V025 | CLARK COUNTY FISCAL COURT | 38,388 | 289,799 | 386,277 | 15,637 | 790,101 | 1,749,777 | 442,443 | 444,728 | 133,550 | 2,770,498 |
| V030 | DAVISS CO FISCAL COURT | 79,602 | 600,932 | 800,989 | | 1,481,523 | 3,628,361 | 917,454 | 922,194 | 271,866 | 5,739,877 |
| V032 | ELLIOTT CO FISCAL CT | 2,903 | 39,992 | 29,207 | 82,739 | 136,761 | 132,305 | 33,454 | 33,627 | 3,038 | 202,424 |
| V035 | FLEMING CO FISCAL COURT | 5,297 | 661,009 | 53,305 | 7,226 | 105,820 | 241,466 | 61,056 | 61,372 | 51,486 | 415,380 |
| V037 | FRANKLIN CO FISCAL COURT | 87,560 | 661,009 | 881,066 | 67,341 | 1,696,976 | 3,991,099 | 1,009,176 | 1,014,389 | 154,152 | 6,168,816 |
| V041 | GRANT COUNTY FISCAL COURT | 18,264 | 137,880 | 183,782 | 79,370 | 419,296 | 832,503 | 210,504 | 211,591 | 22,160 | 1,276,758 |
| V043 | GRAYSON CO FISCAL COURT | 28,231 | 213,118 | 284,068 | | 525,417 | 1,286,785 | 325,372 | 327,053 | 872,779 | 2,811,988 |
| V047 | HARDIN CO FISCAL COURT | 102,898 | 776,794 | 1,035,397 | 1,272,590 | 3,187,679 | 4,690,197 | 1,185,948 | 1,192,073 | 464,280 | 7,532,498 |
| V049 | HARRISON CO FISCAL COURT | 6,080 | 45,899 | 61,179 | | 113,158 | 277,133 | 70,075 | 70,437 | 129,945 | 547,590 |
| V052 | HENRY CO FISCAL COURT | 5,418 | 40,900 | 54,516 | 10,543 | 111,377 | 246,949 | 62,443 | 62,765 | 29,744 | 401,901 |
| V054 | HOPKINS CO FISCAL COURT | 30,485 | 230,138 | 306,754 | | 567,377 | 1,389,550 | 351,357 | 353,172 | 168,189 | 2,262,268 |
| V057 | JESSAMINE CO FISCAL COURT | 78,099 | 589,582 | 785,860 | 806,133 | 2,259,674 | 3,559,831 | 900,127 | 904,776 | 122,173 | 5,486,571 |
| V060 | KNOTT CO FISCAL CT | 3,655 | 27,593 | 36,778 | 26,535 | 94,561 | 166,601 | 42,126 | 42,344 | 38,600 | 289,671 |
| V062 | LARUE CO FISCAL COURT | 4,237 | 31,988 | 42,637 | 26,021 | 104,883 | 193,141 | 48,837 | 49,089 | 55,227 | 346,294 |
| V063 | LAUREL COUNTY FISCAL COUR | 7,994 | 27,599 | 30,123 | | 55,716 | 136,451 | | 34,681 | 209,245 | 414,880 |
| V067 | LETCHER CO FISCAL COURT | | | 50,131 | | 92,723 | 164,537 | | 57,717 | 164,632 | 506,857 |
| V070 | LIVINGSTON CO FISCAL CT | | | 74,608 | 116,502 | 254,499 | 357,963 | | 85,898 | 60,123 | 569,440 |
| V072 | LYON COUNTY FISCAL COURT | 21,378 | | 28,495 | 23,715 | 76,420 | 129,078 | | 32,807 | 53,672 | 248,195 |
| V073 | MCCRACKEN CO FISCAL COURT | 670,620 | | 893,877 | 120,235 | 1,773,565 | 4,049,131 | 823,850 | 829,138 | 50,072 | 6,152,191 |
| V076 | MADISON CO FISCAL COURT | 147,445 | | 196,532 | 145,495 | 509,003 | 890,260 | 225,108 | 225,108 | 47,759 | 1,389,398 |
| V078 | MARION CO FISCAL COURT | 68,777 | | 11,674 | | 22,721 | 415,270 | | 13,994 | 639,814 | 639,814 |
| V081 | MARSHALL CO FISCAL COURT | 283,885 | | 333 | | 333 | 24,065 | | 11 | 410,588 | 2,993,717 |
| V083 | MASON CO FISCAL COURT | 82,354 | | 770 | 1,044 | 1,667 | 2,242 | 25,731 | 126,380 | 40,933 | 790,286 |
| V087 | MEADE CO FISCAL COURT | 28,582 | | 097 | 21,574 | 52,039 | 575 | 43,637 | 43,862 | 29,807 | 289,881 |
| V088 | MONTGOMERY CO FISCAL CT | 89,863 | | 779 | | 221,546 | 583 | 37,196 | 137,904 | 147,908 | 965,591 |
| V090 | MORGAN CO FISCAL CT | 6,286 | | 379 | 15,498 | 957 | 957 | 9,647 | 34,710 | 91,912 | 91,912 |
| V093 | NELSON CO FISCAL CT | 215,944 | | 835 | 14,345 | 54,724 | 849 | 29,687 | 331,390 | 100,068 | 2,064,994 |
| V094 | OLDHAM CO FISCAL COURT | 511,215 | | 1,405 | 6,842 | 54,724 | 664 | 80,484 | 784,515 | 797,975 | 5,449,638 |
| V096 | OWEN COUNTY FISCAL COURT | 27,623 | | 6,820 | 37,522 | 82,424 | 787 | 42,173 | 42,391 | 27,792 | 279,143 |
| V100 | PENDELTON CO FISCAL COURT | 35,506 | | 17,327 | 32,258 | 19,794 | 384 | 54,209 | 54,489 | 89,114 | 412,196 |
| V103 | PULASKI CO FISCAL CT | 429,575 | | 572,585 | 479,171 | 538,234 | 726 | 55,841 | 659,228 | 667,772 | 4,576,567 |
| V106 | ROWAN CO FISCAL COURT | 56,870 | | 75,802 | | 140,205 | 373 | 86,824 | 219,023 | 101,568 | 736,493 |
| V105 | SCOTT CO FISCAL CT | | | 1,753,826 | 850,636 | 1,543 | 574 | 808,839 | 87,273 | 101,568 | 12,074,195 |
| V107 | SHELBY CO FISCAL COURT | 13,763 | | 119,001 | 158,618 | 156,212 | 776,314 | 181,681 | 20,820 | 14,665 | 1,097,480 |
| V108 | SIMPSON CO FISCAL COURT | 21,539 | | 162,599 | 216,730 | 284,844 | 685,712 | 248,243 | 249,525 | 28,122 | 1,507,643 |
| V109 | TAYLOR COUNTY FISCAL COUR | 8,700 | | 65,675 | 87,539 | 21,534 | 183,448 | 396,537 | 100,267 | 100,785 | 690,227 |
| V112 | TRIMBLE CO FISCAL COURT | 1,826 | | 13,787 | 18,377 | 27,308 | 61,298 | 83,247 | 21,050 | 21,158 | 151,183 |
| V113 | UNION COUNTY FISCAL COURT | 3,902 | | 29,455 | 39,262 | 10,095 | 82,714 | 177,849 | 44,970 | 45,203 | 54,610 |
| V115 | WASHINGTON CO HIS COURT | 5,854 | | 44,195 | 58,908 | 23,426 | 132,383 | 266,844 | 67,473 | 67,822 | 500,413 |
| V119 | CITY OF HIGHLAND HEIGHTS | 11,913 | | 89,934 | 119,874 | 11,862 | 233,583 | 543,012 | 137,304 | 138,013 | 120,649 |
| V120 | WOODFORD CO FISCAL COURT | 18,976 | | 143,254 | 190,945 | 64,067 | 417,242 | 864,955 | 218,710 | 219,839 | 79,562 |
| V159 | CITY OF ERLANGER | 89,145 | | 672,975 | 897,016 | 499,486 | 2,158,622 | 4,063,352 | 1,027,446 | 1,032,753 | 668,480 |
| V171 | CITY OF ADAIRVILLE | 710 | | 5,357 | 7,140 | 40,578 | 53,785 | 32,344 | 8,178 | 25,587 | 74,330 |
| V196 | CITY OF BUTLER | 958 | | 7,232 | 9,639 | 92 | 17,921 | 43,665 | 11,041 | 11,098 | 4,864 |
| V197 | CITY OF HAZARD | 1,343 | | 10,137 | 13,512 | 30,804 | 61,208 | 15,477 | 15,557 | 5,200 | 97,442 |
| V205 | BARREN/METCALFE CO AMB SR | 38,232 | | 288,621 | 384,707 | 197,903 | 909,463 | 1,742,664 | 440,644 | 442,920 | 2,889,681 |
| V298 | CITY OF PIKEVILLE | 14,861 | | 112,191 | 149,541 | 149,541 | 276,593 | 677,398 | 171,285 | 172,169 | 1,538,607 |
| V330 | CITY OF OWENSBORO | 243,696 | | 1,839,708 | 2,452,168 | 490,670 | 5,026,242 | 11,107,958 | 2,808,722 | 2,823,229 | 354,536 |
| V347 | CITY OF RADCLIFF | 59,430 | | 448,651 | 598,012 | 1,106,093 | 2,708,905 | 684,965 | 688,503 | 551,122 | 4,633,495 |
| V359 | CITY OF ELSMERE | 17,361 | | 131,058 | 174,689 | 70,686 | 393,794 | 791,314 | 200,089 | 201,123 | 1,225,836 |
| V376 | CITY OF BERA | 62,762 | | 473,806 | 631,541 | 2,976,100 | 4,144,209 | 2,860,789 | 2,723,370 | 727,106 | 4,311,265 |
| V408 | UNION EMERGENCY SERVICES | 45,561 | | 343,947 | 458,451 | 338,896 | 1,186,355 | 2,076,718 | 525,112 | 527,824 | 3,183,894 |
| V447 | CITY OF ELIZABETHTOWN | 141,362 | | 1,067,165 | 1,422,436 | 967,922 | 3,598,885 | 6,443,426 | 1,629,264 | 1,637,679 | 177,767 |
| V608 | WALTON FIRE DIST/FMS | 35,414 | | 267,348 | 356,351 | 109,956 | 769,069 | 1,614,217 | 408,166 | 410,274 | 18,559 |
| V647 | CITY OF VINE GROVE | 4,908 | | 37,051 | 49,385 | 90,476 | 181,820 | 223,709 | 56,566 | 56,858 | 440,318 |
| V708 | HEBRON FIRE PROTECTION DI | 64,652 | | 488,070 | 650,554 | 279,440 | 1,482,716 | 2,946,913 | 745,147 | 748,995 | 4,620,131 |
| V808 | POINT PLEASANT FIRE DIST | 16,434 | | 124,062 | 165,363 | 60,899 | 366,758 | 749,070 | 189,407 | 190,386 | 1,310,652 |
| V919 | CITY OF WILDER | 23,781 | | 179,529 | 239,296 | 35,313 | 477,919 | 1,083,976 | 274,091 | 275,506 | 1,976,061 |
| V959 | CITY OF COVINGTON | 342,845 | | 2,588,201 | 3,449,843 | 578,755 | 6,959,644 | 15,627,279 | 3,951,463 | 3,971,872 | 26,348,550 |
| TOTAL | | 12,375,284 | 93,423,361 | 124,525,069 | 49,847,287 | 280,171,001 | 564,080,228 | 142,631,483 | 143,368,165 | 56,301,499 | 906,381,375 |

Appendix B: Collective OPEB Amount

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------------|---|--------------|-------------|--------------|-------------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| 39932 | JEFFERSON CO SHERIFF | (1,503,149) | (1,654,074) | (1,273,212) | (1,597,579) | (954,115) | - |
| 39934 | KENTON CO SHERIFF | (347,452) | (384,297) | (286,975) | (367,015) | (217,413) | - |
| 39936 | CAMPBELL CO SHERIFF | (33,032) | (33,975) | (24,701) | (16,749) | (9,049) | - |
| 39938 | FAYETTE CO SHERIFF | (553,173) | (625,595) | (512,053) | (636,472) | (373,691) | - |
| 39940 | DAVISS CO SHERIFF | (424,799) | (478,922) | (350,865) | (476,628) | (288,316) | - |
| 39944 | HARDIN COUNTY SHERIFF | (246,601) | (288,021) | (224,436) | (309,195) | (195,079) | - |
| 39946 | WARREN COUNTY SHERIFF | (442,742) | (510,990) | (383,000) | (541,959) | (308,430) | - |
| 39948 | BOONE COUNTY SHERIFF | (1,865,414) | (2,114,192) | (1,620,616) | (2,384,920) | (1,445,573) | - |
| 39952 | MADISON COUNTY SHERIFF | (197,784) | (233,618) | (158,285) | (259,151) | (163,761) | - |
| 39962 | BULLITT CO SHERIFF | (310,417) | (346,030) | (246,883) | (347,531) | (236,043) | - |
| A156 | CITY OF ANCHORAGE | (44,091) | (46,121) | (22,085) | (36,663) | (11,620) | - |
| AB19 | BELLEVEUE/DAYTON FIRE | (238,489) | (269,042) | (213,739) | (298,816) | (205,572) | - |
| AC19 | CAMPBELL CO FIRE DIST 1 | (137,877) | (150,551) | (127,567) | (137,447) | (88,961) | - |
| AD19 | SOUTHERN CAMPBELL F DIST | (98,422) | (109,883) | (86,391) | (115,700) | (77,993) | - |
| AS02 | ALLEN CO AMBULANCE SVC | (158,547) | (177,995) | (135,890) | (187,682) | (123,134) | - |
| AS20 | WOODFORD CO FIRE DISTRICT | - | - | (33,345) | (52,329) | (43,601) | - |
| B008 | BURLINGTON FIRE PRO DIST | - | - | (266,975) | (399,981) | (238,432) | - |
| B015 | CITY OF HILLVIEW | - | - | (165,534) | (257,512) | (160,873) | - |
| B045 | CITY OF BELLEFONTE | (52) | (41,465) | (28,991) | (53,243) | (33,496) | - |
| B048 | CITY OF HARLAN | (26) | (230) | 1,868 | (7,547) | (6,458) | - |
| B256 | BUECHEL FIRE PROTECT DIST | (32) | (322,522) | (406,667) | (710) | - | - |
| B259 | CITY OF LUDLOW | (55) | (221,186) | (185,866) | (255) | - | - |
| B456 | ANCHORAGE MIDDLETOWN FIRE AND EMS | (1,799,230) | (2,515,444) | (2,515,444) | (3,326) | (2,355,829) | - |
| B656 | LOUISVILLE AIRPORT AUTHOR | (29) | (517,582) | (387,717) | (518,467) | (284,132) | - |
| B956 | LAKE DREAMLAND FIRE DIST | (22) | (34,916) | (38,600) | - | - | - |
| C106 | CITY OF SIMPSONVILLE | (78) | (62,067) | (60,300) | (98,633) | (67,366) | - |
| C156 | FAIRDALE FIRE DISTRICT | (37) | (213,234) | (160,977) | (241,473) | (157,720) | - |
| C256 | LOUISVILLE/JEFF CO METRO | (3,715,966) | (37,715,719) | 27,915,000 | (39,749,651) | (53,159) | - |
| C356 | INDIAN HILLS POLICE DEPT | (52) | (49,840) | (30,922) | (43,244) | - | - |
| D024 | CITY OF PEMBROKE | (54) | (243) | - | - | - | - |
| D071 | CITY OF LEWISBURG | (72) | (12,546) | (11,533) | (12,483) | (9,108) | - |
| D098 | CITY OF COAL RUN VILLAGE | (52) | (35,700) | (28,488) | (33,483) | (20,992) | - |
| D106 | SIMPSONVILLE RURAL FIRE | - | - | (66,277) | (116,911) | (78,311) | - |
| G015 | ZONETON FIRE PROT DIST | - | - | (176,355) | (255,174) | - | - |
| G506 | SHELBY CO SUB FIRE DIST | (2,277) | (3,151) | (14,190) | (19,463) | - | - |
| J002 | CITY OF SCOTTSVILLE | (126,240) | (144,976) | (106,538) | (154,420) | (99,630) | - |
| J003 | CITY OF LAWRENCEBURG | (151,051) | (172,197) | (130,724) | (191,279) | (125,727) | - |
| J007 | CITY OF MIDDLESBORO | (452,817) | (513,520) | (379,453) | (548,675) | (374,830) | - |
| J024 | CITY OF HOPKINSVILLE | (1,959,371) | (2,179,735) | (1,706,228) | (2,247,414) | (1,431,323) | - |
| J026 | CLAY CO BD OF ED | 1,954 | 517 | 3,330 | (602) | 2,102 | - |
| J037 | CITY OF FRANKFORT | (1,891,328) | (2,121,460) | (1,713,408) | (2,280,890) | (1,418,243) | - |
| J040 | CITY OF LANCASTER | (61,361) | (66,465) | (56,599) | (67,793) | (42,645) | - |
| J059 | KENTON COUNTY AIRPORT BD | (1,823,616) | (2,062,248) | (1,507,790) | (2,034,126) | (1,212,517) | - |
| J063 | CITY OF LONDON | (457,876) | (525,652) | (362,721) | (523,158) | (340,270) | - |
| J067 | CITY OF WHITESBURG | (76,962) | (84,631) | (53,803) | (87,037) | (68,983) | - |
| J084 | CITY OF HARRODSBURG | (91,074) | (98,495) | (76,062) | (94,720) | (58,476) | - |
| J090 | CITY OF BARDSTOWN | (424,087) | (494,740) | (327,690) | (543,782) | (300,146) | - |
| J100 | CITY OF SOMERSET | (1,126,959) | (1,318,173) | (1,079,680) | (1,590,596) | (968,067) | - |
| J113 | CITY OF MORGANFIELD | (38,733) | (42,035) | (35,373) | (44,846) | (30,380) | - |
| J118 | CITY OF CORBIN | (400,785) | (447,718) | (351,074) | (468,355) | (287,196) | - |
| J156 | CITY OF JEFFERSONTOWN | (873,941) | (998,486) | (776,579) | (1,087,482) | (703,673) | - |
| J210 | BOYD CO AMBULANCE SERVICE | (421,035) | (485,382) | (322,600) | (508,172) | (340,602) | - |
| J256 | CITY OF ST MATTHEWS | (435,727) | (489,872) | (343,703) | (468,664) | (304,811) | - |
| J259 | CITY OF PARK HILLS | (49,229) | (56,333) | (42,406) | (64,291) | (39,506) | - |
| J319 | CITY OF ALEXANDRIA | (204,124) | (224,922) | (188,636) | (229,983) | (153,236) | - |
| J324 | CITY OF OAK GROVE | (162,014) | (193,548) | (170,965) | (204,420) | (126,533) | - |
| J356 | CITY OF WEST BUECHEL | (89,741) | (97,197) | (106,476) | (123,628) | (59,286) | - |
| J359 | CITY OF FORT WRIGHT | (294,054) | (344,475) | (279,399) | (433,338) | (241,438) | - |
| J410 | CANNONSBURG VOL FIRE DEPT | (14,933) | (16,954) | (13,566) | (17,972) | (11,266) | - |
| J419 | CITY OF COLD SPRING | (123,260) | (140,060) | (128,322) | (157,872) | (83,225) | - |
| J456 | CITY OF SHIVELY | (901,695) | (1,007,646) | (797,156) | (1,008,131) | (662,303) | - |
| J510 | CITY OF CATLETTSBURG | (115,418) | (130,483) | (107,927) | (148,695) | (81,199) | - |
| J619 | CITY OF FORT THOMAS | (889,993) | (989,703) | (745,357) | (1,009,227) | (629,605) | - |
| J719 | CITY OF SOUTHGATE | (7,713) | (13,104) | (2,059) | (20,958) | (15,067) | - |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|-------------|-------------|-------------|-------------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| J756 | CITY OF PROSPECT | (27,777) | (30,595) | (24,438) | (31,608) | (19,923) | - |
| J819 | CITY OF BELLEVUE | (130,403) | (147,663) | (117,904) | (158,894) | (102,359) | - |
| J859 | CITY OF VILLA HILLS | (116,650) | (137,793) | (95,251) | (165,984) | (98,043) | - |
| J919 | CITY OF DAYTON | (139,120) | (153,984) | (124,669) | (144,273) | (96,698) | - |
| J956 | OKOLONA FIRE DISTRICT | (403,870) | (539,854) | (343,118) | (884,298) | (614,681) | - |
| J959 | CITY OF INDEPENDENCE | (406,662) | (463,967) | (341,555) | (479,653) | (253,355) | - |
| K001 | CITY OF COLUMBIA | (142,229) | (159,518) | (123,076) | (152,153) | (97,695) | - |
| K010 | CITY OF ASHLAND | (1,366,130) | (1,572,626) | (1,187,328) | (1,773,507) | (1,113,417) | - |
| K011 | CITY OF DANVILLE | (577,081) | (675,157) | (447,954) | (728,033) | (501,695) | - |
| K016 | CITY OF MORGANTOWN | (51,295) | (61,847) | (39,792) | (70,740) | (45,409) | - |
| K019 | CITY OF MURRAY | (811,209) | (894,417) | (656,363) | (870,205) | (520,541) | - |
| K026 | CITY OF MANCHESTER | (1,223,630) | (1,388,418) | (1,019,883) | (1,495,881) | (966,371) | - |
| K029 | CITY OF BURKESVILLE | (91,623) | (100,588) | (77,429) | (102,172) | (72,953) | - |
| K034 | LEX/FAYETTE URBAN CO GOVT | (53,660) | (60,247) | (47,331) | (66,370) | (42,513) | - |
| K034 | LEX/FAYETTE URBAN CO GOVT | (3,048,806) | (3,400,336) | (2,601,150) | (3,470,306) | (2,243,412) | - |
| K041 | CITY OF WILLIAMSTOWN | (83,952) | (95,909) | (61,776) | (107,110) | (71,113) | - |
| K043 | CITY OF LEITCHFIELD | (206,473) | (233,323) | (179,252) | (254,384) | (159,973) | - |
| K049 | CITY OF CYNTHIANA | (355,280) | (389,946) | (318,195) | (378,918) | (229,048) | - |
| K065 | CITY OF BEATTYVILLE | (40,520) | (46,451) | (28,623) | (55,882) | (36,512) | - |
| K078 | CITY OF RUSSELLVILLE | - | - | (279,857) | (376,581) | (232,513) | - |
| K078 | CITY OF LEBANON | - | - | (136,130) | (191,204) | (118,968) | - |
| K079 | CITY OF BENTON | - | - | (70,372) | (111,785) | (75,570) | - |
| K090 | NELSON COUNTY BD OF ED | (85,325) | (95,909) | (61,776) | (107,110) | (71,113) | - |
| K091 | CITY OF CARLSLE | (11,325) | (13,225) | (10,334) | (91) | - | - |
| K091 | CITY OF CARLSLE | (49,699) | (49,699) | (43,027) | (29,466) | (6,038) | - |
| K099 | CITY OF STANTON | (88,327) | (88,327) | (64,133) | (66) | - | - |
| K103 | CITY OF MOREHEAD | (241,643) | (241,643) | (174,085) | (252) | - | - |
| K105 | CITY OF GEORGETOWN | (1,420,055) | (1,420,055) | (980,633) | (1,324,077) | (1,062,892) | - |
| K106 | CITY OF SHELBYVILLE | (572,193) | (572,193) | (454,76) | (659,785) | (460,791) | - |
| K108 | CITY OF TAYLORSVILLE | (33,537) | (33,537) | (21,28) | (31,023) | (22,505) | - |
| K111 | CITY OF CADIZ | (97,960) | (97,960) | (54,05) | (76,733) | (48,744) | - |
| K114 | CITY OF BOWLING GREEN | (3,589,627) | (3,589,627) | (2,773,73) | (4,019,687) | - | - |
| K115 | CITY OF SPRINGFIELD | (86,029) | (86,029) | (52,58) | (74,686) | - | - |
| K120 | CITY OF VERSAILLES | (644,268) | (644,268) | (489,91) | (661,607) | (422,515) | - |
| K200 | CITY OF FERGUSON | 24 | 24 | 15 | (29) | 98 | - |
| K256 | JEFFERSONTOWN FIRE DIST | (1,157,802) | (1,157,802) | (982,41) | (1,454,224) | (878,404) | - |
| K315 | MT WASHINGTON FIRE P DIST | (227,136) | (227,136) | (168,06) | (233,136) | (159,642) | - |
| K356 | ST MATTHEWS FIRE DIST. | - | - | (1,162,49) | (1,734,252) | (1,054,346) | - |
| K414 | CITY OF SMITHS GROVE | - | - | (6,76) | (16,700) | - | - |
| K419 | ALEXANDRIA FIRE DISTRICT | (228,292) | (258,879) | (209,067) | (302,399) | (207,955) | - |
| K456 | CAMP TAYLOR FIRE PRO DIST | (100,864) | (101,304) | (106,282) | (88,495) | (9,013) | - |
| K559 | CITY OF TAYLOR MILL | (201,846) | (231,911) | (163,757) | (264,748) | (175,176) | - |
| K656 | MCMAHAN FIRE PRO DIST 14 | - | - | - | - | - | - |
| K659 | CITY OF EDGEWOOD | (393,941) | (438,814) | (340,103) | (464,938) | (287,249) | - |
| K719 | CENTRAL CAMPBELL CO FIRE | (334,379) | (379,701) | (293,584) | (412,570) | (263,996) | - |
| K759 | LAKESIDE/CRESTVIEWHLS POL | (177,663) | (198,686) | (147,662) | (210,258) | (127,872) | - |
| K856 | HIGHVIEW FIRE DISTRICT | (147,372) | (194,748) | (167,568) | (373,389) | (247,578) | - |
| K859 | CITY OF FORT MITCHELL | (413,274) | (464,845) | (361,819) | (464,372) | (292,330) | - |
| L001 | ADAIR CO AMBULANCE SER | (125,473) | (144,084) | (115,232) | (174,165) | (122,394) | - |
| L005 | CITY OF GLASGOW | (696,912) | (784,955) | (600,674) | (846,624) | (603,001) | - |
| L009 | CITY OF PARIS | (252,013) | (279,122) | (184,132) | (262,302) | (171,383) | - |
| L015 | CITY OF MT WASHINGTON | (265,263) | (304,863) | (221,666) | (330,698) | (199,222) | - |
| L025 | CITY OF WINCHESTER | (1,078,724) | (1,224,379) | (928,525) | (1,229,148) | (732,548) | - |
| L031 | EDMONSON CO AMBULANCE DIS | (64,790) | (69,300) | (61,025) | (69,618) | (37,515) | - |
| L035 | CITY OF FLEMINGSBURG | (61,110) | (66,813) | (56,257) | (67,464) | (43,115) | - |
| L039 | CITY OF WARSAW | 126 | (6,496) | (14,796) | (49,997) | (35,578) | - |
| L044 | GREEN CO AMBULANCE SVC | (69,330) | (76,582) | (68,171) | (81,427) | (51,218) | - |
| L050 | CITY OF MUNFORDVILLE | (23,275) | (28,289) | (23,852) | (36,432) | (27,179) | - |
| L052 | CITY OF EMINENCE | (64,525) | (75,089) | (51,049) | (83,051) | (60,610) | - |
| L057 | CITY OF NICHOLASVILLE | (1,265,396) | (1,456,015) | (1,095,600) | (1,637,933) | (1,092,499) | - |
| L061 | CITY OF BARBOURVILLE | (57,205) | (62,269) | (46,429) | (62,194) | (40,453) | - |
| L072 | CITY OF EDDYVILLE | (52,752) | (57,238) | (39,731) | (41,434) | (25,963) | - |
| L073 | CITY OF PADUCAH | (1,921,217) | (2,183,688) | (1,677,376) | (2,486,877) | (1,552,506) | - |
| L077 | CITY OF SALYERSVILLE | (36,299) | (42,594) | (35,685) | (53,049) | (39,055) | - |
| L086 | CITY OF TOMPKINSVILLE | (92,434) | (97,836) | (60,548) | (80,508) | (48,612) | - |
| L090 | CITY OF NEW HAVEN | (11,688) | (11,588) | (10,351) | (8,675) | (4,180) | - |
| L107 | CITY OF FRANKLIN | (222,785) | (258,580) | (227,827) | (285,383) | (177,206) | - |
| L108 | SPENCER CO FIRE DIST | (28,470) | (31,014) | (24,531) | (33,261) | (23,124) | - |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|-------------|-------------|-------------|-------------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| L110 | CITY OF ELKTON | (22,847) | (24,993) | (11,518) | (26,633) | (16,801) | - |
| L159 | ELSMERE FIRE PROTECTION | (141,277) | (156,141) | (115,380) | (154,518) | (122,723) | - |
| L356 | EASTWOOD FIRE PROT DIST | (208,703) | (192,007) | - | - | - | - |
| L456 | HARRODS CREEK FIRE DIST | (479,634) | (441,263) | - | - | - | - |
| L556 | LYNDON FIRE PROTECT DIST | - | - | - | - | - | - |
| L556 | FERN CREEK FIRE PROT DIST | (152,676) | (299,476) | (60,258) | (634,031) | (317,330) | - |
| L756 | PLEASURE RIDGE PARK FIRE | (564,207) | (769,917) | (751,817) | (1,527,280) | (939,733) | - |
| L956 | WORTHINGTON FIRE DEPT | (476,567) | (438,441) | - | - | - | - |
| M014 | CITY OF HARDINSBURG | (50,588) | (56,298) | (47,987) | (57,009) | (27,665) | - |
| M015 | BULLITT CO FISCAL COURT | (89,992) | (86,097) | (23,639) | (19,216) | (7,475) | - |
| M022 | CITY OF OLIVE HILL | 3,668 | (2,336) | 6,641 | (41,842) | (51,194) | - |
| M042 | CITY OF MAYFIELD | (682,253) | (782,998) | (589,910) | (854,629) | (480,531) | - |
| M054 | CITY OF DAWSON SPRINGS | (40,958) | (46,433) | (40,178) | (52,979) | (36,541) | - |
| M059 | KENTON COUNTY FISCAL CT | (670,047) | (749,783) | (584,673) | (798,201) | (459,962) | - |
| M069 | CITY OF STANFORD | (86,605) | (103,905) | (93,003) | (139,538) | (93,376) | - |
| M076 | CITY OF RICHMOND | (1,389,614) | (1,601,659) | (1,247,436) | (1,744,938) | (1,101,127) | - |
| M081 | CITY OF MAYSVILLE | (569,488) | (635,617) | (473,988) | (642,185) | (421,704) | - |
| M082 | CITY OF BRANDENBURG | 8,916 | 793 | 16,697 | (14,042) | (29,620) | - |
| M085 | CITY OF EDMONTON | (54,315) | (62,715) | (41,151) | (66,820) | (46,009) | - |
| M096 | CITY OF FALMOUTH | - | - | (17,956) | (5,615) | - | - |
| M109 | CITY OF CAMPBELLSVILLE | - | - | (268,982) | (352,981) | (188,786) | - |
| M110 | CITY OF GUTHRIE | (5,977) | (5,977) | - | - | - | - |
| M118 | WHITLEY CO FISCAL COURT | (5,977) | (40,251) | (38,824) | (45,537) | (29,554) | - |
| M315 | CITY OF PIONEER VILLAGE | (58,137) | (58,137) | (45,552) | (63,442) | (42,381) | - |
| M356 | MIDDLETOWN FIRE PROT DIST | - | - | - | - | - | - |
| N008 | CITY OF FLORENCE | (1,000,773) | (2,231,284) | (1,604,121) | (1,459,459) | - | - |
| N011 | CITY OF PERRYVILLE | (1,459) | (7,975) | (2,231) | (4,405) | (2,685) | - |
| N012 | CITY OF BROOKSVILLE | (17,937) | (17,937) | (15,071) | (1,875) | - | - |
| N014 | CITY OF IRVINGTON | (8,806) | (8,806) | (27,261) | (50,238) | (30,191) | - |
| N022 | CITY OF GRAYSON | (2,319) | (2,319) | 27,371 | (45,207) | (129,383) | - |
| N050 | CITY OF HORSE CAVE | 2,170 | 2,170 | 17,631 | (6,664) | - | - |
| N051 | CITY OF HENDERSON | (1,575,010) | (1,575,010) | (1,170,411) | (1,626,611) | - | - |
| N054 | CITY OF MADISONVILLE | (1,466,970) | (1,466,970) | (1,105,691) | (1,621,564) | (1,062,018) | - |
| N076 | MADISON CO EMS | (625,992) | (625,992) | (457,561) | (674,431) | (407,454) | - |
| N087 | CITY OF MT STERLING | (283,010) | (283,010) | (227,831) | (307,641) | (202,178) | - |
| N088 | MORGAN CO AMBULANCE SERV | (59,466) | (59,466) | (46,601) | (46,466) | (27,696) | - |
| N093 | CITY OF LAGRANGE | - | - | (119,711) | (160,623) | (101,731) | - |
| N094 | CITY OF OWENTON | - | - | (17,881) | (39,194) | - | - |
| N099 | CITY OF CLAY CITY | - | - | - | - | - | - |
| N100 | CITY OF BURNSIDE | (37,177) | (42,369) | (35,638) | (46,456) | (22,279) | - |
| N104 | CITY OF JAMESTOWN | (22,962) | (23,686) | (14,155) | (12,472) | (7,635) | - |
| P007 | CITY OF PINEVILLE | (77,816) | (81,523) | (68,387) | (64,766) | (34,707) | - |
| P015 | CITY OF LEBANON JUNCTION | (21,282) | (24,934) | (17,386) | (30,960) | (24,814) | - |
| P033 | ESTILL COUNTY EMS | (111,132) | (126,568) | (69,796) | (145,804) | (102,875) | - |
| P041 | CITY OF DRY RIDGE | (143,350) | (177,408) | (128,362) | (213,865) | (159,053) | - |
| P043 | CITY OF CLARKSON | (9,425) | (10,431) | (6,513) | (9,903) | (6,594) | - |
| P079 | CITY OF CALVERT CITY | (95,188) | (108,314) | (90,453) | (125,823) | (74,248) | - |
| P093 | SOUTH OLDFHAM FIRE DEPT | (168,608) | (191,737) | (138,927) | (211,684) | (146,885) | - |
| P116 | CITY OF MONTICELLO | (111,237) | (121,240) | (86,289) | (105,861) | (55,912) | - |
| P117 | CITY OF CLAY | (12,828) | (12,731) | (10,974) | (4,286) | - | - |
| R015 | CITY OF SHEPHERDSVILLE | (715,870) | (847,610) | (657,825) | (1,074,096) | (707,748) | - |
| R017 | CITY OF PRINCETON | (156,169) | (171,945) | (129,284) | (144,477) | (80,946) | - |
| R045 | CITY OF RUSSELL | (206,988) | (231,089) | (186,688) | (226,197) | (128,567) | - |
| R057 | CITY OF WILMORE | (100,266) | (110,881) | (90,167) | (116,833) | (69,792) | - |
| R104 | CITY OF RUSSELL SPRINGS | (104,029) | (116,033) | (84,123) | (101,009) | (60,075) | - |
| R105 | CITY OF STAMPING GROUND | (10,655) | (12,506) | (11,881) | (14,617) | (6,120) | - |
| TS59 | INDEPENDENCE FIRE DIST | (558,561) | (625,074) | (450,086) | (663,712) | (403,928) | - |
| V001 | ADAIR COUNTY FISCAL COURT | (100,263) | (111,854) | (87,537) | (114,317) | (64,116) | - |
| V002 | ALLEN COUNTY FISCAL COURT | (96,007) | (121,220) | (124,346) | (185,265) | (118,857) | - |
| V003 | ANDERSON CO FISCAL COURT | (119,539) | (134,957) | (104,064) | (148,021) | (98,300) | - |
| V005 | BARREN CO FISCAL CT | (370,981) | (411,899) | (350,115) | (402,354) | (268,341) | - |
| V007 | BELL CO FISCAL CT | (70,503) | (79,743) | (74,391) | (82,371) | (51,530) | - |
| V008 | BOONE CO FISCAL CT | (513,466) | (586,077) | (415,826) | (595,865) | (352,716) | - |
| V009 | BOURBON CO FISCAL COURT | (66,527) | (76,909) | (63,487) | (93,329) | (57,583) | - |
| V011 | BOYLE COUNTY FISCAL COURT | (349,216) | (409,975) | (281,097) | (449,816) | (335,438) | - |
| V012 | BRACKEN CO FISCAL COURT | (34,127) | (38,071) | (27,024) | (31,004) | (13,668) | - |
| V013 | BREATHITT CO FISCAL COURT | (27,384) | (29,646) | (15,053) | (23,967) | (13,761) | - |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|----------------------|----------------------|----------------------|---------------------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| V014 | BRECKINRIDGE CO FISCAL CT | (75,017) | (87,123) | (65,360) | (96,854) | (55,707) | - |
| V017 | CALDWELL CO FISCAL COURT | (95,209) | (99,472) | (87,788) | (91,679) | (70,589) | - |
| V019 | CAMPBELL CO FISCAL CT | (462,585) | (525,005) | (420,340) | (579,921) | (359,805) | - |
| V023 | CASEY CO FISCAL COURT | (59,446) | (67,522) | (57,247) | (62,476) | (39,633) | - |
| V025 | CLARK COUNTY FISCAL COURT | (411,418) | (464,340) | (350,913) | (500,253) | (313,473) | - |
| V030 | DAVESS CO FISCAL COURT | (862,690) | (973,577) | (747,911) | (1,026,412) | (647,764) | - |
| V032 | ELLIOTT CO FISCAL CT | 979 | (4,049) | (8,356) | (30,837) | (23,399) | - |
| V035 | FLEMING CO FISCAL COURT | (65,781) | (73,033) | (55,890) | (69,018) | (45,839) | - |
| V037 | FRANKLIN CO FISCAL COURT | (883,503) | (1,005,649) | (762,692) | (1,104,619) | (715,376) | - |
| V041 | GRANT COUNTY FISCAL COURT | (163,595) | (188,808) | (136,531) | (222,153) | (146,374) | - |
| V043 | GRAYSON CO FISCAL COURT | (523,038) | (558,972) | (434,743) | (477,998) | (291,822) | - |
| V047 | HARDIN CO FISCAL COURT | (886,818) | (1,029,051) | (728,505) | (1,107,583) | (592,861) | - |
| V049 | HARRISON CO FISCAL COURT | (102,871) | (110,735) | (84,680) | (87,248) | (48,897) | - |
| V052 | HENRY CO FISCAL COURT | (63,470) | (70,405) | (45,004) | (67,385) | (43,971) | - |
| V054 | HOPKINS CO FISCAL COURT | (352,475) | (394,670) | (303,745) | (396,908) | (247,093) | - |
| V057 | JESSAMINE CO FISCAL COURT | (624,664) | (734,111) | (518,515) | (799,596) | (550,347) | - |
| V060 | KNOTT CO FISCAL CT | (44,295) | (48,979) | (33,725) | (43,917) | (24,196) | - |
| V062 | LARUE CO FISCAL COURT | (53,577) | (59,593) | (47,699) | (51,299) | (29,243) | - |
| V063 | LAUREL COUNTY FISCAL COUR | (87,431) | (86,310) | (73,983) | (75,963) | (40,477) | - |
| V067 | LETCHER CO FISCAL COURT | | | (76,676) | (89,658) | (50,260) | - |
| V070 | LIVINGSTON CO FISCAL CT | | | (57,528) | (84,033) | (40,334) | - |
| V072 | LYON COUNTY FISCAL COURT | | (42,279) | (22,611) | (40,598) | (27,061) | - |
| V073 | MCCRACKEN CO FISCAL COURT | | (981,279) | (747,237) | (1,087,650) | (706,269) | - |
| V076 | MADISON CO FISCAL COURT | | (193,849) | (158,594) | (227,628) | (135,417) | - |
| V078 | MARION CO FISCAL COURT | | (85,701) | (62,337) | (73,773) | (47,973) | - |
| V079 | MARSHALL CO FISCAL COURT | | (527,738) | (419,833) | (508,008) | (313,008) | - |
| V081 | MASON CO FIS CT | | (134,751) | (100,400) | (124,918) | (88,645) | - |
| V083 | MEWEE CO FISCAL COURT | | (41,543) | (33,000) | (52,154) | (35,007) | - |
| V087 | MONTGOMERY CO FISCAL CT | | (170,041) | (133,940) | (175,033) | (111,357) | - |
| V088 | MORGAN CO FISCAL CT | | (22,090) | (12,320) | (13,819) | (6,610) | - |
| V090 | NELSON CO FISCAL CT | | (341,288) | (266,540) | (375,835) | (233,316) | - |
| V093 | OLDHAM CO FISCAL COURT | | (963,016) | (729,590) | (984,886) | (634,886) | - |
| V094 | OWEN COUNTY FISCAL COURT | | (40,930) | (33,000) | (40,697) | (23,316) | - |
| V096 | PENDLETON CO FISCAL COURT | | (72,860) | (49,000) | (68,976) | (34,281) | - |
| V100 | PULASKI CO FISCAL CT | | (656,922) | (494,850) | (747,084) | (561,453) | - |
| V103 | ROWAN CO FISCAL COURT | | (160,922) | (111,880) | (109,256) | (61,762) | - |
| V105 | SCOTT CO FISCAL CT | | | (1,336,680) | (2,123,020) | (1,322,796) | - |
| V106 | SHELBY CO FISCAL COURT | | | (637,920) | (897,862) | (574,996) | - |
| V107 | SIMPSON CO FISCAL COURT | | (122,213) | (99,546) | (172,239) | (109,996) | - |
| V108 | SPENCER CO TREASURER | | (165,710) | (194,662) | (122,522) | (209,784) | (129,253) |
| V109 | TAYLOR COUNTY FISCAL COUR | | (96,962) | (96,084) | (124,552) | (79,155) | - |
| V112 | TRIMBLE CO FISCAL COURT | | (12,902) | (23,132) | (23,194) | (14,126) | - |
| V113 | UNION COUNTY FISCAL COURT | | (47,210) | (42,676) | (59,794) | (37,541) | - |
| V115 | WASHINGTON CO FIS COURT | | (76,396) | (60,485) | (86,869) | (60,371) | - |
| V119 | CITY OF HIGHLAND HEIGHTS | | (151,074) | (130,700) | (164,356) | (91,813) | - |
| V120 | WOODFORD CO FISCAL COURT | | (185,822) | (158,046) | (248,003) | (161,928) | - |
| V159 | CITY OF ERLANGER | | (896,661) | (819,939) | (1,217,146) | (675,683) | - |
| V171 | CITY OF ADAIRVILLE | | (8,713) | (3,456) | (416) | 1,453 | - |
| V196 | CITY OF BUTLER | | (10,618) | (9,362) | (12,776) | (8,029) | - |
| V197 | CITY OF HAZARD | | (13,539) | (11,718) | (16,386) | (9,576) | - |
| V205 | BARREN/METCALFE CO AMB SR | | (357,843) | (355,871) | (529,722) | (321,831) | - |
| V298 | CITY OF PIKEVILLE | | (304,777) | (246,873) | (253,034) | (134,450) | - |
| V330 | CITY OF OWENSBORO | | (2,420,069) | (2,069,279) | (2,984,756) | (1,835,102) | - |
| V347 | CITY OF RADCLIFF | | (732,684) | (633,241) | (822,107) | (524,842) | - |
| V359 | CITY OF ELSMERE | | (161,589) | (148,655) | (206,766) | (128,264) | - |
| V376 | CITY OF BERA | | 97,057 | 181,137 | (148,209) | (306,315) | - |
| V408 | UNION EMERGENCY SERVICES | | (362,399) | (349,858) | (533,022) | (322,360) | - |
| V447 | CITY OF ELIZABETHTOWN | | (1,229,184) | (1,068,639) | (1,604,880) | (957,374) | - |
| V608 | WALTON FIRE DIST/EMS | | (332,037) | (277,098) | (425,152) | (267,005) | - |
| V647 | CITY OF VINE GROVE | | (33,598) | (45,259) | (82,226) | (55,657) | - |
| V708 | HEBRON FIRE PROTECTION DI | | (650,849) | (503,896) | (772,262) | (474,171) | - |
| V808 | POINT PLEASANT FIRE DIST | | (209,629) | (168,594) | (198,356) | (135,902) | - |
| V919 | CITY OF WILDER | | (314,851) | (269,042) | (337,505) | (229,533) | - |
| V959 | CITY OF COVINGTON | | (3,829,471) | (3,362,447) | (4,704,203) | (3,184,440) | - |
| TOTAL | | (124,549,758) | (141,827,838) | (107,540,928) | (154,374,337) | (97,917,514) | - |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

Appendix A: Collective Pension Amounts - KERS Non-Hazardous Pension Plan

| Participating Employer Code | Participating Employer Name | FYE 2023 Contributions | 2023 Proportionate Share | 2022 Proportionate Share | Net Pension Liability as of June 30, 2023 | | | Pension Expense | | | | |
|-----------------------------|-----------------------------|------------------------|--------------------------|--------------------------|---|------------------|------------------|---|--|--------------------------------|--|------------------------------|
| | | | | | Discount Rate | Discount Rate | Discount Rate | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Difference between Employer Contribution & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| | | | | | 5.25% | Less 1.00% 4.25% | Plus 1.00% 6.25% | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| 1430 | EASTERN KY UNIV | 11,898,023 | 1.160853% | 1.173531% | 143,002,311 | 164,366,274 | 125,298,048 | 6,223,039 | 2,523,772 | 8,746,811 | (2,786,047) | 5,960,764 |
| 1433 | KET FOUNDATION | 969,025 | 0.093870% | 0.084637% | 11,563,589 | 13,291,142 | 10,131,970 | 503,213 | 273,868 | 777,081 | (225,288) | 551,793 |
| 1434 | KY BAR ASSOCIATION | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 1435 | CHILD WATCH ADVOCACY CTR | 61,396 | 0.005804% | 0.005197% | 714,979 | 821,794 | 626,462 | 31,114 | (40,394) | (9,280) | (13,930) | (23,210) |
| 1436 | LOTUS | 136,624 | 0.012929% | 0.013894% | 1,592,688 | 1,830,629 | 1,395,507 | 69,309 | (449,769) | (380,460) | (31,030) | (411,490) |
| 1437 | SANCTUARY INC | 182,449 | 0.017282% | 0.016752% | 2,128,922 | 2,446,975 | 1,865,353 | 92,644 | (183,878) | (91,234) | (41,477) | (132,711) |
| 1438 | O A S I | 192,291 | 0.018209% | 0.018090% | 2,243,117 | 2,578,230 | 1,965,410 | 97,614 | (230,276) | (132,662) | (43,702) | (176,364) |
| 1439 | BARREN RIVER CHILD ADVOCA | 78,519 | 0.007434% | 0.005825% | 915,774 | 1,052,587 | 802,398 | 39,852 | (75,034) | (35,182) | (17,842) | (53,024) |
| 1440 | MOREHEAD STATE UNIVERSITY | 6,133,065 | 0.597799% | 0.605112% | 73,641,226 | 84,642,926 | 64,524,146 | 3,204,649 | 1,664,179 | 4,868,828 | (1,434,718) | 3,434,110 |
| 1445 | MURRAY STATE UNIV | 6,906,622 | 0.672650% | 0.682238% | 82,861,917 | 95,241,150 | 72,603,277 | 3,605,906 | (1,401,982) | 2,203,924 | (1,614,360) | 589,564 |
| 1450 | NORTHERN KY UNIVERSITY | - | 0.000000% | 0.000000% | - | - | - | - | (19,658,598) | (19,658,598) | - | (19,658,598) |
| 1451 | SILVERLEAF | 139,243 | 0.013193% | 0.012207% | 1,625,210 | 1,868,009 | 1,424,002 | 70,724 | (67,111) | 3,613 | (31,663) | (28,050) |
| 1452 | SPRINGHAVEN INC | 128,461 | 0.012159% | 0.012054% | 1,497,834 | 1,721,604 | 1,312,396 | 65,181 | (210,762) | (145,581) | (29,182) | (174,763) |
| 1453 | SAFE HARBOR | 150,572 | 0.014258% | 0.013028% | 1,756,404 | 2,018,804 | 1,538,954 | 76,434 | (323,582) | (247,148) | (34,219) | (281,367) |
| 1454 | D.O.V.E.S. | 125,705 | 0.011897% | 0.011040% | 1,465,559 | 1,684,507 | 1,284,117 | 63,777 | (132,831) | (69,054) | (28,553) | (97,607) |
| 1455 | GATEWAY CHILD ADVOCACY | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 1456 | JUDI'S PLACE FOR KIDS, INC. | 66,581 | 0.006375% | 0.005379% | 776,819 | 892,873 | 680,646 | 39,191 | (4,614) | 4,614 | (15,134) | (10,520) |
| 1457 | KY RIVER CHILD ADVOCACY | 37,154 | 0.003599% | 0.003196% | 433,496 | 498,259 | 379,827 | 18,001 | (3,092) | 26,788 | (8,446) | 18,342 |
| 1458 | BLUEGRASS RAPE CRISIS CTR | 179,900 | 0.017043% | 0.016300% | 2,099,481 | 2,413,134 | 1,839,556 | 11,363 | (4,525) | (323,162) | (40,903) | (364,065) |
| 1459 | NURSING HOME OMBUDSMAN | 66,649 | 0.006432% | 0.005800% | 792,341 | 910,713 | 694,246 | 44,480 | (30,943) | (30,943) | (15,437) | (46,380) |
| 1465 | WESTERN KENTUCKY UNIV | 9,676,017 | 0.941801% | 0.960000% | 116,017,893 | 133,350,494 | 101,654,410 | 6,875,757 | (9,658) | 1,859,099 | (2,260,322) | (401,223) |
| 1480 | KASAP | 105,400 | 0.009984% | 0.009500% | 1,217,950 | 1,418,000 | 1,077,635 | 59,900 | (3,511) | (46,352) | (23,962) | (70,314) |
| 1481 | KDVA | 229,330 | 0.021712% | 0.020000% | 2,900,000 | 3,300,000 | 2,511,000 | 39,000 | (1,000) | (38,251) | (52,109) | (90,360) |
| 1482 | KACAC | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 1483 | PENNYRILE CHILD ADV CTR | 43,737 | 0.004141% | 0.003700% | 518,000 | 592,000 | 456,000 | 22,199 | (3,092) | 9,107 | (9,938) | (831) |
| 1484 | BUFFALO TR CHILD ADV INC | 35,511 | 0.003558% | 0.002600% | 425,663 | 482,000 | 350,000 | 18,001 | (1,317) | 16,684 | (8,059) | 8,625 |
| 1485 | CUMBERLAND V C A CENTER | 69,721 | 0.006600% | 0.005800% | 803,000 | 934,500 | 709,000 | 35,381 | (6,769) | (51,388) | (15,840) | (67,228) |
| 1486 | LAKE CUMB CHILD ADV CTR | 56,821 | 0.005380% | 0.004500% | 674,000 | 761,759 | 597,000 | 28,841 | (2,324) | 56,165 | (12,912) | 43,253 |
| 1487 | B.R.A.S.S. | 183,065 | 0.017331% | 0.015400% | 2,195,000 | 2,500,000 | 1,942,000 | 92,907 | (6,008) | (57,101) | (41,594) | (98,695) |
| 1488 | WOMEN AWARE | 66,123 | 0.006268% | 0.005600% | 781,138 | 900,000 | 684,000 | 33,601 | (5,389) | (61,788) | (15,043) | (76,831) |
| 1489 | BETHANY HOUSE ABUSE SHEL | 130,600 | 0.012363% | 0.011700% | 1,564,000 | 1,800,000 | 1,354,000 | 56,275 | (6,035) | (79,760) | (29,671) | (109,431) |
| 1490 | HOPE HARBOR INC | 98,074 | 0.009282% | 0.008500% | 1,142,000 | 1,300,000 | 965,000 | 49,758 | (3,997) | (94,239) | (22,277) | (116,516) |
| 1491 | CHILD ADV CTR OF GRN RVR | 50,835 | 0.004813% | 0.004500% | 600,000 | 687,000 | 519,000 | 25,801 | (8,883) | 56,684 | (11,551) | 45,133 |
| 1492 | CSG HEADQUARTERS | 1,215,345 | 0.117288% | 0.116000% | 14,982,000 | 17,100,000 | 13,088,000 | 81,432 | (6,649) | (866,217) | (282,691) | (1,148,908) |
| 1994 | KY HIGHER ED STUD LN CORP | 4,743,907 | 0.045853% | 0.045000% | 57,042,000 | 65,000,000 | 49,000,000 | 2,994,400 | (1,652,114) | (1,105,790) | (2,757,904) | (2,757,904) |
| 3022 | LEX FAYETTE CO HLTH DEPT | 4,966,297 | 0.470343% | 0.470343% | 60,000,000 | 68,000,000 | 50,000,000 | 2,000,146 | (2,276,178) | 2,276,178 | (1,128,266) | 1,147,912 |
| 3023 | LAKE CUMBERLAND DISTRICT | 4,166,829 | 0.394885% | 0.394378% | 48,644,805 | 55,912,141 | 42,622,382 | 2,116,879 | (59,374) | 2,057,505 | (947,724) | 1,109,781 |
| 3024 | WEDCO DIST HEALTH DEPT | 1,524,276 | 0.144659% | 0.153595% | 17,796,249 | 20,454,936 | 15,593,002 | 774,440 | (1,237,011) | (462,571) | (346,716) | (809,287) |
| 3025 | NORTHERN KY DIST HLTH DEP | 3,352,883 | 0.317695% | 0.309806% | 39,135,980 | 44,982,736 | 34,290,787 | 1,703,082 | (698,437) | 1,004,645 | (762,468) | 242,177 |
| 3026 | BARREN RVR DIST HLTH DEPT | 3,772,669 | 0.357363% | 0.354845% | 44,022,572 | 50,599,365 | 38,572,400 | 1,915,733 | 761,325 | 2,677,058 | (857,671) | 1,819,387 |
| 3027 | GREEN RVR DIST HLTH DEPT | 4,640,499 | 0.439448% | 0.436372% | 54,134,399 | 62,221,858 | 47,432,342 | 2,355,769 | 97,314 | 2,453,083 | (1,054,675) | 1,398,408 |
| 3028 | LINCOLN TRL DIST HLTH DEPT | 3,663,335 | 0.347182% | 0.345663% | 42,768,403 | 49,157,828 | 37,473,502 | 1,861,155 | 645,821 | 2,506,976 | (833,237) | 1,673,739 |
| 3029 | PURCHASE DIST HLTH DEPT | 2,365,591 | 0.223864% | 0.225743% | 27,577,195 | 31,697,116 | 24,163,027 | 1,200,078 | 821,533 | 2,021,611 | (537,274) | 1,484,337 |
| 3030 | MERCER CO HEALTH DEPT | 492,374 | 0.046665% | 0.046096% | 5,748,534 | 6,607,341 | 5,036,842 | 250,159 | 91,563 | 341,722 | (111,996) | 229,726 |
| 3031 | CUMBERLAND VLY DIST HEALT | 4,750,292 | 0.450243% | 0.450774% | 55,464,206 | 63,750,332 | 48,597,513 | 2,413,639 | 2,717,192 | 5,130,831 | (1,080,583) | 4,050,248 |
| 3033 | KY RIVER DIST HEALTH DEPT | 3,785,407 | 0.358628% | 0.358402% | 44,178,404 | 50,778,478 | 38,708,939 | 1,922,514 | 1,607,654 | 3,530,168 | (860,707) | 2,669,461 |
| 3034 | BOURBON CO HEALTH CENTER | 447,884 | 0.042442% | 0.042076% | 5,228,314 | 6,009,403 | 4,581,028 | 227,521 | 119,386 | 346,907 | (101,861) | 245,046 |
| 3035 | CLARK CO HEALTH DEPT | 948,689 | 0.089360% | 0.087862% | 11,008,014 | 12,652,567 | 9,645,178 | 479,036 | (46,024) | 433,012 | (214,464) | 218,548 |
| 3036 | GATEWAY DIST HEALTH DEPT | 1,686,015 | 0.159774% | 0.157958% | 19,682,123 | 22,622,552 | 17,245,397 | 856,508 | 81,779 | 938,287 | (383,458) | 554,829 |
| 3037 | BOYLE CO HEALTH DEPT | 365,626 | 0.034652% | 0.034401% | 4,268,685 | 4,906,409 | 3,740,205 | 185,761 | (2,625) | 183,136 | (83,165) | 99,971 |
| 3038 | PIKE CO HEALTH DEPT | 1,367,363 | 0.129200% | 0.128817% | 15,915,795 | 18,299,550 | 13,945,356 | 693,608 | 42,190 | 734,798 | (310,080) | 424,718 |
| 3039 | FLOYD CO HEALTH CENTER | 697,762 | 0.065930% | 0.066615% | 8,121,737 | 9,335,091 | 7,116,233 | 353,434 | (79,160) | 274,274 | (158,232) | 116,042 |
| 3040 | MARTIN CO HEALTH DEPT | 294,042 | 0.027863% | 0.028000% | 3,432,367 | 3,945,149 | 3,007,426 | 149,366 | (77,321) | 72,045 | (66,871) | 5,174 |
| 3042 | BUFFALO TRACE HEALTH DEPT | 598,888 | 0.056761% | 0.056801% | 6,992,233 | 8,036,844 | 6,126,566 | 304,281 | 7,796 | 312,077 | (136,226) | 175,851 |
| 3043 | LITTLE SANDY DIST HEALTH | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 3044 | N CENTRAL DIST HLTH DEPT | 1,229,698 | 0.116268% | 0.113978% | 14,322,737 | 16,462,496 | 12,549,525 | 623,283 | 226,159 | 849,442 | (279,043) | 570,399 |
| 3045 | PENNYRILE DIST HLTH DEPT | 916,935 | 0.086889% | 0.086416% | 10,703,619 | 12,302,696 | 9,378,467 | 465,790 | (13,468) | 452,322 | (208,534) | 243,788 |
| 3047 | BREATHITT CO HEALTH DEPT | 1,010,736 | 0.095618% | 0.095943% | 11,778,520 | 13,538,643 | 10,320,642 | 512,584 | 71,538 | 584,122 | (229,483) | 354,639 |
| 3048 | GREENUP CO HLTH DEPT | 671,455 | 0.063630% | 0.062079% | 7,838,406 | 9,009,432 | 6,867,980 | 341,104 | 76,789 | 417,893 | (152,712) | 265,181 |
| 3049 | WHITLEY CO HEALTH DEPT | 1,593,537 | 0.151023% | 0.151413% | 18,604,111 | 21,383,489 | 16,300,847 | 809,596 | 240,916 | 1,050,512 | (362,455) | 688,057 |
| 3050 | LAUREL CO HEALTH DEPT | 809,339 | 0.076703% | 0.077011% | 9,448,833 | 10,860,450 | 8,279,029 | 411,185 | (121,741) | 289,444 | (184,087) | 105,357 |
| 3051 | KNOX CO HEALTH DEPT | 1,543,262 | 0.146261% | 0.148049% | 18,017,493 | 20,709,233 | 15,786,855 | 784,066 | 84,262 | 868,330 | (351,026) | 517,304 |
| 3052 | MONROE CO HEALTH DEPT | 191,365 | 0.018137% | 0.017937% | 2,234,248 | 2,568,035 | 1,957,639 | 97,228 | 5,327 | 102,555 | (43,529) | 59,026 |
| 3053 | BULLITT CO HEALTH DEPT | 796,558 | 0.075484% | 0.075220% | 9,298,668 | 10,687,851 | 8,147,455 | 404,651 | (201,293) | 203,358 | (181,162) | 22,196 |
| 3054 | THREE RIVERS DIST HLTH | 1,321,895 | 0.125266% | 0.123172% | 15,431,176 | 17,736,531 | 13,520,735 | 671,519 | 228,214 | 899,733 | (300,638) | 599,095 |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | FYE 2023 Contributions | 2023 Proportionate Share | 2022 Proportionate Share | Net Pension Liability as of June 30, 2023 | | | Pension Expense | | | | |
|-----------------------------|-------------------------------------|------------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|--|--------------------------------|--|------------------------------|
| | | | | | Discount Rate 5.25% | Discount Rate Less 1.00% 4.25% | Discount Rate Plus 1.00% 6.25% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Difference between Employer Contribution & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| 3055 | ESTILL CO HEALTH DEPT | 304,100 | 0.028822% | 0.028866% | 3,550,503 | 4,080,934 | 3,110,937 | 154,507 | 6,105 | 160,612 | (69,173) | 91,439 |
| 3056 | OLDHAM CO HEALTH DEPT | 611,071 | 0.057808% | 0.057625% | 7,133,528 | 8,199,248 | 6,250,369 | 310,430 | (156,272) | 154,158 | (138,979) | 15,179 |
| 3057 | LEWIS CO HEALTH DEPT | 208,951 | 0.019796% | 0.019132% | 2,438,615 | 2,802,234 | 2,136,705 | 106,121 | (66,304) | 9,817 | (47,510) | (37,693) |
| 3058 | FLEMING CO HEALTH DEPT | 251,722 | 0.023859% | 0.023761% | 2,939,125 | 3,378,218 | 2,575,250 | 127,902 | (21,168) | 106,734 | (57,262) | 49,472 |
| 3059 | JESSAMINE CO HEALTH DEPT | 537,985 | 0.050857% | 0.050561% | 6,264,935 | 7,200,891 | 5,489,311 | 272,632 | 112,151 | 384,783 | (122,057) | 262,726 |
| 3060 | POWELL CO HEALTH DEPT | 243,924 | 0.023116% | 0.023564% | 2,847,597 | 3,273,016 | 2,495,053 | 123,919 | 38,207 | 162,126 | (55,478) | 106,648 |
| 3061 | ANDERSON CO HEALTH DEPT | 298,865 | 0.028316% | 0.028386% | 3,488,171 | 4,009,289 | 3,056,321 | 151,795 | 46,303 | 198,098 | (67,958) | 130,140 |
| 3062 | MADISON CO HEALTH DEP | 2,887,967 | 0.273711% | 0.276857% | 33,717,711 | 38,754,999 | 29,543,322 | 1,467,295 | (420,580) | 1,046,715 | (656,906) | 389,809 |
| 3064 | JOHNSON CO HEALTH DEPT | 878,006 | 0.083210% | 0.083575% | 10,250,413 | 11,781,783 | 8,981,370 | 446,068 | (131,090) | 314,978 | (199,704) | 115,274 |
| 3065 | MAGOFFIN CO HEALTH DEPT | 364,233 | 0.034520% | 0.034635% | 4,252,425 | 4,887,719 | 3,725,957 | 185,053 | 525 | 185,578 | (82,848) | 102,730 |
| 3066 | ALLEN CO HEALTH DEPT | 459,154 | 0.043507% | 0.043457% | 5,359,509 | 6,160,197 | 4,695,980 | 233,230 | (201,787) | 31,443 | (104,417) | (72,974) |
| 3067 | FRANKLIN CO HEALTH DEPT | 1,312,889 | 0.124264% | 0.124341% | 15,307,743 | 17,594,657 | 13,412,583 | 666,148 | (454,436) | 211,712 | (298,234) | (86,522) |
| 3068 | LINCOLN CO HEALTH DEPT | 284,714 | 0.026980% | 0.027167% | 3,323,593 | 3,820,124 | 2,912,118 | 144,633 | (52,163) | 92,470 | (64,752) | 27,718 |
| 3069 | WOODFORD CO HEALTH DEPT | 351,469 | 0.033301% | 0.031985% | 4,102,259 | 4,715,120 | 3,594,383 | 178,518 | 157,143 | 335,661 | (79,922) | 255,739 |
| 3072 | MUHLBERG CO HEALTH DEPT | 470,301 | 0.044563% | 0.044267% | 5,489,594 | 6,309,717 | 4,809,960 | 238,891 | 11,222 | 250,113 | (106,951) | 143,162 |
| 3073 | MARSHALL CO HEALTH DEPT | 873,408 | 0.082009% | 0.080843% | 10,102,465 | 11,611,732 | 8,851,739 | 439,629 | 41,349 | 480,978 | (196,822) | 284,156 |
| 3074 | CHRISTIAN CO HEALTH DEPT | 766,168 | 0.072605% | 0.073118% | 8,944,012 | 10,280,211 | 7,836,707 | 389,217 | 73,632 | 473,852 | (174,252) | (100,620) |
| 3075 | HOPKINS CO HEALTH DEPT | 1,014,134 | 0.096105% | 0.096116% | 11,838,913 | 13,607,598 | 10,373,207 | 515,195 | (192,076) | 323,119 | (230,652) | 92,467 |
| 3076 | TODD CO HEALTH DEPT | 312,725 | 0.029626% | 0.029357% | 3,649,546 | 4,194,773 | 3,197,718 | 158,817 | 342,749 | 501,566 | (171,102) | 430,464 |
| 3077 | BRACKEN CO HEALTH DEPT | 149,337 | - | 0.014177% | 1,742,853 | 2,003,229 | 1,527,081 | - | (105,341) | (29,497) | (33,955) | (63,452) |
| 3078 | MONTGOMERY CO HEALTH DEPT | 686,498 | - | 0.061690% | 8,012,593 | 9,209,641 | 7,020,601 | 88,284 | 5,572 | 264,721 | (156,106) | 108,615 |
| 3079 | GARRARD COUNTY HEALTH DPT | 223,649 | - | 0.021696% | 2,610,338 | 3,000,312 | 2,287,168 | 103,594 | 5,632 | 67,962 | (50,856) | 17,106 |
| 3080 | BRECKINRIDGE CO HEALTH BD | 414,420 | 0.039273% | - | 4,837,934 | 5,560,701 | 4,238,978 | 205,533 | (2,377) | 208,156 | (94,255) | 113,901 |
| 3081 | ASHLAND BOYD CO HEALTH DP | 961,065 | 0.091085% | - | 11,220,512 | 12,896,811 | 9,831,368 | 88,284 | 5,572 | 533,856 | (218,604) | 315,252 |
| 3082 | LAWRENCE CO HEALTH DEPT | 252,566 | 0.023920% | 0.023920% | 2,946,639 | 3,386,855 | 2,581,834 | 88,229 | (10,527) | 77,702 | (57,408) | (139,706) |
| 3083 | GRAVES CO HEALTH CENTER | 405,507 | 0.038412% | 0.038412% | 4,800,000 | 5,438,000 | 4,146,045 | - | - | (84,637) | (92,189) | (176,826) |
| 3084 | CALLOWAY CO HEALTH DEPT | 265,182 | 0.025122% | 0.024611% | 3,187,000 | 3,675,000 | 2,750,000 | 135,000 | (45,733) | 32,153 | (60,293) | (28,140) |
| 3085 | BELL CO HEALTH DEPT | 600,415 | 0.056900% | 0.058000% | 7,000,000 | 8,000,000 | 6,000,000 | 100,000 | (30,000) | 136,042 | (136,560) | (518) |
| 3086 | GRAYSON COUNTY HEALTH DEPT | 286,738 | 0.027166% | 0.025500% | 3,400,000 | 3,960,000 | 2,995,000 | 45,630 | (9,972) | 166,602 | (65,198) | 101,404 |
| 3087 | HARLAN CO HEALTH DEPT | 414,336 | 0.039262% | 0.039400% | 4,900,000 | 5,700,000 | 4,300,000 | 10,474 | (2,278) | 48,196 | (94,229) | (46,033) |
| 3088 | CARTER CO HEALTH DEPT | 324,915 | 0.030791% | 0.030600% | 3,900,000 | 4,359,727 | 3,200,000 | 55,063 | 38,329 | 253,392 | (73,808) | 179,494 |
| 3801 | KENTUCKY STATE UNIVERSITY | 2,380,791 | 0.232269% | 0.239500% | 28,500,000 | 32,887,100 | 24,000,000 | 55,135 | 9,415 | (274,280) | (557,446) | (831,726) |
| 5470 | KCTCS | 8,776,443 | 0.853037% | 0.880100% | 107,200,000 | 120,000,000 | 90,000,000 | 72,915 | (8,073) | (1,735,158) | (2,047,289) | (3,782,447) |
| 7403 | ASST OF COMMONWEALTH ATTY | 377,846 | 0.036591% | 0.036591% | 4,500,000 | 5,200,000 | 3,900,000 | 46,155 | (2,265) | 106,118 | (87,818) | (193,928) |
| 7407 | KENTUCKY HOUSING CORP | - | 0.000000% | 0.000000% | - | - | - | - | - | (6,336,326) | - | (6,336,326) |
| 7408 | FRANKLIN CO COUNCIL AGING | 128,923 | 0.012536% | 0.012536% | 1,500,000 | 1,700,000 | 1,200,000 | 57,202 | - | 163,321 | (30,086) | 133,235 |
| 7409 | MUN ELEC POW ASSOC OF KY | 94,368 | 0.009182% | 0.009182% | 1,100,000 | 1,200,000 | 900,000 | 19,222 | (1,151) | 28,071 | (22,037) | 6,034 |
| 7410 | COMMONWEALTH CREDIT UNION | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 7415 | HIGHSCHOOL ATHLETIC ASSOC | 68,033 | - | 0.0736% | 800,000 | 900,000 | 700,000 | 35,606 | - | (45,409) | (15,941) | (61,350) |
| 7416 | KY OFFICE OF BAR ADMISSIO | - | - | 0.000361% | - | 210 | 212 | - | - | (206,353) | - | (206,353) |
| 7417 | KY ASSOC OF REGIONAL PROG | 99,299 | 0.009411% | 0.009565% | 1,159,315 | 1,332,512 | 1,015,787 | 50,450 | (7,173) | 43,277 | (22,586) | 20,691 |
| 7716 | MASTER COMMISSIONER BULLITT COUNTY | 11,437 | 0.001082% | 0.000797% | 133,289 | 153,201 | 116,787 | 5,800 | (3,018) | 2,782 | (2,597) | 185 |
| 7718 | MASTER COMM BOONE CO | 11,898 | 0.001125% | 0.001353% | 138,586 | 159,290 | 121,428 | 6,031 | (54,494) | (48,463) | (2,700) | (51,163) |
| 7719 | MASTER COMM BOURBON CO | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 7720 | MASTER COMM CAMPBELL CO | 5,530 | 0.000523% | 0.000522% | 64,427 | 74,052 | 56,451 | 2,804 | (64,667) | (61,863) | (1,255) | (63,118) |
| 7724 | MASTER COMM CHRISTIAN CO | 3,310 | 0.000313% | 0.000301% | 38,558 | 44,318 | 33,784 | 1,678 | (18,067) | (16,389) | (751) | (17,140) |
| 7725 | MASTER COMM CLARK CO | 1,707 | 0.000162% | 0.000168% | 19,956 | 22,938 | 17,486 | 868 | (11,235) | (10,367) | (389) | (10,756) |
| 7727 | MASTER COMM CLINTON/CUMBE | 2,721 | 0.000257% | 0.000384% | 31,659 | 36,389 | 27,740 | 1,378 | (16,188) | (14,810) | (617) | (15,427) |
| 7730 | MASTER COMM DAVIESS CO | 8,622 | 0.000814% | 0.000751% | 100,274 | 115,255 | 87,860 | 4,364 | (55,889) | (51,525) | (1,954) | (53,479) |
| 7734 | MASTER COMM FAYETTE CO | 12,145 | 0.001149% | 0.001445% | 141,542 | 162,688 | 124,019 | 6,159 | (135,625) | (129,466) | (2,758) | (132,224) |
| 7740 | MASTER COMM GARRARD CO | - | 0.000000% | 0.000000% | - | - | - | - | - | (7,590) | - | (7,590) |
| 7741 | MASTER COMM GRANT CO | 4,310 | 0.000495% | 0.000495% | 50,260 | 57,769 | 44,038 | 2,187 | (24,609) | (22,422) | (979) | (23,401) |
| 7743 | MASTER COMM GRAYSON CO | 5,692 | 0.000538% | 0.000339% | 66,275 | 76,176 | 58,070 | 2,884 | 23,023 | 25,907 | (1,291) | 24,616 |
| 7747 | MASTER COMM HARDIN CO | 13,493 | 0.001276% | 0.001249% | 157,187 | 180,670 | 137,727 | 6,840 | (83,530) | (76,690) | (3,062) | (79,752) |
| 7750 | MASTER COMMISSIONER HART COUNTY | - | 0.000000% | 0.000300% | - | - | - | - | - | (36,345) | - | (36,345) |
| 7751 | MASTER COMM HENDERSON CO | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 7752 | HENRY/ TRIMBLE MASTER COM | 4,661 | 0.000441% | 0.000376% | 54,326 | 62,442 | 47,600 | 2,364 | (16,681) | (14,317) | (1,058) | (15,375) |
| 7753 | MASTER COMM HOPKINS CO | - | 0.000000% | 0.000000% | - | - | - | - | - | (56,193) | - | (56,193) |
| 7756 | MASTER COMM JEFF CIRCUIT | 30,879 | 0.002921% | 0.003062% | 359,830 | 413,587 | 315,282 | 15,659 | (221,562) | (205,903) | (7,010) | (212,913) |
| 7757 | MASTER COMMISSIONER OF JESSAMINE CI | 5,055 | 0.000478% | 0.000297% | 58,884 | 67,680 | 51,593 | 2,562 | (31,153) | (28,591) | (1,147) | (29,738) |
| 7759 | MASTER COMM KENTON CO | 14,234 | 0.001346% | 0.001395% | 165,810 | 190,581 | 145,282 | 7,216 | (111,404) | (104,188) | (3,230) | (107,418) |
| 7763 | MASTER COMM LAUREL CO | 4,928 | 0.000466% | 0.000465% | 57,405 | 65,981 | 50,298 | 2,498 | (32,472) | (29,974) | (1,118) | (31,092) |
| 7773 | MASTER COMM MCCracken CO | 9,900 | 0.000936% | 0.000848% | 115,303 | 132,529 | 101,028 | 5,018 | (56,926) | (51,908) | (2,246) | (54,154) |
| 7776 | MASTER COMM MADISON CO | 8,175 | 0.000773% | 0.000753% | 95,224 | 109,450 | 83,435 | 4,144 | (48,288) | (44,144) | (1,855) | (45,999) |
| 7781 | MASTER COMM MASON CO | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 7782 | MASTER COMM MEADE CO | 3,872 | 0.000366% | 0.000289% | 45,087 | 51,822 | 39,505 | 1,962 | (33,458) | (31,496) | (878) | (32,374) |
| 7790 | MASTER COMM NELSON CO | 4,310 | 0.000408% | 0.000534% | 50,260 | 57,769 | 44,038 | 2,187 | (50,768) | (48,581) | (979) | (49,560) |
| 7792 | MASTER COMM OHIO COUNTY | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 7793 | MASTER COMM OLDHAM CO | 5,533 | 0.000523% | 0.000555% | 64,427 | 74,052 | 56,451 | 2,804 | (19,933) | (17,129) | (1,255) | (18,384) |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | FYE 2023 Contributions | 2023 Proportionate Share | 2022 Proportionate Share | Net Pension Liability as of June 30, 2023 | | | Pension Expense | | | | |
|-----------------------------|---|------------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|--|--------------------------------|--|------------------------------|
| | | | | | Discount Rate 5.25% | Discount Rate Less 1.00% 4.25% | Discount Rate Plus 1.00% 6.25% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Difference between Employer Contributions & Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| 7794 | MASTER COMM OWEN CO | 3,786 | 0.000358% | 0.000183% | 44,101 | 50,690 | 38,641 | 1,919 | (7,977) | (6,058) | (859) | (6,917) |
| 7798 | MASTER COMM PIKE CO | 7,341 | 0.000694% | 0.000743% | 85,492 | 98,264 | 74,908 | 3,720 | (50,763) | (47,043) | (1,666) | (48,709) |
| 7799 | MASTER COMM FOR FLEMING | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 7805 | MASTER COMM SCOTT CO | 8,456 | 0.000800% | 0.000682% | 98,550 | 113,273 | 86,349 | 4,289 | (33,374) | (29,085) | (1,920) | (31,005) |
| 7807 | MASTER COMM SIMPSON CO | 3,127 | 0.000296% | 0.000357% | 36,463 | 41,911 | 31,949 | 1,587 | (17,841) | (16,254) | (710) | (16,964) |
| 7814 | MASTER COMM WARREN CO | 9,618 | 0.000910% | 0.001027% | 112,100 | 128,848 | 98,222 | 4,878 | (80,664) | (75,786) | (2,184) | (77,970) |
| 7817 | LOGAN CO MASTER COM | - | 0.000000% | 0.000000% | - | - | - | - | (17,268) | (17,268) | - | (17,268) |
| 7819 | MASTER COMM FLOYD CO | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 7820 | MASTER COMM BARREN CO | 2,514 | 0.000238% | 0.000230% | 29,319 | 33,699 | 25,689 | 1,276 | (13,511) | (12,235) | (571) | (12,806) |
| 7821 | MASTER COMM MUEHLBERG CO | 6,167 | 0.000583% | 0.000588% | 71,818 | 82,548 | 62,927 | 3,125 | (11,269) | (8,144) | (1,399) | (9,543) |
| 8024 | SEVEN CO SERVICES INC | - | 0.724076% | 0.734241% | 89,196,945 | 102,522,606 | 78,154,004 | 3,881,588 | (2,844,254) | 1,037,334 | (1,737,782) | (700,448) |
| 8201 | KY RIVER COMM CARE INC | - | 0.125305% | 0.127064% | 15,435,981 | 17,742,053 | 13,524,944 | 671,728 | 154,052 | 825,780 | (300,732) | 525,048 |
| 8202 | NORTHERN KY REG MHMR BD | 2,849,579 | 0.270118% | 0.273867% | 33,275,099 | 38,246,263 | 29,155,507 | 1,448,034 | 1,713,674 | 3,161,708 | (648,283) | 2,513,425 |
| 8204 | COMMUNICARE INC | 3,872,136 | 0.366928% | 0.360361% | 45,200,858 | 51,953,683 | 39,604,810 | 1,967,008 | 578,807 | 2,545,815 | (880,627) | 1,665,188 |
| 8205 | ADANTA/BEHAVIORAL HLTH SR | 4,729,703 | 0.448282% | 0.451312% | 55,222,635 | 63,472,672 | 48,385,851 | 2,403,126 | 515,141 | 2,918,267 | (1,075,877) | 1,842,390 |
| 8208 | CUMBERLAND RIVER MHMR | 6,321,337 | 0.598895% | 0.540801% | 73,776,240 | 84,798,110 | 64,642,444 | 3,210,525 | 2,203,491 | 5,414,016 | (1,437,348) | 3,976,668 |
| 8209 | WESTERN KY REG MHMR ADV | 2,291,954 | 0.217441% | 0.192305% | 26,749,007 | 30,745,200 | 23,437,372 | 1,164,038 | 1,086,161 | 2,250,199 | (521,138) | 1,729,061 |
| 8210 | NEW VISTA OF THE BLUEGRASS, INC. | 12,566,685 | 1.115548% | 1.149391% | 137,421,312 | 157,951,496 | 120,407,999 | 5,980,170 | (8,227,971) | (2,247,801) | (2,677,315) | (4,925,116) |
| 8211 | PENNYROYAL REG MHMR BD | - | 0.000000% | 0.000000% | - | - | - | - | (1,952,318) | (1,952,318) | - | (1,952,318) |
| 8213 | GREEN RVR REG MHMR BD | 2,404,574 | 0.158362% | 0.158362% | 27,922,242 | 32,093,712 | 24,465,356 | 1,171,171 | 4,301,321 | 5,516,415 | (543,996) | 4,972,419 |
| 8216 | COMPREHEND INC REG MHMR B | 1,770,556 | 0.170648% | 0.170648% | 20,667,251 | 23,754,855 | 18,108,562 | 822,677 | (1,255,456) | (626,078) | (402,650) | (1,028,728) |
| 8220 | LIFESKILLS INC | 7,855,571 | 0.749209% | 0.749209% | 91,694,321 | 105,393,079 | 80,342,194 | 4,267,267 | 29,387 | 5,419,654 | (1,786,438) | 3,633,216 |
| 8221 | MOUNTAIN COMP CARE CENTER | 2,696,678 | 0.255493% | 0.255493% | 31,473,485 | 36,175,496 | 27,576,941 | 99,633 | 7,431 | 352,202 | (613,183) | (260,981) |
| 9940 | KY EMPLOYERS MUTUAL INS | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 10005 | LEGS GENERAL ASSEMBLY | 108,783 | 0.010272% | 0.010272% | 1,265,380 | 1,454,422 | 1,108,721 | 65,066 | (5,965) | (600,899) | (24,653) | (625,552) |
| 10010 | LEGS LEGISLATIVE RES COMM | 18,363,020 | 1.791719% | 1.791719% | 206,657,557 | 253,691,171 | 191,320,780 | 11,959,402 | (45,410) | 11,959,402 | (4,300,126) | 7,659,276 |
| 20020 | JUDL JUDICIAL RET SYS | 15,161 | 0.001434% | 0.001333% | 105,577 | 121,205 | 91,780 | 4,780 | - | - | (3,442) | (48,852) |
| 20025 | JUDL ADM OFF OF THE COURT | 28,494,126 | 2.756772% | 2.705555% | 318,977,255 | 368,255,463 | 280,463,463 | 18,357 | (2,928) | 6,105,429 | (6,616,253) | (510,824) |
| 31030 | UNIFIED PROSECUTORIAL SYS | 40,404,081 | 3.938855% | 3.973030% | 451,991,205 | 520,205,400 | 400,997,400 | 25,205 | (2,928) | 18,894,062 | (9,453,252) | 9,440,810 |
| 31035 | DEPT OF AGRICULTURE | 7,138,585 | 0.695918% | 0.752626% | 80,238,305 | 93,277,289 | 70,883,883 | 40,640 | (1,345) | 3,379,295 | (1,670,203) | 1,709,092 |
| 31040 | ATTORNEY GENERALS OFFICE | 6,728,665 | 0.655955% | 0.660113% | 76,305 | 92,877,289 | 70,883,883 | 16,409 | 7,087 | 8,088,496 | (1,574,292) | 6,514,204 |
| 31045 | AUDITOR OF PUBLIC ACCOUNT | 5,758,705 | 0.530130% | 0.520610% | 66,267 | 75,061,608 | 56,129 | 11,893 | (7,648) | 2,084,245 | (1,272,312) | 811,933 |
| 31066 | REGISTRY OF ELECTION | 437,691 | 0.042669% | 0.048939% | 5,278 | 6,061,608 | 4,229 | 28,738 | (2,862) | (264,124) | (102,406) | (366,530) |
| 31070 | GOVERNORS OFFICE | 1,289,280 | 0.125688% | 0.123113% | 15,161 | 17,606,608 | 13,484 | 73,782 | (95,461) | (301,651) | (301,651) | (323,330) |
| 31074 | DEPT OF VETERANS AFFAIRS | 15,306,974 | 1.492156% | 1.700000% | 170,623 | 197,779 | 147,632 | 89,071 | (80,124) | (24,581,053) | (3,581,174) | (28,162,227) |
| 31076 | MILITARY AFFAIRS COMM | 47,800 | 0.004590% | 0.004590% | 543,000 | 619,000 | 469,227 | 9,902 | (13,902) | (8,508) | (11,016) | (12,918) |
| 31082 | KY INFRASTRUCTURE | 592,197 | 0.057731% | 0.057731% | 7,724 | 9,187 | 6,664 | 39,481 | (6,819) | 956,300 | (138,554) | 817,746 |
| 31085 | LT GOVERNORS OFFICE | 341,492 | 0.033301% | 0.033301% | 4,027 | 4,704 | 3,004 | 78,465 | (1,114) | 572,579 | (79,898) | 492,681 |
| 31089 | AGRICULTURAL DEVELOP BD | - | 0.000000% | 0.000000% | - | - | - | - | - | (3,082,974) | - | (3,082,974) |
| 31094 | OFF OF HOMELAND SECURITY | 693,097 | 0.064030% | 0.064030% | 8,517 | 9,700 | 7,202 | 62,215 | - | 592,498 | (162,163) | 430,335 |
| 31095 | DEPT MILITARY AFFAIRS | 11,520,382 | 1.122823% | 1.221865% | 138,317,499 | 158,981,571 | 121,193,235 | 6,019,170 | (11,053,370) | (5,034,200) | (2,694,775) | (7,728,975) |
| 31097 | OFF OF MINORITY EMPWOMENT | 5,117 | 0.000499% | 0.000000% | 61,470 | 70,654 | 53,860 | 2,675 | 33,662 | 36,337 | (1,198) | 35,139 |
| 31099 | FAITH BASED/NONPROFIT SOC | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 31110 | OFF OF SECRETARY TO CABIN | 22,724 | 0.002215% | 0.015056% | 272,860 | 313,624 | 239,079 | 11,874 | (846,248) | (834,374) | (5,316) | (839,690) |
| 31112 | GOV OFF LOCAL DEVELOPMENT | 1,688,835 | 0.164639% | 0.164425% | 20,281,429 | 23,311,392 | 17,770,506 | 882,588 | (142,187) | 740,401 | (395,134) | 345,267 |
| 31120 | SECRETARY OF STATE | 1,219,811 | 0.118915% | 0.119544% | 14,648,814 | 16,837,287 | 12,835,232 | 637,473 | 166,911 | 804,384 | (285,396) | 518,988 |
| 31125 | STATE TREASURERS OFFICE | 1,096,161 | 0.106861% | 0.109824% | 13,163,915 | 15,130,550 | 11,534,169 | 572,855 | (299,528) | 273,327 | (256,466) | 16,861 |
| 31135 | EARLY CHILDHOOD ADVISORY COUNCIL | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 31136 | BOARD OF MEDICAL IMAGING & RADIATIO | 87,044 | 0.008486% | 0.009640% | 1,045,367 | 1,201,541 | 915,946 | 45,491 | (16,149) | 29,342 | (20,366) | 8,976 |
| 31137 | KY COMM NETWORK AUTH | 567,392 | 0.055313% | 0.062624% | 6,813,857 | 7,831,820 | 5,970,274 | 296,519 | (1,262,393) | (965,874) | (132,751) | (1,098,625) |
| 31150 | BOARD OF ACCOUNTANCY | 145,901 | 0.014223% | 0.015265% | 1,752,093 | 2,013,848 | 1,535,176 | 76,246 | (114,073) | (37,827) | (34,135) | (71,962) |
| 31155 | BOARD OF AUCTIONEERS | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 31165 | BOARD OF BARBERING | 75,198 | 0.007331% | 0.008506% | 903,086 | 1,038,003 | 791,280 | 39,300 | (193,375) | (154,075) | (17,594) | (171,669) |
| 31170 | BOARD OF CHIROPRACTIC EXM | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 31179 | Off of the KY Brd of Emergency Med Svcs | 249,543 | 0.024327% | 0.000000% | 2,996,777 | 3,444,483 | 2,625,764 | 130,411 | 1,641,110 | 1,771,512 | (58,385) | 1,713,136 |
| 31180 | BOARD OF DENTISTRY | 177,770 | 0.017330% | 0.020181% | 2,134,835 | 2,453,771 | 1,870,534 | 92,902 | (108,212) | (15,310) | (41,592) | (56,902) |
| 31185 | BOARD OF ELECTIONS | 363,268 | 0.035414% | 0.034483% | 4,362,554 | 5,014,302 | 3,822,452 | 189,845 | (46,678) | 143,167 | (84,994) | 58,173 |
| 31190 | BRD OF EMBALLERS-FUN DIR | 142,619 | 0.013989% | 0.004943% | 1,712,057 | 1,967,831 | 1,500,097 | 74,504 | 127,863 | 202,367 | (33,355) | 169,012 |
| 31200 | BOARD OF EXM ARCHITECTS | 106,904 | 0.010422% | 0.011884% | 1,283,858 | 1,475,661 | 1,124,911 | 55,870 | (67,975) | 7,895 | (25,013) | (17,118) |
| 31205 | KY LANDSCAPE ARCH REG BD | 17,953 | 0.001750% | 0.001911% | 215,578 | 247,784 | 188,888 | 9,381 | (5,985) | 3,396 | (4,200) | (804) |
| 31215 | BD EXAMINERS OF SOCIAL WK | 75,158 | 0.007327% | 0.005071% | 902,593 | 1,037,437 | 790,848 | 39,278 | 2,924 | 42,202 | (17,585) | 24,617 |
| 31225 | BD OF HAIRDRESSERS/CSMTG | 499,493 | 0.048694% | 0.050927% | 5,998,481 | 6,894,630 | 5,255,845 | 261,036 | 370,057 | 631,093 | (116,866) | 514,227 |
| 31245 | BD OF MEDICAL LICENSURE | 582,246 | 0.056761% | 0.053448% | 6,992,233 | 8,036,844 | 6,126,566 | 304,281 | 320,650 | 624,931 | (136,276) | 488,705 |
| 31250 | BOARD OF NURSING | 2,197,028 | 0.214181% | 0.220503% | 26,384,373 | 30,326,090 | 23,117,881 | 1,148,170 | 246,238 | 1,394,408 | (514,034) | 880,374 |
| 31260 | BOARD OF OPTOMETRIC EXM | 59,365 | 0.005787% | 0.006202% | 712,885 | 819,387 | 624,627 | 31,023 | 18,669 | 49,692 | (13,889) | 35,803 |
| 31263 | KY RESPIRATORY CARE BD | 77,104 | 0.007517% | 0.007342% | 925,999 | 1,064,339 | 811,356 | 40,297 | 38,078 | 78,375 | (18,041) | 60,334 |
| 31268 | PERSONNEL BOARD | 245,444 | 0.023928% | 0.025832% | 2,947,625 | 3,387,988 | 2,582,697 | 128,272 | (66,053) | 62,219 | (57,427) | 4,792 |
| 31270 | KY BOARD OF PHARMACY | 789,594 | 0.076975% | 0.081553% | 9,482,340 | 10,898,963 | 8,308,388 | 412,643 | (153,165) | 259,478 | (184,740) | 74,738 |
| 31275 | BD OF PHYSICAL THERAPY | 124,684 | 0.012025% | 0.012025% | 1,497,341 | 1,721,038 | 1,311,964 | 65,160 | 142,002 | 207,162 | (29,172) | 177,990 |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | FYE 2023 Contributions | 2023 Proportionate Share | 2022 Proportionate Share | Net Pension Liability as of June 30, 2023 | | | Pension Expense | | | | |
|-----------------------------|---------------------------------------|------------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|--|--------------------------------|--|------------------------------|
| | | | | | Discount Rate 5.25% | Discount Rate Less 1.00% 4.25% | Discount Rate Plus 1.00% 6.25% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Difference between Employer Contribution & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| 31284 | BOARD OF REAL ESTATE APPR | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 31290 | BD OF PROF ENGINEERS & LA | 359,751 | 0.035068% | 0.035326% | 4,319,931 | 4,965,311 | 3,785,106 | 187,991 | (273,593) | (85,602) | (84,163) | (169,765) |
| 31345 | SCHOOL FAC CONSTR COMM | 101,022 | 0.009848% | 0.010569% | 1,213,348 | 1,394,388 | 1,062,956 | 52,793 | (48,750) | 4,043 | (23,635) | (19,592) |
| 31354 | EXECUTIVE BRANCH ETH COMM | 189,566 | 0.018480% | 0.024638% | 2,276,501 | 2,616,601 | 1,994,661 | 99,067 | (548,691) | (449,624) | (44,352) | (493,976) |
| 31370 | COMMISSION ON HUMAN RIGHT | 648,097 | 0.063181% | 0.067354% | 7,783,095 | 8,945,858 | 6,819,516 | 338,697 | (215,228) | 123,469 | (151,634) | (28,165) |
| 31395 | COMMISSION- REAL ESTATE | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 31400 | COMMISSION ON WOMEN | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 31415 | KY COUNCIL POSTSEC EDUCAT | 1,476,184 | 0.143909% | 0.157048% | 17,727,757 | 20,376,211 | 15,532,989 | 771,460 | (1,604,688) | (833,228) | (345,382) | (1,178,610) |
| 31765 | OFFICE OF STATE BUD DIREC | 860,182 | 0.083856% | 0.096042% | 10,329,992 | 11,873,250 | 9,051,097 | 449,531 | (785,877) | (336,346) | (201,254) | (537,600) |
| 35605 | TRAN OFF OF THE SECRETARY | 2,550,667 | 0.248656% | 0.263620% | 30,631,254 | 35,207,438 | 26,838,981 | 1,332,982 | (110,831) | 1,222,151 | (596,774) | 625,377 |
| 35607 | TRAN OFFICE OF LEGAL SVC | 1,483,922 | 0.144663% | 0.146433% | 17,820,640 | 20,482,971 | 15,614,373 | 775,502 | 259,352 | 1,034,854 | (347,191) | 687,663 |
| 35609 | DIVISION OF FACILITY MANA | 1,017,210 | 0.099164% | 0.091015% | 12,215,742 | 14,040,725 | 10,703,384 | 531,593 | (530,933) | 660 | (237,994) | (237,344) |
| 35615 | TRAN DEPT OF AVIATION | 870,937 | 0.084905% | 0.078570% | 10,459,215 | 12,021,779 | 9,164,322 | 455,154 | 592,117 | 1,047,271 | (230,772) | 843,499 |
| 35616 | TRAN OFFICE OF PERSONNEL | 1,111,602 | 0.108366% | 0.106532% | 13,349,312 | 15,343,644 | 11,696,613 | 580,923 | (106,755) | 474,168 | (260,078) | 214,090 |
| 35617 | OFFICE OF INFORMAT TECHNO | 1,249,264 | 0.121787% | 0.128808% | 15,002,608 | 17,243,937 | 13,145,225 | 652,869 | (1,189,815) | (526,946) | (292,289) | (829,235) |
| 35618 | OFFICE OF AUDITS | 1,538,335 | 0.150050% | 0.166606% | 18,484,250 | 21,245,721 | 16,195,825 | 804,380 | (1,361,593) | (557,213) | (360,120) | (917,333) |
| 35619 | DOT PAYROLL DIVISION | 523,951 | 0.051078% | 0.053153% | 6,292,159 | 7,232,182 | 5,513,165 | 273,816 | (481,971) | (208,155) | (122,587) | (330,742) |
| 35625 | TRAN DEPT OF HIGHWAYS | 128,810,027 | 12.55317% | 12.84652% | 1,546,655,206 | 1,777,719,215 | 1,355,173,068 | 67,305,888 | (29,013,836) | 38,292,052 | (30,132,770) | 8,159,282 |
| 35628 | TRAN DEPT OF INTERGOV PRO | 449,823 | 0.043852% | 0.053193% | 5,402,008 | 6,209,046 | 4,733,218 | 235,079 | (24,371) | 210,708 | (105,245) | 105,463 |
| 35630 | TRAN DEPT OF VEH REGULAT | 5,975,247 | 0.538762% | 0.579436% | 71,757,447 | 82,477,717 | 62,873,585 | 3,303,875 | 6,426,548 | (1,398,017) | 5,028,531 | 5,028,531 |
| 36635 | CAB FOR ECONOMIC DEVELOPMENT | 3,032,139 | 0.297943% | 0.319021% | 36,413,294 | 41,853,292 | 31,905,182 | 1,711,130 | (709,423) | 1,001,707 | (1,001,707) | 1,001,707 |
| 39075 | KHEAA DIV OF FINANCIAL AF | 314,516 | 0.030746% | 0.032446% | 3,777,045 | 4,341,320 | 3,309,431 | 163,886 | (5,948) | (1,681,582) | (73,586) | (1,755,168) |
| 39079 | COMMONWEALTH OF TECHNOL | 8,962,506 | 0.874033% | 0.913379% | 107,669,739 | 123,755,159 | 94,339,791 | 5,470 | (26,996) | (15,041,526) | (2,097,679) | (17,139,205) |
| 39084 | KY RIVER AUTHORITY | 242,488 | 0.023639% | 0.024639% | 2,912,024 | 3,347,068 | 2,551,504 | 26,723 | (9,373) | (252,650) | (56,734) | (309,384) |
| 39103 | OFFICE OF PVA'S | 20,726,175 | 2.021111% | 2.177111% | 248,975,145 | 286,171,018 | 218,151,018 | 34,665 | (36,485) | 1,428,180 | (4,850,666) | (3,422,486) |
| 39130 | DEPT OF REVENUE | 22,482,776 | 2.191784% | 2.383384% | 279,887,355 | 310,330,555 | 232,572,811 | 23,079 | (24,371) | (7,840,802) | (5,260,282) | (13,101,084) |
| 39750 | OFFICE OF SECRETARY | 4,042,716 | 0.394111% | 0.368111% | 49,887,355 | 57,350,355 | 43,839,355 | 4,469,416 | (945,866) | 3,523,550 | (753,065) | (753,065) |
| 39757 | FIN OFFICE OF INSP GENERAL | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 39758 | OFF OF THE CONTROLLER | 2,842,476 | 0.277099% | 0.265476% | 35,657,417 | 40,984,490 | 31,242,885 | 1,551,706 | 19,526,887 | 21,078,593 | (694,697) | 20,383,896 |
| 39785 | DEPT FACILITIES SUPP SVCS | 6,731,740 | 0.656256% | 0.690151% | 82,477,717 | 94,339,791 | 71,696,613 | 3,303,875 | 6,426,548 | (1,398,017) | 5,028,531 | 5,028,531 |
| 50235 | KY STATE FAIR BOARD | 6,560,927 | 0.639601% | 0.571222% | 80,561,711 | 90,561,711 | 71,696,613 | 3,303,875 | 6,426,548 | (1,398,017) | 5,028,531 | 5,028,531 |
| 50410 | COMM KY HERITAGE COUNCIL | 591,921 | 0.057705% | 0.058080% | 7,121,173 | 8,197,309 | 6,150,084 | 74,900 | 942,556 | 1,017,456 | (33,533) | 983,923 |
| 50529 | KY ARTS COUNCIL | 380,416 | 0.037086% | 0.040404% | 4,639,227 | 5,382,839 | 4,446,431 | 220,832 | 2,779,033 | 3,999,869 | (98,868) | 3,901,001 |
| 50550 | KY HISTORICAL SOCIETY | 1,150,600 | 0.112168% | 0.114168% | 14,167,670 | 16,167,670 | 12,167,670 | 613,454 | (83,066) | 530,388 | (3,600,418) | (3,565,229) |
| 50660 | DEPT OF FISH & WILDLIFE | 10,332,387 | 1.007249% | 1.061249% | 127,254,339 | 146,127,339 | 107,618,339 | 5,454 | (8,221) | 6,627 | (2,417,398) | (2,421,912) |
| 50665 | COMM KY HORSE PARK | 1,548,510 | 0.150959% | 0.150959% | 19,227,167 | 22,167,167 | 17,167,167 | 869,167 | (1,221) | (624,729) | (3,023,923) | (2,828,652) |
| 50670 | DEPT OF PARKS | 15,236,208 | 1.485512% | 1.523621% | 187,167,167 | 216,167,167 | 167,167,167 | 8,696 | (12,221) | 6,627 | (2,417,398) | (2,421,912) |
| 50850 | COMM OFFICE OF SECRETARY | 871,581 | 0.084058% | 0.087058% | 10,728,167 | 12,167,167 | 9,167,167 | 469,167 | (627) | (3,023) | (2,828) | (2,828) |
| 50852 | KY ARTISANS CTR AT BERA | 455,573 | 0.044058% | 0.047058% | 5,573,167 | 6,167,167 | 4,667,167 | 238,167 | (24,371) | 210,708 | (105,245) | 105,463 |
| 50860 | DEPT OF TOURISM | 752,737 | 0.078099% | 0.087099% | 9,278,167 | 10,667,167 | 8,167,167 | 413,167 | (43,371) | 379,796 | (39,371) | (39,371) |
| 51106 | DEPT OF WORKPLACE STANDARDS | 2,969,190 | 0.289457% | 0.000000% | 35,657,417 | 40,984,490 | 31,242,885 | 1,551,706 | 19,526,887 | 21,078,593 | (694,697) | 20,383,896 |
| 51107 | DEPARTMENT OF WORKERS' CLAIMS | 4,981,874 | 0.485667% | 0.000000% | 59,827,991 | 68,766,050 | 52,421,045 | 2,603,538 | 32,763,294 | 35,366,832 | (1,165,601) | 34,201,231 |
| 51113 | KY OSH REVIEW COMMISSION | 143,321 | 0.013972% | 0.000000% | 1,721,173 | 1,978,309 | 1,508,084 | 74,900 | 942,556 | 1,017,456 | (33,533) | 983,923 |
| 51114 | WORKERS' COMP FUNDING COMMISSION | 560,439 | 0.054635% | 0.000000% | 6,730,336 | 7,735,821 | 5,897,094 | 292,884 | 3,685,702 | 3,978,586 | (131,124) | 3,847,462 |
| 51142 | OFFICE OF UNEMPLOYMENT INSURANCE | 7,591,668 | 0.740088% | 0.000000% | 91,169,420 | 104,789,760 | 79,882,278 | 3,967,424 | 49,926,636 | 53,894,060 | (1,776,211) | 52,117,849 |
| 51183 | EDUC PROF STANDARDS BD | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 51340 | KY COMM DEAF/HARD OF HEAR | 381,048 | 0.037147% | 0.040404% | 4,576,037 | 5,259,679 | 4,009,506 | 199,136 | (246,693) | (47,557) | (89,153) | (136,710) |
| 51407 | KY ENVIRONMENTAL EDUC COU | 69,846 | 0.006809% | 0.007195% | 838,782 | 964,093 | 734,938 | 36,501 | (16,637) | 19,864 | (16,342) | 3,522 |
| 51507 | OFFICE OF THE SECRETARY | 5,325,599 | 0.519176% | 0.000000% | 63,955,874 | 73,510,621 | 56,037,879 | 2,783,171 | 35,023,823 | 37,806,994 | (1,246,022) | 36,560,972 |
| 51508 | KY UNEMPLOYMENT INSURANCE COMMIS | 422,572 | 0.041195% | 0.000000% | 5,074,700 | 5,832,839 | 4,446,431 | 220,832 | 2,779,033 | 2,999,869 | (98,868) | 2,901,001 |
| 51509 | OFFICE OR EDUCATIONAL PROGRAMS | 26,608 | 0.002594% | 0.000000% | 319,548 | 367,287 | 279,986 | 13,906 | 174,992 | 188,898 | (6,226) | 182,672 |
| 51512 | KY WORKFORCE INNOVATION BOARD | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 51530 | EDUC OFFICE OF SECRETARY | 94,922 | 0.009236% | 0.305144% | 1,137,758 | 1,307,734 | 996,899 | 49,512 | (20,096,729) | (20,047,217) | (22,166) | (20,069,383) |
| 51531 | DEPT WORKFORCE INVESTMENT | 11,478,937 | 1.118767% | 0.581047% | 137,817,852 | 158,407,278 | 120,755,446 | 5,997,427 | 25,010,080 | 31,007,507 | (2,685,041) | 28,322,466 |
| 51532 | KY COMM ON PROPRIETARY ED | 77,094 | 0.007516% | 0.008065% | 925,876 | 1,064,198 | 811,248 | 40,291 | (42,351) | (2,060) | (18,038) | (20,098) |
| 51540 | EDUC DEPT OF EDUCATION | 8,650,522 | 0.849852% | 0.926414% | 104,690,947 | 120,331,349 | 91,229,786 | 4,555,841 | 1,697,272 | 6,253,113 | (2,039,645) | 4,213,468 |
| 51545 | KY EDUCATIONAL TV AUTHOR | 4,640,028 | 0.452781% | 0.480125% | 55,776,855 | 64,109,690 | 48,871,455 | 2,427,244 | (252,394) | 2,174,850 | (1,086,674) | 1,088,176 |
| 51555 | KY DEPT LIBRARY & ARCHIVE | 1,571,723 | 0.153222% | 0.168813% | 18,875,000 | 21,694,848 | 16,538,199 | 821,384 | (1,208,419) | (387,035) | (367,733) | (1,074,768) |
| 53713 | OFFICE OF THE KY HEALTH BENEFIT EXCHA | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 53721 | H&S OFF OF THE SECRETARY | 16,870,723 | 1.644672% | 1.575618% | 202,602,653 | 232,870,664 | 177,519,627 | 8,816,670 | 5,940,787 | 14,757,457 | (3,947,213) | 10,810,244 |
| 53723 | OFFICE INSPECTOR GENERAL | 5,726,858 | 0.558293% | 0.629390% | 68,774,590 | 79,049,234 | 60,260,019 | 2,992,867 | (8,323,293) | (5,330,426) | (1,339,903) | (6,670,329) |
| 53724 | OFFICE OF HEALTH POLICY | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 53725 | DEPT OF AGING/INDEP LIVIN | 7,000,956 | 0.682499% | 0.564535% | 84,075,188 | 96,635,679 | 73,666,341 | 3,658,704 | 8,888,134 | 12,546,838 | (1,637,998) | 10,908,840 |
| 53727 | DEPT FOR INCOME SUPPORT | 14,884,301 | 1.451021% | 1.331074% | 178,747,315 | 205,451,436 | 156,617,676 | 7,778,556 | 13,769,130 | 21,547,686 | (3,482,450) | 18,065,236 |
| 53728 | DEPT FOR PUBLIC HEALTH | 15,183,720 | 1.480099% | 1.378751% | 182,329,354 | 209,568,617 | 159,756,245 | 7,934,436 | 9,483,308 | 17,417,744 | (3,552,238) | 13,865,506 |
| 53729 | OFF HUMAN RESOURCE MANAGE | 11,239,861 | 1.095736% | 1.131757% | 134,980,726 | 155,146,297 | 118,269,598 | 5,873,963 | (3,066,540) | 2,807,423 | (2,629,766) | 177,657 |
| 53730 | SERVE KY | 631,778 | 0.061590% | 0.058559% | 7,587,104 | 8,720,586 | 6,647,790 | 330,168 | 51,455 | 381,623 | (147,816) | 233,807 |
| 53736 | H&S DEPT FOR COMM BASE S | 141,520,398 | 13.788365% | 12.610912% | 1,698,551,032 | 1,952,307,642 | 1,488,263,567 | 73,915,935 | 81,190,551 | 155,106,486 | (33,092,076) | 122,014,410 |
| 53739 | HEALTH DATA AND ANALYTICS | 24,872 | 0.002420% | 0.070204% | 298,113 | 342,650 | 261,206 | 12,973 | (5,269,154) | (5,256,181) | (5,808) | (5,261,989) |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | FYE 2023 Contributions | 2023 Proportionate Share | 2022 Proportionate Share | Net Pension Liability as of June 30, 2023 | | | Pension Expense | | | | |
|-----------------------------|---------------------------------------|------------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|--|--------------------------------|--|------------------------------|
| | | | | | Discount Rate 5.25% | Discount Rate Less 1.00% 4.25% | Discount Rate Plus 1.00% 6.25% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Difference between Employer Contributions & Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| 53746 | DEPT FOR MEDICAID SERVICE | 6,241,816 | 0.608494% | 0.463136% | 74,958,714 | 86,157,241 | 65,678,523 | 3,261,982 | 8,253,117 | 11,515,099 | (1,460,386) | 10,054,713 |
| 53767 | OFFICE FOR CHILDREN WITH SPECIAL HEAL | 3,884,744 | 0.378711% | 0.374701% | 46,652,374 | 53,622,049 | 40,876,622 | 2,030,174 | (2,477,916) | (447,742) | (908,906) | (1,356,648) |
| 54500 | J&PS OFF OF SECRETARY | 6,302,240 | 0.614384% | 0.555113% | 75,684,287 | 86,991,712 | 66,314,267 | 3,293,557 | 5,200,634 | 8,494,191 | (1,474,522) | 7,019,669 |
| 54515 | DEPT OF PUBLIC ADVOCACY | 20,982,340 | 2.045496% | 1.999898% | 251,979,067 | 289,623,713 | 220,783,042 | 10,965,386 | 350,244 | 11,315,630 | (4,909,190) | 6,406,440 |
| 54520 | J&PS DEPT OF KY STATE POL | 24,487,903 | 2.387184% | 2.520898% | 294,070,678 | 338,003,641 | 257,663,543 | 12,797,089 | (2,959,972) | 9,837,117 | (5,729,242) | 4,107,875 |
| 54523 | J&PS OF JUVENILE JUSTICE | 20,762,597 | 2.024074% | 1.958312% | 249,340,149 | 286,590,552 | 218,470,833 | 10,850,548 | 2,322,270 | 13,172,818 | (4,857,778) | 8,315,040 |
| 54525 | DEPT OF CRIMINAL JUST TRN | 5,360,186 | 0.522547% | 0.567727% | 64,371,138 | 73,987,924 | 56,401,732 | 2,801,242 | (2,680,996) | 120,246 | (1,254,113) | (1,133,867) |
| 54527 | J&PS DEPT OF CORRECTIONS | 12,051,722 | 1.170811% | 1.199698% | 144,229,010 | 165,776,237 | 126,372,877 | 6,276,421 | 1,721,723 | 7,998,144 | (2,809,946) | 5,188,198 |
| 55790 | OFFICE OF THE SECRETARY | 3,359,497 | 0.327507% | 0.360459% | 40,344,693 | 46,372,026 | 35,349,857 | 1,755,682 | (2,748,362) | (992,680) | (786,017) | (1,778,697) |
| 55793 | DEPT PERSONNEL ADMIN | 1,323,180 | 0.128950% | 0.142887% | 15,884,998 | 18,258,152 | 13,918,372 | 691,268 | (662,716) | 28,552 | (309,480) | (280,928) |
| 55794 | DEPT FOR EMPLOYEE INS | 1,695,815 | 0.165320% | 0.182113% | 20,365,319 | 23,407,815 | 17,844,011 | 886,239 | (924,289) | (38,050) | (396,768) | (434,818) |
| 56102 | OFFICE OF THE SECRETARY | 148,262 | 0.014426% | 0.398478% | 1,777,100 | 2,042,591 | 1,557,087 | 77,334 | (21,909,328) | (21,831,994) | (34,622) | (21,866,616) |
| 56106 | DEPT OF WRKPLACE STANDARD | 504,077 | 0.035940% | 0.355451% | 4,427,350 | 5,088,779 | 3,879,227 | 192,665 | (21,820,986) | (21,628,321) | (86,256) | (21,714,577) |
| 56107 | DEPT OF WORKERS CLAIMS | 187,189 | 0.018214% | 0.451566% | 2,243,733 | 2,578,937 | 1,965,950 | 97,641 | (32,170,566) | (32,072,925) | (43,714) | (32,116,639) |
| 56113 | KY OSH REVIEW COMMISSION | 5,781 | 0.000562% | 0.015322% | 69,231 | 79,574 | 60,660 | 3,013 | (1,083,877) | (1,080,864) | (1,349) | (1,082,213) |
| 56114 | WORKERS COMP FUNDING COMM | 24,545 | 0.002388% | 0.064597% | 294,171 | 338,119 | 257,752 | 12,801 | (3,770,043) | (3,757,242) | (5,731) | (3,762,973) |
| 56115 | GEN ADM PROG SUPP S SERVI | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 56116 | OFF OF INSPCT GEN S SVCS | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 56142 | OFFICE OF UNEMPLOYMENT INSURANCE | 537,176 | 0.052269% | 1.206419% | 6,438,875 | 7,400,817 | 5,641,717 | 280,201 | (43,594,115) | (43,313,914) | (125,446) | (43,439,360) |
| 57121 | ENVIRONMENTAL QUAL COMM | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 57122 | MINE SAFETY REV COMM | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 57123 | KY PUBLIC SVC COMMISSION | 2,934,676 | 0.286339% | 0.286339% | 35,242,892 | 40,508,037 | 30,879,680 | 1,887,867 | 34,753 | 1,888,420 | (686,621) | 1,201,799 |
| 57124 | KY STATE NATURE PRES COMM | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 57126 | OFFICE OF THE SECRETARY | 1,901,556 | 0.185376% | 0.185376% | 22,835,963 | 26,247,563 | 20,008,779 | 93,754 | 89,461 | 1,233,215 | (444,902) | 788,313 |
| 57127 | DEPT FOR ENERGY DEV & IND | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 57128 | DEPT FOR NATURAL RESOURCE | 16,214,580 | 1.577542% | 1.628133% | 200,000,000 | 223,365,000 | 173,877,811 | 1,000,000 | 1,000,000 | 2,107,032 | (3,786,101) | (1,679,069) |
| 57129 | DEPT FOR ENVIRONM PROTECT | 22,522,900 | 2.193184% | 2.265611% | 281,000,000 | 311,000,000 | 227,922,000 | 1,000,000 | 1,000,000 | 4,627,062 | (5,263,642) | (636,580) |
| 57139 | OFFICE OF ADMINISTRATIVE SERVICES | 3,041,722 | 0.296527% | 0.287411% | 37,000,000 | 42,000,000 | 31,994,000 | 1,000,000 | 1,000,000 | 2,544,257 | (711,665) | 1,832,592 |
| 57140 | KY NATURE PRESERVES | 725,415 | 0.070718% | 0.071411% | 9,000,000 | 10,000,000 | 7,991,000 | 99,606 | 94,651 | 2,544,257 | (711,665) | 1,832,592 |
| 57141 | OFFICE OF ENERGY POLICY | 219,264 | 0.021375% | 0.028411% | 2,700,000 | 3,000,000 | 2,300,000 | 79,101 | 63,824 | 432,925 | (169,723) | 263,202 |
| 58175 | BRD OF CLMS & CRIME WICT | - | 0.000000% | 0.000000% | - | - | - | 4,586 | 58,432 | (153,846) | (51,300) | (205,146) |
| 58300 | KY BOARD OF TAX APPEALS | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 58374 | KY HORSE RACING AUTHORITY | 1,777,903 | 0.173322% | 0.187511% | 22,000,000 | 24,000,000 | 18,000,000 | 29,135 | 9,687 | 509,448 | (415,973) | 93,475 |
| 58671 | KY CLAIMS COMMISSION | - | 0.000000% | 0.000000% | - | - | - | - | - | 83,194 | (433,194) | (433,194) |
| 58672 | OFFICE OF CLAIMS AND APPEALS | 354,082 | 0.034518% | 0.034518% | 4,300,000 | 4,900,000 | 3,700,000 | 35,042 | 33,472 | 1,548,514 | (82,843) | 1,465,671 |
| 58675 | OFFICE OF THE SECRETARY | 2,500,233 | 0.243741% | 0.243741% | 31,000,000 | 35,000,000 | 27,000,000 | 16,634 | 1,296 | 1,917,930 | (584,978) | 1,332,952 |
| 58676 | DEPT OF INSURANCE | 2,476,897 | 0.241465% | 0.241465% | 30,000,000 | 34,000,000 | 26,000,000 | 94,433 | 87,218 | 467,215 | (579,516) | (112,301) |
| 58677 | OFF OF OCCUP & PROFESSION | 1,066,305 | 0.103051% | 0.103051% | 13,000,000 | 15,000,000 | 11,000,000 | 57,255 | 57,206 | 710,461 | (249,482) | 460,979 |
| 58678 | KY BOXING & WRESTLING AUT | 38,547 | 0.003733% | 0.003733% | 470,000 | 540,000 | 410,000 | 20,146 | 19,174 | (5,174) | (9,019) | (14,193) |
| 58680 | DEPT OF ALCOHOL & BEVERA | 441,476 | 0.047495% | 0.047495% | 5,400,000 | 6,200,000 | 4,700,000 | 80,716 | 79,111 | (837,186) | (103,291) | (940,477) |
| 58681 | DEPT OF CHARITABLE GAMING | 865,749 | 0.084399% | 0.085555% | 10,396,882 | 11,950,134 | 9,109,706 | 452,442 | 195,203 | 647,645 | (202,558) | 445,087 |
| 58685 | DEPT OF FINANCIAL INSTITU | 3,958,746 | 0.385926% | 0.408661% | 47,541,120 | 54,643,627 | 41,655,382 | 2,068,852 | (1,181,114) | 887,738 | (926,222) | (38,484) |
| 58690 | DEPT OF HOUSING & BUILD C | 6,796,345 | 0.662554% | 0.671057% | 81,618,218 | 93,811,648 | 71,513,554 | 3,551,784 | 90,848 | 3,642,632 | (1,590,130) | 2,052,502 |
| 014A | BRECKINRIDGE CO ATTORNEY | 56,321 | 0.005477% | 0.005412% | 674,697 | 775,494 | 591,167 | 29,361 | 31,313 | 1,952 | (13,145) | 18,168 |
| 024A | CHRISTIAN COUNTY ATTORNEY | 49,437 | 0.004820% | 0.004884% | 593,763 | 682,468 | 520,252 | 25,839 | 20,326 | 46,165 | (11,568) | 34,597 |
| 031A | EDMONSON COUNTY ATTORNEY | 26,008 | 0.002529% | 0.002702% | 311,541 | 358,004 | 272,971 | 13,558 | (17,414) | (3,857) | (6,070) | (9,927) |
| 060A | KNOTT COUNTY ATTORNEY | 47,685 | 0.004653% | 0.004971% | 573,190 | 658,823 | 502,227 | 24,944 | (54,431) | (29,487) | (11,167) | (40,654) |
| 071A | LOGAN COUNTY ATTORNEY | 93,787 | 0.009132% | 0.009024% | 1,124,946 | 1,293,009 | 985,673 | 48,954 | 21,230 | 70,184 | (21,917) | 48,267 |
| 086A | MONROE CO ATTORNEY | 29,596 | 0.002897% | 0.002938% | 356,874 | 410,189 | 312,691 | 15,530 | 18,660 | 34,190 | (6,953) | 27,237 |
| 116A | WAYNE COUNTY ATTORNEY | 32,034 | 0.003136% | 0.003180% | 386,315 | 444,029 | 338,488 | 16,811 | 20,239 | 37,050 | (7,526) | 29,524 |
| W002 | ALLEN COUNTY ATTORNEY | 87,478 | 0.008539% | 0.008710% | 1,051,896 | 1,209,045 | 921,667 | 45,775 | (15,845) | 29,930 | (20,494) | 9,436 |
| W003 | ANDERSON COUNTY ATTORNEY | 94,550 | 0.009257% | 0.009387% | 1,140,345 | 1,310,707 | 999,165 | 49,624 | 58,917 | 108,541 | (22,217) | 86,324 |
| W005 | BARREN COUNTY ATTORNEY | 117,992 | 0.011487% | 0.011490% | 1,432,780 | 1,605,590 | 1,200,875 | 79,757 | (55,044) | 24,713 | (35,707) | (10,994) |
| W006 | BATH COUNTY ATTORNEY | 98 | 0.000009% | 0.000009% | 1,109 | 1,274 | 971 | 48 | 100 | 148 | (22) | 126 |
| W007 | BELL COUNTY ATTORNEY | 111,341 | 0.010815% | 0.010502% | 1,332,270 | 1,531,306 | 1,167,330 | 57,976 | 3,916 | 61,892 | (25,956) | 35,936 |
| W008 | BOONE COUNTY ATTORNEY | 301,297 | 0.029245% | 0.029474% | 3,602,612 | 4,140,827 | 3,156,594 | 156,775 | 106,462 | 50,313 | (70,188) | (19,875) |
| W011 | BOYLE COUNTY ATTORNEY | 9,062 | 0.000882% | 0.000875% | 108,651 | 124,883 | 95,200 | 4,728 | (1,479) | 3,249 | (2,117) | 1,132 |
| W015 | BULLITT COUNTY ATTORNEY | 56,691 | 0.005464% | 0.004859% | 673,095 | 773,653 | 589,763 | 29,291 | 118,514 | 147,805 | (13,114) | 134,691 |
| W018 | GALLOWAY COUNTY ATTORNEY | 2,624 | 0.000256% | 0.000260% | 31,536 | 36,247 | 27,632 | 1,372 | 1,650 | 3,022 | (614) | 2,408 |
| W021 | CARROLL COUNTY ATTORNEY | 47,862 | 0.004654% | 0.004779% | 573,314 | 658,964 | 502,335 | 24,949 | (17,872) | 7,077 | (11,170) | (4,093) |
| W022 | CHILD SUPPORT ENFORCEMENT | 18,707 | 0.001806% | 0.001816% | 222,476 | 255,713 | 194,933 | 9,682 | (28,827) | (19,145) | (4,334) | (23,479) |
| W023 | CASEY COUNTY ATTORNEY | 51,106 | 0.004973% | 0.004995% | 612,610 | 704,132 | 536,767 | 26,659 | (3,136) | 23,523 | (11,935) | 11,588 |
| W025 | CLARK COUNTY ATTORNEY | 77,465 | 0.007521% | 0.007712% | 926,491 | 1,064,906 | 811,788 | 40,318 | (9,097) | (9,097) | (18,050) | (27,147) |
| W028 | CRITTENDEN CO ATTORNEY | 12,952 | 0.001968% | 0.002221% | 242,433 | 278,651 | 212,418 | 10,550 | (14,594) | (4,044) | (4,723) | (8,767) |
| W030 | VAIENESS COUNTY ATTORNEY | 79,721 | 0.007772% | 0.007861% | 957,411 | 1,100,445 | 838,880 | 41,664 | 29,578 | 71,242 | (18,653) | 52,589 |
| W036 | FLOYD COUNTY ATTORNEY | 67,505 | 0.006563% | 0.006549% | 808,478 | 929,261 | 708,385 | 35,183 | 37,495 | 72,678 | (15,751) | 56,927 |
| W037 | FRANKLIN COUNTY ATTORNEY | 251,792 | 0.024526% | 0.024868% | 3,021,291 | 3,472,660 | 2,647,243 | 131,478 | 23,217 | 154,695 | (58,862) | 95,833 |
| W039 | GALLATIN COUNTY ATTORNEY | 2,369 | 0.000224% | 0.000000% | 27,594 | 31,716 | 24,178 | 1,201 | 15,147 | 16,348 | (538) | 15,810 |
| W040 | GARRARD COUNTY ATTORNEY | 54,588 | 0.005308% | 0.005278% | 653,878 | 751,565 | 572,925 | 28,455 | (2,494) | 25,961 | (12,739) | 13,222 |

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | FYE 2023 Contributions | 2023 Proportionate Share | 2022 Proportionate Share | Net Pension Liability as of June 30, 2023 | | | Pension Expense | | | | |
|-----------------------------|-----------------------------|------------------------|--------------------------|--------------------------|---|-----------------------|-----------------------|---|--|--------------------------------|--|------------------------------|
| | | | | | Discount Rate | Discount Rate | Discount Rate | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Difference between Employer Contribution & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| | | | | | 5.25% | Less 1.00% 4.25% | Plus 1.00% 6.25% | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| W041 | GRANT COUNTY CHLD SUPPOR | 21,125 | 0.002055% | 0.002036% | 253,150 | 290,969 | 221,809 | 11,016 | (2,222) | 8,794 | (4,932) | 3,862 |
| W042 | GRAVES COUNTY ATTORNEY | 167,117 | 0.016328% | 0.016866% | 2,011,402 | 2,311,897 | 1,762,382 | 87,530 | (3,982) | 83,548 | (39,187) | 44,361 |
| W046 | HANCOCK COUNTY ATTORNEY | 20,503 | 0.001949% | 0.002029% | 245,635 | 282,332 | 215,225 | 10,689 | 2,424 | 13,113 | (4,786) | 8,327 |
| W049 | HARRISON COUNTY ATTORNEY | 11,075 | 0.001064% | 0.001049% | 131,071 | 150,653 | 114,844 | 5,704 | (35,348) | (29,644) | (2,554) | (32,198) |
| W053 | HICKMAN COUNTY ATTORNEY | 53,667 | 0.005226% | 0.005317% | 643,777 | 739,954 | 564,075 | 28,015 | 8,845 | 36,860 | (12,542) | 24,318 |
| W054 | HOPKINS COUNTY ATTORNEY | 113,602 | 0.011024% | 0.011141% | 1,358,016 | 1,560,899 | 1,189,889 | 59,097 | (28,129) | 30,968 | (26,458) | 4,510 |
| W055 | JACKSON COUNTY ATTORNEY | 34,266 | 0.003343% | 0.003364% | 411,815 | 473,339 | 360,831 | 17,921 | 22,675 | 40,596 | (8,023) | 32,573 |
| W056 | JEFFERSON CO ATTORNEY | 851,590 | 0.083274% | 0.082392% | 10,258,297 | 11,790,844 | 8,988,278 | 446,411 | 676,070 | 1,122,481 | (199,858) | 922,623 |
| W058 | JOHNSON COUNTY ATTORNEY | 11,108 | 0.001086% | 0.001102% | 133,781 | 153,768 | 117,219 | 5,822 | 6,957 | 12,779 | (2,606) | 10,173 |
| W061 | KNOX COUNTY ATTORNEY | 284 | 0.000026% | 0.000027% | 3,203 | 3,681 | 2,806 | 139 | 140 | 279 | (62) | 217 |
| W062 | LARUE COUNTY ATTORNEY | 56,005 | 0.005450% | 0.005626% | 671,371 | 771,671 | 588,252 | 29,216 | (32,928) | (3,712) | (13,080) | (16,792) |
| W063 | LAUREL COUNTY ATTORNEY | 18,856 | 0.001839% | 0.001879% | 226,541 | 260,386 | 198,495 | 9,858 | (6,433) | 3,425 | (4,414) | (899) |
| W065 | LEE COUNTY ATTORNEY | 46,963 | 0.004550% | 0.004580% | 560,502 | 644,239 | 491,110 | 24,391 | 7,522 | 31,913 | (10,920) | 20,993 |
| W073 | MCCRACKEN COUNTY ATTORNEY | 56,238 | 0.005493% | 0.005580% | 676,668 | 777,759 | 592,893 | 29,447 | 9,703 | 39,150 | (13,183) | 25,967 |
| W074 | MCCRARY COUNTY ATTORNEY | 101,520 | 0.009908% | 0.010009% | 1,220,539 | 1,402,883 | 1,069,432 | 53,114 | (7,975) | 45,139 | (23,779) | 21,360 |
| W076 | MADISON COUNTY ATTORNEY | 348,840 | 0.033946% | 0.034217% | 4,181,715 | 4,806,446 | 3,664,002 | 181,976 | (104,977) | 76,999 | (81,470) | (4,471) |
| W077 | MAGOFFIN CO ATTORNEY | 15,728 | 0.001518% | 0.001533% | 186,998 | 214,935 | 163,847 | 8,138 | (32,169) | (24,031) | (3,643) | (27,674) |
| W082 | MEADE COUNTY ATTORNEY | 79,188 | 0.007727% | 0.007777% | 951,868 | 1,094,073 | 834,023 | 41,422 | 3,372 | 44,794 | (18,545) | 26,249 |
| W083 | MENIFEE COUNTY ATTORNEY | 28,805 | 0.002814% | 0.002857% | 346,649 | 398,437 | 303,732 | 15,085 | 6,981 | 22,066 | (6,754) | 15,312 |
| W084 | MERCER COUNTY ATTORNEY | 27,315 | 0.002733% | 0.002733% | 328,048 | 377,057 | 287,434 | 13,807 | (515) | 13,761 | (6,391) | 7,370 |
| W087 | MONTGOMERY CO ATTORNEY | 87,751 | 0.008766% | 0.008766% | 1,055,469 | 1,213,151 | 924,797 | 45,807 | (2,447) | 33,484 | (20,563) | 12,921 |
| W088 | MORGAN COUNTY ATTORNEY | 95,649 | 0.009564% | 0.009564% | 1,144,533 | 1,315,521 | 1,002,835 | 52,807 | 2,906 | 52,713 | (22,298) | 30,415 |
| W092 | OHIO COUNTY ATTORNEY | 1,184 | 0.000112% | 0.000112% | 13,797 | 15,858 | 12,089 | 600 | 2,248 | 2,848 | (269) | 2,579 |
| W093 | OLDHAM COUNTY ATTORNEY | 106,080 | 0.010281% | 0.010281% | 1,266,488 | 1,455,697 | 1,109,692 | 55,114 | (7,999) | 27,115 | (24,674) | 2,441 |
| W094 | OWEN COUNTY ATTORNEY | 28,530 | 0.002770% | 0.002770% | 341,229 | 392,207 | 298,983 | 14,849 | (8,962) | 5,887 | (6,648) | (761) |
| W096 | PENDLETON COUNTY ATTORNEY | 7,489 | 0.000733% | 0.000733% | 90,285 | 103,333 | 79,117 | 3,827 | 1,527 | 5,354 | (1,759) | 6,883 |
| W099 | POWELL COUNTY ATTORNEY | 1,279 | 0.000124% | 0.000124% | 15,728 | 18,384 | 14,127 | 600 | 2,248 | 2,848 | (298) | 1,229 |
| W100 | PULASKI COUNTY ATTORNEY | 97,729 | 0.009479% | 0.009479% | 1,179,341 | 1,361,411 | 1,027,384 | 50,815 | (1,045) | 9,770 | (22,750) | (12,980) |
| W102 | ROCKCASTLE CO ATTORNEY | 46,147 | 0.004478% | 0.004478% | 560,502 | 644,239 | 491,110 | 24,391 | 7,522 | 31,913 | (10,747) | (19,587) |
| W103 | ROWAN COUNTY ATTORNEY | 41,351 | 0.004031% | 0.004031% | 508,351 | 580,444 | 444,338 | 24,005 | (32,845) | (8,840) | (10,747) | (19,587) |
| W105 | SCOTT COUNTY ATTORNEY | 915 | 0.000087% | 0.000087% | 10,915 | 12,318 | 9,910 | 21,609 | 5,136 | (31,527) | (9,674) | (41,201) |
| W106 | SHELBY COUNTY ATTORNEY | 24,562 | 0.002386% | 0.002424% | 292,525 | 337,636 | 256,336 | 1,466 | 5,881 | 6,347 | (209) | 6,138 |
| W107 | SIMPSON COUNTY ATTORNEY | 27,999 | 0.002730% | 0.002730% | 341,229 | 392,207 | 298,983 | 12,791 | (9,260) | 3,531 | (6,469) | (5,726) |
| W108 | SPENCER COUNTY ATTORNEY | 61,976 | 0.006037% | 0.006037% | 746,301 | 863,336 | 656,666 | 34,635 | (6,283) | 1,648 | (6,552) | (8,200) |
| W110 | TODD COUNTY ATTORNEY | 1,184 | 0.000000% | 0.000000% | 13,797 | 15,858 | 12,089 | 600 | 2,248 | 2,848 | (14,489) | 26,765 |
| W111 | TRIGG COUNTY ATTORNEY | 50,294 | 0.004906% | 0.004906% | 603,357 | 694,645 | 526,335 | 26,300 | (9,795) | 16,505 | (11,774) | 4,731 |
| W112 | TRIMBLE COUNTY ATTORNEY | 39,880 | 0.003891% | 0.003891% | 482,322 | 560,930 | 430,880 | 20,859 | (3,707) | (2,848) | (9,338) | (12,186) |
| W113 | UNION COUNTY ATTORNEY | 22,704 | 0.002233% | 0.002233% | 281,150 | 325,509 | 249,044 | 11,756 | (3,552) | (18,796) | (5,263) | (24,059) |
| W117 | WEBSTER COUNTY ATTORNEY | 73,792 | 0.007280% | 0.007280% | 903,347 | 1,040,337 | 798,337 | 38,528 | (6,283) | 16,809 | (17,249) | (440) |
| W118 | WHITLEY COUNTY ATTORNEY | 108,557 | 0.010798% | 0.010798% | 1,350,350 | 1,560,338 | 1,188,338 | 56,631 | (1,023) | 19,110 | (25,354) | (6,244) |
| X034 | FAYETTE CO ATTORNEY OFF | 155,286 | 0.015148% | 0.015379% | 1,866,041 | 2,144,820 | 1,635,017 | 81,205 | 59,905 | 141,110 | (36,355) | 104,755 |
| X059 | KENTON COUNTY ATTORNEY | 55,811 | 0.005440% | 0.005465% | 670,139 | 770,255 | 587,173 | 29,162 | (1,023) | 28,139 | (13,056) | 15,083 |
| TOTAL | | 1,022,115,583 | 100.000000% | 100.000000% | 12,318,726,926 | 14,159,094,587 | 10,793,618,870 | 536,074,689 | (66,047,161) | 470,027,528 | (240,000,000) | 230,027,528 |

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Appendix A: Collective Pension A

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| 1430 | EASTERN KY UNIV | 1,768,022 | - | 2,415,916 | - | 4,183,938 | 1,728 | 3,929,393 | 2,270,473 | 886,842 | 7,088,436 |
| 1433 | KET FOUNDATION | 142,967 | - | 195,358 | 598,177 | 936,502 | 140 | 317,742 | 183,597 | - | 501,479 |
| 1434 | KY BAR ASSOCIATION | - | - | - | - | - | - | - | - | - | - |
| 1435 | CHILD WATCH ADVOCACY CTR | 8,840 | - | 12,079 | 40,212 | 61,131 | 9 | 19,646 | 11,352 | - | 31,007 |
| 1436 | LOTUS | 19,691 | - | 26,907 | 491 | 47,089 | 19 | 43,764 | 25,287 | 61,164 | 130,234 |
| 1437 | SANCTUARY INC | 26,321 | - | 35,967 | 36,101 | 98,389 | 26 | 58,498 | 33,801 | 380 | 92,705 |
| 1438 | O A S I | 27,733 | - | 37,896 | 9,797 | 75,426 | 27 | 61,636 | 35,614 | - | 97,277 |
| 1439 | BARREN RIVER CHILD ADVOCA | 11,322 | - | 15,471 | 105,251 | 132,044 | 11 | 25,163 | 14,540 | - | 39,714 |
| 1440 | MOREHEAD STATE UNIVERSITY | 910,470 | - | 1,244,113 | - | 2,154,583 | 890 | 2,023,501 | 1,169,215 | 503,961 | 3,697,567 |
| 1445 | MURRAY STATE UNIV | 1,024,471 | - | 1,399,890 | - | 2,424,361 | 1,001 | 2,276,866 | 1,315,613 | 660,245 | 4,253,725 |
| 1450 | NORTHERN KY UNIVERSITY | - | - | - | - | - | - | - | - | - | - |
| 1451 | SILVERLEAF | 20,093 | - | 27,457 | 65,219 | 112,769 | 20 | 44,657 | 25,804 | 402 | 70,883 |
| 1452 | SPRINGHAVEN INC | 18,519 | - | 25,305 | 8,086 | 51,910 | 18 | 41,157 | 23,781 | 163 | 65,119 |
| 1453 | SAFE HARBOR | 21,715 | - | 29,673 | 81,183 | 132,571 | 21 | 48,262 | 27,887 | 993 | 77,163 |
| 1454 | D.O.V.E.S. | 18,120 | - | 24,760 | 56,799 | 99,679 | 18 | 40,270 | 23,269 | 35 | 63,592 |
| 1455 | GATEWAY CHILD ADVOCACY | - | - | - | - | - | - | - | - | - | - |
| 1456 | JUDI'S PLACE FOR KIDS, INC. | 9,604 | - | - | - | 22,728 | 9 | 21,344 | 12,334 | 3,947 | 37,635 |
| 1457 | KY RIVER CHILD ADVOCACY | 5,360 | - | - | 56,863 | 69,547 | 5 | 11,900 | 6,000 | - | 18,800 |
| 1458 | BLUEGRASS RAPE CRISIS CTR | 25,957 | - | - | - | 61,426 | 25 | 57,600 | 33,000 | 106,621 | 197,669 |
| 1459 | NURSING HOME OMBUDSMAN | 9,796 | - | 13,300 | 11,628 | 34,810 | 10 | 21,000 | 12,000 | - | 34,362 |
| 1465 | WESTERN KENTUCKY UNIV | 1,434,398 | - | 1,960,035 | - | 3,394,433 | 1,402 | 3,187,500 | 1,842,000 | 1,767,159 | 6,798,518 |
| 1480 | KASAP | 15,206 | - | 20,778 | 14,000 | 65,000 | - | - | - | - | 53,337 |
| 1481 | KDVA | 33,068 | - | 45,186 | - | 78,254 | - | - | - | - | 115,991 |
| 1482 | KACAC | - | - | - | - | - | - | - | - | - | - |
| 1483 | PENNYRILE CHILD ADV CTR | 6,307 | - | 8,618 | 1,237 | 16,162 | - | 14,000 | 8,000 | - | 22,122 |
| 1484 | BUFFALO TR CHILD ADV INC | 5,114 | - | 6,989 | 5,333 | 17,436 | - | 11,000 | 6,000 | - | 17,940 |
| 1485 | CUMBERLAND V C A CENTER | 10,052 | - | 13,736 | 11,176 | 74,964 | 10 | 22,000 | 12,000 | 477 | 35,736 |
| 1486 | LAKE CUMB CHILD ADV CTR | 8,194 | - | 11,197 | 57,663 | 77,054 | - | 18,000 | 10,000 | - | 28,742 |
| 1487 | B.R.A.S.S. | 26,396 | - | 36,069 | 22,153 | 115,618 | - | 58,000 | 33,000 | 821 | 93,408 |
| 1488 | WOMEN AWARE | 9,546 | - | 13,045 | 70 | 22,661 | - | 21,000 | 12,000 | 20,645 | 54,130 |
| 1489 | BETHANY HOUSE ABUSE SHEL | 18,829 | - | 25,729 | 28,266 | 72,824 | 18 | 41,000 | 24,000 | - | 66,046 |
| 1490 | HOPE HARBOR INC | 14,137 | - | 19,311 | 48,356 | 81,803 | 14 | 31,000 | 18,000 | 20 | 49,607 |
| 1491 | CHILD ADV CTR OF GRN RVR | 7,330 | - | 10,000 | 41,811 | 59,141 | - | 16,000 | 9,000 | - | 25,713 |
| 1492 | CSG HEADQUARTERS | 179,395 | - | - | - | 179,395 | - | 398,000 | 230,000 | 189,174 | 818,430 |
| 1994 | KY HIGHER ED STUD LN CORP | 701,733 | - | - | - | 701,733 | - | 1,559,000 | 901,000 | 679,842 | 3,141,274 |
| 3022 | LEX FAYETTE CO HLTH DEPT | 715,997 | - | 1,037,744 | 34,247 | 1,787,988 | 700 | 1,591,000 | 919,477 | 6,458 | 2,517,919 |
| 3023 | LAKE CUMBERLAND DISTRICT | 601,425 | - | 821,817 | 71,915 | 1,495,157 | 588 | 1,336,654 | 772,342 | 2,314 | 2,111,898 |
| 3024 | WEDCO DIST HEALTH DEPT | 220,026 | - | 300,654 | - | 520,680 | 215 | 489,002 | 282,554 | 582,479 | 1,354,250 |
| 3025 | NORTHERN KY DIST HLTH DEP | 483,861 | - | 661,173 | 542,963 | 1,687,997 | 473 | 1,075,372 | 621,369 | 1,674 | 1,698,888 |
| 3026 | BARREN RVR DIST HLTH DEPT | 544,277 | - | 743,728 | 202,153 | 1,490,158 | 532 | 1,209,645 | 698,954 | - | 1,909,131 |
| 3027 | GREEN RVR DIST HLTH DEPT | 669,296 | - | 914,560 | 244,498 | 1,828,354 | 654 | 1,487,496 | 859,502 | 1,888 | 2,349,540 |
| 3028 | LINCOLN TRL DIST HLTH DEP | 528,771 | - | 722,540 | 132,717 | 1,384,028 | 517 | 1,175,183 | 679,042 | 3,777 | 1,858,519 |
| 3029 | PURCHASE DIST HLTH DEPT | 340,953 | - | 465,896 | 4,083 | 810,932 | 333 | 757,761 | 437,848 | 97,977 | 1,293,919 |
| 3030 | MERCER CO HEALTH DEPT | 71,073 | - | 97,117 | 41,952 | 210,142 | 69 | 157,957 | 91,270 | - | 249,296 |
| 3031 | CUMBERLAND VLY DIST HEALT | 685,737 | - | 937,026 | 18,299 | 1,641,062 | 670 | 1,524,036 | 880,615 | - | 2,405,321 |
| 3033 | KY RIVER DIST HEALTH DEPT | 546,204 | - | 746,361 | 56,950 | 1,349,515 | 534 | 1,213,927 | 701,428 | - | 1,915,889 |
| 3034 | BOURBON CO HEALTH CENTER | 64,641 | - | 88,328 | 29,572 | 182,541 | 63 | 143,663 | 83,011 | - | 226,737 |
| 3035 | CLARK CO HEALTH DEPT | 136,099 | - | 185,972 | 108,742 | 430,813 | 133 | 302,476 | 174,776 | 389 | 477,774 |
| 3036 | GATEWAY DIST HEALTH DEPT | 243,342 | - | 332,515 | 133,532 | 709,389 | 238 | 540,822 | 312,497 | 1,432 | 854,989 |
| 3037 | BOYLE CO HEALTH DEPT | 52,776 | - | 72,116 | 19,683 | 144,575 | 52 | 117,294 | 67,775 | 123 | 185,244 |
| 3038 | PIKE CO HEALTH DEPT | 196,776 | - | 268,885 | 39,581 | 505,242 | 192 | 437,331 | 252,698 | 272 | 690,493 |
| 3039 | FLOYD CO HEALTH CENTER | 100,414 | - | 137,111 | 603 | 238,228 | 98 | 223,168 | 128,950 | 36,859 | 389,075 |
| 3040 | MARTIN CO HEALTH DEPT | 42,436 | - | 57,987 | - | 100,423 | 41 | 94,314 | 54,496 | 7,113 | 155,964 |
| 3042 | BUFFALO TRACE HEALTH DEPT | 86,449 | - | 118,128 | 2,995 | 207,572 | 84 | 192,131 | 111,017 | 1,051 | 304,283 |
| 3043 | LITTLE SANDY DIST HEALTH | - | - | - | - | - | - | - | - | - | - |
| 3044 | N CENTRAL DIST HLTH DEPT | 177,080 | - | 241,972 | 161,298 | 580,350 | 173 | 393,558 | 227,405 | 706 | 621,842 |
| 3045 | PENNYRILE DIST HLTH DEPT | 132,335 | - | 180,830 | 39,898 | 353,063 | 129 | 294,112 | 169,943 | - | 464,184 |
| 3047 | BREATHITT CO HEALTH DEPT | 145,630 | - | 198,996 | 665 | 345,291 | 142 | 323,659 | 187,016 | 10,736 | 521,553 |
| 3048 | GREENUP CO HLTH DEPT | 96,911 | - | 132,424 | 106,825 | 336,160 | 95 | 215,382 | 124,452 | 86 | 340,015 |
| 3049 | WHITLEY CO HEALTH DEPT | 230,014 | - | 314,302 | 1,106 | 545,422 | 225 | 511,201 | 295,381 | 10,366 | 817,173 |
| 3050 | LAUREL CO HEALTH DEPT | 116,822 | - | 159,631 | - | 276,453 | 114 | 259,633 | 150,021 | 13,287 | 423,055 |
| 3051 | KNOX CO HEALTH DEPT | 222,761 | - | 304,392 | 372 | 527,525 | 218 | 495,082 | 286,067 | 101,450 | 882,177 |
| 3052 | MONROE CO HEALTH DEPT | 27,623 | - | 37,746 | 80,882 | 146,231 | 27 | 61,392 | 35,474 | - | 96,893 |
| 3053 | BULLITT CO HEALTH DEPT | 114,965 | - | 157,094 | - | 272,059 | 112 | 255,507 | 147,637 | 8,844 | 412,100 |
| 3054 | THREE RIVERS DIST HLTH | 190,785 | - | 260,698 | 148,752 | 600,235 | 186 | 424,015 | 245,004 | - | 669,205 |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-------------------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| 3055 | ESTILL CO HEALTH DEPT | 43,897 | - | 59,983 | - | 103,880 | 43 | 97,560 | 56,372 | 250 | 154,225 |
| 3056 | OLDHAM CO HEALTH DEPT | 88,196 | - | 120,516 | 24,016 | 232,728 | 86 | 196,014 | 113,260 | 1,006 | 310,366 |
| 3057 | LEWIS CO HEALTH DEPT | 30,150 | - | 41,199 | 45,160 | 116,509 | 29 | 67,008 | 38,718 | - | 105,755 |
| 3058 | FLEMING CO HEALTH DEP | 36,338 | - | 49,654 | 8,692 | 94,684 | 36 | 80,761 | 46,665 | 319 | 127,781 |
| 3059 | JESSAMINE CO HEALTH DEPT | 77,457 | - | 105,841 | 29,478 | 212,776 | 76 | 172,147 | 99,469 | - | 271,692 |
| 3060 | POWELL CO HEALTH DEPT | 35,207 | - | 48,108 | 1,329 | 84,644 | 34 | 78,246 | 45,212 | 26,745 | 150,237 |
| 3061 | ANDERSON CO HEALTH DEPT | 43,126 | - | 58,930 | 1,089 | 103,145 | 42 | 95,847 | 55,382 | 1,699 | 152,970 |
| 3062 | MADISON CO HEALTH DEP | 416,872 | - | 569,635 | - | 986,507 | 407 | 926,489 | 535,342 | 184,254 | 1,646,492 |
| 3064 | JOHNSON CO HEALTH DEPT | 126,732 | - | 173,173 | - | 299,905 | 124 | 281,659 | 162,748 | 16,702 | 461,233 |
| 3065 | MAGOFFIN CO HEALTH DEPT | 52,575 | - | 71,842 | - | 124,417 | 51 | 116,847 | 67,517 | 4,226 | 188,641 |
| 3066 | ALLEN CO HEALTH DEPT | 66,263 | - | 90,545 | 7,577 | 164,385 | 65 | 147,268 | 85,094 | 1,056 | 233,483 |
| 3067 | FRANKLIN CO HEALTH DEPT | 189,259 | - | 258,613 | 8,111 | 455,983 | 185 | 420,624 | 243,044 | 1,721 | 665,574 |
| 3068 | LINCOLN CO HEALTH DEPT | 41,092 | - | 56,150 | 7 | 97,249 | 40 | 91,325 | 52,769 | 9,440 | 153,574 |
| 3069 | WOODFORD CO HEALTH DEPT | 50,719 | - | 69,305 | 90,993 | 211,017 | 50 | 112,721 | 65,132 | - | 177,903 |
| 3072 | MUHLENBERG CO.HEALTH DEPT | 67,871 | - | 92,743 | 24,420 | 185,034 | 66 | 150,842 | 87,159 | - | 238,067 |
| 3073 | MARSHALL CO HEALTH DEPT | 124,903 | - | 170,674 | 87,619 | 383,196 | 122 | 277,594 | 160,399 | 177 | 438,292 |
| 3074 | CHRISTIAN CO HEALTH DEPT | 110,580 | - | 151,102 | - | 261,682 | 108 | 245,762 | 142,006 | 28,154 | 416,030 |
| 3075 | HOPKINS CO HEALTH DEPT | 146,371 | - | 200,010 | 8,809 | 355,190 | 143 | 325,308 | 187,969 | 1,947 | 515,367 |
| 3076 | TODD CO HEALTH DEPT | 45,121 | - | 61,656 | 26,668 | 133,445 | 44 | 100,282 | 57,944 | - | 158,270 |
| 3077 | BRACKEN CO HEALTH DEPT | 21,548 | - | 29,444 | - | 50,992 | 21 | 47,890 | 27,672 | 556 | 76,139 |
| 3078 | MONTGOMERY CO HEALTH DEPT | 99,064 | - | - | 224,978 | 459,409 | 97 | 220,167 | 127,217 | - | 347,483 |
| 3079 | GARRARD COUNTY HEALTH DPT | 32,273 | - | - | - | 76,373 | 32 | 71,777 | 41,111 | 7,453 | 120,656 |
| 3080 | BRECKINRIDGE CO HEALTH BD | 59,814 | - | 81,111 | - | 141,547 | 58 | 132,999 | 76,111 | 1,852 | 211,659 |
| 3081 | ASHLAND BOYD CO HEALTH DP | 138,726 | - | 189,500 | - | 328,288 | 136 | 308,999 | 178,111 | 37,596 | 524,197 |
| 3082 | LAWRENCE CO HEALTH DEPT | 36,431 | - | 49,781 | 34,266 | 120,478 | 36 | 80,999 | 46,111 | 661 | 128,448 |
| 3083 | GRAVES CO HEALTH CENTER | 58,503 | - | 79,941 | 7 | 146,451 | - | - | - | - | 205,207 |
| 3084 | CALLOWAY CO HEALTH DEPT | 38,262 | - | 52,283 | - | 90,545 | - | - | - | - | 134,208 |
| 3085 | BELL CO HEALTH DEPT | 86,661 | - | 118,418 | - | 205,079 | - | 192,999 | 111,111 | 69,328 | 373,304 |
| 3086 | GRAYSON COUNTY HEALTH DEPT | 41,375 | - | 56,537 | 4,475 | 102,387 | 41 | 91,999 | 53,111 | 138 | 145,266 |
| 3087 | HARLAN CO HEALTH DEPT | 59,797 | - | 81,710 | - | 141,507 | 59 | 132,999 | 76,111 | 10,748 | 220,496 |
| 3088 | CARTER CO HEALTH DEPT | 46,896 | - | 64,081 | 4,425 | 125,402 | 46 | 104,999 | 60,111 | - | 164,494 |
| 3801 | KENTUCKY STATE UNIVERSITY | 353,754 | - | 483,388 | - | 837,142 | - | 786,111 | 454,111 | 488,441 | 1,729,286 |
| 5470 | KCTCS | 1,299,207 | - | 1,775,303 | - | 3,074,510 | - | 2,887,111 | 1,668,111 | 1,789,459 | 6,346,616 |
| 7403 | ASST OF COMMONWEALTH ATTY | 55,729 | - | 76,152 | 1,955 | 133,836 | 54 | 123,836 | 71,111 | - | 195,479 |
| 7407 | KENTUCKY HOUSING CORP | - | - | - | - | - | - | - | - | - | - |
| 7408 | FRANKLIN CO COUNCIL AGING | 19,093 | - | 26,081 | 16,672 | 61,846 | 19 | 42,999 | 24,111 | - | 66,971 |
| 7409 | MUN ELEC POW ASSOC OF KY | 13,985 | - | 19,111 | - | 33,096 | - | 31,111 | 17,111 | 10,108 | 59,161 |
| 7410 | COMMONWEALTH CREDIT UNION | - | - | - | - | - | - | - | - | - | - |
| 7415 | HIGHSCHOOL ATHLETIC ASSOC | 10,116 | - | - | - | - | - | 22,111 | 12,999 | 6,501 | 41,985 |
| 7416 | KY OFFICE OF BAR ADMISSIO | - | - | - | - | - | - | - | - | 25,176 | 25,176 |
| 7417 | KY ASSOC OF REGIONAL PROG | 14,333 | - | 19,586 | - | 33,919 | 14 | 31,855 | 18,407 | 9,145 | 59,421 |
| 7716 | MASTER COMMISSIONER BULLITT COUNTY | 1,648 | - | 2,252 | 18,587 | 22,487 | 2 | 3,662 | 2,116 | 330 | 6,110 |
| 7718 | MASTER COMM BOONE CO | 1,713 | - | 2,341 | 547 | 4,601 | 2 | 3,808 | 2,200 | 14,652 | 20,662 |
| 7719 | MASTER COMM BOURBON CO | - | - | - | - | - | - | - | - | - | - |
| 7720 | MASTER COMM CAMPBELL CO | 797 | - | 1,088 | 122 | 2,007 | 1 | 1,770 | 1,023 | 202 | 2,996 |
| 7724 | MASTER COMM CHRISTIAN CO | 477 | - | 651 | 812 | 1,940 | - | 1,059 | 612 | - | 1,671 |
| 7725 | MASTER COMM CLARK CO | 247 | - | 337 | - | 584 | - | 548 | 317 | 377 | 1,242 |
| 7727 | MASTER COMM CLINTON/CUMBE | 391 | - | 535 | 290 | 1,216 | - | 870 | 503 | 8,200 | 9,573 |
| 7730 | MASTER COMM DAVIES CO | 1,240 | - | 1,694 | 4,180 | 7,114 | 1 | 2,755 | 1,592 | 134 | 4,482 |
| 7734 | MASTER COMM FAYETTE CO | 1,750 | - | 2,391 | 7,141 | 11,281 | 2 | 3,889 | 2,247 | 19,215 | 25,353 |
| 7740 | MASTER COMM GARRARD CO | - | - | - | - | - | - | - | - | - | - |
| 7741 | MASTER COMM GRANT CO | 621 | - | 849 | 174 | 1,644 | 1 | 1,381 | 798 | 5,595 | 7,775 |
| 7743 | MASTER COMM GRAYSON CO | 819 | - | 1,120 | 13,413 | 15,352 | 1 | 1,821 | 1,052 | - | 2,874 |
| 7747 | MASTER COMM HARDIN CO | 1,943 | - | 2,656 | 1,890 | 6,489 | 2 | 4,319 | 2,496 | 11 | 6,828 |
| 7750 | MASTER COMMISSIONER HART COUNTY | - | - | - | 119 | 119 | - | - | - | 19,442 | 19,442 |
| 7751 | MASTER COMM HENDERSON CO | - | - | - | - | - | - | - | - | - | - |
| 7752 | HENRY/ TRIMBLE MASTER COM | 672 | - | 918 | 4,469 | 6,059 | 1 | 1,493 | 863 | - | 2,357 |
| 7753 | MASTER COMM HOPKINS CO | - | - | - | - | - | - | - | - | - | - |
| 7756 | MASTER COMM JEFF CIRCUIT | 4,449 | - | 6,079 | - | 10,528 | 4 | 9,887 | 5,713 | 8,994 | 24,598 |
| 7757 | MASTER COMMISSIONER OF JESSAMINE CO | 728 | - | 995 | 11,783 | 13,506 | 1 | 1,618 | 935 | 159 | 2,713 |
| 7759 | MASTER COMM KENTON CO | 2,050 | - | 2,801 | 4,851 | 7,651 | 2 | 4,556 | 2,633 | 3,427 | 10,618 |
| 7763 | MASTER COMM LAUREL CO | 710 | - | 970 | 116 | 1,796 | 1 | 1,577 | 911 | 34 | 2,523 |
| 7773 | MASTER COMM MCCracken CO | 1,426 | - | 1,948 | 5,807 | 9,181 | 1 | 3,168 | 1,831 | 99 | 5,099 |
| 7776 | MASTER COMM MADISON CO | 1,177 | - | 1,609 | 1,382 | 4,168 | 1 | 2,617 | 1,512 | 4 | 4,134 |
| 7781 | MASTER COMM MASON CO | - | - | - | - | - | - | - | - | - | - |
| 7782 | MASTER COMM MEADE CO | 557 | - | 762 | 5,031 | 6,350 | 1 | 1,239 | 716 | 78 | 2,034 |
| 7790 | MASTER COMM NELSON CO | 621 | - | 849 | - | 1,470 | 1 | 1,381 | 798 | 8,180 | 10,360 |
| 7792 | MASTER COMM OHIO COUNTY | - | - | - | - | - | - | - | - | - | - |
| 7793 | MASTER COMM OLDHAM CO | 797 | - | 1,088 | 213 | 2,098 | 1 | 1,770 | 1,023 | 2,015 | 4,809 |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|---|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| 7794 | MASTER COMM OWEN CO | 545 | - | 745 | 11,422 | 12,712 | - | 1,212 | 700 | - | 1,913 |
| 7798 | MASTER COMM PIKE CO | 1,057 | - | 1,444 | - | 2,501 | - | 2,349 | 1,357 | 3,106 | 6,813 |
| 7799 | MASTER COMM FOR FLEMING | - | - | - | - | - | - | - | - | - | - |
| 7805 | MASTER COMM SCOTT CO | 1,218 | - | 1,665 | 7,865 | 10,748 | - | 2,708 | 1,565 | - | 4,274 |
| 7807 | MASTER COMM SIMPSON CO | 451 | - | 616 | 161 | 1,228 | - | 1,002 | 579 | 3,922 | 5,503 |
| 7814 | MASTER COMM WARREN CO | 1,386 | - | 1,894 | - | 3,280 | - | 3,080 | 1,780 | 7,569 | 12,430 |
| 7817 | LOGAN CO MASTER COM | - | - | - | - | - | - | - | - | - | - |
| 7819 | MASTER COMM FLOYD CO | - | - | - | - | - | - | - | - | - | - |
| 7820 | MASTER COMM BARREN CO | 362 | - | 495 | 549 | 1,406 | - | 806 | 465 | - | 1,271 |
| 7821 | MASTER COMM MUHLENBERG CO | 888 | - | 1,213 | 396 | 2,497 | - | 1,973 | 1,140 | 259 | 3,373 |
| 8024 | SEVEN CO SERVICES INC | 1,102,795 | - | 1,506,915 | - | 2,609,710 | 1,078 | 2,450,938 | 1,416,196 | 4,410,603 | 8,278,815 |
| 8201 | KY RIVER COMM CARE INC | 190,844 | - | 260,779 | - | 451,623 | 187 | 424,147 | 245,080 | 750,345 | 1,419,759 |
| 8202 | NORTHERN KY REG MHMR BD | 411,400 | - | 562,158 | - | 973,558 | 402 | 914,327 | 528,315 | 2,582,167 | 4,056,970 |
| 8204 | COMMUNICARE INC | 558,845 | - | 763,634 | 468,505 | 1,790,984 | 546 | 1,242,021 | 717,662 | - | 1,960,229 |
| 8205 | ADANTA/BEHAVIORAL HLTH SR | 682,750 | - | 932,945 | - | 1,615,695 | 667 | 1,517,398 | 876,780 | 158,341 | 2,553,186 |
| 8208 | CUMBERLAND RIVER MHMR | 912,139 | - | 1,246,394 | 3,825,024 | 5,983,557 | 891 | 2,027,211 | 1,171,359 | 1,460 | 3,200,921 |
| 8209 | WESTERN KY REG MHMR ADV | 330,714 | - | 451,904 | 1,631,362 | 2,413,980 | 323 | 735,005 | 424,699 | 3,711 | 1,163,738 |
| 8210 | NEW VISTA OF THE BLUEGRASS, INC. | 1,699,021 | - | 2,321,629 | 88,962 | 4,109,612 | 1,661 | 3,776,039 | 2,181,863 | 1,339,492 | 7,299,055 |
| 8211 | PENNYROYAL REG MHMR BD | - | - | - | - | - | - | - | - | - | - |
| 8213 | GREEN RVR REG MHMR BD | 345,219 | - | 471,725 | 4,455,216 | 5,272,160 | 337 | 767,243 | 443,326 | 1,771 | 1,212,677 |
| 8216 | COMPREHEND INC REG MHMR B | 255,521 | - | - | 604,679 | 604,679 | 250 | 567,891 | 328,138 | 173,431 | 1,069,710 |
| 8220 | LIFESKILLS INC | 1,133,671 | - | - | 1,541,499 | 4,224,276 | 1,108 | 2,519,519 | 1,455,111 | - | 3,976,516 |
| 8221 | MOUNTAIN COMP CARE CENTER | 389,125 | - | 531,125 | 266 | 921,112 | 380 | 864,811 | 499 | 132,185 | 1,497,098 |
| 9940 | KY EMPLOYERS MUTUAL INS | - | - | - | - | - | - | - | - | - | - |
| 10005 | LEGS GENERAL ASSEMBLY | 15,645 | - | 21,378 | 1,626 | 38,649 | 15 | 34,722 | 20 | 39,620 | 94,496 |
| 10010 | LEGS LEGISLATIVE RES COMM | 2,728,855 | - | 3,728,847 | - | 6,457,702 | - | - | - | 306,742 | 9,878,595 |
| 20020 | JUDL JUDICIAL RET SYSTEM | 2,184 | - | 2,984 | - | - | - | - | - | - | 7,661 |
| 20025 | JUDL ADM OFF OF THE COURT | 4,198,666 | - | 5,737,273 | - | - | - | - | - | - | - |
| 31030 | UNIFIED PROSECUTORIAL SYS | 5,999,022 | - | 8,197,372 | - | - | - | - | - | - | - |
| 31035 | DEPT OF AGRICULTURE | 1,059,909 | - | 1,446,314 | 1,199 | 2,407,894 | 4,121 | 9,331,474 | 5,391 | 13,387 | 14,740,817 |
| 31040 | ATTORNEY GENERALS OFFICE | 999,044 | - | 1,365,145 | 85,857 | 2,453,046 | 1,038 | 2,355,866 | 1,361 | 3,710,036 | 7,427,821 |
| 31045 | AUDITOR OF PUBLIC ACCOUNT | 807,408 | - | 1,103,283 | 49,714 | 2,660,405 | 976 | 2,220,000 | 1,282 | 303,060 | 3,807,350 |
| 31066 | REGISTRY OF ELECTION | 64,986 | - | 88,801 | - | - | - | 1,794,760 | 1,036 | 39,049 | 2,871,148 |
| 31070 | GOVERNORS OFFICE | 191,427 | - | 261,576 | 29,053 | 425,700 | 187 | 144,727 | 83 | 404,901 | 632,851 |
| 31074 | DEPT OF VETERANS AFFAIRS | 2,272,609 | - | 3,105,409 | - | - | 187 | 425,700 | 245 | 17,677 | 689,137 |
| 31076 | MILITARY AFFAIRS COMM | 6,991 | - | 9,554 | 118 | 15,643 | 2,221 | 5,050,811 | 2,918 | 14,221,086 | 22,192,592 |
| 31082 | KY INFRASTRUCTURE | 87,926 | - | 120,111 | 42,508 | 581 | - | 15,544 | 8 | 21,969 | 46,490 |
| 31085 | LT GOVERNORS OFFICE | 50,703 | - | 69,088 | 581 | 775 | - | 195,775 | 112 | - | 308,415 |
| 31089 | AGRICULTURAL DEVELOP BD | - | - | - | - | - | - | 112,475 | 65 | - | 177,850 |
| 31094 | OFF OF HOMELAND SECURITY | 102,909 | - | 140,620 | 26,233 | 370,762 | - | - | - | 60,665 | 60,665 |
| 31095 | DEPT MILITARY AFFAIRS | 1,710,101 | - | 2,336,770 | - | 4,046,871 | 1,671 | 3,800,664 | 2,196,092 | 6,566,235 | 12,564,662 |
| 31097 | OFF OF MINORITY EMPOWERMENT | 760 | - | 1,038 | 32,316 | 34,114 | 1 | 1,689 | 976 | - | 2,666 |
| 31099 | FAITH BASED/NONPROFIT SOC | - | - | - | - | - | - | - | - | - | - |
| 31110 | OFF OF SECRETARY TO CABIN | 3,374 | - | 4,610 | - | 7,984 | 3 | 7,498 | 4,332 | 832,425 | 844,258 |
| 31112 | GOV OFF LOCAL DEVELOPMENT | 250,751 | - | 342,639 | 6,429 | 599,819 | 245 | 557,290 | 322,012 | 8,372 | 887,919 |
| 31120 | SECRETARY OF STATE | 181,112 | - | 247,481 | 908 | 429,501 | 177 | 402,518 | 232,582 | 46,135 | 681,412 |
| 31125 | STATE TREASURERS OFFICE | 162,753 | - | 222,394 | - | 385,147 | 159 | 361,716 | 209,006 | 197,593 | 768,474 |
| 31135 | EARLY CHILDHOOD ADVISORY COUNCIL | - | - | - | - | - | - | - | - | - | - |
| 31136 | BOARD OF MEDICAL IMAGING & RADIATION | 12,924 | - | 17,661 | 1,068 | 31,653 | 13 | 28,724 | 16,597 | 75,173 | 120,507 |
| 31137 | KY COMM NETWORK AUTH | 84,244 | - | 115,115 | - | 199,359 | 82 | 187,230 | 108,185 | 493,442 | 788,939 |
| 31150 | BOARD OF ACCOUNTANCY | 21,662 | - | 29,600 | - | 51,262 | 21 | 48,144 | 27,818 | 69,178 | 145,161 |
| 31155 | BOARD OF AUCTIONEERS | - | - | - | - | - | - | - | - | - | - |
| 31165 | BOARD OF BARBERING | 11,165 | - | 15,257 | - | 26,422 | 11 | 24,815 | 14,338 | 79,057 | 118,221 |
| 31170 | BOARD OF CHIROPRACTIC EXM | - | - | - | - | - | - | - | - | - | - |
| 31179 | Off of the KY Brd of Emergency Med Svcs | 37,051 | - | 50,628 | 1,575,466 | 1,663,145 | 36 | 82,345 | 47,580 | - | 129,961 |
| 31180 | BOARD OF DENTISTRY | 26,394 | - | 36,066 | 1,437 | 63,897 | 26 | 58,661 | 33,895 | 184,251 | 276,833 |
| 31185 | BOARD OF ELECTIONS | 53,937 | - | 73,702 | 58,734 | 186,373 | 53 | 119,874 | 69,265 | 2,903 | 192,095 |
| 31190 | BRD OF EMBALLERS/FUN DIR | 21,167 | - | 28,924 | 579,748 | 629,839 | 21 | 47,044 | 27,183 | 9,642 | 83,890 |
| 31200 | BOARD OF EXM ARCHITECTS | 15,873 | - | 21,690 | - | 37,563 | 16 | 35,278 | 20,384 | 49,966 | 105,644 |
| 31205 | KY LANDSCAPE ARCH REG BD | 2,665 | - | 3,642 | 80 | 6,387 | 3 | 5,924 | 3,423 | 10,512 | 19,862 |
| 31215 | BD EXAMINERS OF SOCIAL WK | 11,159 | - | 15,249 | 145,874 | 172,282 | 11 | 24,801 | 14,331 | 2,733 | 41,876 |
| 31225 | BD OF HAIRDRESSERS/CSMTG | 74,163 | - | 101,340 | 9,312 | 184,815 | 72 | 164,825 | 95,239 | 146,915 | 407,051 |
| 31245 | BD OF MEDICAL LICENSURE | 86,449 | - | 118,128 | 213,646 | 418,223 | 84 | 192,131 | 111,017 | - | 303,232 |
| 31250 | BOARD OF NURSING | 326,206 | - | 445,744 | 8,037 | 779,987 | 319 | 724,985 | 418,909 | 419,389 | 1,563,602 |
| 31260 | BOARD OF OPTOMETRIC EXM | 8,814 | - | 12,044 | 441 | 21,299 | 9 | 19,589 | 11,319 | 27,155 | 58,072 |
| 31263 | KY RESPIRATORY CARE BD | 11,449 | - | 15,644 | 11,448 | 38,541 | 11 | 25,444 | 14,702 | - | 40,157 |
| 31268 | PERSONNEL BOARD | 36,443 | - | 49,798 | 1,024 | 87,265 | 36 | 80,994 | 46,800 | 124,476 | 252,306 |
| 31270 | KY BOARD OF PHARMACY | 117,236 | - | 160,197 | 1,820 | 279,253 | 115 | 260,554 | 150,553 | 300,166 | 711,388 |
| 31275 | BD OF PHYSICAL THERAPY | 18,513 | - | 25,296 | 10,464 | 54,273 | 18 | 41,144 | 23,774 | - | 64,936 |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|---------------------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| 31284 | BOARD OF REAL ESTATE APPR | - | - | - | - | - | - | - | - | - | - |
| 31290 | BD OF PROF ENGINEERS & LA | 53,410 | - | 72,982 | - | 126,392 | 52 | 118,702 | 68,588 | 23,939 | 211,281 |
| 31345 | SCHOOL FAC CONSTR COMM | 14,999 | - | 20,495 | - | 35,494 | 15 | 33,335 | 19,261 | 47,275 | 99,886 |
| 31354 | EXECUTIVE BRANCH ETH COMM | 28,146 | - | 38,460 | - | 66,606 | 28 | 62,553 | 36,144 | 402,359 | 501,084 |
| 31370 | COMMISSION ON HUMAN RIGHT | 96,227 | - | 131,490 | 522 | 228,239 | 94 | 213,863 | 123,574 | 273,296 | 610,827 |
| 31395 | COMMISSION- REAL ESTATE | - | - | - | - | - | - | - | - | - | - |
| 31400 | COMMISSION ON WOMEN | - | - | - | - | - | - | - | - | - | - |
| 31415 | KY COUNCIL POSTSEC EDUCAT | 219,179 | - | 299,497 | - | 518,676 | 214 | 487,120 | 281,467 | 872,979 | 1,641,780 |
| 31765 | OFFICE OF STATE BUD DIREC | 127,716 | - | 174,517 | 1,129 | 303,362 | 125 | 283,846 | 164,011 | 793,528 | 1,241,510 |
| 35605 | TRAN OFF OF THE SECRETARY | 378,712 | - | 517,492 | 13,663 | 909,867 | 370 | 841,680 | 486,338 | 981,010 | 2,309,398 |
| 35607 | TRAN OFFICE OF LEGAL SVC | 220,327 | - | 301,066 | 6,498 | 527,891 | 215 | 489,672 | 282,941 | 121,377 | 894,205 |
| 35609 | DIVISION OF FACILITY MANA | 151,030 | - | 206,376 | 523,635 | 881,041 | 148 | 335,662 | 193,952 | 22,082 | 551,844 |
| 35615 | TRAN DEPT OF AVIATION | 129,313 | - | 176,701 | 716,522 | 1,022,536 | 126 | 287,397 | 166,063 | - | 453,586 |
| 35616 | TRAN OFFICE OF PERSONNEL | 165,045 | - | 225,527 | 113,962 | 504,534 | 161 | 366,810 | 211,949 | 3,938 | 582,858 |
| 35617 | OFFICE OF INFORMAT TECHNO | 185,486 | - | 253,458 | - | 438,944 | 181 | 412,239 | 238,199 | 473,800 | 1,124,419 |
| 35618 | OFFICE OF AUDITS | 228,532 | - | 312,277 | - | 540,809 | 223 | 507,907 | 293,478 | 1,090,960 | 1,892,568 |
| 35619 | DOT PAYROLL DIVISION | 77,794 | - | 106,301 | - | 184,095 | 76 | 172,895 | 99,902 | 144,631 | 417,504 |
| 35625 | TRAN DEPT OF HIGHWAYS | 19,122,212 | - | 26,129,579 | - | 45,251,791 | 18,689 | 42,498,726 | 24,556,511 | 19,779,473 | 86,853,399 |
| 35628 | TRAN DEPT OF INTERGOV PRO | 66,788 | - | 91,263 | 12,017 | 170,068 | 65 | 148,435 | 85,769 | 607,347 | 841,616 |
| 35630 | TRAN DEPT OF VEH REGULATE | 887,180 | - | 1,212,288 | 2,810,884 | 4,910,352 | 867 | 1,971,739 | 1,339,306 | - | 3,111,912 |
| 36635 | CAB FOR ECONOMIC DEVELOPMENT | 450,199 | - | - | 7,302 | 1,072,676 | 440 | 1,000,550 | 578,140 | 165,653 | 1,744,791 |
| 39075 | KHEAA DIV OF FINANCIAL AF | 46,698 | - | - | - | 110,508 | 46 | 103,770 | 59,000 | 781,316 | 945,116 |
| 39079 | COMMONWEALTH OF TECHNOL | 1,331,185 | - | 1,815,000 | - | 3,150,184 | 1,301 | 2,958,500 | 1,709,000 | 10,200,217 | 14,869,541 |
| 39084 | KY RIVER AUTHORITY | 36,003 | - | 49,150 | - | 85,199 | 35 | 80,000 | 46,000 | 341,156 | 467,442 |
| 39103 | OFFICE OF PVA'S | 3,078,227 | - | 4,206,247 | - | 7,284,474 | 3,009 | 6,841,200 | 3,953,000 | 9,811,052 | 20,608,380 |
| 39130 | DEPT OF REVENUE | 3,338,168 | - | 4,561,444 | - | 7,899,612 | - | - | - | 12,695,391 | 24,404,500 |
| 39750 | OFFICE OF SECRETARY | 600,246 | - | 820,206 | - | 1,420,452 | 3 | - | - | - | 2,105,449 |
| 39757 | FIN OFFICE OF INSP GENERAL | - | - | - | - | - | - | - | - | 37,233 | 37,233 |
| 39758 | OFF OF THE CONTROLLER | 422,032 | - | 576,686 | 1,930 | 1,000,648 | 411 | 937,900 | 541,000 | 1,480,339 | 1,480,339 |
| 39785 | DEPT FACILITIES SUPP SVCS | 999,502 | - | 1,365,771 | - | 2,365,273 | 977 | 2,221,500 | 1,283,000 | 2,263,702 | 5,769,601 |
| 50235 | KY STATE FAIR BOARD | 974,136 | - | 1,331,109 | 79,282 | 2,384,527 | 957 | 2,164,500 | 1,250,000 | - | 3,416,923 |
| 50410 | COMM KY HERITAGE COUNCIL | 87,887 | - | 120,093 | - | 207,980 | - | 195,000 | 112,000 | 35,613 | 343,889 |
| 50529 | KY ARTS COUNCIL | 56,483 | - | 77,182 | 2,217 | 205,882 | - | 125,000 | 72,000 | 221,504 | 419,627 |
| 50550 | KY HISTORICAL SOCIETY | 170,836 | - | 233,439 | - | 404,275 | 167 | 379,000 | 219,000 | 140,240 | 739,473 |
| 50660 | DEPT OF FISH & WILDLIFE | 1,534,078 | - | 2,096,242 | 572 | 4,630,892 | 1,499 | 3,409,000 | 1,970,000 | 3,734,945 | 9,115,944 |
| 50665 | COMM KY HORSE PARK | 229,916 | - | 314,165 | - | 544,081 | 227 | 510,000 | 295,000 | 689,537 | 1,496,002 |
| 50670 | DEPT OF PARKS | 2,262,490 | - | 3,091,000 | - | 5,353,490 | 2,262 | 5,028,000 | 2,905,000 | 1,650,741 | 9,586,752 |
| 50850 | COMM OFFICE OF SECRETARY | 129,409 | - | 174,841 | - | 304,250 | - | 287,000 | 166,000 | 718,095 | 1,172,017 |
| 50852 | KY ARTISANS CTR AT BEREA | 67,641 | - | 94,587 | 74,587 | 176,815 | 76 | 150,000 | 86,000 | 1,436 | 238,697 |
| 50860 | DEPT OF TOURISM | 111,764 | - | 152,719 | 7,068 | 311,551 | 109 | 248,000 | 143,529 | 938,290 | 1,330,316 |
| 51106 | DEPT OF WORKPLACE STANDARDS | 440,854 | - | 602,405 | 18,745,811 | 19,789,070 | 431 | 979,788 | 566,139 | - | 1,546,358 |
| 51107 | DEPARTMENT OF WORKERS' CLAIMS | 739,689 | - | 1,010,749 | 31,452,763 | 33,203,201 | 723 | 1,643,943 | 949,900 | - | 2,594,566 |
| 51113 | KY OSH REVIEW COMMISSION | 21,280 | - | 29,078 | 904,854 | 955,212 | 21 | 47,294 | 27,327 | - | 74,642 |
| 51114 | WORKERS' COMP FUNDING COMMISSION | 83,211 | - | 113,704 | 3,538,274 | 3,735,189 | 81 | 184,935 | 106,859 | - | 291,875 |
| 51142 | OFFICE OF UNEMPLOYMENT INSURANCE | 1,127,181 | - | 1,540,239 | 47,929,571 | 50,596,991 | 1,102 | 2,505,138 | 1,447,513 | - | 3,953,753 |
| 51183 | EDUC PROF STANDARDS BD | - | - | - | - | - | - | - | - | - | - |
| 51340 | KY COMM DEAF/HARD OF HEAR | 56,576 | - | 77,309 | - | 133,885 | 55 | 125,740 | 72,655 | 217,401 | 415,851 |
| 51407 | KY ENVIRONMENTAL EDUC COU | 10,370 | - | 14,171 | - | 24,541 | 10 | 23,048 | 13,317 | 25,394 | 61,769 |
| 51507 | OFFICE OF THE SECRETARY | 790,724 | - | 1,080,486 | 33,622,870 | 35,494,080 | 773 | 1,757,369 | 1,015,439 | - | 2,773,581 |
| 51508 | KY UNEMPLOYMENT INSURANCE COMMIS | 62,742 | - | 85,733 | 2,667,871 | 2,816,346 | 61 | 139,442 | 80,572 | - | 220,075 |
| 51509 | OFFICE OR EDUCATIONAL PROGRAMS | 3,951 | - | 5,399 | 167,992 | 177,342 | 4 | 8,780 | 5,074 | - | 13,858 |
| 51512 | KY WORKFORCE INNOVATION BOARD | - | - | - | - | - | - | - | - | - | - |
| 51530 | EDUC OFFICE OF SECRETARY | 14,067 | - | 19,222 | - | 33,289 | 14 | 31,263 | 18,064 | 19,177,317 | 19,226,658 |
| 51531 | DEPT WORKFORCE INVESTMENT | 1,703,924 | - | 2,328,329 | 34,798,956 | 38,831,209 | 1,665 | 3,786,935 | 2,188,159 | - | 6,106,117 |
| 51532 | KY COMM ON PROPRIETARY ED | 11,447 | - | 15,642 | - | 27,089 | 11 | 25,441 | 14,700 | 36,429 | 76,581 |
| 51540 | EDUC DEPT OF EDUCATION | 1,294,356 | - | 1,768,675 | 127,328 | 3,190,359 | 1,265 | 2,876,680 | 1,662,197 | 5,033,034 | 9,573,176 |
| 51545 | KY EDUCATIONAL TV AUTHOR | 689,602 | - | 942,308 | 27,432 | 1,659,342 | 674 | 1,532,627 | 885,579 | 1,794,758 | 4,213,638 |
| 51555 | KY DEPT LIBRARY & ARCHIVE | 233,363 | - | 318,879 | - | 552,242 | 228 | 518,644 | 299,682 | 1,024,970 | 1,843,524 |
| 53713 | OFFICE OF THE KY HEALTH BENEFIT EXCHA | - | - | - | - | - | - | - | - | - | - |
| 53721 | H&FS OFF OF THE SECRETARY | 2,504,897 | - | 3,422,819 | 4,400,874 | 10,328,590 | 2,448 | 5,567,081 | 3,216,758 | 7,547 | 8,793,834 |
| 53723 | OFFICE INSPECTOR GENERAL | 850,301 | - | 1,161,895 | - | 2,012,196 | 831 | 1,889,776 | 1,091,946 | 4,707,505 | 7,690,058 |
| 53724 | OFFICE OF HEALTH POLICY | - | - | - | - | - | - | - | - | - | - |
| 53725 | DEPT OF AGING/INDEP LIVIN | 1,039,471 | - | 1,420,387 | 7,621,988 | 10,081,846 | 1,016 | 2,310,204 | 1,334,877 | - | 3,646,097 |
| 53727 | DEPT FOR INCOME SUPPORT | 2,209,959 | - | 3,019,801 | 7,802,118 | 13,031,878 | 2,160 | 4,911,588 | 2,838,003 | - | 7,751,551 |
| 53728 | DEPT FOR PUBLIC HEALTH | 2,254,246 | - | 3,080,317 | 6,530,880 | 11,865,443 | 2,203 | 5,010,015 | 2,894,876 | - | 7,907,904 |
| 53729 | OFF HUMAN RESOURCE MANAGE | 1,668,847 | - | 2,280,398 | - | 3,949,245 | 1,631 | 3,708,977 | 2,143,113 | 2,403,439 | 8,257,160 |
| 53730 | SERVE KY | 93,804 | - | 128,178 | 193,647 | 415,629 | 92 | 208,477 | 120,462 | - | 332,658 |
| 53736 | H&FS DEPT FOR COMM BASE S | 21,000,192 | - | 28,695,739 | 75,724,517 | 125,420,448 | 20,525 | 46,672,493 | 26,968,198 | 57,848 | 73,719,064 |
| 53739 | HEALTH DATA AND ANALYTICS | 3,686 | - | 5,036 | - | 8,722 | 4 | 8,192 | 4,733 | 4,408,837 | 4,421,766 |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|--|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Change in | | | | | Change in | | | | |
| | | Liability Experience | Assumption Changes | Investment Experience | Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| 53746 | DEPT FOR MEDICAID SERVICE | 926,759 | - | 1,266,371 | 9,392,747 | 11,585,877 | 906 | 2,059,703 | 1,190,133 | 35,497 | 3,286,239 |
| 53767 | OFFICE FOR CHILDREN WITH SPECIAL NEEDS | 576,791 | - | 788,157 | 242,763 | 1,607,711 | 564 | 1,281,806 | 740,708 | 59,104 | 2,082,282 |
| 54500 | J&PS OFF OF SECRETARY | 935,730 | - | 1,278,620 | 3,829,795 | 6,044,154 | 915 | 2,079,640 | 1,201,653 | - | 3,282,208 |
| 54515 | DEPT OF PUBLIC ADVOCACY | 3,115,366 | - | 4,256,996 | 2,863,248 | 10,235,610 | 3,045 | 6,923,837 | 4,000,717 | 77,476 | 11,005,075 |
| 54520 | J&PS DEPT OF KY STATE POL | 3,635,770 | - | 4,968,102 | 88,810 | 8,692,682 | 3,553 | 8,080,424 | 4,669,013 | 8,773,191 | 21,526,181 |
| 54523 | J&PS OF JUVENILE JUSTICE | 3,082,740 | - | 4,212,414 | 4,170,405 | 11,465,559 | 3,013 | 6,851,326 | 3,958,818 | 3,483 | 10,816,640 |
| 54525 | DEPT OF CRIMINAL JUST TRN | 795,858 | - | 1,087,502 | - | 1,883,360 | 778 | 1,768,779 | 1,022,032 | 2,952,897 | 5,744,486 |
| 54527 | J&PS DEPT OF CORRECTIONS | 1,783,189 | - | 2,436,640 | 58,524 | 4,278,353 | 1,743 | 3,963,100 | 2,289,950 | 1,904,533 | 8,159,326 |
| 55790 | OFFICE OF THE SECRETARY | 498,805 | - | 681,593 | - | 1,180,398 | 488 | 1,108,585 | 640,560 | 2,162,339 | 3,911,972 |
| 55793 | DEPT PERSONNEL ADMIN | 196,396 | - | 268,365 | 4,914 | 469,675 | 192 | 436,485 | 252,209 | 908,831 | 1,597,717 |
| 55794 | DEPT FOR EMPLOYEE INS | 251,788 | - | 344,075 | 923 | 596,768 | 246 | 559,595 | 323,344 | 1,095,780 | 1,978,965 |
| 56102 | OFFICE OF THE SECRETARY | 21,971 | - | 30,023 | 61,536 | 113,530 | 21 | 48,831 | 28,215 | 24,889,842 | 24,966,909 |
| 56106 | DEPT OF WRKPLACE STANDARD | 54,738 | - | 74,797 | - | 129,535 | 53 | 121,654 | 70,294 | 20,647,447 | 20,839,448 |
| 56107 | DEPT OF WORKERS CLAIMS | 27,741 | - | 37,906 | - | 65,647 | 27 | 61,653 | 35,624 | 28,160,246 | 28,257,550 |
| 56113 | KY OSH REVIEW COMMISSION | 856 | - | 1,170 | - | 2,026 | 1 | 1,902 | 1,099 | 958,263 | 961,265 |
| 56114 | WORKERS COMP FUNDING COMM | 3,637 | - | 4,970 | 7,603 | 16,210 | 4 | 8,083 | 4,671 | 4,031,674 | 4,044,432 |
| 56115 | GEN ADM PROG SUPP S SERVI | - | - | - | - | - | - | - | - | - | - |
| 56116 | OFF OF INSPCT GEN S SVCS | - | - | - | - | - | - | - | - | - | - |
| 56142 | OFFICE OF UNEMPLOYMENT INSURANCE | 79,608 | - | 108,780 | 554,470 | 742,858 | 78 | 176,926 | 102,231 | 74,799,079 | 75,078,314 |
| 57121 | ENVIRONMENTAL QUAL COMM | - | - | - | - | - | - | - | - | - | - |
| 57122 | MINE SAFETY REV COMM | - | - | - | - | - | - | - | - | - | - |
| 57123 | KY PUBLIC SVC COMMISSION | 435,729 | - | - | 10,792 | 1,041,923 | 426 | 968,338 | 559,000 | 188,620 | 1,717,002 |
| 57124 | KY STATE NATURE PRES COMM | - | - | - | - | - | - | - | - | - | - |
| 57126 | OFFICE OF THE SECRETARY | 282,335 | - | 385,759 | 18,781 | 686,912 | 276 | 627,400 | 362,000 | 808,873 | 1,799,203 |
| 57127 | DEPT FOR ENERGY DEV & IND | - | - | - | - | - | - | - | - | - | - |
| 57128 | DEPT FOR NATURAL RESOURCE | 2,402,655 | - | 3,283,111 | - | 5,685,766 | 3,436,620 | 11,864,280 | 16,560,970 | 4,844,381 | 11,864,280 |
| 57129 | DEPT FOR ENVIRONM PROTECT | 3,340,301 | - | 4,564,358 | - | 7,904,659 | 4,844,381 | 16,560,970 | 11,864,280 | 16,560,970 | 16,560,970 |
| 57139 | OFFICE OF ADMINISTRATIVE SERVICES | 451,622 | - | 617,119 | - | 1,068,741 | 1,003,700 | 579,000 | 427,132 | 1,584,128 | 1,584,128 |
| 57140 | KY NATURE PRESERVES | 107,706 | - | 147,175 | - | 254,881 | 239,500 | 138,000 | 49,337 | 427,132 | 427,132 |
| 57141 | OFFICE OF ENERGY POLICY | 32,555 | - | 44,485 | 5,554 | 86,594 | 32 | 72,300 | 41,000 | 459,929 | 574,121 |
| 58175 | BRD OF CLMS & CRIME VICTI | - | - | - | - | - | - | - | - | - | - |
| 58300 | KY BOARD OF TAX APPEALS | - | - | - | - | - | - | - | - | - | - |
| 58374 | KY HORSE RACING AUTHORITY | 263,976 | - | 360,710 | 6,585 | 1,031,271 | 586,600 | 338,000 | 954,212 | 1,880,146 | 1,880,146 |
| 58671 | KY CLAIMS COMMISSION | - | - | - | - | - | - | - | - | 5,922 | 5,922 |
| 58672 | OFFICE OF CLAIMS AND APPEALS | 52,572 | - | 71,837 | 35,425 | 159,834 | 116,800 | 67,000 | 184,405 | 184,405 | 184,405 |
| 58675 | OFFICE OF THE SECRETARY | 371,227 | - | 507,269 | 9,879 | 1,388,385 | 825,000 | 476,000 | 175,243 | 1,477,374 | 1,477,374 |
| 58676 | DEPT OF INSURANCE | 367,760 | - | 501,000 | 286 | 1,170,046 | 817,300 | 472,000 | 265,891 | 1,555,862 | 1,555,862 |
| 58677 | OFF OF OCCUP & PROFESSION | 158,321 | - | 218,123 | 38,123 | 414,567 | 351,300 | 203,000 | 7,218 | 562,553 | 562,553 |
| 58678 | KY BOXING & WRESTLING AUT | 5,724 | - | - | - | 5,724 | 12,000 | 7,300 | 18,169 | 38,246 | 38,246 |
| 58680 | DEPT OF ALCOHOL & BEVERA | 65,548 | - | 89,569 | - | 155,117 | 145,800 | 84,177 | 305,745 | 535,666 | 535,666 |
| 58681 | DEPT OF CHARITABLE GAMING | 128,543 | - | 175,647 | 4,235 | 308,425 | 126 | 285,684 | 165,073 | 78,731 | 529,614 |
| 58685 | DEPT OF FINANCIAL INSTITU | 587,780 | - | 803,172 | 574 | 1,391,526 | 574 | 1,306,328 | 754,820 | 1,490,834 | 3,552,556 |
| 58690 | DEPT OF HOUSING & BUILD C | 1,009,094 | - | 1,378,878 | 6,174 | 2,394,146 | 986 | 2,242,691 | 1,295,867 | 580,998 | 4,120,542 |
| 014A | BRECKINRIDGE CO ATTORNEY | 8,342 | - | 11,398 | 4,033 | 23,773 | 8 | 18,539 | 10,712 | 95 | 29,354 |
| 024A | CHRISTIAN COUNTY ATTORNEY | 7,341 | - | 10,031 | - | 17,372 | 7 | 16,315 | 9,427 | 4,379 | 30,128 |
| 031A | EDMONSON COUNTY ATTORNEY | 3,852 | - | 5,263 | - | 9,115 | 4 | 8,560 | 4,946 | 11,347 | 24,857 |
| 060A | KNOTT COUNTY ATTORNEY | 7,087 | - | 9,684 | - | 16,771 | 7 | 15,750 | 9,101 | 21,106 | 45,964 |
| 071A | LOGAN COUNTY ATTORNEY | 13,908 | - | 19,005 | 6,642 | 39,555 | 14 | 30,911 | 17,861 | 255 | 49,041 |
| 086A | MONROE CO ATTORNEY | 4,412 | - | 6,029 | - | 10,441 | 4 | 9,806 | 5,666 | 2,873 | 18,349 |
| 116A | WAYNE COUNTY ATTORNEY | 4,776 | - | 6,527 | - | 11,303 | 5 | 10,615 | 6,134 | 3,086 | 19,840 |
| W002 | ALLEN COUNTY ATTORNEY | 13,005 | - | 17,771 | - | 30,776 | 13 | 28,904 | 16,701 | 11,679 | 57,297 |
| W003 | ANDERSON COUNTY ATTORNEY | 14,099 | - | 19,265 | - | 33,364 | 14 | 31,334 | 18,105 | 9,125 | 58,578 |
| W005 | BARREN COUNTY ATTORNEY | 22,660 | - | 30,963 | - | 53,623 | 22 | 50,361 | 29,099 | 20,303 | 99,785 |
| W006 | BATH COUNTY ATTORNEY | 14 | - | 19 | 3 | 36 | - | 30 | 18 | - | 48 |
| W007 | BELL COUNTY ATTORNEY | 16,472 | - | 22,508 | 19,993 | 58,973 | 16 | 36,608 | 21,153 | 9 | 57,786 |
| W008 | BOONE COUNTY ATTORNEY | 44,541 | - | 60,863 | 503 | 105,907 | 44 | 98,992 | 57,199 | 15,522 | 171,757 |
| W011 | BOYLE COUNTY ATTORNEY | 1,343 | - | 1,836 | - | 3,179 | 1 | 2,985 | 1,725 | - | 4,711 |
| W015 | BULLITT COUNTY ATTORNEY | 8,322 | - | 11,371 | 40,568 | 60,261 | 8 | 18,495 | 10,687 | - | 29,190 |
| W018 | CALLOWAY COUNTY ATTORNEY | 390 | - | 533 | - | 923 | - | 867 | 501 | 274 | 1,642 |
| W021 | CARROLL COUNTY ATTORNEY | 7,088 | - | 9,686 | - | 16,774 | 7 | 15,753 | 9,103 | 8,331 | 33,194 |
| W022 | CHILD SUPPORT ENFORCEMENT | 2,751 | - | 3,759 | 87 | 6,597 | 3 | 6,113 | 3,532 | 641 | 10,289 |
| W023 | CASEY COUNTY ATTORNEY | 7,574 | - | 10,350 | - | 17,924 | 7 | 16,833 | 9,727 | 1,684 | 28,251 |
| W025 | CLARK COUNTY ATTORNEY | 11,455 | - | 15,652 | - | 27,107 | 11 | 25,458 | 14,710 | 12,590 | 52,769 |
| W028 | CRITTENDEN CO ATTORNEY | 2,997 | - | 4,096 | 171 | 7,264 | 3 | 6,662 | 3,849 | 20,029 | 30,543 |
| W030 | DAVISS COUNTY ATTORNEY | 11,837 | - | 16,175 | - | 28,012 | 12 | 26,308 | 15,201 | 6,143 | 47,664 |
| W036 | FLOYD COUNTY ATTORNEY | 9,996 | - | 13,659 | 911 | 24,566 | 10 | 22,215 | 12,836 | - | 35,061 |
| W037 | FRANKLIN COUNTY ATTORNEY | 37,354 | - | 51,042 | - | 88,396 | 37 | 83,019 | 47,970 | 23,361 | 154,387 |
| W039 | GALLATIN COUNTY ATTORNEY | 341 | - | 466 | 14,541 | 15,348 | - | 758 | 438 | - | 1,196 |
| W040 | GARRARD COUNTY ATTORNEY | 8,084 | - | 11,047 | 1,773 | 20,904 | 8 | 17,967 | 10,382 | 37 | 28,394 |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| W041 | GRANT COUNTY CHILD SUPPOR | 3,130 | - | 4,277 | 1,167 | 8,574 | 3 | 6,956 | 4,019 | - | 10,978 |
| W042 | GRAVES COUNTY ATTORNEY | 24,868 | - | 33,981 | - | 58,849 | 24 | 55,269 | 31,935 | 35,867 | 123,095 |
| W046 | HANCOCK COUNTY ATTORNEY | 3,037 | - | 4,150 | 11 | 7,198 | 3 | 6,750 | 3,900 | 2,335 | 12,988 |
| W049 | HARRISON COUNTY ATTORNEY | 1,621 | - | 2,214 | 1,003 | 4,838 | 2 | 3,602 | 2,081 | 44 | 5,729 |
| W053 | HICKMAN COUNTY ATTORNEY | 7,959 | - | 10,876 | - | 18,835 | 8 | 17,690 | 10,221 | 6,170 | 34,089 |
| W054 | HOPKINS COUNTY ATTORNEY | 16,790 | - | 22,943 | 917 | 40,650 | 16 | 37,315 | 21,561 | 7,826 | 66,718 |
| W055 | JACKSON COUNTY ATTORNEY | 5,092 | - | 6,957 | - | 12,049 | 5 | 11,316 | 6,538 | 1,535 | 19,394 |
| W056 | JEFFERSON CO ATTORNEY | 126,829 | - | 173,306 | 52,319 | 352,454 | 124 | 281,876 | 162,873 | - | 444,873 |
| W058 | JOHNSON COUNTY ATTORNEY | 1,654 | - | 2,260 | - | 3,914 | 2 | 3,676 | 2,124 | 1,111 | 6,913 |
| W061 | KNOX COUNTY ATTORNEY | 40 | - | 54 | - | 94 | - | 88 | 51 | 58 | 197 |
| W062 | LARUE COUNTY ATTORNEY | 8,301 | - | 11,342 | - | 19,643 | 8 | 18,448 | 10,659 | 11,776 | 40,891 |
| W063 | LAUREL COUNTY ATTORNEY | 2,801 | - | 3,827 | - | 6,628 | 3 | 6,225 | 3,597 | 2,691 | 12,516 |
| W065 | LEE COUNTY ATTORNEY | 6,930 | - | 9,469 | - | 16,399 | 7 | 15,401 | 8,899 | 2,044 | 26,351 |
| W073 | MCCRACKEN COUNTY ATTORNEY | 8,366 | - | 11,432 | - | 19,798 | 8 | 18,593 | 10,744 | 5,977 | 35,322 |
| W074 | MCCREARY COUNTY ATTORNEY | 15,090 | - | 20,620 | - | 35,710 | 15 | 33,538 | 19,379 | 7,266 | 60,198 |
| W076 | MADISON COUNTY ATTORNEY | 51,701 | - | 70,647 | 524 | 122,872 | 51 | 114,904 | 66,394 | 18,789 | 200,138 |
| W077 | MAGOFFIN CO ATTORNEY | 2,312 | - | 3,159 | - | 5,471 | 2 | 5,138 | 2,969 | 975 | 9,084 |
| W082 | MEADE COUNTY ATTORNEY | 11,769 | - | 16,081 | - | 27,850 | 12 | 26,155 | 15,113 | 3,685 | 44,965 |
| W083 | MENIFEE COUNTY ATTORNEY | 4,286 | - | 5,856 | - | 10,142 | 4 | 9,525 | 5,504 | 2,970 | 18,003 |
| W084 | MERCER COUNTY ATTORNEY | 4,056 | - | 5,542 | 44 | 9,642 | 4 | 9,014 | 5,208 | 4,657 | 18,883 |
| W087 | MONTGOMERY CO ATTORNEY | 13,049 | - | 17,880 | - | 30,880 | 13 | 29,000 | 16,758 | 13,297 | 59,070 |
| W088 | MORGAN COUNTY ATTORNEY | 14,151 | - | 19,487 | - | 33,487 | 14 | 31,400 | 18,000 | 8,895 | 58,530 |
| W092 | OHIO COUNTY ATTORNEY | 171 | - | 231 | 919 | 1,323 | - | 1,323 | - | 1 | 599 |
| W093 | OLDHAM COUNTY ATTORNEY | 15,658 | - | 21,350 | 21,149 | 58,203 | 15 | 34,800 | 20,000 | - | 54,923 |
| W094 | OWEN COUNTY ATTORNEY | 4,219 | - | 5,765 | 2,265 | 12,249 | 4 | 9,300 | 5,000 | 56 | 14,854 |
| W096 | PENDLETON COUNTY ATTORNEY | 1,116 | - | 1,525 | - | 2,641 | - | 2,641 | - | 703 | 4,619 |
| W099 | POWELL COUNTY ATTORNEY | 189 | - | 258 | - | 447 | - | 447 | - | 68 | 731 |
| W100 | PULASKI COUNTY ATTORNEY | 14,437 | - | 19,727 | - | 34,164 | - | 34,164 | - | 90 | 50,730 |
| W102 | ROCKCASTLE CO ATTORNEY | 6,820 | - | 9,319 | - | 16,139 | - | 16,139 | - | 8 | 26,997 |
| W103 | ROWAN COUNTY ATTORNEY | 6,139 | - | 8,389 | - | 14,528 | - | 14,528 | - | 3,074 | 45,006 |
| W105 | SCOTT COUNTY ATTORNEY | 133 | - | 181 | - | 314 | - | 314 | - | 23,471 | 45,006 |
| W106 | SHELBY COUNTY ATTORNEY | 3,634 | - | 4,966 | 5,645 | 14,245 | - | 14,245 | - | 464 | 464 |
| W107 | SIMPSON COUNTY ATTORNEY | 4,158 | - | 5,682 | 4,151 | 14,091 | - | 14,091 | - | 4 | 14,823 |
| W108 | SPENCER COUNTY ATTORNEY | 9,195 | - | 12,564 | - | 21,759 | - | 21,759 | - | 99 | 14,684 |
| W110 | TODD COUNTY ATTORNEY | - | - | - | - | - | - | - | - | 5,669 | 37,921 |
| W111 | TRIGG COUNTY ATTORNEY | 7,472 | - | 10,210 | - | 17,682 | - | 17,682 | - | 11 | 32,768 |
| W112 | TRIMBLE COUNTY ATTORNEY | 5,926 | - | 8,000 | - | 13,926 | - | 13,926 | - | 6,059 | 26,846 |
| W113 | UNION COUNTY ATTORNEY | 3,340 | - | 4,554 | 1,350 | 9,244 | - | 9,244 | - | 4 | 11,715 |
| W117 | WEBSTER COUNTY ATTORNEY | 10,946 | - | 14,596 | - | 25,542 | - | 25,542 | - | 6,661 | 45,056 |
| W118 | WHITLEY COUNTY ATTORNEY | 16,089 | - | 21,985 | - | 38,074 | 16 | 35,200 | 20,660 | 15,758 | 72,194 |
| X034 | FAYETTE CO ATTORNEY OFF | 23,071 | - | 31,525 | - | 54,596 | 23 | 51,275 | 29,627 | 15,879 | 96,804 |
| X059 | KENTON COUNTY ATTORNEY | 8,285 | - | 11,321 | - | 19,606 | 8 | 18,414 | 10,640 | 1,874 | 30,936 |
| TOTAL | | 152,303,712 | - | 208,115,603 | 334,407,031 | 694,826,346 | 148,856 | 338,491,861 | 195,586,624 | 341,655,390 | 875,882,731 |

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Appendix A: Collective Pension A

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|-----------|---------|-----------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| 1430 | EASTERN KY UNIV | (3,163,786) | (265,553) | 639,788 | (114,947) | - | - |
| 1433 | KET FOUNDATION | 414,057 | (21,473) | 51,735 | (9,296) | - | - |
| 1434 | KY BAR ASSOCIATION | - | - | - | - | - | - |
| 1435 | CHILD WATCH ADVOCACY CTR | 28,828 | (1,328) | 3,199 | (575) | - | - |
| 1436 | LOTUS | (86,032) | (2,958) | 7,126 | (1,281) | - | - |
| 1437 | SANCTUARY INC | 1,822 | (3,953) | 9,525 | (1,711) | - | - |
| 1438 | O A S I S | (25,919) | (4,165) | 10,036 | (1,803) | - | - |
| 1439 | BARREN RIVER CHILD ADVOCA | 90,670 | (1,701) | 4,097 | (736) | - | - |
| 1440 | MOREHEAD STATE UNIVERSITY | (1,676,508) | (136,750) | 329,469 | (59,195) | - | - |
| 1445 | MURRAY STATE UNIV | (1,979,608) | (153,873) | 370,722 | (66,605) | - | - |
| 1450 | NORTHERN KY UNIVERSITY | - | - | - | - | - | - |
| 1451 | SILVERLEAF | 38,941 | (3,018) | 7,271 | (1,307) | - | - |
| 1452 | SPRINGHAVEN INC | (15,926) | (2,781) | 6,701 | (1,203) | - | - |
| 1453 | SAFE HARBOR | 52,224 | (3,262) | 7,858 | (1,412) | - | - |
| 1454 | D.O.V.E.S. | 33,429 | (2,722) | 6,557 | (1,177) | - | - |
| 1455 | GATEWAY CHILD ADVOCACY | - | - | - | - | - | - |
| 1456 | JUDI'S PLACE FOR KIDS, INC. | (16,316) | - | 2,475 | (623) | - | - |
| 1457 | KY RIVER CHLD ADVOCACY | 49,961 | - | - | (348) | - | - |
| 1458 | BLUEGRASS RAPE CRISIS CTR | (140,050) | (3,899) | - | (1,687) | - | - |
| 1459 | NURSING HOME OMBUDSMAN | (988) | (1,471) | - | (638) | - | - |
| 1465 | WESTERN KENTUCKY UNIV | (3,614,445) | (215,443) | 519,000 | (93,258) | - | - |
| 1480 | KASAP | 9,633 | (2,284) | 5,500 | (9,180) | - | - |
| 1481 | KDVA | 69,918 | (4,967) | 11,960 | (2,500) | - | - |
| 1482 | KACAC | - | - | - | - | - | - |
| 1483 | PENNYRILE CHILD ADV CTR | 19,115 | (947) | 2,282 | (4,000) | - | - |
| 1484 | BUFFALO TR CHILD ADV INC | 36,746 | (768) | 1,851 | (3,000) | - | - |
| 1485 | CUMBERLAND V C A CENTER | 37,753 | (1,510) | 3,638 | (6,000) | - | - |
| 1486 | LAKE CUMB CHILD ADV CTR | 47,110 | (1,231) | 2,963 | (5,000) | - | - |
| 1487 | B.R.A.S.S. | 87,338 | (3,965) | 9,550 | (1,700) | - | - |
| 1488 | WOMEN AWARE | (32,869) | (1,434) | 3,450 | (6,000) | - | - |
| 1489 | BETHANY HOUSE ABUSE SHEL | 4,017 | (2,828) | 6,500 | (1,200) | - | - |
| 1490 | HOPE HARBOR INC | 30,131 | (2,123) | 5,000 | (9,000) | - | - |
| 1491 | CHILD ADV CTR OF GRN RVR | 32,371 | (1,101) | 5,000 | (4,000) | - | - |
| 1492 | CSG HEADQUARTERS | (420,208) | (26,945) | - | (11,000) | - | - |
| 1994 | KY HIGHER ED STUD LN CORP | (1,583,568) | - | 1,000 | (45,000) | - | - |
| 3022 | LEX FAYETTE CO HLTH DEPT | (894,306) | - | 259,095 | (46,000) | - | - |
| 3023 | LAKE CUMBERLAND DISTRICT | (704,942) | (90,332) | 217,636 | (39,103) | - | - |
| 3024 | WEDCO DIST HEALTH DEPT | (865,838) | (33,047) | 79,620 | (14,305) | - | - |
| 3025 | NORTHERN KY DIST HLTH DEP | (81,852) | (72,675) | 175,093 | (31,458) | - | - |
| 3026 | BARREN RVR DIST HLTH DEPT | (498,793) | (81,749) | 196,956 | (35,387) | - | - |
| 3027 | GREEN RVR DIST HLTH DEPT | (619,341) | (100,527) | 242,196 | (43,514) | - | - |
| 3028 | LINCOLN TRL DIST HLTH DEP | (552,036) | (79,420) | 191,345 | (34,379) | - | - |
| 3029 | PURCHASE DIST HLTH DEPT | (532,990) | (51,210) | 123,380 | (22,167) | - | - |
| 3030 | MERCER CO HEALTH DEPT | (49,579) | (10,675) | 25,719 | (4,619) | - | - |
| 3031 | CUMBERLAND VLY DIST HEALT | (864,826) | (102,996) | 248,145 | (44,582) | - | - |
| 3033 | KY RIVER DIST HEALTH DEPT | (646,477) | (82,038) | 197,653 | (35,512) | - | - |
| 3034 | BOURBON CO HEALTH CENTER | (53,675) | (9,709) | 23,391 | (4,203) | - | - |
| 3035 | CLARK CO HEALTH DEPT | (66,921) | (20,442) | 49,250 | (8,848) | - | - |
| 3036 | GATEWAY DIST HEALTH DEPT | (181,288) | (36,549) | 88,057 | (15,821) | - | - |
| 3037 | BOYLE CO HEALTH DEPT | (48,408) | (7,927) | 19,098 | (3,432) | - | - |
| 3038 | PIKE CO HEALTH DEPT | (214,109) | (29,555) | 71,207 | (12,794) | - | - |
| 3039 | FLOYD CO HEALTH CENTER | (165,574) | (15,082) | 36,336 | (6,527) | - | - |
| 3040 | MARTIN CO HEALTH DEPT | (61,765) | (6,374) | 15,356 | (2,758) | - | - |
| 3042 | BUFFALO TRACE HEALTH DEPT | (109,388) | (12,984) | 31,283 | (5,621) | - | - |
| 3043 | LITTLE SANDY DIST HEALTH | - | - | - | - | - | - |
| 3044 | N CENTRAL DIST HLTH DEPT | (67,461) | (26,597) | 64,080 | (11,514) | - | - |
| 3045 | PENNYRILE DIST HLTH DEPT | (130,530) | (19,876) | 47,888 | (8,603) | - | - |
| 3047 | BREATHITT CO HEALTH DEPT | (197,619) | (21,873) | 52,699 | (9,468) | - | - |
| 3048 | GREENUP CO HLTH DEPT | (18,067) | (14,556) | 35,069 | (6,301) | - | - |
| 3049 | WHITLEY CO HEALTH DEPT | (305,483) | (34,547) | 83,234 | (14,955) | - | - |
| 3050 | LAUREL CO HEALTH DEPT | (163,735) | (17,546) | 42,274 | (7,595) | - | - |
| 3051 | KNOX CO HEALTH DEPT | (387,961) | (33,458) | 80,610 | (14,484) | - | - |
| 3052 | MONROE CO HEALTH DEPT | (20,062) | (4,149) | 9,996 | (1,796) | - | - |
| 3053 | BULLITT CO HEALTH DEPT | (156,901) | (17,267) | 41,602 | (7,475) | - | - |
| 3054 | THREE RIVERS DIST HLTH | (96,950) | (28,655) | 69,039 | (12,404) | - | - |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-------------------------------------|---|-----------|---------|----------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| 3055 | ESTILL CO HEALTH DEPT | (56,783) | (6,593) | 15,885 | (2,854) | - | - |
| 3056 | OLDHAM CO HEALTH DEPT | (90,573) | (13,247) | 31,915 | (5,733) | - | - |
| 3057 | LEWIS CO HEALTH DEPT | 6,331 | (4,528) | 10,910 | (1,959) | - | - |
| 3058 | FLEMING CO HEALTH DEP | (38,425) | (5,458) | 13,150 | (2,364) | - | - |
| 3059 | JESSAMINE CO HEALTH DEPT | (70,275) | (11,634) | 28,029 | (5,036) | - | - |
| 3060 | POWELL CO HEALTH DEPT | (70,758) | (5,288) | 12,740 | (2,288) | - | - |
| 3061 | ANDERSON CO HEALTH DEPT | (56,150) | (6,477) | 15,606 | (2,804) | - | - |
| 3062 | MADISON CO HEALTH DEP | (721,122) | (62,613) | 150,852 | (27,102) | - | - |
| 3064 | JOHNSON CO HEALTH DEPT | (179,913) | (19,035) | 45,860 | (8,240) | - | - |
| 3065 | MAGOFFIN CO HEALTH DEPT | (71,935) | (7,897) | 19,025 | (3,417) | - | - |
| 3066 | ALLEN CO HEALTH DEPT | (78,815) | (9,953) | 23,978 | (4,308) | - | - |
| 3067 | FRANKLIN CO HEALTH DEPT | (237,346) | (28,426) | 68,486 | (12,305) | - | - |
| 3068 | LINCOLN CO HEALTH DEPT | (62,353) | (6,172) | 14,870 | (2,670) | - | - |
| 3069 | WOODFORD CO HEALTH DEPT | 25,675 | (7,618) | 18,353 | (3,296) | - | - |
| 3072 | MUHLBERG CO HEALTH DEPT | (62,988) | (10,194) | 24,560 | (4,411) | - | - |
| 3073 | MARSHALL CO HEALTH DEPT | (73,415) | (18,760) | 45,198 | (8,120) | - | - |
| 3074 | CHRISTIAN CO HEALTH DEPT | (170,564) | (16,609) | 40,015 | (7,190) | - | - |
| 3075 | HOPKINS CO HEALTH DEPT | (181,641) | (21,985) | 52,967 | (9,517) | - | - |
| 3076 | TODD CO HEALTH DEPT | (31,442) | (6,777) | 16,328 | (2,934) | - | - |
| 3077 | BRACKEN CO HEALTH DEPT | (28,306) | - | 7,797 | (1,402) | - | - |
| 3078 | MONTGOMERY CO HEALTH DEPT | 97,398 | - | 5,948 | (6,441) | - | - |
| 3079 | GARRARD COUNTY HEALTH DPT | (49,016) | - | - | (2,099) | - | - |
| 3080 | BRECKINRIDGE CO HEALTH BD | (78,884) | (8,984) | - | (3,889) | - | - |
| 3081 | ASHLAND BOYD CO HEALTH DP | (216,254) | (20,836) | 50,000 | (9,019) | - | - |
| 3082 | LAWRENCE CO HEALTH DEPT | (13,313) | (5,472) | 13,100 | (2,368) | - | - |
| 3083 | GRAVES CO HEALTH CENTER | (67,730) | (8,787) | 21,100 | (3,800) | - | - |
| 3084 | CALLOWAY CO HEALTH DEPT | (18,562) | (5,747) | 13,840 | (2,400) | - | - |
| 3085 | BELL CO HEALTH DEPT | (180,934) | (13,016) | 31,360 | (5,800) | - | - |
| 3086 | GRAYSON COUNTY HEALTH DEPT | 51,053 | (6,214) | 14,972 | (2,500) | - | - |
| 3087 | HARLAN CO HEALTH DEPT | (87,758) | (8,981) | 21,635 | (3,800) | - | - |
| 3088 | CARTER CO HEALTH DEPT | (45,970) | (7,044) | 16,970 | (3,400) | - | - |
| 3801 | KENTUCKY STATE UNIVERSITY | (944,023) | (53,133) | 128,017 | (23,400) | - | - |
| 5470 | KCTCS | (3,462,640) | (195,138) | 470,140 | (84,400) | - | - |
| 7403 | ASST OF COMMONWEALTH ATTY | (69,816) | (8,370) | 20,100 | (3,800) | - | - |
| 7407 | KENTUCKY HOUSING CORP | - | - | - | - | - | - |
| 7408 | FRANKLIN CO COUNCIL AGING | (7,917) | (2,868) | 500 | (1,200) | - | - |
| 7409 | MUN ELEC POW ASSOC OF KY | (28,118) | (2,100) | - | (500) | - | - |
| 7410 | COMMONWEALTH CREDIT UNION | - | - | - | - | - | - |
| 7415 | HIGHSCHOOL ATHLETIC ASSOC | (19,529) | - | 1,661 | (600) | - | - |
| 7416 | KY OFFICE OF BAR ADMISSIO | (25,176) | - | - | - | - | - |
| 7417 | KY ASSOC OF REGIONAL GOV | (27,604) | (2,153) | 5,187 | (932) | - | - |
| 7716 | MASTER COMMISSIONER BULLITT COUNTY | 16,135 | (248) | 596 | (106) | - | - |
| 7718 | MASTER COMM BOONE CO | (16,312) | (257) | 620 | (112) | - | - |
| 7719 | MASTER COMM BOURBON CO | - | - | - | - | - | - |
| 7720 | MASTER COMM CAMPBELL CO | (1,106) | (120) | 288 | (51) | - | - |
| 7724 | MASTER COMM CHRISTIAN CO | 198 | (72) | 173 | (30) | - | - |
| 7725 | MASTER COMM CLARK CO | (695) | (37) | 89 | (15) | - | - |
| 7727 | MASTER COMM CLINTON/CUMBE | (8,414) | (59) | 142 | (26) | - | - |
| 7730 | MASTER COMM DAVIESS CO | 2,449 | (186) | 449 | (80) | - | - |
| 7734 | MASTER COMM FAYETTE CO | (21,469) | (263) | 633 | (113) | - | - |
| 7740 | MASTER COMM GARRARD CO | - | - | - | - | - | - |
| 7741 | MASTER COMM GRANT CO | (6,221) | (93) | 225 | (42) | - | - |
| 7743 | MASTER COMM GRAYSON CO | 12,358 | (123) | 297 | (54) | - | - |
| 7747 | MASTER COMM HARDIN CO | (624) | (292) | 703 | (126) | - | - |
| 7750 | MASTER COMMISSIONER HART COUNTY | (19,323) | - | - | - | - | - |
| 7751 | MASTER COMM HENDERSON CO | - | - | - | - | - | - |
| 7752 | HENRY/ TRIMBLE MASTER COM | 3,604 | (101) | 243 | (44) | - | - |
| 7753 | MASTER COMM HOPKINS CO | - | - | - | - | - | - |
| 7756 | MASTER COMM JEFF CIRCUIT | (14,723) | (668) | 1,610 | (289) | - | - |
| 7757 | MASTER COMMISSIONER OF JESSAMINE CO | 10,686 | (109) | 263 | (47) | - | - |
| 7759 | MASTER COMM KENTON CO | (6,067) | (308) | 742 | (134) | - | - |
| 7763 | MASTER COMM LAUREL CO | (832) | (107) | 257 | (45) | - | - |
| 7773 | MASTER COMM MCCracken CO | 3,872 | (214) | 516 | (92) | - | - |
| 7776 | MASTER COMM MADISON CO | (138) | (177) | 426 | (77) | - | - |
| 7781 | MASTER COMM MASON CO | - | - | - | - | - | - |
| 7782 | MASTER COMM MEADE CO | 4,235 | (84) | 202 | (37) | - | - |
| 7790 | MASTER COMM NELSON CO | (8,980) | (93) | 225 | (42) | - | - |
| 7792 | MASTER COMM OHIO COUNTY | - | - | - | - | - | - |
| 7793 | MASTER COMM OLDHAM CO | (2,828) | (120) | 288 | (51) | - | - |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|---|---|-----------|-----------|-----------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| 7794 | MASTER COMM OWEN CO | 10,720 | (82) | 197 | (36) | - | - |
| 7798 | MASTER COMM PIKE CO | (4,467) | (159) | 382 | (68) | - | - |
| 7799 | MASTER COMM FOR FLEMING | - | - | - | - | - | - |
| 7805 | MASTER COMM SCOTT CO | 6,296 | (183) | 441 | (80) | - | - |
| 7807 | MASTER COMM SIMPSON CO | (4,343) | (68) | 163 | (28) | - | - |
| 7814 | MASTER COMM WARREN CO | (9,354) | (208) | 502 | (90) | - | - |
| 7817 | LOGAN CO MASTER COM | - | - | - | - | - | - |
| 7819 | MASTER COMM FLOYD CO | - | - | - | - | - | - |
| 7820 | MASTER COMM BARREN CO | 82 | (54) | 131 | (24) | - | - |
| 7821 | MASTER COMM MUHLENBERG CO | (1,006) | (133) | 321 | (57) | - | - |
| 8024 | SEVEN CO SERVICES INC | (5,830,835) | (165,637) | 399,065 | (71,698) | - | - |
| 8201 | KY RIVER COMM CARE INC | (996,123) | (28,664) | 69,060 | (12,409) | - | - |
| 8202 | NORTHERN KY REG MHMR BD | (748,787) | (61,791) | 148,872 | (26,747) | - | - |
| 8204 | COMMUNICARE INC | (251,202) | (83,937) | 202,227 | (36,333) | - | - |
| 8205 | ADANTA/BEHAVIORAL HLTH SR | (1,037,619) | (102,547) | 247,065 | (44,390) | - | - |
| 8208 | CUMBERLAND RIVER MHMR | 2,648,866 | (137,001) | 330,073 | (59,303) | - | - |
| 8209 | WESTERN KY REG MHMR ADV | 1,201,742 | (49,672) | 119,674 | (21,502) | - | - |
| 8210 | NEW VISTA OF THE BLUEGRASS, INC. | (3,438,611) | (255,189) | 614,819 | (110,462) | - | - |
| 8211 | PENNYROYAL REG MHMR BD | - | - | - | - | - | - |
| 8213 | GREEN RVR REG MHMR BD | 4,008,854 | - | 124,923 | (22,444) | - | - |
| 8216 | COMPREHEND INC REG MHMR B | (502,504) | - | 165 | (16,613) | - | - |
| 8220 | LIFESKILLS INC | 81,503 | - | - | (73,706) | - | - |
| 8221 | MOUNTAIN COMP CARE CENTER | (633,053) | (58,446) | - | (25,299) | - | - |
| 9940 | KY EMPLOYERS MUTUAL INS | - | - | - | - | - | - |
| 10005 | LEGS GENERAL ASSEMBLY | (58,142) | (2,350) | 5,141 | (1,016) | - | - |
| 10010 | LEGS LEGISLATIVE RES COMM | (3,821,092) | (409,867) | 987,441 | (177,441) | - | - |
| 20020 | JUDL JUDICIAL RET SYSTEM | 5,825 | (328) | 79 | (1) | - | - |
| 20025 | JUDL ADM OFF OF THE COURT | (2,118,190) | (630,629) | 1,519,358 | (272,500) | - | - |
| 31030 | UNIFIED PROSECUTORIAL SYS | (10,171,411) | (901,038) | 2,170,847 | (390,400) | - | - |
| 31035 | DEPT OF AGRICULTURE | (5,013,839) | (159,196) | 383,546 | (68,500) | - | - |
| 31040 | ATTORNEY GENERALS OFFICE | (1,500,819) | (150,054) | 361,523 | (64,500) | - | - |
| 31045 | AUDITOR OF PUBLIC ACCOUNT | (329,153) | (121,271) | 292,174 | (52,400) | - | - |
| 31066 | REGISTRY OF ELECTION | (488,594) | (9,761) | 23,511 | (4,000) | - | - |
| 31070 | GOVERNORS OFFICE | (135,154) | (28,752) | 69,200 | (12,400) | - | - |
| 31074 | DEPT OF VETERANS AFFAIRS | (17,147,861) | (341,340) | 822,200 | (147,700) | - | - |
| 31076 | MILITARY AFFAIRS COMM | (30,972) | (1,050) | 400 | (4,000) | - | - |
| 31082 | KY INFRASTRUCTURE | 129,272 | (13,206) | - | (5,000) | - | - |
| 31085 | LT GOVERNORS OFFICE | 3,790 | (7,616) | - | (3,000) | - | - |
| 31089 | AGRICULTURAL DEVELOP BD | (60,665) | - | - | - | - | - |
| 31094 | OFF OF HOMELAND SECURITY | 92,069 | - | 37,239 | (6,000) | - | - |
| 31095 | DEPT MILITARY AFFAIRS | (8,768,585) | (256,853) | 618,829 | (111,182) | - | - |
| 31097 | OFF OF MINORITY EMPOWMENT | 31,337 | (114) | 275 | (50) | - | - |
| 31099 | FAITH BASED/NONPROFIT SOC | - | - | - | - | - | - |
| 31110 | OFF OF SECRETARY TO CABIN | (836,770) | (507) | 1,221 | (218) | - | - |
| 31112 | GOV OFF LOCAL DEVELOPMENT | (324,873) | (37,662) | 90,739 | (16,304) | - | - |
| 31120 | SECRETARY OF STATE | (278,473) | (27,203) | 65,538 | (11,774) | - | - |
| 31125 | STATE TREASURERS OFFICE | (407,194) | (24,445) | 58,895 | (10,583) | - | - |
| 31135 | EARLY CHILDHOOD ADVISORY COUNCIL | - | - | - | - | - | - |
| 31136 | BOARD OF MEDICAL IMAGING & RADIATION | (90,750) | (1,941) | 4,677 | (840) | - | - |
| 31137 | KY COMM NETWORK AUTH | (601,935) | (12,653) | 30,485 | (5,477) | - | - |
| 31150 | BOARD OF ACCOUNTANCY | (97,076) | (3,254) | 7,839 | (1,408) | - | - |
| 31155 | BOARD OF AUCTIONEERS | - | - | - | - | - | - |
| 31165 | BOARD OF BARBERING | (93,436) | (1,677) | 4,040 | (726) | - | - |
| 31170 | BOARD OF CHIROPRACTIC EXM | - | - | - | - | - | - |
| 31179 | Off of the KY Brd of Emergency Med Svcs | 1,527,750 | (5,565) | 13,407 | (2,408) | - | - |
| 31180 | BOARD OF DENTISTRY | (216,806) | (3,964) | 9,551 | (1,717) | - | - |
| 31185 | BOARD OF ELECTIONS | (13,630) | (8,101) | 19,518 | (3,508) | - | - |
| 31190 | BRD OF EMBALMERS-FUN DIR | 542,845 | (3,179) | 7,660 | (1,378) | - | - |
| 31200 | BOARD OF EXM ARCHITECTS | (70,408) | (2,384) | 5,744 | (1,033) | - | - |
| 31205 | KY LANDSCAPE ARCH REG BD | (13,865) | (400) | 964 | (174) | - | - |
| 31215 | BD EXAMINERS OF SOCIAL WK | 128,770 | (1,676) | 4,038 | (726) | - | - |
| 31225 | BD OF HAIRDRESSERS/CSMTG | (233,113) | (11,139) | 26,837 | (4,821) | - | - |
| 31245 | BD OF MEDICAL LICENSURE | 102,313 | (12,984) | 31,283 | (5,621) | - | - |
| 31250 | BOARD OF NURSING | (831,455) | (48,995) | 118,043 | (21,208) | - | - |
| 31260 | BOARD OF OPTOMETRIC EXM | (38,065) | (1,324) | 3,189 | (573) | - | - |
| 31263 | KY RESPIRATORY CARE BD | (3,296) | (1,720) | 4,143 | (743) | - | - |
| 31268 | PERSONNEL BOARD | (170,385) | (5,474) | 13,188 | (2,370) | - | - |
| 31270 | KY BOARD OF PHARMACY | (449,328) | (17,609) | 42,424 | (7,622) | - | - |
| 31275 | BD OF PHYSICAL THERAPY | (13,377) | (2,781) | 6,699 | (1,204) | - | - |

Draft

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|---------------------------------------|---|-------------|-----------|-------------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| 31284 | BOARD OF REAL ESTATE APPR | - | - | - | - | - | - |
| 31290 | BD OF PROF ENGINEERS & LA | (92,723) | (8,022) | 19,327 | (3,471) | - | - |
| 31345 | SCHOOL FAC CONSTR COMM | (66,591) | (2,253) | 5,438 | (976) | - | - |
| 31354 | EXECUTIVE BRANCH ETH COMM | (438,606) | (4,227) | 10,185 | (1,830) | - | - |
| 31370 | COMMISSION ON HUMAN RIGHT | (396,700) | (14,453) | 34,821 | (6,256) | - | - |
| 31395 | COMMISSION- REAL ESTATE | - | - | - | - | - | - |
| 31400 | COMMISSION ON WOMEN | - | - | - | - | - | - |
| 31415 | KY COUNCIL POSTSEC EDUCAT | (1,155,248) | (32,920) | 79,313 | (14,249) | - | - |
| 31765 | OFFICE OF STATE BUD DIREC | (956,878) | (19,183) | 46,216 | (8,303) | - | - |
| 35605 | TRAN OFF OF THE SECRETARY | (1,455,071) | (56,882) | 137,043 | (24,621) | - | - |
| 35607 | TRAN OFFICE OF LEGAL SVC | (398,627) | (33,093) | 79,729 | (14,323) | - | - |
| 35609 | DIVISION OF FACILITY MANA | 307,049 | (22,684) | 54,653 | (9,821) | - | - |
| 35615 | TRAN DEPT OF AVIATION | 243,972 | (19,423) | 46,794 | (8,407) | - | - |
| 35616 | TRAN OFFICE OF PERSONNEL | (102,530) | (24,789) | 59,724 | (10,730) | - | - |
| 35617 | OFFICE OF INFORMAT TECHNO | (712,678) | (27,860) | 67,121 | (12,058) | - | - |
| 35618 | OFFICE OF AUDITS | (1,385,274) | (34,325) | 82,698 | (14,858) | - | - |
| 35619 | DOT PAYROLL DIVISION | (244,817) | (11,684) | 28,151 | (5,059) | - | - |
| 35625 | TRAN DEPT OF HIGHWAYS | (44,405,976) | (2,872,109) | 6,919,693 | (1,243,216) | - | - |
| 35628 | TRAN DEPT OF INTERGOV PRO | (681,343) | (10,031) | 24,168 | (4,342) | - | - |
| 35630 | TRAN DEPT OF VEH REGULAT | 1,668,331 | - | 321,041 | (57,680) | - | - |
| 36635 | CAB FOR ECONOMIC DEVELOPMENT | (738,139) | - | 9,912 | (29,269) | - | - |
| 39075 | KHEAA DIV OF FINANCIAL AF | (841,456) | - | - | (3,036) | - | - |
| 39079 | COMMONWEALTH OF TECHNOL | (11,914,580) | (199,941) | - | (86,547) | - | - |
| 39084 | KY RIVER AUTHORITY | (387,522) | (5,408) | 11,211 | (2,341) | - | - |
| 39103 | OFFICE OF PVA'S | (13,775,340) | (462,342) | 1,113,000 | (200,132) | - | - |
| 39130 | DEPT OF REVENUE | (16,994,444) | (501,385) | 1,207,900 | (217,000) | - | - |
| 39750 | OFFICE OF SECRETARY | 903,755 | (90,155) | 217,200 | (39,000) | - | - |
| 39757 | FIN OFFICE OF INSP GENERAL | (37,233) | - | - | - | - | - |
| 39758 | OFF OF THE CONTROLLER | 206,417 | (63,388) | 152,719 | (27,400) | - | - |
| 39785 | DEPT FACILITIES SUPP SVCS | (3,550,909) | (150,123) | 361,687 | (64,500) | - | - |
| 50235 | KY STATE FAIR BOARD | 3,124,743 | (146,313) | 352,507 | (63,000) | - | - |
| 50410 | COMM KY HERITAGE COUNCIL | (148,798) | (13,200) | 31,803 | (5,000) | - | - |
| 50529 | KY ARTS COUNCIL | (292,029) | (8,484) | 20,430 | (3,600) | - | - |
| 50550 | KY HISTORICAL SOCIETY | (360,251) | (25,659) | 61,800 | (11,000) | - | - |
| 50660 | DEPT OF FISH & WILDLIFE | (5,710,032) | (230,415) | 555,000 | (99,000) | - | - |
| 50665 | COMM KY HORSE PARK | (985,634) | (34,533) | 8,000 | (14,500) | - | - |
| 50670 | DEPT OF PARKS | (4,564,484) | (339,820) | 8,000 | (147,000) | - | - |
| 50850 | COMM OFFICE OF SECRETARY | (884,755) | (10,433) | - | (8,000) | - | - |
| 50852 | KY ARTISANS CTR AT BERA | 386,039 | - | 4,777 | (4,000) | - | - |
| 50860 | DEPT OF TOURISM | (1,075,156) | - | 40,443 | (7,000) | - | - |
| 51106 | DEPT OF WORKPLACE STANDARDS | 18,178,058 | (66,215) | 159,530 | (28,661) | - | - |
| 51107 | DEPARTMENT OF WORKERS' CLAIMS | 30,500,156 | (111,099) | 267,669 | (48,091) | - | - |
| 51113 | KY OSH REVIEW COMMISSION | 877,449 | (3,196) | 7,700 | (1,383) | - | - |
| 51114 | WORKERS' COMP FUNDING COMMISSION | 3,431,111 | (12,498) | 30,111 | (5,410) | - | - |
| 51142 | OFFICE OF UNEMPLOYMENT INSURANCE | 46,477,933 | (169,300) | 407,889 | (73,284) | - | - |
| 51183 | EDUC PROF STANDARDS BD | - | - | - | - | - | - |
| 51340 | KY COMM DEAF/HARD OF HEAR | (290,263) | (8,498) | 20,473 | (3,678) | - | - |
| 51407 | KY ENVIRONMENTAL EDUC COU | (38,749) | (1,558) | 3,753 | (674) | - | - |
| 51507 | OFFICE OF THE SECRETARY | 32,604,537 | (118,765) | 286,137 | (51,410) | - | - |
| 51508 | KY UNEMPLOYMENT INSURANCE COMMIS | 2,587,069 | (9,424) | 22,704 | (4,078) | - | - |
| 51509 | OFFICE OR EDUCATIONAL PROGRAMS | 162,904 | (593) | 1,430 | (257) | - | - |
| 51512 | KY WORKFORCE INNOVATION BOARD | - | - | - | - | - | - |
| 51530 | EDUC OFFICE OF SECRETARY | (19,195,433) | (2,113) | 5,090 | (913) | - | - |
| 51531 | DEPT WORKFORCE INVESTMENT | 32,475,203 | (255,925) | 616,593 | (110,779) | - | - |
| 51532 | KY COMM ON PROPRIETARY ED | (51,171) | (1,719) | 4,142 | (744) | - | - |
| 51540 | EDUC DEPT OF EDUCATION | (6,572,640) | (194,409) | 468,384 | (84,152) | - | - |
| 51545 | KY EDUCATIONAL TV AUTHOR | (2,655,429) | (103,577) | 249,544 | (44,834) | - | - |
| 51555 | KY DEPT LIBRARY & ARCHIVE | (1,325,506) | (35,051) | 84,446 | (15,171) | - | - |
| 53713 | OFFICE OF THE KY HEALTH BENEFIT EXCHA | - | - | - | - | - | - |
| 53721 | H&F'S OFF OF THE SECRETARY | 1,167,401 | (376,229) | 906,439 | (162,855) | - | - |
| 53723 | OFFICE INSPECTOR GENERAL | (5,802,563) | (127,713) | 307,696 | (55,282) | - | - |
| 53724 | OFFICE OF HEALTH POLICY | - | - | - | - | - | - |
| 53725 | DEPT OF AGING/INDEP LIVIN | 6,283,307 | (156,126) | 376,150 | (67,582) | - | - |
| 53727 | DEPT FOR INCOME SUPPORT | 4,956,027 | (331,930) | 799,711 | (143,681) | - | - |
| 53728 | DEPT FOR PUBLIC HEALTH | 3,627,754 | (338,582) | 815,736 | (146,559) | - | - |
| 53729 | OFF HUMAN RESOURCE MANAGE | (4,552,660) | (250,657) | 603,900 | (108,498) | - | - |
| 53730 | SERVE KY | 69,215 | (14,089) | 33,944 | (6,099) | - | - |
| 53736 | H&F'S DEPT FOR COMM BASE S | 48,621,616 | (3,154,177) | 7,599,270 | (1,365,325) | - | - |
| 53739 | HEALTH DATA AND ANALYTICS | (4,413,584) | (554) | 1,334 | (240) | - | - |

Draft

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|---------------------------------------|---|-----------|-----------|-----------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| 53746 | DEPT FOR MEDICAID SERVICE | 8,163,725 | (139,197) | 335,363 | (60,253) | - | - |
| 53767 | OFFICE FOR CHILDREN WITH SPECIAL HEAL | (559,160) | (86,633) | 208,721 | (37,499) | - | - |
| 54500 | J&PS OFF OF SECRETARY | 2,624,748 | (140,544) | 338,609 | (60,837) | - | - |
| 54515 | DEPT OF PUBLIC ADVOCACY | (1,226,346) | (467,920) | 1,127,347 | (202,546) | - | - |
| 54520 | J&PS DEPT OF KY STATE POL | (13,366,700) | (546,084) | 1,315,664 | (236,379) | - | - |
| 54523 | J&PS OF JUVENILE JUSTICE | 196,822 | (463,020) | 1,115,541 | (200,424) | - | - |
| 54525 | DEPT OF CRIMINAL JUST TRN | (3,977,842) | (119,536) | 287,995 | (51,743) | - | - |
| 54527 | J&PS DEPT OF CORRECTIONS | (4,142,485) | (267,831) | 645,277 | (115,934) | - | - |
| 55790 | OFFICE OF THE SECRETARY | (2,804,724) | (74,919) | 180,501 | (32,432) | - | - |
| 55793 | DEPT PERSONNEL ADMIN | (1,156,845) | (29,498) | 71,069 | (12,768) | - | - |
| 55794 | DEPT FOR EMPLOYEE INS | (1,419,123) | (37,818) | 91,114 | (16,371) | - | - |
| 56102 | OFFICE OF THE SECRETARY | (24,856,602) | (3,300) | 7,951 | (1,428) | - | - |
| 56106 | DEPT OF WRKPLACE STANDARD | (20,717,941) | (8,222) | 19,808 | (3,558) | - | - |
| 56107 | DEPT OF WORKERS CLAIMS | (28,195,972) | (4,167) | 10,038 | (1,802) | - | - |
| 56113 | KY OSH REVIEW COMMISSION | (959,365) | (129) | 310 | (55) | - | - |
| 56114 | WORKERS COMP FUNDING COMM | (4,028,754) | (546) | 1,316 | (237) | - | - |
| 56115 | GEN ADM PROG SUPP S SERVI | - | - | - | - | - | - |
| 56116 | OFF OF INSPCT GEN S SVCS | - | - | - | - | - | - |
| 56142 | OFFICE OF UNEMPLOYMENT INSURANCE | (74,347,132) | (11,957) | 28,807 | (5,174) | - | - |
| 57121 | ENVIRONMENTAL QVAL COMM | - | - | - | - | - | - |
| 57122 | MINE SAFETY REV COMM | - | - | - | - | - | - |
| 57123 | KY PUBLIC SVC COMMISSION | (738,980) | - | - | (28,330) | - | - |
| 57124 | KY STATE NATURE PRES COMM | - | - | - | - | - | - |
| 57126 | OFFICE OF THE SECRETARY | (1,153,696) | (42,406) | 10,000 | (18,356) | - | - |
| 57127 | DEPT FOR ENERGY DEV & IND | - | - | - | - | - | - |
| 57128 | DEPT FOR NATURAL RESOURCE | (6,530,874) | (360,873) | 869,400 | (156,000) | - | - |
| 57129 | DEPT FOR ENVIRONM PROTECT | (9,146,180) | (501,705) | 1,208,740 | (217,000) | - | - |
| 57139 | OFFICE OF ADMINISTRATIVE SERVICES | 1,927 | (67,832) | 163,420 | (29,000) | - | - |
| 57140 | KY NATURE PRESERVES | (186,109) | (16,177) | 38,975 | (7,000) | - | - |
| 57141 | OFFICE OF ENERGY POLICY | (498,301) | (4,890) | 11,761 | (2,000) | - | - |
| 58175 | BRD OF CLMS & CRIME WICTI | - | - | - | - | - | - |
| 58300 | KY BOARD OF TAX APPEALS | - | - | - | - | - | - |
| 58374 | KY HORSE RACING AUTHORITY | (1,287,588) | (39,649) | 95,520 | (17,000) | - | - |
| 58671 | KY CLAIMS COMMISSION | (5,922) | - | - | - | - | - |
| 58672 | OFFICE OF CLAIMS AND APPEALS | 137,720 | (7,896) | 19,000 | (3,000) | - | - |
| 58675 | OFFICE OF THE SECRETARY | (643,447) | (55,757) | 13,000 | (24,000) | - | - |
| 58676 | DEPT OF INSURANCE | (739,510) | (55,237) | - | (23,500) | - | - |
| 58677 | OFF OF OCCUP & PROFESSION | 197,010 | (33,720) | - | (10,000) | - | - |
| 58678 | KY BOXING & WRESTLING AUT | (25,540) | - | 1,071 | (5,000) | - | - |
| 58680 | DEPT OF ALCOHOL & BEVERA | (390,161) | - | 23,720 | (4,000) | - | - |
| 58681 | DEPT OF CHARITABLE GAMING | (240,040) | (19,307) | 46,515 | (8,357) | - | - |
| 58685 | DEPT OF FINANCIAL INSTITU | (2,247,232) | (88,283) | 212,698 | (38,214) | - | - |
| 58690 | DEPT OF HOUSING & BUILD C | (1,874,384) | (151,563) | 365,158 | (65,607) | - | - |
| 014A | BRECKINRIDGE CO ATTORNEY | (6,805) | (1,253) | 3,019 | (542) | - | - |
| 024A | CHRISTIAN COUNTY ATTORNEY | (13,833) | (1,103) | 2,656 | (476) | - | - |
| 031A | EDMONSON COUNTY ATTORNEY | (16,307) | (579) | 1,394 | (250) | - | - |
| 060A | KNOTT COUNTY ATTORNEY | (30,233) | (1,064) | 2,564 | (460) | - | - |
| 071A | LOGAN COUNTY ATTORNEY | (11,525) | (2,089) | 5,033 | (905) | - | - |
| 086A | MONROE CO ATTORNEY | (8,555) | (663) | 1,597 | (287) | - | - |
| 116A | WAYNE COUNTY ATTORNEY | (9,237) | (717) | 1,728 | (311) | - | - |
| W002 | ALLEN COUNTY ATTORNEY | (28,428) | (1,953) | 4,706 | (846) | - | - |
| W003 | ANDERSON COUNTY ATTORNEY | (27,282) | (2,118) | 5,102 | (916) | - | - |
| W005 | BARREN COUNTY ATTORNEY | (49,485) | (3,403) | 8,200 | (1,474) | - | - |
| W006 | BATH COUNTY ATTORNEY | (15) | (2) | 5 | 0 | - | - |
| W007 | BELL COUNTY ATTORNEY | (1,229) | (2,474) | 5,961 | (1,071) | - | - |
| W008 | BOONE COUNTY ATTORNEY | (72,381) | (6,690) | 16,118 | (2,897) | - | - |
| W011 | BOYLE COUNTY ATTORNEY | (1,289) | (202) | 486 | (86) | - | - |
| W015 | BULLITT COUNTY ATTORNEY | 29,851 | (1,250) | 3,011 | (541) | - | - |
| W018 | CALLOWAY COUNTY ATTORNEY | (776) | (59) | 141 | (25) | - | - |
| W021 | CARROLL COUNTY ATTORNEY | (17,460) | (1,065) | 2,565 | (460) | - | - |
| W022 | CHILD SUPPORT ENFORCEMENT | (4,096) | (413) | 995 | (178) | - | - |
| W023 | CASEY COUNTY ATTORNEY | (11,438) | (1,138) | 2,741 | (492) | - | - |
| W025 | CLARK COUNTY ATTORNEY | (27,342) | (1,720) | 4,145 | (745) | - | - |
| W028 | CRITTENDEN CO ATTORNEY | (23,718) | (450) | 1,085 | (196) | - | - |
| W030 | DAVISS COUNTY ATTORNEY | (21,387) | (1,778) | 4,283 | (770) | - | - |
| W036 | FLOYD COUNTY ATTORNEY | (11,962) | (1,501) | 3,617 | (649) | - | - |
| W037 | FRANKLIN COUNTY ATTORNEY | (71,467) | (5,610) | 13,517 | (2,431) | - | - |
| W039 | GALLATIN COUNTY ATTORNEY | 14,102 | (51) | 123 | (22) | - | - |
| W040 | GARRARD COUNTY ATTORNEY | (8,676) | (1,214) | 2,925 | (526) | - | - |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|---------------------|-------------------|--------------------|----------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| W041 | GRANT COUNTY CHILD SUPPORT | (2,864) | (470) | 1,133 | (203) | - | - |
| W042 | GRAVES COUNTY ATTORNEY | (67,893) | (3,735) | 8,999 | (1,617) | - | - |
| W046 | HANCOCK COUNTY ATTORNEY | (6,235) | (456) | 1,099 | (198) | - | - |
| W049 | HARRISON COUNTY ATTORNEY | (1,128) | (243) | 586 | (106) | - | - |
| W053 | HICKMAN COUNTY ATTORNEY | (16,420) | (1,195) | 2,880 | (519) | - | - |
| W054 | HOPKINS COUNTY ATTORNEY | (28,532) | (2,522) | 6,076 | (1,090) | - | - |
| W055 | JACKSON COUNTY ATTORNEY | (8,092) | (765) | 1,842 | (330) | - | - |
| W056 | JEFFERSON CO ATTORNEY | (111,018) | (19,049) | 45,895 | (8,247) | - | - |
| W058 | JOHNSON COUNTY ATTORNEY | (3,241) | (248) | 599 | (109) | - | - |
| W061 | KNOX COUNTY ATTORNEY | (109) | (6) | 14 | (2) | - | - |
| W062 | LARUE COUNTY ATTORNEY | (22,466) | (1,247) | 3,004 | (539) | - | - |
| W063 | LAUREL COUNTY ATTORNEY | (6,298) | (421) | 1,014 | (183) | - | - |
| W065 | LEE COUNTY ATTORNEY | (10,969) | (1,041) | 2,508 | (450) | - | - |
| W073 | MCCRACKEN COUNTY ATTORNEY | (16,751) | (1,257) | 3,027 | (543) | - | - |
| W074 | MCCREARY COUNTY ATTORNEY | (26,700) | (2,267) | 5,461 | (982) | - | - |
| W076 | MADISON COUNTY ATTORNEY | (84,848) | (7,765) | 18,709 | (3,362) | - | - |
| W077 | MAGOFFIN CO ATTORNEY | (3,952) | (347) | 837 | (151) | - | - |
| W082 | MEADE COUNTY ATTORNEY | (18,841) | (1,768) | 4,259 | (765) | - | - |
| W083 | MENIFEE COUNTY ATTORNEY | (8,489) | (644) | 1,551 | (279) | - | - |
| W084 | MERCER COUNTY ATTORNEY | (9,836) | (644) | 1,468 | (264) | - | - |
| W087 | MONTGOMERY CO ATTORNEY | (30,103) | (2,267) | 5,461 | (982) | - | - |
| W088 | MORGAN COUNTY ATTORNEY | (27,119) | (2,267) | 5,461 | (982) | - | - |
| W092 | OHIO COUNTY ATTORNEY | 699 | (26) | 837 | (10) | - | - |
| W093 | OLDHAM COUNTY ATTORNEY | 983 | (2,352) | 1,133 | (1,017) | - | - |
| W094 | OWEN COUNTY ATTORNEY | (3,224) | (634) | 1,468 | (274) | - | - |
| W096 | PENDLETON COUNTY ATTORNEY | (2,141) | (168) | 468 | - | - | - |
| W099 | POWELL COUNTY ATTORNEY | (311) | (28) | 6 | - | - | - |
| W100 | PULASKI COUNTY ATTORNEY | (3,767) | (2,168) | 5,222 | (982) | - | - |
| W102 | ROCKCASTLE CO ATTORNEY | (11,857) | (1,024) | 2,468 | (468) | - | - |
| W103 | ROWAN COUNTY ATTORNEY | (31,378) | (922) | 2,222 | (468) | - | - |
| W105 | SCOTT COUNTY ATTORNEY | 5,474 | (20) | 46 | - | - | - |
| W106 | SHELBY COUNTY ATTORNEY | (6,756) | (546) | 1,315 | (264) | - | - |
| W107 | SIMPSON COUNTY ATTORNEY | (1,302) | (625) | 1,500 | (468) | - | - |
| W108 | SPENCER COUNTY ATTORNEY | (17,510) | (1,381) | 3,362 | (543) | - | - |
| W110 | TODD COUNTY ATTORNEY | - | - | - | - | - | - |
| W111 | TRIGG COUNTY ATTORNEY | (16,183) | (1,122) | 2,880 | (468) | - | - |
| W112 | TRIMBLE COUNTY ATTORNEY | (13,691) | (890) | 2,061 | (330) | - | - |
| W113 | UNION COUNTY ATTORNEY | (2,951) | (603) | 1,315 | (264) | - | - |
| W117 | WEBSTER COUNTY ATTORNEY | (20,758) | (1,381) | 3,362 | (543) | - | - |
| W118 | WHITLEY COUNTY ATTORNEY | (36,479) | (2,267) | 5,461 | (982) | - | - |
| X034 | FAYETTE CO ATTORNEY OFF | (45,591) | (3,465) | 8,349 | (1,501) | - | - |
| X059 | KENTON COUNTY ATTORNEY | (12,544) | (1,244) | 2,998 | (540) | - | - |
| TOTAL | | (203,392,377) | (22,875,642) | 55,113,644 | (9,902,010) | - | - |

Draft

Appendix B: Collective Pension Amounts - KERS Hazardous Pension Plan

| Participating Employer Code | Participating Employer Name | Actual FYE 2023 Contributions | 2023 Proportionate Share | 2022 Proportionate Share | Net Pension Liability as of June 30, 2023 | | | Pension Expense | | | | |
|-----------------------------|-----------------------------|-------------------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
| | | | | | Discount Rate 6.25% | Discount Rate Less 1.00% 5.25% | Discount Rate Plus 1.00% 7.25% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| | | | | | | | | | | | | |
| 1430 | EASTERN KY UNIV | 419,675 | 0.614174% | 0.716272% | 2,597,878 | 3,565,351 | 1,814,091 | 124,179 | (244,740) | (120,561) | - | (120,561) |
| 1440 | MOREHEAD STATE UNIVERSITY | 113,001 | 0.165371% | 0.165418% | 699,498 | 959,998 | 488,458 | 33,436 | (106,214) | (72,778) | - | (72,778) |
| 1445 | MURRAY STATE UNIV | 184,960 | 0.270679% | 0.330614% | 1,144,938 | 1,571,323 | 799,507 | 54,728 | (240,054) | (185,326) | - | (185,326) |
| 1450 | NORTHERN KY UNIVERSITY | 270,386 | 0.395696% | 0.396579% | 1,673,744 | 2,297,061 | 1,168,771 | 80,005 | 66,341 | 146,346 | - | 146,346 |
| 1465 | WESTERN KENTUCKY UNIV | 326,981 | 0.478521% | 0.570380% | 2,024,083 | 2,777,869 | 1,413,412 | 96,751 | (304,075) | (207,324) | - | (207,324) |
| 3801 | KENTUCKY STATE UNIVERSITY | 58,023 | 0.084914% | 0.113178% | 359,175 | 492,936 | 250,811 | 17,169 | (18,316) | (1,147) | - | (1,147) |
| 31030 | UNIFIED PROSECUTORIAL SYS | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 31040 | ATTORNEY GENERALS OFFICE | 331,843 | 0.485636% | 0.578683% | 2,054,178 | 2,819,173 | 1,434,427 | 98,190 | (49,552) | 48,638 | - | 48,638 |
| 31095 | DEPT MILITARY AFFAIRS | 710,540 | 1.039841% | 1.053504% | 4,398,395 | 6,036,396 | 3,071,388 | 210,243 | (128,388) | 81,855 | - | 81,855 |
| 35615 | TRAN DEPT OF AVIATION | 61,341 | 0.089769% | 0.072627% | 379,711 | 521,119 | 265,151 | 18,150 | 41,780 | 59,930 | - | 59,930 |
| 39079 | COMMONWEALTH OF TECHNOL | 88,757 | 0.129891% | 0.137914% | 549,422 | 754,032 | 383,660 | 26,262 | (38,597) | (12,335) | - | (12,335) |
| 50660 | DEPT OF FISH & WILDLIFE | 1,949,324 | 2.852739% | 3.173062% | 12,066,722 | 16,560,478 | 8,426,160 | 576,790 | (638,298) | (61,508) | - | (61,508) |
| 50665 | COMM KY HORSE PARK | 118,169 | 0.172934% | 0.167661% | 731,489 | 1,003,902 | 510,797 | 34,965 | (4,707) | 30,258 | - | 30,258 |
| 50670 | DEPT OF PARKS | 385,472 | 0.564120% | 0.628221% | 2,386,156 | 3,274,781 | 1,666,246 | 114,058 | (292,004) | (177,946) | - | (177,946) |
| 53729 | OFF HUMAN RESOURCE MANAGE | 788,601 | 1.154078% | 1.391287% | 4,881,603 | 6,699,555 | 3,408,810 | 233,341 | (1,366,939) | (1,133,598) | - | (1,133,598) |
| 54520 | J&PS DEPT OF KY STATE POL | 2,267,720 | 3.318608% | 3.038326% | 14,037,657 | 19,265,406 | 9,802,459 | 671,000 | 1,449,385 | 2,120,385 | - | 2,120,385 |
| 54523 | J&PS OF JUVENILE JUSTICE | 6,583,211 | 9.741300% | 9.741300% | 40,751,441 | 55,927,644 | 28,456,624 | 1,947,184 | 1,947,184 | 3,894,104 | - | 3,894,104 |
| 54527 | J&PS DEPT OF CORRECTIONS | 53,008,686 | 78.0908% | 78.0908% | 328,134,786 | 450,335,124 | 229,135,660 | 15,687,903 | 14,338,949 | 14,338,949 | - | 14,338,949 |
| 58676 | DEPT OF INSURANCE | 93,754 | 0.137204% | 0.137204% | 580,355 | 796,485 | 405,261 | 2,005 | (160,464) | (160,464) | - | (160,464) |
| 58680 | DEPT OF ALCOHOL & BEVERA | 571,227 | 0.835962% | 0.835962% | 3,536,013 | 4,852,855 | 2,469,188 | 16,428 | 115,593 | - | - | 115,593 |
| TOTAL | | 68,331,670 | 100.000000% | 100.000000% | 421,244,824 | 590,511,488 | 305,511,488 | 18,703,072 | 18,703,072 | 18,703,072 | - | 18,703,072 |

Draft

Appendix B: Collective Pension Am

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| 1430 | EASTERN KY UNIV | - | - | 432,252 | 1,823 | 434,075 | 9,364 | 71,211 | 444,986 | 253,264 | 778,825 |
| 1440 | MOREHEAD STATE UNIVERSITY | - | - | 116,387 | - | 116,387 | 2,521 | 19,174 | 119,816 | 11,742 | 153,253 |
| 1445 | MURRAY STATE UNIV | - | - | 190,502 | - | 190,502 | 4,127 | 31,384 | 196,114 | 153,646 | 385,271 |
| 1450 | NORTHERN KY UNIVERSITY | - | - | 278,489 | 7,533 | 286,022 | 6,033 | 45,879 | 286,692 | 10,562 | 349,166 |
| 1465 | WESTERN KENTUCKY UNIV | - | - | 336,781 | - | 336,781 | 7,296 | 55,482 | 346,701 | 230,212 | 639,691 |
| 3801 | KENTUCKY STATE UNIVERSITY | - | - | 59,762 | 2,261 | 62,023 | 1,295 | 9,845 | 61,522 | 68,287 | 140,949 |
| 31030 | UNIFIED PROSECUTORIAL SYS | - | - | - | - | - | - | - | - | - | - |
| 31040 | ATTORNEY GENERALS OFFICE | - | - | 341,788 | 15,912 | 357,700 | 7,404 | 56,307 | 351,856 | 229,223 | 644,790 |
| 31095 | DEPT MILITARY AFFAIRS | - | - | 731,835 | - | 731,835 | 15,854 | 120,565 | 753,393 | 63,625 | 953,437 |
| 35615 | TRAN DEPT OF AVIATION | - | - | 63,179 | 38,386 | 101,565 | 1,369 | 10,408 | 65,040 | 361 | 77,178 |
| 39079 | COMMONWEALTH OF TECHNOL | - | - | 91,417 | - | 91,417 | 1,980 | 15,060 | 94,110 | 22,511 | 133,661 |
| 50660 | DEPT OF FISH & WILDLIFE | - | - | 2,007,742 | 18,157 | 2,025,899 | 43,495 | 330,762 | 2,066,886 | 814,448 | 3,255,591 |
| 50665 | COMM KY HORSE PARK | - | - | 121,710 | 8,691 | 130,401 | 2,637 | 20,051 | 125,295 | 1,569 | 149,552 |
| 50670 | DEPT OF PARKS | - | - | 397,025 | - | 397,025 | 8,601 | 65,407 | 408,720 | 168,198 | 650,926 |
| 53729 | OFF HUMAN RESOURCE MANAGE | - | - | 812,234 | - | 812,234 | 17,596 | 133,810 | 836,160 | 632,352 | 1,619,918 |
| 54520 | J&PS DEPT OF KY STATE POL | - | - | 2,335,680 | 663,275 | 2,998,955 | 50,599 | 384,788 | 3,434,444 | - | 2,839,871 |
| 54523 | J&PS OF JUVENILE JUSTICE | - | - | 9,849,435 | 3,068,936 | 12,918,371 | 146,889 | 1,117,042 | 14,181,262 | 180,621 | 8,424,789 |
| 54527 | J&PS DEPT OF CORRECTIONS | - | - | 54,796,457 | 199,186 | 54,995,643 | 1,182,765 | 8,994,537 | 63,990,180 | 3,096,282 | 69,479,171 |
| 58676 | DEPT OF INSURANCE | - | - | 96,563 | - | 96,563 | 2,092 | 15,908 | 99,408 | 52,398 | 169,806 |
| 58680 | DEPT OF ALCOHOL & BEVERA | - | - | 588,340 | 11,738 | 600,078 | 12,746 | 96,926 | 605,677 | 137,276 | 852,625 |
| TOTAL | | - | - | 70,379,462 | 35,111,100 | 105,490,562 | 11,594,166 | 116,184,728 | 6,126,576 | 91,698,469 | |

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Appendix B: Collective Pension Am

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|---------------------|---------------|--------------------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| 1430 | EASTERN KY UNIV | (349,573) | (61,659) | 97,933 | (31,451) | - | - |
| 1440 | MOREHEAD STATE UNIVERSITY | (38,165) | (16,602) | 26,369 | (8,468) | - | - |
| 1445 | MURRAY STATE UNIV | (196,895) | (27,174) | 43,161 | (13,861) | - | - |
| 1450 | NORTHERN KY UNIVERSITY | (66,253) | (39,725) | 63,096 | (20,262) | - | - |
| 1465 | WESTERN KENTUCKY UNIV | (306,669) | (48,040) | 76,302 | (24,503) | - | - |
| 3801 | KENTUCKY STATE UNIVERSITY | (79,592) | (8,525) | 13,540 | (4,348) | - | - |
| 31030 | UNIFIED PROSECUTORIAL SYS | - | - | - | - | - | - |
| 31040 | ATTORNEY GENERALS OFFICE | (290,905) | (48,754) | 77,437 | (24,868) | - | - |
| 31095 | DEPT MILITARY AFFAIRS | (229,769) | (104,393) | 165,808 | (53,248) | - | - |
| 35615 | TRAN DEPT OF AVIATION | 23,682 | (9,012) | 14,314 | (4,597) | - | - |
| 39079 | COMMONWEALTH OF TECHNOL | (43,265) | (13,040) | 20,712 | (6,651) | - | - |
| 50660 | DEPT OF FISH & WILDLIFE | (1,252,097) | (286,395) | 454,883 | (146,083) | - | - |
| 50665 | COMM KY HORSE PARK | (20,508) | (17,361) | 27,575 | (8,856) | - | - |
| 50670 | DEPT OF PARKS | (258,332) | (56,634) | 89,952 | (28,887) | - | - |
| 53729 | OFF HUMAN RESOURCE MANAGE | (816,749) | (115,861) | 184,023 | (59,097) | - | - |
| 54520 | J&PS DEPT OF KY STATE POL | 133,019 | (222,173) | 529,182 | (169,944) | - | - |
| 54523 | J&PS OF JUVENILE JUSTICE | 1,348,977 | (1,036,220) | 536,220 | (493,346) | - | - |
| 54527 | J&PS DEPT OF CORRECTIONS | (15,291,999) | (1,799,799) | 3,972,479 | (3,972,479) | - | - |
| 58676 | DEPT OF INSURANCE | (74,320) | (13,774) | 19,999 | (7,027) | - | - |
| 58680 | DEPT OF ALCOHOL & BEVERA | (259,107) | (83,925) | 15,943 | (42,807) | - | - |
| TOTAL | | (18,068,516) | (10,039,292) | 15,943 | (5,120,000) | | |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

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

| Participating Employer Code | Participating Employer Name | 2023 Proportionate Share | 2022 Proportionate Share | Employer Contributions for FYE June 30, 2023 | | | Net OPEB Liability as of June 30, 2023 | | | | |
|-----------------------------|-----------------------------|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.94% | Discount Rate Less 1.00% 4.94% | Discount Rate Plus 1.00% 6.94% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| 1430 | EASTERN KY UNIV | 0.403252% | 0.498885% | 1,233,522 | 110,636 | 1,344,158 | 3,163,880 | 4,255,152 | 2,246,211 | 2,319,342 | 4,186,222 |
| 1433 | KET FOUNDATION | 0.188993% | 0.116241% | 137,918 | 51,852 | 189,770 | 1,482,823 | 1,994,271 | 1,052,737 | 1,087,011 | 1,961,966 |
| 1434 | KY BAR ASSOCIATION | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 1435 | CHILD WATCH ADVOCACY CTR | 0.019499% | 0.014770% | 10,547 | 5,350 | 15,897 | 152,987 | 205,755 | 108,614 | 112,150 | 202,422 |
| 1436 | LOTUS | 0.062760% | 0.070772% | 28,117 | 17,219 | 45,336 | 492,410 | 662,249 | 349,588 | 360,970 | 651,521 |
| 1437 | SANCTUARY INC | 0.044494% | 0.040466% | 28,114 | 12,207 | 40,321 | 349,096 | 469,505 | 247,842 | 255,911 | 461,899 |
| 1438 | O A S I S | 0.059342% | 0.058680% | 32,617 | 16,281 | 48,898 | 465,592 | 626,182 | 330,549 | 341,311 | 616,039 |
| 1439 | BARREN RIVER CHILD ADVOCA | 0.043839% | 0.031299% | 18,024 | 12,028 | 30,052 | 343,957 | 462,593 | 244,194 | 252,144 | 455,099 |
| 1440 | MOREHEAD STATE UNIVERSITY | 0.284458% | 0.340466% | 654,065 | 78,043 | 732,108 | 2,231,833 | 3,001,627 | 1,584,500 | 1,636,087 | 2,953,003 |
| 1445 | MURRAY STATE UNIV | 0.446983% | 0.521679% | 766,963 | 122,634 | 889,597 | 3,506,990 | 4,716,605 | 2,489,803 | 2,570,865 | 4,640,200 |
| 1450 | NORTHERN KY UNIVERSITY | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 1451 | SILVERLEAF | 0.030196% | 0.022473% | 20,554 | 8,285 | 28,839 | 236,915 | 318,631 | 168,199 | 173,675 | 313,469 |
| 1452 | SPRINGHAVEN INC | 0.040039% | 0.039398% | 21,883 | 10,985 | 32,868 | 314,143 | 422,495 | 223,027 | 230,288 | 415,651 |
| 1453 | SAFE HARBOR | 0.064496% | 0.055061% | 29,866 | 17,695 | 47,561 | 506,030 | 680,568 | 359,258 | 370,955 | 669,543 |
| 1454 | D.O.V.E.S. | 0.045636% | 0.039048% | 22,965 | 12,521 | 35,486 | 358,056 | 481,555 | 254,204 | 262,480 | 473,754 |
| 1455 | GATEWAY CHILD ADVOCACY | 0.000000% | - | - | - | - | - | - | - | - | - |
| 1456 | JUDI'S PLACE FOR KIDS, INC. | 0.021331% | - | 11,482 | 5,852 | 17,334 | 167,361 | - | 8,819 | 122,687 | 221,440 |
| 1457 | KY RIVER CHILD ADVOCACY | 0.017114% | 0.010288% | 7,657 | 4,695 | 12,352 | 134,275 | 188 | 3,329 | 98,433 | 177,663 |
| 1458 | BLUEGRASS RAPE CRISIS CTR | 0.047261% | 0.03973% | 346 | 9,321 | 34,667 | 266,549 | 486 | 2,238 | 195,399 | 352,679 |
| 1459 | NURSING HOME OMBUDSMAN | 0.018528% | 0.017208% | 13 | 5,083 | 15,896 | 145,369 | 509 | 8,205 | 106,566 | 192,342 |
| 1465 | WESTERN KENTUCKY UNIV | 0.808857% | 1.020325% | 1,911 | - | 1,340,248 | 3,722,222 | - | - | 4,652,217 | 8,396,871 |
| 1480 | KASAP | 0.044254% | 0.041224% | 2,913 | 2,913 | 5,826 | 37,412 | 49,215 | 25,511 | 25,511 | 45,949 |
| 1481 | KDVA | 0.082405% | 0.069430% | 4,245 | 2,913 | 7,158 | 54,545 | 70,016 | 37,960 | 47,960 | 85,548 |
| 1482 | KACAC | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 1483 | PENNYRILE CHILD ADV CTR | 0.015810% | 0.012644% | 638 | 338 | 976 | 12,412 | 829 | 3,066 | 90,933 | 164,126 |
| 1484 | BUFFALO TR CHILD ADV INC | 0.017290% | 0.012124% | 744 | 444 | 1,188 | 13,412 | 446 | 3,309 | 99,445 | 179,490 |
| 1485 | CUMBERLAND V CA CENTER | 0.021996% | 0.015904% | 6,035 | 1,977 | 8,012 | 104 | 104 | 523 | 126,514 | 228,344 |
| 1486 | LAKE CUMB CHILD ADV CTR | 0.022530% | 0.015641% | 6,174 | 1,977 | 8,151 | 454 | 454 | 347 | 129,428 | 233,607 |
| 1487 | B.R.A.S.S. | 0.058757% | 0.044272% | 5,120 | 2,913 | 8,033 | 46,009 | 60,909 | 2,791 | 337,946 | 609,966 |
| 1488 | WOMEN AWARE | 0.013707% | 0.016365% | 99 | 761 | 860 | 10,700 | 638 | 3,351 | 78,837 | 142,295 |
| 1489 | BETHANY HOUSE ABUSE SHEL | 0.036268% | 0.033159% | 1,985 | 990 | 2,975 | 35 | 703 | 2,021 | 208,599 | 376,504 |
| 1490 | HOPE HARBOR INC | 0.043125% | 0.037540% | 721 | 832 | 1,553 | 2,412 | 59 | 1,217 | 248,037 | 447,687 |
| 1491 | CHILD ADV CTR OF GRN RVR | 0.017052% | - | 8,950 | 678 | 9,628 | 94 | 94 | 884 | 98,076 | 177,019 |
| 1492 | CSG HEADQUARTERS | 0.223601% | - | 169,753 | 347 | 170,100 | 458 | 458 | - | 1,286,062 | 2,321,237 |
| 1994 | KY HIGHER ED STUD LN CORP | 0.636196% | - | 605,809 | 546 | 1,151,355 | 4,991,557 | 1,198 | 3,744 | 3,659,141 | 6,604,450 |
| 3022 | LEX FAYETTE CO HLTH DEPT | 0.498076% | 0.500108% | 594,173 | 136,651 | 730,824 | 3,907,861 | 5,255,743 | 2,774,403 | 2,864,731 | 5,170,605 |
| 3023 | LAKE CUMBERLAND DISTRICT | 0.419354% | 0.415495% | 498,864 | 115,053 | 613,917 | 3,290,215 | 4,425,061 | 2,335,903 | 2,411,954 | 4,353,379 |
| 3024 | WEDCO DIST HEALTH DEPT | 0.107912% | 0.180246% | 171,571 | 29,607 | 201,178 | 846,668 | 1,138,697 | 601,096 | 620,666 | 1,120,251 |
| 3025 | NORTHERN KY DIST HLTH DEP | 0.522133% | 0.460808% | 445,734 | 143,252 | 588,986 | 4,096,611 | 5,509,595 | 2,908,406 | 3,003,097 | 5,420,344 |
| 3026 | BARREN RVR DIST HLTH DEPT | 0.315135% | 0.294832% | 436,188 | 86,460 | 522,648 | 2,472,522 | 3,325,333 | 1,755,378 | 1,812,529 | 3,271,466 |
| 3027 | GREEN RVR DIST HLTH DEPT | 0.473606% | 0.449384% | 557,159 | 129,938 | 687,097 | 3,715,872 | 4,997,534 | 2,638,099 | 2,723,989 | 4,916,578 |
| 3028 | LINCOLN TRL DIST HLTH DEP | 0.303634% | 0.291263% | 422,976 | 83,305 | 506,281 | 2,382,286 | 3,203,974 | 1,691,314 | 1,746,379 | 3,152,072 |
| 3029 | PURCHASE DIST HLTH DEPT | 0.156106% | 0.170577% | 263,553 | 42,829 | 306,382 | 1,224,794 | 1,647,245 | 869,548 | 897,858 | 1,620,561 |
| 3030 | MERCER CO HEALTH DEPT | 0.043040% | 0.038490% | 57,385 | 11,808 | 69,193 | 337,688 | 454,162 | 239,743 | 247,549 | 446,805 |
| 3031 | CUMBERLAND VLY DIST HEALT | 0.257666% | 0.260577% | 515,830 | 70,693 | 586,523 | 2,021,625 | 2,718,915 | 1,435,262 | 1,481,990 | 2,674,871 |
| 3033 | KY RIVER DIST HEALTH DEPT | 0.257551% | 0.255070% | 423,588 | 70,661 | 494,249 | 2,020,723 | 2,717,702 | 1,434,621 | 1,481,329 | 2,673,677 |
| 3034 | BOURBON CO HEALTH CENTER | 0.050115% | 0.047265% | 54,831 | 13,749 | 68,580 | 393,198 | 528,818 | 279,153 | 288,241 | 520,252 |
| 3035 | CLARK CO HEALTH DEPT | 0.102131% | 0.090311% | 115,188 | 28,020 | 143,208 | 801,311 | 1,077,696 | 568,894 | 587,416 | 1,060,238 |
| 3036 | GATEWAY DIST HEALTH DEPT | 0.181203% | 0.166908% | 204,619 | 49,715 | 254,334 | 1,421,703 | 1,912,071 | 1,009,344 | 1,042,206 | 1,881,097 |
| 3037 | BOYLE CO HEALTH DEPT | 0.040949% | 0.038995% | 44,770 | 11,235 | 56,005 | 321,282 | 432,098 | 228,096 | 235,522 | 425,098 |
| 3038 | PIKE CO HEALTH DEPT | 0.133686% | 0.130670% | 162,770 | 36,678 | 199,448 | 1,048,889 | 1,410,667 | 744,663 | 768,908 | 1,387,815 |
| 3039 | FLOYD CO HEALTH CENTER | 0.069793% | 0.075271% | 83,438 | 19,148 | 102,586 | 547,590 | 736,462 | 388,764 | 401,421 | 724,532 |
| 3040 | MARTIN CO HEALTH DEPT | 0.026230% | 0.027324% | 34,397 | 7,196 | 41,593 | 205,798 | 276,781 | 146,107 | 150,864 | 272,298 |
| 3042 | BUFFALO TRACE HEALTH DEPT | 0.052698% | 0.052983% | 69,883 | 14,458 | 84,341 | 413,464 | 556,074 | 293,541 | 303,097 | 547,066 |
| 3043 | LITTLE SANDY DIST HEALTH | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 3044 | N CENTRAL DIST HLTH DEPT | 0.127641% | 0.109514% | 147,884 | 35,019 | 182,903 | 1,001,460 | 1,346,879 | 710,991 | 734,139 | 1,325,061 |
| 3045 | PENNYRILE DIST HLTH DEPT | 0.112006% | 0.108418% | 114,511 | 30,730 | 145,241 | 878,789 | 1,181,897 | 623,900 | 644,213 | 1,162,752 |
| 3047 | BREATHITT CO HEALTH DEPT | 0.090636% | 0.093182% | 118,352 | 24,867 | 143,219 | 711,122 | 956,399 | 504,864 | 521,301 | 940,906 |
| 3048 | GREENUP CO HLTH DEPT | 0.080539% | 0.068327% | 83,499 | 22,097 | 105,596 | 631,902 | 849,855 | 448,622 | 463,228 | 836,088 |
| 3049 | WHITLEY CO HEALTH DEPT | 0.133441% | 0.136422% | 184,320 | 36,611 | 220,931 | 1,046,967 | 1,408,082 | 743,298 | 767,498 | 1,385,272 |
| 3050 | LAUREL CO HEALTH DEPT | 0.075000% | 0.077434% | 95,348 | 20,577 | 115,925 | 588,444 | 791,407 | 417,768 | 431,370 | 778,587 |
| 3051 | KNOX CO HEALTH DEPT | 0.125556% | 0.139635% | 177,622 | 34,447 | 212,069 | 985,102 | 1,324,878 | 699,377 | 722,147 | 1,303,416 |
| 3052 | MONROE CO HEALTH DEPT | 0.028192% | 0.026671% | 25,054 | 7,735 | 32,789 | 221,192 | 297,485 | 157,036 | 162,149 | 292,666 |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | 2023 Proportionate Share | 2022 Proportionate Share | Employer Contributions for FYE June 30, 2023 | | | Net OPEB Liability as of June 30, 2023 | | | | |
|-----------------------------|-------------------------------------|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.94% | Discount Rate Less 1.00% 4.94% | Discount Rate Plus 1.00% 6.94% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| 3053 | BULLITT CO HEALTH DEPT | 0.089320% | 0.091285% | 97,563 | 24,506 | 122,069 | 700,797 | 942,513 | 497,534 | 513,732 | 927,245 |
| 3054 | THREE RIVERS DIST HLTH | 0.151470% | 0.135004% | 162,684 | 41,557 | 204,241 | 1,188,421 | 1,598,325 | 843,724 | 871,194 | 1,572,434 |
| 3055 | ESTILL CO HEALTH DEPT | 0.023033% | 0.023348% | 34,591 | 6,319 | 40,910 | 180,715 | 243,046 | 128,299 | 132,476 | 239,109 |
| 3056 | OLDHAM CO HEALTH DEPT | 0.073078% | 0.070940% | 75,938 | 20,050 | 95,988 | 573,364 | 771,126 | 407,062 | 420,315 | 758,634 |
| 3057 | LEWIS CO HEALTH DEPT | 0.044133% | 0.039020% | 30,560 | 12,108 | 42,668 | 346,264 | 465,695 | 245,831 | 253,835 | 458,152 |
| 3058 | FLEMING CO HEALTH DEP | 0.027577% | 0.026827% | 30,675 | 7,566 | 38,241 | 216,367 | 290,995 | 153,611 | 158,612 | 286,281 |
| 3059 | JESSAMINE CO HEALTH DEPT | 0.093361% | 0.091292% | 73,821 | 25,614 | 99,435 | 732,502 | 985,154 | 520,043 | 536,975 | 969,195 |
| 3060 | POWELL CO HEALTH DEPT | 0.028544% | 0.032142% | 30,162 | 7,831 | 37,993 | 223,954 | 301,199 | 158,997 | 164,173 | 296,320 |
| 3061 | ANDERSON CO HEALTH DEPT | 0.037536% | 0.038158% | 37,572 | 10,298 | 47,868 | 294,504 | 396,083 | 209,085 | 215,892 | 389,667 |
| 3062 | MADISON CO HEALTH DEP | 0.201580% | 0.226101% | 324,383 | 55,305 | 379,688 | 1,581,579 | 2,127,090 | 1,122,849 | 1,150,406 | 2,092,633 |
| 3064 | JOHNSON CO HEALTH DEPT | 0.089421% | 0.092370% | 105,371 | 24,533 | 129,904 | 701,589 | 943,579 | 498,096 | 514,313 | 928,293 |
| 3065 | MADISON CO HEALTH DEPT | 0.035487% | 0.036409% | 43,326 | 9,736 | 53,062 | 278,428 | 374,462 | 197,671 | 204,107 | 368,396 |
| 3066 | ALLEN CO HEALTH DEPT | 0.053563% | 0.053239% | 56,736 | 14,695 | 71,431 | 420,251 | 565,202 | 298,359 | 308,073 | 556,046 |
| 3067 | FRANKLIN CO HEALTH DEPT | 0.163777% | 0.164653% | 164,780 | 44,934 | 209,714 | 1,284,996 | 1,728,211 | 912,288 | 941,990 | 1,700,215 |
| 3068 | LINCOLN CO HEALTH DEPT | 0.033535% | 0.035077% | 35,258 | 9,201 | 44,459 | 263,113 | 353,864 | 186,798 | 192,880 | 348,132 |
| 3069 | WOODFORD CO HEALTH DEPT | 0.063063% | 0.052805% | 48,723 | 17,302 | 66,025 | 494,787 | 665,447 | 351,276 | 362,713 | 654,667 |
| 3072 | MUHLBERG CO HEALTH DEPT | 0.062809% | 0.060571% | 60,020 | 17,232 | 77,252 | 492,794 | 662,766 | 349,861 | 361,252 | 652,030 |
| 3073 | MARSHALL CO HEALTH DEPT | 0.088079% | 0.078845% | 104,626 | 24,165 | 128,791 | 691,060 | 929,418 | 490,621 | 506,595 | 914,362 |
| 3074 | CHRISTIAN CO HEALTH DEPT | 0.083548% | 0.087693% | 93,273 | 22,922 | 116,195 | 655,510 | 881,546 | 465,382 | 480,534 | 867,325 |
| 3075 | HOPKINS CO HEALTH DEPT | 0.105880% | 0.105880% | 122,312 | 29,029 | 151,341 | 830,153 | 1,109,570 | 589,370 | 608,559 | 1,098,390 |
| 3076 | TODD CO HEALTH DEPT | 0.062112% | 0.062112% | 44,792 | 17,041 | 61,833 | 487,325 | 649,592 | 359,779 | 357,243 | 644,794 |
| 3077 | BRACKEN CO HEALTH DEPT | 0.023677% | 0.023677% | 9,885 | 6,417 | 16,302 | 183,500 | 249,922 | 130,518 | 134,518 | 242,784 |
| 3078 | MONTGOMERY CO HEALTH DEPT | 0.095122% | 0.095122% | 741 | 33,307 | 34,048 | 952,494 | 1,277,024 | 698,244 | 714,244 | 1,260,272 |
| 3079 | GARRARD COUNTY HEALTH DPT | 0.023401% | 0.024572% | 740 | 6,420 | 7,160 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 3080 | BRECKINRIDGE CO HEALTH BD | 0.027697% | 0.028257% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 3081 | ASHLAND BOYD CO HEALTH DP | 0.075243% | 0.080772% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 3082 | LAWRENCE CO HEALTH DEPT | 0.047117% | 0.043369% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 3083 | GRAVES CO HEALTH CENTER | 0.079364% | 0.079235% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 3084 | CALLOWAY CO HEALTH DEPT | 0.046743% | 0.043442% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 3085 | BELL CO HEALTH DEPT | 0.055868% | 0.064957% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 3086 | GRAYSON COUNTY HEALTH DEPT | 0.045983% | 0.033633% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 3087 | HARLAN CO HEALTH DEPT | 0.045421% | 0.047137% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 3088 | CARTER CO HEALTH DEPT | 0.039497% | 0.038237% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 3801 | KENTUCKY STATE UNIVERSITY | 0.206724% | 0.264339% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 5470 | KCTS | 1.010129% | 1.226650% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 7403 | ASST OF COMMONWEALTH ATTY | 0.076087% | 0.076152% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 7407 | KENTUCKY HOUSING CORP | 0.000000% | 0.000000% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 7408 | FRANKLIN CO COUNCIL AGING | 0.020311% | 0.020311% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 7409 | MUN ELEC POW ASSOC OF KY | 0.008503% | 0.008503% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 7410 | COMMONWEALTH CREDIT UNION | 0.000000% | 0.000000% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 7415 | HIGHSCHOOL ATHLETIC ASSOC | 0.000584% | 0.001284% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 7416 | KY OFFICE OF BAR ADMISSIO | 0.000000% | 0.002869% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 7417 | KY ASSOC OF REGIONAL PROG | 0.007692% | 0.008902% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 7716 | MASTER COMMISSIONER BULLITT COUNTY | 0.008549% | 0.006334% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 7718 | MASTER COMM BOONE CO | 0.008894% | 0.010760% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 7720 | MASTER COMM CAMPBELL CO | 0.004134% | 0.004153% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 7724 | MASTER COMM CHRISTIAN CO | 0.002474% | 0.002393% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 7725 | MASTER COMM CLARK CO | 0.001276% | 0.001333% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 7727 | MASTER COMM CLINTON/CUMBE | 0.002035% | 0.003054% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 7730 | MASTER COMM DAVIESS CO | 0.006433% | 0.005969% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 7734 | MASTER COMM FAYETTE CO | 0.009078% | 0.011486% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 7740 | MASTER COMM GARRARD CO | 0.000000% | 0.000000% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 7741 | MASTER COMM GRANT CO | 0.003222% | 0.003932% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 7743 | MASTER COMM GRAYSON CO | 0.004255% | 0.002697% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 7747 | MASTER COMM HARDIN CO | 0.010086% | 0.009927% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 7750 | MASTER COMMISSIONER HART COUNTY | 0.000000% | 0.002389% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 7751 | MASTER COMM HENDERSON CO | 0.000000% | 0.000000% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 7752 | HENRY/TRIMBLE MASTER COM | 0.003484% | 0.002986% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 7753 | MASTER COMM HOPKINS CO | 0.000000% | 0.000000% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 7756 | MASTER COMM JEFF CIRCUIT | 0.023081% | 0.024342% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 7757 | MASTER COMMISSIONER OF JESSAMINE CC | 0.003779% | 0.002364% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 7759 | MASTER COMM KENTON CO | 0.010640% | 0.011092% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 7763 | MASTER COMM LAUREL CO | 0.003684% | 0.003695% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 7773 | MASTER COMM MCCracken CO | 0.007401% | 0.006741% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 7776 | MASTER COMM MADISON CO | 0.006111% | 0.005988% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 7781 | MASTER COMM MASON CO | 0.000000% | 0.000000% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |
| 7782 | MASTER COMM MEADE CO | 0.002894% | 0.002296% | 744 | 17,588 | 18,332 | 183,602 | 249,929 | 134,593 | 134,593 | 242,929 |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | 2023 Proportionate Share | 2022 Proportionate Share | Employer Contributions for FYE June 30, 2023 | | | Net OPEB Liability as of June 30, 2023 | | | | |
|-----------------------------|---|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.94% | Discount Rate Less 1.00% 4.94% | Discount Rate Plus 1.00% 6.94% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| 7790 | MASTER COMM NELSON CO | 0.003222% | 0.004248% | 1,185 | 884 | 2,069 | 25,280 | 33,999 | 17,947 | 18,532 | 33,448 |
| 7792 | MASTER COMM OHIO COUNTY | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 7793 | MASTER COMM OLDHAM CO | 0.004133% | 0.004412% | 1,521 | 1,135 | 2,656 | 32,459 | 43,654 | 23,044 | 23,794 | 42,947 |
| 7794 | MASTER COMM OWEN CO | 0.002837% | 0.001452% | 1,041 | 776 | 1,817 | 22,204 | 29,862 | 15,764 | 16,277 | 29,379 |
| 7798 | MASTER COMM PIKE CO | 0.005487% | 0.005907% | 2,018 | 1,505 | 3,523 | 43,051 | 57,899 | 30,564 | 31,559 | 56,961 |
| 7799 | MASTER COMM FOR FLEMING | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 7805 | MASTER COMM SCOTT CO | 0.006320% | 0.005425% | 2,325 | 1,734 | 4,059 | 49,594 | 66,700 | 35,209 | 36,356 | 65,619 |
| 7807 | MASTER COMM SIMPSON CO | 0.002337% | 0.002841% | 860 | 641 | 1,501 | 18,336 | 24,660 | 13,018 | 13,441 | 24,261 |
| 7814 | MASTER COMM WARREN CO | 0.007189% | 0.008162% | 2,644 | 1,972 | 4,616 | 56,404 | 75,859 | 40,044 | 41,348 | 74,630 |
| 7817 | LOGAN CO MASTER COM | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 7819 | MASTER COMM FLOYD CO | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 7820 | MASTER COMM BARREN CO | 0.001879% | 0.001827% | 691 | 516 | 1,207 | 14,742 | 19,827 | 10,466 | 10,807 | 19,506 |
| 7821 | MASTER COMM MUEHLENBERG CO | 0.004619% | 0.004675% | 1,696 | 1,265 | 2,961 | 36,170 | 48,645 | 25,679 | 26,515 | 47,857 |
| 8024 | SEVEN CO SERVICES INC | 0.063694% | 0.140012% | - | 17,475 | 17,475 | 499,738 | 672,105 | 354,791 | 366,342 | 661,217 |
| 8201 | KY RIVER COMM CARE INC | 0.011023% | 0.024230% | - | 3,024 | 3,024 | 86,486 | 116,316 | 61,401 | 63,400 | 114,431 |
| 8202 | NORTHERN KY REG MHMR BD | 0.033253% | 0.061450% | 280,323 | 9,123 | 289,446 | 260,900 | 350,889 | 185,227 | 191,258 | 345,205 |
| 8205 | COMMUNICARE INC | 0.457074% | 0.405475% | 479,751 | 125,402 | 605,153 | 3,586,163 | 4,823,086 | 2,546,012 | 2,628,904 | 4,744,956 |
| 8206 | ADANTA/BEHAVIORAL HLTH SR | 0.276544% | 0.299463% | 518,392 | 75,872 | 594,264 | 2,169,740 | 2,918,117 | 1,540,417 | 1,590,569 | 2,870,846 |
| 8208 | CUMBERLAND RIVER MHMR | 1.127853% | 0.669591% | 874,772 | 309,436 | 1,184,208 | 8,849,037 | 11,901,308 | 6,282,413 | 6,486,952 | 11,708,418 |
| 8209 | WESTERN KY REG MHMR ADV | 0.412433% | 0.318007% | 318,007 | 113,155 | 431,162 | 3,235,929 | 4,287,362 | 2,372,159 | 2,481,552 | 4,281,552 |
| 8210 | NEW VISTA OF THE BLUEGRASS, INC. | 2.072588% | 0.000000% | 699,953 | 568,632 | 2,268,585 | 16,261,347 | 21,814,000 | 11,920,685 | 12,900,000 | 21,515,859 |
| 8211 | PENNYROYAL REG MHMR BD | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 8212 | GREEN RVR REG MHMR BD | 0.696049% | 0.156218% | 856 | 190,967 | 587,823 | 5,461,140 | 7,772,000 | 4,160,000 | 4,003,391 | 7,225,793 |
| 8216 | COMPREHENSIVE INC REG MHMR B | 0.259379% | 0.282879% | 1,056 | 71,163 | 302,619 | 2,035,065 | 2,991,000 | 1,803,000 | 1,491,843 | 2,692,654 |
| 8220 | LIFESKILLS INC | 1.141209% | 0.964394% | 3,100 | 13,100 | 13,100 | 1,337,770 | 1,777,000 | 1,000,000 | 6,563,771 | 11,847,069 |
| 8221 | MOUNTAIN COMP CARE CENTER | 0.338284% | 0.358202% | 1,000 | 43,100 | 43,100 | 433,770 | 577,000 | 300,000 | 1,945,672 | 3,511,779 |
| 9940 | KY EMPLOYERS MUTUAL INS | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 10005 | LEGS GENERAL ASSEMBLY | 0.081183% | 0.086674% | 2,773 | 1,773 | 4,546 | 63,000 | 85,000 | 42,209 | 466,932 | 842,773 |
| 10010 | LEGS LEGISLATIVE RES COMM | 1.561631% | 1.586254% | 4,447 | 3,447 | 7,894 | 12,250,000 | 16,500,000 | 8,661,000 | 8,981,867 | 16,211,535 |
| 20020 | JUDL JUDICIAL RET SYSTEM | 0.011332% | 0.010436% | 3,109 | 2,109 | 5,218 | 7,277 | 9,777 | 5,122 | 6,177 | 117,639 |
| 20025 | JUDL ADM OFF OF THE COURT | 4.474015% | 4.078255% | 10,483 | 7,483 | 17,966 | 509,000 | 689,000 | 340,000 | 25,732,717 | 46,445,448 |
| 31030 | UNIFIED PROSECUTORIAL SYS | 3.771364% | 3.840596% | 9,705 | 7,705 | 17,410 | 5,700,000 | 7,600,000 | 3,775,000 | 21,691,354 | 39,151,118 |
| 31035 | DEPT OF AGRICULTURE | 0.666325% | 0.727258% | 1,788 | 2,812 | 4,600 | 5,227,000 | 7,000,000 | 3,591,000 | 3,832,431 | 6,917,224 |
| 31040 | ATTORNEY GENERALS OFFICE | 0.628062% | 0.638161% | 1,702 | 2,314 | 4,016 | 4,927,000 | 6,500,000 | 3,457,000 | 3,612,358 | 6,520,010 |
| 31045 | AUDITOR OF PUBLIC ACCOUNT | 0.507587% | 0.505257% | 1,211 | 9,261 | 10,472 | 3,960,000 | 5,100,000 | 2,382,000 | 2,919,434 | 5,269,340 |
| 31066 | REGISTRY OF ELECTION | 0.040855% | 0.047225% | 1,209 | 1,209 | 2,418 | 19,000 | 25,000 | 106,000 | 234,981 | 424,122 |
| 31070 | GOVERNORS OFFICE | 0.120343% | 0.120343% | 152,024 | 15,017 | 167,041 | 870,000 | 909,000 | 470,000 | 692,164 | 1,249,299 |
| 31074 | DEPT OF VETERANS AFFAIRS | 1.428706% | 1.428706% | 1,804,817 | 1,977 | 2,806,794 | 21,809,000 | 23,800,000 | 8,835,000 | 8,217,337 | 14,831,620 |
| 31076 | MILITARY AFFAIRS COMM | 0.004394% | 0.004761% | 5,551 | 1,206 | 6,757 | 34,475 | 46,366 | 24,000 | 25,273 | 45,615 |
| 31082 | KY INFRASTRUCTURE | 0.055277% | 0.052271% | 69,828 | 15,166 | 84,994 | 433,699 | 583,288 | 307,906 | 317,931 | 573,839 |
| 31085 | LT GOVERNORS OFFICE | 0.031876% | 0.031203% | 40,267 | 8,745 | 49,012 | 250,096 | 336,358 | 177,557 | 183,338 | 330,910 |
| 31089 | AGRICULTURAL DEVELOP BD | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 31094 | OFF OF HOMELAND SECURITY | 0.064695% | 0.061895% | 81,726 | 17,750 | 99,476 | 507,591 | 682,668 | 360,367 | 372,099 | 671,609 |
| 31095 | DEPT MILITARY AFFAIRS | 1.075077% | 1.181123% | 1,358,094 | 294,956 | 1,653,050 | 8,434,961 | 11,344,310 | 5,988,438 | 6,183,406 | 11,160,542 |
| 31097 | OFF OF MINORITY EMPWOMENT | 0.000477% | 0.000000% | 603 | 131 | 734 | 3,743 | 5,033 | 2,657 | 2,744 | 4,952 |
| 31110 | OFF OF SECRETARY TO CABIN | 0.002121% | 0.014553% | 2,679 | 582 | 3,261 | 16,641 | 22,381 | 11,814 | 12,199 | 22,018 |
| 31112 | GOV OFF LOCAL DEVELOPMENT | 0.157638% | 0.158943% | 199,137 | 43,249 | 242,386 | 1,236,814 | 1,663,410 | 878,082 | 906,670 | 1,636,465 |
| 31120 | SECRETARY OF STATE | 0.113859% | 0.115558% | 143,833 | 31,238 | 175,071 | 893,328 | 1,201,451 | 634,222 | 654,871 | 1,181,988 |
| 31125 | STATE TREASURERS OFFICE | 0.102316% | 0.106162% | 129,252 | 28,071 | 157,323 | 802,763 | 1,079,648 | 569,925 | 588,480 | 1,062,158 |
| 31135 | EARLY CHILDHOOD ADVISORY COUNCIL | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 31136 | BOARD OF MEDICAL IMAGING & RADIATIO | 0.008125% | 0.009319% | 10,264 | 2,229 | 12,493 | 63,748 | 85,736 | 45,258 | 46,732 | 84,347 |
| 31137 | KY COMM NETWORK AUTH | 0.052961% | 0.060535% | 66,903 | 14,530 | 81,433 | 415,527 | 568,849 | 295,006 | 304,610 | 549,796 |
| 31150 | BOARD OF ACCOUNTANCY | 0.013618% | 0.014756% | 17,204 | 3,736 | 20,940 | 106,846 | 143,698 | 75,856 | 78,325 | 141,371 |
| 31155 | BOARD OF AUCTIONEERS | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 31165 | BOARD OF BARBERING | 0.007019% | 0.008222% | 8,867 | 1,926 | 10,793 | 55,070 | 74,065 | 39,098 | 40,370 | 72,865 |
| 31170 | BOARD OF CHIROPRACTIC EXM | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 31179 | Off of the KY Bnd of Emergency Med Svcs | 0.023239% | 0.000000% | 29,425 | 6,391 | 35,816 | 182,755 | 245,790 | 129,748 | 133,972 | 241,808 |
| 31180 | BOARD OF DENTISTRY | 0.016594% | 0.019489% | 20,962 | 4,553 | 25,515 | 130,195 | 175,101 | 92,433 | 95,442 | 172,265 |
| 31185 | BOARD OF ELECTIONS | 0.033908% | 0.033333% | 42,834 | 9,303 | 52,137 | 266,039 | 357,800 | 188,876 | 195,025 | 352,004 |
| 31190 | BRD OF EMBALMERS/FUN DIR | 0.013308% | 0.004779% | 16,814 | 3,651 | 20,465 | 104,413 | 140,427 | 74,129 | 76,542 | 138,152 |
| 31200 | BOARD OF EXM ARCHITECTS | 0.009978% | 0.010811% | 12,605 | 2,738 | 15,343 | 78,287 | 105,289 | 55,580 | 57,389 | 103,583 |
| 31205 | KY LANDSCAPE ARCH REG BD | 0.001676% | 0.001847% | 2,117 | 460 | 2,577 | 13,150 | 17,685 | 9,336 | 9,640 | 17,399 |
| 31215 | BD EXAMINERS OF SOCIAL WK | 0.007016% | 0.004902% | 8,862 | 1,925 | 10,787 | 55,047 | 74,033 | 39,081 | 40,353 | 72,834 |
| 31225 | BD OF HAIRDRESSERS/CSMTG | 0.046624% | 0.049229% | 58,897 | 12,792 | 71,689 | 365,808 | 491,981 | 259,707 | 268,162 | 484,011 |
| 31245 | BD OF MEDICAL LICENSURE | 0.054348% | 0.051665% | 68,655 | 14,911 | 83,566 | 426,410 | 573,485 | 302,731 | 312,588 | 564,195 |
| 31250 | BOARD OF NURSING | 0.205073% | 0.213151% | 259,059 | 56,263 | 315,322 | 1,608,985 | 2,163,949 | 1,142,306 | 1,179,497 | 2,128,895 |
| 31260 | BOARD OF OPTOMETRIC EXM | 0.005541% | 0.005996% | 7,000 | 1,520 | 8,520 | 43,474 | 58,469 | 30,865 | 31,870 | 57,522 |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | 2023 Proportionate Share | 2022 Proportionate Share | Employer Contributions for FYE June 30, 2023 | | | Net OPEB Liability as of June 30, 2023 | | | | |
|-----------------------------|---------------------------------------|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.94% | Discount Rate Less 1.00% 4.94% | Discount Rate Plus 1.00% 6.94% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| 31263 | KY RESPIRATORY CARE BD | 0.007197% | 0.007097% | 9,092 | 1,975 | 11,067 | 56,467 | 75,943 | 40,089 | 41,394 | 74,713 |
| 31268 | PERSONNEL BOARD | 0.022910% | 0.024971% | 28,941 | 6,286 | 35,227 | 179,750 | 241,748 | 127,614 | 131,769 | 237,832 |
| 31270 | KY BOARD OF PHARMACY | 0.073702% | 0.078834% | 93,104 | 20,221 | 113,325 | 578,260 | 777,710 | 410,538 | 423,904 | 765,112 |
| 31275 | BD OF PHYSICAL THERAPY | 0.011638% | 0.011624% | 14,702 | 3,193 | 17,895 | 91,311 | 122,805 | 64,826 | 66,937 | 120,816 |
| 31284 | BOARD OF REAL ESTATE APPR | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 31280 | BD OF PROF ENGINEERS & LA | 0.033577% | 0.034148% | 42,416 | 9,212 | 51,628 | 263,442 | 354,308 | 187,032 | 193,121 | 348,568 |
| 31345 | SCHOOL FAC CONSTR COMM | 0.009427% | 0.010217% | 11,912 | 2,587 | 14,499 | 73,979 | 99,496 | 52,522 | 54,232 | 97,884 |
| 31354 | EXECUTIVE BRANCH ETH COMM | 0.017659% | 0.023816% | 22,353 | 4,855 | 27,208 | 138,833 | 186,719 | 98,565 | 101,774 | 183,695 |
| 31370 | COMMISSION ON HUMAN RIGHT | 0.060495% | 0.065108% | 76,420 | 16,597 | 93,017 | 474,639 | 638,349 | 336,972 | 347,943 | 628,008 |
| 31395 | COMMISSION - REAL ESTATE | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 31400 | COMMISSION ON WOMEN | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 31415 | KY COUNCIL POSTSEC EDUCAT | 0.137789% | 0.153811% | 174,062 | 37,804 | 211,866 | 1,081,081 | 1,453,962 | 767,518 | 792,506 | 1,430,409 |
| 31765 | OFFICE OF STATE BUD DIREC | 0.080291% | 0.092840% | 101,427 | 22,029 | 123,456 | 629,956 | 847,238 | 447,240 | 461,801 | 833,513 |
| 35605 | TRAN OFF OF THE SECRETARY | 0.238082% | 0.254830% | 300,759 | 65,320 | 366,079 | 1,867,971 | 2,512,263 | 1,326,174 | 1,369,351 | 2,471,566 |
| 35607 | TRAN OFFICE OF LEGAL SVC | 0.138511% | 0.141552% | 174,975 | 38,002 | 212,977 | 1,086,745 | 1,461,581 | 771,540 | 796,659 | 1,437,904 |
| 35609 | DIVISION OF FACILITY MANA | 0.094948% | 0.087981% | 119,943 | 26,050 | 145,993 | 744,954 | 1,001,900 | 528,883 | 546,102 | 985,670 |
| 35615 | TRAN DEPT OF AVIATION | 0.081294% | 0.079500% | 102,696 | 22,304 | 125,000 | 637,826 | 857,822 | 452,827 | 467,570 | 843,926 |
| 35616 | TRAN OFFICE OF PERSONNEL | 0.103758% | 0.102979% | 131,073 | 28,467 | 159,540 | 814,076 | 1,094,864 | 577,957 | 596,774 | 1,077,128 |
| 35617 | OFFICE OF INFORMAT TECHNO | 0.116608% | 0.124513% | 147,306 | 31,992 | 179,298 | 914,896 | 1,230,466 | 649,535 | 670,682 | 1,210,526 |
| 35618 | OFFICE OF AUDITS | 0.143669% | 0.142451% | 181,491 | 39,417 | 220,908 | 1,127,215 | 1,479,719 | 800,271 | 826,326 | 1,491,450 |
| 35619 | DOT PAYROLL DIVISION | 0.048906% | 0.049000% | 61,418 | 13,418 | 75,199 | 383,712 | 500,418 | 281,287 | 281,287 | 507,701 |
| 35625 | TRAN DEPT OF HIGHWAYS | 12.021434% | 12.418204% | 156,109 | 3,298,176 | 18,484,285 | 94,319,136 | 126,262 | 162,284 | 69,142,407 | 124,796,380 |
| 35628 | TRAN DEPT OF INTERGOV PRO | 0.041987% | 0.051419% | 56,100 | 11,519 | 67,619 | 342,479 | 450,051 | 241,492 | 241,492 | 435,874 |
| 35630 | TRAN DEPT OF VEH REGULAT | 0.557737% | 0.520798% | 70,063 | 153,020 | 64,559 | 329,426 | 429,051 | 3,878 | 3,878 | 5,789,955 |
| 36635 | CAB FOR ECONOMIC DEVELOPMENT | 0.283023% | 0.288000% | 37,400 | 17,650 | 55,050 | 287,583 | 391,291 | 5,729 | 3,207,877 | 2,938,106 |
| 39075 | KHEAA DIV OF FINANCIAL AF | 0.029353% | 0.040929% | 37,650 | 17,650 | 55,050 | 435,188 | 574,774 | 1,627,833 | 2,938,106 | 304,770 |
| 39079 | COMMONWEALTH OF TECHNOL | 0.836867% | 0.993726% | 1,000,000 | 993,726 | 1,993,726 | 6,000,000 | 6,000,000 | 1,668,855 | 1,668,855 | 304,770 |
| 39084 | KY RIVER AUTHORITY | 0.022634% | 0.027911% | 28,910 | 6,286 | 35,196 | 179,750 | 241,748 | 127,614 | 131,769 | 237,832 |
| 39103 | OFFICE OF PVA'S | 1.935168% | 2.098452% | 2,930 | 6,286 | 9,216 | 47,583 | 63,826 | 33,612 | 34,924 | 68,836 |
| 39130 | DEPT OF REVENUE | 2.098583% | 2.304428% | 2,930 | 6,286 | 9,216 | 47,583 | 63,826 | 33,612 | 34,924 | 68,836 |
| 39750 | OFFICE OF SECRETARY | 0.377325% | 0.355863% | 4,764 | 3,530 | 8,294 | 42,606 | 56,467 | 29,522 | 30,612 | 60,134 |
| 39757 | FIN OFFICE OF INSP GENERAL | 0.000000% | 0.000371% | - | 3,530 | 3,530 | 580,222 | 785,311 | 419,941 | 2,170,375 | 3,917,350 |
| 39758 | OFF OF THE CONTROLLER | 0.265316% | 0.256619% | 3,530 | 2,792 | 6,322 | 2,089,333 | 2,809,639 | 1,551,874 | 1,525,990 | 2,754,287 |
| 39785 | DEPT FACILITIES SUPP SVCS | 0.628350% | 0.667140% | 8,294 | 2,393 | 10,687 | 4,929,358 | 6,658,706 | 3,614,014 | 3,614,014 | 6,522,999 |
| 50235 | KY STATE FAIR BOARD | 0.612403% | 0.553243% | 8,294 | 2,393 | 10,687 | 4,929,358 | 6,658,706 | 3,614,014 | 3,614,014 | 6,522,999 |
| 50410 | COMM KY HERITAGE COUNCIL | 0.055251% | 0.056102% | 6,796 | 1,559 | 8,355 | 48,039 | 63,826 | 33,612 | 34,924 | 68,836 |
| 50529 | KY ARTS COUNCIL | 0.035509% | 0.035509% | 4,856 | 1,742 | 6,598 | 33,612 | 44,826 | 23,612 | 24,924 | 48,836 |
| 50550 | KY HISTORICAL SOCIETY | 0.107398% | 0.107398% | 135,671 | 29,466 | 165,137 | 842,804 | 1,117,273 | 617,710 | 617,710 | 1,114,915 |
| 50660 | DEPT OF FISH & WILDLIFE | 0.964418% | 1.028996% | 1,218,303 | 264,596 | 1,482,899 | 7,566,740 | 10,176,626 | 5,372,416 | 5,546,941 | 10,011,774 |
| 50665 | COMM KY HORSE PARK | 0.144540% | 0.156095% | 182,591 | 39,656 | 222,247 | 1,134,048 | 1,525,199 | 805,123 | 831,335 | 1,500,492 |
| 50670 | DEPT OF PARKS | 1.422345% | 1.458726% | 1,796,871 | 390,232 | 2,187,103 | 11,159,596 | 15,008,714 | 7,922,804 | 8,180,751 | 14,765,585 |
| 50850 | COMM OFFICE OF SECRETARY | 0.081354% | 0.092678% | 102,771 | 22,320 | 125,091 | 638,296 | 858,455 | 453,161 | 467,915 | 844,549 |
| 50852 | KY ARTISANS CTR AT BERE | 0.042523% | 0.035822% | 53,718 | 11,667 | 65,385 | 333,632 | 448,707 | 236,863 | 244,575 | 441,438 |
| 50860 | DEPT OF TOURISM | 0.070261% | 0.084881% | 88,758 | 19,277 | 108,035 | 551,262 | 741,400 | 391,371 | 404,113 | 729,390 |
| 51106 | DEPT OF WORKPLACE STANDARDS | 0.277148% | 0.000000% | 350,109 | 76,038 | 426,147 | 2,174,479 | 2,924,491 | 1,543,781 | 1,594,043 | 2,877,117 |
| 51107 | DEPARTMENT OF WORKERS' CLAIMS | 0.465016% | 0.000000% | 587,432 | 127,581 | 715,013 | 3,648,475 | 4,906,891 | 2,590,251 | 2,674,583 | 4,827,404 |
| 51113 | KY OSV REVIEW COMMISSION | 0.013377% | 0.000000% | 16,899 | 3,670 | 20,569 | 104,955 | 141,155 | 74,513 | 76,939 | 138,869 |
| 51114 | WORKERS' COMP FUNDING COMMISSION | 0.052312% | 0.000000% | 66,084 | 14,352 | 80,436 | 410,435 | 552,001 | 291,390 | 300,877 | 543,059 |
| 51142 | OFFICE OF UNEMPLOYMENT INSURANCE | 0.708617% | 0.000000% | 895,163 | 194,415 | 1,089,578 | 5,559,748 | 7,477,391 | 3,947,167 | 4,075,677 | 7,356,264 |
| 51183 | EDUC PROF STANDARDS BD | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 51340 | KY COMM DEAF/HARD OF HEAR | 0.035567% | 0.039111% | 44,931 | 9,758 | 54,689 | 279,056 | 375,306 | 198,117 | 204,567 | 369,227 |
| 51407 | KY ENVIRONMENTAL EDUC COU | 0.006519% | 0.006955% | 8,236 | 1,789 | 10,025 | 51,148 | 68,789 | 36,312 | 37,495 | 67,675 |
| 51507 | OFFICE OF THE SECRETARY | 0.497099% | 0.000000% | 627,962 | 136,383 | 764,345 | 3,900,196 | 5,245,434 | 2,768,961 | 2,859,112 | 5,160,462 |
| 51508 | KY UNEMPLOYMENT INSURANCE COMMISS | 0.039443% | 0.000000% | 49,827 | 10,822 | 60,649 | 309,466 | 416,206 | 219,707 | 226,860 | 409,464 |
| 51509 | OFFICE OR EDUCATIONAL PROGRAMS | 0.002484% | 0.000000% | 3,137 | 682 | 3,819 | 19,489 | 26,211 | 13,836 | 14,287 | 25,787 |
| 51512 | KY WORKFORCE INNOVATION BOARD | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 51530 | EDUC OFFICE OF SECRETARY | 0.008843% | 0.294969% | 11,171 | 2,426 | 13,597 | 69,381 | 93,312 | 49,258 | 50,861 | 91,801 |
| 51531 | DEPT WORKFORCE INVESTMENT | 1.071193% | 0.561673% | 1,353,188 | 293,891 | 1,647,079 | 8,404,488 | 11,303,326 | 5,966,803 | 6,161,067 | 11,120,222 |
| 51532 | KY COMM ON PROPRIETARY ED | 0.007196% | 0.007796% | 9,090 | 1,974 | 11,064 | 56,459 | 75,933 | 40,083 | 41,388 | 74,703 |
| 51540 | EDUC DEPT OF EDUCATION | 0.813714% | 0.895244% | 1,027,927 | 223,249 | 1,251,176 | 6,384,330 | 8,586,384 | 4,532,583 | 4,680,152 | 8,447,292 |
| 51545 | KY EDUCATIONAL TV AUTHOR | 0.433527% | 0.464115% | 547,655 | 118,942 | 666,597 | 3,401,415 | 4,574,616 | 2,414,850 | 2,493,471 | 4,500,511 |
| 51555 | KY DEPT LIBRARY & ARCHIVE | 0.146706% | 0.163184% | 185,328 | 40,250 | 225,578 | 1,151,043 | 1,548,055 | 817,188 | 843,793 | 1,522,978 |
| 53713 | OFFICE OF THE KY HEALTH BENEFIT EXCHA | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 53721 | H&FS OFF OF THE SECRETARY | 1.574736% | 1.523081% | 1,989,290 | 432,042 | 2,421,332 | 12,355,243 | 16,616,757 | 8,771,659 | 9,057,242 | 16,347,580 |
| 53723 | OFFICE INSPECTOR GENERAL | 0.534553% | 0.608404% | 675,275 | 146,659 | 821,934 | 4,194,057 | 5,640,652 | 2,977,589 | 3,074,532 | 5,549,278 |
| 53724 | OFFICE OF HEALTH POLICY | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 53725 | DEPT OF AGING/INDEP LIVIN | 0.653477% | 0.545711% | 825,507 | 179,287 | 1,004,794 | 5,127,124 | 6,895,549 | 3,640,024 | 3,758,534 | 6,783,847 |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | 2023 Proportionate Share | 2022 Proportionate Share | Employer Contributions for FYE June 30, 2023 | | | Net OPEB Liability as of June 30, 2023 | | | | |
|-----------------------------|---------------------------------------|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.94% | Discount Rate Less 1.00% 4.94% | Discount Rate Plus 1.00% 6.94% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| 53727 | DEPT FOR INCOME SUPPORT | 1.389320% | 1.286691% | 1,755,062 | 381,172 | 2,136,234 | 10,900,485 | 14,660,231 | 7,738,847 | 7,990,804 | 14,422,748 |
| 53728 | DEPT FOR PUBLIC HEALTH | 1.417161% | 1.332779% | 1,790,233 | 388,810 | 2,179,043 | 11,118,923 | 14,954,012 | 7,893,928 | 8,150,935 | 14,711,769 |
| 53729 | OFF HUMAN RESOURCE MANAGE | 1.049143% | 1.094020% | 1,325,333 | 287,841 | 1,613,174 | 8,231,486 | 11,070,652 | 5,843,979 | 6,034,245 | 10,891,317 |
| 53730 | SERVE KY | 0.058971% | 0.056006% | 74,495 | 16,179 | 90,674 | 462,581 | 622,267 | 328,483 | 339,177 | 612,187 |
| 53736 | H&FS DEPT FOR COMM BASE S | 13.202045% | 12.190415% | 16,677,525 | 3,622,091 | 20,299,616 | 103,582,107 | 139,309,178 | 73,538,568 | 75,932,802 | 137,052,488 |
| 53739 | HEALTH DATA AND ANALYTICS | 0.002317% | 0.067864% | 2,927 | 636 | 3,563 | 18,179 | 24,449 | 12,906 | 13,326 | 24,053 |
| 53746 | DEPT FOR MEDICAID SERVICE | 0.582619% | 0.447693% | 735,995 | 159,846 | 895,841 | 4,571,178 | 6,147,849 | 3,245,328 | 3,350,988 | 6,048,259 |
| 53767 | OFFICE FOR CHILDREN WITH SPECIAL HEAL | 0.362607% | 0.362208% | 458,065 | 99,484 | 557,549 | 2,844,983 | 3,826,262 | 2,019,808 | 2,085,568 | 3,764,280 |
| 54500 | J&P'S OFF OF SECRETARY | 0.588259% | 0.536603% | 743,120 | 161,394 | 904,514 | 4,615,429 | 6,207,362 | 3,276,744 | 3,383,427 | 6,106,808 |
| 54515 | DEPT OF PUBLIC ADVOCACY | 1.958516% | 1.932055% | 2,474,101 | 537,335 | 3,011,436 | 15,366,348 | 20,666,439 | 10,909,406 | 11,264,589 | 20,331,660 |
| 54520 | J&P'S DEPT OF KY STATE POL | 2.285675% | 2.436841% | 2,887,385 | 627,094 | 3,514,479 | 17,933,209 | 24,118,650 | 12,731,760 | 13,146,274 | 23,727,949 |
| 54523 | J&P'S DEPT OF JUVENILE JUSTICE | 1.938004% | 1.893014% | 2,448,190 | 531,708 | 2,979,898 | 15,205,412 | 20,449,994 | 10,795,149 | 11,146,612 | 20,118,722 |
| 54525 | DEPT OF CRIMINAL JUST TRN | 0.500327% | 0.548796% | 632,040 | 137,269 | 769,309 | 3,925,523 | 5,279,496 | 2,786,942 | 2,877,678 | 5,193,973 |
| 54527 | J&P'S DEPT OF CORRECTIONS | 1.121025% | 1.159696% | 1,416,138 | 307,563 | 1,723,701 | 8,795,466 | 11,829,158 | 6,244,379 | 6,447,681 | 11,637,535 |
| 55790 | OFFICE OF THE SECRETARY | 0.313558% | 0.348435% | 396,131 | 86,073 | 482,204 | 2,460,322 | 3,308,925 | 1,746,716 | 1,803,585 | 3,255,323 |
| 55793 | DEPT PERSONNEL ADMIN | 0.123467% | 0.138112% | 155,969 | 33,874 | 189,843 | 968,711 | 1,302,835 | 687,741 | 710,132 | 1,281,730 |
| 55794 | DEPT FOR EMPLOYEE INS | 0.158290% | 0.176041% | 199,960 | 43,428 | 243,388 | 1,241,930 | 1,670,290 | 881,713 | 910,420 | 1,643,238 |
| 56102 | OFFICE OF THE SECRETARY | 0.031812% | 0.385192% | 17,449 | 3,789 | 21,238 | 108,368 | 145,745 | 76,936 | 79,441 | 143,385 |
| 56106 | DEPT OF WORKERS CLAIMS | 0.017439% | 0.343593% | 43,470 | 9,441 | 52,911 | 269,986 | 363,449 | 191,678 | 197,918 | 357,226 |
| 56107 | KY OSH REVIEW COMMISSION | 0.000538% | 0.000538% | 22,030 | 680 | 22,710 | 26,815 | 136,825 | 47,139 | 100,302 | 181,037 |
| 56113 | WORKERS COMP FUNDING COMM | 0.002287% | 0.062443% | 2,889 | 148 | 3,037 | 4,221 | 6,997 | 3,094 | 3,094 | 5,585 |
| 56114 | GEN ADM PROG SUPP S SERVI | 0.000000% | 0.000000% | - | 627 | 627 | 17,944 | - | 2,739 | 13,154 | 23,742 |
| 56115 | OFF OF INSPCT GEN S SVCS | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 56142 | OFFICE OF UNEMPLOYMENT INSURANCE | 0.050046% | 1.166192% | 3,711 | 3,711 | 7,422 | 76,957 | 1,457 | - | 287,844 | 519,535 |
| 57122 | MINE SAFETY REV COMM | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 57123 | KY PUBLIC SVC COMMISSION | 0.273926% | 0.273926% | 2,739,260 | - | 2,739,260 | 13,920,211 | 18,492 | 5,834 | 1,575,511 | 2,843,669 |
| 57124 | KY STATE NATURE PRES COMM | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 57126 | OFFICE OF THE SECRETARY | 0.177493% | 0.191135% | 2,174,916 | - | 2,174,916 | 13,920,211 | 922 | 3,679 | 1,020,868 | 1,842,583 |
| 57127 | DEPT FOR ENERGY DEV & IND | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 57128 | DEPT FOR NATURAL RESOURCE | 1.510460% | 1.574238% | 15,104,600 | 4,407 | 15,109,007 | 77,225,500 | 922 | 3,679 | 8,687,553 | 15,680,321 |
| 57129 | DEPT FOR ENVIRONM PROTECT | 2.099924% | 2.190089% | 20,999,240 | 5,132 | 21,004,372 | 107,479,639 | 589 | 7,082 | 12,077,910 | 21,799,639 |
| 57139 | OFFICE OF ADMINISTRATIVE SERVICES | 0.283918% | 0.277822% | 2,839,180 | 7,895 | 2,847,075 | 14,222,779 | 929 | 1,492 | 1,632,981 | 2,947,397 |
| 57140 | KY NATURE PRESERVES | 0.067712% | 0.069048% | 677,120 | 5,577 | 682,697 | 3,573,414 | 503 | 7,172 | 389,452 | 702,929 |
| 57141 | OFFICE OF ENERGY POLICY | 0.020466% | 0.027509% | 204,660 | 6,615 | 211,275 | 1,160,969 | 959 | 1,001 | 117,712 | 212,461 |
| 58175 | BRD OF CLMS & CRIME VICTI | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 58300 | KY BOARD OF TAX APPEALS | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 58374 | KY HORSE RACING AUTHORITY | 0.165952% | 0.165952% | 209,640 | 5,530 | 215,170 | 1,102,802 | 141 | - | 954,489 | 1,722,774 |
| 58671 | KY CLAIMS COMMISSION | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 58672 | OFFICE OF CLAIMS AND APPEALS | 0.033051% | 0.030589% | 41,751 | 9,068 | 50,819 | 259,315 | 348,757 | 184,102 | 190,096 | 343,108 |
| 58675 | OFFICE OF THE SECRETARY | 0.233376% | 0.238064% | 294,813 | 64,029 | 358,842 | 1,831,048 | 2,462,605 | 1,299,960 | 1,342,284 | 2,422,713 |
| 58676 | DEPT OF INSURANCE | 0.231196% | 0.237091% | 292,060 | 63,431 | 355,491 | 1,813,944 | 2,439,601 | 1,287,817 | 1,329,746 | 2,400,082 |
| 58677 | OFF OF OCCUP & PROFESSION | 0.099530% | 0.094328% | 125,732 | 27,307 | 153,039 | 780,904 | 1,050,250 | 554,406 | 572,456 | 1,033,236 |
| 58678 | KY BOXING & WRESTLING AUT | 0.003597% | 0.003898% | 4,545 | 987 | 5,532 | 28,222 | 37,956 | 20,036 | 20,688 | 37,341 |
| 58680 | DEPT OF ALCOHOL & BEVERA | 0.041208% | 0.045912% | 52,056 | 11,306 | 63,362 | 323,314 | 434,831 | 229,538 | 237,012 | 427,787 |
| 58681 | DEPT OF CHARITABLE GAMING | 0.080810% | 0.082702% | 102,084 | 22,171 | 124,255 | 634,028 | 852,714 | 450,131 | 464,786 | 838,901 |
| 58685 | DEPT OF FINANCIAL INSTITU | 0.369515% | 0.395036% | 466,791 | 101,380 | 568,171 | 2,899,183 | 3,899,156 | 2,058,287 | 2,125,300 | 3,835,993 |
| 58690 | DEPT OF HOUSING & BUILD C | 0.634380% | 0.648681% | 801,383 | 174,047 | 975,430 | 4,977,291 | 6,694,035 | 3,533,649 | 3,648,696 | 6,585,598 |
| 014A | BRECKINRIDGE CO ATTORNEY | 0.005524% | 0.005006% | 6,706 | 1,516 | 8,222 | 43,341 | 58,290 | 30,770 | 31,772 | 57,346 |
| 024A | CHRISTIAN COUNTY ATTORNEY | 0.001993% | 0.002482% | 5,200 | 547 | 5,747 | 15,637 | 21,030 | 11,101 | 11,463 | 20,690 |
| 031A | EDMONSON COUNTY ATTORNEY | 0.002590% | 0.003966% | 3,106 | 711 | 3,817 | 20,321 | 27,330 | 14,427 | 14,897 | 26,887 |
| 060A | KNOTT COUNTY ATTORNEY | 0.003711% | 0.006228% | 5,445 | 1,018 | 6,463 | 29,116 | 39,159 | 20,671 | 21,344 | 38,524 |
| 071A | LOGAN COUNTY ATTORNEY | 0.006800% | 0.005923% | 10,590 | 1,866 | 12,456 | 53,352 | 71,754 | 37,878 | 39,111 | 70,592 |
| 086A | MONROE CO ATTORNEY | 0.000255% | 0.000560% | 2,888 | 70 | 2,958 | 2,001 | 2,691 | 1,420 | 1,467 | 2,647 |
| 116A | WAYNE COUNTY ATTORNEY | 0.000276% | 0.000606% | 3,126 | 76 | 3,202 | 2,165 | 2,912 | 1,537 | 1,587 | 2,865 |
| W002 | ALLEN COUNTY ATTORNEY | 0.006595% | 0.007947% | 9,938 | 1,809 | 11,747 | 51,744 | 69,591 | 36,736 | 37,932 | 68,464 |
| W003 | ANDERSON COUNTY ATTORNEY | 0.000814% | 0.001790% | 9,226 | 223 | 9,449 | 6,387 | 8,589 | 4,534 | 4,682 | 8,450 |
| W005 | BARREN COUNTY ATTORNEY | 0.012100% | 0.012326% | 14,102 | 3,320 | 17,422 | 94,936 | 127,680 | 67,400 | 69,594 | 125,612 |
| W006 | BATH COUNTY ATTORNEY | 0.000001% | 0.000002% | 10 | - | 10 | 8 | 11 | 6 | 6 | 10 |
| W007 | BELL COUNTY ATTORNEY | 0.014573% | 0.012118% | 14,133 | 3,998 | 18,131 | 114,339 | 153,776 | 81,175 | 83,818 | 151,285 |
| W008 | BOONE COUNTY ATTORNEY | 0.044261% | 0.046185% | 39,401 | 12,143 | 51,544 | 347,268 | 467,046 | 246,544 | 254,571 | 459,480 |
| W011 | BOYLE COUNTY ATTORNEY | 0.001240% | 0.001191% | 1,163 | 340 | 1,503 | 9,729 | 13,085 | 6,907 | 7,132 | 12,873 |
| W015 | BULLITT COUNTY ATTORNEY | 0.017368% | 0.012640% | 9,584 | 4,765 | 14,349 | 136,268 | 183,269 | 96,744 | 99,894 | 180,300 |
| W018 | CALLOWAY COUNTY ATTORNEY | 0.000023% | 0.000050% | 256 | 6 | 262 | 180 | 243 | 128 | 132 | 239 |
| W021 | CARROLL COUNTY ATTORNEY | 0.004747% | 0.005744% | 5,711 | 1,302 | 7,013 | 37,245 | 50,091 | 26,442 | 27,303 | 49,279 |
| W022 | CHILD SUPPORT ENFORCEMENT | 0.004885% | 0.004982% | 2,959 | 1,340 | 4,299 | 38,327 | 51,547 | 27,211 | 28,097 | 50,712 |
| W023 | CASEY COUNTY ATTORNEY | 0.004514% | 0.004680% | 5,965 | 1,238 | 7,203 | 35,416 | 47,632 | 25,144 | 25,963 | 46,861 |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code (1) | Participating Employer Name (2) | 2023 Proportionate Share (3) | 2022 Proportionate Share (4) | Employer Contributions for FYE June 30, 2023 | | | Net OPEB Liability as of June 30, 2023 | | | | |
|------------------------------------|------------------------------------|---------------------------------|---------------------------------|--|-------------------------|----------------------------|--|---------------------------------|----------------------------------|--|--|
| | | | | Employer Contributions (5) | Implicit Subsidy (6) | Total Contributions (7) | Discount Rate 5.94% (8) | Discount Rate Less 1.00% (9) | Discount Rate Plus 1.00% (10) | Health Care Trend Rate 1% Decrease (11) | Health Care Trend Rate 1% Increase (12) |
| | | | | | | | | 4.94% | 6.94% | | |
| W025 | CLARK COUNTY ATTORNEY | 0.010908% | 0.012451% | 10,017 | 2,993 | 13,010 | 85,583 | 115,102 | 60,760 | 62,738 | 113,238 |
| W028 | CRITTENDEN CO ATTORNEY | 0.002159% | 0.004177% | 1,740 | 592 | 2,332 | 16,939 | 22,782 | 12,026 | 12,418 | 22,413 |
| W030 | DAVISS COUNTY ATTORNEY | 0.003503% | 0.004181% | 8,455 | 961 | 9,416 | 27,484 | 36,964 | 19,513 | 20,148 | 36,365 |
| W036 | FLOYD COUNTY ATTORNEY | 0.010722% | 0.010644% | 9,021 | 2,942 | 11,963 | 84,124 | 113,140 | 59,724 | 61,669 | 111,307 |
| W037 | FRANKLIN COUNTY ATTORNEY | 0.016424% | 0.019087% | 27,992 | 4,506 | 32,498 | 128,861 | 173,308 | 91,486 | 94,464 | 170,500 |
| W040 | GALLATIIN COUNTY ATTORNEY | 0.001771% | 0.000000% | 651 | 486 | 1,137 | 13,895 | 18,688 | 9,865 | 10,186 | 18,385 |
| W040 | GARRARD COUNTY ATTORNEY | 0.005641% | 0.005403% | 6,568 | 1,548 | 8,116 | 44,259 | 59,524 | 31,422 | 32,445 | 58,560 |
| W041 | GRANT COUNTY CHLD SUPPOR | 0.002921% | 0.002772% | 2,719 | 801 | 3,520 | 22,918 | 30,823 | 16,271 | 16,800 | 30,323 |
| W042 | GRAVES COUNTY ATTORNEY | 0.008931% | 0.013156% | 18,105 | 2,450 | 20,555 | 70,072 | 94,241 | 49,748 | 51,367 | 92,714 |
| W046 | HANCOCK COUNTY ATTORNEY | 0.001609% | 0.001881% | 2,345 | 441 | 2,786 | 12,624 | 16,978 | 8,963 | 9,254 | 16,703 |
| W049 | HARRISON COUNTY ATTORNEY | 0.004196% | 0.004100% | 2,065 | 1,151 | 3,216 | 32,921 | 44,277 | 23,373 | 24,134 | 43,559 |
| W053 | HICKMAN COUNTY ATTORNEY | 0.003541% | 0.004257% | 5,976 | 972 | 6,948 | 27,782 | 37,365 | 19,724 | 20,366 | 36,760 |
| W054 | HOPKINS COUNTY ATTORNEY | 0.022859% | 0.023865% | 16,337 | 6,272 | 22,609 | 179,350 | 241,210 | 127,330 | 131,476 | 237,303 |
| W055 | JACKSON COUNTY ATTORNEY | 0.000744% | 0.000892% | 3,451 | 204 | 3,655 | 5,837 | 7,851 | 4,144 | 4,279 | 7,724 |
| W056 | JEFFERSON CO ATTORNEY | 0.031321% | 0.023957% | 88,851 | 8,593 | 97,444 | 245,742 | 330,502 | 174,466 | 180,146 | 325,144 |
| W058 | JEFFERSON COUNTY ATTORNEY | 0.000966% | 0.000210% | 1,084 | 26 | 1,110 | 753 | 1,013 | 535 | 552 | 997 |
| W061 | KNOX COUNTY ATTORNEY | 0.000000% | 0.000000% | 1 | 1 | 2 | 16 | 21 | 11 | 12 | 21 |
| W062 | LAUREL COUNTY ATTORNEY | 0.004825% | 0.006227% | 6,507 | 1,324 | 7,831 | 37,857 | 50,914 | 26,876 | 27,751 | 50,089 |
| W063 | LAUREL COUNTY ATTORNEY | 0.001557% | 0.001873% | 2,175 | 427 | 2,602 | 12,216 | 16,448 | 8,673 | 8,955 | 16,163 |
| W065 | LEE COUNTY ATTORNEY | 0.003376% | 0.003376% | 5,296 | 926 | 6,222 | 26,488 | 37,805 | 19,417 | 19,805 | 35,047 |
| W073 | MCCRACKEN COUNTY ATTORNEY | 0.003302% | 0.003302% | 6,164 | 906 | 7,070 | 25,907 | 33,393 | 18,992 | 34,279 | 41,279 |
| W074 | MCCRACKEN COUNTY ATTORNEY | 0.007826% | 0.008609% | 11,574 | 2,147 | 13,721 | 61,402 | 81,581 | 45,012 | 45,012 | 81,243 |
| W076 | MADISON COUNTY ATTORNEY | 0.030812% | 0.032942% | 17,715 | 8,454 | 26,169 | 241,748 | 311,131 | 177,218 | 177,218 | 319,864 |
| W077 | MAGOFFIN CO ATTORNEY | 0.004818% | 0.004960% | 5,599 | 1,322 | 6,921 | 37,802 | 50,840 | 27,711 | 27,711 | 50,016 |
| W082 | MEADE COUNTY ATTORNEY | 0.006530% | 0.006921% | 7,780 | 1,778 | 9,558 | 49,334 | 66,441 | 37,558 | 37,558 | 67,789 |
| W083 | MENIFEE COUNTY ATTORNEY | 0.001392% | 0.001725% | 1,770 | 300 | 2,070 | 10,576 | 14,141 | 8,006 | 8,006 | 14,451 |
| W084 | MERCER COUNTY ATTORNEY | 0.002411% | 0.002962% | 2,411 | 596 | 3,007 | 15,441 | 20,441 | 10,441 | 10,441 | 20,441 |
| W087 | MONTGOMERY CO ATTORNEY | 0.005862% | 0.007418% | 5,808 | 1,276 | 7,084 | 34,441 | 46,441 | 24,441 | 24,441 | 46,441 |
| W088 | MORGAN COUNTY ATTORNEY | 0.006813% | 0.007845% | 6,813 | 1,441 | 8,254 | 41,441 | 55,441 | 29,441 | 29,441 | 55,441 |
| W092 | OHIO COUNTY ATTORNEY | 0.000885% | 0.000778% | 885 | 243 | 1,128 | 5,441 | 7,441 | 3,941 | 3,941 | 7,441 |
| W093 | OLDHAM COUNTY ATTORNEY | 0.019195% | 0.016647% | 19,195 | 5,266 | 24,461 | 120,441 | 161,441 | 85,441 | 85,441 | 161,441 |
| W094 | OWEN COUNTY ATTORNEY | 0.003873% | 0.003595% | 3,873 | 1,063 | 4,936 | 23,441 | 31,441 | 16,441 | 16,441 | 31,441 |
| W096 | PENDLETON COUNTY ATTORNEY | 0.000064% | 0.000142% | 64 | 18 | 82 | 411 | 551 | 281 | 281 | 551 |
| W099 | POWELL COUNTY ATTORNEY | 0.000011% | 0.000024% | 11 | 3 | 14 | 71 | 95 | 48 | 48 | 95 |
| W100 | PULASKI COUNTY ATTORNEY | 0.016096% | 0.014291% | 16,096 | 4,416 | 20,512 | 102,441 | 136,441 | 71,441 | 71,441 | 136,441 |
| W102 | ROCKCASTLE CO ATTORNEY | 0.006946% | 0.007324% | 6,946 | 1,906 | 8,852 | 44,441 | 59,441 | 31,441 | 31,441 | 59,441 |
| W103 | ROWAN COUNTY ATTORNEY | 0.001762% | 0.001762% | 1,762 | 483 | 2,245 | 11,441 | 15,441 | 8,441 | 8,441 | 15,441 |
| W105 | SCOTT COUNTY ATTORNEY | 0.000684% | 0.000684% | 684 | 188 | 872 | 4,441 | 5,941 | 3,141 | 3,141 | 5,941 |
| W106 | SHELBY COUNTY ATTORNEY | 0.004151% | 0.004409% | 4,151 | 1,139 | 5,290 | 26,441 | 35,441 | 19,441 | 19,441 | 35,441 |
| W107 | SIMPSON COUNTY ATTORNEY | 0.002454% | 0.001924% | 2,454 | 673 | 3,127 | 15,441 | 20,441 | 11,441 | 11,441 | 20,441 |
| W108 | SPENCER COUNTY ATTORNEY | 0.003673% | 0.004311% | 3,673 | 1,008 | 4,681 | 23,441 | 31,441 | 16,441 | 16,441 | 31,441 |
| W110 | TODD COUNTY ATTORNEY | 0.000000% | 0.000000% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| W111 | TRIGG COUNTY ATTORNEY | 0.004530% | 0.005298% | 4,530 | 1,243 | 5,773 | 28,441 | 38,441 | 20,441 | 20,441 | 38,441 |
| W112 | TRIMBLE COUNTY ATTORNEY | 0.003208% | 0.003892% | 3,208 | 880 | 4,088 | 20,441 | 27,441 | 14,441 | 14,441 | 27,441 |
| W113 | UNION COUNTY ATTORNEY | 0.006566% | 0.006435% | 6,566 | 1,801 | 8,367 | 41,441 | 55,441 | 29,441 | 29,441 | 55,441 |
| W117 | WEBSTER COUNTY ATTORNEY | 0.004955% | 0.005683% | 4,955 | 1,359 | 6,314 | 31,441 | 42,441 | 22,441 | 22,441 | 42,441 |
| W118 | WHITLEY COUNTY ATTORNEY | 0.009553% | 0.011408% | 9,553 | 2,621 | 12,174 | 61,441 | 82,441 | 43,441 | 43,441 | 82,441 |
| X034 | FAYETTE CO ATTORNEY OFF | 0.004639% | 0.006406% | 4,639 | 1,773 | 6,412 | 32,441 | 43,441 | 23,441 | 23,441 | 43,441 |
| X059 | KENTON COUNTY ATTORNEY | 0.005511% | 0.005705% | 5,511 | 1,512 | 7,023 | 35,441 | 47,441 | 25,441 | 25,441 | 47,441 |
| TOTAL | | 100.000000% | 100.000000% | 121,545,219 | 27,435,836 | 148,981,055 | 784,591,380 | 1,055,209,080 | 557,024,070 | 575,159,392 | 1,038,115,598 |

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Appendix A: Collective OPEB Am

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | Implicit Subsidy Year Ending 6/30/2024 | |
|-----------------------------|-----------------------------|--|---|-----------------------------|--|--|---------------------------|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | | Net Employer OPEB Expense |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| 1430 | EASTERN KY UNIV | (1,189,033) | (5,213,381) | (6,402,414) | - | (6,402,414) | 108,412 |
| 1433 | KET FOUNDATION | (557,266) | 404,644 | (152,622) | - | (152,622) | 50,809 |
| 1434 | KY BAR ASSOCIATION | - | (591,738) | (591,738) | - | (591,738) | - |
| 1435 | CHILD WATCH ADVOCACY CTR | (57,495) | 27,132 | (30,363) | - | (30,363) | 5,242 |
| 1436 | LOTUS | (185,055) | 65,405 | (119,650) | - | (119,650) | 16,873 |
| 1437 | SANCTUARY INC | (131,195) | (3,387) | (134,582) | - | (134,582) | 11,962 |
| 1438 | O A S I S | (174,976) | 85,299 | (89,677) | - | (89,677) | 15,954 |
| 1439 | BARREN RIVER CHILD ADVOCA | (129,264) | 161,662 | 32,398 | - | 32,398 | 11,786 |
| 1440 | MOREHEAD STATE UNIVERSITY | (838,755) | (1,144,468) | (1,983,223) | - | (1,983,223) | 76,475 |
| 1445 | MURRAY STATE UNIV | (1,317,978) | (2,672,754) | (3,990,732) | - | (3,990,732) | 120,168 |
| 1450 | NORTHERN KY UNIVERSITY | - | (15,371,220) | (15,371,220) | - | (15,371,220) | - |
| 1451 | SILVERLEAF | (89,036) | 29,381 | (59,655) | - | (59,655) | 8,118 |
| 1452 | SPRINGHAVEN INC | (118,059) | 51,753 | (66,306) | - | (66,306) | 10,764 |
| 1453 | SAFE HARBOR | (190,173) | 82,866 | (107,307) | - | (107,307) | 17,339 |
| 1454 | D.O.V.E.S. | (134,563) | 106,649 | (27,914) | - | (27,914) | 12,260 |
| 1455 | GATEWAY CHILD ADVOCACY | - | (11,650) | (11,650) | - | (11,650) | - |
| 1456 | JUDI'S PLACE FOR KIDS, INC. | (62,000) | 27,041 | (35,856) | - | (35,856) | 1,000 |
| 1457 | KY RIVER CHILD ADVOCACY | (50,000) | 1,953 | (48,047) | - | (48,047) | 1,601 |
| 1458 | BLUEGRASS RAPE CRISIS CTR | (100,000) | (3,887) | (206,760) | - | (206,760) | 9,133 |
| 1459 | NURSING HOME OMBUDSMAN | (54,000) | 9,000 | (47,503) | - | (47,503) | 4,981 |
| 1465 | WESTERN KENTUCKY UNIV | (2,385,000) | (2,385,000) | (4,985,000) | - | (4,985,000) | - |
| 1480 | KASAP | (130,000) | 1,000 | (129,000) | - | (129,000) | 2,154 |
| 1481 | KDVA | (242,000) | 1,000 | (241,000) | - | (241,000) | - |
| 1482 | KACAC | - | - | - | - | - | - |
| 1483 | PENNYRILE CHILD ADV CTR | (46,000) | (1,432) | (1,478) | - | (1,478) | 4,250 |
| 1484 | BUFFALO TR CHILD ADV INC | (50,000) | 2,201 | (47,799) | - | (47,799) | 4,648 |
| 1485 | CUMBERLAND V C A CENTER | (64,000) | (0,764) | (64,764) | - | (64,764) | 5,913 |
| 1486 | LAKE CUMB CHILD ADV CTR | (66,000) | 3,093 | (62,907) | - | (62,907) | 6,050 |
| 1487 | B.R.A.S.S. | (173,000) | 1,845 | (171,155) | - | (171,155) | 5,796 |
| 1488 | WOMEN AWARE | (40,000) | (8,963) | (48,963) | - | (48,963) | 3,685 |
| 1489 | BETHANY HOUSE ABUSE SHEL | (106,000) | 2,800 | (103,200) | - | (103,200) | 9,750 |
| 1490 | HOPE HARBOR INC | (127,000) | 3,243 | (123,757) | - | (123,757) | 1,594 |
| 1491 | CHILD ADV CTR OF GRN RVR | (50,000) | (8,608) | (58,608) | - | (58,608) | 4,584 |
| 1492 | CSG HEADQUARTERS | (659,000) | (401,495) | (1,060,495) | - | (1,060,495) | 0,114 |
| 1994 | KY HIGHER ED STUD LN CORP | (1,875,000) | (1,604,610) | (3,479,610) | - | (3,479,610) | 1,037 |
| 3022 | LEX FAYETTE CO HLTH DEPT | (1,468,631) | 215,336 | (1,253,295) | - | (1,253,295) | 133,904 |
| 3023 | LAKE CUMBERLAND DISTRICT | (1,236,511) | (13,696) | (1,250,207) | - | (1,250,207) | 112,740 |
| 3024 | WEDCO DIST HEALTH DEPT | (318,190) | (681,839) | (1,000,029) | - | (1,000,029) | 29,011 |
| 3025 | NORTHERN KY DIST HLTH DEP | (1,539,566) | 342,935 | (1,196,631) | - | (1,196,631) | 140,372 |
| 3026 | BARREN RVR DIST HLTH DEPT | (929,210) | (423,970) | (1,353,180) | - | (1,353,180) | 84,722 |
| 3027 | GREEN RVR DIST HLTH DEPT | (1,396,479) | 104,647 | (1,291,832) | - | (1,291,832) | 127,326 |
| 3028 | LINCOLN TRL DIST HLTH DEP | (895,298) | 273,472 | (621,826) | - | (621,826) | 81,630 |
| 3029 | PURCHASE DIST HLTH DEPT | (460,296) | 64,140 | (396,156) | - | (396,156) | 41,968 |
| 3030 | MERCER CO HEALTH DEPT | (126,908) | (21,850) | (148,758) | - | (148,758) | 11,571 |
| 3031 | CUMBERLAND VLY DIST HEALT | (759,756) | 383,181 | (376,575) | - | (376,575) | 69,272 |
| 3033 | KY RIVER DIST HEALTH DEPT | (759,417) | 91,074 | (668,343) | - | (668,343) | 69,241 |
| 3034 | BOURBON CO HEALTH CENTER | (147,770) | 65,670 | (82,100) | - | (82,100) | 13,473 |
| 3035 | CLARK CO HEALTH DEPT | (301,144) | (217,957) | (519,101) | - | (519,101) | 27,457 |
| 3036 | GATEWAY DIST HEALTH DEPT | (534,297) | 231,429 | (302,868) | - | (302,868) | 48,715 |
| 3037 | BOYLE CO HEALTH DEPT | (120,743) | 12,120 | (108,623) | - | (108,623) | 11,009 |
| 3038 | PIKE CO HEALTH DEPT | (394,188) | (83,824) | (478,012) | - | (478,012) | 35,941 |
| 3039 | FLOYD CO HEALTH CENTER | (205,792) | (79,280) | (285,072) | - | (285,072) | 18,763 |
| 3040 | MARTIN CO HEALTH DEPT | (77,342) | (49,348) | (126,690) | - | (126,690) | 7,052 |
| 3042 | BUFFALO TRACE HEALTH DEPT | (155,386) | (21,821) | (177,207) | - | (177,207) | 14,167 |
| 3043 | LITTLE SANDY DIST HEALTH | - | - | - | - | - | - |
| 3044 | N CENTRAL DIST HLTH DEPT | (376,363) | 116,183 | (260,180) | - | (260,180) | 34,315 |
| 3045 | PENNYRILE DIST HLTH DEPT | (330,262) | (6,703) | (336,965) | - | (336,965) | 30,112 |
| 3047 | BREATHITT CO HEALTH DEPT | (267,250) | (67,601) | (334,851) | - | (334,851) | 24,367 |
| 3048 | GREENUP CO HLTH DEPT | (237,478) | 55,250 | (182,228) | - | (182,228) | 21,652 |
| 3049 | WHITLEY CO HEALTH DEPT | (393,465) | (99,804) | (493,269) | - | (493,269) | 35,875 |
| 3050 | LAUREL CO HEALTH DEPT | (221,146) | (56,077) | (277,223) | - | (277,223) | 20,163 |
| 3051 | KNOX CO HEALTH DEPT | (370,216) | (115,731) | (485,947) | - | (485,947) | 33,755 |
| 3052 | MONROE CO HEALTH DEPT | (83,127) | 17,312 | (65,815) | - | (65,815) | 7,579 |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2024 |
|-----------------------------|-------------------------------------|--|---|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| 3053 | BULLITT CO HEALTH DEPT | (263,370) | (20,356) | (283,726) | - | (283,726) | 24,013 |
| 3054 | THREE RIVERS DIST HLTH | (446,626) | 87,009 | (359,617) | - | (359,617) | 40,722 |
| 3055 | ESTILL CO HEALTH DEPT | (67,915) | (65,985) | (133,900) | - | (133,900) | 6,192 |
| 3056 | OLDHAM CO HEALTH DEPT | (215,478) | 11,803 | (203,675) | - | (203,675) | 19,647 |
| 3057 | LEWIS CO HEALTH DEPT | (130,131) | 30,984 | (99,147) | - | (99,147) | 11,865 |
| 3058 | FLEMING CO HEALTH DEP | (81,314) | 6,202 | (75,112) | - | (75,112) | 7,414 |
| 3059 | JESSAMINE CO HEALTH DEPT | (275,285) | 126,705 | (148,580) | - | (148,580) | 25,099 |
| 3060 | POWELL CO HEALTH DEPT | (84,165) | 54,774 | (29,391) | - | (29,391) | 7,674 |
| 3061 | ANDERSON CO HEALTH DEPT | (110,679) | 54,694 | (55,985) | - | (55,985) | 10,091 |
| 3062 | MADISON CO HEALTH DEPT | (594,381) | (509,849) | (1,104,230) | - | (1,104,230) | 54,193 |
| 3064 | JOHNSON CO HEALTH DEPT | (263,668) | (26,504) | (290,172) | - | (290,172) | 24,040 |
| 3065 | MAGOFFIN CO HEALTH DEPT | (104,637) | (4,870) | (109,507) | - | (109,507) | 9,540 |
| 3066 | ALLEN CO HEALTH DEPT | (157,936) | (48,457) | (206,393) | - | (206,393) | 14,400 |
| 3067 | FRANKLIN CO HEALTH DEPT | (482,920) | (108,039) | (590,959) | - | (590,959) | 44,031 |
| 3068 | LINCOLN CO HEALTH DEPT | (98,882) | 1,239 | (97,643) | - | (97,643) | 9,016 |
| 3069 | WOODFORD CO HEALTH DEPT | (185,948) | 153,793 | (32,155) | - | (32,155) | 16,954 |
| 3072 | MUHNENBERG CO HEALTH DEPT | (185,199) | 46,768 | (138,431) | - | (138,431) | 16,886 |
| 3073 | MARSHALL CO HEALTH DEPT | (259,711) | (98,630) | (358,341) | - | (358,341) | 23,679 |
| 3074 | CHRISTIAN CO HEALTH DEPT | (246,350) | (111,605) | (357,955) | - | (357,955) | 23,679 |
| 3075 | HOPKINS CO HEALTH DEPT | (311,111) | (14,961) | (326,072) | - | (326,072) | 23,679 |
| 3076 | TODD CO HEALTH DEPT | (183,111) | 184,534 | 1,390 | - | 1,390 | - |
| 3077 | BRACKEN CO HEALTH DEPT | (68,526) | 600 | (67,926) | - | (67,926) | 6,288 |
| 3078 | MONTGOMERY CO HEALTH DEPT | (357,936) | 668 | (357,268) | - | (357,268) | 2,638 |
| 3079 | GARRARD COUNTY HEALTH DPT | (69,671) | (1) | (69,672) | - | (69,672) | 6,291 |
| 3080 | BRECKINRIDGE CO HEALTH BD | (81,526) | (1) | (81,527) | - | (81,527) | 6,291 |
| 3081 | ASHLAND BOYD CO HEALTH DP | (221,455) | (1) | (221,456) | - | (221,456) | 2,667 |
| 3082 | LAWRENCE CO HEALTH DEPT | (138,526) | (1) | (138,527) | - | (138,527) | 1,336 |
| 3083 | GRAVES CO HEALTH CENTER | (234,526) | (1) | (234,527) | - | (234,527) | 2,567 |
| 3084 | CALLOWAY CO HEALTH DEPT | (137,526) | (1) | (137,527) | - | (137,527) | 5,020 |
| 3085 | BELL CO HEALTH DEPT | (164,526) | (1) | (164,527) | - | (164,527) | 2,362 |
| 3086 | GRAYSON COUNTY HEALTH DEPT | (135,526) | (1) | (135,527) | - | (135,527) | 2,211 |
| 3087 | HARLAN CO HEALTH DEPT | (133,526) | (1) | (133,527) | - | (133,527) | 6,618 |
| 3088 | CARTER CO HEALTH DEPT | (116,526) | (1) | (116,527) | - | (116,527) | 5,576 |
| 3801 | KENTUCKY STATE UNIVERSITY | (609,526) | (1,666) | (611,192) | - | (611,192) | 1,566 |
| 5470 | KCTCS | (2,978,526) | (9,344) | (2,987,870) | - | (2,987,870) | 0,455 |
| 7403 | ASST OF COMMONWEALTH ATTY | (224,526) | (844) | (225,370) | - | (225,370) | - |
| 7407 | KENTUCKY HOUSING CORP | - | (66,593) | (66,593) | - | (66,593) | 5,460 |
| 7408 | FRANKLIN CO COUNCIL AGING | (59,526) | 70,844 | (11,318) | - | (11,318) | 2,286 |
| 7409 | MUN ELEC POW ASSOC OF KY | (25,072) | (7,796) | (32,868) | - | (32,868) | 157 |
| 7410 | COMMONWEALTH CREDIT UNION | - | - | - | - | - | 2,068 |
| 7415 | HIGHSCHOOL ATHLETIC ASSOC | (1,722) | (128,212) | (129,934) | - | (129,934) | 2,298 |
| 7416 | KY OFFICE OF BAR ADMISSIO | - | (89,490) | (89,490) | - | (89,490) | 2,391 |
| 7417 | KY ASSOC OF REGIONAL PROG | (22,681) | (8,140) | (30,821) | - | (30,821) | 1,111 |
| 7716 | MASTER COMMISSIONER BULLITT COUNTY | (25,208) | 51,316 | 26,108 | - | 26,108 | 665 |
| 7718 | MASTER COMM BOONE CO | (26,225) | (18,281) | (44,506) | - | (44,506) | 343 |
| 7720 | MASTER COMM CAMPBELL CO | (12,190) | (22,124) | (34,314) | - | (34,314) | 547 |
| 7724 | MASTER COMM CHRISTIAN CO | (7,295) | (561) | (7,856) | - | (7,856) | 1,729 |
| 7725 | MASTER COMM CLARK CO | (3,762) | (1,384) | (5,146) | - | (5,146) | 2,441 |
| 7727 | MASTER COMM CLINTON/CUMBE | (6,000) | (2,935) | (8,935) | - | (8,935) | - |
| 7730 | MASTER COMM DAVIESS CO | (18,968) | (5,955) | (24,923) | - | (24,923) | 866 |
| 7734 | MASTER COMM FAYETTE CO | (26,767) | (34,985) | (61,752) | - | (61,752) | 1,144 |
| 7740 | MASTER COMM GARRARD CO | - | (7,421) | (7,421) | - | (7,421) | 2,712 |
| 7741 | MASTER COMM GRANT CO | (9,500) | (12,115) | (21,615) | - | (21,615) | - |
| 7743 | MASTER COMM GRAYSON CO | (12,546) | 9,074 | (3,472) | - | (3,472) | 937 |
| 7747 | MASTER COMM HARDIN CO | (29,740) | (5,635) | (35,375) | - | (35,375) | 6,205 |
| 7750 | MASTER COMMISSIONER HART COUNTY | - | (17,928) | (17,928) | - | (17,928) | 1,016 |
| 7751 | MASTER COMM HENDERSON CO | - | (2,467) | (2,467) | - | (2,467) | 2,860 |
| 7752 | HENRY/TRIMBLE MASTER COM | (10,273) | 10,840 | 567 | - | 567 | 990 |
| 7753 | MASTER COMM HOPKINS CO | - | (39,829) | (39,829) | - | (39,829) | 1,990 |
| 7756 | MASTER COMM JEFF CIRCUIT | (68,057) | (44,181) | (112,238) | - | (112,238) | 1,643 |
| 7757 | MASTER COMMISSIONER OF JESSAMINE CO | (11,143) | (13,527) | (24,670) | - | (24,670) | - |
| 7759 | MASTER COMM KENTON CO | (31,373) | (16,334) | (47,707) | - | (47,707) | 778 |
| 7763 | MASTER COMM LAUREL CO | (10,863) | (6,637) | (17,500) | - | (17,500) | - |
| 7773 | MASTER COMM MCCracken CO | (21,823) | (368) | (22,191) | - | (22,191) | - |
| 7776 | MASTER COMM MADISON CO | (18,019) | (6,386) | (24,405) | - | (24,405) | - |
| 7781 | MASTER COMM MASON CO | - | - | - | - | - | - |
| 7782 | MASTER COMM MEADE CO | (8,533) | (13,316) | (21,849) | - | (21,849) | - |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2024 |
|-----------------------------|---|--|---|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| 7790 | MASTER COMM NELSON CO | (9,500) | (18,124) | (27,624) | - | (27,624) | 866 |
| 7792 | MASTER COMM OHIO COUNTY | - | - | - | - | - | - |
| 7793 | MASTER COMM OLDHAM CO | (12,198) | (8,361) | (20,559) | - | (20,559) | 1,112 |
| 7794 | MASTER COMM OWEN CO | (8,345) | 4,326 | (4,019) | - | (4,019) | 761 |
| 7798 | MASTER COMM PIKE CO | (16,179) | (3,765) | (19,944) | - | (19,944) | 1,475 |
| 7799 | MASTER COMM FOR FLEMING | - | (3,722) | (3,722) | - | (3,722) | - |
| 7805 | MASTER COMM SCOTT CO | (18,638) | (6,413) | (25,051) | - | (25,051) | 1,699 |
| 7807 | MASTER COMM SIMPSON CO | (6,891) | (4,648) | (11,539) | - | (11,539) | 628 |
| 7814 | MASTER COMM WARREN CO | (21,198) | (18,361) | (39,559) | - | (39,559) | 1,933 |
| 7817 | LOGAN CO MASTER COM | - | (16,210) | (16,285) | - | (16,285) | - |
| 7819 | MASTER COMM FLOYD CO | - | (14,210) | (14,210) | - | (14,210) | - |
| 7820 | MASTER COMM BARREN CO | (5,540) | (15,874) | (21,514) | - | (21,514) | 505 |
| 7821 | MASTER COMM MUEHLBERG CO | (13,593) | 2,599 | (10,994) | - | (10,994) | 1,239 |
| 8024 | SEVEN CO SERVICES INC | (187,809) | (79,719) | (267,528) | - | (267,528) | 17,124 |
| 8201 | KY RIVER COMM CARE INC | (32,503) | 28,466 | (4,037) | - | (4,037) | 2,963 |
| 8202 | NORTHERN KY REG MHMR BD | (98,050) | (806,578) | (904,578) | - | (904,578) | 8,940 |
| 8204 | COMMUNICARE INC | (1,347,733) | 116,108 | (1,231,625) | - | (1,231,625) | 122,881 |
| 8205 | ADANTA/BEHAVIORAL HLTH SR | (815,420) | (962,349) | (1,777,769) | - | (1,777,769) | 74,347 |
| 8208 | CUMBERLAND RIVER MHMR | (3,325,593) | 1,792,473 | (1,533,125) | - | (1,533,125) | 302,229 |
| 8209 | WESTERN KY REG MHMR ADV | (1,216,000) | 971,099 | (245,011) | - | (245,011) | - |
| 8210 | NEW VISTA OF THE BLUEGRASS, INC. | (6,111,000) | (21,943) | (10,133,195) | - | (10,133,195) | - |
| 8211 | PENNYROYAL REG MHMR BD | - | (311) | (2,667,311) | - | (2,667,311) | 7,128 |
| 8213 | GREEN RVR REG MHMR BD | (2,052,000) | 946,822 | (946,822) | - | (946,822) | 9,732 |
| 8216 | COMPREHENSIVE INC REG MHMR B | (764,000) | (1,121,437) | (1,121,437) | - | (1,121,437) | - |
| 8220 | LIFESKILLS INC | (3,364,000) | 2,583,000 | (881,000) | - | (881,000) | - |
| 8221 | MOUNTAIN COMP CARE CENTER | (997,000) | (1,000) | (998,000) | - | (998,000) | - |
| 9840 | KY EMPLOYERS MUTUAL INS | - | - | - | - | - | - |
| 10005 | LEGS GENERAL ASSEMBLY | (239,000) | (1,000) | (1,239,000) | - | (1,239,000) | 1,825 |
| 10010 | LEGS LEGISLATIVE RES COMM | (4,604,000) | 1,300,000 | (3,304,000) | - | (3,304,000) | 9,834 |
| 20020 | JUDL JUDICIAL RET SYSTEM | (33,000) | (9,026) | (42,026) | - | (42,026) | 3,047 |
| 20025 | JUDL ADM OFF OF THE COURT | (13,192,000) | 4,400,000 | (8,792,000) | - | (8,792,000) | 2,808 |
| 31030 | UNIFIED PROSECUTORIAL SYS | (11,120,000) | 1,500,000 | (9,620,000) | - | (9,620,000) | 3,905 |
| 31035 | DEPT OF AGRICULTURE | (1,964,000) | 1,725,000 | (239,000) | - | (239,000) | 9,137 |
| 31040 | ATTORNEY GENERALS OFFICE | (1,851,000) | 1,725,000 | (126,000) | - | (126,000) | 8,850 |
| 31045 | AUDITOR OF PUBLIC ACCOUNT | (1,496,000) | 1,725,000 | (229,000) | - | (229,000) | 6,461 |
| 31066 | REGISTRY OF ELECTION | (120,000) | (4,412) | (124,412) | - | (124,412) | 0,984 |
| 31070 | GOVERNORS OFFICE | (354,000) | (44,866) | (398,866) | - | (398,866) | 2,353 |
| 31074 | DEPT OF VETERANS AFFAIRS | (4,212,000) | (3,695,147) | (7,907,147) | - | (7,907,147) | 4,098 |
| 31076 | MILITARY AFFAIRS COMM | (12,959) | (18,198) | (31,154) | - | (31,154) | 1,181 |
| 31082 | KY INFRASTRUCTURE | (162,990) | 99,761 | (63,229) | - | (63,229) | 14,861 |
| 31085 | LT GOVERNORS OFFICE | (93,990) | 56,114 | (37,876) | - | (37,876) | 8,570 |
| 31089 | AGRICULTURAL DEVELOP BD | - | (314,781) | (314,781) | - | (314,781) | - |
| 31094 | OFF OF HOMELAND SECURITY | (190,760) | 86,717 | (104,043) | - | (104,043) | 17,393 |
| 31095 | DEPT MILITARY AFFAIRS | (3,169,982) | (955,257) | (4,125,239) | - | (4,125,239) | 289,027 |
| 31097 | OFF OF MINORITY EMPOWMENT | (1,406) | 3,241 | 1,835 | - | 1,835 | 128 |
| 31110 | OFF OF SECRETARY TO CABIN | (6,254) | (62,159) | (68,413) | - | (68,413) | 570 |
| 31112 | GOV OFF LOCAL DEVELOPMENT | (464,813) | 78,363 | (386,450) | - | (386,450) | 42,380 |
| 31120 | SECRETARY OF STATE | (335,726) | 121,504 | (214,222) | - | (214,222) | 30,610 |
| 31125 | STATE TREASURERS OFFICE | (301,690) | 6,199 | (295,491) | - | (295,491) | 27,507 |
| 31135 | EARLY CHILDHOOD ADVISORY COUNCIL | - | (84,073) | (84,073) | - | (84,073) | - |
| 31136 | BOARD OF MEDICAL IMAGING & RADIATIO | (23,957) | 12,719 | (11,238) | - | (11,238) | 2,184 |
| 31137 | KY COMM NETWORK AUTH | (156,161) | (19,382) | (175,543) | - | (175,543) | 14,238 |
| 31150 | BOARD OF ACCOUNTANCY | (40,154) | (8,344) | (48,498) | - | (48,498) | 3,661 |
| 31155 | BOARD OF AUCTIONEERS | - | - | - | - | - | - |
| 31165 | BOARD OF BARBERING | (20,696) | (3,959) | (24,655) | - | (24,655) | 1,887 |
| 31170 | BOARD OF CHIROPRACTIC EXM | - | (34,201) | (34,201) | - | (34,201) | - |
| 31179 | Off of the KY Bnd of Emergency Med Svcs | (68,682) | 158,248 | 89,566 | - | 89,566 | 6,262 |
| 31180 | BOARD OF DENTISTRY | (48,929) | 11,585 | (37,344) | - | (37,344) | 4,461 |
| 31185 | BOARD OF ELECTIONS | (99,981) | 12,280 | (87,701) | - | (87,701) | 9,116 |
| 31190 | BRD OF EMBALMERS/FUN DIR | (39,240) | 14,666 | (24,574) | - | (24,574) | 3,578 |
| 31200 | BOARD OF EXM ARCHITECTS | (29,421) | (10,751) | (40,172) | - | (40,172) | 2,683 |
| 31205 | KY LANDSCAPE ARCH REG BD | (4,942) | (60) | (5,002) | - | (5,002) | 451 |
| 31215 | BD EXAMINERS OF SOCIAL WK | (20,687) | (10,499) | (31,186) | - | (31,186) | 1,886 |
| 31225 | BD OF HAIRDRESSERS/CSMTG | (137,476) | 87,754 | (49,722) | - | (49,722) | 12,535 |
| 31245 | BD OF MEDICAL LICENSURE | (160,251) | 45,557 | (114,694) | - | (114,694) | 14,611 |
| 31250 | BOARD OF NURSING | (604,680) | 195,711 | (408,969) | - | (408,969) | 55,132 |
| 31260 | BOARD OF OPTOMETRIC EXM | (16,338) | 9,258 | (7,080) | - | (7,080) | 1,490 |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code (1) | Participating Employer Name (2) | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2024 (18) |
|------------------------------------|---------------------------------------|--|--|---|---|---|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense (13) | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (14) | Gross Employer OPEB Expense (15) | Proportionate Share of Nonemployer Contributions (16) | Net Employer OPEB Expense (17) | |
| 31263 | KY RESPIRATORY CARE BD | (21,221) | 7,367 | (13,854) | - | (13,854) | 1,935 |
| 31268 | PERSONNEL BOARD | (67,553) | 7,237 | (60,316) | - | (60,316) | 6,159 |
| 31270 | KY BOARD OF PHARMACY | (217,318) | 35,228 | (182,090) | - | (182,090) | 19,814 |
| 31275 | BD OF PHYSICAL THERAPY | (34,316) | 23,821 | (10,495) | - | (10,495) | 3,129 |
| 31284 | BOARD OF REAL ESTATE APPR | - | - | - | - | - | - |
| 31280 | BD OF PROF ENGINEERS & LA | (99,005) | (15,143) | (114,148) | - | (114,148) | 9,027 |
| 31345 | SCHOOL FAC CONSTR COMM | (27,802) | (11,437) | (39,239) | - | (39,239) | 2,535 |
| 31354 | EXECUTIVE BRANCH ETH COMM | (52,176) | (25,028) | (77,204) | - | (77,204) | 4,757 |
| 31370 | COMMISSION ON HUMAN RIGHT | (178,376) | (12,388) | (190,764) | - | (190,764) | 16,264 |
| 31395 | COMMISSION- REAL ESTATE | - | - | - | - | - | - |
| 31400 | COMMISSION ON WOMEN | - | (24,025) | (24,025) | - | (24,025) | - |
| 31410 | COMMISSION POSTSEC EDUCAT | - | (242,791) | (649,077) | - | (649,077) | 37,044 |
| 31765 | OFFICE OF STATE BUD DIREC | (406,286) | (119,587) | (356,334) | - | (356,334) | 21,586 |
| 35605 | TRAN OFF OF THE SECRETARY | (236,747) | 95,075 | (606,936) | - | (606,936) | 64,007 |
| 35607 | TRAN OFFICE OF LEGAL SVC | (702,011) | (16,372) | (424,787) | - | (424,787) | 37,238 |
| 35609 | DIVISION OF FACILITY MANA | (408,415) | (101,639) | (381,604) | - | (381,604) | 25,526 |
| 35615 | TRAN DEPT OF AVIATION | (279,965) | (239,704) | (210,872) | - | (210,872) | 21,855 |
| 35616 | TRAN OFFICE OF PERSONNEL | (239,704) | (61,034) | (366,976) | - | (366,976) | 27,895 |
| 35617 | OFFICE OF INFORMAT TECHNO | (305,942) | (166,263) | (510,094) | - | (510,094) | 31,827 |
| 35618 | OFFICE OF AUDITS | (343,831) | (423) | (311,867) | - | (311,867) | 21,827 |
| 35619 | DOT PAYROLL DIVISION | (423) | (111,757) | (161,060) | - | (161,060) | - |
| 35625 | TRAN DEPT OF HIGHWAYS | (144,567) | (144,567) | (34,845,849) | - | (34,845,849) | 4,891 |
| 35628 | TRAN DEPT OF INTERGOV PRO | (35,446) | (123,456) | (125,161) | - | (125,161) | 1,288 |
| 35630 | TRAN DEPT OF VEH REGULAT | (123,456) | (1,139,221) | (1,139,221) | - | (1,139,221) | 9,944 |
| 36635 | CAB FOR ECONOMIC DEVELOPMENT | (1,644,237) | (834) | (1,139,221) | - | (1,139,221) | 9,944 |
| 39075 | KHEAA DIV OF FINANCIAL AF | (834) | (1,139,221) | (1,139,221) | - | (1,139,221) | 9,944 |
| 39079 | COMMONWEALTH OF TECHNOL | (86,237) | (2,467,237) | (2,467,237) | - | (2,467,237) | 4,986 |
| 39084 | KY RIVER AUTHORITY | (66,181) | (66,181) | (66,181) | - | (66,181) | 6,085 |
| 39103 | OFFICE OF PVA'S | (5,706,656) | (1,822,591) | (6,529,247) | - | (6,529,247) | 0,257 |
| 39130 | DEPT OF REVENUE | (6,187,591) | (1,822,591) | (8,010,182) | - | (8,010,182) | 4,190 |
| 39750 | OFFICE OF SECRETARY | (1,112,488) | (1,112,488) | (2,488) | - | (2,488) | 1,449 |
| 39757 | FIN OFFICE OF INSP GENERAL | (1,112,488) | (1,112,488) | (2,667) | - | (2,667) | - |
| 39758 | OFF OF THE CONTROLLER | (782,613) | (782,613) | (6,139) | - | (6,139) | 1,328 |
| 39785 | DEPT FACILITIES SUPP SVCS | (1,852,308) | (1,852,308) | (0,308) | - | (0,308) | 8,928 |
| 50235 | KY STATE FAIR BOARD | (1,805,315) | (1,805,315) | (4,322) | - | (4,322) | 4,640 |
| 50410 | COMM KY HERITAGE COUNCIL | (162,849) | (162,849) | (8,493) | - | (8,493) | 4,854 |
| 50529 | KY ARTS COUNCIL | (104,079) | (104,079) | (26,377) | - | (26,377) | 9,546 |
| 50550 | KY HISTORICAL SOCIETY | (316,913) | (316,913) | (7,979) | - | (7,979) | 8,873 |
| 50660 | DEPT OF FISH & WILDLIFE | (2,843,692) | (118,339) | (2,962,031) | - | (2,962,031) | 29,277 |
| 50665 | COMM KY HORSE PARK | (426,192) | (426,192) | (601,714) | - | (601,714) | 38,859 |
| 50670 | DEPT OF PARKS | (4,193,939) | (968,141) | (5,162,080) | - | (5,162,080) | 382,388 |
| 50850 | COMM OFFICE OF SECRETARY | (239,881) | (137,717) | (377,598) | - | (377,598) | 21,871 |
| 50852 | KY ARTISANS CTR AT BERE | (125,384) | 58,087 | (67,297) | - | (67,297) | 11,432 |
| 50860 | DEPT OF TOURISM | (207,172) | (90,165) | (297,337) | - | (297,337) | 18,889 |
| 51106 | DEPT OF WORKPLACE STANDARDS | (817,201) | 1,882,891 | 1,065,690 | - | 1,065,690 | 74,509 |
| 51107 | DEPARTMENT OF WORKERS' CLAIMS | (1,371,150) | 3,159,231 | 1,788,081 | - | 1,788,081 | 125,016 |
| 51113 | KY OSH REVIEW COMMISSION | (39,444) | 90,881 | 51,437 | - | 51,437 | 3,596 |
| 51114 | WORKERS' COMP FUNDING COMMISSION | (154,248) | 355,398 | 201,150 | - | 201,150 | 14,064 |
| 51142 | OFFICE OF UNEMPLOYMENT INSURANCE | (2,089,435) | 4,814,210 | 2,724,775 | - | 2,724,775 | 190,507 |
| 51183 | EDUC PROF STANDARDS BD | - | (146,971) | (146,971) | - | (146,971) | - |
| 51340 | KY COMM DEAF/HARD OF HEAR | (104,873) | (8,635) | (113,508) | - | (113,508) | 9,562 |
| 51407 | KY ENVIRONMENTAL EDUC COU | (19,222) | 7,019 | (12,203) | - | (12,203) | 1,753 |
| 51507 | OFFICE OF THE SECRETARY | (1,465,751) | 3,377,197 | 1,911,446 | - | 1,911,446 | 133,642 |
| 51508 | KY UNEMPLOYMENT INSURANCE COMMIS | (116,302) | 267,969 | 151,667 | - | 151,667 | 10,604 |
| 51509 | OFFICE OR EDUCATIONAL PROGRAMS | (7,324) | 16,876 | 9,552 | - | 9,552 | 668 |
| 51512 | KY WORKFORCE INNOVATION BOARD | - | - | - | - | - | - |
| 51530 | EDUC OFFICE OF SECRETARY | (26,075) | (1,877,848) | (1,903,923) | - | (1,903,923) | 2,377 |
| 51531 | DEPT WORKFORCE INVESTMENT | (3,158,529) | (1,295,692) | (4,454,221) | - | (4,454,221) | 287,983 |
| 51532 | KY COMM ON PROPRIETARY ED | (21,218) | 11,896 | (9,322) | - | (9,322) | 1,935 |
| 51540 | EDUC DEPT OF EDUCATION | (2,399,325) | 682,715 | (1,716,610) | - | (1,716,610) | 218,761 |
| 51545 | KY EDUCATIONAL TV AUTHOR | (1,278,302) | 172,349 | (1,105,953) | - | (1,105,953) | 116,551 |
| 51555 | KY DEPT LIBRARY & ARCHIVE | (432,579) | (140,386) | (572,965) | - | (572,965) | 39,441 |
| 53713 | OFFICE OF THE KY HEALTH BENEFIT EXCHA | - | (97,739) | (97,739) | - | (97,739) | - |
| 53721 | H&FS OFF OF THE SECRETARY | (4,643,281) | 2,450,310 | (2,192,971) | - | (2,192,971) | 423,357 |
| 53723 | OFFICE INSPECTOR GENERAL | (1,576,188) | (1,032,813) | (2,609,001) | - | (2,609,001) | 143,711 |
| 53724 | OFFICE OF HEALTH POLICY | - | (114,976) | (114,976) | - | (114,976) | - |
| 53725 | DEPT OF AGING/INDEP LIVIN | (1,926,848) | 1,384,083 | (542,765) | - | (542,765) | 175,683 |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2024 |
|-----------------------------|---------------------------------------|--|---|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| 53727 | DEPT FOR INCOME SUPPORT | (4,096,562) | 1,707,018 | (2,389,544) | - | (2,389,544) | 373,509 |
| 53728 | DEPT FOR PUBLIC HEALTH | (4,178,654) | 1,719,446 | (2,459,208) | - | (2,459,208) | 380,994 |
| 53729 | OFF HUMAN RESOURCE MANAGE | (3,093,513) | (1,237,995) | (4,331,508) | - | (4,331,508) | 282,055 |
| 53730 | SERVE KY | (173,882) | 45,577 | (128,305) | - | (128,305) | 15,854 |
| 53736 | H&FS DEPT FOR COMM BASE S | (38,927,671) | 10,370,969 | (28,556,702) | - | (28,556,702) | 3,549,279 |
| 53739 | HEALTH DATA AND ANALYTICS | (6,832) | (210,551) | (217,383) | - | (217,383) | 623 |
| 53746 | DEPT FOR MEDICAID SERVICE | (1,717,916) | 635,862 | (1,082,054) | - | (1,082,054) | 156,633 |
| 53767 | OFFICE FOR CHILDREN WITH SPECIAL HEAL | (1,069,186) | (301,424) | (1,370,610) | - | (1,370,610) | 97,484 |
| 54500 | J&PS OFF OF SECRETARY | (1,734,546) | 1,077,362 | (657,184) | - | (657,184) | 158,149 |
| 54515 | DEPT OF PUBLIC ADVOCACY | (5,774,898) | 1,436,592 | (4,338,306) | - | (4,338,306) | 526,534 |
| 54520 | J&PS DEPT OF KY STATE POL | (6,739,562) | 1,254,808 | (5,484,754) | - | (5,484,754) | 614,488 |
| 54523 | DEPT OF JUVENILE JUSTICE | (5,714,416) | (5,270,573) | (10,984,989) | - | (10,984,989) | 521,019 |
| 54525 | DEPT OF CRIMINAL JUST TRN | (1,475,269) | 239,906 | (1,235,363) | - | (1,235,363) | 134,509 |
| 54527 | J&PS DEPT OF CORRECTIONS | (3,305,465) | 1,057,490 | (2,247,975) | - | (2,247,975) | 301,380 |
| 55790 | OFFICE OF THE SECRETARY | (924,625) | (444,755) | (1,369,380) | - | (1,369,380) | 84,304 |
| 55793 | DEPT PERSONNEL ADMIN | (364,056) | (23,519) | (387,575) | - | (387,575) | 33,193 |
| 55794 | DEPT FOR EMPLOYEE INS | (466,735) | 6,284 | (460,451) | - | (460,451) | 42,555 |
| 56102 | OFFICE OF THE SECRETARY | (40,726) | (1,478,936) | (1,519,662) | - | (1,519,662) | 3,713 |
| 56106 | DEPT OF WORKPLACE STANDARD | (101,465) | (2,061,006) | (2,162,471) | - | (2,162,471) | 6,286 |
| 56107 | DEPT OF WORKERS CLAIMS | (51,400) | (2,809,941) | (2,861,362) | - | (2,861,362) | 6,286 |
| 56113 | KY OSH REVIEW COMMISSION | (1,307,119) | (1,307,119) | (108,705) | - | (108,705) | 615 |
| 56114 | WORKERS COMP FUNDING COMM | (6,335,642) | (899) | (335,642) | - | (335,642) | 615 |
| 56115 | GEN ADM PROG SUPP S SERVI | (188,990) | (188,990) | (188,990) | - | (188,990) | - |
| 56116 | OFF OF INSPCT GEN S SVCS | (16,288) | (16,288) | (16,288) | - | (16,288) | - |
| 56142 | OFFICE OF UNEMPLOYMENT INSURANCE | (147,403) | (147,403) | (147,403) | - | (147,403) | - |
| 57122 | MINE SAFETY REV COMM | - | - | - | - | - | - |
| 57123 | KY PUBLIC SVC COMMISSION | (807,643) | (807,643) | (807,643) | - | (807,643) | 3,643 |
| 57124 | KY STATE NATURE PRES COMM | (1,000,000) | (1,000,000) | (1,000,000) | - | (1,000,000) | - |
| 57126 | OFFICE OF THE SECRETARY | (523,718) | (523,718) | (523,718) | - | (523,718) | 7,718 |
| 57127 | DEPT FOR ENERGY DEV & IND | (2,525,100) | (2,525,100) | (2,525,100) | - | (2,525,100) | - |
| 57128 | DEPT FOR NATURAL RESOURCE | (4,453,607) | (4,453,607) | (4,453,607) | - | (4,453,607) | 6,077 |
| 57129 | DEPT FOR ENVIRONM PROTECT | (6,191,450) | (6,191,450) | (6,191,450) | - | (6,191,450) | 4,550 |
| 57139 | OFFICE OF ADMINISTRATIVE SERVICES | (837,632) | (837,632) | (837,632) | - | (837,632) | 6,329 |
| 57140 | KY NATURE PRESERVES | (199,604) | (199,604) | (199,604) | - | (199,604) | 8,204 |
| 57141 | OFFICE OF ENERGY POLICY | (60,502) | (60,502) | (60,502) | - | (60,502) | 5,502 |
| 58175 | BRD OF CLMS & CRIME VICTI | - | - | - | - | - | - |
| 58300 | KY BOARD OF TAX APPEALS | - | - | - | - | - | - |
| 58374 | KY HORSE RACING AUTHORITY | (489,615) | 155,108 | (334,507) | - | (334,507) | 4,615 |
| 58671 | KY CLAIMS COMMISSION | - | (191,234) | (191,234) | - | (191,234) | - |
| 58672 | OFFICE OF CLAIMS AND APPEALS | (97,454) | 221,706 | 124,252 | - | 124,252 | 8,886 |
| 58675 | OFFICE OF THE SECRETARY | (688,135) | 284,262 | (403,873) | - | (403,873) | 62,742 |
| 58676 | DEPT OF INSURANCE | (681,707) | (336,258) | (1,017,965) | - | (1,017,965) | 62,155 |
| 58677 | OFF OF OCCUP & PROFESSION | (293,475) | 68,966 | (224,509) | - | (224,509) | 26,758 |
| 58678 | KY BOXING & WRESTLING AUT | (10,606) | 871 | (9,735) | - | (9,735) | 967 |
| 58680 | DEPT OF ALCOHOL & BEVERA | (121,506) | (129,111) | (250,617) | - | (250,617) | 11,078 |
| 58681 | DEPT OF CHARITABLE GAMING | (238,277) | 40,039 | (198,238) | - | (198,238) | 21,725 |
| 58685 | DEPT OF FINANCIAL INSTITU | (1,089,555) | 178,597 | (910,958) | - | (910,958) | 99,342 |
| 58690 | DEPT OF HOUSING & BUILD C | (1,870,539) | 369,663 | (1,500,876) | - | (1,500,876) | 170,549 |
| 014A | BRECKINRIDGE CO ATTORNEY | (16,288) | (3,173) | (19,461) | - | (19,461) | 1,485 |
| 024A | CHRISTIAN COUNTY ATTORNEY | (5,877) | 2,644 | (3,233) | - | (3,233) | 536 |
| 031A | EDMONSON COUNTY ATTORNEY | (7,637) | (1,832) | (9,469) | - | (9,469) | 696 |
| 060A | KNOTT COUNTY ATTORNEY | (10,942) | (20,761) | (31,703) | - | (31,703) | 998 |
| 071A | LOGAN COUNTY ATTORNEY | (20,051) | 2,653 | (17,398) | - | (17,398) | 1,828 |
| 086A | MONROE CO ATTORNEY | (752) | (6,341) | (7,093) | - | (7,093) | 69 |
| 116A | WAYNE COUNTY ATTORNEY | (814) | (30,765) | (31,579) | - | (31,579) | 74 |
| W002 | ALLEN COUNTY ATTORNEY | (19,446) | (1,795) | (21,241) | - | (21,241) | 1,773 |
| W003 | ANDERSON COUNTY ATTORNEY | (2,400) | 1,307 | (1,093) | - | (1,093) | 219 |
| W005 | BARREN COUNTY ATTORNEY | (35,678) | (22,141) | (57,819) | - | (57,819) | 3,253 |
| W006 | BATH COUNTY ATTORNEY | (3) | 8 | 5 | - | 5 | - |
| W007 | BELL COUNTY ATTORNEY | (42,970) | 9,972 | (32,998) | - | (32,998) | 3,918 |
| W008 | BOONE COUNTY ATTORNEY | (130,508) | 4,817 | (125,691) | - | (125,691) | 11,899 |
| W011 | BOYLE COUNTY ATTORNEY | (3,656) | 3,347 | (309) | - | (309) | 333 |
| W015 | BULLITT COUNTY ATTORNEY | (51,211) | 88,169 | 36,958 | - | 36,958 | 4,669 |
| W018 | CALLOWAY COUNTY ATTORNEY | (68) | 138 | 70 | - | 70 | 6 |
| W021 | CARROLL COUNTY ATTORNEY | (13,997) | (3,333) | (17,330) | - | (17,330) | 1,276 |
| W022 | CHILD SUPPORT ENFORCEMENT | (14,404) | 3,716 | (10,688) | - | (10,688) | 1,313 |
| W023 | CASEY COUNTY ATTORNEY | (13,310) | (4,852) | (18,162) | - | (18,162) | 1,214 |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | Implicit Subsidy Year Ending 6/30/2024 | |
|-----------------------------|-----------------------------|--|---|-----------------------------|--|--|---------------------------|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | | Net Employer OPEB Expense |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| W025 | CLARK COUNTY ATTORNEY | (32,163) | 3,803 | (28,360) | - | (28,360) | 2,933 |
| W028 | CRITTENDEN CO ATTORNEY | (6,366) | (2,662) | (9,028) | - | (9,028) | 580 |
| W030 | DAVISS COUNTY ATTORNEY | (10,329) | (1,397) | (11,726) | - | (11,726) | 962 |
| W036 | FLOYD COUNTY ATTORNEY | (31,615) | (37,730) | (69,345) | - | (69,345) | 2,883 |
| W037 | FRANKLIN COUNTY ATTORNEY | (48,428) | (11,573) | (60,001) | - | (60,001) | 4,415 |
| W040 | GALLATIIN COUNTY ATTORNEY | (5,222) | 11,565 | 6,343 | - | 6,343 | 476 |
| W041 | GARRARD COUNTY ATTORNEY | (16,633) | (1,280) | (17,913) | - | (17,913) | 1,517 |
| W042 | GARRARD COUNTY CHILD SUPPOR | (8,613) | 5,201 | (3,412) | - | (3,412) | 785 |
| W046 | HANCOCK COUNTY ATTORNEY | (26,334) | (29,897) | (56,231) | - | (56,231) | 2,401 |
| W049 | HARRISON COUNTY ATTORNEY | (4,744) | (84) | (4,828) | - | (4,828) | 433 |
| W053 | HICKMAN COUNTY ATTORNEY | (12,372) | (15,526) | (27,898) | - | (27,898) | 1,128 |
| W054 | HOPKINS COUNTY ATTORNEY | (10,441) | 5,894 | (4,547) | - | (4,547) | 952 |
| W055 | JACKSON COUNTY ATTORNEY | (67,402) | 8,852 | (58,550) | - | (58,550) | 6,145 |
| W056 | JACKSON COUNTY ATTORNEY | (2,194) | 605 | (1,589) | - | (1,589) | 200 |
| W058 | JEFFERSON CO ATTORNEY | (92,353) | 144,493 | 52,140 | - | 52,140 | 8,420 |
| W058 | JEFFERSON CO ATTORNEY | (283) | 568 | 285 | - | 285 | 26 |
| W061 | KNOX COUNTY ATTORNEY | (6) | 12 | 6 | - | 6 | 1 |
| W062 | LARUE COUNTY ATTORNEY | (14,227) | (15,407) | (29,634) | - | (29,634) | 1,297 |
| W063 | LAUREL COUNTY ATTORNEY | (4,591) | (2,797) | (7,388) | - | (7,388) | 607 |
| W065 | LEE COUNTY ATTORNEY | (9) | (3,104) | (3,113) | - | (3,113) | 257 |
| W073 | MCCRACKEN COUNTY ATTORNEY | (9) | 608 | (9,128) | - | (9,128) | 749 |
| W074 | MCCRACKEN COUNTY ATTORNEY | (23,959) | (23,959) | (47,918) | - | (47,918) | 1,910 |
| W076 | MADISON COUNTY ATTORNEY | (23,959) | (23,959) | (47,918) | - | (47,918) | 1,910 |
| W077 | MADISON COUNTY ATTORNEY | (90,288) | (90,288) | (180,576) | - | (180,576) | 7,284 |
| W077 | MAGOFFIN CO ATTORNEY | (14,837) | (14,837) | (29,674) | - | (29,674) | 1,295 |
| W082 | MEADE COUNTY ATTORNEY | (19,837) | (19,837) | (39,674) | - | (39,674) | 1,618 |
| W083 | MENIFEE COUNTY ATTORNEY | (4,954) | (4,954) | (9,908) | - | (9,908) | 404 |
| W084 | MERCER COUNTY ATTORNEY | (7,235) | (7,235) | (14,470) | - | (14,470) | 648 |
| W087 | MONTGOMERY CO ATTORNEY | (17,395) | (17,395) | (34,790) | - | (34,790) | 1,576 |
| W088 | MORGAN COUNTY ATTORNEY | (20,671) | (20,671) | (41,342) | - | (41,342) | 1,832 |
| W092 | OHIO COUNTY ATTORNEY | (2,933) | (2,933) | (5,866) | - | (5,866) | 238 |
| W093 | OLDHAM COUNTY ATTORNEY | (56,339) | (56,339) | (112,678) | - | (112,678) | 5,160 |
| W094 | OWEN COUNTY ATTORNEY | (11,543) | (11,543) | (23,086) | - | (23,086) | 1,041 |
| W096 | PENDLETON COUNTY ATTORNEY | (2,879) | (2,879) | (5,758) | - | (5,758) | 17 |
| W099 | POWELL COUNTY ATTORNEY | (35) | (35) | (70) | - | (70) | 3 |
| W100 | PULASKI COUNTY ATTORNEY | (47,934) | (47,934) | (95,868) | - | (95,868) | 4,327 |
| W102 | ROCKCASTLE CO ATTORNEY | (20,023) | (20,023) | (40,046) | - | (40,046) | 1,867 |
| W103 | ROWAN COUNTY ATTORNEY | (5,968) | (5,968) | (11,936) | - | (11,936) | 474 |
| W105 | SCOTT COUNTY ATTORNEY | (2,450) | (2,450) | (4,900) | - | (4,900) | 184 |
| W106 | SHELBY COUNTY ATTORNEY | (12,240) | (12,240) | (24,480) | - | (24,480) | 1,116 |
| W107 | SIMPSON COUNTY ATTORNEY | (7,235) | (7,235) | (14,470) | - | (14,470) | 660 |
| W108 | SPENCER COUNTY ATTORNEY | (10,830) | (10,830) | (21,660) | - | (21,660) | 987 |
| W110 | TODD COUNTY ATTORNEY | (4,700) | (4,700) | (9,400) | - | (9,400) | 397 |
| W111 | TRIGG COUNTY ATTORNEY | (13,357) | (13,357) | (26,714) | - | (26,714) | 1,218 |
| W112 | TRIMBLE COUNTY ATTORNEY | (9,459) | (9,459) | (18,918) | - | (18,918) | 862 |
| W113 | UNION COUNTY ATTORNEY | (19,361) | (19,361) | (38,722) | - | (38,722) | 1,765 |
| W117 | WEBSTER COUNTY ATTORNEY | (14,610) | (14,610) | (29,220) | - | (29,220) | 1,332 |
| W118 | WHITLEY COUNTY ATTORNEY | (28,168) | (28,168) | (56,336) | - | (56,336) | 2,568 |
| X034 | FAYETTE CO ATTORNEY OFF | (13,679) | (13,679) | (27,358) | - | (27,358) | 1,247 |
| X059 | KENTON COUNTY ATTORNEY | (16,250) | 2,620 | (13,630) | - | (13,630) | 1,482 |
| TOTAL | | (294,860,914) | (19,890,521) | (314,751,435) | - | (314,751,435) | 26,884,316 |

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Appendix A: Collective OPEB Am

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| 1430 | EASTERN KY UNIV | - | 309,580 | 474,531 | 1,182,180 | 1,966,291 | 4,302,632 | 349,266 | 473,957 | 6,094,955 | 11,220,810 |
| 1433 | KET FOUNDATION | - | 145,092 | 222,400 | 1,377,132 | 1,744,624 | 2,016,524 | 163,691 | 222,130 | 149,224 | 2,551,569 |
| 1434 | KY BAR ASSOCIATION | - | - | - | - | - | - | - | - | - | - |
| 1435 | CHILD WATCH ADVOCACY CTR | - | 14,970 | 22,946 | 142,649 | 180,565 | 208,051 | 16,889 | 22,918 | 33,200 | 281,058 |
| 1436 | LOTUS | - | 48,181 | 73,854 | 434,850 | 556,885 | 669,639 | 54,358 | 73,764 | 302,760 | 1,100,521 |
| 1437 | SANCTUARY INC | - | 34,158 | 52,359 | 217,508 | 304,025 | 474,744 | 38,537 | 52,295 | 67,073 | 632,649 |
| 1438 | O A S I S | - | 45,557 | 69,831 | 308,642 | 424,030 | 633,169 | 51,397 | 69,747 | 98,079 | 852,392 |
| 1439 | BARREN RIVER CHILD ADVOCA | - | 33,656 | 51,588 | 371,937 | 457,181 | 467,755 | 37,970 | 51,526 | 64,747 | 621,998 |
| 1440 | MOREHEAD STATE UNIVERSITY | - | 218,381 | 334,739 | 823,551 | 1,376,671 | 3,035,120 | 246,375 | 334,334 | 2,678,225 | 6,294,054 |
| 1445 | MURRAY STATE UNIV | - | 343,153 | 525,992 | - | 869,145 | 4,769,235 | 387,142 | 525,355 | 2,530,643 | 8,212,375 |
| 1450 | NORTHERN KY UNIVERSITY | - | - | - | - | - | - | - | - | 8,147,334 | 8,147,334 |
| 1451 | SILVERLEAF | - | 23,182 | 35,533 | 184,190 | 242,905 | 322,186 | 26,153 | 35,490 | 39,588 | 423,417 |
| 1452 | SPRINGHAVEN INC | - | 30,738 | 47,116 | 202,772 | 280,626 | 427,210 | 34,679 | 47,059 | 79,569 | 588,517 |
| 1453 | SAFE HARBOR | - | 49,514 | 75,896 | 414,273 | 539,683 | 688,162 | 55,861 | 75,804 | 117,677 | 937,504 |
| 1454 | D.O.V.E.S. | - | 35,035 | 53,703 | 291,986 | 380,724 | 486,929 | 39,536 | 53,638 | 60,302 | 640,395 |
| 1455 | GATEWAY CHILD ADVOCACY | - | - | - | - | - | - | - | - | - | - |
| 1456 | JUDI'S PLACE FOR KIDS, INC. | - | 118,185 | 175,781 | 118,185 | 159,662 | 227,598 | - | 25,071 | 21,865 | 293,009 |
| 1457 | KY RIVER CHILD ADVOCACY | - | 13,139 | 19,703 | 160,734 | 194,012 | 182,604 | 14,823 | 20,115 | 19,180 | 236,722 |
| 1458 | BLUEGRASS RAPE CRISIS CTR | - | 26,081 | 39,120 | 198,919 | 264,978 | 362,486 | 29,425 | 39,930 | 314,474 | 746,315 |
| 1459 | NURSING HOME OMBUDSMAN | - | 14,224 | 21,337 | 98,005 | 134,032 | 197,691 | 16,048 | 21,777 | 29,337 | 264,853 |
| 1465 | WESTERN KENTUCKY UNIV | - | 620,966 | 951,823 | 1,984,721 | 2,557,500 | 8,630,371 | 68,909 | 95,000 | 3,874,076 | 14,155,695 |
| 1480 | KASAP | - | 33,974 | 52,077 | 275,750 | 361,801 | 472,189 | 37,909 | 52,013 | 72,088 | 634,613 |
| 1481 | KDVA | - | 63,263 | 96,972 | 479,721 | 639,956 | 879,248 | 71,373 | 96,854 | 106,615 | 1,154,090 |
| 1482 | KACAC | - | - | - | - | - | - | - | - | - | - |
| 1483 | PENNYRILE CHILD ADV CTR | - | 12,137 | 18,605 | 115,119 | 145,861 | 68,690 | 13,693 | 18,582 | 18,476 | 219,441 |
| 1484 | BUFFALO TR CHILD ADV INC | - | 13,274 | 20,346 | 145,667 | 179,287 | 84,481 | 14,975 | 20,322 | 14,444 | 234,222 |
| 1485 | CUMBERLAND V CA CENTER | - | 16,887 | 25,884 | 155,517 | 198,388 | 34,694 | 19,051 | 25,853 | 40,015 | 319,613 |
| 1486 | LAKE CUMB CHILD ADV CTR | - | 17,276 | 26,483 | 187,543 | 241,369 | 40,103 | 19,490 | 26,449 | 12,558 | 298,600 |
| 1487 | B.R.A.S.S. | - | 45,108 | 69,144 | 407,796 | 524,048 | 26,927 | 50,891 | 69,059 | 76,160 | 823,037 |
| 1488 | WOMEN AWARE | - | 10,523 | 16,171 | 74,928 | 101,581 | 46,251 | 11,872 | 16,110 | 75,004 | 249,237 |
| 1489 | BETHANY HOUSE ABUSE SHEL | - | 27,843 | 42,267 | 197,144 | 267,666 | 86,974 | 31,413 | 42,627 | 65,371 | 526,385 |
| 1490 | HOPE HARBOR INC | - | 33,107 | 49,661 | 282,934 | 366,789 | 60,137 | 37,352 | 50,686 | 61,022 | 609,197 |
| 1491 | CHILD ADV CTR OF GRN RVR | - | - | - | 139,379 | 181,942 | 81,942 | 14,769 | 20,042 | 11,441 | 228,194 |
| 1492 | CSG HEADQUARTERS | - | - | 125 | 926,161 | 1,026,326 | 85,786 | 193,666 | 266,452 | 879,741 | 3,721,999 |
| 1994 | KY HIGHER ED STUD LN CORP | - | - | 748,651 | 1,678,492 | 2,427,143 | 8,106 | 551,024 | 744 | 2,435,481 | 10,522,355 |
| 3022 | LEX FAYETTE CO HLTH DEPT | - | 382,377 | 586,117 | 224,169 | 1,192,663 | 5,314,389 | 431,395 | 585,407 | 67,676 | 6,398,867 |
| 3023 | LAKE CUMBERLAND DISTRICT | - | 321,942 | 493,480 | 214,195 | 1,029,617 | 4,474,438 | 363,212 | 492,882 | - | 5,330,532 |
| 3024 | WEDCO DIST HEALTH DEPT | - | 82,845 | 126,987 | 129,427 | 339,259 | 1,151,403 | 93,465 | 126,833 | 1,281,827 | 2,653,528 |
| 3025 | NORTHERN KY DIST HLTH DEP | - | 400,846 | 614,426 | 1,972,822 | 2,988,094 | 5,571,073 | 452,231 | 613,682 | 382,290 | 7,019,276 |
| 3026 | BARREN RVR DIST HLTH DEPT | - | 241,932 | 370,839 | 479,099 | 1,091,870 | 3,362,438 | 272,946 | 370,390 | 362,403 | 4,368,177 |
| 3027 | GREEN RVR DIST HLTH DEPT | - | 363,591 | 557,321 | 468,073 | 1,388,985 | 5,053,298 | 410,201 | 556,646 | 6,359 | 6,026,504 |
| 3028 | LINCOLN TRL DIST HLTH DEP | - | 233,102 | 357,305 | 494,847 | 1,085,254 | 3,239,725 | 262,984 | 356,872 | 434,938 | 4,294,519 |
| 3029 | PURCHASE DIST HLTH DEPT | - | 119,844 | 183,700 | 252,013 | 555,557 | 1,665,625 | 135,207 | 183,477 | 512,173 | 2,496,482 |
| 3030 | MERCER CO HEALTH DEPT | - | 33,042 | 50,648 | 81,347 | 165,037 | 459,230 | 37,278 | 50,586 | 50,556 | 597,650 |
| 3031 | CUMBERLAND VLY DIST HEALT | - | 197,812 | 303,211 | 879,744 | 1,380,767 | 2,749,254 | 223,170 | 302,844 | 1,219,886 | 4,495,154 |
| 3033 | KY RIVER DIST HEALTH DEPT | - | 197,724 | 303,076 | 534,982 | 1,035,782 | 2,748,027 | 223,071 | 302,709 | 623,635 | 3,897,442 |
| 3034 | BOURBON CO HEALTH CENTER | - | 38,474 | 58,973 | 100,916 | 198,363 | 534,719 | 43,406 | 58,902 | - | 637,027 |
| 3035 | CLARK CO HEALTH DEPT | - | 78,407 | 120,184 | 194,579 | 393,170 | 1,089,721 | 88,458 | 120,038 | 52,437 | 1,350,654 |
| 3036 | GATEWAY DIST HEALTH DEPT | - | 139,111 | 213,233 | 291,570 | 643,914 | 1,933,406 | 156,944 | 212,974 | - | 2,303,324 |
| 3037 | BOYLE CO HEALTH DEPT | - | 31,437 | 48,187 | 62,416 | 142,040 | 436,919 | 35,467 | 48,129 | 3,286 | 523,801 |
| 3038 | PIKE CO HEALTH DEPT | - | 102,632 | 157,317 | 71,552 | 331,501 | 1,426,408 | 115,788 | 157,126 | - | 1,699,322 |
| 3039 | FLOYD CO HEALTH CENTER | - | 53,581 | 82,130 | 79,957 | 215,668 | 744,680 | 60,449 | 82,030 | 118,716 | 1,005,875 |
| 3040 | MARTIN CO HEALTH DEPT | - | 20,137 | 30,866 | 51,003 | 102,874 | 279,870 | 22,718 | 30,829 | 42,916 | 376,333 |
| 3042 | BUFFALO TRACE HEALTH DEPT | - | 40,457 | 62,013 | 25,418 | 127,888 | 562,279 | 45,643 | 61,938 | 43,366 | 713,226 |
| 3043 | LITTLE SANDY DIST HEALTH | - | - | - | - | - | - | - | - | - | - |
| 3044 | N CENTRAL DIST HLTH DEPT | - | 97,991 | 150,203 | 323,344 | 571,538 | 1,361,908 | 110,553 | 150,021 | 32,102 | 1,654,584 |
| 3045 | PENNYRILE DIST HLTH DEPT | - | 85,988 | 131,804 | 218,286 | 436,078 | 1,195,086 | 97,011 | 131,645 | 20,924 | 1,444,666 |
| 3047 | BREATHITT CO HEALTH DEPT | - | 69,582 | 106,657 | 17,902 | 194,141 | 967,071 | 78,502 | 106,528 | 41,120 | 1,193,221 |
| 3048 | GREENUP CO HLTH DEPT | - | 61,830 | 94,775 | 237,197 | 393,802 | 859,338 | 69,757 | 94,660 | 7,584 | 1,031,339 |
| 3049 | WHITLEY CO HEALTH DEPT | - | 102,444 | 157,028 | 69,280 | 328,752 | 1,423,793 | 115,576 | 156,838 | 115,884 | 1,812,091 |
| 3050 | LAUREL CO HEALTH DEPT | - | 57,578 | 88,257 | 145,835 | 299,627 | 800,238 | 64,959 | 88,150 | 66,832 | 1,020,179 |
| 3051 | KNOX CO HEALTH DEPT | - | 96,390 | 147,749 | 65,653 | 309,792 | 1,339,662 | 108,747 | 147,571 | 257,720 | 1,853,700 |
| 3052 | MONROE CO HEALTH DEPT | - | 21,643 | 33,175 | 97,462 | 152,280 | 300,804 | 24,418 | 33,135 | 16,833 | 375,190 |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|------------------------------------|-------------------------------------|---|----------------------------|-------------------------------|--|---|--|----------------------------|-------------------------------|--|--|
| | | Liability Experience (19) | Assumption Changes (20) | Investment Experience (21) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (22) | Total Deferred Outflow of Resources (23) | Liability Experience (24) | Assumption Changes (25) | Investment Experience (26) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (27) | Total Deferred Inflow of Resources (28) |
| 3053 | BULLITT CO HEALTH DEPT | - | 68,572 | 105,108 | 106,986 | 280,666 | 953,030 | 77,362 | 104,981 | 88,826 | 1,224,199 |
| 3054 | THREE RIVERS DIST HLTH | - | 116,285 | 178,244 | 384,054 | 678,583 | 1,616,160 | 133,192 | 178,028 | - | 1,925,380 |
| 3055 | ESTILL CO HEALTH DEPT | - | 17,683 | 27,104 | 4,749 | 49,536 | 245,758 | 19,949 | 27,072 | 43,561 | 336,340 |
| 3056 | OLDHAM CO HEALTH DEPT | - | 56,103 | 85,995 | 110,688 | 252,786 | 779,730 | 63,295 | 85,891 | 41,770 | 970,686 |
| 3057 | LEWIS CO HEALTH DEPT | - | 33,881 | 51,934 | 217,997 | 303,812 | 470,892 | 38,225 | 51,871 | 49,620 | 610,608 |
| 3058 | FLEMING CO HEALTH DEP | - | 21,171 | 32,452 | 28,951 | 82,574 | 294,242 | 23,885 | 32,412 | 2,600 | 353,139 |
| 3059 | JESSAMINE CO HEALTH DEPT | - | 71,674 | 109,864 | 388,211 | 569,749 | 996,146 | 80,862 | 109,731 | 47,749 | 1,234,488 |
| 3060 | POWELL CO HEALTH DEPT | - | 21,913 | 33,589 | 91,106 | 146,608 | 304,560 | 24,723 | 33,549 | 63,460 | 426,292 |
| 3061 | ANDERSON CO HEALTH DEPT | - | 28,817 | 44,171 | 95,587 | 168,575 | 400,503 | 32,511 | 44,117 | 17,842 | 494,973 |
| 3062 | MADISON CO HEALTH DEPT | - | 154,755 | 237,212 | 47,895 | 439,862 | 2,150,825 | 174,593 | 236,924 | 829,357 | 3,391,699 |
| 3064 | JOHNSON CO HEALTH DEPT | - | 68,649 | 105,227 | 53,653 | 227,529 | 954,107 | 77,450 | 105,100 | 65,906 | 1,202,563 |
| 3065 | MAGOFFIN CO HEALTH DEPT | - | 27,244 | 41,760 | 22,039 | 91,043 | 378,640 | 30,736 | 41,709 | 16,809 | 467,894 |
| 3066 | ALLEN CO HEALTH DEPT | - | 41,121 | 63,031 | 59,797 | 163,949 | 571,508 | 46,392 | 62,955 | 58,295 | 739,150 |
| 3067 | FRANKLIN CO HEALTH DEPT | - | 125,735 | 192,729 | 283,510 | 601,974 | 1,747,495 | 143,853 | 192,495 | 169,825 | 2,251,668 |
| 3068 | LINCOLN CO HEALTH DEPT | - | 25,745 | 39,463 | 62,403 | 127,611 | 357,813 | 29,045 | 39,415 | 43,057 | 469,370 |
| 3069 | WOODFORD CO HEALTH DEPT | - | 48,414 | 74,210 | 344,455 | 467,079 | 672,872 | 54,620 | 74,120 | 16,450 | 818,062 |
| 3072 | MUHLENBERG CO HEALTH DEPT | - | 48,219 | 73,911 | 162,414 | 284,544 | 670,162 | 54,400 | 73,822 | 13,602 | 811,986 |
| 3073 | MARSHALL CO HEALTH DEPT | - | 67,619 | 103,648 | 144,326 | 315,593 | 939,788 | 76,287 | 103,522 | 34,284 | 1,153,881 |
| 3074 | CHRISTIAN CO HEALTH DEPT | - | 64,140 | 98,316 | 80,909 | 243,365 | 891,443 | 76,287 | 103,522 | 136,725 | 1,198,728 |
| 3075 | HOPKINS CO HEALTH DEPT | - | - | 51,106 | 51,106 | 256,839 | 1,128,943 | 98,197 | 124,359 | 41,831 | 1,386,775 |
| 3076 | TODD CO HEALTH DEPT | - | - | - | 350,909 | 471,684 | 662,725 | 73,002 | 73,002 | - | 789,524 |
| 3077 | BRACKEN CO HEALTH DEPT | - | 17,955 | - | 70,892 | 116,369 | 249,546 | 27,489 | 46,853 | 344,145 | 464,544 |
| 3078 | MONTGOMERY CO HEALTH DEPT | - | 93,200 | 147,222 | 654,082 | 890,141 | 1,295,318 | 105,147 | 142,686 | 134,436 | 1,677,587 |
| 3079 | GARRARD COUNTY HEALTH DPT | - | 17,965 | 27,258 | 24,743 | 70,245 | 249,685 | 20,268 | 27,504 | 32,175 | 329,632 |
| 3080 | BRECKINRIDGE CO HEALTH BD | - | 21,263 | 32,588 | - | - | 295,528 | - | 33 | 89,607 | 441,671 |
| 3081 | ASHLAND BOYD CO HEALTH DP | - | 57,765 | 88,544 | 109,231 | 255,540 | 802,834 | 40,809 | 55,378 | 164,884 | 1,121,320 |
| 3082 | LAWRENCE CO HEALTH DEPT | - | 36,172 | 55,445 | 316,967 | 471,287 | 1,502,731 | 68,739 | 93,279 | 73,035 | 671,953 |
| 3083 | GRAVES CO HEALTH CENTER | - | 60,928 | 93,392 | 316,967 | 471,287 | 1,502,731 | 68,739 | 93,279 | 136,183 | 1,145,002 |
| 3084 | CALLOWAY CO HEALTH DEPT | - | 35,885 | 55,005 | 181,025 | 271,915 | 998,740 | 40,485 | 54,939 | 44,644 | 638,808 |
| 3085 | BELL CO HEALTH DEPT | - | 42,890 | 65,743 | 45,405 | 154,038 | 596,102 | 48,389 | 65,664 | 166,584 | 876,739 |
| 3086 | GRAYSON COUNTY HEALTH DEPT | - | 35,302 | 54,111 | 247,477 | 326,890 | 90,631 | 39,827 | 54,045 | 27,713 | 612,216 |
| 3087 | HARLAN CO HEALTH DEPT | - | 34,870 | 53,459 | 44,849 | 133,178 | 484,635 | 39,340 | 53,385 | 67,966 | 645,326 |
| 3088 | CARTER CO HEALTH DEPT | - | 30,322 | 46,477 | 105,607 | 182,408 | 621,426 | 34,209 | 46,422 | 502,057 | 502,057 |
| 3801 | KENTUCKY STATE UNIVERSITY | - | 158,704 | 243,311 | 109,224 | 511,193 | 1,79,048 | 1,193,632 | 3,821,361 | 5,129,595 | 17,969,642 |
| 5470 | KCTS | - | 775,484 | 1,188,313 | 2,560,965 | 4,525,130 | 777,910 | 874,896 | 1,187,241 | 150,391 | 1,111,556 |
| 7403 | ASST OF COMMONWEALTH ATTY | - | 58,413 | - | 313,174 | 461,123 | 11,836 | 65,901 | 89,428 | 2,622,621 | 2,622,621 |
| 7407 | KENTUCKY HOUSING CORP | - | - | - | - | - | - | - | - | 258,179 | 258,179 |
| 7408 | FRANKLIN CO COUNCIL AGING | - | - | 99,501 | 99,504 | - | 6,715 | 17,592 | 2 | 128,485 | 128,485 |
| 7409 | MUN ELEC POW ASSOC OF KY | - | 6,328 | 10,006 | 1,591 | - | 30,726 | 7,365 | 9,334 | 20,400 | 20,400 |
| 7410 | COMMONWEALTH CREDIT UNION | - | - | - | - | - | - | - | - | - | - |
| 7415 | HIGHSCHOOL ATHLETIC ASSOC | - | 448 | 687 | - | 1,135 | 6,231 | 506 | 686 | 81,480 | 88,903 |
| 7416 | KY OFFICE OF BAR ADMISSIO | - | - | - | - | - | - | - | - | 89,889 | 89,889 |
| 7417 | KY ASSOC OF REGIONAL PROG | - | 5,905 | 9,052 | 2,826 | 17,783 | 82,072 | 6,662 | 9,041 | 24,191 | 121,966 |
| 7716 | MASTER COMMISSIONER BULLITT COUNTY | - | 6,563 | 10,060 | 68,210 | 84,833 | 91,216 | 7,404 | 10,048 | 108,668 | 108,668 |
| 7718 | MASTER COMM BOONE CO | - | 6,828 | 10,466 | 79,895 | 97,189 | 94,898 | 7,703 | 10,453 | 60,106 | 173,160 |
| 7720 | MASTER COMM CAMPBELL CO | - | 3,174 | 4,865 | 23,686 | 31,725 | 44,109 | 3,581 | 4,859 | 23,051 | 75,600 |
| 7724 | MASTER COMM CHRISTIAN CO | - | 1,899 | 2,911 | 15,671 | 20,481 | 26,397 | 2,143 | 2,908 | 6,937 | 38,385 |
| 7725 | MASTER COMM CLARK CO | - | 980 | 1,502 | 8,668 | 11,150 | 13,615 | 1,105 | 1,500 | 5,523 | 21,743 |
| 7727 | MASTER COMM CLINTON/CUMBE | - | 1,562 | 2,395 | 25,020 | 28,977 | 21,713 | 1,763 | 2,392 | 26,514 | 52,382 |
| 7730 | MASTER COMM DAVIESS CO | - | 4,939 | 7,570 | 40,116 | 52,625 | 68,639 | 5,572 | 7,561 | 18,819 | 100,591 |
| 7734 | MASTER COMM FAYETTE CO | - | 6,969 | 10,683 | 72,426 | 90,078 | 96,861 | 7,863 | 10,670 | 83,803 | 199,197 |
| 7740 | MASTER COMM GARRARD CO | - | - | - | - | - | - | - | - | 3,173 | 3,173 |
| 7741 | MASTER COMM GRANT CO | - | 2,474 | 3,792 | 28,751 | 35,017 | 34,378 | 2,791 | 3,787 | 23,649 | 64,605 |
| 7743 | MASTER COMM GRAYSON CO | - | 3,267 | 5,007 | 48,224 | 56,498 | 45,400 | 3,685 | 5,001 | 5,537 | 59,623 |
| 7747 | MASTER COMM HARDIN CO | - | 7,743 | 11,869 | 64,750 | 84,362 | 107,616 | 8,736 | 11,854 | 34,209 | 162,415 |
| 7750 | MASTER COMMISSIONER HART COUNTY | - | - | - | 17,716 | 17,716 | - | - | - | 47,331 | 47,331 |
| 7751 | MASTER COMM HENDERSON CO | - | - | - | - | - | - | - | - | - | - |
| 7752 | HENRY/TRIMBLE MASTER COM | - | 2,675 | 4,100 | 29,025 | 35,800 | 37,174 | 3,018 | 4,095 | 12,273 | 56,560 |
| 7753 | MASTER COMM HOPKINS CO | - | - | - | - | - | - | - | - | 23,494 | 23,494 |
| 7756 | MASTER COMM JEFF CIRCUIT | - | 17,719 | 27,161 | 156,252 | 201,132 | 246,270 | 19,991 | 27,128 | 107,391 | 400,780 |
| 7757 | MASTER COMMISSIONER OF JESSAMINE CO | - | 2,901 | 4,447 | 33,346 | 40,694 | 40,321 | 3,273 | 4,442 | 13,078 | 61,114 |
| 7759 | MASTER COMM KENTON CO | - | 8,168 | 12,521 | 65,628 | 86,317 | 113,527 | 9,216 | 12,506 | 44,090 | 179,339 |
| 7763 | MASTER COMM LAUREL CO | - | 2,828 | 4,335 | 23,579 | 30,742 | 39,308 | 3,191 | 4,330 | 13,438 | 60,267 |
| 7773 | MASTER COMM MCCracken CO | - | 5,682 | 8,709 | 48,317 | 62,708 | 78,967 | 6,410 | 8,699 | 20,373 | 114,449 |
| 7776 | MASTER COMM MADISON CO | - | 4,691 | 7,191 | 39,106 | 50,988 | 65,203 | 5,293 | 7,182 | 19,503 | 97,181 |
| 7781 | MASTER COMM MASON CO | - | - | - | - | - | - | - | - | - | - |
| 7782 | MASTER COMM MEADE CO | - | 2,222 | 3,406 | 21,547 | 27,175 | 30,879 | 2,507 | 3,401 | 13,088 | 49,875 |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|------------------------------------|---|---|----------------------------|-------------------------------|--|---|--|----------------------------|-------------------------------|--|--|
| | | Liability Experience (19) | Assumption Changes (20) | Investment Experience (21) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (22) | Total Deferred Outflow of Resources (23) | Liability Experience (24) | Assumption Changes (25) | Investment Experience (26) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (27) | Total Deferred Inflow of Resources (28) |
| 7790 | MASTER COMM NELSON CO | - | 2,474 | 3,792 | 26,798 | 33,064 | 34,378 | 2,791 | 3,787 | 32,911 | 73,867 |
| 7792 | MASTER COMM OHIO COUNTY | - | - | - | - | - | - | - | - | - | - |
| 7793 | MASTER COMM OLDHAM CO | - | 3,176 | 4,868 | 32,567 | 40,611 | 44,141 | 3,583 | 4,862 | 17,425 | 70,011 |
| 7794 | MASTER COMM OWEN CO | - | 2,173 | 3,330 | 30,847 | 36,350 | 30,196 | 2,451 | 3,326 | 8,519 | 44,492 |
| 7798 | MASTER COMM PIKE CO | - | 4,212 | 6,457 | 38,506 | 49,175 | 58,545 | 4,752 | 6,449 | 26,993 | 96,739 |
| 7799 | MASTER COMM FOR FLEMING | - | - | - | - | - | - | - | - | - | - |
| 7805 | MASTER COMM SCOTT CO | - | 4,853 | 7,438 | 48,303 | 60,594 | 67,444 | 5,475 | 7,429 | 17,626 | 97,974 |
| 7807 | MASTER COMM SIMPSON CO | - | 1,794 | 2,750 | 21,385 | 25,929 | 24,935 | 2,024 | 2,747 | 17,859 | 47,565 |
| 7814 | MASTER COMM WARREN CO | - | 5,519 | 8,460 | 51,927 | 65,906 | 76,705 | 6,227 | 8,449 | 44,682 | 136,063 |
| 7817 | LOGAN CO MASTER COM | - | - | - | - | - | - | - | - | 7,220 | 7,220 |
| 7819 | MASTER COMM FLOYD CO | - | - | - | - | - | - | - | - | - | - |
| 7820 | MASTER COMM BARREN CO | - | 1,443 | 2,211 | 12,061 | 15,715 | 20,049 | 1,627 | 2,208 | 5,442 | 29,326 |
| 7821 | MASTER COMM MUHLENBERG CO | - | 3,539 | 5,425 | 37,470 | 46,434 | 49,188 | 3,993 | 5,418 | 15,718 | 74,317 |
| 8024 | SEVEN CO SERVICES INC | - | 48,898 | 74,953 | 2,017,662 | 2,141,513 | 679,604 | 9,547 | 74,862 | 6,118,314 | 6,927,947 |
| 8201 | KY RIVER COMM CARE INC | - | 8,462 | 12,971 | 349,165 | 370,598 | 117,614 | 354,804 | 12,956 | 997,942 | 1,138,059 |
| 8202 | NORTHERN KY REG MHMR BD | - | 25,529 | 39,131 | 726,396 | 791,056 | 791,056 | 28,801 | 39,083 | 1,887,808 | 2,310,496 |
| 8205 | COMMUNICARE INC | - | 350,900 | 537,867 | 1,255,821 | 2,144,588 | 4,876,904 | 395,882 | 537,216 | 83,988 | 5,893,990 |
| 8205 | ADANTA/BEHAVIORAL HLTH SR | - | 212,305 | 325,426 | 329,100 | 866,831 | 2,950,679 | 239,521 | 325,032 | 1,445,669 | 4,960,901 |
| 8208 | CUMBERLAND RIVER MHMR | - | 865,862 | 1,327,214 | 8,070,431 | 10,263,507 | 12,034,005 | 1,325,607 | 617,422 | 14,953,893 | 17,953,893 |
| 8209 | WESTERN KY REG MHMR ADV | - | - | 3,338 | 3,187,818 | 3,989,786 | 4,400,613 | - | 484,750 | 148,044 | 5,390,626 |
| 8210 | NEW VISTA OF THE BLUEGRASS, INC. | - | - | - | 9,170,760 | 13,200,845 | 22,114,172 | - | 2,435,988 | 8,383,797 | 34,729,072 |
| 8211 | PENNYROYAL REG MHMR BD | - | - | - | - | - | - | - | - | 816,238 | 816,238 |
| 8211 | GREEN RVR REG MHMR BD | - | 534,363 | 81,114 | 8,458,417 | 9,811,864 | 7,426,728 | 602,864 | 818,092 | 143,384 | 8,991,068 |
| 8216 | COMPREHEND INC REG MHMR B | - | 199,127 | 305,956 | 792,445 | 1,296,799 | 2,767,531 | 224,654 | 304,858 | 852,511 | 4,149,554 |
| 8220 | LIFESKILLS INC | - | 876,116 | 1,342,956 | 4,424,430 | 6,609,434 | 12,176,511 | - | - | - | 14,506,242 |
| 8221 | MOUNTAIN COMP CARE CENTER | - | 259,703 | 398,088 | - | - | - | - | - | 698,336 | 4,998,362 |
| 9840 | KY EMPLOYERS MUTUAL INS | - | - | - | - | - | - | - | - | - | - |
| 10005 | LEGS GENERAL ASSEMBLY | - | 62,325 | 95,533 | 592,723 | 750,581 | 666,209 | 70,314 | 95,417 | 391,733 | 1,423,673 |
| 10010 | LEGS LEGISLATIVE RES COMM | - | 1,198,877 | 1,837,667 | 1,014,104 | 1,050,648 | 662,345 | 352,564 | 1,835,442 | 1,745,006 | 21,595,357 |
| 20020 | JUDL JUDICIAL RET SYSTEM | - | 8,700 | 13,335 | 85,454 | 107,489 | 20,911 | 9,815 | 13,319 | 35,340 | 179,385 |
| 20025 | JUDL ADM OFF OF THE COURT | - | 3,434,739 | 5,264,848 | 15,385,022 | 24,000,000 | 37,001 | 8,075,045 | 6,258,472 | 4,023,321 | 60,893,839 |
| 31030 | UNIFIED PROSECUTORIAL SYS | - | 2,895,308 | 4,437,996 | 1,028,887 | - | 39,831 | 2,664,464 | 4,432,621 | 2,474,790 | 50,413,706 |
| 31035 | DEPT OF AGRICULTURE | - | 511,543 | 784,100 | 441,045 | 88,694 | 109,578 | 577,119 | 783,156 | 1,013,093 | 9,482,946 |
| 31040 | ATTORNEY GENERALS OFFICE | - | 482,168 | 739,911 | 664,298 | 885,545 | 1,013,318 | 543,979 | 738,184 | 177,199 | 8,160,680 |
| 31045 | AUDITOR OF PUBLIC ACCOUNT | - | 389,679 | 597,911 | 215,082 | 1,202,070 | 15,869 | 439,633 | 596,585 | 402,982 | 6,855,069 |
| 31066 | REGISTRY OF ELECTION | - | 31,365 | 47,048 | 12,382 | 91,824 | 35,916 | 35,385 | 48,018 | 131,918 | 651,237 |
| 31070 | GOVERNORS OFFICE | - | - | - | 29,534 | 63,537 | 84,400 | 104,232 | 136,663 | 156,975 | 1,686,690 |
| 31074 | DEPT OF VETERANS AFFAIRS | - | - | 1,246 | - | - | 44,057 | 237,435 | - | 6,916,813 | 25,077,515 |
| 31076 | MILITARY AFFAIRS COMM | - | 3,373 | 5,171 | - | - | 46,883 | 3,806 | 5,264 | 13,243 | 69,096 |
| 31082 | KY INFRASTRUCTURE | - | 42,437 | 65,048 | 94,687 | 202,172 | 589,796 | 47,877 | 64,969 | 2,936 | 705,578 |
| 31085 | LT GOVERNORS OFFICE | - | 24,471 | 37,510 | 70,789 | 132,770 | 340,112 | 27,609 | 37,465 | - | 405,186 |
| 31089 | AGRICULTURAL DEVELOP BD | - | - | - | - | - | - | - | - | 464,850 | 464,850 |
| 31094 | OFF OF HOMELAND SECURITY | - | 49,667 | 76,131 | 74,122 | 199,920 | 690,285 | 56,034 | 76,038 | 26,426 | 848,783 |
| 31095 | DEPT MILITARY AFFAIRS | - | 825,346 | 1,265,109 | 203,998 | 2,294,453 | 11,470,894 | 931,148 | 1,263,577 | 2,746,292 | 16,411,911 |
| 31097 | OFF OF MINORITY EMPOWMENT | - | 366 | 561 | 7,778 | 8,705 | 5,090 | 413 | 561 | - | 6,064 |
| 31110 | OFF OF SECRETARY TO CABIN | - | 1,628 | 2,496 | 11,012 | 15,136 | 22,631 | 1,837 | 2,493 | 207,414 | 234,375 |
| 31112 | GOV OFF LOCAL DEVELOPMENT | - | 121,020 | 185,502 | 106,984 | 413,506 | 1,681,971 | 136,534 | 185,278 | 122,740 | 2,126,523 |
| 31120 | SECRETARY OF STATE | - | 87,411 | 133,985 | 288,264 | 66,868 | 1,214,857 | 98,616 | 133,823 | 50,452 | 1,497,748 |
| 31125 | STATE TREASURERS OFFICE | - | 78,549 | 120,402 | - | 198,951 | 1,091,695 | 88,618 | 120,256 | 122,917 | 1,423,486 |
| 31135 | EARLY CHILDHOOD ADVISORY COUNCIL | - | - | - | - | - | - | - | - | - | - |
| 31136 | BOARD OF MEDICAL IMAGING & RADIATIO | - | 6,238 | 9,561 | 8,973 | 24,772 | 86,692 | 7,037 | 9,550 | 19,652 | 122,931 |
| 31137 | KY COMM NETWORK AUTH | - | 40,659 | 62,322 | 35,352 | 138,333 | 565,085 | 45,871 | 62,247 | 264,194 | 937,397 |
| 31150 | BOARD OF ACCOUNTANCY | - | 10,455 | 16,025 | 2,534 | 29,014 | 145,302 | 11,795 | 16,006 | 29,660 | 202,763 |
| 31155 | BOARD OF AUCTIONEERS | - | - | - | - | - | - | - | - | - | - |
| 31165 | BOARD OF BARBERING | - | 5,389 | 8,260 | 5,963 | 19,612 | 74,892 | 6,079 | 8,250 | 40,497 | 129,718 |
| 31170 | BOARD OF CHIROPRACTIC EXM | - | - | - | - | - | - | - | - | - | - |
| 31179 | Off of the KY Bnd of Emergency Med Svcs | - | 17,882 | 27,410 | 379,796 | 425,088 | 248,532 | 20,175 | 27,377 | - | 296,084 |
| 31180 | BOARD OF DENTISTRY | - | 12,739 | 19,527 | 10,223 | 42,489 | 177,055 | 14,372 | 19,504 | 47,586 | 258,517 |
| 31185 | BOARD OF ELECTIONS | - | 26,031 | 39,902 | 23,059 | 88,992 | 361,793 | 29,368 | 39,853 | 28,988 | 460,002 |
| 31190 | BRD OF EMBALMERS/FUN DIR | - | 10,217 | 15,660 | 141,095 | 166,972 | 141,994 | 11,526 | 15,641 | 71,445 | 240,606 |
| 31200 | BOARD OF EXM ARCHITECTS | - | 7,660 | 11,742 | 3,587 | 22,989 | 106,464 | 8,642 | 11,728 | 17,138 | 143,972 |
| 31205 | KY LANDSCAPE ARCH REG BD | - | 1,287 | 1,972 | 483 | 3,742 | 17,883 | 1,452 | 1,970 | 2,825 | 24,130 |
| 31215 | BD EXAMINERS OF SOCIAL WK | - | 5,386 | 8,256 | 34,372 | 48,014 | 74,860 | 6,077 | 8,246 | 26,600 | 115,783 |
| 31225 | BD OF HAIRDRESSERS/CSMTG | - | 35,794 | 54,865 | 78,934 | 169,593 | 497,470 | 40,382 | 54,799 | 43,442 | 636,093 |
| 31245 | BD OF MEDICAL LICENSURE | - | 41,723 | 63,955 | 51,191 | 156,869 | 579,884 | 47,072 | 63,877 | 1,151 | 691,984 |
| 31250 | BOARD OF NURSING | - | 157,436 | 241,322 | 118,462 | 517,220 | 2,188,095 | 177,618 | 241,030 | 135,899 | 2,742,642 |
| 31260 | BOARD OF OPTOMETRIC EXM | - | 4,254 | 6,520 | 12,037 | 22,811 | 59,122 | 4,799 | 6,513 | 7,537 | 77,971 |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|------------------------------------|---------------------------------------|---|----------------------------|-------------------------------|--|---|--|----------------------------|-------------------------------|--|--|
| | | Liability Experience (19) | Assumption Changes (20) | Investment Experience (21) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (22) | Total Deferred Outflow of Resources (23) | Liability Experience (24) | Assumption Changes (25) | Investment Experience (26) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (27) | Total Deferred Inflow of Resources (28) |
| 31263 | KY RESPIRATORY CARE BD | - | 5,525 | 8,469 | 4,622 | 18,616 | 76,791 | 6,233 | 8,459 | - | 91,483 |
| 31268 | PERSONNEL BOARD | - | 17,588 | 26,960 | 5,775 | 50,323 | 244,446 | 19,843 | 26,927 | 34,095 | 325,311 |
| 31270 | KY BOARD OF PHARMACY | - | 56,582 | 86,730 | 25,928 | 169,240 | 786,388 | 63,835 | 86,625 | 90,434 | 1,027,282 |
| 31275 | BD OF PHYSICAL THERAPY | - | 8,935 | 13,695 | 17,657 | 40,287 | 124,176 | 10,080 | 13,679 | - | 147,935 |
| 31284 | BOARD OF REAL ESTATE APPR | - | - | - | - | - | - | - | - | - | - |
| 31280 | BD OF PROF ENGINEERS & LA | - | 25,777 | 39,512 | 10,331 | 75,620 | 358,261 | 29,082 | 39,464 | 59,201 | 486,008 |
| 31345 | SCHOOL FAC CONSTR COMM | - | 7,239 | 11,096 | 2,010 | 20,345 | 100,606 | 8,167 | 11,082 | 16,209 | 136,064 |
| 31354 | EXECUTIVE BRANCH ETH COMM | - | 13,585 | 20,823 | - | 34,408 | 188,803 | 15,326 | 20,798 | 128,762 | 353,689 |
| 31370 | COMMISSION ON HUMAN RIGHT | - | 46,443 | 71,188 | 15,861 | 133,492 | 645,472 | 52,396 | 71,102 | 88,011 | 856,981 |
| 31395 | COMMISSION - REAL ESTATE | - | - | - | - | - | - | - | - | - | - |
| 31400 | COMMISSION ON WOMEN | - | - | - | - | - | - | - | - | - | - |
| 31415 | KY COUNCIL POSTSEC EDUCAT | - | 105,782 | 162,145 | 10,016 | 277,943 | 1,470,186 | 119,342 | 161,948 | 376,544 | 2,128,020 |
| 31765 | OFFICE OF STATE BUD DIREC | - | 61,640 | 94,483 | - | 156,123 | 856,692 | 69,542 | 94,369 | 229,774 | 1,250,377 |
| 35605 | TRAN OFF OF THE SECRETARY | - | 182,778 | 280,166 | 126,587 | 589,531 | 2,540,296 | 206,208 | 279,826 | 278,083 | 3,304,413 |
| 35607 | TRAN OFFICE OF LEGAL SVC | - | 106,336 | 162,994 | 34,850 | 304,180 | 1,477,889 | 119,968 | 162,797 | 52,363 | 1,813,017 |
| 35609 | DIVISION OF FACILITY MANA | - | 72,892 | 111,731 | 119,808 | 304,431 | 1,013,079 | 82,237 | 111,596 | 181,714 | 1,388,626 |
| 35615 | TRAN DEPT OF AVIATION | - | 62,410 | 95,664 | 95,009 | 253,083 | 867,394 | 70,411 | 95,548 | 11,423 | 1,044,776 |
| 35616 | TRAN OFFICE OF PERSONNEL | - | 79,656 | 122,098 | 10,680 | 212,434 | 1,107,081 | 89,867 | 121,951 | 68,532 | 1,387,431 |
| 35617 | OFFICE OF INFORMAT TECHNO | - | 89,521 | 137,220 | - | 226,741 | 1,244,188 | 100,000 | 137,054 | 281,104 | 1,763,343 |
| 35618 | OFFICE OF AUDITS | - | - | 10,064 | - | 10,064 | 1,532,924 | 100,000 | 168,859 | 403,292 | 2,229,510 |
| 35619 | DOT PAYROLL DIVISION | - | - | - | 121,445 | 121,445 | 521,819 | 57,481 | 110,665 | 732,324 | 732,324 |
| 35625 | TRAN DEPT OF HIGHWAYS | - | 9,228,951 | 14,241,414 | 3,146,653 | 26,521,958 | 128,266,710 | 412,033 | 412,033 | 12,168,255 | 164,976,230 |
| 35628 | TRAN DEPT OF INTERGOV PRO | - | 32,234 | 48,444 | 77,203 | 158,846 | 447,994 | 36,366 | 49,349 | 154,800 | 688,509 |
| 35630 | TRAN DEPT OF VEH REGULAT | - | 428,179 | 656,000 | 685,640 | 1,770,142 | 5,950,962 | 483,069 | 655,529 | 106,314 | 7,195,874 |
| 36635 | CAB FOR ECONOMIC DEVELOPMENT | - | 217,279 | 333,000 | - | - | 3,019,800 | 1,000,000 | 1,000,000 | 138,746 | 3,736,335 |
| 39075 | KHEAA DIV OF FINANCIAL AF | - | 22,538 | 34,544 | - | - | 313,243 | 1,000,000 | 1,000,000 | 356,219 | 729,398 |
| 39076 | COMMONWEALTH OF TECHNOL | - | 642,470 | 984,793 | - | - | 1,000,000 | 1,000,000 | 1,000,000 | 4,273,889 | 14,911,551 |
| 39084 | KY RIVER AUTHORITY | - | 17,376 | 26,635 | 7,150 | 51,161 | 329,233 | 724,829 | 983,600 | 99,611 | 387,319 |
| 39103 | OFFICE OF PVA'S | - | 1,485,645 | 2,277,231 | 543,403 | 4,306,279 | 14,923 | 19,604 | 2,274,473 | 3,294,654 | 27,893,143 |
| 39130 | DEPT OF REVENUE | - | 1,611,100 | 2,469,531 | 215,461 | 4,296,092 | 191,534 | 181,630 | 2,466,541 | 5,007,301 | 31,683,006 |
| 39750 | OFFICE OF SECRETARY | - | 289,696 | 444,052 | 353,882 | 1,087,630 | 26,283 | 326,833 | 443,515 | 1,086 | 4,797,717 |
| 39757 | FIN OFFICE OF INSP GENERAL | - | - | - | - | - | - | - | - | 142,442 | 142,442 |
| 39758 | OFF OF THE CONTROLLER | - | 203,685 | 312,220 | 200,530 | 716,435 | 30,878 | 229,796 | 311,836 | 3,372,510 | 3,372,510 |
| 39785 | DEPT FACILITIES SUPP SVCS | - | 482,390 | 739,000 | 161,777 | 1,383,585 | 404,391 | 544,228 | 738,523 | 1,074,965 | 9,062,107 |
| 50235 | KY STATE FAIR BOARD | - | 470,147 | 720,000 | 1,176,282 | 2,367,081 | 34,239 | 530,416 | 719,779 | 270,451 | 8,054,885 |
| 50410 | COMM KY HERITAGE COUNCIL | - | 42,417 | 63,700 | 3,417 | 110,851 | 89,519 | 47,854 | 64,939 | 111,463 | 813,775 |
| 50529 | KY ARTS COUNCIL | - | - | - | 19,861 | 19,861 | 88,908 | 78,875 | 30,755 | 59,777 | 511,142 |
| 50550 | KY HISTORICAL SOCIETY | - | - | - | 22,864 | 22,864 | 88,908 | 85,919 | 93,020 | 121,999 | 1,487,167 |
| 50660 | DEPT OF FISH & WILDLIFE | - | 740,392 | 1,134,890 | 230,147 | 2,105,429 | 10,230,181 | 835,304 | 1,134,890 | 1,305,679 | 13,564,679 |
| 50665 | COMM KY HORSE PARK | - | 110,965 | 170,089 | - | 281,054 | 1,542,218 | 125,189 | 169,883 | 250,536 | 2,087,826 |
| 50670 | DEPT OF PARKS | - | 1,091,946 | 1,673,761 | 23,471 | 2,789,178 | 15,176,186 | 1,231,925 | 1,671,734 | 1,385,432 | 19,465,277 |
| 50850 | COMM OFFICE OF SECRETARY | - | 62,456 | 95,734 | 9,165 | 167,355 | 868,034 | 70,463 | 95,618 | 262,067 | 1,296,182 |
| 50852 | KY ARTISANS CTR AT BEREA | - | 32,645 | 50,039 | 123,162 | 205,846 | 453,713 | 36,830 | 49,979 | 18,878 | 559,400 |
| 50860 | DEPT OF TOURISM | - | 53,940 | 82,680 | 43,297 | 179,917 | 749,673 | 60,855 | 82,580 | 240,048 | 1,133,156 |
| 51106 | DEPT OF WORKPLACE STANDARDS | - | 212,769 | 326,137 | 4,518,939 | 5,057,845 | 2,957,123 | 240,044 | 325,742 | - | 3,522,909 |
| 51107 | DEPARTMENT OF WORKERS' CLAIMS | - | 356,997 | 547,213 | 7,582,154 | 8,486,364 | 4,961,644 | 4,02,761 | 546,550 | - | 5,910,955 |
| 51113 | KY OSH REVIEW COMMISSION | - | 10,270 | 15,742 | 218,115 | 244,127 | 142,730 | 11,586 | 15,722 | - | 170,038 |
| 51114 | WORKERS' COMP FUNDING COMMISSION | - | 40,160 | 61,559 | 852,955 | 954,674 | 558,160 | 45,309 | 61,484 | - | 664,953 |
| 51142 | OFFICE OF UNEMPLOYMENT INSURANCE | - | 544,011 | 833,873 | 11,554,105 | 12,931,989 | 7,560,826 | 613,749 | 832,863 | - | 9,007,438 |
| 51183 | EDUC PROF STANDARDS BD | - | - | - | - | - | - | - | - | - | - |
| 51340 | KY COMM DEAF/HARD OF HEAR | - | 27,305 | 41,854 | 10,957 | 80,116 | 379,494 | 30,805 | 41,803 | 75,137 | 527,239 |
| 51407 | KY ENVIRONMENTAL EDUC COU | - | 5,005 | 7,671 | 17,993 | 30,669 | 69,557 | 5,646 | 7,662 | 9,399 | 92,264 |
| 51507 | OFFICE OF THE SECRETARY | - | 381,627 | 584,967 | 8,105,272 | 9,071,866 | 5,303,964 | 430,549 | 584,258 | - | 6,318,771 |
| 51508 | KY UNEMPLOYMENT INSURANCE COMMISS | - | 30,281 | 46,415 | 643,125 | 719,821 | 420,850 | 34,162 | 46,359 | - | 501,371 |
| 51509 | OFFICE OR EDUCATIONAL PROGRAMS | - | 1,907 | 2,923 | 40,502 | 45,332 | 26,504 | 2,151 | 2,920 | - | 31,575 |
| 51512 | KY WORKFORCE INNOVATION BOARD | - | - | - | - | - | - | - | - | - | - |
| 51530 | EDUC OFFICE OF SECRETARY | - | 6,789 | 10,406 | - | 17,195 | 94,353 | 7,659 | 10,393 | 4,801,418 | 4,913,823 |
| 51531 | DEPT WORKFORCE INVESTMENT | - | 822,364 | 1,260,539 | 8,296,768 | 10,379,671 | 11,429,452 | 927,784 | 1,259,012 | 3,093,452 | 16,709,700 |
| 51532 | KY COMM ON PROPRIETARY ED | - | 5,524 | 8,468 | 8,283 | 22,275 | 76,780 | 6,233 | 8,458 | 15,474 | 106,945 |
| 51540 | EDUC DEPT OF EDUCATION | - | 624,695 | 957,547 | 922,377 | 2,504,619 | 8,682,194 | 704,776 | 956,388 | 1,351,512 | 11,694,870 |
| 51545 | KY EDUCATIONAL TV AUTHOR | - | 332,822 | 510,158 | 178,333 | 1,021,313 | 4,625,661 | 375,488 | 509,540 | 507,856 | 6,018,545 |
| 51555 | KY DEPT LIBRARY & ARCHIVE | - | 112,627 | 172,638 | 91,582 | 376,847 | 1,565,329 | 127,065 | 172,429 | 365,986 | 2,230,809 |
| 53713 | OFFICE OF THE KY HEALTH BENEFIT EXCHA | - | - | - | - | - | - | - | - | - | - |
| 53721 | H&FS OFF OF THE SECRETARY | - | 1,208,938 | 1,853,089 | 1,483,555 | 4,545,582 | 16,802,173 | 1,363,914 | 1,850,844 | 412,776 | 20,429,707 |
| 53723 | OFFICE INSPECTOR GENERAL | - | 410,381 | 629,041 | 75,629 | 1,115,051 | 5,703,592 | 462,988 | 628,280 | 1,903,611 | 8,698,471 |
| 53724 | OFFICE OF HEALTH POLICY | - | - | - | - | - | - | - | - | - | - |
| 53725 | DEPT OF AGING/INDEP LIVIN | - | 501,680 | 768,987 | 1,962,201 | 3,232,868 | 6,972,492 | 565,991 | 768,055 | 71,082 | 8,377,620 |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|------------------------------------|---------------------------------------|---|----------------------------|-------------------------------|--|---|--|----------------------------|-------------------------------|--|--|
| | | Liability Experience (19) | Assumption Changes (20) | Investment Experience (21) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (22) | Total Deferred Outflow of Resources (23) | Liability Experience (24) | Assumption Changes (25) | Investment Experience (26) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (27) | Total Deferred Inflow of Resources (28) |
| 53727 | DEPT FOR INCOME SUPPORT | - | 1,066,593 | 1,634,898 | 2,409,029 | 5,110,520 | 14,823,815 | 1,203,321 | 1,632,918 | - | 17,660,054 |
| 53728 | DEPT FOR PUBLIC HEALTH | - | 1,087,966 | 1,667,660 | 1,828,147 | 4,583,773 | 15,120,874 | 1,227,435 | 1,665,641 | 101,427 | 18,115,377 |
| 53729 | OFF HUMAN RESOURCE MANAGE | - | 805,436 | 1,234,591 | 125,100 | 2,165,127 | 11,194,182 | 906,686 | 1,233,096 | 1,153,396 | 14,489,360 |
| 53730 | SERVE KY | - | 45,273 | 69,395 | 48,376 | 163,044 | 629,211 | 51,076 | 69,311 | 39,855 | 789,453 |
| 53736 | H&FS DEPT FOR COMM BASE S | - | 10,135,321 | 15,535,657 | 18,003,580 | 43,674,558 | 140,863,639 | 11,434,589 | 15,516,842 | 3,303,734 | 171,118,804 |
| 53739 | HEALTH DATA AND ANALYTICS | - | 1,779 | 2,727 | 38,986 | 43,492 | 24,722 | 2,007 | 2,723 | 1,201,695 | 1,231,147 |
| 53746 | DEPT FOR MEDICAID SERVICE | - | 447,281 | 685,604 | 2,276,536 | 79,611 | 784,689 | 504,619 | 684,773 | 364,390 | 7,770,234 |
| 53767 | OFFICE FOR CHILDREN WITH SPECIAL HEAL | - | 278,376 | 426,702 | 984,688 | 784,689 | 3,868,957 | 314,062 | 426,185 | 5,126,034 | 6,546 |
| 54500 | J&PS OFF OF SECRETARY | - | 451,611 | 692,740 | 823,913 | 2,128,539 | 6,276,626 | 509,504 | 691,402 | 6,546 | 7,484,078 |
| 54515 | DEPT OF PUBLIC ADVOCACY | - | 1,503,569 | 2,304,706 | 984,688 | 2,128,539 | 20,897,042 | 1,696,315 | 2,301,915 | 1,019,699 | 25,914,971 |
| 54520 | J&PS DEPT OF KY STATE POL | - | 1,754,732 | 2,689,694 | 720,335 | 4,632,188 | 24,387,775 | 1,979,675 | 2,686,437 | 2,512,643 | 31,566,530 |
| 54523 | DEPT OF JUVENILE JUSTICE | - | 1,487,822 | 2,280,568 | 696,391 | 4,464,781 | 20,678,182 | 1,678,549 | 2,277,806 | 1,307,039 | 25,941,576 |
| 54525 | DEPT OF CRIMINAL JUST TRN | - | 384,105 | 588,765 | 172,346 | 1,145,216 | 5,338,406 | 433,345 | 588,052 | 939,220 | 7,299,023 |
| 54527 | J&PS DEPT OF CORRECTIONS | - | 860,620 | 1,319,179 | 436,731 | 2,616,530 | 11,961,152 | 970,945 | 1,317,581 | 653,296 | 14,902,974 |
| 55780 | OFFICE OF THE SECRETARY | - | 240,738 | 369,009 | 25,948 | 635,695 | 3,345,847 | 271,599 | 368,562 | 744,661 | 4,730,669 |
| 55793 | DEPT PERSONNEL ADMIN | - | 94,787 | 145,291 | 14,624 | 254,702 | 1,317,372 | 106,938 | 145,115 | 241,682 | 1,811,107 |
| 55794 | DEPT FOR EMPLOYEE INS | - | 121,521 | 186,270 | 65,328 | 373,119 | 1,688,928 | 137,099 | 186,044 | 327,621 | 2,339,692 |
| 56102 | OFFICE OF THE SECRETARY | - | 10,604 | 16,253 | 739,290 | 766,147 | 147,372 | 11,963 | 16,234 | 6,062,970 | 6,238,539 |
| 56106 | DEPT OF WORKPLACE STANDARD | - | 26,418 | 40,494 | 66,912 | 367,160 | 367,160 | 40,444 | 16,234 | 5,198,914 | 5,636,322 |
| 56107 | DEPT OF WORKERS CLAIMS | - | - | 5,522 | 346,241 | 380,151 | 186,071 | 20,497 | 20,497 | 7,493,009 | 7,714,681 |
| 56113 | KY OSH WORKER COMMISSION | - | - | 1,046 | - | 1,046 | 5,740 | 632 | 632 | 250,593 | 257,431 |
| 56114 | WORKERS COMP FUNDING COMM | - | 1,756 | - | 59,498 | 63,945 | 24,402 | 1,981 | 2,688 | 982,079 | 1,011,150 |
| 56115 | GEN ADM PROG SUPP S SERVI | - | - | - | - | - | - | - | - | - | - |
| 56116 | OFF OF INSPCT GEN S SVCS | - | - | - | - | - | - | - | - | - | - |
| 56146 | OFFICE OF UNEMPLOYMENT INSURANCE | - | 38,421 | 58,893 | 6,592 | 6,592 | 533,983 | 2,000 | 2,000 | 18,221,828 | 18,857,978 |
| 57122 | MINE SAFETY REV COMM | - | - | - | - | - | - | - | - | - | - |
| 57123 | KY PUBLIC SVC COMMISSION | - | 210,295 | 322,346 | 23,259 | 15,900 | 922,745 | 237,253 | 321,955 | 95,709 | 3,577,662 |
| 57124 | KY STATE NATURE PRES COMM | - | - | - | - | - | - | - | - | - | - |
| 57126 | OFFICE OF THE SECRETARY | - | 136,263 | 208,867 | 145,625 | 490,755 | 693,821 | 153,731 | 208,614 | 226,188 | 2,482,354 |
| 57127 | DEPT FOR ENERGY DEV & IND | - | - | - | - | - | - | - | - | - | - |
| 57128 | DEPT FOR NATURAL RESOURCE | - | 1,159,593 | 1,777,455 | 344,330 | 3,281,378 | 11,635,359 | 1,308,244 | 1,775,298 | 1,996,470 | 21,196,371 |
| 57129 | DEPT FOR ENVIRONM PROTECT | - | 1,612,129 | 2,471,107 | 332,006 | 4,415,242 | 15,818,792 | 1,058,842 | 1,468,117 | 2,491,658 | 29,184,409 |
| 57139 | OFFICE OF ADMINISTRATIVE SERVICES | - | 217,966 | 334,107 | 111,144 | 763,214 | 2,929,358 | 245,908 | 333,699 | 23,973 | 3,632,938 |
| 57140 | KY NATURE PRESERVES | - | 51,983 | 79,310 | 1,119 | 132,783 | 22,476 | 58,647 | 79,584 | 25,198 | 885,905 |
| 57141 | OFFICE OF ENERGY POLICY | - | 15,712 | 23,572 | 31,789 | 71,585 | 18,369 | 17,726 | 24,054 | 115,377 | 375,526 |
| 58175 | BRD OF CLMS & CRIME VICTI | - | - | - | - | - | - | - | - | - | - |
| 58300 | KY BOARD OF TAX APPEALS | - | - | - | - | - | - | - | - | - | - |
| 58374 | KY HORSE RACING AUTHORITY | - | 1,286 | - | 101,502 | 102,788 | 70,680 | 143,735 | 9 | 259,673 | 2,369,137 |
| 58671 | KY CLAIMS COMMISSION | - | - | - | - | - | - | - | - | 100,666 | 100,666 |
| 58672 | OFFICE OF CLAIMS AND APPEALS | - | 25,374 | 38,893 | 239,333 | 303,600 | 352,649 | 28,626 | 38,846 | 420,121 | 420,121 |
| 58675 | OFFICE OF THE SECRETARY | - | 179,165 | 274,628 | 133,359 | 587,152 | 2,490,083 | 202,132 | 274,295 | 81,114 | 3,047,624 |
| 58676 | DEPT OF INSURANCE | - | 177,491 | 272,063 | 449,554 | 899,108 | 2,466,823 | 200,244 | 271,733 | 283,692 | 3,222,492 |
| 58677 | OFF OF OCCUP & PROFESSION | - | 76,410 | 117,123 | 116,627 | 310,160 | 1,061,969 | 86,205 | 116,981 | 74,768 | 1,339,923 |
| 58678 | KY BOXING & WRESTLING AUT | - | 2,761 | 4,233 | 800 | 7,794 | 38,379 | 3,115 | 4,228 | 7,187 | 52,909 |
| 58680 | DEPT OF ALCOHOL & BEVERA | - | 31,636 | 48,492 | 80,128 | 158,256 | 439,683 | 35,691 | 48,433 | 206,659 | 730,466 |
| 58681 | DEPT OF CHARITABLE GAMING | - | 62,039 | 95,094 | 36,069 | 193,202 | 862,229 | 69,991 | 94,979 | 32,473 | 1,059,672 |
| 58685 | DEPT OF FINANCIAL INSTITU | - | 283,680 | 434,831 | 129,632 | 848,143 | 3,942,664 | 320,045 | 434,304 | 512,417 | 5,209,430 |
| 58690 | DEPT OF HOUSING & BUILD C | - | 487,019 | 746,514 | 139,325 | 1,372,858 | 6,768,730 | 549,451 | 745,610 | 353,398 | 8,417,189 |
| 014A | BRECKINRIDGE CO ATTORNEY | - | 4,241 | 6,500 | 9,008 | 19,749 | 58,940 | 4,784 | 6,493 | 4,034 | 74,251 |
| 024A | CHRISTIAN COUNTY ATTORNEY | - | 1,530 | 2,345 | 8,973 | 12,848 | 21,265 | 1,726 | 2,342 | 23,662 | 48,995 |
| 031A | EDMONSON COUNTY ATTORNEY | - | 1,988 | 3,048 | 8,819 | 13,855 | 27,635 | 2,243 | 3,044 | 23,054 | 55,976 |
| 060A | KNOTT COUNTY ATTORNEY | - | 2,849 | 4,367 | 5,351 | 12,567 | 39,596 | 3,214 | 4,362 | 47,374 | 94,546 |
| 071A | LOGAN COUNTY ATTORNEY | - | 5,220 | 8,002 | 25,398 | 38,620 | 72,555 | 5,890 | 7,992 | 26,515 | 112,952 |
| 086A | MONROE CO ATTORNEY | - | 196 | 300 | 8,075 | 8,571 | 2,721 | 221 | 300 | 21,035 | 24,277 |
| 116A | WAYNE COUNTY ATTORNEY | - | 212 | 325 | 8,739 | 9,276 | 2,945 | 239 | 324 | 22,760 | 26,268 |
| W002 | ALLEN COUNTY ATTORNEY | - | 5,063 | 7,761 | 1,276 | 14,100 | 70,368 | 5,712 | 7,751 | 28,421 | 112,252 |
| W003 | ANDERSON COUNTY ATTORNEY | - | 625 | 958 | 25,495 | 27,078 | 8,685 | 705 | 957 | 67,212 | 77,559 |
| W005 | BARREN COUNTY ATTORNEY | - | 9,289 | 14,239 | 758 | 24,286 | 129,105 | 10,480 | 14,222 | 34,921 | 188,728 |
| W006 | BATH COUNTY ATTORNEY | - | 1 | 1 | 26 | 28 | 11 | 1 | 1 | 64 | 77 |
| W007 | BELL COUNTY ATTORNEY | - | 11,188 | 17,149 | 49,933 | 78,270 | 155,492 | 12,622 | 17,128 | 6,339 | 191,581 |
| W008 | BOONE COUNTY ATTORNEY | - | 33,980 | 52,085 | 137,012 | 223,077 | 472,258 | 38,335 | 52,022 | 84,874 | 647,489 |
| W011 | BOYLE COUNTY ATTORNEY | - | 952 | 1,459 | 3,306 | 5,717 | 13,231 | 1,074 | 1,457 | 1,134 | 16,896 |
| W015 | BULLITT COUNTY ATTORNEY | - | 13,334 | 20,438 | 155,172 | 188,944 | 185,314 | 15,043 | 20,413 | 220,770 | 220,770 |
| W018 | CALLOWAY COUNTY ATTORNEY | - | 18 | 27 | 713 | 758 | 245 | 20 | 27 | 1,850 | 2,142 |
| W021 | CARROLL COUNTY ATTORNEY | - | 3,644 | 5,586 | 6,388 | 15,618 | 50,650 | 4,111 | 5,579 | 18,164 | 78,504 |
| W022 | CHILD SUPPORT ENFORCEMENT | - | 3,750 | 5,748 | 25,350 | 34,848 | 52,122 | 4,231 | 5,742 | 15,951 | 78,046 |
| W023 | CASEY COUNTY ATTORNEY | - | 3,465 | 5,312 | 889 | 9,666 | 48,164 | 3,910 | 5,305 | 5,748 | 63,127 |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|--|---|--|----------------------------|-------------------------------|--|--|
| | | Liability Experience (19) | Assumption Changes (20) | Investment Experience (21) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (22) | Total Deferred Outflow of Resources (23) | Liability Experience (24) | Assumption Changes (25) | Investment Experience (26) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (27) | Total Deferred Inflow of Resources (28) |
| W025 | CLARK COUNTY ATTORNEY | - | 8,374 | 12,836 | 35,819 | 57,029 | 116,387 | 9,448 | 12,821 | 40,043 | 178,699 |
| W028 | CRITTENDEN CO ATTORNEY | - | 1,657 | 2,541 | 17,855 | 22,053 | 23,036 | 1,870 | 2,538 | 34,086 | 61,530 |
| W030 | DAVESS COUNTY ATTORNEY | - | 2,689 | 4,122 | 12,968 | 19,779 | 37,376 | 3,034 | 4,117 | 35,232 | 79,759 |
| W036 | FLOYD COUNTY ATTORNEY | - | 8,231 | 12,617 | 47,532 | 68,380 | 114,402 | 9,287 | 12,602 | 2,130 | 138,421 |
| W037 | FRANKLIN COUNTY ATTORNEY | - | 12,609 | 19,327 | 19,729 | 51,665 | 175,241 | 14,225 | 19,304 | 82,202 | 290,972 |
| W039 | GALLATIN COUNTY ATTORNEY | - | 1,360 | 2,084 | 27,757 | 31,201 | 18,896 | 1,534 | 2,082 | - | 22,512 |
| W040 | GARRARD COUNTY ATTORNEY | - | 4,331 | 6,638 | 4,304 | 15,273 | 60,189 | 4,886 | 6,630 | 1,080 | 72,785 |
| W041 | GRANT COUNTY CHILD SUPPOR | - | 2,242 | 3,437 | 7,541 | 13,220 | 31,167 | 2,530 | 3,433 | 1,234 | 38,364 |
| W042 | GRAVES COUNTY ATTORNEY | - | 6,856 | 10,510 | 12,828 | 30,194 | 95,292 | 7,735 | 10,497 | 91,424 | 204,948 |
| W046 | HANCOCK COUNTY ATTORNEY | - | 1,235 | 1,893 | 1,589 | 4,717 | 17,168 | 1,394 | 1,891 | 4,932 | 25,385 |
| W049 | HARRISON COUNTY ATTORNEY | - | 3,221 | 4,938 | 22,141 | 30,300 | 44,771 | 3,634 | 4,932 | 13,134 | 66,474 |
| W053 | HICKMAN COUNTY ATTORNEY | - | 2,718 | 4,167 | 7,054 | 13,939 | 37,782 | 3,067 | 4,162 | 19,132 | 64,143 |
| W054 | HOPKINS COUNTY ATTORNEY | - | 17,549 | 26,900 | 112,270 | 156,719 | 243,902 | 19,799 | 26,867 | 48,846 | 339,414 |
| W055 | JACKSON COUNTY ATTORNEY | - | 571 | 876 | 8,736 | 10,183 | 7,938 | 644 | 874 | 18,896 | 28,352 |
| W056 | JEFFERSON CO ATTORNEY | - | 24,045 | 36,857 | 370,108 | 431,010 | 334,190 | 27,128 | 36,813 | 423,416 | 821,547 |
| W058 | JOHNSON COUNTY ATTORNEY | - | 74 | 113 | 3,214 | 3,214 | 1,024 | 83 | 113 | 7,880 | 9,100 |
| W061 | KNOX COUNTY ATTORNEY | - | 2 | 2 | 79 | 79 | 21 | 2 | 199 | 2 | 224 |
| W062 | LARUE COUNTY ATTORNEY | - | 3,704 | 5,678 | 2,154 | 11,536 | 51,482 | 4,179 | 5,671 | 27,142 | 88,474 |
| W063 | LAUREL COUNTY ATTORNEY | - | 1,195 | 1,832 | 1,832 | 3,027 | 16,613 | 1,830 | 1,830 | 6,395 | 26,187 |
| W065 | LEE COUNTY ATTORNEY | - | - | 9,973 | 4,099 | 10,664 | 36,021 | 3,968 | 10,435 | 10,435 | 53,348 |
| W073 | MCCRACKEN COUNTY ATTORNEY | - | - | 6,008 | 6,317 | 12,738 | 35,232 | 3,881 | 21,671 | 11,671 | 63,644 |
| W074 | MCCRÉARY COUNTY ATTORNEY | - | - | 3,650 | 3,650 | 18,867 | 83,502 | 6,778 | 9,198 | 24,788 | 124,266 |
| W076 | MADISON COUNTY ATTORNEY | - | - | 3,150 | 3,150 | 63,063 | 328,759 | 26,687 | 36,214 | 84,633 | 476,293 |
| W077 | MAGOFFIN CO ATTORNEY | - | - | 25,576 | 25,576 | 34,945 | 51,407 | 4,173 | 5,663 | 15,571 | 76,814 |
| W082 | MEADE COUNTY ATTORNEY | - | - | 5,013 | 7,668 | 1,638 | 69,674 | 1,638 | 7,668 | 15,571 | 76,814 |
| W083 | MENIFEÉ COUNTY ATTORNEY | - | - | 1,069 | 1,638 | 1,638 | 14,855 | 1,638 | 1,638 | 13,109 | 30,803 |
| W084 | MERCER COUNTY ATTORNEY | - | - | 1,851 | 2,837 | 3,566 | 25,725 | 2,088 | 2,834 | 8,942 | 39,589 |
| W087 | MONTGOMERY CO ATTORNEY | - | - | 4,500 | 6,898 | 11,398 | 62,547 | 5,077 | 6,890 | 33,426 | 107,940 |
| W088 | MORGAN COUNTY ATTORNEY | - | - | 5,230 | 8,017 | 5,798 | 19,045 | 72,694 | 5,901 | 8,008 | 27,663 |
| W092 | OHIO COUNTY ATTORNEY | - | - | 679 | 7,209 | 8,929 | 9,443 | 767 | 1,040 | 1,040 | 11,250 |
| W093 | OLDHAM COUNTY ATTORNEY | - | - | 14,736 | 22,588 | 86,608 | 104,807 | 16,625 | 22,561 | 18,543 | 262,536 |
| W094 | OWEN COUNTY ATTORNEY | - | - | 2,973 | 4,555 | 9,371 | 41,324 | 3,354 | 4,552 | 2,988 | 52,218 |
| W096 | PENDELTON COUNTY ATTORNEY | - | - | 49 | 2,043 | 2,167 | 683 | 55 | 75 | 5,335 | 6,148 |
| W099 | POWELL COUNTY ATTORNEY | - | - | 8 | 343 | 364 | 117 | 10 | 13 | 890 | 1,030 |
| W100 | PULASKI COUNTY ATTORNEY | - | - | 12,357 | 19,321 | 61,321 | 71,742 | 13,941 | 18,918 | 18,829 | 223,430 |
| W102 | ROCKCASTLE CO ATTORNEY | - | - | 5,333 | 20,427 | 33,934 | 74,113 | 6,016 | 8,164 | 17,704 | 105,997 |
| W103 | ROWAN COUNTY ATTORNEY | - | - | - | 3,426 | 3,426 | 18,800 | 1,526 | 1,526 | 53,722 | 76,119 |
| W105 | SCOTT COUNTY ATTORNEY | - | - | - | 10,721 | 7,298 | 44,290 | 592 | 7,298 | 11,641 | 8,694 |
| W106 | SHELBY COUNTY ATTORNEY | - | - | 3,187 | 4,885 | 15,139 | 13,491 | 3,595 | 4,879 | 13,747 | 64,405 |
| W107 | SIMPSON COUNTY ATTORNEY | - | - | 1,884 | 2,888 | 8,719 | 26,184 | 2,125 | 2,884 | 13,747 | 44,940 |
| W108 | SPENCER COUNTY ATTORNEY | - | - | 2,820 | 4,322 | 5,787 | 39,190 | 3,181 | 4,317 | 22,476 | 69,164 |
| W110 | TODD COUNTY ATTORNEY | - | - | - | - | - | - | - | - | - | - |
| W111 | TRIGG COUNTY ATTORNEY | - | - | 3,478 | 5,331 | 2,139 | 10,948 | 48,334 | 3,924 | 5,324 | 12,906 |
| W112 | TRIMBLE COUNTY ATTORNEY | - | - | 2,463 | 3,775 | 6,238 | 34,229 | 2,779 | 3,770 | 17,106 | 57,884 |
| W113 | UNION COUNTY ATTORNEY | - | - | 5,041 | 7,727 | 32,972 | 45,740 | 70,058 | 5,687 | 7,717 | 13,256 |
| W117 | WEBSTER COUNTY ATTORNEY | - | - | 3,804 | 5,831 | 602 | 10,237 | 52,869 | 4,292 | 5,824 | 27,608 |
| W118 | WHITLEY COUNTY ATTORNEY | - | - | 7,334 | 11,242 | 1,392 | 19,968 | 101,929 | 8,274 | 11,228 | 33,871 |
| X034 | FAYETTE CO ATTORNEY OFF | - | - | 3,561 | 5,459 | 29,908 | 38,928 | 49,497 | 4,018 | 5,452 | 90,025 |
| X059 | KENTON COUNTY ATTORNEY | - | - | 4,231 | 6,485 | 2,800 | 13,516 | 58,801 | 4,773 | 6,477 | 3,493 |
| TOTAL | | - | 76,770,838 | 117,676,139 | 183,597,097 | 378,044,074 | 1,066,983,477 | 86,612,258 | 117,533,627 | 198,685,915 | 1,469,815,277 |

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Appendix A: Collective OPEB Am

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|-------------|-------------|----------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| 1430 | EASTERN KY UNIV | (4,698,063) | (3,796,187) | (723,143) | (37,126) | - | - |
| 1433 | KET FOUNDATION | (411,920) | (306,811) | (70,814) | (17,399) | - | - |
| 1434 | KY BAR ASSOCIATION | - | - | - | - | - | - |
| 1435 | CHILD WATCH ADVOCACY CTR | (46,595) | (36,807) | (15,295) | (1,795) | - | - |
| 1436 | LOTUS | (204,865) | (219,866) | (113,127) | (5,779) | - | - |
| 1437 | SANCTUARY INC | (142,763) | (128,939) | (52,825) | (4,097) | - | - |
| 1438 | O A S I S | (157,643) | (181,412) | (83,844) | (5,463) | - | - |
| 1439 | BARREN RIVER CHILD ADVOCA | (66,827) | (64,087) | (29,865) | (4,037) | - | - |
| 1440 | MOREHEAD STATE UNIVERSITY | (2,208,152) | (2,178,670) | (504,373) | (26,188) | - | - |
| 1445 | MURRAY STATE UNIV | (3,644,630) | (2,870,439) | (787,010) | (41,151) | - | - |
| 1450 | NORTHERN KY UNIVERSITY | (8,147,334) | - | - | - | - | - |
| 1451 | SILVERLEAF | (88,468) | (67,163) | (22,102) | (2,779) | - | - |
| 1452 | SPRINGHAVEN INC | (125,358) | (122,790) | (56,056) | (3,687) | - | - |
| 1453 | SAFE HARBOR | (172,826) | (150,987) | (68,069) | (5,939) | - | - |
| 1454 | D.O.V.E.S. | (100,080) | (107,201) | (48,188) | (4,202) | - | - |
| 1455 | GATEWAY CHILD ADVOCACY | - | - | - | - | - | - |
| 1456 | JUDI'S PLACE FOR KIDS, INC. | (28,118) | (16,721) | (32,569) | (1,964) | - | - |
| 1457 | KY RIVER CHILD ADVOCACY | (18,118) | (16,721) | (6,333) | (1,576) | - | - |
| 1458 | BLUEGRASS RAPE CRISIS CTR | (205,533) | (188,068) | (84,400) | (3,128) | - | - |
| 1459 | NURSING HOME OMBUDSMAN | (53,442) | (52,140) | (23,075) | (1,707) | - | - |
| 1465 | WESTERN KENTUCKY UNIV | (5,545,900) | (4,954,142) | (3,473,000) | - | - | - |
| 1480 | KASAP | (90,162) | (108,201) | (6,052) | - | - | - |
| 1481 | KDVA | (162,587) | (182,587) | (4,051) | - | - | - |
| 1482 | KACAC | - | - | - | - | - | - |
| 1483 | PENNYRILE CHILD ADV CTR | (26,177) | (31,268) | (1,288) | (1,454) | - | - |
| 1484 | BUFFALO TR CHILD ADV INC | (17,622) | (25,155) | (1,128) | (1,592) | - | - |
| 1485 | CUMBERLAND V CA CENTER | (62,442) | (41,794) | (5,188) | (2,025) | - | - |
| 1486 | LAKE CUMB CHILD ADV CTR | (18,442) | (33,034) | (3,988) | (2,071) | - | - |
| 1487 | B.R.A.S.S. | (132,162) | (117,241) | (5,472) | (5,410) | - | - |
| 1488 | WOMEN AWARE | (60,162) | (59,302) | (26,770) | (1,261) | - | - |
| 1489 | BETHANY HOUSE ABUSE SHEL | (112,162) | (99,488) | (43,738) | (3,339) | - | - |
| 1490 | HOPE HARBOR INC | (90,162) | (100,476) | (47,512) | (3,971) | - | - |
| 1491 | CHILD ADV CTR OF GRN RVR | (16,162) | - | (11,257) | (1,570) | - | - |
| 1492 | CSG HEADQUARTERS | (1,040,162) | - | (381,066) | (20,586) | - | - |
| 1994 | KY HIGHER ED STUD LN CORP | (3,467,162) | - | (1,109,921) | (58,570) | - | - |
| 3022 | LEX FAYETTE CO HLTH DEPT | (2,250,206) | (2,223,466) | (686,677) | (45,855) | - | - |
| 3023 | LAKE CUMBERLAND DISTRICT | (1,874,060) | (1,825,092) | (563,157) | (38,606) | - | - |
| 3024 | WEDCO DIST HEALTH DEPT | (1,035,963) | (929,029) | (339,342) | (9,935) | - | - |
| 3025 | NORTHERN KY DIST HLTH DEP | (1,759,469) | (1,655,609) | (568,034) | (48,070) | - | - |
| 3026 | BARREN RVR DIST HLTH DEPT | (1,495,250) | (1,383,408) | (368,637) | (29,012) | - | - |
| 3027 | GREEN RVR DIST HLTH DEPT | (2,060,744) | (1,950,470) | (582,701) | (43,603) | - | - |
| 3028 | LINCOLN TRL DIST HLTH DEP | (1,399,639) | (1,407,242) | (374,430) | (27,954) | - | - |
| 3029 | PURCHASE DIST HLTH DEPT | (801,795) | (880,999) | (243,760) | (14,371) | - | - |
| 3030 | MERCER CO HEALTH DEPT | (205,060) | (177,820) | (45,770) | (3,963) | - | - |
| 3031 | CUMBERLAND VLY DIST HEALT | (1,255,670) | (1,499,226) | (335,770) | (23,722) | - | - |
| 3033 | KY RIVER DIST HEALTH DEPT | (1,199,241) | (1,306,930) | (331,779) | (23,711) | - | - |
| 3034 | BOURBON CO HEALTH CENTER | (180,249) | (192,437) | (61,364) | (4,614) | - | - |
| 3035 | CLARK CO HEALTH DEPT | (459,369) | (380,421) | (108,293) | (9,402) | - | - |
| 3036 | GATEWAY DIST HEALTH DEPT | (723,457) | (709,001) | (210,271) | (16,681) | - | - |
| 3037 | BOYLE CO HEALTH DEPT | (164,370) | (162,457) | (51,163) | (3,771) | - | - |
| 3038 | PIKE CO HEALTH DEPT | (602,389) | (578,895) | (174,230) | (12,307) | - | - |
| 3039 | FLOYD CO HEALTH CENTER | (344,306) | (329,147) | (110,329) | (6,424) | - | - |
| 3040 | MARTIN CO HEALTH DEPT | (153,825) | (130,608) | (38,482) | (2,415) | - | - |
| 3042 | BUFFALO TRACE HEALTH DEPT | (257,489) | (250,980) | (72,017) | (4,852) | - | - |
| 3043 | LITTLE SANDY DIST HEALTH | - | - | - | - | - | - |
| 3044 | N CENTRAL DIST HLTH DEPT | (479,152) | (466,391) | (125,753) | (11,751) | - | - |
| 3045 | PENNYRILE DIST HLTH DEPT | (418,975) | (433,640) | (145,661) | (10,313) | - | - |
| 3047 | BREATHITT CO HEALTH DEPT | (435,750) | (425,312) | (129,674) | (8,344) | - | - |
| 3048 | GREENUP CO HLTH DEPT | (281,992) | (269,735) | (78,395) | (7,415) | - | - |
| 3049 | WHITLEY CO HEALTH DEPT | (642,509) | (640,904) | (187,643) | (12,284) | - | - |
| 3050 | LAUREL CO HEALTH DEPT | (403,130) | (355,811) | (108,498) | (6,905) | - | - |
| 3051 | KNOX CO HEALTH DEPT | (657,027) | (668,585) | (206,736) | (11,560) | - | - |
| 3052 | MONROE CO HEALTH DEPT | (89,560) | (95,331) | (35,425) | (2,595) | - | - |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-------------------------------------|---|-------------|-----------|----------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| 3053 | BULLITT CO HEALTH DEPT | (418,551) | (388,204) | (128,554) | (8,224) | - | - |
| 3054 | THREE RIVERS DIST HLTH | (523,205) | (545,184) | (164,462) | (13,946) | - | - |
| 3055 | ESTILL CO HEALTH DEPT | (135,921) | (117,244) | (31,519) | (2,120) | - | - |
| 3056 | OLDHAM CO HEALTH DEPT | (322,853) | (292,896) | (95,444) | (6,727) | - | - |
| 3057 | LEWIS CO HEALTH DEPT | (128,723) | (124,966) | (49,042) | (4,064) | - | - |
| 3058 | FLEMING CO HEALTH DEP | (117,704) | (114,390) | (35,934) | (2,537) | - | - |
| 3059 | JESSAMINE CO HEALTH DEPT | (227,881) | (301,798) | (126,466) | (8,595) | - | - |
| 3060 | POWELL CO HEALTH DEPT | (100,249) | (127,521) | (49,283) | (2,630) | - | - |
| 3061 | ANDERSON CO HEALTH DEPT | (121,676) | (147,395) | (53,873) | (3,455) | - | - |
| 3062 | MADISON CO HEALTH DEPT | (1,399,964) | (1,200,800) | (332,517) | (18,557) | - | - |
| 3064 | JOHNSON CO HEALTH DEPT | (426,945) | (409,390) | (130,465) | (8,233) | - | - |
| 3065 | MAGOFFIN CO HEALTH DEPT | (160,189) | (162,474) | (50,923) | (3,266) | - | - |
| 3066 | ALLEN CO HEALTH DEPT | (272,686) | (224,390) | (73,195) | (4,931) | - | - |
| 3067 | FRANKLIN CO HEALTH DEPT | (733,903) | (670,748) | (229,966) | (15,078) | - | - |
| 3068 | LINCOLN CO HEALTH DEPT | (143,264) | (144,803) | (50,604) | (3,087) | - | - |
| 3069 | WOODFORD CO HEALTH DEPT | (120,976) | (162,750) | (61,451) | (5,806) | - | - |
| 3072 | MUHLENBERG CO HEALTH DEPT | (209,217) | (230,872) | (81,571) | (5,783) | - | - |
| 3073 | MARSHALL CO HEALTH DEPT | (392,031) | (342,768) | (95,382) | (8,108) | - | - |
| 3074 | CHRISTIAN CO HEALTH DEPT | (437,263) | (384,107) | (126,300) | (7,692) | - | - |
| 3075 | HOPKINS CO HEALTH DEPT | (508,156) | (445,576) | (145,576) | (9,741) | - | - |
| 3076 | TODD CO HEALTH DEPT | (103,713) | (88,679) | (33,713) | (2,154) | - | - |
| 3077 | BRACKEN CO HEALTH DEPT | (371,416) | (304,137) | (100,416) | (11,176) | - | - |
| 3078 | MONTGOMERY CO HEALTH DEPT | (115,514) | (106,753) | (35,297) | (2,155) | - | - |
| 3079 | GARRARD COUNTY HEALTH DPT | (189,846) | (152,323) | (57,846) | - | - | - |
| 3080 | BRECKINRIDGE CO HEALTH BD | (410,311) | (398,311) | (5,572) | - | - | - |
| 3081 | ASHLAND BOYD CO HEALTH DP | (184,680) | (151,419) | (5,680) | (4,338) | - | - |
| 3082 | LAWRENCE CO HEALTH DEPT | (281,523) | (272,871) | (5,523) | (7,307) | - | - |
| 3083 | GRAVES CO HEALTH CENTER | (154,201) | (151,100) | (7,201) | (4,304) | - | - |
| 3084 | CALLOWAY CO HEALTH DEPT | (316,645) | (299,979) | (16,645) | (5,144) | - | - |
| 3085 | BELL CO HEALTH DEPT | (129,214) | (110,734) | (18,214) | (4,232) | - | - |
| 3086 | GRAYSON COUNTY HEALTH DEPT | (235,218) | (204,944) | (7,218) | (4,182) | - | - |
| 3087 | HARLAN CO HEALTH DEPT | (114,361) | (150,652) | (361,361) | (3,636) | - | - |
| 3088 | CARTER CO HEALTH DEPT | (1,568,890) | (1,286,656) | (35,890) | (19,031) | - | - |
| 3801 | KENTUCKY STATE UNIVERSITY | (6,060) | (5,305,693) | (985,143) | (92,998) | - | - |
| 5470 | KCTS | (280,359) | (260,359) | - | (7,006) | - | - |
| 7403 | ASST OF COMMONWEALTH ATTY | (2,622,342) | - | - | - | - | - |
| 7407 | KENTUCKY HOUSING CORP | (34,870) | - | (23,506) | (1,870) | - | - |
| 7408 | FRANKLIN CO COUNCIL AGING | (48,990) | (45,843) | (14,742) | (784) | - | - |
| 7409 | MUN ELEC POW ASSOC OF KY | - | - | - | - | - | - |
| 7410 | COMMONWEALTH CREDIT UNION | (67,537) | (18,173) | (2,004) | (54) | - | - |
| 7415 | HIGHSCHOOL ATHLETIC ASSOC | (58,845) | (23,238) | (7,806) | - | - | - |
| 7416 | KY OFFICE OF BAR ADMISSIO | (45,795) | (44,122) | (13,557) | (708) | - | - |
| 7417 | KY ASSOC OF REGIONAL PROG | (1,698) | (14,855) | (6,495) | (786) | - | - |
| 7716 | MASTER COMMISSIONER BULLITT COUNTY | (26,294) | (30,755) | (18,103) | (820) | - | - |
| 7718 | MASTER COMM BOONE CO | (24,754) | (12,635) | (6,107) | (380) | - | - |
| 7720 | MASTER COMM CAMPBELL CO | (7,797) | (6,475) | (3,403) | (229) | - | - |
| 7722 | MASTER COMM CLARK CO | (4,619) | (3,833) | (2,024) | (118) | - | - |
| 7725 | MASTER COMM CLINTON/CUMBE | (8,459) | (9,005) | (5,753) | (188) | - | - |
| 7727 | MASTER COMM DAVIESS CO | (22,873) | (16,341) | (8,159) | (592) | - | - |
| 7730 | MASTER COMM DAVIESS CO | (50,832) | (37,602) | (19,848) | (837) | - | - |
| 7734 | MASTER COMM FAYETTE CO | (3,173) | - | - | - | - | - |
| 7737 | MASTER COMM GARRARD CO | (11,210) | (11,431) | (6,651) | (296) | - | - |
| 7741 | MASTER COMM GRANT CO | 1,171 | (1,912) | (1,993) | (391) | - | - |
| 7743 | MASTER COMM GRAYSON CO | (35,484) | (27,301) | (14,340) | (928) | - | - |
| 7747 | MASTER COMM HARDIN CO | (12,279) | (10,837) | (6,500) | - | - | - |
| 7750 | MASTER COMMISSIONER HART COUNTY | - | - | - | - | - | - |
| 7751 | MASTER COMM HENDERSON CO | (10,518) | (6,172) | (3,747) | (322) | - | - |
| 7752 | HENRY/ TRIMBLE MASTER COM | (23,494) | - | - | - | - | - |
| 7753 | MASTER COMM HOPKINS CO | (89,227) | (71,060) | (37,236) | (2,125) | - | - |
| 7756 | MASTER COMM JEFF CIRCUIT | (13,849) | (4,539) | (1,685) | (348) | - | - |
| 7757 | MASTER COMMISSIONER OF JESSAMINE CO | (41,394) | (33,835) | (16,814) | (980) | - | - |
| 7759 | MASTER COMM KENTON CO | (13,295) | (10,463) | (5,426) | (340) | - | - |
| 7763 | MASTER COMM KENTON CO | (24,105) | (17,910) | (9,044) | (681) | - | - |
| 7773 | MASTER COMM MCCracken CO | (20,617) | (16,399) | (8,616) | (562) | - | - |
| 7776 | MASTER COMM MADISON CO | - | - | - | - | - | - |
| 7781 | MASTER COMM MASON CO | - | - | - | - | - | - |
| 7782 | MASTER COMM MEADE CO | (14,247) | (5,576) | (2,611) | (266) | - | - |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|---|---|--------------|-------------|-----------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| 7790 | MASTER COMM NELSON CO | (18,819) | (14,177) | (7,511) | (296) | - | - |
| 7792 | MASTER COMM OHIO COUNTY | - | - | - | - | - | - |
| 7793 | MASTER COMM OLDHAM CO | (10,535) | (11,676) | (6,808) | (381) | - | - |
| 7794 | MASTER COMM OWEN CO | (6,454) | (1,029) | (399) | (260) | - | - |
| 7798 | MASTER COMM PIKE CO | (20,584) | (17,295) | (9,179) | (505) | - | - |
| 7799 | MASTER COMM FOR FLEMING | - | - | - | - | - | - |
| 7805 | MASTER COMM SCOTT CO | (17,434) | (12,543) | (6,820) | (583) | - | - |
| 7807 | MASTER COMM SIMPSON CO | (8,572) | (8,055) | (4,794) | (215) | - | - |
| 7814 | MASTER COMM WARREN CO | (31,235) | (25,084) | (13,176) | (662) | - | - |
| 7817 | LOGAN CO MASTER COM | (7,220) | - | - | - | - | - |
| 7819 | MASTER COMM FLOYD CO | - | - | - | - | - | - |
| 7820 | MASTER COMM BARREN CO | (5,894) | (4,934) | (2,611) | (172) | - | - |
| 7821 | MASTER COMM MUHLENBERG CO | (9,522) | (11,009) | (6,929) | (424) | - | - |
| 8024 | SEVEN CO SERVICES INC | (2,175,631) | (2,301,249) | (303,690) | (5,864) | - | - |
| 8201 | KY RIVER COMM CARE INC | (334,243) | (379,648) | (52,555) | (1,016) | - | - |
| 8202 | NORTHERN KY REG MHMR BD | (663,367) | (759,132) | (93,882) | (3,060) | - | - |
| 8204 | COMMUNICARE INC | (1,624,884) | (1,590,046) | (492,392) | (42,080) | - | - |
| 8205 | ADANTA/BEHAVIORAL HLTH SR | (1,934,006) | (1,716,231) | (418,372) | (25,460) | - | - |
| 8208 | CUMBERLAND RIVER MHMR | (2,407,238) | (1,828,370) | (350,942) | (103,835) | - | - |
| 8209 | WESTERN KY REG MHMR ADV | (767,238) | - | (50,913) | (37,969) | - | - |
| 8210 | NEW VISTA OF THE BLUEGRASS, INC. | (9,381,445) | - | (3,556,936) | (190,811) | - | - |
| 8211 | PENNYROYAL REG MHMR BD | (816,452) | - | - | - | - | - |
| 8213 | GREEN RVR REG MHMR BD | 45 | 373,956 | 465,884 | (64,080) | - | - |
| 8216 | COMPREHENSIVE INC REG MHMR B | (1,284,452) | (1,116,398) | (27,827) | (23,881) | - | - |
| 8220 | LIFESKILLS INC | (3,094,452) | (3,496,224) | (49,212) | - | - | - |
| 8221 | MOUNTAIN COMP CARE CENTER | (1,553,442) | (1,448,632) | (4,422) | - | - | - |
| 9440 | KY EMPLOYERS MUTUAL INS | - | - | - | - | - | - |
| 10005 | LEGS GENERAL ASSEMBLY | (287,442) | (243,941) | (5,843) | (7,474) | - | - |
| 10010 | LEGS LEGISLATIVE RES COMM | (7,626,442) | (7,602,775) | (3,346) | (143,771) | - | - |
| 20020 | JUDL JUDICIAL RET SYSTEM | (32,442) | (24,125) | (4,159) | (1,044) | - | - |
| 20025 | JUDL ADM OFF OF THE COURT | (16,283,442) | (14,889,025) | (4,710) | (411,895) | - | - |
| 31030 | UNIFIED PROSECUTORIAL SYS | (18,512,442) | (17,876,595) | (4,730) | (347,207) | - | - |
| 31035 | DEPT OF AGRICULTURE | (3,273,442) | (3,339,133) | (2,394) | (61,345) | - | - |
| 31040 | ATTORNEY GENERALS OFFICE | (2,585,442) | (2,750,384) | (81,193) | (57,824) | - | - |
| 31045 | AUDITOR OF PUBLIC ACCOUNT | (2,544,442) | (2,384,057) | (678,175) | (46,729) | - | - |
| 31066 | REGISTRY OF ELECTION | (246,442) | (235,967) | (72,865) | (3,760) | - | - |
| 31070 | GOVERNORS OFFICE | (665,442) | - | (161,252) | (11,079) | - | - |
| 31074 | DEPT OF VETERANS AFFAIRS | (10,794,442) | - | (2,539,595) | (131,533) | - | - |
| 31076 | MILITARY AFFAIRS COMM | (30,403,442) | (22,773) | (6,971) | (404) | - | - |
| 31082 | KY INFRASTRUCTURE | (216,649,442) | (214,709) | (66,958) | (5,089) | - | - |
| 31085 | LT GOVERNORS OFFICE | (97,654,442) | (130,329) | (41,497) | (2,936) | - | - |
| 31089 | AGRICULTURAL DEVELOP BD | (329,635,442) | (135,215) | - | - | - | - |
| 31094 | OFF OF HOMELAND SECURITY | (281,636,442) | (280,952) | (80,321) | (5,955) | - | - |
| 31095 | DEPT MILITARY AFFAIRS | (6,392,517,442) | (5,876,099) | (1,749,868) | (98,974) | - | - |
| 31097 | OFF OF MINORITY EMPOWMENT | 944,442 | 1,093 | 649 | (45) | - | - |
| 31110 | OFF OF SECRETARY TO CABIN | (86,851,442) | (95,484) | (36,708) | (196) | - | - |
| 31112 | GOV OFF LOCAL DEVELOPMENT | (730,445,442) | (750,232) | (217,826) | (14,514) | - | - |
| 31120 | SECRETARY OF STATE | (508,034,442) | (531,578) | (159,389) | (10,483) | - | - |
| 31125 | STATE TREASURERS OFFICE | (568,456,442) | (497,120) | (149,541) | (9,419) | - | - |
| 31135 | EARLY CHILDHOOD ADVISORY COUNCIL | - | - | - | - | - | - |
| 31136 | BOARD OF MEDICAL IMAGING & RADIATIO | (40,048,442) | (43,070) | (14,293) | (747) | - | - |
| 31137 | KY COMM NETWORK AUTH | (368,470,442) | (333,122) | (92,597) | (4,876) | - | - |
| 31150 | BOARD OF ACCOUNTANCY | (78,394,442) | (72,494) | (21,607) | (1,254) | - | - |
| 31155 | BOARD OF AUCTIONEERS | - | - | - | - | - | - |
| 31165 | BOARD OF BARBERING | (50,461,442) | (46,185) | (12,814) | (646) | - | - |
| 31170 | BOARD OF CHIROPRACTIC EXM | - | - | - | - | - | - |
| 31179 | Off of the KY Bnd of Emergency Med Svcs | 46,100,442 | 53,334 | 31,713 | (2,144) | - | - |
| 31180 | BOARD OF DENTISTRY | (91,305,442) | (92,763) | (30,433) | (1,528) | - | - |
| 31185 | BOARD OF ELECTIONS | (165,414,442) | (157,949) | (44,527) | (3,121) | - | - |
| 31190 | BRD OF EMBALMERS/FUN DIR | (53,660,442) | (23,866) | 5,116 | (1,224) | - | - |
| 31200 | BOARD OF EXM ARCHITECTS | (52,524,442) | (51,711) | (15,829) | (919) | - | - |
| 31205 | KY LANDSCAPE ARCH REG BD | (8,809,442) | (8,680) | (2,744) | (155) | - | - |
| 31215 | BD EXAMINERS OF SOCIAL WK | (39,586,442) | (23,751) | (3,785) | (646) | - | - |
| 31225 | BD OF HAIRDRESSERS/CSMTG | (180,875,442) | (210,870) | (70,463) | (4,292) | - | - |
| 31245 | BD OF MEDICAL LICENSURE | (236,201,442) | (227,336) | (66,575) | (5,003) | - | - |
| 31250 | BOARD OF NURSING | (928,012,442) | (977,798) | (300,732) | (18,880) | - | - |
| 31260 | BOARD OF OPTOMETRIC EXM | (18,336,442) | (27,542) | (8,770) | (511) | - | - |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|---------------------------------------|---|--------------|--------------|-------------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| 31263 | KY RESPIRATORY CARE BD | (31,388) | (31,305) | (9,510) | (663) | - | - |
| 31268 | PERSONNEL BOARD | (119,173) | (116,957) | (36,748) | (2,109) | - | - |
| 31270 | KY BOARD OF PHARMACY | (368,048) | (369,063) | (114,145) | (6,785) | - | - |
| 31275 | BD OF PHYSICAL THERAPY | (43,310) | (47,484) | (15,781) | (1,072) | - | - |
| 31284 | BOARD OF REAL ESTATE APPR | - | - | - | - | - | - |
| 31280 | BD OF PROF ENGINEERS & LA | (189,669) | (170,432) | (47,195) | (3,092) | - | - |
| 31345 | SCHOOL FAC CONSTR COMM | (51,019) | (48,872) | (14,961) | (868) | - | - |
| 31354 | EXECUTIVE BRANCH ETH COMM | (148,313) | (128,632) | (40,707) | (1,629) | - | - |
| 31370 | COMMISSION ON HUMAN RIGHT | (315,272) | (307,868) | (94,781) | (5,569) | - | - |
| 31395 | COMMISSION- REAL ESTATE | - | - | - | - | - | - |
| 31400 | COMMISSION ON WOMEN | - | - | - | - | - | - |
| 31415 | KY COUNCIL POSTSEC EDUCAT | (850,541) | (761,405) | (225,446) | (12,685) | - | - |
| 31765 | OFFICE OF STATE BUD DIREC | (491,790) | (451,790) | (143,282) | (7,392) | - | - |
| 35605 | TRAN OFF OF THE SECRETARY | (1,147,757) | (1,176,018) | (369,189) | (21,918) | - | - |
| 35607 | TRAN OFFICE OF LEGAL SVC | (658,188) | (641,346) | (196,550) | (12,753) | - | - |
| 35609 | DIVISION OF FACILITY MANA | (528,780) | (436,566) | (110,106) | (8,742) | - | - |
| 35615 | TRAN DEPT OF AVIATION | (360,637) | (327,609) | (95,962) | (7,485) | - | - |
| 35616 | TRAN OFFICE OF PERSONNEL | (547,483) | (479,043) | (138,917) | (9,554) | - | - |
| 35617 | OFFICE OF INFORMAT TECHNO | (727,462) | (618,392) | (180,012) | (10,736) | - | - |
| 35618 | OFFICE OF AUDITS | (770,280) | (724,577) | (242,577) | (13,226) | - | - |
| 35619 | DOT PAYROLL DIVISION | (280,000) | (73,211) | (4,502) | - | - | - |
| 35625 | TRAN DEPT OF HIGHWAYS | (61,317) | (58,609,746) | (17,420,100) | (1,106,752) | - | - |
| 35628 | TRAN DEPT OF INTERGOV PRO | (212,000) | (230,514) | (82,735) | (3,864) | - | - |
| 35630 | TRAN DEPT OF VEH REGULATE | (2,418,000) | (2,297,893) | (57,621) | (51,350) | - | - |
| 36635 | CAB FOR ECONOMIC DEVELOPMENT | (1,446,000) | (1,315,352) | (38,275) | - | - | - |
| 39075 | KHEAA DIV OF FINANCIAL AF | (329,000) | (262,170) | (11,451) | - | - | - |
| 39079 | COMMONWEALTH OF TECHNOL | (6,325,000) | (5,317,255) | (1,324,000) | (1,044,000) | - | - |
| 39084 | KY RIVER AUTHORITY | (146,000) | (142,004) | (3,124) | (2,084) | - | - |
| 39103 | OFFICE OF PVA'S | (10,310) | (10,023,289) | (7,710) | (178,159) | - | - |
| 39130 | DEPT OF REVENUE | (12,420,000) | (11,360,192) | (2,638,000) | (193,204) | - | - |
| 39750 | OFFICE OF SECRETARY | (1,664,000) | (1,556,882) | (4,462) | (34,741) | - | - |
| 39757 | FIN OFFICE OF INSP GENERAL | (111,000) | (30,070) | (1,009) | - | - | - |
| 39758 | OFF OF THE CONTROLLER | (1,157,000) | (1,136,870) | (86,978) | (24,426) | - | - |
| 39785 | DEPT FACILITIES SUPP SVCS | (3,430,000) | (3,230,344) | (59,648) | (57,849) | - | - |
| 50235 | KY STATE FAIR BOARD | (2,667,000) | (2,292,934) | (671,469) | (56,379) | - | - |
| 50410 | COMM KY HERITAGE COUNCIL | (335,000) | (77,417) | - | (5,087) | - | - |
| 50529 | KY ARTS COUNCIL | (178,000) | (58,114) | (3,268) | - | - | - |
| 50550 | KY HISTORICAL SOCIETY | (564,000) | (154,019) | (9,889) | - | - | - |
| 50660 | DEPT OF FISH & WILDLIFE | (5,023,168) | (4,881,490) | (1,485,808) | (88,786) | - | - |
| 50665 | COMM KY HORSE PARK | (821,375) | (744,181) | (227,910) | (13,306) | - | - |
| 50670 | DEPT OF PARKS | (7,613,987) | (6,898,806) | (2,032,360) | (130,946) | - | - |
| 50850 | COMM OFFICE OF SECRETARY | (512,723) | (467,221) | (141,394) | (7,490) | - | - |
| 50852 | KY ARTISANS CTR AT BEREA | (158,006) | (152,064) | (39,569) | (3,915) | - | - |
| 50860 | DEPT OF TOURISM | (404,629) | (406,859) | (135,283) | (6,468) | - | - |
| 51106 | DEPT OF WORKPLACE STANDARDS | 548,521 | 634,589 | 377,341 | (25,515) | - | - |
| 51107 | DEPARTMENT OF WORKERS' CLAIMS | 920,343 | 1,064,752 | 633,124 | (42,810) | - | - |
| 51113 | KY OSH REVIEW COMMISSION | 26,475 | 30,630 | 18,213 | (1,230) | - | - |
| 51114 | WORKERS' COMP FUNDING COMMISSION | 103,534 | 119,779 | 71,223 | (4,815) | - | - |
| 51142 | OFFICE OF UNEMPLOYMENT INSURANCE | 1,402,470 | 1,622,528 | 964,790 | (65,238) | - | - |
| 51183 | EDUC PROF STANDARDS BD | - | - | - | - | - | - |
| 51340 | KY COMM DEAF/HARD OF HEAR | (196,200) | (189,661) | (57,988) | (3,274) | - | - |
| 51407 | KY ENVIRONMENTAL EDUC COU | (30,585) | (33,039) | (10,047) | (600) | - | - |
| 51507 | OFFICE OF THE SECRETARY | 983,841 | 1,138,213 | 676,806 | (45,764) | - | - |
| 51508 | KY UNEMPLOYMENT INSURANCE COMMIS | 78,065 | 90,314 | 53,702 | (3,631) | - | - |
| 51509 | OFFICE OR EDUCATIONAL PROGRAMS | 4,916 | 5,688 | 3,382 | (229) | - | - |
| 51512 | KY WORKFORCE INNOVATION BOARD | - | - | - | - | - | - |
| 51530 | EDUC OFFICE OF SECRETARY | (2,097,748) | (2,007,556) | (790,511) | (813) | - | - |
| 51531 | DEPT WORKFORCE INVESTMENT | (4,465,163) | (1,696,493) | (69,757) | (98,616) | - | - |
| 51532 | KY COMM ON PROPRIETARY ED | (34,349) | (38,244) | (11,414) | (663) | - | - |
| 51540 | EDUC DEPT OF EDUCATION | (3,775,611) | (4,011,067) | (1,328,659) | (74,914) | - | - |
| 51545 | KY EDUCATIONAL TV AUTHOR | (2,148,407) | (2,136,402) | (672,511) | (39,913) | - | - |
| 51555 | KY DEPT LIBRARY & ARCHIVE | (793,391) | (802,817) | (244,248) | (13,506) | - | - |
| 53713 | OFFICE OF THE KY HEALTH BENEFIT EXCHA | - | - | - | - | - | - |
| 53721 | H&FS OFF OF THE SECRETARY | (6,858,751) | (6,880,424) | (1,999,975) | (144,975) | - | - |
| 53723 | OFFICE INSPECTOR GENERAL | (3,482,201) | (3,124,461) | (927,544) | (49,213) | - | - |
| 53724 | OFFICE OF HEALTH POLICY | - | - | - | - | - | - |
| 53725 | DEPT OF AGING/INDEP LIVIN | (2,252,170) | (2,237,369) | (595,052) | (60,161) | - | - |

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KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|---------------------------------------|---|--------------|--------------|-------------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| 53727 | DEPT FOR INCOME SUPPORT | (5,355,808) | (5,456,570) | (1,609,251) | (127,905) | - | - |
| 53728 | DEPT FOR PUBLIC HEALTH | (5,852,734) | (5,851,658) | (1,696,741) | (130,471) | - | - |
| 53729 | OFF HUMAN RESOURCE MANAGE | (5,517,897) | (5,161,562) | (1,548,187) | (96,587) | - | - |
| 53730 | SERVE KY | (285,072) | (262,185) | (73,723) | (5,429) | - | - |
| 53736 | H&FS DEPT FOR COMM BASE S | (57,336,153) | (53,699,743) | (15,192,920) | (1,215,430) | - | - |
| 53739 | HEALTH DATA AND ANALYTICS | (509,434) | (496,519) | (181,490) | (212) | - | - |
| 53746 | DEPT FOR MEDICAID SERVICE | (2,059,817) | (1,822,518) | (424,840) | (53,637) | - | - |
| 53767 | OFFICE FOR CHILDREN WITH SPECIAL HEAL | (2,024,955) | (1,791,206) | (491,801) | (33,383) | - | - |
| 54500 | J&PS OFF OF SECRETARY | (2,337,287) | (2,305,028) | (659,067) | (54,157) | - | - |
| 54515 | DEPT OF PUBLIC ADVOCACY | (9,532,366) | (8,976,789) | (2,593,319) | (180,308) | - | - |
| 54520 | J&PS DEPT OF KY STATE POL | (11,354,340) | (11,318,851) | (3,518,179) | (210,429) | - | - |
| 54523 | J&PS OF JUVENILE JUSTICE | (10,203,942) | (8,582,540) | (2,511,894) | (178,419) | - | - |
| 54525 | DEPT OF CRIMINAL JUST TRN | (2,666,269) | (2,629,515) | (811,962) | (46,062) | - | - |
| 54527 | J&PS DEPT OF CORRECTIONS | (5,278,687) | (5,275,544) | (1,629,008) | (103,206) | - | - |
| 55790 | OFFICE OF THE SECRETARY | (1,841,170) | (1,703,845) | (521,090) | (28,869) | - | - |
| 55793 | DEPT PERSONNEL ADMIN | (681,551) | (655,785) | (207,703) | (11,366) | - | - |
| 55794 | DEPT FOR EMPLOYEE INS | (842,939) | (845,604) | (263,458) | (14,573) | - | - |
| 56102 | OFFICE OF THE SECRETARY | (1,962,815) | (2,479,081) | (1,029,224) | (1,272) | - | - |
| 56106 | DEPT OF WORKPLACE STANDARD | (2,382,893) | (2,295,342) | (888,013) | (3,166) | - | - |
| 56107 | KY OSH REVIEW COMMISSION | (3,040) | - | (1,163,910) | (1,604) | - | - |
| 56113 | WORKERS COMP FUNDING COMM | (112) | - | (39,566) | (49) | - | - |
| 56114 | WORKERS COMP SUPP S SERVI | (373) | (407,027) | (166,781) | (211) | - | - |
| 56115 | GEN ADM PROG SUPP S SERVI | - | - | - | - | - | - |
| 56116 | OFF OF INSPCT GEN S SVCS | - | - | - | - | - | - |
| 56142 | OFFICE OF UNEMPLOYMENT INSURANCE | (2,484) | (6,666,204) | (4,834) | - | - | - |
| 57122 | MINE SAFETY REV COMM | - | - | - | - | - | - |
| 57123 | KY PUBLIC SVC COMMISSION | (1,352) | (1,267,670) | (5,620) | (2,218) | - | - |
| 57124 | KY STATE NATURE PRES COMM | - | - | - | - | - | - |
| 57126 | OFFICE OF THE SECRETARY | (831) | (865,553) | (3,381) | (16,341) | - | - |
| 57127 | DEPT FOR ENERGY DEV & IND | - | - | - | - | - | - |
| 57128 | DEPT FOR NATURAL RESOURCE | (8,016) | (7,532,277) | (5,675) | (139,058) | - | - |
| 57129 | DEPT FOR ENVIRONM PROTECT | (11,088) | (10,387,739) | (9,719) | (193,327) | - | - |
| 57139 | OFFICE OF ADMINISTRATIVE SERVICES | (1,327) | (1,246,978) | (69,340) | (26,138) | - | - |
| 57140 | KY NATURE PRESERVES | (335) | (315,253) | (95,675) | (6,234) | - | - |
| 57141 | OFFICE OF ENERGY POLICY | (120) | (134,482) | (46,982) | (1,883) | - | - |
| 58175 | BRD OF CLMS & CRIME VICTI | - | - | - | - | - | - |
| 58300 | KY BOARD OF TAX APPEALS | - | - | - | - | - | - |
| 58374 | KY HORSE RACING AUTHORITY | (807) | - | (268,312) | (15,278) | - | - |
| 58671 | KY CLAIMS COMMISSION | (87,488) | (15,199) | - | - | - | - |
| 58672 | OFFICE OF CLAIMS AND APPEALS | 13,129 | (88,380) | (38,228) | (3,042) | - | - |
| 58675 | OFFICE OF THE SECRETARY | (1,028,978) | (1,080,030) | (329,980) | (21,484) | - | - |
| 58676 | DEPT OF INSURANCE | (1,302,191) | (1,119,162) | (330,301) | (21,284) | - | - |
| 58677 | OFF OF OCCUP & PROFESSION | (462,895) | (436,569) | (121,136) | (9,163) | - | - |
| 58678 | KY BOXING & WRESTLING AUT | (20,125) | (18,951) | (5,709) | (331) | - | - |
| 58680 | DEPT OF ALCOHOL & BEVERA | (323,175) | (254,558) | (68,813) | (3,793) | - | - |
| 58681 | DEPT OF CHARITABLE GAMING | (370,048) | (373,992) | (114,991) | (7,439) | - | - |
| 58685 | DEPT OF FINANCIAL INSTITU | (1,887,552) | (1,868,003) | (571,714) | (34,018) | - | - |
| 58690 | DEPT OF HOUSING & BUILD C | (3,092,095) | (2,992,618) | (901,215) | (58,404) | - | - |
| 014A | BRECKINRIDGE CO ATTORNEY | (25,147) | (22,715) | (6,132) | (508) | - | - |
| 024A | CHRISTIAN COUNTY ATTORNEY | (15,353) | (16,888) | (3,724) | (182) | - | - |
| 031A | EDMONSON COUNTY ATTORNEY | (16,199) | (18,401) | (7,284) | (238) | - | - |
| 060A | KNOTT COUNTY ATTORNEY | (37,825) | (32,008) | (11,803) | (342) | - | - |
| 071A | LOGAN COUNTY ATTORNEY | (34,853) | (32,232) | (6,622) | (626) | - | - |
| 086A | MONROE CO ATTORNEY | (6,879) | (7,929) | (875) | (23) | - | - |
| 116A | WAYNE COUNTY ATTORNEY | (7,443) | (8,579) | (946) | (25) | - | - |
| W002 | ALLEN COUNTY ATTORNEY | (44,362) | (40,730) | (12,454) | (606) | - | - |
| W003 | ANDERSON COUNTY ATTORNEY | (22,275) | (25,332) | (2,798) | (75) | - | - |
| W005 | BARREN COUNTY ATTORNEY | (80,427) | (65,699) | (17,202) | (1,114) | - | - |
| W006 | BATH COUNTY ATTORNEY | (20) | (26) | (3) | - | - | - |
| W007 | BELL COUNTY ATTORNEY | (52,041) | (46,295) | (13,632) | (1,342) | - | - |
| W008 | BOONE COUNTY ATTORNEY | (177,200) | (175,797) | (67,340) | (4,075) | - | - |
| W011 | BOYLE COUNTY ATTORNEY | (4,944) | (4,520) | (1,599) | (115) | - | - |
| W015 | BULLITT COUNTY ATTORNEY | 7,029 | (25,058) | (12,198) | (1,599) | - | - |
| W018 | CALLOWAY COUNTY ATTORNEY | (605) | (701) | (78) | (1) | - | - |
| W021 | CARROLL COUNTY ATTORNEY | (26,917) | (26,334) | (9,199) | (437) | - | - |
| W022 | CHILD SUPPORT ENFORCEMENT | (19,565) | (15,902) | (7,282) | (450) | - | - |
| W023 | CASEY COUNTY ATTORNEY | (24,110) | (22,379) | (6,557) | (416) | - | - |

Draft

KPPA Audit Committee Meeting - DRAFT GASB 68 and GASB 75 Proportionate Share Audits

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|----------------------|----------------------|--------------------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| W025 | CLARK COUNTY ATTORNEY | (51,319) | (49,877) | (19,467) | (1,006) | - | - |
| W028 | CRITTENDEN CO ATTORNEY | (12,434) | (18,303) | (8,542) | (199) | - | - |
| W030 | DAVLESS COUNTY ATTORNEY | (26,061) | (27,465) | (6,132) | (322) | - | - |
| W036 | FLOYD COUNTY ATTORNEY | (15,681) | (38,478) | (14,894) | (988) | - | - |
| W037 | FRANKLIN COUNTY ATTORNEY | (105,687) | (103,390) | (28,718) | (1,512) | - | - |
| W039 | GALLATIIN COUNTY ATTORNEY | 3,038 | 3,588 | 2,225 | (163) | - | - |
| W040 | GARRARD COUNTY ATTORNEY | (26,189) | (23,717) | (7,086) | (520) | - | - |
| W041 | GRANT COUNTY CHILD SUPPOR | (10,530) | (10,664) | (3,679) | (270) | - | - |
| W042 | GRAVES COUNTY ATTORNEY | (75,790) | (75,309) | (22,833) | (821) | - | - |
| W046 | HANCOCK COUNTY ATTORNEY | (8,402) | (9,226) | (2,891) | (149) | - | - |
| W049 | HARRISON COUNTY ATTORNEY | (17,494) | (12,467) | (5,823) | (387) | - | - |
| W053 | HICKMAN COUNTY ATTORNEY | (20,310) | (22,984) | (6,585) | (326) | - | - |
| W054 | HOPKINS COUNTY ATTORNEY | (65,934) | (79,372) | (35,284) | (2,105) | - | - |
| W055 | JACKSON COUNTY ATTORNEY | (7,785) | (9,198) | (1,119) | (67) | - | - |
| W056 | JEFFERSON CO ATTORNEY | (164,791) | (206,121) | (16,740) | (2,884) | - | - |
| W058 | JOHNSON COUNTY ATTORNEY | (2,578) | (2,971) | (327) | (9) | - | - |
| W061 | KNOX COUNTY ATTORNEY | (65) | (73) | (8) | 1 | - | - |
| W062 | LARUE COUNTY ATTORNEY | (35,641) | (30,528) | (10,325) | (444) | - | - |
| W063 | LAUREL COUNTY ATTORNEY | (10,948) | (9,115) | (2,951) | (145) | - | - |
| W065 | LEE COUNTY ATTORNEY | (18,491) | (15,900) | (5,085) | (310) | - | - |
| W073 | MCCRACKEN COUNTY ATTORNEY | (21,491) | (6,102) | (303) | - | - | - |
| W074 | MCCRERY COUNTY ATTORNEY | (47,128) | (44,128) | (12,569) | (721) | - | - |
| W076 | MADISON COUNTY ATTORNEY | (210,466) | (152,031) | (47,466) | (2,837) | - | - |
| W077 | MAGOFFIN CO ATTORNEY | (18,338) | (15,900) | (7,338) | (443) | - | - |
| W082 | MADE COUNTY ATTORNEY | (34,836) | (33,852) | (9,836) | - | - | - |
| W083 | MENIFEE COUNTY ATTORNEY | (10,642) | (10,779) | (2,642) | - | - | - |
| W084 | MERCER COUNTY ATTORNEY | (12,759) | (13,728) | (4,759) | (223) | - | - |
| W087 | MONTGOMERY CO ATTORNEY | (44,921) | (39,145) | (3,921) | (541) | - | - |
| W088 | MORGAN COUNTY ATTORNEY | (41,814) | (40,856) | (3,814) | (629) | - | - |
| W092 | OHIO COUNTY ATTORNEY | (1,951) | (1,951) | (3,005) | (83) | - | - |
| W093 | OLDHAM COUNTY ATTORNEY | (60,1767) | (56,158) | (0,278) | (1,767) | - | - |
| W094 | OWEN COUNTY ATTORNEY | (16,356) | (14,182) | (4,654) | (356) | - | - |
| W096 | PENDELTON COUNTY ATTORNEY | (1,223) | (2,009) | (223) | (6) | - | - |
| W099 | POWELL COUNTY ATTORNEY | (37) | (337) | (37) | (1) | - | - |
| W100 | PULASKI COUNTY ATTORNEY | (60,1482) | (51,082) | (17,807) | (1,482) | - | - |
| W102 | ROCKCASTLE CO ATTORNEY | (32,639) | (28,465) | (10,788) | (639) | - | - |
| W103 | ROWAN COUNTY ATTORNEY | (35,163) | - | (9,820) | (163) | - | - |
| W105 | SCOTT COUNTY ATTORNEY | 1 | 859 | 859 | (62) | - | - |
| W106 | SHELBY COUNTY ATTORNEY | (17,380) | (16,419) | (6,568) | (380) | - | - |
| W107 | SIMPSON COUNTY ATTORNEY | (19,811) | (9,538) | (1,875) | (225) | - | - |
| W108 | SPENCER COUNTY ATTORNEY | (25,016) | (24,407) | (6,475) | (337) | - | - |
| W110 | TODD COUNTY ATTORNEY | - | - | - | - | - | - |
| W111 | TRIGG COUNTY ATTORNEY | (25,934) | (24,962) | (8,228) | (416) | - | - |
| W112 | TRIMBLE COUNTY ATTORNEY | (24,951) | (20,239) | (6,160) | (296) | - | - |
| W113 | UNION COUNTY ATTORNEY | (21,270) | (20,000) | (9,104) | (603) | - | - |
| W117 | WEBSTER COUNTY ATTORNEY | (39,487) | (31,930) | (8,483) | (456) | - | - |
| W118 | WHITLEY COUNTY ATTORNEY | (61,369) | (55,124) | (17,962) | (879) | - | - |
| X034 | FAYETTE CO ATTORNEY OFF | (48,883) | (50,827) | (9,927) | (426) | - | - |
| X059 | KENTON COUNTY ATTORNEY | (25,871) | (25,596) | (8,055) | (506) | - | - |
| TOTAL | | (492,264,804) | (453,809,011) | (136,491,008) | (9,206,380) | - | - |

Draft

Appendix B: Collective OPEB Amounts - KERS Hazardous Insurance Plan

| Participating Employer Code | Participating Employer Name | Payroll Fiscal Year Ending 6/30/2023 | 2023 Proportionate Share | 2022 Proportionate Share | Employer Contributions for FYE June 30, 2023 | | | Net OPEB Liability as of June 30, 2023 | | | | |
|-----------------------------|-----------------------------|--------------------------------------|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.94% | Discount Rate Less 1.00% 4.94% | Discount Rate Plus 1.00% 6.94% | 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) |
| 1430 | EASTERN KY UNIV | 1,318,904 | 0.614298% | 0.716181% | - | 4,868 | 4,868 | (1,277,711) | (957,390) | (1,542,463) | (1,472,542) | (1,039,972) |
| 1440 | MOREHEAD STATE UNIVERSITY | 355,126 | 0.165405% | 0.165331% | - | 1,311 | 1,311 | (344,035) | (257,786) | (415,321) | (396,495) | (280,021) |
| 1445 | MURRAY STATE UNIV | 581,269 | 0.270734% | 0.330497% | - | 2,145 | 2,145 | (563,114) | (421,942) | (679,796) | (648,980) | (458,338) |
| 1450 | NORTHERN KY UNIVERSITY | 849,735 | 0.395776% | 0.396584% | - | 3,136 | 3,136 | (823,195) | (616,821) | (993,768) | (948,720) | (670,027) |
| 1465 | WESTERN KENTUCKY UNIV | 1,027,597 | 0.478618% | 0.570245% | - | 3,793 | 3,793 | (995,503) | (745,931) | (1,201,779) | (1,147,302) | (810,274) |
| 3801 | KENTUCKY STATE UNIVERSITY | 182,347 | 0.084931% | 0.113180% | - | 673 | 673 | (176,652) | (132,366) | (213,256) | (203,589) | (143,783) |
| 31040 | ATTORNEY GENERALS OFFICE | 1,042,850 | 0.485722% | 0.578666% | - | 3,849 | 3,849 | (1,010,279) | (757,003) | (1,219,617) | (1,164,331) | (822,300) |
| 31095 | DEPT MILITARY AFFAIRS | 2,230,250 | 1.038771% | 1.053487% | - | 8,231 | 8,231 | (2,160,595) | (1,618,936) | (2,608,288) | (2,490,052) | (1,758,581) |
| 35615 | TRAN DEPT OF AVIATION | 192,774 | 0.089787% | 0.072628% | - | 711 | 711 | (186,753) | (139,934) | (225,449) | (215,230) | (152,004) |
| 39079 | COMMONWEALTH OF TECHNOL | 278,934 | 0.129917% | 0.137916% | - | 1,029 | 1,029 | (270,221) | (202,477) | (326,213) | (311,426) | (219,942) |
| 50660 | DEPT OF FISH & WILDLIFE | 6,126,134 | 2.853335% | 3.173824% | - | 22,610 | 22,610 | (5,934,802) | (4,446,954) | (7,164,542) | (6,839,768) | (4,830,537) |
| 50665 | COMM KY HORSE PARK | 371,366 | 0.172969% | 0.167663% | - | 1,371 | 1,371 | (359,767) | (269,574) | (434,314) | (414,626) | (292,827) |
| 50670 | DEPT OF PARKS | 1,211,155 | 0.564113% | 0.628192% | - | 4,470 | 4,470 | (1,173,328) | (879,176) | (1,416,452) | (1,352,243) | (955,012) |
| 53729 | OFF HUMAN RESOURCE MANAGE | 2,477,975 | 1.154152% | 1.391419% | - | 9,146 | 9,146 | (2,400,582) | (1,798,759) | (2,898,002) | (2,766,633) | (1,953,915) |
| 54520 | J&PS DEPT OF KY STATE POL | 7,125,089 | 3.318612% | 3.038258% | - | 26,297 | 26,297 | (6,902,556) | (5,172,093) | (8,332,823) | (7,955,090) | (5,618,225) |
| 54523 | J&PS OF JUVENILE JUSTICE | 20,688,640 | 9.524075% | 8.240752% | - | 76,358 | 76,358 | (20,042,451) | (15,332,832) | (24,195,414) | (23,098,617) | (16,313,234) |
| 54527 | J&PS DEPT OF CORRECTIONS | 166,550,910 | 7.564113% | 6.564113% | - | 614,707 | 614,707 | (161,349,218) | (121,160,160) | (194,782,121) | (185,952,494) | (131,327,625) |
| 58676 | DEPT OF INSURANCE | 294,630 | 0.137232% | 0.137232% | - | 1,087 | 1,087 | (285,436) | (213,878) | (344,581) | (328,961) | (232,326) |
| 58680 | DEPT OF ALCOHOL & BEVERA | 1,795,140 | 0.836112% | 0.836112% | - | 6,626 | 6,626 | (1,739,073) | (1,303,090) | (2,099,424) | (2,004,255) | (1,415,491) |
| TOTAL | | 214,700,840 | 100.000000% | 100.000000% | | 108,818 | 108,818 | (207,995,160) | (157,332,160) | (1,093,623) | (239,711,354) | (169,294,434) |

Draft

Appendix B: Collective OPEB Am

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | Implicit Subsidy Year Ending 6/30/2024 | |
|-----------------------------|-----------------------------|--|---|-----------------------------|--|--|---------------------------|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | | Net Employer OPEB Expense |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) |
| 1430 | EASTERN KY UNIV | (243,000) | (17,913) | (260,913) | - | (260,913) | 4,142 |
| 1440 | MOREHEAD STATE UNIVERSITY | (65,430) | 5,072 | (60,358) | - | (60,358) | 1,115 |
| 1445 | MURRAY STATE UNIV | (107,095) | (4,701) | (111,796) | - | (111,796) | 1,825 |
| 1450 | NORTHERN KY UNIVERSITY | (156,559) | (7,257) | (163,816) | - | (163,816) | 2,669 |
| 1465 | WESTERN KENTUCKY UNIV | (189,329) | (10,385) | (199,714) | - | (199,714) | 3,227 |
| 3801 | KENTUCKY STATE UNIVERSITY | (33,596) | (6,486) | (40,082) | - | (40,082) | 573 |
| 31040 | ATTORNEY GENERALS OFFICE | (192,139) | (8,868) | (201,007) | - | (201,007) | 3,275 |
| 31095 | DEPT MILITARY AFFAIRS | (410,910) | (22,403) | (433,313) | - | (433,313) | 7,004 |
| 35615 | TRAN DEPT OF AVIATION | (35,517) | 2,807 | (32,710) | - | (32,710) | 605 |
| 39079 | COMMONWEALTH OF TECHNOL | (51,392) | 13,977 | (37,415) | - | (37,415) | 876 |
| 50660 | DEPT OF FISH & WILDLIFE | (1,128,704) | (34,168) | (1,162,872) | - | (1,162,872) | 19,239 |
| 50665 | COMM KY HORSE PARK | (68,422) | 138 | (68,284) | - | (68,284) | 1,166 |
| 50670 | DEPT OF PARKS | (223,148) | (981) | (224,129) | - | (224,129) | 3,804 |
| 53729 | OFF HUMAN RESOURCE MANAGE | (456,552) | 15,942 | (440,610) | - | (440,610) | 7,782 |
| 54520 | J&PS DEPT OF KY STATE POL | (1,312,756) | 35,435 | (1,277,321) | - | (1,277,321) | 22,376 |
| 54523 | J&PS OF JUVENILE JUSTICE | (3,811) | (731,284) | (4,543,037) | - | (4,543,037) | |
| 54527 | J&PS DEPT OF CORRECTIONS | (30,686) | (876,401) | (31,562,440) | - | (31,562,440) | |
| 58676 | DEPT OF INSURANCE | (54,000) | 3,047 | (51,238) | - | (51,238) | 925 |
| 58680 | DEPT OF ALCOHOL & BEVERA | (330,000) | (772) | (346,516) | - | (346,516) | 5,638 |
| TOTAL | | (39,557,000) | (1,000,000) | (40,557,000) | | (40,557,000) | |

Draft

Appendix B: Collective OPEB Am

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) |
| 1430 | EASTERN KY UNIV | 21,198 | 144,311 | 286,536 | - | 452,045 | 1,056,139 | 171,615 | 322,394 | 36,657 | 1,586,805 |
| 1440 | MOREHEAD STATE UNIVERSITY | 5,708 | 38,857 | 77,152 | 5,328 | 127,045 | 284,375 | 46,209 | 86,807 | 2,784 | 420,175 |
| 1445 | MURRAY STATE UNIV | 9,342 | 63,601 | 126,282 | 1,316 | 200,541 | 465,463 | 75,635 | 142,086 | 12,676 | 695,860 |
| 1450 | NORTHERN KY UNIVERSITY | 13,657 | 92,976 | 184,607 | 574 | 291,814 | 680,443 | 110,567 | 207,710 | 11,604 | 1,010,324 |
| 1465 | WESTERN KENTUCKY UNIV | 16,516 | 112,437 | 223,249 | 2,813 | 355,015 | 822,870 | 133,711 | 251,186 | 27,169 | 1,234,936 |
| 3801 | KENTUCKY STATE UNIVERSITY | 2,931 | 19,952 | 39,616 | 9,535 | 72,034 | 146,019 | 23,727 | 44,573 | 12,578 | 226,897 |
| 31040 | ATTORNEY GENERALS OFFICE | 16,761 | 114,106 | 226,562 | 834 | 358,263 | 835,083 | 135,695 | 254,915 | 27,706 | 1,253,399 |
| 31095 | DEPT MILITARY AFFAIRS | 35,845 | 244,028 | 484,529 | - | 764,402 | 1,785,920 | 290,200 | 545,164 | 37,725 | 2,659,009 |
| 35615 | TRAN DEPT OF AVIATION | 3,098 | 21,093 | 41,881 | 3,721 | 69,793 | 154,367 | 25,084 | 47,122 | 1,308 | 227,881 |
| 39079 | COMMONWEALTH OF TECHNOL | 4,483 | 30,520 | 60,599 | 10,471 | 106,073 | 223,361 | 36,295 | 68,183 | 3,281 | 331,120 |
| 50660 | DEPT OF FISH & WILDLIFE | 98,461 | 670,305 | 1,330,921 | 8,001 | 2,107,688 | 4,905,631 | 797,132 | 1,497,476 | 110,093 | 7,310,332 |
| 50665 | COMM KY HORSE PARK | 5,969 | 40,634 | 80,680 | 1,599 | 128,882 | 297,379 | 48,322 | 90,777 | 5,463 | 441,941 |
| 50670 | DEPT OF PARKS | 19,466 | 132,521 | 263,127 | 6,169 | 421,283 | 969,858 | 157,595 | 296,056 | 19,203 | 1,442,712 |
| 53729 | OFF HUMAN RESOURCE MANAGE | 39,827 | 271,133 | 538,347 | 26,589 | 875,896 | 1,984,290 | 322,434 | 605,718 | 37,232 | 2,949,674 |
| 54520 | J&PS DEPT OF KY STATE POL | 114,516 | 779,607 | 1,547,947 | 45,579 | 2,487,649 | 5,705,564 | 927,136 | 1,741,661 | 54,142 | 8,428,483 |
| 54523 | J&PS OF JUVENILE JUSTICE | 332,512 | - | 1,494,661 | 25,156 | 7,116,018 | 16,566,831 | 5,057,136 | - | 525,961 | 24,841,926 |
| 54527 | J&PS DEPT OF CORRECTIONS | 2,676,843 | - | 702 | 151,580 | 57,235,665 | 133,369,178 | 1,829 | - | 2,201,293 | 197,953,892 |
| 58676 | DEPT OF INSURANCE | 4,735 | 32,238 | - | 5,890 | 106,874 | 235,938 | 3,338 | 2,022 | 10,601 | 356,899 |
| 58680 | DEPT OF ALCOHOL & BEVERA | 28,852 | 196,419 | - | 4,918 | 620,189 | 1,437,496 | 3,583 | 3,805 | 28,968 | 2,138,852 |
| TOTAL | | 3,450,720 | 23,491,967 | 46,644,921 | 73,897,178 | 173,897,178 | 926,205 | 3,166,442 | 255,511,115 | | |

Draft

Appendix B: Collective OPEB Am

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|---------------------|---------------------|-------------------|------|------------|
| Participating Employer Code | Participating Employer Name | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| (1) | (2) | (30) | (31) | (32) | (33) | (34) | (35) |
| 1430 | EASTERN KY UNIV | (319,286) | (382,750) | (269,575) | (163,148) | - | - |
| 1440 | MOREHEAD STATE UNIVERSITY | (78,117) | (100,315) | (71,161) | (43,537) | - | - |
| 1445 | MURRAY STATE UNIV | (136,853) | (167,645) | (118,704) | (72,118) | - | - |
| 1450 | NORTHERN KY UNIVERSITY | (199,468) | (242,648) | (172,204) | (104,190) | - | - |
| 1465 | WESTERN KENTUCKY UNIV | (245,388) | (297,225) | (210,019) | (127,289) | - | - |
| 3801 | KENTUCKY STATE UNIVERSITY | (41,530) | (52,741) | (37,834) | (22,758) | - | - |
| 31040 | ATTORNEY GENERALS OFFICE | (248,581) | (302,834) | (214,544) | (129,177) | - | - |
| 31095 | DEPT MILITARY AFFAIRS | (529,959) | (640,709) | (450,300) | (273,640) | - | - |
| 35615 | TRAN DEPT OF AVIATION | (42,023) | (54,270) | (38,405) | (23,390) | - | - |
| 39079 | COMMONWEALTH OF TECHNOL | (55,647) | (78,568) | (56,522) | (34,311) | - | - |
| 50660 | DEPT OF FISH & WILDLIFE | (1,436,164) | (1,762,543) | (1,248,303) | (755,634) | - | - |
| 50665 | COMM KY HORSE PARK | (86,410) | (106,448) | (74,748) | (45,454) | - | - |
| 50670 | DEPT OF PARKS | (280,035) | (345,813) | (246,177) | (149,403) | - | - |
| 53729 | OFF HUMAN RESOURCE MANAGE | (558,394) | (704,115) | (504,086) | (307,183) | - | - |
| 54520 | J&PS DEPT OF KY STATE POL | (1,613,254) | (2,021,779) | (1,436,257) | (869,545) | - | - |
| 54523 | J&PS OF JUVENILE JUSTICE | (5,190,779) | (4,124,874) | (2,516,552) | - | - | - |
| 54527 | J&PS DEPT OF CORRECTIONS | (38,957,759) | (46,675,613) | (20,427,963) | - | - | - |
| 58676 | DEPT OF INSURANCE | (69,549) | (84,924) | (59,204) | (36,356) | - | - |
| 58680 | DEPT OF ALCOHOL & BEVERA | (420,459) | (512,485) | (369,929) | (220,798) | - | - |
| TOTAL | | (50,509,677) | (61,408,377) | (43,612,566) | 22,778,787 | - | - |

Draft

MEMORANDUM

Date: February 27, 2024

To: Members of the KPPA Audit Committee

From: Connie A. Davis, CIA, CGAP, CRMA,
Director of Accounting

Re: Fiscal Year End June 30, 2023, End of Audit Requirements

KPPA is required to submit its audited financial statements to the Legislative Research Commission (LRC), and the Auditor of Public Accounts (APA). Therefore, in accordance with Kentucky Revised Statute 45.149(2)(a), the Annual Comprehensive Financial Statements (ACFR), including the audited financial statements were posted on the KPPA's website on December 8, 2023. LRC and the APA were notified the same day to electronically download the KPPA ACFR.

No action is required of the Committee.



KENTUCKY PUBLIC PENSIONS AUTHORITY

David L. Eager, Executive Director

1260 Louisville Road · Frankfort, Kentucky 40601
 kyret.ky.gov · Phone: 502-696-8800 · Fax: 502-696-8822



To: KPPA Audit Committee
 From: Mike Lamb, KPPA, Chief Financial Officer
 Date: February 27, 2024
 Subject: DRAFT UPDATE to - Fiscal Year Ended June 30, 2024, ACFR Presentation

SUMMARY

During the 2/28/2023 Audit Committee meeting, we presented a timeline to conclusion for this topic. As of the date of this meeting we are still investigating and developing our conclusion(s), however, we expect to present a recommendation during the March or April 2024 Board meetings and present the following update for discussion and comments.

TIMELINE - UPDATE (February 2024):

| | | |
|--|---|-----------|
| Gain an understanding of the issue, review the research already completed, research the relevant GASB pronouncements, and industry publications. | On-Going. Have obtained various internal communication and Memos from Blue & Company. Reviewing GASBs, implementation guides, and published communications. | 3/31/2023 |
|--|---|-----------|

Complete: reviewed memos, GASBs, and held several discussions surrounding the topic.

Authoritative guidance specific to this topic is sparse.

GASB 67, paragraph 51 defines a public employee retirement system (PERS) as

“A special-purpose government that administers one or more pension plans; also may administer other types of employee benefit plans, including postemployment healthcare plans and deferred compensation plans.”

KPPA management has recently concluded that both CERS and KRS, meet the definition of a PERS, as both these Boards not only administer, but govern, several pension and insurance plans, especially when it comes to setting policy regarding investment risk and allocation as well as actuarial assumptions.

KPPA management had previously concluded that KPPA met the definition of a PERS as the KPPA Board and staff administer the pension and insurance plans that are part of all three systems.

| | | |
|---|---|-----------|
| Review other state and public entity ACFRs for similar governance structures. | Examples may exist in Alabama, Arkansas, Iowa, New York, and Wyoming. So far only examined Alabama in detail and have made contact with their Chief Financial Officer to discuss further. | 5/31/2023 |
|---|---|-----------|

Complete: – Have reviewed all 50 State Pension System ACFRS, and noted three Options for presentation:

Option 1: Example that closely “mimics” current KPPA ACFR presentation and governance structure.

Alabama – The Retirement Systems of Alabama’s (RSA) recent ACFR indicates that RSA includes the Teachers Retirement System (TRS), the Employees Retirement System (ERS), and the Judicial Retirement Fund (JRF). TRS and ERS are governed by two separate Boards of Control, yet they issue one combined ACFR.

Wyoming: was not included in my technical inquiry and memos to GASB, but it is also like current KPPA ACFR presentation and governance structure.

Option 2: Multiple audit opinions within one ACFR

Rhode Island – The Employees Retirement System of Rhode Island (ERSRI) is responsible for administering 7 defined benefit plans, and 1 defined contribution plan. They have only one governing body, the State of Rhode Island Retirement Board, which governs all eight of these plans. The Basic Financial Statements show eight columns (one for each plan). In addition, there is a separate “Memorandum Total” column showing the sum of these eight plans. The audit opinion states “...the auditor audited the accompanying financial statements of the plans...”

Washington – The Washington State Department of Retirement Systems (DRS) administers 8 statewide retirement systems composed of 15 defined benefit plans. They have a state investment board (for all systems/plans) but have some systems have separate boards. The financial statements show all 15 of these plans separately and a total column. The audit opinion states “...we audited the accompanying financial statements (including the individual fund financial statements) of the Washington State Department of Retirement Systems (DRS)...”

Option 3: Produce separate and distinct ACFRs.

Alaska - The Alaska Retirement Management Board (the Board) governs two retirement systems: The Alaska Public Employees Retirement Systems (PERS) and the Alaska Teachers’ Retirement System (TRS). Both systems’ administration is performed by the Division of Retirement and Benefits (DRB), and DRB publishes two separate ACFRs, one for each system.

Michigan - Michigan has one administrative agency; that administers several systems, some of which are governed by separate boards, and each system issues a separate ACFR.

| | | |
|---|---|-----------|
| Review the applicable Kentucky Revised Statutes | Review the statutes that created the changes to the governance structure. | 5/31/2023 |
|---|---|-----------|

In Progress:

| | | |
|---|--|-----------|
| Initiate a technical inquiry with GASB asking for clarification and guidance. | Upon completion of our internal research, generate potential presentation options and seek clarification and guidance. | 6/30/2023 |
|---|--|-----------|

In progress:

- Technical Inquiry was initiated 2/14/2024 presenting the three options noted above and asking for authoritative guidance on best method or practice:
- Provided memo to GFAO on asking for their feedback on the options.
- Provided memo to Auditor of Public Accounts, asking for their opinion on the three options.
- Provided a draft memo to an external audit firm, not affiliated with KPPA, asking for their opinion on the options.
- Provided memo to Blue & Company, LLC, and have discussed the options presented in the memo with Blue.

| | | |
|---|--|-----------|
| Pursue adjustments to Kentucky Revised Statutes, if needed. | If statutory changes are needed this process needs to be initiate early. | 7/31/2023 |
|---|--|-----------|

Not started:

| | | |
|--|--|-----------|
| Document the guidance and clarification from the GASB. | Formalize the feedback and guidance and begin to generate a KPPA conclusion. | 8/31/2023 |
|--|--|-----------|

Awaiting Feedback.

| | | |
|---|--|-----------|
| The users of the annual financial statements. | As we formulate our final conclusions, consider what the users of the financial statements need to see and have available. | 9/30/2023 |
|---|--|-----------|

In progress:

Inquired with State Controller's Office on 2/14/2024 -
 LRC?
 PPOB?
 CERS KERS SPRS Members (or membership organizations)?
 The Bond rating agencies (see latest bond disclosure)?
 Others?

| | | |
|--|---|-----------|
| Quantify any additional administrative costs | As we formulate our final conclusions, we will need to incorporate additional costs, if any, into the recommendation. | 9/30/2023 |
|--|---|-----------|

In progress:

- External Audit Fee:
 - Audit Scope would need to be on each system (at least) and could even be on each plan., C and K, and that is different than on KPPA total. Could expect “double” audit fee.
- In-house costs:
 - Printing Costs (two ACFRs vs. One), not physically published (just on website) so none.
 - Personnel time and review. Different transmittal letters, MD&A, etc. Internal review of two full ACFRs.
- Others?

| | | |
|---|---|------------|
| Formulate conclusions and recommendations to be presented to the Boards | This is the Internal Deadline to have conclusions and recommendations formalized. | 10/31/2023 |
|---|---|------------|

In Progress:

We have prepared a DRAFT CERS 2023 ACFR and a DRAFT KRS 2023 ACFR, and are working on a draft 2023 combined ACFR with multiple audit opinions in one ACFR. Hope to present these to Boards on the potential dates below, with recommendation.

| | | |
|---|--|------------|
| Present and obtain approval from the Boards | The CERS Board meeting 11/8/2023 The KRS Board meeting 11/14/2023 The KPPA Board meeting 12/6/2023 | 12/15/2023 |
|---|--|------------|

In Progress:

Final recommendation to the Boards on these Meeting dates:

- CERS – March 11, 2024
- KRS – March 13, 2024
- KPPA – March 21, 2024

- However, could also do final recommendation at the Annual Board Meetings as follows:
 - CERS – April 8, 2024
 - KRS – April 9, 2024
 - KPPA – April 25, 2024

| | | |
|-------------------------------|--|-----------|
| Implement accounting changes. | Update accounting systems, policies, procedures, and reports to account for the approved conclusion. | 3/31/2024 |
|-------------------------------|--|-----------|

In progress:

We have "drafts" of two separate ACFRs in our Gravity system. We need to evaluate other changes that may need to be accounted for in all other systems, may be minimal, as we already track everything separately by fund.

Will need to work on various options of presentations of the basic financial statements, depending on the option concluded upon.

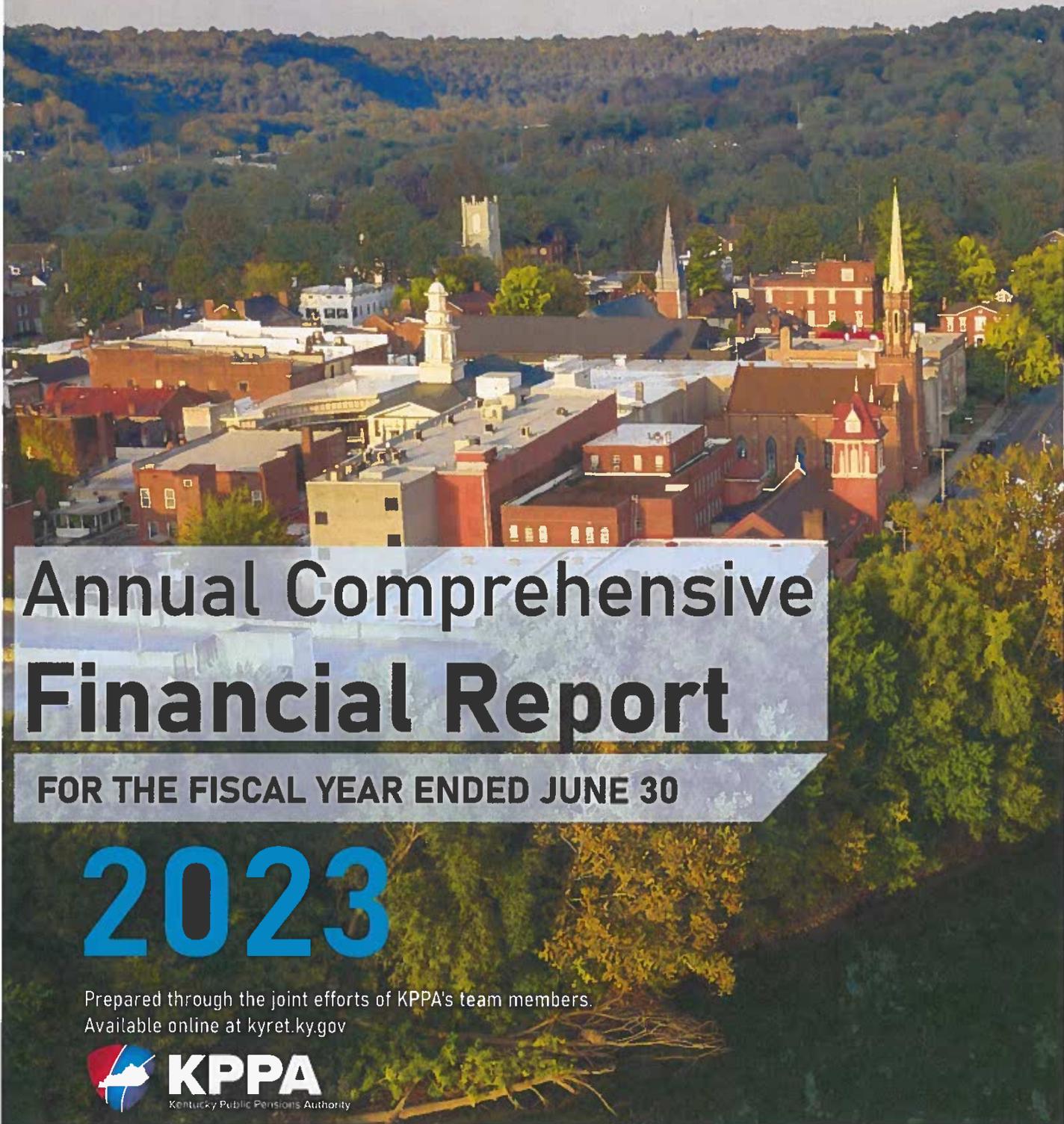
| | | |
|---------|--|-----------|
| Execute | Close the fiscal year (FY24) and begin to compile the Financial Statements in the format that is concluded upon. | 6/30/2024 |
|---------|--|-----------|

Not Started:

DRAFT



DRAFT



Annual Comprehensive Financial Report

FOR THE FISCAL YEAR ENDED JUNE 30

2023

Prepared through the joint efforts of KPPA's team members.
Available online at kyret.ky.gov



Combining Statement of Fiduciary Net Position - Pension

As of June 30, 2023, with Comparative Totals as of June 30, 2022 (\$ in Thousands)

| ASSETS | CERS | | Pension Total | Pension Total |
|---|--------------------|--------------------|---------------------|---------------------|
| | Nonhazardous | Hazardous | 2023 | 2022 |
| CASH AND SHORT-TERM INVESTMENTS | | | | |
| Cash Deposits | \$662 | \$262 | \$924 | \$187 |
| Short-term Investments | 303,178 | 134,692 | 437,870 | 401,808 |
| Total Cash and Short-term Investments | 303,840 | 134,954 | 438,794 | 401,995 |
| RECEIVABLES | | | | |
| Accounts Receivable | 92,043 | 50,052 | 142,095 | 156,029 |
| Accounts Receivable - Investments | 58,587 | 20,435 | 79,022 | 57,696 |
| Total Receivables | 150,630 | 70,487 | 221,117 | 213,725 |
| INVESTMENTS, AT FAIR VALUE | | | | |
| Core Fixed Income | 862,405 | 299,149 | 1,161,554 | 1,198,127 |
| Public Equities | 4,327,129 | 1,494,663 | 5,821,792 | 4,816,912 |
| Private Equities | 689,017 | 229,764 | 918,781 | 1,004,973 |
| Specialty Credit | 1,717,669 | 591,592 | 2,309,261 | 2,266,820 |
| Derivatives | (2,478) | (862) | (3,340) | (1,464) |
| Real Return | 268,971 | 89,758 | 358,729 | 325,578 |
| Real Estate | 545,935 | 173,707 | 719,642 | 652,085 |
| Total Investments, at Fair Value | 8,408,648 | 2,877,771 | 11,286,419 | 10,263,031 |
| Securities Lending Collateral Invested | 176,126 | 60,803 | 236,929 | 279,012 |
| CAPITAL/INTANGIBLE ASSETS | | | | |
| Capital Assets | 1,701 | 153 | 1,854 | 1,854 |
| Intangible Assets | 9,961 | 827 | 10,788 | 10,787 |
| Accumulated Depreciation | (1,701) | (153) | (1,854) | (1,854) |
| Accumulated Amortization | (9,961) | (827) | (10,788) | (10,617) |
| Total Capital Assets | - | - | - | 170 |
| Total Assets | 9,039,244 | 3,144,015 | 12,183,259 | 11,157,933 |
| LIABILITIES | | | | |
| Accounts Payable | 5,091 | 815 | 5,906 | 4,967 |
| Investment Accounts Payable | 76,587 | 26,600 | 103,187 | 74,680 |
| Securities Lending Collateral | 176,126 | 60,803 | 236,929 | 279,012 |
| Total Liabilities | 257,804 | 88,218 | 346,022 | 358,659 |
| Total Fiduciary Net Position Restricted for Pension Benefits | \$8,781,440 | \$3,055,797 | \$11,837,237 | \$10,799,274 |

See accompanying notes which are an integral part of these combining financial statements.

Note: The displayed fair values include investable assets held by each System and its associated contributions, payables, equipment and intangible assets; unlike those found in the Investment Section, which include only those investable assets held by each System.

DRAFT

| Combining Statement of Changes In Fiduciary Net Position - Pension | | | | |
|---|----------------------|--------------------|-----------------------|-----------------------|
| For the fiscal year ending June 30, 2023, with Comparative Totals as of June 30, 2022 (\$ in Thousands) | | | | |
| | CERS Nonhazardous | CERS Hazardous | Pension Total 2023 | Pension Total 2022 |
| ADDITIONS | | | | |
| Member Contributions | \$147,769 | \$56,988 | \$204,757 | \$256,213 |
| Employer Contributions | 645,940 | 286,353 | 932,293 | 828,740 |
| Employer Pay Credit | 51,694 | 21,683 | 73,377 | - |
| Actuarially Accrued Liability Contributions | - | - | - | - |
| General Fund Appropriations | - | - | - | - |
| Pension Spiking Contributions | 46 | 186 | 232 | 95 |
| Health Insurance Contributions (HB1) | (30) | (20) | (50) | (164) |
| Employer Cessation Contributions | - | - | - | - |
| Total Contributions | 845,419 | 365,190 | 1,210,609 | 1,084,884 |
| INVESTMENT INCOME | | | | |
| From Investing Activities | | | | |
| Net Appreciation (Depreciation) in FV of Investments | 637,413 | 219,240 | 856,653 | (861,850) |
| Interest/Dividends | 239,709 | 83,235 | 322,944 | 320,967 |
| Total Investing Activities Income (loss) | 877,122 | 302,475 | 1,179,597 | (540,883) |
| Less: Investment Expense | 52,170 | 17,541 | 69,711 | 59,498 |
| Less: Performance Fees | 10,465 | 3,295 | 13,760 | 77,403 |
| Net Income (loss) from Investing Activities | 814,487 | 281,639 | 1,096,126 | (677,784) |
| From Securities Lending Activities | | | | |
| Securities Lending Income | 8,998 | 3,143 | 12,141 | 1,199 |
| Less: Securities Lending Borrower Rebates (Income)/Expense | 7,904 | 2,760 | 10,664 | 199 |
| Less: Securities Lending Agent Fees | 164 | 57 | 221 | 239 |
| Net Income from Securities Lending | 930 | 326 | 1,256 | 761 |
| Net Investment Income (loss) | 815,417 | 281,965 | 1,097,382 | (677,023) |
| Total Additions | 1,660,836 | 647,155 | 2,307,991 | 407,861 |
| DEDUCTIONS | | | | |
| Benefit Payments | 894,351 | 319,594 | 1,213,945 | 1,164,051 |
| Refunds | 23,263 | 6,568 | 29,831 | 25,555 |
| Administrative Expenses | 24,128 | 2,124 | 26,252 | 24,665 |
| Total Deductions | 941,742 | 328,286 | 1,270,028 | 1,214,271 |
| Net Increase (Decrease) in Fiduciary Net Position Restricted for Pension Benefits | 719,094 | 318,869 | 1,037,963 | (806,410) |
| Total Fiduciary Net Position Restricted for Pension Benefits | | | | |
| Beginning of Period | 8,062,346 | 2,736,928 | 10,799,274 | 11,605,088 |
| End of Period | \$8,781,440 | \$3,055,797 | \$11,837,237 | \$10,798,678 |
| <i>See accompanying notes, which are an integral part of these combining financial statements.</i> | | | | |

DRAFT

Combining Statement of Fiduciary Net Position - Insurance

As of June 30, 2023, with Comparative Totals as of June 30, 2022 (\$ in Thousands)

| ASSETS | CERS | CERS | Insurance Total | Insurance Total |
|---|--------------------|--------------------|--------------------|--------------------|
| | Nonhazardous | Hazardous | 2023 | 2022 |
| CASH AND SHORT-TERM INVESTMENTS | | | | |
| Cash Deposits | \$259 | \$8 | \$267 | \$120 |
| Short-term Investments | 132,269 | 31,789 | 164,058 | 191,192 |
| Total Cash and Short-term Investments | 132,528 | 31,797 | 164,325 | 191,312 |
| RECEIVABLES | | | | |
| Accounts Receivable | 14,558 | 7,560 | 22,118 | 25,627 |
| Investment Accounts Receivable | 22,443 | 10,253 | 32,696 | 22,732 |
| Total Receivables | 37,001 | 17,813 | 54,814 | 48,358 |
| INVESTMENTS, AT FAIR VALUE | | | | |
| Core Fixed Income | 327,065 | 148,991 | 476,056 | 503,157 |
| Public Equities | 1,633,030 | 807,897 | 2,440,927 | 2,027,716 |
| Specialty Credit | 641,632 | 318,176 | 959,808 | 457,223 |
| Private Equities | 268,195 | 150,750 | 418,945 | 961,929 |
| Derivatives | (908) | (412) | (1,320) | (575) |
| Real Return | 82,403 | 43,561 | 125,964 | 114,026 |
| Real Estate | 196,683 | 107,912 | 304,595 | 264,807 |
| Total Investments, at Fair Value | 3,148,100 | 1,576,875 | 4,724,975 | 4,328,282 |
| Securities Lending Cash Collateral Invested | 59,513 | 29,266 | 88,779 | 99,884 |
| Total Assets | 3,377,142 | 1,655,751 | 5,032,893 | 4,667,835 |
| LIABILITIES | | | | |
| Accounts Payable | 223 | 22 | 245 | 211 |
| Investment Accounts Payable | 27,873 | 12,877 | 40,750 | 29,331 |
| Securities Lending Cash Collateral | 59,513 | 29,266 | 88,779 | 99,884 |
| Total Liabilities | 87,609 | 42,165 | 129,774 | 129,425 |
| Total Fiduciary Net Position Restricted for OPEB | \$3,289,533 | \$1,613,586 | \$4,903,119 | \$4,538,411 |

See accompanying notes, which are an integral part of these combining financial statements.

Note: The displayed fair values include investable assets held by each System and its associated contributions, payables, equipment and intangible assets; unlike those found in the Investment Section, which include only those investable assets held by each System.

DRAFT

| Combining Statement of Changes In Fiduciary Net Position - Insurance | | | | |
|---|--------------------|--------------------|--------------------|--------------------|
| For the fiscal year ending June 30, 2023, with Comparative Totals as of June 30, 2022 (\$ in Thousands) | | | | |
| | CERS | CERS | Insurance Total | Insurance Total |
| | Nonhazardous | Hazardous | 2023 | 2022 |
| ADDITIONS | | | | |
| Employer Contributions | \$101,121 | \$48,792 | \$149,913 | \$234,080 |
| Actuarially Accrued Liability Contributions | - | - | - | - |
| Medicare Drug Reimbursement | - | - | - | 1 |
| Insurance Premiums | 294 | (546) | (252) | 263 |
| Humana Gain Share Payment | 5,951 | 914 | 6,865 | 10,171 |
| Retired Reemployed Healthcare | 4,922 | 1,611 | 6,533 | 6,346 |
| Health Insurance Contributions (HB1) | 17,782 | 4,278 | 22,060 | 19,743 |
| Employer Cessation Contributions | - | - | - | - |
| Total Contributions | 130,070 | 55,049 | 185,119 | 270,603 |
| INVESTMENT INCOME | | | | |
| From Investing Activities | | | | |
| Net Appreciation (Depreciation) in FV of Investments | 240,044 | 116,608 | 356,652 | (325,603) |
| Interest/Dividends | 88,629 | 43,939 | 132,568 | 130,340 |
| Total Investing Activities Income (loss) | 328,673 | 160,547 | 489,220 | (195,264) |
| Less: Investment Expense | 19,478 | 10,174 | 29,652 | 23,943 |
| Less: Performance Fees | 3,499 | 1,782 | 5,281 | 34,399 |
| Net Income (loss) from Investing Activities | 305,696 | 148,591 | 454,287 | (253,605) |
| From Securities Lending Activities | | | | |
| Securities Lending Income | 2,775 | 1,336 | 4,111 | 466 |
| Less: Securities Lending Borrower Rebates (Income)/Expense | 2,414 | 1,162 | 3,576 | (131) |
| Less: Securities Lending Agent Fees | 54 | 26 | 80 | 89 |
| Net Income (loss) from Securities Lending | 307 | 148 | 455 | 508 |
| Net Investment Income (loss) | 306,003 | 148,739 | 454,742 | (253,098) |
| Total Additions | 436,073 | 203,788 | 639,861 | 17,506 |
| DEDUCTIONS | | | | |
| Healthcare Premiums Subsidies | 123,587 | 93,485 | 217,072 | 223,747 |
| Administrative Expenses | 937 | 522 | 1,459 | 1,435 |
| Self-Funded Healthcare Costs | 3,240 | 172 | 3,412 | 3,498 |
| Excise Tax Insurance | - | - | - | 12 |
| Total Deductions | 127,764 | 94,179 | 221,943 | 228,692 |
| Net Increase (Decrease) in Fiduciary Net Position Restricted for OPEB | 308,309 | 109,609 | 417,918 | (211,186) |
| Total Fiduciary Net Position Restricted for OPEB | | | | |
| Beginning of Period | 2,981,224 | 1,503,977 | 4,485,201 | 4,749,597 |
| End of Period | \$3,289,533 | \$1,613,586 | \$4,903,119 | \$4,538,411 |
| See accompanying notes, which are an integral part of these combining financial statements. | | | | |

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Annual Comprehensive **Financial Report**

FOR THE FISCAL YEAR ENDED JUNE 30

2023

Prepared through the joint efforts of KPPA's team members.
Available online at kyret.ky.gov



Combining Statement of Fiduciary Net Position - Pension

As of June 30, 2023, with Comparative Totals as of June 30, 2022 (\$ in Thousands)

| ASSETS | KERS | KERS | SPRS | Pension Total | Pension Total |
|---|--------------------|------------------|------------------|--------------------|---------------------|
| | Nonhazardous | Hazardous | | 2023 | 2022 |
| CASH AND SHORT-TERM INVESTMENTS | | | | | |
| Cash Deposits | \$375 | \$141 | \$35 | \$551 | \$367 |
| Short-term Investments | 648,780 | 89,143 | 133,780 | 871,703 | 1,116,933 |
| Total Cash and Short-term Investments | 649,155 | 89,284 | 133,815 | 872,254 | 1,117,300 |
| RECEIVABLES | | | | | |
| Accounts Receivable | 87,362 | 4,216 | 5,340 | 96,918 | 255,799 |
| Accounts Receivable - Investments | 31,172 | 6,728 | 5,800 | 43,700 | 82,033 |
| Total Receivables | 118,534 | 10,944 | 11,140 | 140,618 | 337,832 |
| INVESTMENTS, AT FAIR VALUE | | | | | |
| Core Fixed Income | 708,383 | 106,016 | 118,419 | 932,818 | 2,030,334 |
| Public Equities | 1,169,731 | 389,000 | 190,147 | 1,748,878 | 6,193,221 |
| Private Equities | 159,836 | 63,179 | 16,596 | 239,611 | 1,289,931 |
| Specialty Credit | 604,758 | 179,012 | 99,764 | 883,534 | 3,097,829 |
| Derivatives | (2,045) | (306) | (342) | (2,693) | (2,864) |
| Real Return | 72,726 | 24,325 | 10,693 | 107,744 | 417,816 |
| Real Estate | 179,034 | 50,564 | 21,466 | 251,064 | 882,759 |
| Total Investments, at Fair Value | 2,892,423 | 811,790 | 456,743 | 4,160,956 | 13,909,026 |
| Securities Lending Collateral Invested | 71,804 | 18,277 | 12,028 | 102,109 | 391,751 |
| CAPITAL/INTANGIBLE ASSETS | | | | | |
| Capital Assets | 929 | 91 | 11 | 1,031 | 2,885 |
| Intangible Assets | 5,920 | 494 | 100 | 6,514 | 17,300 |
| Accumulated Depreciation | (929) | (91) | (11) | (1,031) | (2,885) |
| Accumulated Amortization | (5,920) | (494) | (100) | (6,514) | (16,977) |
| Total Capital Assets | - | - | - | - | 323 |
| Total Assets | 3,731,916 | 930,295 | 613,726 | 5,275,937 | 15,756,232 |
| LIABILITIES | | | | | |
| Accounts Payable | 2,566 | 599 | 56 | 3,221 | 7,048 |
| Investment Accounts Payable | 50,340 | 8,852 | 8,816 | 68,008 | 109,253 |
| Securities Lending Collateral | 71,804 | 18,277 | 12,028 | 102,109 | 391,751 |
| Total Liabilities | 124,710 | 27,728 | 20,900 | 173,338 | 508,052 |
| Total Fiduciary Net Position Restricted for Pension Benefits | \$3,607,206 | \$902,567 | \$592,826 | \$5,102,599 | \$15,248,180 |

See accompanying notes which are an integral part of these combining financial statements.

Note: The displayed fair values include investable assets held by each System and its associated contributions, payables, equipment and intangible assets; unlike those found in the Investment Section, which include only those investable assets held by each System.

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Combining Statement of Changes In Fiduciary Net Position - Pension

For the fiscal year ending June 30, 2023, with Comparative Totals as of June 30, 2022 (\$ in Thousands)

| | KERS Nonhazardous | KERS Hazardous | SPRS | Pension Total 2023 | Pension Total 2022 |
|---|----------------------|-------------------|----------------|-----------------------|-----------------------|
| ADDITIONS | | | | | |
| Member Contributions | \$84,579 | \$17,459 | \$5,250 | \$107,288 | \$290,471 |
| Employer Contributions | 114,427 | 64,020 | 56,536 | 234,983 | 1,091,160 |
| Employer Pay Credit | 22,018 | 8,758 | 1,585 | 32,361 | 80,710 |
| Actuarially Accrued Liability Contributions | 898,545 | - | - | 898,545 | 912,705 |
| General Fund Appropriations | 240,000 | - | - | 240,000 | 215,000 |
| Pension Spiking Contributions | 16 | 29 | - | 45 | 122 |
| Health Insurance Contributions (HB1) | (12) | (7) | (8) | (27) | (208) |
| Employer Cessation Contributions | - | - | - | - | 63,113 |
| Total Contributions | 1,359,573 | 90,259 | 63,363 | 1,513,195 | 2,653,073 |
| INVESTMENT INCOME | | | | | |
| From Investing Activities | | | | | |
| Net Appreciation (Depreciation) in FV of Investments | | | | | |
| Interest/Dividends | 134,776 | 56,603 | 25,421 | 216,800 | (1,175,881) |
| Total Investing Activities Income (loss) | 236,996 | 82,991 | 43,310 | 363,297 | (746,505) |
| Less: Investment Expense | 15,206 | 4,915 | 2,227 | 22,348 | 75,187 |
| Less: Performance Fees | 1,866 | 910 | 336 | 3,112 | 96,462 |
| Net Income (loss) from Investing Activities | 219,924 | 77,166 | 40,747 | 337,837 | (918,154) |
| From Securities Lending Activities | | | | | |
| Securities Lending Income | 2,918 | 867 | 489 | 4,274 | 1,652 |
| Less: Securities Lending Borrower Rebates (Income)/Expense | 2,525 | 755 | 426 | 3,706 | (505) |
| Less: Securities Lending Agent Fees | 59 | 17 | 9 | 85 | 323 |
| Net Income from Securities Lending | 334 | 95 | 54 | 483 | 1,834 |
| Net Investment Income (loss) | 220,258 | 77,261 | 40,801 | 338,320 | (916,320) |
| Total Additions | 1,579,831 | 167,520 | 104,164 | 1,851,515 | 1,736,753 |
| DEDUCTIONS | | | | | |
| Benefit Payments | 1,023,704 | 78,636 | 63,805 | 1,166,145 | 2,328,594 |
| Refunds | 11,847 | 4,041 | 166 | 16,054 | 42,927 |
| Administrative Expenses | 13,817 | 1,513 | 293 | 15,623 | 39,742 |
| Total Deductions | 1,049,368 | 84,190 | 64,264 | 1,197,822 | 2,411,263 |
| Net Increase (Decrease) in Fiduciary Net Position Restricted for Pension Benefits | 530,463 | 83,330 | 39,900 | 653,693 | (674,510) |
| Total Fiduciary Net Position Restricted for Pension Benefits | | | | | |
| Beginning of Period | 3,076,743 | 819,237 | 552,926 | 4,448,906 | 15,922,690 |
| End of Period | \$3,607,206 | \$902,567 | \$592,826 | \$5,102,599 | \$15,248,180 |

See accompanying notes, which are an integral part of these combining financial statements.

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| Combining Statement of Fiduciary Net Position - Insurance | | | | | |
|--|--------------------|------------------|------------------|--------------------|--------------------|
| As of June 30, 2023, with Comparative Totals as of June 30, 2022 (\$ in Thousands) | | | | | |
| ASSETS | KERS | KERS | SPRS | Insurance Total | Insurance Total |
| | Nonhazardous | Hazardous | | 2023 | 2022 |
| CASH AND SHORT-TERM INVESTMENTS | | | | | |
| Cash Deposits | \$105 | \$9 | \$8 | \$122 | \$255 |
| Short-term Investments | 170,091 | 29,906 | 10,868 | 210,865 | 431,687 |
| Total Cash and Short-term Investments | 170,196 | 29,915 | 10,876 | 210,987 | 431,942 |
| RECEIVABLES | | | | | |
| Accounts Receivable | 13,244 | 334 | 956 | 14,534 | 39,915 |
| Investment Accounts Receivable | 11,749 | 4,294 | 1,763 | 17,806 | 37,495 |
| Total Receivables | 24,993 | 4,628 | 2,719 | 32,340 | 77,410 |
| INVESTMENTS, AT FAIR VALUE | | | | | |
| Core Fixed Income | 171,536 | 72,740 | 27,887 | 272,163 | 753,513 |
| Public Equities | 637,103 | 268,599 | 108,362 | 1,014,064 | 2,871,633 |
| Specialty Credit | 289,421 | 129,503 | 51,505 | 470,429 | 1,401,886 |
| Private Equities | 94,390 | 53,885 | 23,922 | 172,197 | 625,455 |
| Derivatives | (478) | (200) | (78) | (756) | (934) |
| Real Return | 31,681 | 17,472 | 6,563 | 55,716 | 164,241 |
| Real Estate | 60,926 | 45,368 | 17,319 | 123,613 | 372,994 |
| Total Investments, at Fair Value | 1,284,579 | 587,367 | 235,480 | 2,107,428 | 6,188,788 |
| Securities Lending Cash Collateral Invested | 26,420 | 11,270 | 4,491 | 42,181 | 146,144 |
| Total Assets | 1,506,188 | 633,180 | 253,566 | 2,392,934 | 6,844,284 |
| LIABILITIES | | | | | |
| Accounts Payable | 118 | - | 1 | 119 | 57,501 |
| Investment Accounts Payable | 14,161 | 5,588 | 2,277 | 22,026 | 43,999 |
| Securities Lending Cash Collateral | 26,420 | 11,270 | 4,491 | 42,181 | 146,144 |
| Total Liabilities | 40,699 | 16,858 | 6,769 | 64,326 | 247,644 |
| Total Fiduciary Net Position Restricted for OPEB | \$1,465,489 | \$616,322 | \$246,797 | \$2,328,608 | \$6,596,640 |

See accompanying notes, which are an integral part of these combining financial statements.

Note: The displayed fair values include investable assets held by each System and its associated contributions, payables, equipment and intangible assets; unlike those found in the Investment Section, which include only those investable assets held by each System.

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| Combining Statement of Changes In Fiduciary Net Position - Insurance | | | | | |
|---|--------------------|------------------|------------------|--------------------|--------------------|
| For the fiscal year ending June 30, 2023, with Comparative Totals as of June 30, 2022 (\$ in Thousands) | | | | | |
| | KERS | KERS | SPRS | Insurance Total | Insurance Total |
| | Nonhazardous | Hazardous | | 2023 | 2022 |
| ADDITIONS | | | | | |
| Employer Contributions | \$35,549 | \$37 | \$9,289 | \$44,875 | \$217,318 |
| Actuarially Accrued Liability Contributions | 87,674 | - | - | 87,674 | 101,637 |
| Medicare Drug Reimbursement | 4 | - | - | 4 | 2 |
| Insurance Premiums | (27) | (69) | (131) | (227) | 364 |
| Humana Gain Share Payment | 4,851 | 368 | 224 | 5,443 | 18,382 |
| Retired Reemployed Healthcare | 5,885 | 1,452 | - | 7,337 | 12,667 |
| Health Insurance Contributions (HB1) | 8,370 | 1,592 | 356 | 10,318 | 27,791 |
| Employer Cessation Contributions | - | - | - | - | 2,405 |
| Total Contributions | 142,306 | 3,380 | 9,738 | 155,424 | 380,566 |
| INVESTMENT INCOME | | | | | |
| From Investing Activities | | | | | |
| Net Appreciation (Depreciation) in FV of Investments | 95,983 | 39,902 | 16,098 | 151,983 | (482,477) |
| Interest/Dividends | 42,258 | 17,802 | 7,164 | 67,224 | 192,803 |
| Total Investing Activities Income (loss) | 138,241 | 57,704 | 23,262 | 219,207 | (289,674) |
| Less: Investment Expense | 7,451 | 3,946 | 1,559 | 12,956 | 34,478 |
| Less: Performance Fees | 2,870 | 819 | 299 | 3,988 | 49,494 |
| Net Income (loss) from Investing Activities | 127,920 | 52,939 | 21,404 | 202,263 | (373,646) |
| From Securities Lending Activities | | | | | |
| Securities Lending Income | 1,124 | 460 | 195 | 1,779 | 679 |
| Less: Securities Lending Borrower Rebates (Income)/Expense | 969 | 399 | 169 | 1,537 | (199) |
| Less: Securities Lending Agent Fees | 23 | 9 | 4 | 36 | 132 |
| Net Income (loss) from Securities Lending | 132 | 52 | 22 | 206 | 746 |
| Net Investment Income (loss) | 128,052 | 52,991 | 21,426 | 202,469 | (372,900) |
| Total Additions | 270,358 | 56,371 | 31,164 | 357,893 | 7,666 |
| DEDUCTIONS | | | | | |
| Healthcare Premiums Subsidies | 103,952 | 19,748 | 14,290 | 137,990 | 377,014 |
| Administrative Expenses | 771 | 123 | 74 | 968 | 2,454 |
| Self-Funded Healthcare Costs | 1,668 | 80 | 18 | 1,766 | 5,153 |
| Excise Tax Insurance | - | - | - | - | 18 |
| Total Deductions | 106,391 | 19,951 | 14,382 | 140,724 | 384,639 |
| Net Increase (Decrease) in Fiduciary Net Position Restricted for OPEB | 163,967 | 36,420 | 16,782 | 217,169 | (376,973) |
| Total Fiduciary Net Position Restricted for OPEB | | | | | |
| Beginning of Period | 1,301,522 | 579,902 | 230,015 | 2,111,439 | 6,973,613 |
| End of Period | \$1,465,489 | \$616,322 | \$246,797 | \$2,328,608 | \$6,596,640 |

See accompanying notes, which are an integral part of these combining financial statements.

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| Combining Statement of Fiduciary Net Position | | | | |
|---|---------------------|--------------------|---------------------------|---------------------------|
| As of June 30, 2023 with Comparative Totals as of June 30, 2022 (\$ in Thousands) | | | | |
| ASSETS | Pension | Insurance | KRS Total 2023 | KRS Total 2022 |
| CASH AND SHORT-TERM INVESTMENTS | | | | |
| Cash Deposits | \$1,475 | \$389 | \$1,864 | \$622 |
| Short-term Investments | 1,309,573 | 374,923 | 1,684,496 | 1,548,620 |
| Total Cash and Short-term Investments | 1,311,048 | 375,312 | 1,686,360 | 1,549,242 |
| RECEIVABLES | | | | |
| Accounts Receivable | 239,013 | 36,652 | 275,665 | 295,714 |
| Accounts Receivable - Investments | 122,722 | 50,502 | 173,224 | 119,528 |
| Total Receivables | 361,735 | 87,154 | 448,889 | 415,242 |
| INVESTMENTS, AT FAIR VALUE | | | | |
| Core Fixed Income | 2,094,372 | 748,219 | 2,842,591 | 2,783,847 |
| Public Equities | 7,570,670 | 3,454,991 | 11,025,661 | 9,064,854 |
| Private Equities | 1,158,392 | 591,142 | 1,749,534 | 1,915,386 |
| Specialty Credit | 3,192,795 | 1,430,237 | 4,623,032 | 4,499,715 |
| Derivatives | (6,033) | (2,076) | (8,109) | (3,798) |
| Real Return | 466,473 | 181,680 | 648,153 | 582,057 |
| Real Estate | 970,706 | 428,208 | 1,398,914 | 1,255,753 |
| Total Investments, at Fair Value | 15,447,375 | 6,832,401 | 22,279,776 | 20,097,814 |
| Securities Lending Cash Collateral Invested | 339,038 | 130,960 | 469,998 | 537,895 |
| CAPITAL/INTANGIBLE ASSETS | | | | |
| Capital Assets | 2,885 | - | 2,885 | 2,885 |
| Intangible Assets | 17,302 | - | 17,302 | 17,300 |
| Accumulated Depreciation | (2,885) | - | (2,885) | (2,885) |
| Accumulated Amortization | (17,302) | - | (17,302) | (16,977) |
| Total Capital Assets | - | - | - | 323 |
| Total Assets | 17,459,196 | 7,425,827 | 24,885,023 | 22,600,516 |
| LIABILITIES | | | | |
| Accounts Payable | 9,127 | 364 | 9,491 | 64,549 |
| Investment Accounts Payable | 171,195 | 62,776 | 233,971 | 153,252 |
| Securities Lending Cash Collateral | 339,038 | 130,960 | 469,998 | 537,895 |
| Total Liabilities | 519,360 | 194,100 | 713,460 | 755,696 |
| Total Fiduciary Net Position Restricted for Benefits | \$16,939,836 | \$7,231,727 | \$24,171,563 | \$21,844,820 |

See accompanying notes which are an integral part of these combining financial statements

Note: The displayed fair values include investable assets held by each System and its associated contributions, payables, equipment and intangible assets; unlike those found in the Investment Section, which include only those investable assets held by each System.

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| Combining Statement of Changes In Fiduciary Net Position | | | | |
|---|------------------|----------------|-------------------|--------------------|
| For the fiscal year ending June 30, 2023, with Comparative Totals as of June 30, 2022 (\$ in Thousands) | | | | |
| | Pension | Insurance | KRS Total 2023 | KRS Total 2022 |
| ADDITIONS | | | | |
| Member Contributions | \$312,045 | \$- | \$312,045 | \$290,471 |
| Employer Contributions | 1,167,276 | 194,788 | 1,362,064 | 1,308,478 |
| Employer Pay Credit | 105,738 | - | 105,738 | 80,710 |
| Actuarially Accrued Liability Contributions | 898,545 | 87,674 | 986,219 | 1,014,342 |
| Medicare Drug Reimbursement | - | 4 | 4 | 2 |
| Insurance Premiums | - | (479) | (479) | 364 |
| Humana Gain Share | - | 12,308 | 12,308 | 18,382 |
| General Fund Appropriations | 240,000 | - | 240,000 | 215,000 |
| Pension Spiking Contributions | 277 | - | 277 | 122 |
| Retired Reemployed Healthcare | - | 13,870 | 13,870 | 12,667 |
| Health Insurance Contributions (HB1) | (77) | 32,378 | 32,301 | 27,583 |
| Employer Cessation Contributions | - | - | - | 65,518 |
| Total Contributions | 2,723,804 | 340,543 | 3,064,347 | 3,033,639 |
| INVESTMENT INCOME | | | | |
| From Investing Activities | | | | |
| Net Appreciation (Depreciation) in FV of Investments | 1,073,453 | 508,635 | 1,582,088 | (1,658,358) |
| Interest/Dividends | 469,441 | 199,792 | 669,233 | 622,179 |
| Total Investing Activities Income (loss) | 1,542,894 | 708,427 | 2,251,321 | (1,036,179) |
| Less: Investment Expense | 92,059 | 42,608 | 134,667 | 109,665 |
| Less: Performance Fees | 16,872 | 9,269 | 26,141 | 145,956 |
| Net Income (loss) from Investing Activities | 1,433,963 | 656,550 | 2,090,513 | (1,291,800) |
| Securities Lending Income | 16,415 | 5,890 | 22,305 | 2,331 |
| Less: Securities Lending Borrower Rebates (Income)/Expense | 14,370 | 5,113 | 19,483 | (704) |
| Less: Securities Lending Agent Fees | 306 | 116 | 422 | 455 |
| Net Income from Securities Lending | 1,739 | 661 | 2,400 | 2,580 |
| Net Investment Income/Loss | 1,435,702 | 657,211 | 2,092,913 | (1,289,220) |
| Total Additions | 4,159,506 | 997,754 | 5,157,260 | 1,744,419 |
| DEDUCTIONS | | | | |
| Benefit Payments | 2,380,090 | - | 2,380,090 | 2,328,594 |
| Refunds | 45,885 | - | 45,885 | 42,927 |
| Healthcare Premiums Subsidies | - | 355,062 | 355,062 | 377,014 |
| Self Funded Healthcare Costs | - | 5,178 | 5,178 | 5,153 |
| Administrative Expenses | 41,875 | 2,427 | 44,302 | 42,196 |
| Excise Tax Insurance | - | - | - | 18 |
| Total Deductions | 2,467,850 | 362,667 | 2,830,517 | 2,795,902 |
| Net Increase (Decrease) in Fiduciary Net Position Restricted for Benefits | 1,691,656 | 635,087 | 2,326,743 | (1,051,483) |
| Total Fiduciary Net Position Restricted for Benefits | | | | |
| Beginning of Period | 15,248,180 | 6,596,640 | 21,844,820 | 22,896,303 |
| End of Period | \$16,939,836 | \$7,231,727 | \$24,171,563 | \$21,844,820 |
| See accompanying notes, which are an integral part of these combining financial statements. | | | | |

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KENTUCKY PUBLIC PENSIONS AUTHORITY

David L. Eager, Executive Director
 1260 Louisville Road • Frankfort, Kentucky 40601
 kyret.ky.gov • Phone: 502-696-8800 • Fax: 502-696-8822



MEMORANDUM

TO: Kristen Coffey, Director of Internal Audit

FROM: Carrie Bass, Staff Attorney Supervisor, Office of Legal Services
 Beth Camic, Staff Assistant, Office of Legal Services
 Shelley Dalton, Legal Secretary, Office of Legal Services

DATE: February 19, 2024

SUBJECT: Potential Information Disclosures/Breaches Affecting the Kentucky Public Pensions Authority (“KPPA”), Fiscal Year 2024 Quarter 2

DATA ON POTENTIAL DISCLOSURES/BREACHES FY 2024 2nd QUARTER

Total Disclosures/Breaches Investigated: 3

| <u>Total Number Investigated</u> | <u>Type</u> |
|----------------------------------|---|
| 2 | Implicated HIPAA/HITECH |
| 0 | Implicated state law |
| 0 | Implicated KPPA Data Disclosure Notification Policy |
| 1 | Found not to be a disclosure/breach |

Total Members Affected by Potential Disclosures/Breaches: 6,317

Total Potential Disclosures/Breaches by Source of Disclosure/Breach

| <u>Total Number of Disclosures/Breaches</u> | <u>Source</u> |
|---|---|
| 0 | KPPA, KRS, or CERS |
| 2 | External (e.g., vendor, business associate) |

Total Potential Disclosures/Breaches by Method of Disclosure/Breach

| <u>Total Number of Disclosures/Breaches</u> | <u>Method</u> |
|---|---------------|
| 0 | Email |
| 0 | Mail |
| 0 | Self-Service |
| 0 | Phone |
| 0 | Fax |
| 2 | Other |

SYNOPSES ON POTENTIAL DISCLOSURES/BREACHES FY 2024 2nd Quarter

KPPA, KRS, and CERS Disclosures/Breaches

- **Federal law (HIPAA/HITECH):** There were no potential breaches of protected health information by the KPPA.
- **State law (KRS 61.931, et seq.):** There were no potential “security breaches” of “personal information” as defined by state law by the KPPA.
- **KPPA Internal Data Disclosure Notification Policy:** There were no disclosures that occurred under the KPPA’s Data Disclosure Notification Policy.

External Disclosures/Breaches

An unauthorized actor accessed data (including protected health information covered by HIPAA and HITECH) of approximately 6,317 members by exploiting a vulnerability in a file sharing tool used by two (2) subcontractors of a KPPA vendor. The subcontractors notified affected members that their data had been compromised. The subcontractors and the KPPA’s vendor also took all other necessary steps to comply with HIPAA and HITECH. The KPPA has taken all necessary steps to comply with Kentucky law (KRS 61.931, et seq.). As of the date of this Memorandum, the KPPA has received no information indicating that any members have experienced harm as a result of the unauthorized actor accessing their data.

RECOMMENDATION

This memorandum is provided for informational purposes only.



KENTUCKY PUBLIC PENSIONS AUTHORITY

David L. Eager, Executive Director
 1260 Louisville Road • Frankfort, Kentucky 40601
 kyret.ky.gov • Phone: 502-696-8800 • Fax: 502-696-8822



MEMORANDUM

TO: Kristen Coffey, Chief Auditor

FROM: Stephanie Hold, Investigator, Office of Legal Services
 Carrie Bass, Staff Attorney Supervisor, Office of Legal Services

DATE: February 27, 2024

SUBJECT: Tips Received Regarding Fraud, Waste, and Abuse

The information contained in this memo concerns tips regarding potential fraud, waste and abuse received by the Kentucky Public Pensions Authority (KPPA), including updates on all open cases and cases closed since the last meeting of the Kentucky Public Pensions Authority Audit Committee (Audit Committee).

OPEN FRAUD TIP CASES

Since the Audit Committee met on November 27, 2023, the KPPA received seven (7) fraud tips. Three (3) of these tips were closed following review and four (4) of these tips are currently open.

As of the date of this memo, the KPPA has nine (9) cases in open status. The following chart provides current information for all open cases as of the date of this Memorandum:

| Date Reported | Allegation(s) | Current Action |
|----------------------|---|---|
| 12/13/2022 | Alleged failure of an employer to report all employees in regular fulltime positions | The Office of Legal Services is investigating. |
| 02/11/2023 | Alleged prearranged agreement for an employee to retire and return to work for the same employer. | Investigative field work and interviews are complete. Pending final investigative report. |
| 07/04/2023 | Alleged improperly earned overtime pay resulting in pension spiking by two (2) members. | The Office of Legal Services has closed monitoring one member but continues to monitor the other member's file. |

| Date Reported | Allegation(s) | Current Action |
|----------------------|--|---|
| 09/26/2023 | Alleged prearranged agreement for an employee to retire and return to work for same employer. | The Office of Legal Services continues to monitor. |
| 11/02/2023 | Employer not making the required retirement contributions for employees since January 2021. | The Office of Legal Services is working with ERCE to address the issue. |
| 11/20/2023 | Alleged prearranged agreement for an employee to retire and return to work for the same employer. | The Office of Legal Services is investigating. |
| 01/22/2024 | Alleged disability retirement fraud. | The Office of Legal Services is investigating. |
| 01/22/2024 | Allegation that member is not working the hours claimed but receiving retirement credit. | The Office of Legal Services is investigating. |
| 01/29/2024 | Alleged prearranged agreement for an employee to retire and return to work for a participating employer. | The Office of Legal Services is investigating. |

(Memo continued on next page.)

FRAUD TIPS CLOSED SINCE LAST MEETING

As of the date of this memo, five (5) cases have been closed since the last meeting of the KPPA Audit Committee. The following case(s) were closed since the last meeting:

| Date Reported | Allegation(s) | Disposition |
|----------------------|---|--|
| 12/27/2022 | Alleged prearranged agreement for an employee to retire and return to work for the same employer. | Member has not requested reemployment a year after retiring; therefore, the allegation was unsubstantiated and closed. |
| 10/10/2023 | Alleged prearranged agreement for an employee to retire and return to work for the same employer. | Additional information obtained and reemployment approved. |
| 11/21/2023 | Pension spiking allegations. | After research, determined this was not a KPPA member and the tip was closed. |
| 12/09/2023 | Allegations of deceased member fraud. | The Office of Legal Services attempted to contact tipster for further information to identify potential member. Tipster never contacted with additional information. Tip was closed. |
| 12/14/2023 | Alleged disability retirement fraud. | The Office of Legal Services determined the subject of the allegations is not a KPPA member; therefore, the tip was closed. |

RECOMMENDATION

This memorandum is provided for informational purposes only.



Kentucky Public Pensions Authority

Division of Internal Audit



Kentucky Public Pensions Authority

To: Members of the KPPA Audit Committee

From: Kristen N. Coffey, CICA
Chief Auditor

Date: February 27, 2024

Subject: Fiscal Year 2024 Internal Audit Budget as of December 31, 2023

| Account Number | Account Name | FYE 2024 Budget | FY 2024 Actual Expenditures | Remaining Budget | Percent Remaining |
|----------------|--------------------------------|----------------------|-----------------------------|----------------------|-------------------|
| 111 | Salaries | \$ 339,000.00 | \$ 160,452.94 | \$ 178,547.06 | 52.67% |
| 121 | Employer Paid FICA | 25,933.50 | 12,015.13 | 13,918.37 | 53.67% |
| 122 | Employer Paid Retirement | 221,338.65 | 107,670.99 | 113,667.66 | 51.35% |
| 123 | Employer Paid Health Insurance | 45,000.00 | 24,417.12 | 20,582.88 | 45.74% |
| 124 | Employer Paid Life Insurance | 60.00 | 30.00 | 30.00 | 50.00% |
| 133T | Employee Training | 3,400.00 | - | 3,400.00 | 100.00% |
| 259T | Conference Expenses | 3,000.00 | 90.00 | 2,910.00 | 97.00% |
| 361T | Travel - In State | 1,000.00 | - | 1,000.00 | 100.00% |
| 362T | Travel - Out State | 3,000.00 | - | 3,000.00 | 100.00% |
| 381T | Dues & Subscriptions | 1,200.00 | - | 1,200.00 | 100.00% |
| 399T | Miscellaneous | 200.00 | - | 200.00 | 100.00% |
| 847T | Computer Equipment | 20,000.00 | 9,354.94 | 10,645.06 | 53.23% |
| | Total | \$ 663,132.15 | \$ 314,031.12 | \$ 349,101.03 | 52.64% |

259T Conference Expenses

2nd Quarter - \$90 AGA Conference (Madeline, Matt, Will; Kristen and Melinda attended for free because they organized the event)

847T Computer Equipment

2nd Quarter - Audit Software licenses (all staff)

KPPA Audit Committee Meeting - KPPA Audit Committee Updates

| Project Code | Project Name | Phase | Scheduled Start | Actual Start | Scheduled End | Actual End | Quarter 1 Hours | Quarter 2 Hours | Quarter 3 Hours | Quarter 4 Hours | Total FY 2024 Hours to Date | Estimated Hours | Estimated Hours Variance |
|---------------|--|-------------|-----------------|--------------|---------------|------------|-----------------|-----------------|-----------------|-----------------|-----------------------------|------------------|--------------------------|
| 2024-1 | Review of Investment Manager Fees | Closed | 7/10/2023 | 5/1/2023 | 10/13/2023 | 11/17/2023 | 379.75 | 121.00 | 0.00 | 0.00 | 500.75 | 600.00 | 95.75 |
| 2024-2 | Review of Member Information Utilized for Retirement | Fieldwork | 9/5/2023 | 5/31/2023 | 3/29/2024 | | 19.25 | 211.25 | 66.25 | 0.00 | 296.75 | 600.00 | (252.25) |
| 2024-3 | Review of Interest Applied to Member Accounts | Fieldwork | 7/3/2023 | 5/25/2023 | 3/15/2024 | | 95.25 | 29.00 | 9.00 | 0.00 | 133.25 | 600.00 | (359.75) |
| 2024-4 | Review of Expense Allocation | Closed | 7/3/2023 | 5/18/2023 | 9/15/2023 | 9/22/2023 | 291.50 | 0.00 | 0.00 | 0.00 | 291.50 | 450.00 | 25.00 |
| 2024-5 | Implementation of New Legislation | Completion | 10/2/2023 | 10/2/2023 | 2/16/2024 | | 0.00 | 174.50 | 176.25 | 0.00 | 350.75 | 300.00 | 50.75 |
| 2024-6 | Review of Employer Outstanding Invoices | Not Started | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 600.00 | (600.00) |
| 2024-7 | Review of Employer Contributions | Planning | 10/9/2023 | 10/6/2023 | 3/1/2024 | | 18.75 | 240.75 | 50.25 | 0.00 | 309.75 | 600.00 | (289.50) |
| 2024-8 | Review of Disclosures During Correspondence | Fieldwork | 9/25/2023 | 10/3/2023 | 3/15/2024 | | 0.00 | 378.25 | 155.00 | 0.00 | 533.25 | 600.00 | (66.75) |
| 2024-9 | Review of Administrative Fees | Not Started | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 600.00 | (600.00) |
| 2024-10 | Review of Refunds | Not Started | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 600.00 | (600.00) |
| 2024-Other-1 | FY 2024 Board and Committee Meetings | Fieldwork | 7/1/2023 | 7/1/2023 | 6/30/2024 | | 112.00 | 80.25 | 13.50 | 0.00 | 205.75 | 425.00 | (219.25) |
| 2024-Other-2 | FY 2024 Process Documentation | Planning | 7/1/2023 | 7/5/2023 | 6/30/2024 | | 8.50 | 0.00 | 0.00 | 0.00 | 8.50 | 300.00 | (291.50) |
| 2024-Other-3 | FY 2024 Miscellaneous KPPA Projects/Work Groups | Fieldwork | 7/1/2023 | 7/5/2023 | 6/30/2024 | | 52.00 | 125.25 | 25.25 | 0.00 | 202.50 | 400.00 | (197.50) |
| 2024-Other-4 | FY 2025 Audit Charter Updates | Planning | 7/5/2023 | 10/20/2023 | 6/28/2024 | | 0.75 | 0.75 | 0.25 | 0.00 | 1.75 | 20.00 | (18.25) |
| 2024-Other-5 | Trustee Election RFP | Completion | 12/1/2022 | 1/26/2023 | 3/1/2024 | | 4.50 | 22.50 | 2.50 | 0.00 | 29.50 | 125.00 | (88.50) |
| 2024-Other-6 | Self-Assessment for Peer Review | Completion | 7/5/2023 | 7/11/2023 | 10/20/2023 | 10/19/2023 | 315.00 | 1.75 | 1.00 | 0.00 | 317.75 | 500.00 | (175.50) |
| 2024-Other-7 | FY 2025 Board Election Policy Updates | Fieldwork | 9/5/2023 | 8/10/2023 | 3/11/2024 | | 4.75 | 0.00 | 1.00 | 0.00 | 5.75 | 20.00 | (14.25) |
| 2024-Other-8 | FY 2024 ACFR and SAFR Review | Closed | 9/1/2023 | 9/11/2023 | 1/12/2024 | 1/11/2024 | 13.00 | 62.50 | 2.00 | 0.00 | 77.50 | 150.00 | (70.50) |
| 2024-Other-9 | FY 2025 Risk Assessment and Audit Plan | Fieldwork | 7/1/2023 | 7/17/2023 | 5/15/2024 | | 29.25 | 24.50 | 22.00 | 0.00 | 75.75 | 300.00 | (224.25) |
| 2024-Other-10 | Internal Audit Meetings | Fieldwork | 7/1/2023 | 7/3/2023 | 6/30/2024 | | 175.00 | 64.25 | 38.00 | 0.00 | 277.25 | 500.00 | (222.75) |
| 2024-Other-11 | Other KPPA Meetings | Fieldwork | 7/1/2023 | 7/3/2023 | 6/30/2024 | | 40.25 | 16.50 | 4.00 | 0.00 | 60.75 | 260.00 | (199.25) |
| 2024-Other-12 | Evaluations | Fieldwork | 7/1/2023 | 7/3/2023 | 6/30/2024 | | 35.50 | 1.50 | 37.00 | 0.00 | 74.00 | 70.00 | 4.00 |
| 2024-Other-13 | Training | Fieldwork | 7/1/2023 | 7/3/2023 | 6/30/2024 | | 206.00 | 110.50 | 31.00 | 0.00 | 347.50 | 400.00 | (52.50) |
| 2024-Other-14 | Miscellaneous Internal Audit Projects | Fieldwork | 7/1/2023 | 7/10/2023 | 3/15/2024 | | 87.25 | 82.75 | 6.75 | 0.00 | 176.75 | 235.00 | (58.25) |
| 2024-Other-15 | 2024 Follow-Up on Open Items | Fieldwork | 7/1/2023 | 7/10/2023 | 6/30/2024 | | 0.00 | 0.00 | 12.25 | 0.00 | 12.25 | 100.00 | (87.75) |
| | Administrative Hours | Fieldwork | 7/1/2023 | 7/1/2023 | 6/30/2024 | | 461.50 | 151.00 | 53.50 | 0.00 | 666.00 | 882.00 | (216.00) |
| | Non-Working Hours | Fieldwork | 7/1/2023 | 7/1/2023 | 6/30/2024 | | 273.75 | 331.25 | 88.50 | 0.00 | 693.50 | 650.00 | 43.50 |
| | Holidays | Fieldwork | 2/1/2024 | 1/11/2024 | 6/30/2024 | | 82.50 | 225.00 | 75.00 | 0.00 | 382.50 | 465.00 | (82.50) |
| | | | | | | | 2,706.00 | 2,455.00 | 870.25 | 0.00 | 6,031.25 | 11,352.00 | |

Overage Explanation

2024-1: First time process has been reviewed.

2024-4: This was the auditor's first solo project. A little additional time is not unexpected.

2024-5: First time process has been reviewed, there were some delays in getting information.

2024-Other-12: Additional evaluation added for Chief Auditor

| | |
|---|---------------|
| Available Hours FY 2024 (including holidays) | 9,975.00 |
| Available Hours Remaining in FY 2024 (including holidays) | 4,050.00 |
| Estimated Overtime for FY 2024 | 106.25 |
| Average Overtime Worked in FY 2024, per employee | 21.25 |

| | |
|---|-----------------|
| FY 2024 Project Hours Charged | 4,289.25 |
| FY 2024 Administrative Hours | 666.00 |
| FY 2024 Holidays and Time Off | 1,076.00 |
| Actual Hours Charged for FY 2024 | 6,031.25 |



Creating Reliable Risk Assessments:

How Financial Institutions Can
Overcome Bias and Structural
Obstacles to Better Understand Risk





EXECUTIVE SUMMARY:

This whitepaper explains how financial institutions can avoid common pitfalls to conduct reliable, consistent, and timely risk assessments. From the risk management lifecycle to learning how to recognize internal biases to practical exercises in assessing risks and controls across four key areas (BSA/AML/OFAC, GLBA, compliance and cybersecurity), it will demonstrate the necessary steps and mindset for conducting effective risk assessments.



INTRODUCTION

Risk is unavoidable, but it's not unknowable. While every financial institution faces its share of surprises and setbacks, many of the risks of doing business can be identified and mitigated with the help of thoughtful risk assessments.

The key word here is thoughtful. When conducted properly, risk assessments are highly effective tools that help ensure risk is aligned with an institution's strategic objectives. A well-executed risk assessment digs into real-world risks and the specific controls an institution uses to mitigate their impact, allowing the board and management to make better, more insightful decisions. From big picture ideas to specific areas of concern, a good risk assessment looks at the good and bad in every situation to provide a thorough understanding of threats and opportunities.

The applications are broad. From observations on potential new products and services to setting budget priorities to pointing out areas in need of compliance reviews, a smart risk assessment gives the board and management a valuable viewpoint. It can uncover weaknesses in controls or risk scenarios when disaster planning, shed light on policies that act as controls, aid with vendor selection and ongoing vendor management, and suggest improvements.

But that's only when they are done correctly. Inconsistent and unreliable risk assessments can cause an institution to make poor decisions by providing inaccurate information. This happens when:

- **Risk assessment processes aren't consistent across the organization, leading to varying definitions of risk in each department and more potential risk exposure.**
- **Employees fail to identify potential risks because they are afraid it will reflect negatively on their performance.**
- **Employees don't know what the parameters are.**
- **There is no ongoing process or reliable checkup to ensure that risk controls are valid throughout the risk lifecycle.**

This whitepaper explains how financial institutions can avoid these and other issues so that they can conduct reliable, consistent risk assessments. From the risk management lifecycle to learning how to recognize internal biases that can color assessments to practical exercises in assessing risks and controls across four key areas (BSA/AML/OFAC, GLBA, compliance and cybersecurity), it will demonstrate the necessary steps and mindset for conducting effective risk assessments.



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THE RISK ASSESSMENT LIFECYCLE

Too many financial institutions view risk assessments as one-time events. They gather information to help set strategy and make operational decisions. Once they identify risks that could derail strategic objectives, the assessment is forgotten.

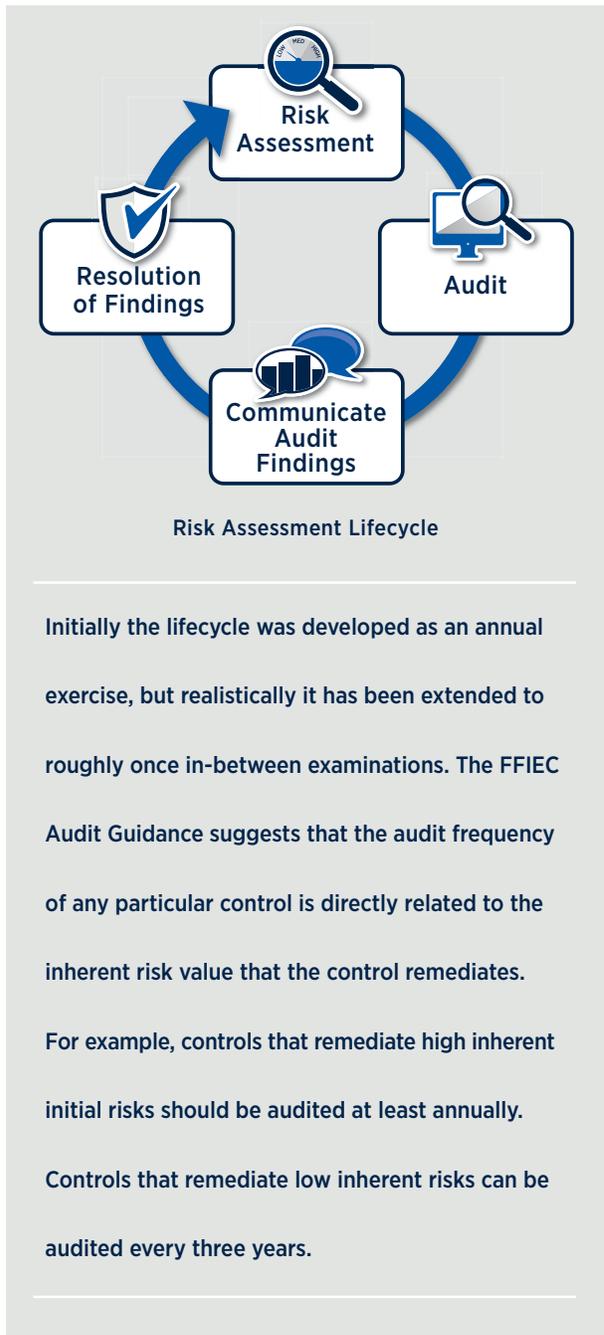
That's a mistake. A risk assessment isn't an event or an item that can be completed once and crossed off a checklist. As the world both outside and inside an institution evolves, so does the institution's risk exposure. An institution must actively engage in risk management, assessing risk and making adjustments to ensure its risk exposure is aligned with its goals. This active engagement is needed to determine if those goals are even still appropriate.



An institution must actively engage in risk management, assessing risk and making adjustments to ensure its risk exposure is aligned with its goals.

A risk assessment is just the first step in the risk assessment lifecycle, a multi-step process that includes audits, findings, and action based on those findings. On its own, a risk assessment is a valuable tool, but it's just the beginning. Without follow up to ensure that the information it contains is used, evaluated and updated, it quickly becomes a dead document.

The diagram below depicts the risk assessment lifecycle. It begins with the risk assessment. Once the risk assessment is completed, its insights are used to drive the scope and frequency of audits. Recommendations from the audit are then passed on to management, who review the findings and make decisions to accept, defer, or reject the recommendations. This often involves updating risks and controls, beginning the cycle begins anew.





THE RISK ASSESSMENT PROCESS

Now that we understand where the risk assessment fits into the overall risk assessment lifecycle, let's delve into the specifics. Before starting a risk assessment, it's essential to bring together all of the actors and agree upon some basic ground rules. These include:

1. **Establishing the context**
2. **Risk identification**
3. **Risk analysis & evaluation**
4. **Risk treatment**
5. **Monitoring and review**
6. **Communication**

1. Establishing the context

An accurate risk assessment is only possible when the whole team knows what is being assessed and how it works. The institution needs to decide on the specific business activity, process or project that is going to be covered to determine the scope or context of the risk assessment. This can be a broad category like operational risk or credit risk or a specific department, product or service like compliance, credit cards or mobile banking. Periodically assess each business line, product, service, or system against each risk category to identify key risk drivers.

Once the area is selected, the institution needs an extensive review of background information. Business plans are an excellent source of information, helping the team to understand management's objectives. It's also important to understand management's risk tolerances and thresholds. Look at marketing plans to determine what and how the organization plans to communicate to those who use its products and services.



An accurate risk assessment is only possible when the whole team knows what is being assessed and how it works.

Review the results of any strengths, weaknesses, opportunities and threats (SWOT) or political, environmental, social and technological (PEST) analysis as well as ratio analysis. Determine if there have been any changes to applicable guidance since the last assessment.

This information will help ensure that assessors aren't working in a vacuum. The more they know about how an area functions and where things can go wrong, the more equipped they'll be to address those risks. It also ensures they are looking at the same defined area.

2. Risk identification

Every institution faces a host of risks and opportunities. Some of them are obvious while others are harder to sleuth out. The most common categories of risk include operational, transaction, compliance, credit, strategic, reputation, third-party, cyber, and concentration risk. An effective risk assessment probes deeply into these broad categories and explores risk at a granular level. Checklists, roundtable discussions, and existing management reports can be great sources for brainstorming potential risks. Go beyond the obvious, easy-to-spot risks. This takes time and creativity, but will result in a vastly improved risk assessment.



Gauging risk in the absence of any controls. is a very subjective task, which makes it necessary to have guidelines in place to help assessors understand what defines risk categories.

Use this time to think globally about the broad range of things that can go wrong at institutions of a similar size and type. A mid-sized community institution shouldn't necessarily compare itself to a multi-national organization, nor should it rely exclusively only on its own experiences. The guidance from federal regulators and the FFIEC can help guide this process.

3 Risk analysis and evaluation

Like a panel of judges, the job of a risk assessor is to evaluate the institution's level of risk by measuring and scoring two key forms of risk: inherent risk and residual risk.

Inherent risk

Inherent risk scores represent the level of risk an institution would face if there weren't controls to mitigate it. For example, think of the risk of a cyberattack if the institution didn't have any defenses in place.

One way to look at inherent risk is through the following formula:

Inherent risk = Impact of an event * Probability

This formula demonstrates the relationship between an event's impact and its probability when determining inherent risk. The impact is an estimate of the harm that could be caused by the risk. For example, a cyberbreach could have a catastrophic impact. Probability is how likely a risk is to occur. For example, a cyber breach seems a very likely occurrence when

there's no firewalls, anti-virus software or intrusion detection software to prevent it.

Gauging risk in the absence of any controls is a very subjective task, which makes it necessary to have guidelines in place to help assessors understand what defines risk categories and whether risks are labeled "high," "moderate," and "low" or "catastrophic," "significant," "moderate," "minor" and "insignificant." Guidelines limit subjectivity and add objectivity. For example, a guideline for probability might include frequency of audit findings. An audit finding from the past year may indicate a risk is highly likely/probable while one from five years ago with no repeat findings may indicate an unlikely or remote risk.

“If everything is important then nothing is.”

—David Wilhelm

The overly cautious might be tempted to label every risk a significant or high risk, but that's a terrible idea. In a world with limited audit resources, it's incumbent on assessors to provide information about where to best spend those resources. If every risk is labeled with the highest possible risk level, the board won't know where to deploy resources. Higher residual risks should be addressed more frequently and their control effectiveness reviewed more aggressively. That can't be done if every risk is a labeled a high risk.



Residual risk

Residual risk is the risk that remains after controls are taken into account. In the case of a cyber breach, it's the risk that remains after considering deterrence measures. This score helps the organization review its risk tolerance against its strategic objectives. It's all about understanding the relationship between risk and controls. This relationship can be demonstrated with the following formula:

Residual risk = Inherent risk * Control effectiveness

Residual risk is greatest when the inherent risk is high and the controls for mitigating the risk aren't effective. It decreases when controls are effective.

That makes it important to have a method for determining how effective controls are. This comes down to two factors: the impact of the control and how likely it is to work. This relationship can be expressed with the following formula:

Control effectiveness = Control impact * % ineffective

A control's impact is the expected value of its risk mitigation. A control can be viewed as very important, important or not very important. For example, a firewall can be very important for keeping out hackers because it covers the entire institution. A control's effectiveness is the probability that the control will function as intended based on assessments. When it comes to firewalls, monitoring reports can show evidence of the firewall fending off specific attacks, but it may also indicate that occasionally a new attack has made some inroads. When assessing effectiveness, make sure controls are regularly monitored for trends to help understand if they are performing as expected.

When determining impact and probability for risks and controls, draw on the background information gathered and address the issue with an open mind.

Consider the risk of a fire. A fire can have a huge impact, but many don't consider it a high risk

because it may seem unlikely. Often that's because they've never experienced a fire or don't know anyone who has. Fires seem like rare events.

However, these individuals are failing to properly consider the inherent risk: the risk in the absence of controls. The reason there are relatively few building fires is that the modern world has many tools to prevent fires. We don't heat our homes with open flames or use oil lamps and candles for lighting. There are building and electrical codes, sprinkler systems, and fire-resistant building materials. Take those controls away and fires become more common. This is an example where personal experience may cloud practical judgement. Fire is an inherently high risk.



Different controls work better in different situations and some are just more effective at mitigating risk than others.

Now let's look at controls. There are multiple controls to mitigate the inherent risk of a fire, including fire extinguishers, sprinkler systems, smoke detectors, alarm systems, etc. While these can all be valuable controls, they are not equal. Different controls work better in different situations and some are just more effective at mitigating risk than others.

For instance, a fire extinguisher has a lower expected risk mitigation value than a sprinkler system. It simply isn't of much value in the event of a large-scale fire. Therefore, if an institution doesn't have as many working fire extinguishers as it should, but its sprinkler system is operational, the fact that its



fire extinguishers aren't 100 percent effective won't necessarily have a dramatic impact on the residual risk. Conversely, if there are plenty of operable fire extinguishers but the sprinkler system isn't working properly or consistently, then the residual risk would be impacted because the sprinkler system is a more impactful control.

The same control can have a high impact score in one situation and a low impact score in another. The difference is the situation in which it is used. For example, a handheld fire extinguisher is great for a small, contained fire, but not particularly helpful if the building is already engulfed in flames. When thinking about the impact rating, assume that the control is being used for its intended purpose. Also think about how a control can fall short. A handheld fire extinguisher won't work unless someone knows where the fire extinguisher is and how to operate it. The extinguisher must be fully charged. If any of these items is missing, the probability that particular control will be effective is lowered.

A fire is a common example used in risk management, but let's apply this logic to something a little more relatable to the banking industry: collecting data for the Customer Identification Program (CIP) provisions of the USA PATRIOT Act. The PATRIOT Act requires that an institution collect five key pieces of customer information before opening an account. A review of enforcement actions related to anti-money laundering violations indicates there is a significant inherent risk in failing to fill this requirement.

This risk can be reduced with several controls. They include:

- **Automated software that prevents an account opening from moving forward without the information.**
- **A checklist for employees.**
- **Quality control by double checking a sample of new accounts.**

On the surface, these all seem like great controls, but assessments over time can demonstrate the strengths or weaknesses of each control.

For example, the automated software ensures that information is entered 100 percent of the time. No fields are left blank. However, it can't guarantee that the correct information is entered. The checklist has potential for human error and an assessment may demonstrate that employees often skip this step. Finally, an assessment of quality control procedures may show that it's extremely effective in ensuring the proper information is entered, but it's only used on a sampling of new accounts because it's too time consuming to do for each new account.

The fact that the institution is inconsistent on the checklist, a relatively unimportant control, probably won't have a huge impact on the institution's overall residual risk. It might even decide to discontinue the control due to its ineffectiveness. It all comes down to risk tolerance and effectiveness. If after assessing its controls, it decides the residual risk is too high, it can introduce new controls or dedicate more resources to existing ones.

That's why it's important to think locally when it comes to scoring controls. While an institution should draw from peer institutions' experience when thinking about potential risks, control scores must be specific to the institution being assessed. This is one instance where it doesn't matter what the institution down the street is doing.

Risk and control scoring

To compare risks and controls, it's necessary to have a scoring system. The way that scale is structured can influence risk and control scores. Some institutions use a three-point scale of high, medium and low. Others use a five-point scale since it offers more nuance. For example, risk can be rated on a scale from 1 to 5 with 1 representing a low risk and 5 representing the highest possible level of risk. Others use terms like catastrophic, significant,



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moderate, minor, and insignificant. Similarly, controls can be ranked on a scale of 1 to 5 with 1 representing controls that do the least to reduce risk and 5 representing those that are the most effective. Others use terms to assess the probability that a control will be effective. These can include "certain," "likely," "possible," "unlikely" and "remote."

The scoring of risks and controls can be time consuming, especially when the process turns into scoring debates. If this happens, change gears to make sure those debating the scores have a similar understanding of the risk or control. Time spent on education pays far larger dividends than debates on individual scores. Instinctive reactions are far more likely to be accurate when assessors share a common knowledgebase. Without that knowledge, they are just guessing and risk assessments will not be consistent.

4. Risk Treatment

Once risks are identified and assessed, an institution needs to be sure it understands those risks. It should consider a variety of options for mitigating them and settle on a plan. That plan should identify risk owners, typically departments or business processes. There also needs to be a risk manager tasked with remediation and implementation under a specific timeframe. The institution should also think about establishing an early warning system using Key Risk Indicators (KRIs) and other regulatory monitored ratios or data so it is aware when risks are evolving.

5. Monitoring and Review

Once risks are known and understood, they must be monitored and reviewed. The institution should have thresholds in place and a plan for acting on new information. For example, if the institution has a KRI early warning system, there should be policies and procedures in place for determining when action is necessary and when a wait-and-see approach is appropriate.

Change is inevitable and an institution needs to decide when it will update its risk assessment. Will it update the risk assessment on an as-needed basis or wait until the designated risk assessment? To properly manage risk, updates should be made in as close to real time as possible. Manage risks, not risk lists.

A timely response to all risk assessment and remediation efforts is essential. Management and the board need all the relevant information so that they can study both the risks and the opportunities.

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6 □ Communication

An institution can have the most carefully thought out risk assessments and intricately crafted risk tolerances, but if they aren't communicated throughout the institution, they are almost worthless. Risk management must be part of the institution's culture. Otherwise, it's just going through the motions.

This can be communicated by training, but only if it is presented the right way. Training shouldn't just tell people what they should and shouldn't do. It should explain the reasoning for why activities are encouraged or prohibited so that employees learn how to manage risk. Consistent communication is essential and should hold up successes just as often as it highlights failures.

CONSISTENCY MATTERS

In a simple world, one person or department would be responsible for conducting every risk assessment. The same approach would be used each time, ensuring consistency.

Unfortunately, nothing is ever simple. At the typical institution, management reviews the results from a variety of risk assessments from every corner of the organization. That makes a consistent approach to preparing and reporting of risk assessments absolutely essential. This includes:

- **Similar approach and methodology.** While risk assessments are subjective, everyone working on a risk assessment should be aware of how others in the organization are approaching their assessments and the form that those assessments take.
- **Risk and control scores.** The same scales with the same meaning should be used across the institution. A moderate risk rating should have the same meaning for all of the organization's assessments.
- **Formulas for calculating initial and residual risks.** These should be consistent in every risk assessment.
- **Use of initial and residual risks.** These should be consistent throughout the various risk assessments. It may seem obvious, but there are institutions where one risk assessment considers only residual risk while another assessment in the same organization only considers inherent risks.

Risk assessment consistency isn't just a lofty ideal. It has practical value. Consistency allows for easier comparison and provides a common language for understanding what the results of each risk assessment means. It allows risk assessments to build off each other, facilitating meaningful year-over-year comparisons and department-to-department comparisons that help gauge changes in inherent or residual risks. It ultimately allows the institution to better align strategic objectives and attain goals.



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OPTIMISM BIAS: THE ENEMY OF OBJECTIVITY AND CONSISTENCY

Every person brings her own background and experiences, and those influence her risk assessment decisions. While these experiences can bring valuable insights, they can also color decisions in a negative way. One of the most common problems is a phenomenon known as optimism bias.



Being aware of the existence of potential biases can go a long way towards minimizing their impact.

Optimism bias, also known as unrealistic or comparative optimism bias, is a person's belief that he is less likely to experience a negative event compared to others. For example, when it comes to the risk of a fire, people might think it's unlikely because they haven't experienced one before, haven't experienced one in this location, or haven't seen or heard of many fires from friends or news reports. These may be accurate and logical statements, but these perceptions are also distorting risk scores. A fire can happen to anyone.

Optimism bias can creep into a risk assessment whether it's performed by a single person or a group of people. Being aware of the existence of potential biases can go a long way towards minimizing their impact. Common forms of optimism bias to be aware of include:

- **Rule of thumb.** We think bad things happen to other organizations because they don't follow the rules. We tell ourselves that since we follow the rules, we have less risk. Rule of thumb bias makes us compare ourselves with the negative elements that come to mind instead of making an overall comparison.

- **Singular focus.** It's natural that we know more about our organization than we do about others. Since those firsthand experiences feel more real, we tend to generalize when it comes to others and focus on our own feelings and experiences. This can cause us to neglect the reality of the average organization. This singular focus on self can be avoided by actively working to take a broad view of risks and thinking globally. Risk discussion from guidance also helps minimize the effects of singular focus in risk assessments.
- **Interpersonal distance.** Perceived risk differences depend on how far or close any particular risk is to the individual making the risk determination. The further the distance, the more vagueness gets introduced into the determination process. Read up on peer institutions that have dealt with situations to remind your team you're not immune to their problems.
- **Expected outcome.** This is when risk assessors are influenced by the goals of the organization. The result is that the assessor sees what he wants to see instead of the actual risks. Make sure assessors know they won't be penalized for honesty.

Optimism bias can also affect control scores. It's perfectly natural for us to feel that we have more control over situations than we might realistically expect. Sometimes that perceived control is real. Other times it's not. Imagine a passenger riding shotgun with a friend who just bought a brand-new sports car. The passenger is gripping the dashboard with white knuckles and begging his friend to slow down while zipping down on a windy road. The driver responds by praising the car's superb handling. The difference here is perspective. The passenger doesn't have any control over the situation. The driver is impressed by how well the



car handles curves and the gas pedal's responsiveness. If the driver and passenger were to stop and switch positions, the tables may turn.

When assessing controls, consider the viewpoint of both the proverbial driver and the passenger. The truth is probably somewhere in between.

performance reviews. Risk is a part of business, and different parts of the organization will have different degrees of risk. Having a high initial or residual risk rating does not necessarily mean that someone is doing a poor job. Just think of cybersecurity. The inherent risk of a breach when there are no controls is extraordinarily high. Pretending it isn't won't help



It can't be said enough: Risk assessments are not performance reviews.

AVOIDING COMMON MISTAKES

When conducting a risk assessment, the role of the assessors is to rate risks and controls as accurately as possible. Some people make the mistake of confusing a risk assessment with a job performance review. They don't want to give a bad grade so they err on the side of optimism. Assessors must be reminded that their job isn't to push for organizational objectives or to make people look good. The job is to form as complete a risk picture as possible so the institution can make smarter, more informed decisions.

Another common mistake is letting the goals of the organization bias the risk assessment to paint a picture others want to see. The role of a risk assessor is not to fulfill the goals or desires of the organization. It shouldn't be based on expected outcomes. That denies management the opportunity to be aware of issues and take appropriate steps to accept or remediate the risk.

Other times risk assessors avoid showing too many "red" rankings and aim for "green" because they fear getting someone in trouble. This is a mistake. It can't be said enough: Risk assessments are not

the institution make smarter cybersecurity decisions. It will only give it a false sense of security. The same is true of controls and residual risk. Even with controls in place, sometimes risk remains high.

APPLYING RISK ASSESSMENT KNOWLEDGE

Now that we know how a risk assessment should work, let's look at a few real-world examples to understand how one institution might assess a few common risks and controls. We'll address Bank Secrecy Act, Anti-Money Laundering, and Office of Foreign Assets and Control (BSA/AML/OFAC), protecting sensitive customer data, compliance and cyber risks.

In conducting this exercise, we'll use a 5-point scale using the terms catastrophic, significant, moderate, minor and insignificant to measure risk and its potential impact. Control effectiveness will be measured on a three-point scale for impact (very important, important and not important). Probability and effectiveness will be measured on a five-point scale with the terms certain, likely, possible, unlikely and remote.



BSA/AML/OFAC

Bank Secrecy Act, Anti-Money Laundering, and Office of Foreign Assets and Control (BSA/AML/OFAC) are critically important to any financial institution. The FFIEC recommends financial institutions conduct a BSA/AML risk assessment every 12 to 18 months or when new products or services are introduced, existing products and services change, or higher-risk customers open or close an account. The steps are the same as with every other kind of risk:

1. **Identify BSA/AML/OFAC risks with relevant risk controls**
2. **Assign impact and probability to each BSA/AML/OFAC risk to understand each risk's potential effect on the organization**
3. **Assign and prioritize controls for each BSA/AML/OFAC risk to manage risk mitigation**
4. **Define residual risk for BSA/AML/OFAC, for a deeper dive into the total risk and a more consistent risk assessment**

When assessing BSA/AML/OFAC, identify potential risk categories by looking at the institution's products, services, customers, transactions, and geographic locations as well as the regulations that must be followed. There's no shortage of areas to assess, including funds transfers, foreign correspondent accounts, and Know Your Customer.

In this case, let's look at the risk of failing to file suspicious activity reports (SARs).

Risk: Failing to file timely SARs.

Event Impact: Catastrophic. Failing to file suspicious activities reports and other BSA violations are a common source of enforcement actions. Falling short can have tremendous regulatory repercussions.

Probability: Possible. Just because you tell staff to do something, that doesn't mean they'll do it. Without a structure in place to ensure that reports are filed in a timely fashion, it's entirely possible something will fall through the cracks.

Inherent risk. Catastrophic. While the probability is only moderate, the potential consequences are so dire that the risk remains very high.

Fortunately, there are a variety of controls that can reduce the risk of a financial institution failing to properly file SARs.

- **Policies and procedures**
- **Training**
- **Regular audits**

Let's look at policies and procedures.

Control: Policies and procedures

Impact: Important. Well-drafted policies and procedures spell out the specific steps that should be taken and assign roles and responsibilities. They provide an important roadmap to ensure that every report is properly filed.

Effectiveness: Moderate. There is always a chance that someone doesn't follow the policies and procedures. Assessments have shown occasional lapses.

Residual risk: Minor. This strong control will go a long way towards reducing risk.

When combined with other controls, including training and regular audits, the residual risk can fall even further. It depends on the institution.

¹Federal Financial Institutions Examination Council Bank Secrecy Act/Anti-Money Laundering InfoBase. BSA/AML Risk Assessment-Overview. https://www.ffiec.gov/bsa_aml_infobase/pages_manual/olm_005.htm Accessed 11/16/2017.



PROTECTING CUSTOMER DATA

Protecting customer's sensitive data is more than just a sacred duty. It's a regulatory requirement. A Gramm-Leach-Bliley Act risk assessment should identify reasonably foreseeable internal and external threats that could result in unauthorized disclosure, misuse, alteration, or destruction of information and assets.

Unauthorized access comes in many forms. In this case, let's consider the risk that an employee will successfully access or misuse data.

Risk: Employee unauthorized access or misuse or sensitive consumer information.

Event Impact: Catastrophic. It's a violation of federal law and could result in reputational damage to the institution.

Probability: Possible. With no controls it's easy enough to access data, but the average employee isn't likely to try to steal data.

Inherent Risk Rating: Moderate-High (4). While there is a lot of opportunity to steal data, the vast majority of employees aren't looking to commit a crime.

Now let's look at the controls the institution has in place to mitigate this risk. There are a variety of controls designed to limit unnecessary access to data and protect data. They include:

- Access restrictions based on job responsibilities.
- Requiring individual identification and authentication for desktop log-on.
- Formal policies that define password parameters & rules (no Post-its with passwords on monitors).
- Requirements for periodic review of access rights.
- Termination protocols and checklists.

- Secure disposal measures to properly dispose of consumer information when no longer needed.
- Requirement for acknowledgement and acceptance of confidentiality/non-disclosure agreements before permitting access to confidential data or systems.

Each of these controls should be individually reviewed and risk assessed. Then an aggregate residual risk score should be calculated. To better understand how this works, let's assess the first control by impact and probability.

Control: Access restrictions based on job responsibilities.

Impact: Important. The fewer people who have access to data, the safer the data is, and this control limits who has access. However, there will still be many people with access to the data and logging into someone else's account to access data remains a possibility.

Effectiveness: Moderate. It's very hard to log in without access, assessments have shown.

Residual risk: Minor. With the controls in place, it's less likely that employees will be able to misuse data since sensitive data since fewer people will have it. Additional controls are necessary to reduce risk further.

COMPLIANCE

Ask any financial institution about its top challenges and compliance is almost certain to make the list. From new regulations to managing existing rules to tracking exam and audit findings, managing compliance is an increasingly onerous and risky task.

Risk: Exam or audit finding fall through the cracks and aren't properly addressed in a timely fashion.



Event Impact: Catastrophic. Regulators will not be happy if identified problems aren't actively addressed. Failing to properly manage them can result in regulatory action.

Probability: Likely. With the increasing number of audits generating more and more findings, it's very possible that a finding could be lost in the shuffle.

As with most risks, there are a variety of controls that can reduce the risk exposure. They include:

- **Policies and procedures**
- **Automated tracking system**
- **Board reporting**

Let's assess an automated tracking system as a control.

Impact: Very important. An automated system ensures that every audit and exam finding is logged and tracked with someone assigned responsibility for follow through. It can provide reminders that actions are necessary and make it obvious which findings have been addressed and which are on their way.

Effectiveness: Likely. An automated system will very likely ensure that audit and exam findings are not forgotten. Human error remains a small factor, as sometimes people fail to properly use the system, but training can further increase the probability of proper usage.

Residual risk: Insignificant. An automated tracking system greatly reduces the risk of failing to correct the errors that auditors and examiners identify.

CYBER RISK

Cybersecurity is a top concern for every financial institution. From reputational harm to regulator wrath, the cost of a breach is high.

Risk: Hackers aim a cybersecurity attack at the institution's systems.

Event Impact: Catastrophic. The consequences of unauthorized access into the institution's systems are incredibly severe. Private customer data could be stolen or changed. Funds could be stolen. The institution could be locked out of its system. It could be a nightmare.

Probability: Certain. Cyber criminals are constantly looking for new victims and testing systems for vulnerabilities to exploit. It's a certainty that there are intruders trying to get into the network on a regular basis.

Inherent Risk Rating: Catastrophic. Not only is it likely that cyber criminals are trying to access the system, but if they got in it would cause tremendous damage.

Now let's look at the controls the institution has in place to mitigate these risks. After all, going offline isn't a viable option in the modern business world. There are a variety of network security protocols and controls designed to prevent and/or detect unauthorized access and cybersecurity incidents. They include:

- **Anti-virus software on desktops, servers, and host, with patches obtained from secure sites.**
- **Anti-malware software installed on critical servers and on end-point devices, with signatures updated nightly.**
- **Defense in-depth program, including intrusion detection/intrusion prevention systems.**
- **Semi-annual threat and vulnerability testing and attack and penetration tests.**
- **Centralized monitoring via security incident and event management (SIEM).**
- **Perimeter firewall systems.**



Let's assess the first control by impact and effectiveness.

Control: Anti-virus software on desktops, servers, and host, with patches obtained from secure sites.

Impact: Very important. Anti-virus software should be quite effective in protecting systems, but there is always the possibility that there's an attack from a new virus that hasn't been discovered yet. Also, every machine must be patched for this to be effective. One machine could leave the whole network exposed.



It's not about being alarmist or giving friends a passing grade. It's about shaking off biases and looking at each control with a practical eye.

Effectiveness: Possible. New viruses are being developed all the time and there are many states actively working to access systems, yet assessments how shown this control to regularly work.

Residual risk: Significant. Even though there are a great many of well-thought out controls to limit the possibility of a cyberattack, risk still remains due to the evolving nature of cybersecurity threats.

This score is not an indictment of the IT department. IT should be praised for everything it does to protect the institution. Without its efforts, it's

almost guaranteed that the institution would have been hacked by now. Instead, the risk assessment lets the board and management know that it needs to continue to invest heavily in cybersecurity. If the assessment indicated low cyber risk, the board and management might feel free to reallocate resources to another area of the institution, and in a world of rapidly advancing cyber threats, that's a mistake.

This exercise should be repeated for other areas of cyber risk, including the vendor management program. Take the time to not just identify potential risks, but also controls such as:

- **A centralized vendor risk management program designed to address the adequacy of information security practices of third parties.**
- **Due diligence requirements prior to third-party engagement.**
- **Enhanced due diligence for moderate-high, high, and critical vendors.**
- **Defined data protection standards for third-party vendors with authorized access to data.**

Be realistic in how effective these controls will be in the real-world environment and how likely they are to work. Acknowledge that when it comes to cyber risk, there are few guarantees. Look at each control individually and make a gut call. It's not about being alarmist or giving friends a passing grade. It's about shaking off biases and looking at each control with a practical eye.

The takeaways from the sample assessments are clear. Inherent risk is often high. Some controls are more effective than others. Residual risk can often be lowered through a combination of controls.



CONCLUSION

The goal of a risk assessment is not to eliminate risk. It's to align an institution's risk exposure and management with its risk tolerance and goals. The information gleaned from a well-executed risk assessment gives management and the board valuable insights that help it make better decisions that contribute to the safety and soundness of the institution while allowing it to make the most of potential opportunities.

Risk is a continuum. Therefore, there are no right or wrong risk or control scores. Scores are simply information, just like a customer's credit score. If an institution decides that an activity poses too much risk or that its controls are insufficient for managing those risks, then it can decide to discontinue the activity or consider new controls just like it would decide whether or not to extend a loan based on a credit score. No institution wants its rating agency to adjust credit scores just to make a loan a slam dunk. It wants to know the truth so it can make an accurate credit decision.

The key to creating reliable risk assessments is consistency and awareness of potential biases. Management will be able to better utilize the information from risk assessments if the scoring process for the compliance and information technology risk assessment are consistent. Every institution has different objectives, risk tolerances and circumstances. Risk assessors should be encouraged to consider these unique attributes while also looking outside the institution to recognize risks and opportunities that are likely to impact similar organizations. Risk assessment must be an ongoing process, one where assessors are empowered with a broad base of knowledge and encouraged to think critically. When everyone is on the same page and aware of the same potential hang ups, risk assessments are far more likely to accurately represent risk and contribute to business success. [N](#)

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